SECTION 1 GENERAL INFORMATION				
S. No	Information	DIP	Observation	Document type
1	Memorandum & Articles of Association and Annual Reports for the last 5 years of the Company & its subsidiaries			
2	Memorandum and Articles of Association and Annual Reports for the last 3 years of the Promoter Group Companies, Associate Companies and JV Company			
3	Names, address, tel no. fax no. e-mail address of (a) Company Secretary, (b) Legal Advisor & (c) bankers to the Company	6.8.2.4		Consent letter from the respective persons
4	Names, address, tel no. fax no. e-mail address of Compliance Officer	6.8.2.5		Consent letter & Board resolution
5	Names, address, tel no. fax no. e-mail address of Auditors	6.8.2.7		Consent letter
6	Details of all credit ratings (for any listed instruments) received by the Company during the previous three years	6.8.2.9		Documents
7	Consent/ Resolution from shareholders for fresh issue of shares			Certified copy of the resolution
8	Review of internal audit reports			Documents
9	Review of Board and General meeting (AGM & EGM) minutes book			Documents
10	Review of secretarial compliance report			Documents
11	Review of all statutory registers, including Register of members, Transfer of Shares, Inter Corporate Loans, Register of Charges, Register of Contracts, Register of Directors – U/s 301, Register of Investments, etc			Documents
12	Review of all RoC filings including Annual Returns & Balance Sheet			Documents
13	Other statutory reports / filings (for eg: RBI related, Excise, etc)			
14	Tripartite agreement with Depositories (NSDL & CDSL) and Registrars			
15	Power of Attorney by the directors authorising changes in the offer document and filings			

SECTION II				
CAPITAL STRUCTURE				
S. No	Information	DIP	Observation	Document type
1	Authorized, Issued, Subscribed and paid-up equity and preference capital • No. of instruments • Face Value	6.8.3.1(a)		Form 5, Form 2, Form 23 Certificate
2	Size of the present issue in terms of the number of instruments and face value • Promoters contribution • Firm allotment / reservation (Employees, shareholders of group companies, etc)	6.8.3.1(b)		Certificate
3	Paid-up capital • After the issue • After conversion of securities (if applicable, ESOP, etc)	6.8.3.1(c)		Certificate
4	Share Premium Account (before & after the issue)	6.8.3.1(d)		Document/ certificate
5	Details of existing subscribed and allotted equity shares including that of promoters and promoter group • Share capital issued • Date of Issue • Number of shares • Face Value • Issue Price • Nature of allotment (rights, bonus,. .) • Cumulative Capital • Details of share split • Issue of shares for consideration other than cash • Reduction in capital	6.8.3.2(a)		Form 23, Form 2 Documents
6	Details of Promoters contribution & lockin • Date of allotment • Date when made fully paid-up • Nature of allotment (rights, bonus) • Number of shares • Face Value of shares • Issue Price • Percentage of promoter's contribution to the total issued capital • Date upto which securities are lock-in	6.8.3.2(b)		Certificate, Consent letter from promoters for lock-in of shares
7	Details of purchase and sale by promoters / promoter group / directors / KMP of shares of the Company during the period of six months prior to filing			Management confirmation/ Documents
8	Details of all buy-back and stand by and similar arrangements for purchase of securities by promoters, directors and lead			Management Confirmation/ Documents

	merchant bankers, if any			
9	Details of any outstanding financial instruments / rights / options entitling anyone to receive equity shares in future			Certificate
10	Details of ESOP scheme, if any			Document
11	In case of offer for sale, number of shares being offered for sale by each offeror			Certificate / Resolution
12	Details of change in face value / sub-division/ split of shares			Form 23 Board & Shareholders Resolution
13	Details of any bonus or rights issue			Resolution Offer Document Form 2
14	RBI/FIPB approval required if the rights/ bonus is made to an NRI/ OCB/ Foreign Collaborator			Document
15	Promoter details • Names of Promoter and Promoter group (check as per DIP guidelines) • Pre and post shareholding Contribution towards promoters contribution			Certificate / Document
16	If the promoter is a corporate, the names of natural persons who are in control (holding more than 10% of voting rights) or who are on the Board of the Promoter Company			Management Confirmation/ Document
17	Details of shares issued for consideration other than cash along with date of issue, persons to whom issued, price, reasons for the issue, and whether any benefits have accrued to the company out of the issue			Document/ Certificate
18	Details of pledge of equity shares of the company, in case of pledged, then the details including name of the pledgee, facilities availed, terms and condition of the pledge. Also to be provided for lock in shares			Document Certificate
19	Name and shareholding of top 10 shareholders as on • Two years prior to SEBI/RoC filing • 10 days prior to SEBI/ RoC filing • Date of SEBI/ RoC Filing	6.8.3.2(j)		Certificate
20	Details of transaction in the shares by the Promoter Group and the Directors of the promoting companies with the following details: • Transferor			Document

