

| Group | Class | Sub-Class | Description |
|-------|-------|-----------|-------------|
|-------|-------|-----------|-------------|

## SECTION A: AGRICULTURE, HUNTING AND FORESTRY

### DIVISION 01 : AGRICULTURE , HUNTING AND RELATED SERVICE ACTIVITIES

|     |      |       |                                                                                                                                                                                                                                                                                                                 |
|-----|------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 011 | 0111 |       | Growing of crops; market gardening; horticulture                                                                                                                                                                                                                                                                |
|     |      |       | Growing of cereals and other crops n.e.c.                                                                                                                                                                                                                                                                       |
|     |      | 01111 | Growing of food grain crops (cereals and pulses)                                                                                                                                                                                                                                                                |
|     |      | 01112 | Growing of oilseeds including peanuts or soya beans                                                                                                                                                                                                                                                             |
|     |      | 01113 | Growing of cotton and other vegetable textile fibre plants (Includes growing of plant materials for plaiting, padding or stuffing or brushes or brooms)                                                                                                                                                         |
|     |      | 01114 | Growing of tobacco, including its preliminary processing                                                                                                                                                                                                                                                        |
|     |      | 01115 | Growing of sugarcane or sugar beet                                                                                                                                                                                                                                                                              |
|     |      | 01116 | Growing of rubber trees; harvesting of latex and treatment on the plantation of the liquid latex for the purpose of transport or preservation                                                                                                                                                                   |
|     |      | 01117 | Growing of plants used chiefly in pharmacy or for insecticide, fungicidal or similar purposes ( Includes growing of opium and ganja)                                                                                                                                                                            |
|     |      | 01118 | Growing of Hina leaves [Mehandi]                                                                                                                                                                                                                                                                                |
|     |      | 01119 | Growing of other crops, n.e.c. (Includes growing of potatoes, yams, sweet potatoes or cassava; hop cones, chicory roots or roots and tubers with a high starch or inulin content; growing of seeds of a kind used for sowing, growing of forage plants including grasses and of crops not elsewhere classified) |
|     | 0112 |       | Growing of vegetables, horticultural specialties and nursery products                                                                                                                                                                                                                                           |
|     |      | 01121 | Growing, in the open or under cover, of vegetables                                                                                                                                                                                                                                                              |
|     |      | 01122 | Growing of horticultural specialties including: seeds for flowers, fruit or vegetables; un-rooted cuttings or slips; bulbs, tubers, tuberous roots, corns or crowns. Also includes growing of flowers or flower buds                                                                                            |
|     | 0113 |       | Growing of fruit, nuts, beverage and spice crops                                                                                                                                                                                                                                                                |
|     |      | 01131 | Growing of coffee or cocoa beans                                                                                                                                                                                                                                                                                |
|     |      | 01132 | Growing of tea or mate leaves including the activities of tea factories associated with tea plantations. (Processing by independent units is classified under class 1549)                                                                                                                                       |
|     |      | 01133 | Growing of edible nuts including coconuts                                                                                                                                                                                                                                                                       |
|     |      | 01134 | Growing of fruit: citrus, tropical pome or stone fruit; small fruit such as berries; other fruit such as avocados, grapes, dates or bread fruit etc. (Manufacture of wine, when done at the same location where the grapes are grown is included, by exception)                                                 |
|     |      | 01135 | Growing of spice crops including: spice leaves (e.g. bay, thyme, basil); spice seeds (e.g. anise, coriander, cumin); spice flowers (e.g. cinnamon); spice fruit (e.g. cloves); or other spices (e.g. nutmeg, ginger). Also includes growing of betel leaves.                                                    |
|     |      | 01136 | Gathering of berries or nuts etc.                                                                                                                                                                                                                                                                               |
|     |      | 01139 | Growing of fruit, nuts, beverage and spice crops, n.e.c.                                                                                                                                                                                                                                                        |
| 012 | 0121 |       | Farming of animals                                                                                                                                                                                                                                                                                              |
|     |      |       | Farming of cattle , sheep, goats, horses, asses, mules and hinnies; dairy farming [includes stud farming and the provision of feed lot services for such animals]                                                                                                                                               |
|     |      | 01211 | Cattle (including yak and buffalo) breeding, rearing and ranching etc.; production of raw milk and bovine semen (Production of butter, cheese and other dairy products as secondary activity does not change the classification of the unit)                                                                    |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                   |
|-------|-------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |       | 01212     | Rearing of goats, production of milk                                                                                                                                                                                                                                                                                                                          |
|       |       | 01213     | Rearing of sheep; production of shorn wool                                                                                                                                                                                                                                                                                                                    |
|       |       | 01214     | Rearing of horses, camels, mules and other pack animals.                                                                                                                                                                                                                                                                                                      |
|       | 0122  |           | Other animal farming; production of animal products n.e.c.                                                                                                                                                                                                                                                                                                    |
|       |       | 01221     | Raising of pigs and swine                                                                                                                                                                                                                                                                                                                                     |
|       |       | 01222     | Raising of poultry (including broiler) and other domesticated birds; production of eggs and operation of poultry hatcheries                                                                                                                                                                                                                                   |
|       |       | 01223     | Raising of bees; production of honey                                                                                                                                                                                                                                                                                                                          |
|       |       | 01224     | Raising of silk worms; production of silk worm cocoons (production of raw silk is classified under class 1711)                                                                                                                                                                                                                                                |
|       |       | 01225     | Farming of rabbits including angora rabbits                                                                                                                                                                                                                                                                                                                   |
|       |       | 01229     | Other animal farming; production of animal products n.e.c. (Includes: raising in captivity of semi domesticated or wild live animals including birds and reptiles, operation of worm farms, land mollusc farms, frog farms etc.)                                                                                                                              |
| 013   | 0130  | 01300     | Growing of crops combined with farming of animals (mixed farming). [This class includes crop growing in combination with farming of animals such as sheep or meat cattle at mixed activity units with specialisation ratio in either one of less than 66 percent. ( Mixed cropping or mixed livestock units are classified according to their main activity)] |
| 014   | 0140  |           | Agricultural and animal husbandry service activities, except veterinary activities.[This class includes specialized activities, on a fee or contract basis, mostly performed on the farm.]                                                                                                                                                                    |
|       |       | 01401     | Operation of irrigation systems                                                                                                                                                                                                                                                                                                                               |
|       |       | 01402     | Soil conservation services, including soil testing and soil desalination services.                                                                                                                                                                                                                                                                            |
|       |       | 01403     | Activities establishing a crop, promoting its growth or protecting it from disease and insects. Transplantation of rice in rice fields. Horticultural and nursery services.                                                                                                                                                                                   |
|       |       | 01404     | Harvesting and activities related to harvesting, such as preparation of crop by cleaning, trimming, grading, drying, decorticating, retting, cooling or bulk packaging. Includes cotton picking                                                                                                                                                               |
|       |       | 01405     | Cotton ginning, cleaning and baling                                                                                                                                                                                                                                                                                                                           |
|       |       | 01406     | Renting of agricultural machinery with operators                                                                                                                                                                                                                                                                                                              |
|       |       | 01407     | Activities to promote propagation, growth and output of animals and to obtain animal products: artificial insemination, herd testing, poultry caponizing, coop cleaning, dung gathering etc. Sheep dipping and shearing, egg cleaning and grading, animal skinning and related activities. (Veterinary services are classified under class 8520)              |
|       |       | 01408     | Gardening activities                                                                                                                                                                                                                                                                                                                                          |
|       |       | 01409     | Other agricultural and animal husbandry service activities, n.e.c.                                                                                                                                                                                                                                                                                            |
| 015   | 0150  | 01500     | Hunting, trapping and game propagation including related service activities                                                                                                                                                                                                                                                                                   |

#### DIVISION 02 : FORESTRY, LOGGING AND RELATED SERVICE ACTIVITIES

|     |      |       |                                                                                                                                                                                |
|-----|------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 020 | 0200 |       | Forestry, logging and related service activities                                                                                                                               |
|     |      | 02001 | Growing of standing timber: planting, replanting, transplanting, thinning and conserving of forests and timber tracts. Operation of tree nurseries.                            |
|     |      | 02002 | Logging: logging camps and loggers primarily engaged in felling timber and producing wood in the rough such as pitprops, split poles, pickets, hewn railway ties or fuel wood. |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                           |
|-------|-------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |       | 02003     | Gathering of tendu leaves                                                                                                                                                                                             |
|       |       | 02004     | Gathering of other wild growing forest materials (balatta and other rubber-like gums; cork; lac, resins and balsams; vegetable hair and eel grass; acorns and horse-chestnuts; mosses etc.) including fuel/fire wood. |
|       |       | 02005     | Forestry service activities: timber cruising, timber evaluation, fire fighting and forest management including afforestation and re-forestation                                                                       |
|       |       | 02006     | Logging service activities: transport of logs in association with logging chiefly within the forest.                                                                                                                  |

## SECTION B : FISHING

### DIVISION 05 : FISHING, OPERATION OF FISH HATCHERIES AND FISH FARMS; SERVICE ACTIVITIES INCIDENTAL TO FISHING

|     |      |       |                                                                                                                                                                       |
|-----|------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 050 |      |       | Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing                                                                        |
|     | 0501 |       | Fishing                                                                                                                                                               |
|     |      | 05011 | Fishing on commercial basis in ocean, sea and coastal areas                                                                                                           |
|     |      | 05012 | Fishing on commercial basis in inland waters.                                                                                                                         |
|     | 0502 |       | Fish Farming                                                                                                                                                          |
|     |      | 05021 | Gathering of marine materials such as natural pearls, sponges, coral and algae.                                                                                       |
|     |      | 05022 | Fish farming, breeding and rearing including operations of hatcheries for fin and shell fish, molluscs, aquatic plants and cultivation of oysters for pearls or food. |
|     |      | 05023 | Service activities related to marine and fresh water fisheries and to operators of fish hatcheries or fish farms                                                      |

## SECTION C : MINING AND QUARRYING

### DIVISION 10 : MINING OF COAL AND LIGNITE; EXTRACTION OF PEAT

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                             |
|-----|------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 101 | 1010 |       | Mining and agglomeration of hard coal [Includes under ground or open-cut mining of anthracite, bituminous or other hard coal; cleaning, sizing, pulverizing and other operations to improve the quality; operations to recover hard coal from culm banks; manufacture of briquettes or other solid fuels consisting chiefly of hard coal and in-situ gasification of coal.] |
|     |      | 10101 | Open cut (strip) mining of coal                                                                                                                                                                                                                                                                                                                                             |
|     |      | 10102 | Underground mining of coal                                                                                                                                                                                                                                                                                                                                                  |
|     |      | 10103 | Cleaning, sizing and pulverizing of coal                                                                                                                                                                                                                                                                                                                                    |
|     |      | 10104 | Manufacture of brickade or other solid fuels containing chiefly coal                                                                                                                                                                                                                                                                                                        |
|     |      | 10109 | Other activities relating to mining and agglomeration of hard coal                                                                                                                                                                                                                                                                                                          |
| 102 | 1020 |       | Mining and agglomeration of lignite [Includes under ground or open-cut mining of lignite (brown coal); cleaning, sizing, pulverizing and other operations to improve the quality; and manufacture of briquettes or other solid fuels consisting chiefly of lignite.]                                                                                                        |
|     |      | 10201 | Mining and agglomeration of lignite from open cut mines                                                                                                                                                                                                                                                                                                                     |
|     |      | 10202 | Mining and agglomeration of lignite from underground                                                                                                                                                                                                                                                                                                                        |
|     |      | 10203 | Cleaning, sizing and pulverizing of lignite                                                                                                                                                                                                                                                                                                                                 |
|     |      | 10204 | Manufacture of brickade or other solid fuels containing chiefly lignite                                                                                                                                                                                                                                                                                                     |
|     |      | 10209 | Other operations relating to mining and agglomeration of lignite                                                                                                                                                                                                                                                                                                            |

| Group | Class | Sub-Class | Description                                                  |
|-------|-------|-----------|--------------------------------------------------------------|
| 103   | 1030  | 10300     | Extraction and agglomeration of peat [incl. digging of peat] |

#### DIVISION 11 : EXTRACTION OF CRUDE PETROLEUM AND NATURAL GAS; SERVICE ACTIVITIES INCIDENTAL TO OIL AND GAS EXTRACTION EXCLUDING SURVEYING

