

Annex III

Form of Profit and Loss Account

Profit and Loss Account of (name of AIFI) for the half year ended

September 30, 2016

	Note	Half-year ended September 30, 2016
Interest income		_____
Interest expense		_____
Net interest income		_____
Fees and commission income		_____
Fees and commission expense		_____
Net fee and commission income		_____
Net gain/(loss) on fair value changes		_____
Other income		_____
Total income		_____
Impairment losses on financial instruments		_____
Employee benefits		_____
Depreciation and impairment of property, plant and equipment		_____
Amortisation and impairment of intangible assets		_____
Other expenses		_____
Total expenses		_____
Net profit/(loss) before taxes and exceptional items		_____
Exceptional items		_____
Net profit/(loss) before taxes		_____
Taxes		_____
- Current tax		_____
- Deferred Tax		_____
Net profit/(loss) after tax from continuing operations		_____
Profit/(loss) from discontinued operations, net of tax		_____
Net profit/(loss) for the period		_____

Note	Half-year ended September 30, 2016
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Other Comprehensive Income

- A (i) Items that will not be reclassified to profit or loss (specify items and amounts)
- (ii) Income tax relating to items that will not be reclassified to profit or loss
- Subtotal
- B (i) Items that will be reclassified to profit or loss (specify items and amounts)
- (ii) Income tax relating to items that will be reclassified to profit or loss
- Subtotal

Other Comprehensive Income (A + B)

Total Comprehensive Income for the period

Earnings per equity share (for continuing operations)

Basic (Rs.)

Diluted (Rs.)

Earnings per equity share (for discontinued operations)

Basic (Rs.)

Diluted (Rs.)

Earnings per equity share (for continuing and discontinued operations)

Basic (Rs.)

Diluted (Rs.)