

## TOP 100 MID SIZED COMPANIES SURVEY 2018 FINANCIAL QUESTIONNAIRE (FQ)

For your company to be considered for the Top 100 medium sized company’s survey, you are required to provide financial information for evaluation. KPMG undertake to treat all the information provided by your company confidentially and will not disclose the information provided to any unauthorized persons. KPMG may however share names and contacts of participants with sponsors for the purpose of discussing products and programs that would benefit a mid-sized company and for any other purpose that will aid the growth of the Top100 initiative. KPMG reserves the right to analyze, process and deal in any manner with the information provided in the process of selecting and vetting winners and to make public the results of such analysis, processing or dealing.

Eligible entrants must meet the following criteria:

- Must not be a bank, insurance company, SACCO, law firm or accounting/auditing firm and listed entities
- Audited accounts for the financial years ending in 2015, 2016 and 2017
- Turnover in the range of Kshs 50 million to Kshs 1 billion for ALL the 3 years
- Complete Financial Questionnaire Submitted and Auditor Confirmations
- The auditors must be registered with ICPAK

If you need assistance, please contact: Email: [top100@top100.co.ke](mailto:top100@top100.co.ke) or Tel: +254 (0)20 2806000 online <http://eastafriktop100.com>

- ❖ This financial questionnaire should be completed by the head of finance for the organization. **No FQ will be accepted unless signed by either the CEO or the CFO/Finance Director/Head of Finance.**

|                                         |  |
|-----------------------------------------|--|
| <b>Name of Company</b>                  |  |
| <b>Telephone number</b>                 |  |
| <b>Name of MD / CEO</b>                 |  |
| <b>Email address of MD/CEO</b>          |  |
| <b>Name of Head of Finance</b>          |  |
| <b>Email for Head of Finance</b>        |  |
| <b>Name of Audit Firm</b>               |  |
| <b>Contact person at the Audit Firm</b> |  |

**Revenue (excl VAT and discounts) (audited) (Tick Appropriately)**

| <i>Annual Net Revenue (Kshs): Net revenue is revenue earned by the firm exclusive of any taxes (VAT, excise duty) and net of discounts. Where a company's income is made up of Commission, then revenue should be the commission actually earned and accruing to the firm.</i> |                                                                  | 2014 | 2015 | 2016 | 2017 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------|------|------|------|
| 1                                                                                                                                                                                                                                                                              | KShs. 50 million- KShs.69 million                                |      |      |      |      |
| 2                                                                                                                                                                                                                                                                              | KShs 70 million - KShs 99 million                                |      |      |      |      |
| 3                                                                                                                                                                                                                                                                              | KShs 100 million - KShs 199 million                              |      |      |      |      |
| 4                                                                                                                                                                                                                                                                              | KShs 200 million - KShs 299 million                              |      |      |      |      |
| 5                                                                                                                                                                                                                                                                              | KShs 300 million - KShs 399 million                              |      |      |      |      |
| 6                                                                                                                                                                                                                                                                              | KShs 400 million - KShs 499 million                              |      |      |      |      |
| 7                                                                                                                                                                                                                                                                              | KShs 500 million - KShs 599 million                              |      |      |      |      |
| 8                                                                                                                                                                                                                                                                              | KShs 600 million - KShs 699 million                              |      |      |      |      |
| 9                                                                                                                                                                                                                                                                              | KShs 700 million - KShs 799 million                              |      |      |      |      |
| 10                                                                                                                                                                                                                                                                             | KShs 800 million - KShs 899 million                              |      |      |      |      |
| 11                                                                                                                                                                                                                                                                             | KShs 900 million - KShs 1 billion                                |      |      |      |      |
| 12                                                                                                                                                                                                                                                                             | Over KShs 1 billion <i>(For Club 101 eligible entrants only)</i> |      |      |      |      |

INDICATE TO TWO DECIMAL POINTS WHERE APPLICABLE - *\*Please record in pen only after doing workings in pencil*

| Indicator<br>(Please refer to formula sheet for more information)                                                                                                                                        |                                                 | 2015                   | 2016                   | 2017                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|------------------------|------------------------|------------------------|
| A                                                                                                                                                                                                        | <b>RETURN ON EQUITY (%)</b>                     | <input type="text"/> % | <input type="text"/> % | <input type="text"/> % |
| <b>Formula:</b> Profit after tax divided by Average shareholders' funds i.e. { (Opening shareholders equity + closing shareholders equity) /2}                                                           |                                                 | Comments:              |                        |                        |
| B                                                                                                                                                                                                        | <b>RETURN ON WEIGHTED AVERAGE EQUITY (%)</b>    | <input type="text"/> % | <input type="text"/> % | <input type="text"/> % |
| <b>Formula:</b> Profit after tax/ Weighted shareholders' funds<br>Weighted shareholders' funds = (Opening + Closing shareholders' funds) /2                                                              |                                                 | Comments:              |                        |                        |
| C                                                                                                                                                                                                        | <b>RETENTION RATIO (%)</b>                      | <input type="text"/> % | <input type="text"/> % | <input type="text"/> % |
| <b>Formula:</b> (Retained earnings for a particular year divided by Profit after tax for the same year) Multiply by 100<br><b>Guideline:</b> This is the percentage of profit after tax for a particular |                                                 | Comments:              |                        |                        |
| D                                                                                                                                                                                                        | <b>QUICK RATIO (expressed as decimal point)</b> | <input type="text"/>   | <input type="text"/>   | <input type="text"/>   |

