



## **Annex I - Additional Disclosure Requirements**

### **(Para 50)**

1. A CIC shall maintain a functional website containing basic information about itself and about its group. It should further contain:
  - (i) The Annual Report of the CIC
  - (ii) Corporate Governance Report
  - (iii) Management Discussion & Analysis covering, inter alia, industry structure and developments, risks and concerns for the group and adequacy of internal controls.
  - (iv) Other significant information, if any
2. The following shall be disclosed by the CIC with regard to group entities that are not consolidated in the CFS:
  - (i) Name of the entity, type of business, size of its assets, debt-equity ratio, and profitability for the last two years
  - (ii) Nature and type of exposure on each entity: i) Investments in equity ii) investments in convertible instruments, iii) investments in bonds/ debentures/ other instruments, iv) loans and advances, v) any other
  - (iii) Total exposure of the CIC towards non-financial business (entity-wise)
  - (iv) Loans and advances to firms/companies in which directors are interested
  - (v) Investments by the loanee of the CIC in the shares of parent company and group companies

### **3. Disclosures to be made in the Annual Financial Statements:**

#### **3.1 Components of ANW and other related information**

(Amount in ₹ crore)			
<b>Particulars</b>		<b>Current Year</b>	<b>Previous Year</b>
i)	ANW as a % of Risk Weighted Assets		
ii)	unrealized appreciation in the book value of quoted investments		
iii)	diminution in the aggregate book value of quoted investments		
vi)	Leverage Ratio		



### 3.2 Investment in other CICs

- a) Total amount representing any direct or indirect capital contribution made by one CIC in another CIC (including name of CICs)
- b) Number of CICs with their names wherein the direct or indirect capital contribution exceeds 10 per cent of Owned Funds
- c) Number of CICs with their names wherein the direct or indirect capital contribution is less than 10 per cent of Owned Funds

### 3.3 Off Balance Sheet Exposure

	Particulars	Current Year	Previous Year
i)	Off balance sheet exposure		
ii)	Financial Guarantee as a % of total off-balance sheet exposure		
iii)	Non-Financial Guarantee as a% of total off-balance sheet exposure		
iv)	Off balance sheet exposure to overseas subsidiaries		
v)	Letter of Comfort issued to any subsidiary		

### 3.4 Business Ratios

Particular	Current Year	Previous Year
Return on Equity (RoE)		
Return on Assets (RoA) Net profit per employee		

### 3.5 Concentration of NPAs

	(Amount in ₹ crore)	Exposure as a % of total assets
Total Exposure to top five NPA accounts		



#### **4. Disclosure on provisioning in the Balance Sheet**

(i) A CIC with total assets ₹500 crore and above shall disclose the following particulars in the Balance Sheet:

- (a) Exposure to real estate sector, both direct and indirect; and
- (b) Maturity pattern of assets and liabilities.

#### **5. Miscellaneous disclosures**

(i) If the auditor has expressed any modified opinion(s) or other reservation(s) in his audit report or limited review report in respect of the financial results of any previous financial year or quarter which has an impact on the profit or loss of the reportable period, with notes on -

- (a) How the modified opinion(s) or other reservation(s) has been resolved; or
- (b) If the same has not been resolved, the reason thereof and the steps which the CIC intends to take in the matter.