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----|------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 111 | 1110 |       | Extraction of crude petroleum and natural gas [including liquefaction/ regasification of natural gas for purposes of transport and the production, at the mining site, of hydrocarbons from oil or gas field gases ]                                                                                                                                                                                                                                                                                                                                 |
|     |      | 11101 | Off shore extraction of petroleum                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|     |      | 11102 | On shore extraction of petroleum                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|     |      | 11103 | Off shore extraction of natural gas                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|     |      | 11104 | On shore ext raction of natural gas                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 112 | 1120 |       | Service activities incidental to oil and gas extraction excluding surveying [ This class includes oil and gas field service activities provided on a fee or contract basis, including: directional drilling; “spudding in”; derrick building; repairing and dismantling; cementing oil and gas well casings; pumping wells; and other service activities. Oil and gas field exploration and geo-physical, geological and seismic surveying are classified in class 7421(Architectural and engineering activities and related technical consultancy)] |
|     |      | 11201 | Services incidental to off shore oil extraction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|     |      | 11202 | Services incidental to on shore oil extraction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|     |      | 11203 | Services incidental to off shore gas extraction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|     |      | 11204 | Services incidental to on shore gas extraction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

#### DIVISION 12 : MINING OF URANIUM AND THORIUM ORES

|     |      |       |                                                                                             |
|-----|------|-------|---------------------------------------------------------------------------------------------|
| 120 | 1200 | 12000 | Mining of uranium and thorium ores (e.g. pitchblende), including concentrating of such ores |
|-----|------|-------|---------------------------------------------------------------------------------------------|

#### DIVISION 13 : MINING OF METAL ORES

[ This Division includes the extraction of metal ores, the term ‘ores’ being applied to metalliferous minerals associated with the substance in which they occur and with which they are extracted from the mine. Preparation of ores, most important by ‘concentration’, for further metallurgical operations. ]

|     |      |       |                                                                                                                                                                                                                                          |
|-----|------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 131 | 1310 | 13100 | Mining of iron ores [includes mining of hematite, magnetite, limonite, siderite or taconite etc. which are valued chiefly for iron content. Production of sintered iron ores is also included].                                          |
| 132 | 1320 |       | Mining of non-ferrous metal ores, except uranium and thorium ores                                                                                                                                                                        |
|     |      | 13201 | Mining of manganese ore                                                                                                                                                                                                                  |
|     |      | 13202 | Mining of chromium ores                                                                                                                                                                                                                  |
|     |      | 13203 | Mining of aluminium ores (bauxite)                                                                                                                                                                                                       |
|     |      | 13204 | Mining of precious metal ores (gold)                                                                                                                                                                                                     |
|     |      | 13205 | Mining of copper ores                                                                                                                                                                                                                    |
|     |      | 13206 | Mining of lead and zinc ores                                                                                                                                                                                                             |
|     |      | 13209 | Mining of other non-ferrous metal ores, n.e.c. [titanium ( ilmenite and rutile) , niobium, tantalum, vanadium or zirconium ores; tin bearing ores; and, nickel, cobalt, tungsten, molybdenum, antimony and other non-ferrous metal ores] |

| Group | Class | Sub-Class | Description |
|-------|-------|-----------|-------------|
|-------|-------|-----------|-------------|

#### DIVISION 14 : OTHER MINING AND QUARRYING

|     |      |       |                                                                                                                                                                                                                                                             |
|-----|------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 141 | 1410 |       | Quarrying of stone, sand and clay                                                                                                                                                                                                                           |
|     |      | 14101 | Quarrying of marble                                                                                                                                                                                                                                         |
|     |      | 14102 | Quarrying of granite                                                                                                                                                                                                                                        |
|     |      | 14103 | Quarrying of slate and building and monumental stone other than marble and granite                                                                                                                                                                          |
|     |      | 14104 | Mining of dolomite                                                                                                                                                                                                                                          |
|     |      | 14105 | Mining of gypsum including selenite                                                                                                                                                                                                                         |
|     |      | 14106 | Operation of sand or gravel pits, basalt / porphyry, clay (ordinary ) , crushing and breaking of stone for use as a flux or raw material in lime or cement manufacture or as building material, road metal or ballast and other materials for construction. |
|     |      | 14107 | Mining/quarrying of limestone, limeshell, 'kankar' and other calcareous minerals including calcite, chalk and shale.                                                                                                                                        |
|     |      | 14108 | Mining of clays (kaolin, ball clay, wollastonite, bentonite, fuller's earth, fire clay etc.)                                                                                                                                                                |
|     |      | 14109 | Mining of refractory non-clay minerals (andalusite, kyanite, sillimanite, dunite diaspore, magnesite and pyrophyllite).                                                                                                                                     |
| 142 | 1421 |       | Mining and quarrying , n.e.c.                                                                                                                                                                                                                               |
|     |      |       | Mining of chemical and fertilizer minerals                                                                                                                                                                                                                  |
|     |      | 14211 | Mining of native sulphur or pyrites and pyrrhotites valued chiefly for sulphur                                                                                                                                                                              |
|     |      | 14212 | Mining of natural phosphate including apatite minerals.                                                                                                                                                                                                     |
|     |      | 14213 | Mining of earth colours (ochre including red oxide).                                                                                                                                                                                                        |
|     |      | 14214 | Mining of fluorspar                                                                                                                                                                                                                                         |
|     |      | 14215 | Mining of barytes                                                                                                                                                                                                                                           |
|     |      | 14219 | Mining of potash bearing salts/minerals; borate minerals and other fertiliser and chemical minerals n.e.c.                                                                                                                                                  |
|     | 1422 |       | Extraction of salt. [Includes salt mining, crushing and screening and salt production by solar evaporation of sea water, lake brine or other natural brines.]                                                                                               |
|     |      | 14221 | Salt mining, quarrying, screening etc.                                                                                                                                                                                                                      |
|     |      | 14222 | Production of Salt by evaporating of pans                                                                                                                                                                                                                   |
|     | 1429 |       | Other mining and quarrying n.e.c.                                                                                                                                                                                                                           |
|     |      | 14291 | Mining of gemstones (agate, diamond, emerald, garnet (gem), jasper, rubby/ sapphire etc.                                                                                                                                                                    |
|     |      | 14292 | Mining and quarrying of abrasive materials (pumice stone, emery, corundum, garnet and other natural abrasives)                                                                                                                                              |
|     |      | 14293 | Mining of mica                                                                                                                                                                                                                                              |
|     |      | 14294 | Mining of natural graphite                                                                                                                                                                                                                                  |
|     |      | 14295 | Mining of asbestos                                                                                                                                                                                                                                          |
|     |      | 14296 | Mining of vermiculite, perlite and chlorites                                                                                                                                                                                                                |
|     |      | 14297 | Mining of felspar and silica minerals including quartz, quartzite and fuch. quartzite.                                                                                                                                                                      |
|     |      | 14298 | Mining of talc/ steatite                                                                                                                                                                                                                                    |
|     |      | 14299 | Mining of laterite, diatomite and silicious fossil meals (e.g. diatomite); and other natural fluxes; natural asphalt or bitumen and other mining, not elsewhere classified                                                                                  |

| Group | Class | Sub-Class | Description |
|-------|-------|-----------|-------------|
|-------|-------|-----------|-------------|

## SECTION D: MANUFACTURING

### DIVISION 15 : MANUFACTURE OF FOOD PRODUCTS AND BEVERAGES

|     |      |       |                                                                                                                                                                                                                                                     |
|-----|------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 151 |      |       | Production, processing and preservation of meat, fish, fruit vegetables, oils and fats.                                                                                                                                                             |
|     | 1511 |       | Production, processing and preserving of meat and meat products.                                                                                                                                                                                    |
|     |      | 15111 | Mutton-slaughtering, preparation                                                                                                                                                                                                                    |
|     |      | 15112 | Beef-slaughtering, preparation                                                                                                                                                                                                                      |
|     |      | 15113 | Pork-slaughtering, preparation                                                                                                                                                                                                                      |
|     |      | 15114 | Poultry and other slaughtering, preparation                                                                                                                                                                                                         |
|     |      | 15115 | Preservation of meat except by canning                                                                                                                                                                                                              |
|     |      | 15116 | Processing and canning of meat                                                                                                                                                                                                                      |
|     |      | 15117 | Rendering and refining of lard and other edible animal fats                                                                                                                                                                                         |
|     |      | 15118 | Production of flours and meals of meat and meat offals                                                                                                                                                                                              |
|     |      | 15119 | Production, processing and preserving of other meat, meat products, n.e.c.                                                                                                                                                                          |
|     | 1512 |       | Processing and preserving of fish and fish products [fishing and processing of the catch aboard the fisher boats are classified in class 0500 whereas activities of vessels engaged only processing and preserving are classified under this class] |
|     |      | 15121 | Sun-drying of fish                                                                                                                                                                                                                                  |
|     |      | 15122 | Artificial dehydration of fish and sea food                                                                                                                                                                                                         |
|     |      | 15123 | Radiation preservation of fish and similar food                                                                                                                                                                                                     |
|     |      | 15124 | Processing and canning of fish                                                                                                                                                                                                                      |
|     |      | 15125 | Manufacturing of fish meal                                                                                                                                                                                                                          |
|     |      | 15126 | Processing and canning of frog legs                                                                                                                                                                                                                 |
|     |      | 15127 | Processing and preserving of fish crustacean and similar foods                                                                                                                                                                                      |
|     |      | 15129 | Processing & preserving of other fish and fish products, n.e.c.                                                                                                                                                                                     |
|     | 1513 |       | Processing and preserving of fruit, vegetables and edible nuts                                                                                                                                                                                      |
|     |      | 15131 | Sun-drying of fruit and vegetables                                                                                                                                                                                                                  |
|     |      | 15132 | Artificial dehydration of fruit and vegetables                                                                                                                                                                                                      |
|     |      | 15133 | Radiation preservation of fruit and vegetables                                                                                                                                                                                                      |
|     |      | 15134 | Manufacturing of fruit/vegetable juices and their concentrates, squashes and powder                                                                                                                                                                 |
|     |      | 15135 | Manufacture of sauces, jams, jellies and marmalades                                                                                                                                                                                                 |
|     |      | 15136 | Manufacture of pickles, chutneys, murabbas etc.                                                                                                                                                                                                     |
|     |      | 15137 | Canning of fruit and vegetables                                                                                                                                                                                                                     |
|     |      | 15138 | Manufacture of potato flour & meals and prepared meals of vegetables                                                                                                                                                                                |
|     |      | 15139 | Fruit and vegetables preservation n.e.c. (including preservation by freezing and roasting of nuts. )                                                                                                                                                |
|     | 1514 |       | Manufacture of vegetable and animal oils and fats [Wet corn milling and production of corn oil is classified in Class 1532 and treatment of oils and fats by chemical processing is classified in Class 2429]                                       |
|     |      | 15141 | Manufacture of hydrogenated oils and vanaspati ghee etc.                                                                                                                                                                                            |
|     |      | 15142 | Manufacture of vegetable oils and fats (excluding corn oil)                                                                                                                                                                                         |
|     |      | 15143 | Manufacture of vegetable oils and fats through solvent extraction process                                                                                                                                                                           |
|     |      | 15144 | Manufacture of animal oils and fats (Rendering and refining of lard and other                                                                                                                                                                       |

