

Annexure III to Listing Agreement for Debt Securities

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

(Rs. lakh)

Particulars	3 months ended (dd/mm/yyyy)	Corresponding 3 months ended in the previous year(dd/mm/yyyy)	Year to Date figures for current Period ended(dd/mm/yyyy)	Year to date figures for the previous year ended (dd/mm/yyyy)	Previous accounting year ended (dd/mm/yyyy)
	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*	Audited/ Unaudited*
1. Net Income from sales/ 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 Expense					
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 (DSCR)					
24 Interest Service Coverage Ratio (ISCR)					

*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.
(3) Applicability: See Explanation II to clause 29.A.(a).