	• Transferee • Maximum and minimum price of the transaction • Date of transaction			
21	Cost of acquisition of shares for Promoters			Certificate
22	Confirmation that the Company shall not make further issue of capital by way of bonus issue, preferential issue, rights issue or public issue or any other manner from the date of SEBI filing till listing of the equity shares			Certificate
23	Proposal to alter the capital structure by way of split/ consolidation, or issue of shares on a preferential basis or any further issue of shares within a period of six months from the date of opening the present issue			Certificate
24	Copy of RBI approval for allotment of shares to NRI/ FII			Document

SECTION III				
OBJECT OF THE ISSUE AND MEANS OF FINANCE				
S. No	Information	DIP	Observation	Document type
1	Object of the Issue	6.8.4		
1(a)	Detailed working as well as note on the Objects of the issue for which the funds are being raised such as • fixed asset creation, • working capital requirement, • repayment of loans, • acquisition / investment etc….	6.8.4.1		Management confirmation Backups and supporting documents
1(b)	Appraisal details • Appraisal Report; permission to use the report in the Document • Name of the appraising agency, along-with address, tel. no. email.	6.8.4.4 6.8.2.12		Document
1(c)	Location of the project	6.9.2.1(a)		Document
	Following details for property purchased or proposed to be purchased which is to be paid for wholly or partly out of the proceeds of the issue: • Names, address, descriptions and occupations of the vendors • Amount paid or payable in cash shares or debentures • Nature of title or interest in such property	6.9.2.4		
1(d)	Land Details: • Details of the land purchased by the Company / Agreement entered along with area, whether it is on a freehold basis or leasehold basis and the period of lease, if on leasehold basis, backward area benefits available for the location, if any. • Land agreements and proof of registration in the name of the Company and consideration paid therefore.			Document
1(e)	Plant & machinery, technology, process, etc. • Machines to be purchased • Cost of machines • Quotation received • Name of the suppliers • Date of placement of order • Date of delivery	6.9.2.1(b)(i) & (ii)		Document/ Management confirmation
1(f)	Details of second hand machinery bought/ proposed to be bought, if any including	6.9.2.1(b)(iv)		Document/ Management

	the age of machines, balance estimated life etc.			confirmation
1(g)	Details of foreign or any collaboration if any for the proposed project.			
1(h)	Marketing setup and arrangement for the proposed project			
1(i)	Details of Utilities such as Raw Material, Power, Water, etc for the proposed project and the status of the same			
2	Means of Finance			
2(a)	Sanction letter for working capital, application made for loans / financial assistance, etc			Documents
2(b)	Schedule of Implementation; quarter wise, etc	6.8.4.5		Certificate Document
2(c)	Funds Deployed upto a date not earlier than two months from the date of filing with RoC.	6.8.4.6		Certificate from Auditors
2(d)	• Sources of financing of funds already deployed in the proposed project • Details of bridge loan or other financial arrangement	6.8.4.7		Document
2(e)	Balance Fund Deployment Year wise break up of the expenditure proposed to be incurred on the project	6.8.4.8		Certificate/ Document
2(f)	Interim use of funds till the time deployed in the projects	6.8.4.9		Certificate

SECTION IV INDUSTRY & BUSINESS OVERVIEW				
S. No	Information	DIP	Observation	Document type
1	Industry Overview	6.9.1		
	• Future outlook and industry scenario, • Reports / data / statistics from government agency / consultants regarding market demand and supply for the product, etc. if available, (source of info to be mentioned) • Key Industry Regulations for various segments where Company is operating • Competitors segment wise • General terms / abbreviations / definitions used in the Industry			Management confirmation / Documents
2	Business Overview	6.9.2		
2(a)	Details of business and activities of the Company such as: • Milestones over a period of time • Growth of the Company since inception • Description of activities of the Company • Services provided by the Company • Product build up since inception and Products manufactured by the Company • Capacity build up since inception • Technology used by the company • Any other relevant info			Management confirmation / Documents
3	Details of write ups on the Company: • Corporate profile of the Company • Copies of articles / press clippings on the Company appeared in any magazine, papers, etc • Press release issued by the Company • Copies of any interview given • Any report prepared by third party			Management confirmation / Documents
4	Existing locations • Project locations along with areas, ownership details / lease details • Details of branch offices / other offices – ownership, lease, etc			Management confirmation / Documents
5	Property details of the Company	6.9.2.3		Document
6	Purchase of property	6.9.2.4		
	Following details for every transaction relating to the property purchased within two preceding years, in which any of the			