| Group | Class | Sub-Class | Description                                                                                                                                                |
|-------|-------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 152   | 1520  |           | animal fats are classified in Class 1511]                                                                                                                  |
|       |       | 15145     | Manufacture of fish oil                                                                                                                                    |
|       |       | 15146     | Manufacture of cakes & meals incl. residual products, e.g. Oleostearin, Palmstearin                                                                        |
|       |       | 15147     | Manufacture of non-defatted flour or meals of oilseeds, oilnuts or kernels                                                                                 |
|       |       | 15149     | Manufacture of other vegetables and animal oil & fats, n.e.c.                                                                                              |
|       |       |           | Manufacture of dairy product [production of raw milk is classified in class 0121]                                                                          |
|       |       | 15201     | Manufacture of milk powder, ice-cream powder and condensed milk except baby milk foods                                                                     |
|       |       | 15202     | Manufacture of baby milk foods                                                                                                                             |
|       |       | 15203     | Manufacture of butter, cream, ghee, cheese and khoya etc.                                                                                                  |
|       |       | 15204     | Manufacture of pasteurised milk whether or not in bottles/ polythene packs etc. (plain or flavoured)                                                       |
|       |       | 15205     | Manufacture of ice-cream and kulfi etc.                                                                                                                    |
|       |       | 15209     | Manufacture of other dairy products, n.e.c.                                                                                                                |
|       |       |           | Manufacture of grain mill products, starches and starch products, and prepared animal feeds                                                                |
|       |       |           | Manufacture of grain mill products [Manufacture of potato flour and meal is classified in class 1513. Production of corn oil is classified in Class 1532 ] |
|       |       | 15311     | Flour milling                                                                                                                                              |
|       |       | 15312     | Rice milling                                                                                                                                               |
|       |       | 15313     | Dal milling                                                                                                                                                |
|       |       | 15314     | Processing and grinding of grain other than floor, rice & dal                                                                                              |
|       |       | 15315     | Vegetable milling, flour or meal of dried leguminous vegetables of roots or tubers or of edible nuts                                                       |
| 153   | 1531  | 15316     | Manufacture of breakfast foods obtained by roasting or swelling cereal grains                                                                              |
|       |       | 15317     | Manufacture of prepared, blended flour, wet flour for food preparation and dough for bread, cake, etc.                                                     |
|       |       | 15318     | Manufacture of other readymade mixed powders like idli, gulabjamun etc.                                                                                    |
|       |       | 15319     | Other grain milling and processing activities like manufacturing of poha/ muri etc, n.e.c.                                                                 |
|       |       |           | Manufacture of starches and starch products                                                                                                                |
|       |       | 15321     | Manufacture of starch                                                                                                                                      |
|       |       | 15322     | Manufacture of sago and sago products                                                                                                                      |
|       |       | 15323     | Manufacture of glucose & glucose syrup, maltose                                                                                                            |
|       |       | 15324     | Manufacture of gluten                                                                                                                                      |
|       |       | 15325     | Manufacture of tapioca substitutes prepared from starch                                                                                                    |
|       |       | 15326     | Manufacture of corn oil                                                                                                                                    |
|       |       | 15329     | Manufacture of other starch products n.e.c.                                                                                                                |
|       |       |           | Manufacture of prepared animal feeds                                                                                                                       |
|       |       | 15331     | Manufacture of cattle feed                                                                                                                                 |
|       |       | 15332     | Manufacture of poultry feed                                                                                                                                |
|       |       | 15339     | Manufacture of other animal and bird feed n.e.c.                                                                                                           |
|       |       |           | Manufacture of other food products                                                                                                                         |
|       |       |           | Manufacture of bakery products                                                                                                                             |
| 154   | 1541  | 15411     | Bread making                                                                                                                                               |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                             |
|-------|-------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 155   | 1542  | 15412     | Manufacture of biscuits, cakes and pastries                                                                                                                                                                                             |
|       |       | 15419     | Manufacture of other bakery products n.e.c.                                                                                                                                                                                             |
|       |       |           |                                                                                                                                                                                                                                         |
|       |       |           |                                                                                                                                                                                                                                         |
|       |       |           |                                                                                                                                                                                                                                         |
|       |       |           |                                                                                                                                                                                                                                         |
|       |       |           |                                                                                                                                                                                                                                         |
|       |       |           |                                                                                                                                                                                                                                         |
|       |       |           |                                                                                                                                                                                                                                         |
|       |       |           |                                                                                                                                                                                                                                         |
|       |       |           |                                                                                                                                                                                                                                         |
|       |       |           |                                                                                                                                                                                                                                         |
|       | 1543  |           | Manufacture of cocoa, chocolate and sugar confectionery                                                                                                                                                                                 |
|       |       | 15431     | Manufacture of cocoa products                                                                                                                                                                                                           |
|       |       | 15432     | Manufacture of sugar confectionery (except sweetmeats)                                                                                                                                                                                  |
|       |       | 15433     | Manufacture of sweetmeats                                                                                                                                                                                                               |
|       |       | 15434     | Manufacture of chewing gum                                                                                                                                                                                                              |
|       |       | 15435     | Preserving in sugar of fruits, nuts, fruit peels and other parts of plants                                                                                                                                                              |
|       |       | 15439     | Other activities relating to manufacture of cocoa, chocolate and sugar confectionery n.e.c.                                                                                                                                             |
|       |       |           |                                                                                                                                                                                                                                         |
|       |       |           |                                                                                                                                                                                                                                         |
|       |       |           |                                                                                                                                                                                                                                         |
|       |       |           |                                                                                                                                                                                                                                         |
|       |       |           |                                                                                                                                                                                                                                         |
|       | 1544  | 15440     | Manufacture of macaroni, noodles, couscous and similar farinaceous products                                                                                                                                                             |
|       | 1549  |           | Manufacture of other food products n.e.c.                                                                                                                                                                                               |
|       |       | 15491     | Processing and blending of tea including manufacture of instant tea (activities of tea factories associated with tea plantations are classified in class 0113)                                                                          |
|       |       | 15492     | Coffee curing, roasting, grinding and blending etc. including manufacture of instant coffee, chicory and other coffee substitutes, essence of concentrates of coffee.                                                                   |
|       |       | 15493     | Processing of edible nuts                                                                                                                                                                                                               |
|       |       | 15494     | Manufacture of malted foods including food for infants and invalids                                                                                                                                                                     |
|       |       | 15495     | Grinding and processing of spices                                                                                                                                                                                                       |
|       |       | 15496     | Manufacture of papads appalam and similar food products                                                                                                                                                                                 |
|       |       | 15497     | Manufacture of vitaminised high protein flour, frying of dals & other cereals                                                                                                                                                           |
|       |       | 15499     | Other semi-processed, processed or instant foods n.e.c. except farinaceous products and malted foods and manufacturing activities like manufacture of egg powder, sambar powder etc. (this excludes the activities covered under 15319) |
|       |       |           |                                                                                                                                                                                                                                         |
|       |       |           |                                                                                                                                                                                                                                         |
|       | 1551  |           | Manufacture of beverages                                                                                                                                                                                                                |
|       |       |           | Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials                                                                                                                                       |
|       |       | 15511     | Manufacture of country liquor                                                                                                                                                                                                           |
|       |       | 15519     | Distilling, rectifying and blending of spirits; ethyl alcohol production from fermented materials n.e.c. (other than soft drinks, mineral water & wine)                                                                                 |
|       | 1552  | 15520     | Manufacture of wines                                                                                                                                                                                                                    |
|       | 1553  |           | Manufacture of malt liquors and malt                                                                                                                                                                                                    |

| Group | Class | Sub-Class | Description                                               |
|-------|-------|-----------|-----------------------------------------------------------|
|       |       | 15531     | Manufacture of beer                                       |
|       |       | 15532     | Manufacture of malt liquors other than beer               |
|       |       | 15533     | Manufacture of malt                                       |
|       |       | 15539     | Manufacture of malt liquors and malt n.e.c.               |
|       | 1554  |           | Manufacture of soft drinks; production of mineral waters  |
|       |       | 15541     | Manufacture of aerated drinks                             |
|       |       | 15542     | Manufacture of synthetic flavored concentrates and syrups |
|       |       | 15543     | Manufacture of mineral water                              |
|       |       | 15544     | Manufacture of Ice.                                       |
|       |       | 15545     | Manufacture of soft drinks                                |
|       |       | 15549     | Manufacture of other non-alcoholic beverages n.e.c.       |

#### DIVISION 16: MANUFACTURE OF TOBACCO PRODUCTS

|     |      |       |                                                                                                                                                          |
|-----|------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 160 | 1600 |       | Manufacture of tobacco products [ tobacco related products are also included while preliminary processing of tobacco leaves is classified in class 0111] |
|     |      | 16001 | Tobacco stemming, redrying etc. of tobacco leaf.                                                                                                         |
|     |      | 16002 | Manufacture of bidi                                                                                                                                      |
|     |      | 16003 | Manufacture of cigarette and cigarette tobacco                                                                                                           |
|     |      | 16004 | Manufacture of cigars and cheroots                                                                                                                       |
|     |      | 16005 | Manufacture of snuff                                                                                                                                     |
|     |      | 16006 | Manufacture of `zarda`                                                                                                                                   |
|     |      | 16007 | Manufacture of catechu(katha) and chewing lime                                                                                                           |
|     |      | 16008 | Manufacture of pan masala and related products.                                                                                                          |
|     |      | 16009 | Manufacture of other tobacco products including chewing tobacco n.e.c.                                                                                   |

#### DIVISION: 17: MANUFACTURE OF TEXTILES

|     |      |       |                                                                                                                                                   |
|-----|------|-------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| 171 | 1711 |       | Spinning, weaving and finishing of textiles.                                                                                                      |
|     |      |       | Preparation and spinning of textile fiber including weaving of textiles (excluding khadi/handloom)                                                |
|     |      | 17111 | Preparation and spinning of cotton fiber including blended* cotton (please note: ginning/pressing, baling activities are included in Class 0140). |
|     |      | 17112 | Preparation and spinning of silk fiber including blended* silk.                                                                                   |
|     |      | 17113 | Preparation and spinning of wool, including other animal hair and blended* wool including other animal hair.                                      |
|     |      | 17114 | Preparation and spinning of man-made fiber including blended* man-made fiber.                                                                     |
|     |      | 17115 | Weaving, manufacture of cotton and cotton mixture fabrics.                                                                                        |
|     |      | 17116 | Weaving, manufacture of silk and silk mixture fabrics.                                                                                            |
|     |      | 17117 | Weaving, manufacture of wool and wool mixture fabrics.                                                                                            |
|     |      | 17118 | Weaving, manufacturing of man-made fiber and man-made mixture fabrics.                                                                            |
|     |      | 17119 | Preparation, spinning and weaving of jute, mesta and other natural fibers including blended natural fibers n.e.c.                                 |

\*Blended yarn/fabrics means, yarn/fabrics containing more than 50% of one fiber.

