

Questionnaire – Revenue (excluding Project and Finance Income)

Sr. No.	QUESTIONS	PARTICULARS
1	Types of sale i.e. product, parts, services, etc	
2	Describe revenue booking procedure i.e. 'Order to Cash'	
3	What are the components of sale agreement?	
4	Whether components of sale agreement are booked under same order or separately?	
5	Whether sale is subject to installation? If yes, then in case of all or only for specified customers?	
6	Whether installation is provided free of cost?	
7	Does the product price vary in case of free installation and charged installation?	
8	What are the after sales services provided?	
9	Whether after sales services are charged or provided free of cost?	
10	Does the product price vary in case of free after sales service and charged services?	
11	Do we provide any cancellation period to the customer? If yes, then how is it accounted for?	
12	Apart from regular warranty, do we provide any additional warranty to customers? Mention even if there are few such customers.	
13	At what stage is revenue booked in following cases: Product sale – Free supply – Changes in Order – Installation – After sales services –	
14	Is revenue inclusive of Indirect Taxes?	
15	Cases of Agent-Principal sale i.e. consignment sale, if any? How is revenue recorded in such cases?	
16	What are the terms and conditions of retention money?	

17	What is our obligation towards performance of the product?	
18	Do we have Finished Goods under 'Bill & Hold' category? Are they earmarked and ready for delivery?	
19	Do we exchange goods/services? How are such transactions accounted for?	
20	Are there any sale and repurchase transactions? If yes, what are the terms & conditions like – sale price, period of repurchase, risk and rewards, etc?	
21	Do we send equipments for trail to prospective customer's site? If yes, then what is the procedure and how are such transactions accounted for? What are the terms and conditions like in case of damages, income earned from trial runs, etc.	