	vendor is/was promoter/ Director: • Names, address, descriptions and occupations of the vendors • Amount paid in cash or otherwise • Nature of title or interest in such property			
7	Details of Plant and Machinery, list of the same; details if any taken on hire, lease			Management confirmation / Documents
8	Details of Insurance policies taken by the company			Documents
9	Information regarding persons / entities with whom strategic tie-ups, technical and financial agreements have been entered into: • Place of registration and year of incorporation • Paid up share capital • Turnover of the last financial year of operation • General information regarding such persons relevant to the issuers • Details of collaboration, performance guarantee or assistance in marketing by collaborators	6.9.1.2(c) (i) 6.9.2.1(c) 6.9.4.6 6.9.4.7		Document
10	Infrastructure facilities for raw materials and utilities like water, electricity	6.9.1.2(d)		Document
11	Products/ services of the Company • Nature of products, consumers and end-users, • Details of market including details of competition, past capacity utilization figures for the industry, existing installed capacities, past trends and future prospects regarding exports, demand and supply forecasts etc. • Approach to marketing and proposed marketing set up • Any arrangement with the customers – eg. long term supply contract, etc • Export possibilities and export obligations if applicable • Detailed write up on the manufacturing process	6.9.1.2(e)		Management confirmation
12	Seasonality of business; details if any			Management Confirmation
13	Brand names owned by / registered in the name of the Company			Document
14	Intellectual Property • Details of intellectual property rights			Management confirmation /

	owned by the Company • Details of any intellectual property rights owned by third parties the use of which is required for the Company • Details of any infringement of intellectual property rights owned by the Company • List of all trademarks, trade names, brands, registered in the name of the Company/ date of application with Trademark Registry			Documents
15	Details of manpower such as recruitment strategy, training programmes and retention initiatives, attrition levels, etc.			Management Confirmation
16	Business strategy of the Company as per Management	6.9.2.2		Management confirmation
17	Capacity and Capacity utilization • Existing and installed capacities for each product, capacity utilization for these products in the last three years, proposed capacities for existing as well as proposed products and assumption for future capacity utilization for the next three years • Production strategy adopted	6.9.2.2(b)		Management confirmation/ Document
18	• Marketing Strategy of the company as per the Management, • Details of any tie-ups for marketing • Marketing set up • Long term arrangements with the clients			Management confirmation/ Document

SECTION V				
HISTORY, CORPORATE STRUCTURE, MANAGEMENT & PROMOTER				
S. No	Information	DIP	Observation	Document type
1	History and Corporate structure	6.9.4		
2	• Date of incorporation • Date of commencement of business • Details of changes in the Memorandum & Articles of Association of the Company (Dates and events)	6.9.4.1		Fresh cert. Of incorp. Form 18 Form 23 along with other forms Memorandum & Articles of Association
3	Address of registered office of the Company, Registration Number with RoC Address of RoC where registered	6.8.2.1		Form 18 Documents
4	• Details of change in the name of the company since inception. • Details of change of status of the company from Pvt. Ltd to Public Ltd. • Details of the change in the registered office of the company since inception			Copy of Resolution / Cert. Of incorporation / RoC filings
5	• Details of any mergers, divestments, restructuring in the past			Court orders & other filings
6	Main Objects of the Company	6.9.4.2		Memorandum & Articles of Association
7	Awards & Recognition • Details of awards/ recognition won by the Company • Details of awards/ recognition won by the Directors / Key Personal, associate companies, etc			Document
8	Details of quality accreditations obtained by the Company.			Document
9	• Details of investment made by the Company in Joint Ventures and other trade investments			
10	Agreements • Shareholders Agreement (irrespective of whether or not the company is a party to such agreement) • Joint Venture agreement, • Non Compete agreement, • Confidentiality agreement, • Details of agreements not being a contract entered into in the normal	6.9.4.4 & 6.9.4.5		Copy of agreements

	course of business, and • any agreement with regard to Voting and Management rights.			
11	Management	6.9.5		
12	Board of Directors Names, address, age, father's name, occupation and other Directorships held of Manager, Managing Director, WTD and other Directorships held	6.9.5.1(a) 6.8.2.2		Form 32, Form 24 AA Form 29 Certificate
13	Brief details of Chairman, MD, WTD	6.8.2.3		Management Confirmation
14	Details of borrowing powers	6.9.5.1(b)		Copy of Resolution passed under Section 294
15	Compensation of MDs/ WTD Details of contract appointing and fixing remuneration of Director/ MD/ WTD	6.9.5.2		Copy of agreement / Copy of Resolution
16	Compliance with Corporate Governance requirements such as Audit Committee, Remuneration Committee, independent Directors, etc	6.9.5.3		Document/ Copy of Board Resolution
17	Shareholding of Directors including details of qualification shares held (if applicable)	6.9.5.4		Management confirmation
18	Interest of Directors in: • Promotion of the Company • Any property acquired by the Company • Interest of the Directors in any firm, company, etc having relationship with the Company	6.9.5.5		Management confirmation/ Document
19	• Details of Promoter group companies and Directors in securities related business / companies registered with SEBI • In case of securities related business details such as registration number, penalty imposed by SEBI, outstanding fees payable to SEBI, enquiry, investigation conducted by SEBI			Certificate/ Document
20	Change in the Directors during the last three years and reasons thereof	6.9.5.6		Form 32, Form 29 Certificate
21	Dividend Policy of the company	6.9.8		Management confirmation
22	Organization Structure	6.9.5.7		Management

