|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **T-3** | **T-2** | **T-1** | **Latest**  **Audited (T)** | **T+1** | **T+2** | **Tn** |
| **Profit and Loss Items** | | | | | | | | |
| 1 | Operating Income |  |  |  |  |  |  |  |
|  | % increase over previous year |  |  |  |  |  |  |  |
| 2 | Other Income |  |  |  |  |  |  |  |
| 3 | Operating Expenditure |  |  |  |  |  |  |  |
|  | % increase over previous year |  |  |  |  |  |  |  |
| 4 | Non - operating Income |  |  |  |  |  |  |  |
| 5 | Non-operating expenditure |  |  |  |  |  |  |  |
| 6 | Extra ordinary income |  |  |  |  |  |  |  |
| 7 | Extra ordinary expenditure |  |  |  |  |  |  |  |
| 8 | Interest on long term loans |  |  |  |  |  |  |  |
| 9 | Interest on working capital loans |  |  |  |  |  |  |  |
| 10 | Interest on other short term loans |  |  |  |  |  |  |  |
| 11 | Finance Charges |  |  |  |  |  |  |  |
| 12 | Lease/Hire purchase charges-Interest Component |  |  |  |  |  |  |  |
| 13 | Any other item in nature of interest (please specify) |  |  |  |  |  |  |  |
| 14 | Depreciation |  |  |  |  |  |  |  |
| 15 | Other Non-Cash Expenses |  |  |  |  |  |  |  |
| 16 | Provision for Deferred Tax |  |  |  |  |  |  |  |
| 17 | Provision for Tax (Other than FBT) |  |  |  |  |  |  |  |
| 18 | PAT |  |  |  |  |  |  |  |
|  | % increase over previous year |  |  |  |  |  |  |  |
|  | **Balance Sheet Items** |  |  |  |  |  |  |  |
| 1 | Equity Share Capital |  |  |  |  |  |  |  |
| 2 | Preference Share Capital not redeemable within construction period |  |  |  |  |  |  |  |
| 3 | Preference Share Capital redeemable within  construction period |  |  |  |  |  |  |  |
| 4 | Share Appl. money with withdrawal restrictions |  |  |  |  |  |  |  |
| 5 | Share Appl. money without withdrawal restrictions |  |  |  |  |  |  |  |
| 6 | Debentures |  |  |  |  |  |  |  |
| 7 | Reserves and surplus (excluding revaluation reserve) |  |  |  |  |  |  |  |
| 8 | Revaluation Reserves |  |  |  |  |  |  |  |
| 9 | Intangible assets |  |  |  |  |  |  |  |
| 10 | Loss Brought Forward/Accumulated losses |  |  |  |  |  |  |  |
| 11 | Deferred Tax Asset |  |  |  |  |  |  |  |
| 12 | Deferred Tax Liability |  |  |  |  |  |  |  |
| 13 | Long term loans |  |  |  |  |  |  |  |
| 14 | WC loans from Banks |  |  |  |  |  |  |  |
| 15 | Other short term loans |  |  |  |  |  |  |  |
| 16 | Capital Work in Progress |  |  |  |  |  |  |  |
| 17 | Cash and Bank Balances |  |  |  |  |  |  |  |
| 18 | Current Assets excluding cash and bank balances |  |  |  |  |  |  |  |
| 19 | Current liabilities and provisions |  |  |  |  |  |  |  |
| 20 | Fixed Assets |  |  |  |  |  |  |  |
| 21 | Investments |  |  |  |  |  |  |  |
|  | **Other Items** |  |  |  |  |  |  |  |
| 1 | Bills discounted/ deferred credit likely to devolve |  |  |  |  |  |  |  |
| 2 | Contingent liabilities likely to get devolve |  |  |  |  |  |  |  |
| 3 | Court cases likely to get devolve |  |  |  |  |  |  |  |
| 4 | Repayment due to long term loans |  |  |  |  |  |  |  |
| 5 | Marketable securities used for equity infusion |  |  |  |  |  |  |  |
| 6 | Marketable securities not used for equity infusion |  |  |  |  |  |  |  |
| 7 | Lease/Hire purchase charges-Debt Component |  |  |  |  |  |  |  |
| 8 | Present value of future rentals of lease/hire purchase  payments |  |  |  |  |  |  |  |
| 9 | Cash Loss |  |  |  |  |  |  |  |
| 10 | Warrants attached to Equity instruments |  |  |  |  |  |  |  |
| 11 | Warrants attached to debt instruments |  |  |  |  |  |  |  |
| 12 | Fixed return in PE subscription agreement if any |  |  |  |  |  |  |  |
| 13 | Interest accrued and due |  |  |  |  |  |  |  |
| 14 | Proposed dividend |  |  |  |  |  |  |  |
| 15 | Long term **unfunded** liability for leave encashment,  Gratuity and pension |  |  |  |  |  |  |  |
|  | **Key Financial Indicators** |  |  |  |  |  |  |  |
| a | Return on Capital Employed |  |  |  |  |  |  |  |
| b | DSCR |  |  |  |  |  |  |  |
| c | Total Debt/Tangible Equity |  |  |  |  |  |  |  |
| d | Cash flow from operations to Total Debt |  |  |  |  |  |  |  |
| e | PAT/Operating Income |  |  |  |  |  |  |  |
| f | EBIDTA margin |  |  |  |  |  |  |  |
| g | Return on Net worth |  |  |  |  |  |  |  |
| h | Interest Coverage Ratio |  |  |  |  |  |  |  |
| i | Current Ratio |  |  |  |  |  |  |  |
| j | Debtor Days |  |  |  |  |  |  |  |
| k | Creditor Days |  |  |  |  |  |  |  |
| l | DSCR |  |  |  |  |  |  |  |