

**Diversified Holdings**

		<b>Company 1</b>	
<b>Distribution of Marks under different criteria</b>		<b>Pg. Ref.</b>	<b>Marks</b>
<b>Items</b>	<b>Break up of Marks</b>		
<b>Corporate Objectives, Values &amp; Structure</b>		<b>(5 Marks)</b>	
Clarity and presentation:			
❖ Vision and Mission	1		
❖ Overall strategic objectives	1		
❖ Core values and code of conduct/ethical principles	1		
❖ Profile of the Company	1		
❖ Director's profiles and their representation on Board of other companies & Organization Chart	1		
<b>Management Report / Commentary and analysis including Director's Report / Chairman's Review/CEO's Review etc.</b>		<b>(11 Marks)</b>	
❖ A general review of the performance of the company	2		
❖ Description of the performance of the various activities / products / segments of the company and its group companies during the period under review. (Weightage to be given for pictorial / graphical / tabular presentations used for this purpose)	2		
❖ A brief summary of the Business and other Risks facing the organization and steps taken to effectively manage such risks	2		
❖ A general review of the future prospects/outlook.	2		
❖ Information on how the company contributed to its responsibilities towards the staff (including health & safety)	2		
❖ Information on company's contribution to the national exchequer & to the economy	1		
<b>Sustainability Reporting</b>		<b>( 13Marks)</b>	
❖ Social Responsibility Initiatives ( CSR)	3		
❖ Environment related Initiatives	3		
❖ Environmental & Social Obligations	3		
❖ Integrated Reporting	4		
<b>Appropriateness of Disclosure of Accounting policies and General Disclosure</b>		<b>(11 Marks)</b>	
❖ Disclosure of adequate and properly worded accounting policies relevant to assets, liabilities, Income and expenditure in line with best reporting standards.	4		

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❖ Any Specific accounting policies	1		
❖ Impairment of Assets	1		
❖ Changes in accounting policies/Changes in accounting estimates	1		
❖ Accounting policy on subsidiaries( if there is no any subsidiary, full marks should be granted)	1		
Segment Information			
❖ Comprehensive segment related information bifurcating Segment revenue, segment results and segment capital employed	1		
❖ Availability of information regarding different segments and units of the entity as well as non-segmental entities/units	1		
❖ Segment analysis of <ul style="list-style-type: none"> <li>▪ Segment Revenue</li> <li>▪ Segment Results</li> <li>▪ Turnover</li> <li>▪ Operating profit</li> <li>▪ Carrying amount of Net Segment assets</li> </ul>	1		
<b>Financial Statements (Including Formats)</b>	<b>(18 Marks)</b>		
❖ Disclosures of all contingencies and commitments	1		
❖ Comprehensive related party disclosures	2		
❖ Disclosures of Remuneration & Facilities provided to Directors & CEO	1		
❖ Statement of Financial Position / Balance Sheet and relevant schedules	1		
❖ Income Statement / Profit and Loss Account and relevant schedules	1		
❖ Statement of Changes in Equity / Reserves & Surplus Schedule	1		
❖ Disclosure of Types of Share Capital	1		
❖ Statement of Cash Flow	2		
❖ Consolidated Financial Statement (CFS)- if applicable	2		
❖ Extent of compliance with the core IAS/IFRS or equivalent National Standards	3		
❖ Disclosures / Contents of Notes to Accounts	3		
<b>Information about Corporate Governance</b>	<b>(11 Marks)</b>		
❖ Board Of Directors, Chairman And CEO	1		
❖ Audit Committee (Composition, role, meetings, attendance, etc) Internal Control & Risk Management	3		