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                 |
|-------|-------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 172   | 1712  |           | Finishing of textile excluding khadi/handloom (This class includes finishing of textiles of Class 1711 by operations such as bleaching, dyeing, calendering, napping, shrinking or printing. No distinction is to be made between these activities carried out on a fee or contract basis or by purchasing the material and selling the finished products). |
|       |       | 17121     | Finishing of cotton and blended cotton textiles.                                                                                                                                                                                                                                                                                                            |
|       |       | 17122     | Finishing of silk and blended silk textiles.                                                                                                                                                                                                                                                                                                                |
|       |       | 17123     | Finishing of wool and blended wool textiles.                                                                                                                                                                                                                                                                                                                |
|       |       | 17124     | Finishing of man-made and blended man-made textiles.                                                                                                                                                                                                                                                                                                        |
|       |       | 17125     | Finishing of jute, mesta and other vegetable textiles fabrics.                                                                                                                                                                                                                                                                                              |
|       |       | 17126     | Activity related to screen printing                                                                                                                                                                                                                                                                                                                         |
|       |       | 17129     | Other activities relating to finishing of textile n.e.c.                                                                                                                                                                                                                                                                                                    |
|       | 1713  |           | Preparation and spinning of textile fiber including weaving of textiles (khadi/handloom)                                                                                                                                                                                                                                                                    |
|       |       | 17131     | Cotton spinning through charkha                                                                                                                                                                                                                                                                                                                             |
|       |       | 17132     | Weaving of cotton khadi                                                                                                                                                                                                                                                                                                                                     |
|       |       | 17133     | Weaving of cotton textiles on handlooms                                                                                                                                                                                                                                                                                                                     |
|       |       | 17134     | Spinning of wool and silk through charkha                                                                                                                                                                                                                                                                                                                   |
|       |       | 17135     | Weaving of woollen and silk khadi                                                                                                                                                                                                                                                                                                                           |
|       |       | 17136     | Weaving of wool and silk on handlooms                                                                                                                                                                                                                                                                                                                       |
|       |       | 17137     | Weaving of artificial/synthetic textile fabrics on handlooms                                                                                                                                                                                                                                                                                                |
|       |       | 17139     | Preparation and spinning of textile fibre including weaving of textiles (khadi/handloom), n.e.c.                                                                                                                                                                                                                                                            |
|       | 1714  |           | Finishing of textiles (khadi/handloom)                                                                                                                                                                                                                                                                                                                      |
|       |       | 17141     | Bleaching, dyeing and finishing of cotton cloth and yarn by hand                                                                                                                                                                                                                                                                                            |
|       |       | 17142     | Printing of cloth by hand                                                                                                                                                                                                                                                                                                                                   |
|       |       | 17143     | Bleaching, dyeing and finishing of woollen textiles by hand                                                                                                                                                                                                                                                                                                 |
|       |       | 17144     | Bleaching, dyeing, printing and finishing of silk textiles by hand                                                                                                                                                                                                                                                                                          |
|       |       | 17145     | Bleaching, dyeing, printing and finishing of artificial/synthetic textile fabrics by hand                                                                                                                                                                                                                                                                   |
|       |       | 17149     | Finishing of textiles (khadi/handloom), n.e.c.                                                                                                                                                                                                                                                                                                              |
|       | 1721  |           | Manufacture of other textiles                                                                                                                                                                                                                                                                                                                               |
|       |       |           | Manufacture of made-up textile articles, except apparel                                                                                                                                                                                                                                                                                                     |
|       |       | 17211     | Manufacture of curtains, bed-covers and furnishings.                                                                                                                                                                                                                                                                                                        |
|       |       | 17212     | Manufacture of crocheted made up textile goods, except apparel                                                                                                                                                                                                                                                                                              |
|       |       | 17213     | Manufacture of mosquito nets                                                                                                                                                                                                                                                                                                                                |
|       |       | 17214     | Manufacture of bedding, quilts, pillows, cushions and sleeping bags (manufacture of coir foam mattresses and pillows is classified in class 3610)                                                                                                                                                                                                           |
|       |       | 17215     | Manufacture of tarpaulin                                                                                                                                                                                                                                                                                                                                    |
|       |       | 17219     | Manufacture of other made up textile goods except apparel n.e.c.                                                                                                                                                                                                                                                                                            |
|       | 1722  |           | Manufacture of carpet and rugs other than by hand [manufacture of linoleum and other hard surface floor coverings is classified in class 3699]                                                                                                                                                                                                              |
|       |       | 17221     | Manufacture of blankets shawls                                                                                                                                                                                                                                                                                                                              |
|       |       | 17222     | Manufacture of cotton carpets                                                                                                                                                                                                                                                                                                                               |
|       |       | 17223     | Manufacture of woollen carpets                                                                                                                                                                                                                                                                                                                              |
|       |       | 17224     | Manufacture of silk carpets                                                                                                                                                                                                                                                                                                                                 |

| Group | Class | Sub-Class | Description                                                                                                                                                                         |
|-------|-------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 173   | 1730  | 17225     | Manufacture of durries, druggets and rugs                                                                                                                                           |
|       |       | 17226     | Manufacture of carpets, rugs and other covering of jute, mesta and coir                                                                                                             |
|       |       | 17229     | Manufacture of other floor coverings (including felt) of textile, sannhemp and other kindred fibres n.e.c.                                                                          |
|       |       | 1723      | Manufacture of cordage, rope, twine and netting                                                                                                                                     |
|       |       | 17231     | Manufacture of thread, including thread ball making                                                                                                                                 |
|       |       | 17232     | Manufacture of jute/hemp rope and cordage                                                                                                                                           |
|       |       | 17233     | Manufacture of coir rope and cordage                                                                                                                                                |
|       |       | 17234     | Manufacture of other rope and cordage other of jute/mesta and coir                                                                                                                  |
|       |       | 17235     | Manufacture of nets(except mosquito net)                                                                                                                                            |
|       |       | 17236     | Manufacture of tapes, newar and wicks                                                                                                                                               |
|       |       | 17239     | Manufacture of other cordage, rope nets etc n.e.c.                                                                                                                                  |
|       |       | 1724      | Embroidery work, zari work and making of ornamental trimmings by hand                                                                                                               |
|       |       | 17241     | Embroidery work by hand                                                                                                                                                             |
|       |       | 17242     | Zari work by hand                                                                                                                                                                   |
|       |       | 17243     | Making of laces and fringes by hand                                                                                                                                                 |
|       |       | 17249     | Making of other ornamental trimmings by hand, n.e.c.                                                                                                                                |
|       |       | 1725      | Manufacture of blankets, shawls, carpets, rugs and other similar textile products by hand                                                                                           |
|       |       | 17251     | Manufacture of blankets and shawls by hand                                                                                                                                          |
|       |       | 17252     | Manufacture of cotton carpets by hand                                                                                                                                               |
|       |       | 17253     | Manufacture of woollen carpets by hand                                                                                                                                              |
|       |       | 17254     | Manufacture of silk carpets by hand                                                                                                                                                 |
|       |       | 17255     | Manufacture of durries, druggets and rugs by hand                                                                                                                                   |
|       |       | 17259     | Manufacture of blankets, shawls, carpets, rugs and other similar textile products by hand, n.e.c.                                                                                   |
|       |       | 1729      | Manufacture of other textiles n.e.c.                                                                                                                                                |
|       |       | 17291     | Embroidery work and making of laces and fringes other than by hand                                                                                                                  |
|       |       | 17292     | Zari work and making of other ornamental trimmings other than by hand                                                                                                               |
|       |       | 17293     | Manufacture of linoleum and similar products                                                                                                                                        |
|       |       | 17294     | Manufacture of gas mantles                                                                                                                                                          |
|       |       | 17295     | Manufacture of made-up canvas goods such as tents and sails etc.                                                                                                                    |
|       |       | 17296     | Manufacture of wadding of textile materials and articles of wadding such as sanitary towels and tampons                                                                             |
|       |       | 17297     | Manufacture of metallised yarn or gimped yarn; rubber thread or cord covered with textile material; Textile yarn or strip, impregnated, covered or sheathed with rubber or plastics |
|       |       | 17298     | Manufacture of waterproof textile excluding Tarpaulin.                                                                                                                              |
|       |       | 17299     | Manufacture of other textiles/textile products n.e.c.                                                                                                                               |
|       |       | 1730      | Manufacture of knitted and crocheted fabrics and articles                                                                                                                           |
|       |       | 17301     | Manufacture of knitted and crocheted cotton textile products                                                                                                                        |
|       |       | 17302     | Manufacture of knitted and crocheted woolen textile products                                                                                                                        |
|       |       | 17303     | Manufacture of knitted and crocheted synthetic textile products                                                                                                                     |
|       |       | 17309     | Manufacture of knitted and crocheted textile products n.e.c.                                                                                                                        |

| Group | Class | Sub-Class | Description |
|-------|-------|-----------|-------------|
|-------|-------|-----------|-------------|

**DIVISION: 18: MANUFACTURE OF WEARING APPAREL; DRESSING AND DYEING OF FUR**

|     |      |       |                                                                                                                                                                                                       |
|-----|------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 181 | 1810 |       | Manufacture of wearing apparel, except fur apparel [this class includes manufacture of wearing apparel made of material not made in the same unit. Both regular and contract activities are included] |
|     |      | 18101 | Manufacture of all types of textile garments and clothing accessories                                                                                                                                 |
|     |      | 18102 | Manufacture of rain coats of waterproof textile fabrics or plastic sheetings                                                                                                                          |
|     |      | 18103 | Manufacture of hats and caps from waterproof                                                                                                                                                          |
|     |      | 18104 | Manufacture of wearing apparel of leather and substitutes of leather                                                                                                                                  |
|     |      | 18105 | Custom Tailoring                                                                                                                                                                                      |
|     |      | 18109 | Manufacture of wearing apparel n.e.c.                                                                                                                                                                 |
| 182 | 1820 |       | Dressing and dyeing of fur; manufacture of articles of fur                                                                                                                                            |
|     |      | 18201 | Scraping, currying, tanning, bleaching and dyeing of fur and other pelts for the trade                                                                                                                |
|     |      | 18202 | Manufacture of wearing apparel of fur and pelts                                                                                                                                                       |
|     |      | 18203 | Manufacture of fur and skin rugs and other similar articles                                                                                                                                           |
|     |      | 18204 | Embroidering and embossing of leather articles                                                                                                                                                        |
|     |      | 18205 | Stuffing of animals' and birds' hides                                                                                                                                                                 |
|     |      | 18209 | Manufacture of other leather and fur products n.e.c.                                                                                                                                                  |

**DIVISION 19: TANNING AND DRESSING OF LEATHER; MANUFACTURE OF LUGGAGE, HANDBAGS SADDLERY, HARNESS AND FOOTWEAR**

|     |      |       |                                                                                                                                                                                                                                                                    |
|-----|------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 191 |      |       | Tanning and dressing of leather, manufacture of luggage handbags, saddlery & harness.                                                                                                                                                                              |
|     | 1911 |       | Tanning and dressing of leather                                                                                                                                                                                                                                    |
|     |      | 19111 | Flaying and curing of raw hides and skins                                                                                                                                                                                                                          |
|     |      | 19112 | Tanning and finishing of sole leather                                                                                                                                                                                                                              |
|     |      | 19113 | Tanning and finishing of industrial leather                                                                                                                                                                                                                        |
|     |      | 19114 | Vegetable tanning of light leather                                                                                                                                                                                                                                 |
|     |      | 19115 | Crome tanning of leather                                                                                                                                                                                                                                           |
|     |      | 19116 | Finishing of upper leather, lining leather and garment leather etc.                                                                                                                                                                                                |
|     |      | 19119 | Other tanning, curing, finishing, embossing and japanning of leather n.e.c.                                                                                                                                                                                        |
|     | 1912 |       | Manufacture of luggage, handbags, and the like, saddlery and harness                                                                                                                                                                                               |
|     |      | 19121 | Manufacture of travel goods like suitcases, bags and holdalls etc.                                                                                                                                                                                                 |
|     |      | 19122 | Manufacture of purses and other ladies' handbags, artistic leather presented articles and novelties etc.                                                                                                                                                           |
|     |      | 19123 | Manufacture of saddlery and harness                                                                                                                                                                                                                                |
|     |      | 19129 | Manufacture of other consumer goods of leather and substitutes of leather, n.e.c.                                                                                                                                                                                  |
| 192 | 1920 |       | Manufacture of footwear.                                                                                                                                                                                                                                           |
|     |      | 19201 | Manufacture of footwear (excluding repair) except of vulcalized or moulded rubber or plastic. This class includes manufacture of leather shoes, leather sandals and chappals, leather-cum-rubber/plastic cloth sandals and chappals made by and or by any process. |
|     |      | 19202 | Manufacture of footwear made primarily of vulcalized or moulded rubber and plastic. This class includes manufacture of rubber footwear, plastic & PVC, canvas -cum-rubber/plastic footwear etc. including sports footwear.                                         |
|     |      | 19209 | Manufacture of other footwear n.e.c.                                                                                                                                                                                                                               |

| Group | Class | Sub-Class | Description |
|-------|-------|-----------|-------------|
|-------|-------|-----------|-------------|