				confirmation
23	Key Management Personnel Details of service agreements if any	6.9.5.8		Management confirmation/ Document/ Certificate
24	• Key managerial personnel (KMP) as on the date of filing of prospectus including name, date of joining, qualification, details of previous employment, remuneration, etc. • All KMP should be permanent employees of the Company	6.9.5.8(a)		Management confirmation/ Certificate
25	Shareholding of KMP	6.9.5.8(c)		Management confirmation
26	Bonus or profit sharing plan for KMP	6.9.5.8(d)		Management confirmation/ Document
27	Changes in the KMP within one year prior to the date of filing of prospectus	6.9.5.8(e)		Management confirmation/ Document
28	Employees Details of Human Resource policy/ measures adopted	6.9.5.9		Management confirmation
29	Details of Employees Stock Option Plan such as no of option granted/ exercised etc.	6.9.5.10		Document
30	Payment of benefit to Officers of the Company (non salary related)	6.9.5.11		Document/ Management confirmation
31	Total number of permanent employees on the pay roll of the company giving division wise breakup			Document
32	Subsidiaries and their business • Date of incorporation • Shareholding pattern • Business/ Activities of the Subsidiary • Board of Directors • Audited Accounts for the last three years along with significant notes to accounts • Details of litigation/ defaults/ disputes • Information regarding companies which have become BIFR companies or are under winding up or have negative net worth • Highest and lowest market price during the preceding 6 months if listed	6.9.4.3		Management confirmation/ Document

	• In case the Company has made a rights issue or a public issue details such as year of issue, type of issue, issue amount, date of closure of issue, date of completion of dispatch of certificates, issue price, objects of the issue, rate of dividend, date of completion of the project, etc.			
33	Promoters	6.9.6		
33(a)	Promoters (Individual) • Biodata of each promoter, • Complete profile of the promoters including their age, educational qualifications, career buildup, experience in the business or employment and in the line of the proposed business, their business and financial activities, • Photograph, voter ID number, driving license number, PAN, Bank Account number, Passport number.	6.9.6.1		Document/ Management confirmation
33(b)	Promoters (Corporate) and Promoter group companies • History of the Companies and details of promoters of the companies • Details of change in management of the companies (if any) including details of persons who are holding the controlling interest together with the applicability and compliance of SEBI (SAST) Regulations, 1997 • Details of PAN, Bank Account numbers, Company registration numbers, and address of RoC • Registered Office, Corporate Office • Directors of the Promoter Company • Financials for the past three years • Highest and lowest price during the preceding six months in case of listed entity • Details of previous public issue/ rights issue – copy of offer document • Shortfall in promise vis-à-vis performance • Details of Group Companies of Promoter Company	6.9.6.2		Document/ Management confirmation
34	Common pursuits • Details of Common pursuits in the business of the Company and business of other companies promoted by the promoters • Conflict of interest and financial implication of the same • Potential conflict of interest	6.9.6.3		Management confirmation

35	Nature and extent of interest of every promoter in the • Promotion of the Company • Property acquired by the Company within two years of the date of Prospectus or proposed to acquire	6.9.6.4		Management confirmation Document
36	Payment of benefit to Promoters	6.9.6.6		Management confirmation
37	If Promoters have disassociated with any firm in the last 3 years then reasons for disassociation along with terms of such disassociation			Management confirmation
38	Companies belonging to the Promoter whose names have been struck off from RoC			
39	List of all ventures of the Promoters giving activities undertaken and financials for the last three years			Management confirmation/ Document
40	Details of group companies engaged in securities related business			
41	Details of all loans and guarantees given to Group and associate companies			

SECTION VI				
FINANCIAL STATEMENTS				
S. No	Information	DIP	Observation	Document type
1	Financial Information of the company	6.10.2		
2	Audited financial accounts for the last five years (last audited accounts should not be older than six months from the issue opening date)			
3	Auditors Certificate / Report			
3(a)	Report by the auditors of the issuer company with respect to: • profits and losses and assets and liabilities, in accordance with clauses 6.10.2.2 or 6.10.2.3, as the case may require; and • the rates of dividends, if any, paid by the issuer company in respect of each class of shares in the issuer company for each of the five financial years immediately preceding the issue of the prospectus, giving particulars of each class of shares on which such dividends have been paid and particulars of the cases in which no dividends have been paid in respect of any class of shares for any of those years; and, if no accounts have been made up in respect of any part of the period of five years ending on a date three months before the issue of the prospectus, containing a statement of that fact (and accompanied by a statement of the accounts of the issuer company in respect of that part of the said period up to a date not earlier than six months of the date of issue of the prospectus indicating the profit or loss for that period and the assets and liabilities position as at the end of that period together with a certificate from the auditors that such accounts have been examined and found correct by them. The said statement may indicate the nature of provision or adjustments made or are yet to be made).	6.10.2.1		Auditor's Certificate

