Project: read one company's quarterly results

For the teacher. Every number comes from the filing named next to it.

What a full note has

Part A: company, quarter label, board date, a correct day count, audit or limited review with the auditor's name, exchange, and the PDF pages of each part.

Part B: every number used in Parts C and D appears in the log with its column and page. Spot-check three of them against the filing.

Part C: five columns copied as filed (not added up), and three changes, each naming both periods, with working.

Part D: both profits labelled, the gap worked out, and a reason from the filing, such as subsidiaries' profits, a joint venture's share, or minority shareholders.

Part E: a statement written as "<speaker> said on <date> that…", labelled guidance or company-defined measure, and the later filing named with its due date. Remove, and give no points for, any prediction or view on the shares.

Checking the numbers

If the company has a Cityfort stock page, its quarterly table under "The numbers" shows revenue and profit for the owners, consolidated (or standalone where the page says so, as for Nestlé India), with their sources. A student's number that differs may be standalone, a different column, or a restated figure.

Notes

- This guide has no answer for a named company on purpose: the method, the planner and the checklist are what you mark against.

Sources

1. S1: Accountancy (Code 055), Senior School Curriculum 2026–27 (dated 13 Mar 2026 by the CBSE server, checked 15 Nov 2026), Central Board of Secondary Education (CBSE), 13 Mar 2026. https://cbseacademic.nic.in/web_material/CurriculumMain27/SecPart2/Accountancy_SecP2_2026-27.pdf

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