**DIVISION 20 : MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK,EXCEPT FURNITURE;MANUFACTURE OF ARTICLES OF STRAW AND PLATING MATERIALS**

|     |      |       |                                                                                                                                                                                                                          |
|-----|------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 201 | 2010 |       | Saw milling and planing of wood                                                                                                                                                                                          |
|     |      | 20101 | Sawing and planing of wood (other than plywood)                                                                                                                                                                          |
|     |      | 20102 | Manufacture of unassembled wood flooring, including parquet flooring                                                                                                                                                     |
|     |      | 20103 | Manufacture of railway sleepers                                                                                                                                                                                          |
|     |      | 20109 | Activities relating to saw milling and planning of wood n.e.c.                                                                                                                                                           |
| 202 | 2021 |       | Manufacture of products of wood, cork, straw and plaiting materials                                                                                                                                                      |
|     |      |       | Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board and other panels and boards                                                                                                             |
|     |      | 20211 | Manufacture of plywood and veneer sheets                                                                                                                                                                                 |
|     |      | 20212 | Manufacture of flush doors and other boards or panels                                                                                                                                                                    |
|     |      | 20213 | Manufacture of particle board, fiber board, incl. Densified wood                                                                                                                                                         |
|     |      | 20219 | Manufacture of other plywood products n.e.c.                                                                                                                                                                             |
|     | 2022 |       | Manufacture of builders' carpentry and joinery                                                                                                                                                                           |
|     |      | 20221 | Manufacture of structural wooden goods (including treated timber) such as beams, posts, doors and windows (excluding hewing and rough shaping of poles, bolts and other wood material which is classified under logging) |
|     |      | 20222 | Manufacture of prefabricated buildings predominantly of wood.                                                                                                                                                            |
|     |      | 20229 | Manufacture of builder's carpentry and joinery n.e.c.                                                                                                                                                                    |
|     | 2023 |       | Manufacturing of wooden containers                                                                                                                                                                                       |
|     |      | 20231 | Manufacture of wooden boxes, barrels etc. (except plywood)                                                                                                                                                               |
|     |      | 20232 | Manufacture of plywood chests                                                                                                                                                                                            |
|     |      | 20233 | Manufacture of market basketry, grain storage bins, ration baskets including baskets made-up from rachis (toddy tree) and similar product made from bamboo and reed etc.                                                 |
|     |      | 20239 | Manufacture of other wooden containers and products made entirely or mainly of cane, rattan, bamboo, willow, fibres, leaves and grass n.e.c.                                                                             |
|     | 2029 |       | Manufacture of other products of wood, manufacture of articles of cork, straw and plaiting materials                                                                                                                     |
|     |      | 20291 | Manufacture of wooden industrial goods                                                                                                                                                                                   |
|     |      | 20292 | Manufacture of cork and cork products                                                                                                                                                                                    |
|     |      | 20293 | Manufacture of bamboo and cane article and fixture of bamboo, cane, reed and grass products (thatching etc.)                                                                                                             |
|     |      | 20294 | Manufacture of broomsticks                                                                                                                                                                                               |
|     |      | 20295 | Manufacture of wooden agricultural implements                                                                                                                                                                            |
|     |      | 20296 | Manufacture from cane and bamboo of shopping bags, ornament boxes, costume articles, trays, table lamps, fancy baskets, table mats, tumbler and vessel holders and other household utilities                             |
|     |      | 20297 | Manufacture of articles made of palm leaf, dhak leaf, screw-pine leaf and khajoor leaf; articles of vegetables fibre etc.,                                                                                               |
|     |      | 20298 | Manufacture of products of pith and shalapith                                                                                                                                                                            |
|     |      | 20299 | Manufacture of other wood products n.e.c. (including wooden tools, handles, etc. ornaments and household products)                                                                                                       |

| Group | Class | Sub-Class | Description |
|-------|-------|-----------|-------------|
|-------|-------|-----------|-------------|

#### DIVISION: 21: MANUFACTURE OF PAPER AND PAPER PRODUCTS

|     |      |       |                                                                                          |
|-----|------|-------|------------------------------------------------------------------------------------------|
| 210 | 2101 |       | Manufacture of paper and paper product                                                   |
|     |      |       | Manufacture of pulp, paper and paper board                                               |
|     |      | 21011 | Manufacture of pulp                                                                      |
|     |      | 21012 | Manufacture of paper incl. Printing & writing paper                                      |
|     |      | 21013 | Manufacture of newsprint                                                                 |
|     |      | 21014 | Manufacture of packaging paper                                                           |
|     |      | 21015 | Manufacture of paper board and straw board                                               |
|     |      | 21016 | Manufacture of hard board including false board and chip board                           |
|     |      | 21017 | Manufacture of special purpose paper/paper products for computers                        |
|     |      | 21019 | Manufacture of other primary paper materials incl. Composite paper & paper board n.e.c.  |
|     | 2102 |       | Manufacture of corrugated paper and paperboard and of containers of paper and paperboard |
|     |      | 21021 | Manufacture of sacks & paper bags                                                        |
|     |      | 21022 | Manufacture of card board boxes                                                          |
|     |      | 21023 | Manufacture of corrugated fibre board containers                                         |
|     |      | 21024 | Manufacture of corrugated paper board                                                    |
|     |      | 21029 | Manufacture of other containers and boxes of paper or paper board n.e.c.                 |
|     | 2109 |       | Manufacture of other articles of paper and paperboard                                    |
|     |      | 21091 | Manufacture of paper hoops and cones                                                     |
|     |      | 21092 | Manufacture of paper cups, saucers, plates and other similar products                    |
|     |      | 21093 | Manufacture of other paper and paper board articles                                      |
|     |      | 21094 | Manufacture of dolls from pulp                                                           |
|     |      | 21095 | Manufacture of papier mache articles                                                     |
|     |      | 21096 | Manufacture of wall paper                                                                |
|     |      | 21097 | Manufacture of file cover/file boards, and similar articles.                             |
|     |      | 21098 | Manufacture of carbonpaper & stationary items                                            |
|     |      | 21099 | Manufacture of other pulp products/special purpose paper n.e.c.                          |

#### DIVISION 22: PUBLISHING, PRINTING AND REPRODUCTION OF RECORDED MEDIA

|     |      |       |                                                                                                                                                                                                            |
|-----|------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 221 | 2211 |       | Publishing [This group includes publishing whether or not connected with printing. Publishing involves financial, technical, artistic, legal and marketing activities, among others but not predominantly] |
|     |      | 22110 | Publishing of books, brochures, musical books and other publications.                                                                                                                                      |
|     | 2212 |       | Publishing of newspapers, journals and periodicals [includes periodicals of technical or general contents, trade journals, comics etc.]                                                                    |
|     |      | 22121 | Publishing of newspapers.                                                                                                                                                                                  |
|     |      | 22122 | Publishing of periodicals and journals.                                                                                                                                                                    |
|     | 2213 | 22130 | Publishing of recorded media [includes publishing of records and other recorded audio media, publishing of sheet music etc]                                                                                |
|     | 2219 | 22190 | Other publishing [includes publishing of photos and postcards, greeting cards, time-tables, forms, posters or other printed matters.]                                                                      |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                   |
|-------|-------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 222   | 2221  |           | Printing and service activities related to printing                                                                                                                                                                                           |
|       |       |           | Printing [Includes printing of newspapers, magazines, periodicals, journals and other material for others on a fee or contract basis]                                                                                                         |
|       |       | 22211     | Printing but not publishing of newspapers                                                                                                                                                                                                     |
|       |       | 22212     | Printing but not publishing of periodicals, books, journals, directories, atlases, maps and sheet music, schedules and pamphlets                                                                                                              |
|       |       | 22213     | Printing of bank notes, currency notes                                                                                                                                                                                                        |
|       |       | 22219     | Printing and allied activities like screen printing other than textile, n.e.c.                                                                                                                                                                |
|       | 2222  |           | Service activities related to printing                                                                                                                                                                                                        |
|       |       | 22221     | Engraving, etching and block making etc.                                                                                                                                                                                                      |
|       |       | 22222     | Book binding on account of others                                                                                                                                                                                                             |
|       |       | 22229     | Other service activities relating to printing n.e.c                                                                                                                                                                                           |
| 223   | 2230  | 22300     | Reproduction of recorded media [This class includes reproduction of records, audio, video and computer tapes from master copies, reproduction of floppy, hard or compact disks, reproduction of non-customised software and film duplicating] |

#### DIVISION 23: MANUFACTURE OF COKE, REFINED PETROLEUM PRODUCTS AND NUCLEAR FUEL

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----|------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 231 | 2310 |       | Manufacture of coke oven products [This class includes the operation of coke ovens chiefly for the production of coke or semi-coke from hard coal and lignite, retort carbon and residual products such as coal tar or pitch. Agglomeration of coke. Distillation of coal tar is classified in class 2411.]                                                                                                                                         |
|     |      | 23101 | Manufacture of coke or semi coke products                                                                                                                                                                                                                                                                                                                                                                                                           |
|     |      | 23109 | Manufacture of other coke oven products e.g. coal, coal tar and other products n.e.c.                                                                                                                                                                                                                                                                                                                                                               |
| 232 | 2320 |       | Manufacture of refined petroleum products                                                                                                                                                                                                                                                                                                                                                                                                           |
|     |      | 23201 | Production of liquid or gaseous fuels, illuminating oils, lubricating oils or greases or other products from crude petroleum or bituminous minerals                                                                                                                                                                                                                                                                                                 |
|     |      | 23202 | Manufacture of paraffin wax                                                                                                                                                                                                                                                                                                                                                                                                                         |
|     |      | 23203 | Bottling of LPG                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|     |      | 23209 | Manufacture of other petroleum products n.e.c. (includes manufacture of petroleum jelly, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. Manufacture of candles is classified in 3699)                                                                                                                     |
| 233 | 2330 | 23300 | Processing of nuclear fuel [includes extraction of uranium metal from pitchblende or other uranium bearing ores; manufacture of alloys, dispersions or mixtures of natural uranium or its compounds; manufacture of enriched uranium and its compounds; plutonium and its compounds; uranium depleted in U 235 and its compounds; other radioactive elements, isotopes or compounds; and, non-irradiated fuel elements for use in nuclear reactors] |