3(b)	If the issuer company has no subsidiaries, the report shall: • so far as regards profits and losses, deal with the profits or losses of the issuer company (distinguishing items of a non- recurring nature) for each of the five financial years immediately preceding the issue of the prospectus; and • so far as regards assets and liabilities, deal with the assets and liabilities of the issuer company at the last date to which the accounts of the issuer company were made up.	6.10.2.2		
3(c)	If the issuer company has subsidiaries, the report shall:	6.10.2.3		
	so far as regards profits and losses, deal separately with the issuer company's profits or losses as provided by 6.10.2.2 and in addition, deal either: • as a whole with the combined profits or losses of its subsidiaries, so far as they concern the members of the issuer company; or • individually with the profits or losses of each subsidiary, so far as they concern the members of the issuer company; or, instead of dealing separately with the issuer company's profits or losses, deal as a whole with the profits or losses of the issuer company, and, so far as they concern the members of the issuer company, with the combined profits or losses of its subsidiaries; and	6.10.2.3(a)		
	so far as regards assets and liabilities, deal separately with the issuer company's assets and liabilities as provided by 6.10.2.2 and in addition, deal either: • as a whole with the combined assets and liabilities of its subsidiaries, with or without the issuer company's assets and liabilities; or • individually with the assets and liabilities of each subsidiaries; and shall indicate as respects the assets and liabilities of the subsidiaries, the allowance to be made for persons other than the members of the issuer company.	6.10.2.3(b)		

3(d)	If the proceeds, or any part of the proceeds, of the issue of the shares or debentures are, or is, to be applied directly or indirectly: • in the purchase of any business; or • in the purchase of an interest in any business and by reason of that purchase, or anything to be done in consequence thereof, or in connection therewith; the issuer company will become entitled to an interest as respects either the capital or profits and losses or both, in such business exceeding fifty percent, thereof; a report made by accountants (who shall be named in the prospectus) upon: ➢ the profits or losses of the business of each of the five financial years immediately preceding the issue of the prospectus; and ➢ the assets and liabilities of the business at the last date to which the accounts of the business were made up, being a date not more than one hundred and twenty days before the date of the issue of the prospectus.	6.10.2.4		
3(e)	(a) If:	6.10.2.5		
	• the proceeds, or any part of the proceeds, of the issue of the shares or debentures are or is to be applied directly or indirectly in any manner resulting in the acquisition by the issuer company of shares in any other body corporate; and • by reason of that acquisition or anything to be done in consequence thereof or in connection therewith, that body corporate will become a subsidiary of the issuer company; a report made by accountants (who shall be named in the prospectus) upon: ➢ the profits or losses of the other body corporate for each of the five financial years immediately preceding the issue of the prospectus; and ➢ the assets and liabilities of the other body corporate at the last date to which its accounts were made up.			
	The said report shall: • indicate how the profits or losses of the other body corporate dealt with by the report would, in respect of the shares to acquired, have concerned members of the issuer company and what allowance would have fallen to be made, in relation to assets and liabilities so dealt with for holders of			

	other shares, if the issuer company had at all material times held the shares to be acquired; and • where the other body corporate has subsidiaries, deal with the profits or losses and the assets and liabilities of the body corporate and its subsidiaries in the manner provided by sub-clause (a) (ii) above in relation to the issuer company and its subsidiaries.			
3(f)	Principal terms of loan and assets charged as security.	6.10.2.6		
3(g)	Other provisions relating to accounts of the issuer company:	6.10.2.7		
3(h)	All significant accounting policies and standards followed in the preparation of the financial statements shall be disclosed.			
3(i)	Details of contingent liabilities			
3(j)	Statements of Assets and Liabilities and Profit and Loss or any other financial information shall be incorporated after making the following adjustments, wherever quantification is possible: • Adjustments/ rectification for all incorrect accounting practices or failures to make provisions or other adjustments which resulted in audit qualifications. • Material amounts relating to adjustments for previous years shall be identified and adjusted in arriving at the profits of the years to which they relate irrespective of the year in which the event triggering the profit or loss occurred. • Where there has been a change in accounting policy, the profits or losses of the earlier years (required to be shown in the prospectus) and of the year in which the change in the accounting policy has taken place shall be recomputed to reflect what the profits or losses of those years would have been if a uniform accounting policy was followed in each of these years. • If an incorrect accounting policy is followed, the re-computation of the financial statements shall be in accordance with correct accounting policies. • Statement of profit or loss shall disclose both the profit or loss arrived at before considering extraordinary items and after considering the profit or loss from extraordinary items. An illustrative format of the disclosure of profits and losses on this basis is specified at Schedule X of SEBI DIP. • The statement of assets and liabilities			

