



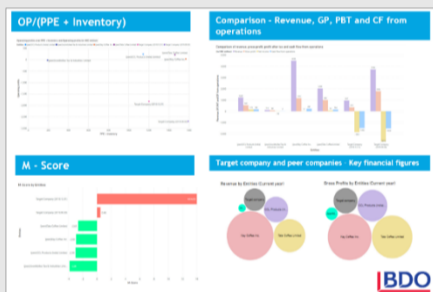
HEALTH-CHECK SCORECARD

OBJECTIVE

- Identify a company's financial risks in relation to (i) reported sales, (ii) costs and expenses trends, (iii) significant changes in assets and liabilities and (iv) potential fictitious transactions;
- Provide red flags on the company's fraud risks via fraud-focused ratios benchmarking; and
- Understand whether the company is an outlier in terms of its financials, when matched against its peers.

REPORT LAYOUT AND COVERAGE

xxx Company Limited For the year ended 31 December 2020					
Ratio/Score	Current year	Prior year	Change (in amount)	Change (%)	Industry
Sales					
Average cash over sales	0.01	1.11	-0.10	-9.17	0.00-0.13
Days Sales in Receivables Index	1.81	3.10	-0.88	-28.39	0.90-1.08
Days Payable Index	1.00	1,000.00	-1,000.00	-1.00	0.80-1.00
Costs and liabilities					
Total Accounts to Total Assets	0.00	0.00	-0.08	-0.04	0.14-0.01
Inventory over current assets	0.00	0.00	-0.00	-0.00	0.00-0.00
Non-current assets in excess of 10%	1.00	0.00	-1.00	-100.00	0.00-0.10
Fixed Assets Index	1.00	0.00	-0.00	-0.00	0.00-1.00
Performance					
Change (in percentage) between net income per unit	0.74	0.54	0.21	3.71	-0.20-0.10
Sales General and Administrative	0.00	0.00	0.00	0.00	0.00-1.00
Operating Costs	0.00	0.00	0.00	0.00	0.00
Operating Profit	0.00	0.00	0.00	0.00	0.00-0.00
Revenue to Assets	0.00	0.00	0.00	0.00	0.00-0.00
Operating Profit plus Inventory	0.00	0.00	0.00	0.00	0.00-0.00
Cash over net	0.00	0.00	0.00	0.00	0.00-0.00



REPORT HIGHLIGHTS

- Analysis of ratios and scores of a company based on current and prior year financials, with comparison to peer companies;
- Charts and graphs of the ratios and scores;
- Explanation plus interpretation of each ratio and score; and
- Summary of identified financial and fraud risks.

KEY TEAM IN BDO HONG KONG

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