#### DIVISION 24: MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS

|     |      |       |                                                                                                                                                                  |
|-----|------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 241 | 2411 |       | Manufacture of basic chemicals                                                                                                                                   |
|     |      |       | Manufacture of basic chemicals except fertilizers and nitrogen compounds                                                                                         |
|     |      | 24111 | Manufacture of industrial gases (includes manufacture of elemental gases, liquid or compressed air, acetylene refrigerant gases and mixed industrial gases etc.) |
|     |      | 24112 | Manufacture of inorganic acids (nitric acid is included in sub-class 24121).                                                                                     |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                      |
|-------|-------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 242   |       | 24113     | Manufacture of tanning or dyeing extracts; tannings and their derivatives and colouring matter (manufacture of indigo is included)                                                                                                                               |
|       |       | 24114     | Manufacture of dyes (includes manufacture of such dyes and colouring matters which are for final use by household/industrial/institutional consumers, manufacture of special dyes used in laboratories e.g. to colour microscopic preparations is also included) |
|       |       | 24115     | Manufacture of turpentine and resins of vegetable origin                                                                                                                                                                                                         |
|       |       | 24116     | Manufacture of organic acids (includes acetic acid); alcohols; phenols and phenol alcohols; methanol and higher alcohols.                                                                                                                                        |
|       |       | 24117     | Manufacture of basic inorganic chemicals n.e.c.                                                                                                                                                                                                                  |
|       |       | 24118     | Manufacture of industrial monocarboxylic fatty acids, acid oils from refining and industrial fatty alcohols ; Manufacture of glycerine.                                                                                                                          |
|       |       | 24119     | Manufacture of basic organic chemicals n.e.c.                                                                                                                                                                                                                    |
|       |       | 2412      | Manufacture of fertilizers and nitrogen compounds                                                                                                                                                                                                                |
|       |       | 24121     | Manufacture of nitric acid, ammonia, commercial ammonium chloride, nitrates of potassium and other basic chemicals of nitrogenous fertilizer industry                                                                                                            |
|       |       | 24122     | Manufacture of straight inorganic fertilizers                                                                                                                                                                                                                    |
|       |       | 24123     | Manufacture of urea and other organic fertilizers                                                                                                                                                                                                                |
|       |       | 24124     | Manufacture of mixed, compound or complex fertilizers                                                                                                                                                                                                            |
|       |       | 24129     | Manufacture of others fertilizers n.e.c. ( manufacture of pesticides are classified in class 2421)                                                                                                                                                               |
|       | 2413  |           | Manufacture of plastics in primary forms and of synthetic rubber.                                                                                                                                                                                                |
|       |       | 24131     | Manufacture of synthetic rubber in primary forms                                                                                                                                                                                                                 |
|       |       | 24132     | Manufacture of amino-resins, phenolic-resins and polyurethanes in primary forms                                                                                                                                                                                  |
|       |       | 24133     | Manufacture of cellulose and its chemical derivatives in primary form                                                                                                                                                                                            |
|       |       | 24134     | Manufacture of natural polymers and modified natural polymer in primary forms                                                                                                                                                                                    |
|       |       | 24139     | Manufacture of other plastics in primary forms n.e.c. (including mixtures of synthetic rubber and natural rubber or rubber like gum e.g. balata, in primary forms)                                                                                               |
|       | 2421  |           | Manufacture of other chemical products                                                                                                                                                                                                                           |
|       |       |           | Manufacture of pesticides and other agro chemical products                                                                                                                                                                                                       |
|       |       | 24211     | Manufacture of insecticides, fungicides and weedicides                                                                                                                                                                                                           |
|       |       | 24219     | Manufacture of other pesticides and agro chemical products n.e.c.                                                                                                                                                                                                |
|       | 2422  |           | Manufacture of paints, varnishes and similar coatings, printing ink and mastics                                                                                                                                                                                  |
|       |       | 24221     | Manufacture of prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes engobes and similar preparations of a kind used in the ceramic, enamelling or glass industry                                                          |
|       |       | 24222     | Manufacture of paints, varnishes, enamels or lacquers                                                                                                                                                                                                            |
|       |       | 24223     | Manufacture of printing ink (manufacture of writing or drawing ink is classified in sub-class 24299)                                                                                                                                                             |
|       |       | 24224     | Manufacture of pigments and other colouring matter of a kind used in the manufacture of paints or by artists or other painters                                                                                                                                   |
|       |       | 24229     | Manufacture of mastics, caulking compounds or similar non-refractory filling or surfacing preparations; prepared other paints/ varnishes removers; organic composite solvents and thinners, and other related products n.e.c.                                    |
|       | 2423  |           | Manufacture of pharmaceuticals, medicinal chemicals and botanical products                                                                                                                                                                                       |
|       |       | 24231     | Manufacture of chemical substances used in the manufacture of pharmaceuticals: antibiotics, endocrine products, basic vitamins; opium derivatives; sulpha drugs;                                                                                                 |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                           |
|-------|-------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |       |           | serums and plasmas; salicylic acid, its salts and esters; glycosides and vegetable alkaloids; chemically pure sugar etc.                                                                                                                                                                                                                              |
|       |       | 24232     | Manufacture of allopathic pharmaceutical preparations                                                                                                                                                                                                                                                                                                 |
|       |       | 24233     | Manufacture of 'ayurvedic' or 'unani' pharmaceutical preparation                                                                                                                                                                                                                                                                                      |
|       |       | 24234     | Manufacture of homoeopathic or biochemic pharmaceutical preparations                                                                                                                                                                                                                                                                                  |
|       |       | 24235     | Manufacture of veterinary preparations                                                                                                                                                                                                                                                                                                                |
|       |       | 24236     | Manufacture of surgical dressings, medicated wadding, fracture bandages, catgut and other prepared sutures                                                                                                                                                                                                                                            |
|       |       | 24239     | Manufacture of other pharmaceutical and botanical products like hina powder etc., n.e.c.                                                                                                                                                                                                                                                              |
|       | 2424  |           | Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations                                                                                                                                                                                                                                             |
|       |       | 24241     | Manufacture of soaps all types (includes medicated soap, household soaps, rosin, naphthenate soaps and industrial soaps)                                                                                                                                                                                                                              |
|       |       | 24242     | Manufacture of waxes & polishes (includes manufacture of artificial waxes, prepared waxes; polishes and creams for footwear, furniture, floor, coachwork, glass or metals and scouring-pastes/powders and similar preparations)                                                                                                                       |
|       |       | 24243     | Manufacture of organic surface-active agents (surfactants) and preparations based thereon, detergents, auxiliary washing preparations (for rinsing or bleaching cloths) and cleaning preparations (for floors/windows etc.)                                                                                                                           |
|       |       | 24244     | Manufacture of perfumes and cologne de-eau                                                                                                                                                                                                                                                                                                            |
|       |       | 24245     | Manufacture of preparations for oral or dental hygiene (includes manufacture of toothpastes, toothpowder, mouthwash, oral, perfumes, dental fixative pastes and powders etc.)                                                                                                                                                                         |
|       |       | 24246     | Manufacture of cosmetics and toiletries (includes manufacture of pre-shave, shaving or after shave preparations; personal deodorants and anti-respirants; perfumed bath salts and other bath preparations; beauty or make-up preparations and preparations for the care of the skin, other than medicaments; manicure and pedicure preparations etc.) |
|       |       | 24247     | Manufacture of hair oil, shampoo, hair dye etc. (includes manufacture of shampoos, hair sprays, hair fixers, hair oils, hair creams, hair dyes and bleaches and preparations for permanent waving or straightening of the hair etc.)                                                                                                                  |
|       |       | 24248     | Manufacture of "Agarbatti" and other odoriferous preparations which operate by burning                                                                                                                                                                                                                                                                |
|       |       | 24249     | Manufacture of other perfumes and toilet preparations n.e.c. (includes manufacture of scented sachets, perfumed papers, contact lens solution and animal preparations etc.)                                                                                                                                                                           |
|       | 2429  |           | Manufacture of other chemical product n.e.c.                                                                                                                                                                                                                                                                                                          |
|       |       | 24291     | Manufacture of matches                                                                                                                                                                                                                                                                                                                                |
|       |       | 24292     | Manufacture of explosive, ammunition and fire works                                                                                                                                                                                                                                                                                                   |
|       |       | 24293     | Manufacture of essential oils; modification by chemical processes (e.g. by oxidation, polymerization etc.) of oils and fats                                                                                                                                                                                                                           |
|       |       | 24294     | Manufacture of photochemical products such as photographic plates, films, sensitized paper, other sensitized unexposed materials and chemical preparations for photographic use; manufacture of prepared unrecorded media for sound recording and similar recording of other phenomena (e.g. compact disks, diskettes and floppies)                   |
|       |       | 24295     | Manufacture of gelatin and gelatin derivatives, glues of animal origin, prepared glues and other prepared adhesives including adhesives based on rubber or plastics                                                                                                                                                                                   |
|       |       | 24296     | Manufacture of chemical elements and compounds doped for use in electronics                                                                                                                                                                                                                                                                           |
|       |       | 24297     | Manufacture of chemical products or preparations of a kind used in the textiles,                                                                                                                                                                                                                                                                      |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                 |
|-------|-------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 243   | 2430  | 24298     | paper, leather or like industries                                                                                                                                                                                                                                                                                           |
|       |       | 24299     | Manufacture of processed salt                                                                                                                                                                                                                                                                                               |
|       |       | 24299     | Manufacture of fine chemicals and other chemical products n.e.c. (including anti-knock preparations, anti-freeze preparations, liquids for hydraulic transmission, composite diagnostic or laboratory reagents, writing or drawing ink, chemical substance used in manufacturing of pesticides and other chemical products) |
|       |       |           | Manufacture of man-made fibers [This class includes manufacture of artificial or synthetic filament and non-filament fibers.]                                                                                                                                                                                               |
|       |       | 24301     | Manufacture of artificial filament tow and staple fibers, not carded or combed.                                                                                                                                                                                                                                             |
|       |       | 24302     | Manufacture of synthetic filament tow and staple fibers, not carded or combed.                                                                                                                                                                                                                                              |
|       |       | 24303     | Manufacture of artificial filament yarn, whether or not textured, high tenacity, multiple or cabled.                                                                                                                                                                                                                        |
|       |       | 24304     | Manufacture of synthetic filament yarn, whether or not textured, high tenacity, multiple or cabled.                                                                                                                                                                                                                         |
|       |       | 24305     | Manufacture of artificial non-filament or strip (e.g. artificial straw).                                                                                                                                                                                                                                                    |
|       |       | 24306     | Manufacture of synthetic non-filament or strip.                                                                                                                                                                                                                                                                             |
|       |       | 24309     | Manufacture of other man made fibre n.e.c.                                                                                                                                                                                                                                                                                  |

#### DIVISION 25 : MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS

|     |      |       |                                                                                                                                                                                                                                                    |
|-----|------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 251 | 2511 |       | Manufacture of rubber products                                                                                                                                                                                                                     |
|     |      |       | Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres                                                                                                                                                                   |
|     |      | 25111 | Manufacture of tyres and tubes for motor vehicle, tractors and aircrafts                                                                                                                                                                           |
|     |      | 25112 | Manufacture of tyres and tubes for motor cycles, scooters and three-wheelers                                                                                                                                                                       |
|     |      | 25113 | Manufacture of tyres and tubes for cycles & cycle rickshaws                                                                                                                                                                                        |
|     |      | 25114 | Retreading of tyres; replacing of tread on used pneumatic tyres                                                                                                                                                                                    |
|     |      | 25119 | Manufacture of pneumatic tyres and solid or cushion tyres, tyres for animal driven carts (Buggies etc.), tyre parts such as interchangeable tyre treads or tyre flaps; 'camel-back' strips for re-treading tyres; and other tyres and tubes n.e.c. |
|     |      | 2519  | Manufacture of other rubber products                                                                                                                                                                                                               |
|     |      | 25191 | Manufacture of rubber plates, sheets, strips, rods, tubes, pipes, hoses and profile-shapes etc.                                                                                                                                                    |
|     |      | 25192 | Manufacture of rubber conveyor or transmission belts or belting                                                                                                                                                                                    |
| 252 | 2520 | 25193 | Manufacture of rubber contraceptives                                                                                                                                                                                                               |
|     |      | 25194 | Manufacture of rubber balloons                                                                                                                                                                                                                     |
|     |      | 25199 | Manufacture of other rubber products n.e.c. (manufacture of rubber surgical and medical equipment is classified in class 3311 while that of uncovered cellular rubber mattresses is classified in class 3610)                                      |
|     |      |       | Manufacture of plastic products                                                                                                                                                                                                                    |
|     |      | 25201 | Manufacture of semi-finished products of plastics                                                                                                                                                                                                  |
|     |      | 25202 | Manufacture of packing products of plastics (except household)                                                                                                                                                                                     |
|     |      | 25203 | Manufacture of bathing tubs, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary-ware of plastics                                                                                                                        |
|     |      | 25204 | Manufacture of travel goods of plastics (suitcase, vanity bags, holdalls and similar articles)                                                                                                                                                     |
|     |      | 25205 | Manufacture of spectacle frames of plastic                                                                                                                                                                                                         |
|     |      | 25206 | Manufacture of moulded industrial accessories of plastics [including electrical insulating fittings of plastics]                                                                                                                                   |
|     |      | 25207 | Manufacture of tableware, kitchenware and other household articles and toilet articles of plastic, including manufacture of vacuum flasks and other vacuum vessels                                                                                 |

| Group | Class | Sub-Class | Description                                                                                   |
|-------|-------|-----------|-----------------------------------------------------------------------------------------------|
|       |       | 25208     | Manufacture of plastic headgear (helmets)                                                     |
|       |       | 25209     | Manufacture of polymer/ synthetic / PVC water storage tanks and other plastic products n.e.c. |