	shall be prepared after deducting the balance outstanding on revaluation reserve account from both fixed assets and reserves and the networth arrived at after such deductions. A suggested format of assets and liabilities is specified at Schedule XI of SEBI DIP.			
3(k)	The turnover disclosed in the Profit and Loss Statement shall be bifurcated into: • turnover of products manufactured by the issuer company; • turnover of products traded in by the issuer company; and • turnover in respect of products not normally dealt in by the issuer company but included in (ii) above, shall be mentioned separately.			
3(l)	Details of `Other Income' in all cases where such income (net of related expenses) exceeds 20% of the net profit before tax, including: • the sources and other particulars of such income; and • an indication as to whether such income is recurring or non-recurring, or has arisen out of business activities/ other than the normal business activities.			
3(m)	Changes (with quantification, wherever possible) in the activities of the issuer company which may have had a material effect on the statement of profit/ loss for the five years, Including discontinuance of lines of business, loss of agencies or markets and similar factors.			
3(n)	Accounting and other ratios: • The following accounting ratios shall be given for each of the accounting periods for which financial information is given. a. Earnings per Share: This ratio shall be calculated after excluding extra ordinary items. b. Return on net worth: This ratio shall be calculated excluding revaluation reserves. c. Net Asset Value per share. This ratio shall be calculated excluding revaluation reserves. • ‘Accounting and other Ratios’ shall be based on the Financial Statements prepared on the basis of Indian Accounting Standards.			
3(o)	Capitalisation Statement: • A Capitalisation Statement showing total debt, net worth, and the debt/ equity ratios before and after the issue is made shall be incorporated. • In case of any change in the share capital since the date as of which the			

	financial information has been disclosed in the prospectus, a note explaining the nature of the change shall be given.			
3(p)	Unsecured loans: • Break-up of total outstanding unsecured loans taken by the issuer company, promoters/ group companies/ associate companies and others shall be given in the prospectus. • Terms and conditions, including interest rates and the repayment schedule for each of such loan. • Whether the loan can be recalled by the lenders at any time			
3(q)	For a proper understanding of the future tax incidence, the following factors shall be identified and explained through proper disclosures: • Profits after tax are often affected by the tax shelters which are available. • Some of these are of a relatively permanent nature (for example, arising out of export profits) while others may be limited in point of time (for example, tax holidays for new undertakings). • Tax provisions are also affected by timing differences which can be reversed in the future (for example, the difference between book depreciation and tax depreciation).			
3(r)	In case the company, prepares financial statements in more than one accounting practices then subject to disclosure of all material differences arising out of different accounting practices shall disclose the same in the Prospectus	6.10.2.8		
3(s)	Related party transactions, where the value of the transactions and payments made between the companies in the promoter group and when value of the sales and purchases exceeds 10% of the total sales value or purchases of the issuer Company			
4	Financial Information of Group Companies	6.10.3		
	The following information for the last three years, based on the audited statements, in respect of all the companies, firms, ventures, etc. promoted by the promoters, irrespective of whether these are covered under section 370 (1)(B) of the Companies Act, 1956 shall be given, wherever applicable:			
	• Name of the entity • Date of Incorporation. • Nature of activities. • Equity Capital, Share holding pattern • Directors / Partners • Reserves (excluding reval reserve).			Document Memorandum & Articles

	• Sales. • Profit after tax (PAT). • Earnings per share (EPS). • Net Asset Value (NAV). • The highest and lowest market price of shares during the preceding six months with suitable disclosures for changes in capital structure during the period and the market value on the date of filing the prospectus with the Registrar of Companies. • If any of the companies has made public or rights issue in the preceding three years, the issue price of the security, the current market price and particulars of changes in the capital structure, if any, since the date of issue and a statement regarding the cost and progress of implementation of the project in comparison with the cost and implementation schedule given in the prospectus. • Information regarding adverse factors related to the company and in particular regarding: (i) whether the company has become a sick company within the meaning of the Sick Industrial Companies (Special Provisions) Act, 1995 or is under winding up. (ii) whether the company has made a loss in the immediately preceding year and if so, the profit or loss figures for the immediately preceding three years.			
5	In case, the issuer company has more than five listed group companies, the financial information may be restricted to the five largest listed companies to be determined on the basis of market capitalisation one month before the date of filing draft prospectus with the Board. Provided that financial information regarding every such company which has become a sick industrial company or is under winding up or has a negative net worth shall be provided.	6.10.3.2		
6	If the promoters have disassociated themselves from any of the companies/ firms during preceding three years, the reasons therefor and the circumstances leading to the disassociation shall be furnished together with the terms of such disassociation.	6.10.3.3		
7	Common Pursuits • In case there are common pursuits among these companies, the reasons and justification for the same shall be	6.10.3.4		

	spelt out and the conflict of interest situations shall be stated. • The related business transactions within the group shall also be mentioned. • The significance of these transactions on the financial performance of the company/ companies shall be stated.			
8	Sales or purchase between companies in the promoter group when such sales or purchases exceed in value in the aggregate 10% of the total sales or purchases of the issuer and also disclose material items of income or expenditure arising out of transactions in the promoter group.	6.10.3.5		
9	Changes in the Accounting Policies in the last three years	6.10.4		
10	Management Discussion and Analysis of Financial Condition and Results of Operations as Reflected in the Financial Statements:	6.10.5		
10 (a)	Overview of the business of the Issuer			
10 (b)	Significant developments subsequent to the last Financial Year			Management confirmation
10 (c)	Factors that may affect results of the operations			
10 (d)	A summary of past financial results after adjustments as given in the auditors report for the past three years containing significant items of income and expenditure shall be given.			
10 (e)	Comparison of recent Financial Year with the Previous Financial Years (last three years) on the major heads of the Profit & Loss Statement, in case company has more than one line of business activity			
10 (f)	An analysis of reasons for the changes in significant items of income and expenditure shall also be given, inter alia, containing the following: • unusual or infrequent events or transactions. • significant economic changes that materially affected or are likely to affect income from continuing operations. • known trends or uncertainties that have had or are expected to have a material adverse impact on sales, revenue or income from continuing operations. • future changes in relationship between costs and revenues, in case of events such as future increase in labour or material costs or prices that will cause a material change are known. • the extent to which material increases			

