

7. Format of Result of Limited Review

ANNEXURE I

Format for Newspaper Publishing Purpose (Standalone / Consolidated)

[See Regulation 47(1) (b) of the SEBI (LODR) Regulations, 2015]

Sl. No.	Particulars	Quarter ending/Current Year ending	Year to date Figures/Previous Year ending	Corresponding 3 months ended in the previous year
1.	Total Income from Operations			
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items [#])			
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items [#])			
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items [#])			
5.	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]			
6.	Equity Share Capital			
7.	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year			
8.	Earnings Per Share (of Rs. ___/- each) (for continuing and discontinued operations) - 1. Basic: 2. Diluted:			

Note:

- a) The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the websites of the Stock Exchange(s) and the listed entity. (URL of the filings).
- b) The impact on net profit / loss, total comprehensive income or any other relevant financial item(s) due to change(s) in accounting policies shall be disclosed by means of a footnote.
- c) # - Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules / AS Rules, whichever is applicable.

ANNEXURE I

Format for submission of Unaudited/Audited financial results by companies other than banks.

Part I (₹ in ____)						
Statement of Standalone / Consolidated Unaudited / Audited Results for the Quarter and __ Months Ended dd/mm/yyyy OR for the Year Ended dd/mm/yyyy						
Particulars	3 months ended (dd/mm/yyyy)	Preceding 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 d/mm/yyyy)	Previous year ended (dd/mm/yyyy)
(Refer Notes Below)	(Unaudited)/ (Audited)	(Unaudited)/ (Audited)	(Unaudited)/ (Audited)	(Unaudited)/ (Audited)	(Unaudited)/ (Audited)	(Audited)
1. Income from Operations						
(a) Net Sales/Income from Operations (Net of excise duty)						
(b) Other Operating Income						
Total income from Operations (net)						
2. Expenses						
(a) Cost of Materials consumed						
(b) Purchase of stock-in-trade						
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade						
(d) Employee benefits expense						
(e) Depreciation and amortisation expense						
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)						
Total Expenses						

3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)						
4. Other Income						
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)						
6. Finance Costs						
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)						
8. Exceptional Items						
9. Profit / (Loss) from ordinary activities before tax (7 + 8)						
10. Tax expense						
11. Net Profit / (Loss) from ordinary activities after tax (9 + 10)						
12. Extraordinary items (net of tax ₹ expense _____ Lakhs)						
13. Net Profit / (Loss) for the period (11 + 12)						
14. Share of Profit / (loss) of associates *						
15. Minority Interest*						
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *						
17. Paid-up equity share capital (Face Value of the Share shall be indicated)						
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						

<p>19.i Earnings Per Share (before extraordinary items) (of ₹ ___/- each) (not annualised):</p> <p>(a) Basic</p> <p>(b) Diluted</p> <p>19.ii Earnings Per Share (after extraordinary items) (of ₹ ___/- each) (not annualised):</p> <p>(a) Basic</p> <p>(b) Diluted</p> <p>See accompanying note to the Financial Results</p>						
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* Applicable in the case of consolidated results.

Note:

- Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- A company which presents quarterly financial results in accordance with Ind AS 34 Interim Financial Reporting (applicable under Companies (Indian Accounting Standards) Rules, 2015) for the period covered by its first Ind AS financial statement shall comply with the requirements of paragraph 32 of Ind AS 101 – First time Adoption of Indian Accounting Standard.

Annexure II

Format for submitting the quarterly financial results by banks

(Rs in _____)

Particulars	3 months ended (dd/mm/yyyy)	Previous 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*	Audited/ Unaudited*
1. Interest earned (a)+(b)+(c)+(d)						
(a) Interest/ discount on advances/ bills						
(b) Income on investments						
(c) Interest on balances with Reserve Bank of India and other interbank funds						
(d) Others						
2. Other Income						
3. Total Income (1+2)						
4. Interest Expended						
5. Operating Expenses (i)+(ii)						
(i) Employees cost						
(ii) Other operating expenses (All items exceeding 10% of the total expenditure excluding interest expenditure may be shown separately)						
6.Total Expenditure ((4+5) excluding provisions and contingencies						