#### DIVISION 26: MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS

|     |      |       |                                                                                                                                                                                                                                                            |
|-----|------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 261 | 2610 |       | Manufacture of glass and glass products                                                                                                                                                                                                                    |
|     |      | 26101 | Manufacture of glass in primary or semi-manufactured forms (such as sheets & plate glass) including mirror sheets and wired, coloured, tinted, toughened or laminated glass                                                                                |
|     |      | 26102 | Manufacture of glass fibre (including glass-wool) and yarn of glass fibre; non-woven glass fabrics, mats, boards and similar non-woven products therefrom                                                                                                  |
|     |      | 26103 | Manufacture of hollow glassware (bottles, jars etc.) for the conveyance or packing of goods                                                                                                                                                                |
|     |      | 26104 | Manufacture of laboratory or pharmaceutical glassware                                                                                                                                                                                                      |
|     |      | 26105 | Manufacture of table or kitchen glassware                                                                                                                                                                                                                  |
|     |      | 26106 | Manufacture of glass bangles                                                                                                                                                                                                                               |
|     |      | 26107 | Manufacture of glass decoration pieces and glassware used in imitation jewellery                                                                                                                                                                           |
|     |      | 26109 | Manufacture of other glassware/glass products: articles of glass used in construction such as glass blocks; clock or watch glasses, optical glass and optical glass elements not optically worked; and other glass products (including glass beads) n.e.c. |
| 269 |      |       | Manufacture of non-metallic mineral products n.e.c.                                                                                                                                                                                                        |
|     | 2691 |       | Manufacture of non-structural non-refractory ceramic ware                                                                                                                                                                                                  |
|     |      | 26911 | Manufacture of articles of porcelain or china, earthenware, imitation porcelain or common pottery, including earthen statues                                                                                                                               |
|     |      | 26912 | Manufacture of statues and ornamental articles of stone and other stoneware, including writing slates of slatestone                                                                                                                                        |
|     |      | 26913 | Manufacture of ceramic tableware and other articles of a kind commonly used for domestic purposes, including ceramic statuettes and other ornamental articles                                                                                              |
|     |      | 26914 | Manufacture of ceramic sanitary wares: sinks, baths, water-closet pans, flushing cistern etc.                                                                                                                                                              |
|     |      | 26915 | Manufacture of ceramic insulators and insulating fittings for electrical machines, appliances and equipment                                                                                                                                                |
|     |      | 26916 | Manufacture of ceramic ware for laboratory chemical or other technical uses                                                                                                                                                                                |
|     |      | 26919 | Manufacture of other non-structural ceramic ware n.e.c.                                                                                                                                                                                                    |
|     | 2692 |       | Manufacture of refractory ceramic products                                                                                                                                                                                                                 |
|     |      | 26921 | Manufacture of refractory bricks, blocks tiles and similar refractory ceramic constructional goods                                                                                                                                                         |
|     |      | 26922 | Manufacture of refractory cements; ceramic products that can withstand the high temperature encountered in metallurgical operations; retorts, crucibles, muffles, nozzles, tubes, pipes etc.                                                               |
|     |      | 26929 | Manufacture of other refractory ceramic products n.e.c.                                                                                                                                                                                                    |
|     | 2693 |       | Manufacture of structural non-refractory clay and ceramic products                                                                                                                                                                                         |
|     |      | 26931 | Manufacture of bricks                                                                                                                                                                                                                                      |
|     |      | 26932 | Manufacture of non-refractory ceramic pipes, conduits, guttering and pipe fittings                                                                                                                                                                         |
|     |      | 26933 | Manufacture of ceramic building material, other than bricks: flooring blocks, roofing tiles, wall tiles (whether or not glazed), flags and pavings, mosaic cubes etc.                                                                                      |
|     |      | 26939 | Manufacture of other structural clay products n.e.c.                                                                                                                                                                                                       |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------|-------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | 2694  |           | Manufacture of cement, lime and plaster                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|       |       | 26941     | Manufacture of cement in the form of clinkers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       |       | 26942     | Manufacture of portland cement, aluminous cement, slag cement and similar hydraulic cement, except in the form of clinkers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|       |       | 26943     | Manufacture of asbestos cement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|       |       | 26944     | Manufacture of quicklime, slaked lime and hydraulic lime (excl. chewing lime)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       |       | 26945     | Manufacture of plasters consisting of calcined gypsum or calcium sulphate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|       |       | 26949     | Manufacture of other cement, lime and plaster n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|       | 2695  |           | Manufacture of articles of concrete, cement and plaster                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|       |       | 26951     | Manufacture of plaster statues                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|       |       | 26952     | Manufacture of other plaster products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|       |       | 26953     | Manufacture of asbestos sheets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|       |       | 26954     | Manufacture of R.C.C. bricks and blocks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|       |       | 26955     | Manufacture of concrete tiles                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       |       | 26956     | Manufacture of hume pipes and other pre-fabricated structural components of cement and/or concrete for building or civil engineering                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|       |       | 26957     | Manufacture of insulation boards of vegetable fibre, straw or wood waste, agglomerated with cement & other mineral binders.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|       |       | 26959     | Manufacture of other cement and asbestos cement products n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|       | 2696  | 26960     | Cutting, shaping and finishing of stone[ includes cutting, shaping and finishing stone for use in construction, in cemeteries, on roads, as roofing and in other applications]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|       | 2699  |           | Manufacture of other non-metallic mineral products n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|       |       | 26991     | Manufacture of worked mica and mica products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|       |       | 26992     | Manufacture of gypsum boards                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|       |       | 26993     | Manufacture of millstones, sharpening or polishing stones and natural or artificial abrasive products, including abrasive powder or grain on a base of textile material, paper, paper board or other material                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       |       | 26994     | Manufacture of graphite products other than electrical articles                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|       |       | 26999     | Manufacture of other non-metallic mineral products n.e.c. {includes asbestos yarn and fabric, and articles of asbestos yarn and fabric such as clothing, headgear, footwear, cord, string, paper or felt; friction material with a basis of asbestos or other mineral substances or of cellulose, including unmounted articles of such friction material; mineral insulating material (slag wool, rockwool and similar mineral wools, exfoliated vermiculite, expanded clays and similar insulating material); products of glass wool for heat-insulating (manufacture of glass wool is classified in class 2610); articles of asphalt or of similar material (e.g. coal tar pitch), gypsum and articles of other mineral substances} |

#### DIVISION 27 : MANUFACTURE OF BASIC METALS

|     |      |       |                                                                                          |
|-----|------|-------|------------------------------------------------------------------------------------------|
| 271 |      |       | Manufacture of Basic Iron & Steel                                                        |
|     | 2711 | 27110 | Manufacture of ferro alloys.                                                             |
|     | 2712 | 27120 | Manufacture of Direct Reduced Iron (DRI)/ Sponge Iron and other spongy ferrous products. |
|     | 2713 | 27130 | Manufacture of Pig Iron (hot metal).                                                     |
|     | 2714 |       | Manufacture of semi-finished products (ingots/ billets/ blooms/ slabs)                   |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                 |
|-------|-------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 272   | 2715  | 27141     | Manufacture of semi-finished non alloy steel of these shapes                                                                                                                                                                                                                                |
|       |       | 27142     | Manufacture of semi-finished alloy steel of these shapes                                                                                                                                                                                                                                    |
|       |       | 27143     | Manufacture of semi-finished stainless steel of these shapes                                                                                                                                                                                                                                |
|       |       | 27151     | Manufacture of non-flat steel products (bars, rods, structurals, rails )                                                                                                                                                                                                                    |
|       |       | 27152     | Manufacture of alloy-steel of these shapes                                                                                                                                                                                                                                                  |
|       |       | 27153     | Manufacture of non-alloy steel of these shapes                                                                                                                                                                                                                                              |
|       |       | 27153     | Manufacture of stainless steel of these shapes                                                                                                                                                                                                                                              |
|       |       | 2716      | Manufacture of flat steel products not coated                                                                                                                                                                                                                                               |
|       |       | 27161     | Manufacture of non-alloy steel hot rolled flat products (including plates, sheets, strips, wide coils)                                                                                                                                                                                      |
|       |       | 27162     | Manufacture of alloy steel hot rolled flat products (including plates, sheets, strips, wide coils)                                                                                                                                                                                          |
|       |       | 27163     | Manufacture of stainless steel hot rolled flat products (including plated sheets, strips, wide coils)                                                                                                                                                                                       |
|       |       | 27164     | Manufacture of non-alloy steel cold rolled flat products (including sheets, strips, wide coils, TMBP)                                                                                                                                                                                       |
|       |       | 27165     | Manufacture of alloy steel cold rolled flat products                                                                                                                                                                                                                                        |
|       |       | 2717      | Manufacture of flat products, coated with zinc, tin, chromium or other materials                                                                                                                                                                                                            |
|       |       | 27171     | Manufacture of GP/GC/Zn-Al. coated sheets/ Colour coated                                                                                                                                                                                                                                    |
|       |       | 27172     | Manufacture of Tinplate                                                                                                                                                                                                                                                                     |
|       |       | 27173     | Manufacture of Tin Free Steel                                                                                                                                                                                                                                                               |
|       |       | 2718      | Manufacture of steel wires made in wire drawing mills                                                                                                                                                                                                                                       |
|       |       | 27181     | Manufacture of non-alloy steel wires                                                                                                                                                                                                                                                        |
|       |       | 27182     | Manufacture of alloy steel wires                                                                                                                                                                                                                                                            |
|       |       | 27183     | Manufacture of stainless steel wires                                                                                                                                                                                                                                                        |
|       |       | 27184     | Manufacture of wires coated with zinc or other materials                                                                                                                                                                                                                                    |
|       |       | 2719      | Manufacture of other basic iron and steel n.e.c.                                                                                                                                                                                                                                            |
|       |       | 2720      | Manufacture of basic precious and non-ferrous metals                                                                                                                                                                                                                                        |
|       |       | 27201     | Manufacturing of Copper (includes basic processing, smelting, refining for production of base metal; its further rolling, drawing and extruding; and production of powders or flakes, foil, plates, sheets or strip, bars, rods, profiles, wires, tubes, pipes and tube or pipe fittings)   |
|       |       | 27202     | Manufacturing of Brass (includes the making of brass and its further rolling, drawing and extruding; and production of powders or flakes, foil, plates, sheets or strip, bars, rods, profiles, wires, tubes, pipes and tube or pipe fittings)                                               |
|       |       | 27203     | Manufacturing of Aluminum (includes basic processing, smelting, refining for production of base metal; its further rolling, drawing and extruding; and production of powders or flakes, foil, plates, sheets or strip, bars, rods, profiles, wires, tubes, pipes and tube or pipe fittings) |
|       |       | 27204     | Manufacturing of Zinc (includes basic processing, smelting, refining for production of base metal; its further processing and production of powders or flakes, foil, plates, sheets or strip, bars, rods, profiles, wires, tubes, pipes and tube or pipe fittings)                          |
|       |       | 27205     | Manufacture of basic precious metals and by products (gold, silver & metals of platinum group)                                                                                                                                                                                              |
|       |       | 27209     | Other non-ferrous metal industries n.e.c. (e.g. lead, nickel, manganese etc.)                                                                                                                                                                                                               |

| Group | Class | Sub-Class | Description                                                                                                                                                   |
|-------|-------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 273   |       |           | Casting of metals [This group includes casting finished or semi-finished products producing a variety of goods, all characteristic of other activity classes] |
|       | 2731  | 27310     | Casting of iron and steel                                                                                                                                     |
|       | 2732  | 27320     | Casting of non-ferrous metals                                                                                                                                 |