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❖ Ethics And Compliance	1		
❖ Remuneration and other Committees of Board	1		
❖ Human Capital	1		
❖ Communication To Shareholders & Stakeholders - Information available on website - Other information	0.5 0.5		
❖ Management Review And Responsibility	1		
❖ Disclosure by Board of Directors or Audit Committee on evaluation of quarterly reports	1		
❖ Any other investor friendly information	1		
<b>Risk Management &amp; Control Environment</b>	<b>(11Marks)</b>		
❖ Description of the Risk Management Framework	5		
❖ Risk Mitigation Methodology	4		
❖ Disclosure of Risk Reporting	2		
<b>Stakeholders Information</b>	<b>(3 Marks)</b>		
❖ Distribution of shareholding (Number of shares as well as category wise, e.g Promoter group, FII etc)	1		
❖ Shares held by Directors/Executives and relatives of Directors/Executives	1		
❖ Redressal of investors complaints	1		
<b>Graphical/ Pictorial Data:</b>	<b>(2.5 Marks)</b>		
❖ Earnings per Share	0.5		
❖ Net Assets	0.5		
❖ Stock Performance	0.5		
❖ Shareholders' Funds	0.5		
❖ Return on Shareholders Fund	0.5		
<b>Horizontal/Vertical Analysis including following.</b>	<b>( 5 Marks)</b>		
<b>Operating Performance (Income Statement) (2.5 Marks)</b>			
❖ Total Revenue			
❖ Operating profit			
❖ Profit Before Tax			
❖ Profit after Tax			
❖ EPS			
<b>Statement of Financial Position (Balance Sheet) (2.5 Marks)</b>			
❖ Shareholders Fund			
❖ Property Plant & Equipment			

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<ul style="list-style-type: none"> <li>❖ Net Current Assets</li> <li>❖ Long Term Liabilities/Current Liabilities</li> </ul>			
<b>Profitability/Dividends/ Performance and Liquidity Ratios</b>	<b>(5 Marks)</b>		
<ul style="list-style-type: none"> <li>❖ Gross Profit Ratio</li> <li>❖ Earning before Interest, Depreciation and Tax</li> <li>❖ Price earning ratio</li> <li>❖ Current Ratios</li> <li>❖ Return on Capital Employed</li> <li>❖ Debt Equity Ratio</li> </ul>	0.5 1 0.5 1 1 1		
<b>Statement of Value Added and Its Distribution</b>	<b>( 5 Marks)</b>		
<ul style="list-style-type: none"> <li>❖ Government as Taxes</li> </ul>	1		
<ul style="list-style-type: none"> <li>❖ Shareholders as dividend</li> </ul>	0.5		
<ul style="list-style-type: none"> <li>❖ Employees as bonus/remuneration</li> </ul>	1		
<ul style="list-style-type: none"> <li>❖ Retained by the entity</li> </ul>	0.5		
<ul style="list-style-type: none"> <li>❖ Market share information of the Company's product/services</li> </ul>	1		
<ul style="list-style-type: none"> <li>❖ Economic value added</li> </ul>	1		
<b>Presentation of Financial Statements</b>	<b>( 5 Marks)</b>		
<ul style="list-style-type: none"> <li>❖ Quality of the Report/ Layout of Contents</li> </ul>	1		
<ul style="list-style-type: none"> <li>❖ Cover and printing including the theme on the cover page</li> </ul>	1		
<ul style="list-style-type: none"> <li>❖ Appropriateness and effectiveness of photographs and their relevance</li> </ul>	1		
<ul style="list-style-type: none"> <li>❖ Effectiveness of Charts and Graphs</li> </ul>	1		
<ul style="list-style-type: none"> <li>❖ Clarity, simplicity and lucidity in presentation of Financial Statements</li> </ul>	1		
<b>Timeliness in issuing Financial Statements and holding AGMs</b>	<b>(10 Marks)</b>		
<ul style="list-style-type: none"> <li>❖ 3 months time to produce the Annual Report and hold AGM are considered reasonable for full marks</li> <li>❖ Delay after the initial period of 3 months - deduction of 2 marks is to be made for each month</li> <li>❖ If the period is over 6 months – no marks shall be awarded</li> </ul>			
<b>Additional Disclosures</b>	<b>(4.5 Marks)</b>		
<b>For Example</b> <ul style="list-style-type: none"> <li>❖ Human Resource Accounting</li> <li>❖ Any other good additional disclosures (Independence certification Eg GNV / GRI )</li> </ul>			
<b>Total Marks</b>	<b>120 Marks</b>		