7. Operating Profit before Provisions and Contingencies (3-6)						
8. Provisions (other than tax) and Contingencies						
9. Exceptional Items						
10. Profit (+)/ Loss (-) from Ordinary Activities before tax (7-8-9)						
11. Tax expense						
12. Net Profit(+)/ Loss(-) from Ordinary Activities after tax (10-11)						
13. Extraordinary items (net of tax expense) (if applicable)						
14. Net Profit (+)/ Loss (-) for the period((12-13)						
15. Paid-up equity share capital (Face Value of the Share shall be indicated)						
16. Reserves excluding Revaluation Reserves (as per balance sheet of previous accounting year)						
17. Analytical Ratios						
(i) Percentage of shares held by Government of India						
(ii) Capital Adequacy Ratio						
(iii) Earnings Per Share (EPS)						
a) Basic and diluted EPS before Extraordinary items (net of tax expense) for the period, for the year to date and for the previous year (not to be annualized)						
b) Basic and diluted EPS after Extraordinary items for the period, for						

the year to date and for the previous year (not to be annualized)						
(ii) NPA Ratios						
a) Gross/Net NPA						
b) % of Gross/Net NPA						
c) Return on Assets						

* Strike off whichever is not applicable

Notes (as per RBI requirements)

1. Employee cost under operating expenses to include all forms of consideration given by the bank in exchange for services rendered by employees. It should also include provisions for post-employment benefits such as gratuity, pension, other retirement benefits, etc.
2. A company which presents quarterly financial results in accordance with Ind AS 34 Interim Financial Reporting (applicable under Companies (Indian Accounting Standards) Rules, 2015) for the period covered by its first Ind AS financial statement shall comply with the requirements of paragraph 32 of Ind AS 101 – First time Adoption of Indian Accounting Standard.

Annexure III

Format for submitting the quarterly financial results by companies eligible for alternative format

(Rs. In _____)

S. No	Particulars	3 months ended (dd/mm/yyyy)	Previous 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*	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	Net Profit (+)/ Loss(-) for the period (14-15)						
17	Paid-up equity share capital (Face value of the Share shall be indicated)						
18	Reserves excluding Revaluation Reserves (as per balance sheet) of previous accounting year						
19	Earnings Per Share (EPS) a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized) b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)						

* strike off whichever is not applicable

Note:

- 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.
- A company which presents quarterly financial results in accordance with Ind AS 34 Interim Financial Reporting (applicable under Companies (Indian Accounting Standards) Rules, 2015) for the period covered by its first Ind AS financial statement shall comply with the requirements of paragraph 32 of Ind AS 101 – First time Adoption of Indian Accounting Standard.

Annexure IV

Format for Reporting of Segment wise Revenue, Results and Capital Employed along with the quarterly results
(applicable for banks as well as companies other than banks)

(Rs in _____)

Particulars	3 months ended (dd/mm/yyyy)	Previous 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*	Audited/ Unaudited*
1. Segment Revenue (net sale/income from each segment should be disclosed under this head) (a) Segment – A (b) Segment – B (c) Segment – C (d) Segment... (e) Unallocated Total Less: Inter Segment Revenue						
Net sales/Income From Operations						
2. Segment Results (Profit)(+) Loss (-) before tax and interest from Each segment)# (a) Segment – A (b) Segment – B (c) Segment – C (d) Segment... (e) Unallocated Total						

Less: i) Interest** ii) Other Un-allocable Expenditure net off (iii) Un-allocable income Total Profit Before Tax						
3. Capital Employed (Segment assets – Segment Liabilities) (a) Segment – A (b) Segment – B (c) Segment – C (d) Segment... (e) Unallocated						
Total						

*strike off whichever is not applicable

Profit/loss before tax and after interest in case of segments having operations which are primarily of financial nature.

** Other than the interest pertaining to the segments having operations which are primarily of financial nature.
