**Annexure III**

**Format for submitting the half yearly financial results by companies other than Banks and NBFCs eligible for alternative format**

(Rs. In lacs)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Particulars** | **3 months**  **ended**  **(dd/mm/yyy**  **y)** | **Correspond**  **ing 3**  **months**  **ended in**  **the**  **previous**  **year**  **(dd/mm/yyy**  **y)** | **Year to**  **Date Figurs**  **for Current**  **Period**  **Ended**  **(dd/mm/yyy**  **y)** | **Year to**  **Date Figurs**  **for the**  **previous**  **year ended**  **(dd/mm/yyy**  **y))** | **Previous**  **accounting**  **year**  **ended**  **(dd/mm/yy**  **yy)** |
| **Audited/**  **Unaudited\*** | **Audited/**  **Unaudited\*** | **Audited/**  **Unaudited\*** | **Audited/**  **Unaudited\*** | **Audited/**  **Unaudited\*** |
| 1. Net Income from Sales and Services |  |  |  |  |  |
| 2. Cost of sales/services  (a) Increase/decrease in stock in trade  and work in progress  (b) Consumption of raw materials  (c) Purchase of traded goods  (d) Other expenditure |  |  |  |  |  |
| 3 Gross Profit (1-2) |  |  |  |  |  |
| 4 General Administrative Expenses |  |  |  |  |  |
| 5 Selling and Distribution Expenses |  |  |  |  |  |
| 6. Depreciation |  |  |  |  |  |
| 7 Operating Profit before interest (3) –  (4+5+6) |  |  |  |  |  |
| 8 Interest |  |  |  |  |  |
| 9 Exceptional Items |  |  |  |  |  |
| 10 Operating Profit after interest and  Exceptional Items (7-8-9) |  |  |  |  |  |
| 11 Other Income |  |  |  |  |  |
| 12 Profit (+)/Loss (-) from Ordinary  Activities before tax (10-11) |  |  |  |  |  |
| 13 Tax Expenses |  |  |  |  |  |
| 14 Net Profit (+)/ Loss (-) from Ordinary  Activities after tax (12-13) |  |  |  |  |  |
| 15 Extraordinary items (net of tax expense) |  |  |  |  |  |
| 16 Profit (+)/Loss(-) for the period(14-15) |  |  |  |  |  |
| 17. Paid-up equity share capital (Face  Value of the Share shall be indicated) |  |  |  |  |  |
| 18. Paid up Debt Capital |  |  |  |  |  |
| 19. Reserves excluding Revaluation  Reserves as per balance sheet of  previous accounting year |  |  |  |  |  |
| 20. Debenture Redemption Reserve |  |  |  |  |  |
| 21. Earnings Per Share (EPS) |  |  |  |  |  |
| 22. Debt Equity Ratio |  |  |  |  |  |
| 23. Debt Service Coverage Ratio |  |  |  |  |  |
| 24. Interest Service Coverage Ratio |  |  |  |  |  |

\*Strike of whichever is not applicable

Notes:

1. Total expenditure incurred on (1) Employee Cost or (2) Any item of expenditure which exceeds 10% of the total expenditure, shall be given as a note.
2. Suggested definition for Coverage Ratios: ISCR = Earnings before Interest and Tax / Interest Expense. DSCR = Earnings before Interest and Tax/ (Interest + Principal Repayment). Formula used for actual computation of the ratios shall be disclosed in the footnotes.