

## **ANNEXURE NO.10.**

### **ACCOUNTING NOTES AND ABBREVIATION**

- (1) All the figures except P E C V , N A V , E P S , P E . P S , F . D E P S , fairvalue and average market price are in lacs
- (2) All the calculation in Chapter No 3 at statement no 1-X to 25-X , 1-Y to 25-Y and 1-Z to 25-Z are made as per the CCI guidelines
- (3) As per the CCI guidelines intangible assets like goodwill, patents, trade marks, copyright etc, are not taken in to account while calculating total assets
- (4) Free reserves excludes the reserves created by amalgamations or by revaluation of the assets or by changing the method of depreciation
- (5) The calculation of profit after tax is made as per the CCI guidelines, accordingly weighted average profit after tax of three years or simple average profit after tax of five years are calculated
- (6) In case of equity issues, return on new capital at face value of the equity shares is calculated at 50% of the existing return on net worth and the same is added to profit after tax This is as per the CCI guidelines.
- (7) The net worth is arrived at by deducting total liabilities from the total assets It can also be worked out by making total of paid up share capital and free reserves

### **ABBREVIATIONS**

1	C I C	Capital Issue Control
2	C C I	Controller of Capital Issue
3	S E B I	Security Exchange Board of India
4	M . R T P	Monopolies Restrictives Trade Practices
5	F E R . A	Foreign Exchange Regulation Act
6	R . B I	Reserve Bank of India
7	A D B	Asian Development Bank

8	F C D	Fully Convertible Debenture
9	P C D	Partly Convertible Debenture
10	N C D	Non-Convertible Debenture
11	E P S	Earning Per Share
12	P E P S	Primary Earning Per Share
13	F D E P S	Fully Diluted Earning Per Share
14	P E . C V	Profit Earning Capacity Value
15	P A T	Profit After TaX
16	N W	Net Worth
17	R O N W	Return on Net Worth
18	N A V	Net Asset Value
19	B V	Book Value (Per Share)
20	M V	Market Value (Per Share)
21	M P	Market Price (Quotations)
22	E S E S	Equity Shares Equivalents
23	E S O S	Employee Stock Option Scheme
24	F V	Fair Value