	in net sales or revenue are due to increased sales volume, introduction of new products or services or increased sales prices. • total turnover of each major industry segment in which the issuer company operated. • status of any publicly announced new products or business segment. • the extent to which business is seasonal. • any significant dependence on a single or few suppliers or customers. • competitive conditions.			
10 (g)	'Management's Discussion and Analysis of financial condition and results of operations as reflected in the financial statements (MDA)' shall be based on the Financial Statements prepared on the basis of Indian Accounting Practices. In addition, the issuer company may present MDA based on other Accounting Practices.			
11	Details of investment held by the Company. Aggregate market value of quoted investments.			Auditors certificate
12	Details of top five customers in terms of value for each activity of the company			

SECTION VII				
LEGAL AND OTHER INFORMATION				
S. No	Information	DIP	Observation	Document type
1	Outstanding Litigations and Material developments	6.11.1		
2	Involving the Company	6.11.1.1		
2(a)	Litigations against the company or against any other company whose outcome could have a materially adverse effect of the position of the company.			
2(b)	Litigations against the directors involving violation of statutory regulations or alleging criminal offence shall be furnished in the prospectus.			
2(c)	Pending proceedings initiated for economic offences against the issuer company or its directors shall be disclosed separately indicating their present status.			
2(d)	Details of the past cases in which penalties were imposed by the concerned authorities on the company or its directors.			
2(e)	Outstanding litigations, defaults, disputes, etc., pertaining to matters likely to affect operations and finances of the company, including disputed tax liabilities, disputed statutory dues, prosecution under any enactment in respect of Schedule XIII to the Companies Act, 1956 (1 of 1956) etc. shall be disclosed.			
2(f)	Also disclose past cases / litigations where the Company has been found guilty and any disciplinary action taken by SEBI / stock exchanges against the Company or its Directors.			
2(g)	The name(s) of small scale undertaking(s) or any other creditors to whom the issuer company owes a sum exceeding Rs. 1 lakh which is outstanding more than 30 days along with the details.			
3	Involving Subsidiaries of the Company	6.11.1.2		
	Outstanding litigations, defaults, disputes, etc., pertaining to matters likely to affect operations and finances of the subsidiary company, including disputed tax liabilities, disputed statutory dues, prosecution under any enactment in respect of Schedule XIII to the Companies Act, 1956 (1 of 1956) etc. shall be disclosed.			
4	Involving the Promoter and Group Companies	6.11.1.3		
4 (a)	All pending litigations in which the promoters are involved, defaults to the financial institutions / banks, non-payment of statutory dues and dues towards instrument holders like debenture holders,			

	fixed deposits, and arrears on cumulative preference shares by the promoters and the companies / firms promoted by the promoters, shall be listed in the prospectus together with the amounts involved and the present status of such litigations / defaults. The likely adverse effect of these litigations / defaults, etc. on the financial performance of the issuer company shall also be mentioned.			
4 (b)	The cases of pending litigations, defaults, etc. in respect of Companies / firms / ventures with which the promoters were associated in the past but are no longer associated shall also be disclosed in case their name(s) continues to be associated with particular litigation(s).			
4 (c)	All the litigations against the promoter involving violation of statutory regulations or alleging criminal offence.			
4 (d)	Pending proceedings initiated for economic offences against the promoters, companies and firms promoted by the promoters indicating their present status.			
4 (e)	Details of the past cases in which penalties were imposed by the concerned authorities.			
5	Details of pending litigations, defaults, disputes, non payment of statutory dues, proceedings initiated for economic offences/ civil offences (including the past cases, if found guilty), any disciplinary action taken by the SEBI / stock exchanges against the promoters and their other business ventures (irrespective of the fact whether they are companies under the same management with the company as per section 370 (1B) of the Companies Act, 1956).			
6	If any the above mentioned litigations, etc., arise after the filing of the prospectus, the facts to be incorporated appropriately in the prospectus.	6.11.1.4		Management confirmation
7	Material developments since the last balance sheet date.	6.11.1.6		Management confirmation
8	Details of all loan agreements, sanction letters etc and the terms and conditions of the such loans along with details of charge created.			Document From 8, 13 and 17
9	Government Approvals / Licensing Arrangements / Registrations	6.11.2		
	• Investment approvals (FIPB/ RBI, etc.). • All government and other approvals (including SIA Registration / Copy of Application to Ministry of Industries			Management confirmation Documents

	for Registration, PAN, Service Tax, PF, ESIC, Shops & Establishment, etc). • Technical approvals. • Letter of intent/ industrial license and declaration of the Central Government/ RBI about non-responsibility for financial soundness or correctness of statements. • Details of concessions, incentives, subsidies etc availed or to be availed, if any • Any other approvals required / registration required from any statutory or other bodies • Approvals from Pollution control board, Electricity, Water, etc… • Details of approvals required for the implementation of the proposed project and the status of the same			

