

Manufacturing

		Company 1	
Distribution of Marks under different criteria		Pg. Ref.	Marks
Items	Break up of Marks		
Corporate Objectives, Values & Structure Clarity and presentation:	(5 Marks)		
❖ 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		
Management Report / Commentary and analysis including Director's Report / Chairman's Review/CEO's Review etc.	(11 Marks)		
❖ 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		
Sustainability Reporting	(13Marks)		
❖ Social Responsibility Initiatives (CSR)	3		
❖ Environment related Initiatives	3		
❖ Environmental & Social Obligations	3		
❖ Integrated Reporting	4		
Appropriateness of Disclosure of Accounting policies and General Disclosure	(11 Marks)		
❖ 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"> ▪ Segment Revenue ▪ Segment Results ▪ Turnover ▪ Operating profit ▪ Carrying amount of Net Segment assets 	1		
Financial Statements (Including Formats)	(18 Marks)		
❖ 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		
Information about Corporate Governance	(11 Marks)		
❖ 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		
Risk Management & Control Environment	(11Marks)		
❖ Description of the Risk Management Framework	5		
❖ Risk Mitigation Methodology	4		
❖ Disclosure of Risk Reporting	2		
Stakeholders Information	(3 Marks)		
❖ 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		
Graphical/ Pictorial Data:	(2.5 Marks)		
❖ Earnings per Share	0.5		
❖ Net Assets	0.5		
❖ Stock Performance	0.5		
❖ Shareholders' Funds	0.5		
❖ Return on Shareholders Fund	0.5		
Horizontal/Vertical Analysis including following.	(5 Marks)		
Operating Performance (Income Statement) (2.5 Marks)			
❖ Total Revenue			
❖ Operating profit			
❖ Profit Before Tax			
❖ Profit after Tax			
❖ EPS			
Statement of Financial Position (Balance Sheet) (2.5 Marks)			
❖ Shareholders Fund			
❖ Property Plant & Equipment			

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