|                                                                                                                                                                                                                                                                   |                                                              |                        |                        |                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|------------------------|------------------------|------------------------|
| <p><b>Formula:</b> Sum of all current assets (excluding inventory) divided by Current Liabilities<br/> <b>Guideline:</b> This is the aggregate of all current assets excluding inventory divided by current liabilities</p>                                       |                                                              | <p>Comments:</p>       |                        |                        |
| <b>Indicator</b>                                                                                                                                                                                                                                                  |                                                              | <b>2015</b>            | <b>2016</b>            | <b>2017</b>            |
| E                                                                                                                                                                                                                                                                 | <b>INTEREST COVER RATIO (expressed as decimal point)</b>     | <input type="text"/>   | <input type="text"/>   | <input type="text"/>   |
| <p><b>Formula:</b> Earnings or Profit before interest and tax divided by Net interest expense</p>                                                                                                                                                                 |                                                              | <p>Comments:</p>       |                        |                        |
| F                                                                                                                                                                                                                                                                 | <b>DEBT EQUITY RATIO (2017) (expressed as decimal point)</b> | <input type="text"/>   | <input type="text"/>   | <input type="text"/>   |
| <p><b>Formula:</b> Long Term Debt divided by Average Shareholders' Funds<br/> <b>Guideline:</b> Long-term debt comprises any balances that will be repayable beyond 12 months from the reporting date. <b>Average shareholders' funds = See under A above</b></p> |                                                              | <p>Comments:</p>       |                        |                        |
| G                                                                                                                                                                                                                                                                 | <b>REVENUE GROWTH RATE (%)</b>                               | % <input type="text"/> | <input type="text"/> % | <input type="text"/> % |

|                                                                                                                                                                                                                  |                                                             |                      |                      |                      |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|----------------------|----------------------|----------------------|--|
| <b>Formula:</b> Turnover Year 2 – Turnover Year 1 divided by Turnover Year 1<br><br><i>Note: As far as possible turnover should exclude one-off items not related to the company's continuing core business.</i> |                                                             | Comments:            |                      |                      |  |
| H                                                                                                                                                                                                                | <b>CURRENT RATIO (2017)</b><br>(expressed as decimal point) | <input type="text"/> | <input type="text"/> | <input type="text"/> |  |
| <b>Formula:</b> Current assets divided by Current liabilities                                                                                                                                                    |                                                             | Comments:            |                      |                      |  |
| I                                                                                                                                                                                                                | <b>NO. OF DAYS' SALES IN DEBTORS</b>                        | <input type="text"/> | <input type="text"/> | <input type="text"/> |  |
| <b>Formula:</b> Average trade debtors divided by (Annual Sales/365)<br><br><i>Guideline: Average trade debtors = (Opening trade debtors + closing trade debtors)/2</i>                                           |                                                             |                      | Comments:            |                      |  |

**Business Sector** - Please indicate the sector in which your business is categorized.

|                                                              |  |                        |  |
|--------------------------------------------------------------|--|------------------------|--|
| Agriculture                                                  |  | ICT                    |  |
| Mining                                                       |  | Property/ real Estate  |  |
| Oil & Gas (Upstream - includes exploration & production)     |  | Health                 |  |
| Oil & Gas (Downstream - includes marketing and distribution) |  | Financial services     |  |
| Tourism                                                      |  | Cooling/ Refrigeration |  |
| Accommodation & Entertainment                                |  | Advertising/ creative  |  |
| Infrastructure/ construction                                 |  | Culture/ art           |  |
| Manufacturing                                                |  | Other (Please specify) |  |
| Wholesale                                                    |  |                        |  |
| Retail                                                       |  |                        |  |
| Transport                                                    |  |                        |  |
| Telecoms                                                     |  |                        |  |
|                                                              |  |                        |  |

**Please read the terms and conditions of participating in the survey in the paragraph below.**

I [we] agree that I[we] enter and/or participate in the survey voluntarily. Further, I [we] agree that KPMG, the Nation Media Group, their respective directors, partners, employees, consultants, contractors or any other person, shall not be liable for any direct, indirect, or consequential loss or damage suffered by myself [us] or any other person as a result of my [our] participation or entry in the survey. Further, I [we] agree that I [we] have no legal or equitable claim against KPMG, the Nation Media Group, their respective directors, partners, employees, consultants, contractors or should KPMG, the Nation Media Group or such other person any other person fail to collect, document, refer to, or take into account any or all of the details that I[we] provide to them during this survey and I [we] agree that KPMG, the Nation Media Group or any other person may, in their exclusive discretion fail to consider my [our] entry and/or participation in the survey without any reference to me[us] and without offering any explanation thereof. If you agree to the above conditions kindly proceed to complete and submit the questionnaire.



|                                                                |                                                                |
|----------------------------------------------------------------|----------------------------------------------------------------|
| <b>RESPONDENT (CFO / Financial Director) BUSINESS CARD</b>     | <b>ORGANIZATION HEAD (MD / GM / CEO) BUSINESS CARD</b>         |
| <b>RESPONDENT (CFO/Finance Director) Signature &amp; Title</b> | <b>ORGANIZATION HEAD (MD / GM / CEO) Signature &amp; Title</b> |
| <b>COMPANY RUBBER STAMP HERE</b>                               |                                                                |

**THANK YOU FOR COMPLETING THE SURVEY**