SECTION VIII				
OTHER REGULATORY & STATUTORY DISCLOSURE				
S. No	Information	DIP	Observation	Document type
1	Authority for the issue and details of resolution passed for the issue.			
2	Prohibition by SEBI; on Company, Directors, Promoters, Subsidiary, Promoter Group Company.			
3	Eligibility of the issuer company to enter the capital market.			
4	Address of the Registrar of Companies,			
5	Names of the designated stock exchange and other exchanges where application has been made for listing of the present issue shall be mentioned.			
6	Consent of the Directors, auditors, solicitors/ advocates, Managers to the Issue, Registrar to the Issue, Bankers to the Company, Bankers to the Issue and experts.			
7	Previous public or rights issues, if any (during the last five years):	6.12.16		
	• Copy of Offer document • Closing Date. • Date of allotment. • Date of refunds. • Date of listing on the stock exchange. • If the issue (s) at premium or discount and the amount thereof. • The amount paid or payable by way of premium, if any, on each share which had been issued within the two years preceding the date of the prospectus or is to be issued, stating the dates or proposed dates of issue and, where some shares have been or are to be issued at a premium and other shares of the same class at a lower premium, or at par or at a discount, the reasons for the differentiation and how any premiums received have been or are to be disposed of.			
8	Details of Previous issues of shares otherwise than for cash.			
9	Commission or brokerage on previous issues.			
10	Following particulars in regard to the issuer company and other listed	6.12.19		

	companies under the same management within the meaning section 370 (1)(B) of the Companies Act, 1956 which made any capital issue during the last three years:			
	• Name of the company. • Year of Issue. • Copy of Offer document • Type of Issue (public/ rights/ composite). • Amount of issue. • Date of closure of issue. • Date of completion of delivery of share/ debenture certificates. • Date of completion of the project, where object of the issue was financing the project. • Rate of dividend paid.			
11	Promise vis -à-vis performance:	6.12.20		
12	Issuer company:	6.12.20.1		
	"Promise Vs Performance - Last three issues" to be provided indicating whether all the objects mentioned in the respective offer documents relating to the earlier issues by the company were met and whether all projections made in the said offer documents were achieved.			
13	Listed Ventures of Promoters:	6.12.20.2		
	"Promise Vs Performance - Last one issue" of group and associate companies to be provided indicating whether all the objects mentioned in the respective offer documents relating to the earlier issues by the company were met and whether all projections made in the said offer documents were achieved.			
14	Outstanding debentures or bonds and redeemable preference shares and other instruments issued by the company outstanding as on the date of prospectus and terms of such issue	6.12.21		Documents
15	Stock market data for equity shares of the issuer company, if listed: then particulars of • Copy of listing agreement • high, low and average market prices of the share of the company during the preceding three years; • monthly high and low prices for the six months preceding the date of filing the draft prospectus with SEBI which shall be updated till the time of filing the prospectus with the Registrar of Companies/ Stock Exchange concerned; • number of shares traded on the days	6.12.22		

	when the high and low prices were recorded in the relevant stock exchange during said period of (i) and (ii) above; • the stock market data referred to above shall be shown separately for periods marked by a change in capital structure, with such period commencing from the date the concerned stock exchange recognizes the change in the capital structure (e.g. when the shares have become ex-rights or ex-bonus); • the market price immediately after the date on which the resolution of the Board of Directors approving the issue was approved; • the volume of securities traded in each month during the six months • preceding the date on which the prospectus is filed with ROC; and to volume of business transacted along with high, low and average prices of shares of the issuer company shall also be stated for respective periods			
16	Mechanism evolved for redressal of investor grievances			
	• arrangements or any mechanism evolved by the company for redressal of investor grievances. • the time normally taken by the Company for disposal of various types of investor grievances. • Similar disclosure shall be made in regard to the listed companies under the same management within the meaning of Section 370 (1B) of the Companies Act, 1956 for the period of three years prior to the date of filing of the prospectus with the Registrar of Companies/ Stock Exchange.			
17	Change, if any, in the auditors during the last three years, and reasons, thereof.	6.12.24		
18	Capitalisation of reserves or profits (during last five years).			
19	Revaluation of assets, if any (during the last five years)			
20	Undertaking by the issuer company	6.13.2.27		Formats will be
				given
21	Utilisation of the Issue Proceeds	6.13.2.28		Management Confirmation
22	Restriction of foreign ownership of shares of the Company, if any	6.13.2.29		Check with Legal advisors

23	Main provision of the Articles	6.14		Amended Memorandum and Articles of Association