

Sr. No.	Ledger	Group
1	Sale of Finished Goods	Sale of Products ---> Revenue from Operations
2	Sale of Stock-in-trade	Sale of Products ---> Revenue from Operations
3	Service Income	Other Operating Revenue --> Revenue from Operations
4	Capital Subsidy	Other Operating Revenue --> Revenue from Operations
5	Export Subsidy	Other Operating Revenue --> Revenue from Operations
6	Sale of Scrap	Other Operating Revenue --> Revenue from Operations
7	Miscellaneous Receipts	Other Operating Revenue --> Revenue from Operations
8	Interest on Bank Deposits	Other Income
9	Interest on Investments	Other Income
10	Interest - others	Other Income
11	Commission Income	Other Income
12	Other non-operating income	Other Income
13	Dividend from Mutual Funds / Dividend Income	Other Income
14	Cash Discount	Other Income
15	Exchange Gain	Other Income
16	Provisions no longer required Written back	Other Income
17	Bad Debts Recovered	Other Income
18	Profit / Gain on Sale of Fixed Assets (Net)	Other Income
19	Net Gain / (loss) on Sale of current investments (other than)	Other Income
20	Miscellaneous Income	Other Income
21	Opening Stock - Raw and Packing Materials	Raw and Packing Materials Consumed
22	Purchases - Raw and Packing Materials	Raw and Packing Materials Consumed
23	Closing Stock - Raw and Packing Materials	Raw and Packing Materials Consumed
24	Purchase - Stock-in-Trade	Purchase of Stock-in-Trade
25	Opening Stock - Closing Stock	Changes in Inventories of FG, WIP and Stock-in-trade
26	Increase / (Decrease) in Excise Duty on Fin. Goods	Changes in Inventories of FG, WIP and Stock-in-trade
27	Salaries, Wages and Bonus	Employee Benefits
28	Contribution to Provident, Gratuity and other Funds	Employee Benefits
29	Staff Welfare Expenses	Employee Benefits
30	Director's Remuneration	Employee Benefits
31	ESOP Expenses	Employee Benefits
32	Consumption of Stores and Spares	Other Expenses
33	Processing Charges	Other Expenses
34	Power and Fuel	Other Expenses
35	Freight and Forwarding Charges / Delivery Exps.	Other Expenses
36	Rent	Other Expenses
37	Rates and Taxes	Other Expenses
38	Insurance	Other Expenses
39	R & M to Plant and Machinery	Other Expenses
40	R & M to Buildings	Other Expenses
41	R & M to Others	Other Expenses
42	Advertising / Advertisement and Publicity	Other Expenses
43	Sales Promotion	Other Expenses
44	Director's Fees	Other Expenses
45	Auditor's Remuneration - Audit Fees	Other Expenses
46	Auditor's Remuneration - Other Services	Other Expenses
47	Auditor's Remuneration - Reimbursement of Exps.	Other Expenses
48	Sales Tax absorbed / Sales Tax	Other Expenses
49	Royalty	Other Expenses
50	Bad Debts / Advances Written off	Other Expenses

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51	Provision for doubtful advances	Other Expenses
52	Loss on sale of fixed asset (Net)	Other Expenses
53	Exchange Loss (Net)	Other Expenses
54	Travel and Conveyance / Conference Expenses	Other Expenses
55	Outside Services	Other Expenses
56	Miscellaneous Expenses	Other Expenses
57	Commission, Discount and Rebate	Other Expenses
58	Legal and Professional	Other Expenses
59	Telephone and Fax Expenses / Communication Costs	Other Expenses
60	Security Charges	Other Expenses
61	General Charges	Other Expenses
62	Donation	Other Expenses
63	Contribution to Scientific Research	Other Expenses
64	Research and Development Expenditure	Other Expenses
65	Fixed Assets written down	Other Expenses
66	Provision for liabilities disputed	Other Expenses
67	Postage and Courier	Other Expenses
68	Franchisee Fee	Other Expenses
69	Brand Building	Other Expenses
70	Office Maintenance	Other Expenses
71	Computer Maintenance	Other Expenses
72	Consumables	Other Expenses
73	Marketing Expenses	Other Expenses
74	Printing and Stationery	Other Expenses
75	Professional membership and seminar participation fees	Other Expenses
76	Commission to non-whole-time directors	Other Expenses
77	Books and periodicals	Other Expenses
78	Bank charges and commission	Finance Costs
79	Interest	Finance Costs
80	Recruitment and Training	Other Expenses
81	Overseas Travel Expenses	Other Expenses
82	Sub-contracting Expenses	Other Expenses
83	Water Charges	Other Expenses
84	Loss on derivatives contracts (Incl. Prov. for m-to-m)	Other Expenses
85	Premium on forward exchange contract amortized	Other Expenses
86	VRS Expenses	Exceptional Items
87	Depreciation of tangible assets	Depreciation and amortization expenses
88	Amortization of intangible assets	Depreciation and amortization expenses
89	Depreciation of Investment property	Depreciation and amortization expenses
90	Less : Recoupment from revaluation reserve	Depreciation and amortization expenses