**DIVISION 28: MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENTS**

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----|------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 281 | 2811 |       | Manufacture of structural metal products, tanks, reservoirs and steam generators                                                                                                                                                                                                                                                                                                                                                                               |
|     |      |       | Manufacture of structural metal products                                                                                                                                                                                                                                                                                                                                                                                                                       |
|     |      | 28111 | Manufacture of doors, windows and their frames, shutters and rolling shutters ; fire escapes, gates and similar articles of iron or steel used on buildings                                                                                                                                                                                                                                                                                                    |
|     |      | 28112 | Manufacture of fabricated structural products of iron or steel: bridges and bridge parts, towers, masts, columns, girders, trusses, arches, sluice gates, piers and jetties. Erection of the structures from self-manufactured parts is included                                                                                                                                                                                                               |
|     |      | 28113 | Manufacture of fabricated structural products of metal other than of iron or steel                                                                                                                                                                                                                                                                                                                                                                             |
|     |      | 28118 | Repair and maintenance of structural products                                                                                                                                                                                                                                                                                                                                                                                                                  |
|     |      | 28119 | Manufacture of other structural metal products n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                          |
|     | 2812 |       | Manufacture of tanks, reservoirs and containers of metal [ includes manufacture of containers of metal for compressed or liquified gas. Also includes manufacture of central heating boilers and radiators. Manufacture of reservoirs, tanks and similar containers of types normally installed as fixtures for storage or manufacturing use of metal, whether or not fitted with tops, closures, or lined with materials other than iron, steel or aluminium] |
|     |      | 28121 | Manufacture of containers of metal for compressed or liquified gas such as gas cylinders                                                                                                                                                                                                                                                                                                                                                                       |
|     |      | 28122 | Manufacture of tanks, reservoirs and similar containers                                                                                                                                                                                                                                                                                                                                                                                                        |
|     |      | 28123 | Manufacture of central heating boilers, radiators and its parts and accessories                                                                                                                                                                                                                                                                                                                                                                                |
|     |      | 28128 | Repair and maintenance of tanks, reservoirs and containers of metal                                                                                                                                                                                                                                                                                                                                                                                            |
|     |      | 28129 | Manufacture of other containers n.e.c. (manufacture of drums, cans, boxes etc, of a kind commonly used for conveyance or packing goods, even of large size, is classified in class 2899 whereas manufacture of reservoirs, tanks etc. for use described above but fitted with mechanical or thermal equipment is classified in class 2919)                                                                                                                     |
|     | 2813 |       | Manufacture of steam generators, except central heating hot water boilers                                                                                                                                                                                                                                                                                                                                                                                      |
|     |      | 28131 | Manufacture of steam or other vapour generating boilers and hot water boilers other than central heating boilers                                                                                                                                                                                                                                                                                                                                               |
|     |      | 28132 | Manufacture of nuclear reactors for all purposes other than isotopes separators (processing of nuclear fuel is classified in 2330)                                                                                                                                                                                                                                                                                                                             |
|     |      | 28133 | Manufacture of auxiliary plant for use with boilers, such as economizers, super-heaters, steam collectors and accumulators; soot removers, gas recoverers and sludge scrapers and their parts and accessories                                                                                                                                                                                                                                                  |
|     |      | 28138 | Repair and maintenance of steam generators, except central heating hot water boilers                                                                                                                                                                                                                                                                                                                                                                           |
|     |      | 28139 | Manufacture of other steam generators (except central eating hot water boilers) n.e.c.                                                                                                                                                                                                                                                                                                                                                                         |
| 289 |      |       | Manufacture of other fabricated metal products; metal working service activities                                                                                                                                                                                                                                                                                                                                                                               |
|     | 2891 | 28910 | Forging, pressing , stamping and roll-forming of metal; powder metallurgy                                                                                                                                                                                                                                                                                                                                                                                      |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------|-------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | 2892  | 28920     | Treatment and coating of metals; general mechanical engineering on a fee or contract basis                                                                                                                                                                                                                                                                                                                                                                                                                |
|       | 2893  |           | Manufacture of cutlery, hand tools and general hardware                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|       |       | 28931     | Manufacture of metal articles in and about the house: knives and knife blades; other articles of cutlery; including cleavers and choppers, razors and razor blades, scissors, hair clippers and nail clippers; spoons, forks, ladles, skimmers, fish knives, tongs and other articles for use at table or in the kitchen                                                                                                                                                                                  |
|       |       | 28932     | Manufacture of tools of a kind used in agriculture, horticulture or forestry; of a kind used in carpentry, cabinet work or other wood work; of a kind used for mechanical assembly work; of a kind used in sheet metal work; and in other trades                                                                                                                                                                                                                                                          |
|       |       | 28933     | Manufacture of locks, padlocks, keys and other hardware for buildings, furniture, vehicles or other appliances n.e.c.                                                                                                                                                                                                                                                                                                                                                                                     |
|       |       | 28939     | Manufacture of general hardware n.e.c. [ saws and saw blades, including circular saw blades and chainsaw blades, knives and cutting blades for machines or for mechanical appliances; interchangeable tools for hand tools, whether or not power operated, or for machine tools (drills, punches, dies, milling cutters, unmounted tool tips, plates or sticks of sintered metal carbides or cermets etc.); blacksmith's tools including forges and anvils ; and vices, clamps, blow lamps and the like.] |
|       | 2899  |           | Manufacture of other fabricated metal products n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|       |       | 28991     | Manufacture of metal fasteners (nails, rivets, tacks, pins, staples, washers and similar non-threaded products and nuts, bolts, screws and other threaded products); springs including semi-finished springs for all purposes other than watch springs; metal chains (other than power transmission chains) and weights and measures                                                                                                                                                                      |
|       |       | 28992     | Manufacture of containers used for packing or conveyance of goods: casks, drums, pails, cans, boxes etc. (manufacture of railway and ship containers used in container-traffic is classified 3420)                                                                                                                                                                                                                                                                                                        |
|       |       | 28993     | Manufacture of reinforced safes, vaults, strongroom doors and gates and the like                                                                                                                                                                                                                                                                                                                                                                                                                          |
|       |       | 28994     | Manufacture of metal sanitaryware, including baths, sinks, wash basins, and other metal sanitary and toilet articles, whether or not enamelled                                                                                                                                                                                                                                                                                                                                                            |
|       |       | 28995     | Manufacture of metal artware (statues, picture frames, and other decorative articles including trophies)                                                                                                                                                                                                                                                                                                                                                                                                  |
|       |       | 28996     | Manufacture of hollow-ware, dinnerware or flatware whether or not of base metal plated with precious metal; fry pans, sauce pans, and other metal cooking utensils                                                                                                                                                                                                                                                                                                                                        |
|       |       | 28997     | Manufacture of pressure cookers and other small hand operated kitchen appliances used in preparation, conditioning or serving of food                                                                                                                                                                                                                                                                                                                                                                     |
|       |       | 28998     | Manufacture of metal goods for office use, other than metal furniture                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|       |       | 28998 (A) | Repair and maintenance of other fabricated metal products n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|       |       | 28999     | Manufacture of other fabricated metal products n.e.c : metal cable, plaited bands and similar articles; articles made of wire barbed wire, wire fencing etc.): cutlasses, swords, bayonets and similar arms; type foundings metal safety headgear; railway or tramway fixtures or fittings (e.g. assembled track, turntables, platform buffers etc.); ship's propellers, anchors, belts, flexible tubing, clasps, buckles, hooks, metal scouring pads, sign plates and so forth                           |

#### DIVISION 29: MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C.

|     |      |       |                                                                                 |
|-----|------|-------|---------------------------------------------------------------------------------|
| 291 |      |       | Manufacture of general purpose machinery                                        |
|     | 2911 |       | Manufacture of engines and turbines, except aircraft, vehicle and cycle engines |
|     |      | 29111 | Manufacture of steam engines and turbines                                       |
|     |      | 29112 | Manufacture of reciprocatory or rotary spark-ignition or compression-ignition   |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-------|-------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |       |           | internal combustion piston engines for use in moving or stationary applications other than for motor-vehicles or aircraft propulsion.                                                                                                                                                                                                                                                                                                                                                                                                                           |
|       |       | 29113     | Manufacture of parts and accessories of engines and turbines.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|       |       | 29118     | Repair and maintenance of engines and turbines, except aircraft, vehicle and cycle engines                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|       |       | 29119     | Manufacture of other movers n.e.c. hydraulic turbines, water wheels and their regulatory machinery; gas turbines for marine propulsion or for use as prime movers of electric generators or pumps; boiler-turbine set or a stationary steam engine with integral boiler.                                                                                                                                                                                                                                                                                        |
|       | 2912  |           | Manufacture of pumps, compressors, taps and valves [hydraulic power engines and motors; pumps for liquids whether or not fitted with measuring devices, including hand pumps and pumps designed for fitting to internal-combustion piston engines etc.; air or vacuum pumps, air or other gas compressors; taps, cocks, valves and similar appliances for pipes, boilers shells, tanks, vats or the like including pressure reducing valves and thermostatically controlled valves]                                                                             |
|       |       | 29121     | Manufacture of pumps, compressors, taps and valves                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|       |       | 29128     | Repair and maintenance of pumps, compressors, taps and valves                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|       | 2913  |           | Manufacture of bearings, gears, gearing and driving elements [ball and roller bearings including their parts; mechanical power transmission equipment of any material (shafts, and cranks; bearings housings; gears and gearing including friction gears; gear boxes and other variable speed drivers; clutches, including automatic centrifugal clutches and compressed air clutches; fly wheels and shaft couplings); and articulated link chain]                                                                                                             |
|       |       | 29131     | Manufacture of bearings, gears, gearing and driving elements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|       |       | 29138     | Repair and maintenance of bearings, gears, gearing and driving elements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       | 2914  |           | Manufacture of ovens, furnaces and furnace burners                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|       |       | 29141     | Manufacture of non-electric furnaces and ovens for roasting, melting or other heat treatment of ores, pyrites, non-metallic minerals, metals or other materials; manufacture of mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances                                                                                                                                                                                                                                                                                        |
|       |       | 29142     | Manufacture of electric furnaces or ovens, including induction or dielectric furnaces and ovens including incinerators and industrial heaters                                                                                                                                                                                                                                                                                                                                                                                                                   |
|       |       | 29148     | Repair and maintenance of ovens, furnaces and furnace burners                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|       |       | 29149     | Manufacture of other ovens, furnaces and furnace burners n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|       | 2915  |           | Manufacture of lifting and handling equipment [machines for mechanical handling of materials, goods of people other than over-the-road vehicles; pulley tackle and hoists; winches and capstans; jacks; derricks; cranes, including cable cranes, mobile lifting frames, straddle carriers; works tucks whether or not fitted with a crane or other lifting or handling equipment, such as are found in the factories, warehouses, dock areas, station platforms etc.; lifts, elevators, liquid elevators, conveyors, teleferics; and parts of these equipment] |
|       |       | 29151     | Manufacture of lifting and handling equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|       |       | 29158     | Repair and maintenance of lifting and handling equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|       | 2919  |           | Manufacture of other general purpose machinery                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|       |       | 29191     | Manufacture of refrigerators or freezing equipment for commercial and other non-household purposes and assemblies of their major components e.g. compressors and condensers mounted on a common platform even though motor, evaporator or cabinet is missing;; furniture designed to accommodate refrigeration of freezing equipment.                                                                                                                                                                                                                           |
|       |       | 29192     | Manufacture of domestic air-conditioners.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-------|-------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 292   |       | 29193     | Manufacture of fire extinguishers and other equipment for projecting, dispersing or spraying liquids or powders whether or not hand-operated, including sand blasting machines, stream cleaning machines etc.                                                                                                                                                                                                                                                     |
|       |       | 29194     | Manufacture of centrifuges machinery for liquids and gases, other than cream separators or clothes dryers                                                                                                                                                                                                                                                                                                                                                         |
|       |       | 29195     | Manufacture of packing and wrapping machinery including machines which perform one or more of such functions as filling, closing, sealing, capsuling or labelling containers such as bottles, cans, boxes or bags; machinery for cleaning or drying bottles or other containers or for aerating beverages.                                                                                                                                                        |
|       |       | 29196     | Manufacture of weighing machinery other than sensitive laboratory balances: household and shop scales, portable or mobile platform scales, scales for continuous weighing of goods, scales for weighing a continuous flow of liquid, weigh bridges and so forth, including weighing machinery incorporating calculators etc.                                                                                                                                      |
|       |       | 29197     | Manufacture of filtering and purifying machinery or apparatus for liquids and gases                                                                                                                                                                                                                                                                                                                                                                               |
|       |       | 29198     | Manufacture of distilling and rectifying plants; heat exchangers; machinery for liquefying air or gas; producer gas or water gas and acetylene gas generators.                                                                                                                                                                                                                                                                                                    |
|       |       | 29198 (A) | Repair and maintenance of other general purpose machinery                                                                                                                                                                                                                                                                                                                                                                                                         |
|       |       | 29199     | Manufacture of other general purpose machinery: fans intended for industrial applications, exhaust hoods for commercial, laboratory or industrial use; calendering or other rolling machines other than for metals or glass; gaskets and similar joints made of a combination of materials or layers of the same material and other general purpose machinery n.e.c., including manufacture of parts and accessories for general purpose machinery and equipment. |
|       | 2921  |           | Manufacture of special purpose machinery                                                                                                                                                                                                                                                                                                                                                                                                                          |
|       |       |           | Manufacture of agricultural and forestry machinery                                                                                                                                                                                                                                                                                                                                                                                                                |
|       |       | 29211     | Manufacture of tractors, harvestors and other heavy machinery for use in agricultural and forestry (manufacture of over-the-road tractors for semi-trailers is classified in class 3410)                                                                                                                                                                                                                                                                          |
|       |       | 29212     | Manufacture of light agricultural and forestry machinery and equipment other than forage press: ploughs, harrows, weeders, hoes, seeders, manure spreaders, thinners etc. Manufacture of animal drawn machinery is included.                                                                                                                                                                                                                                      |
|       |       | 29213     | Manufacture of forage presses                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|       |       | 29214     | Manufacture of parts and accessories for agricultural and forestry machinery and equipment                                                                                                                                                                                                                                                                                                                                                                        |
|       |       | 29218     | Repair and maintenance of agricultural and forestry machinery                                                                                                                                                                                                                                                                                                                                                                                                     |
|       |       | 29219     | Manufacture of other machinery and equipment for use in agriculture, horticulture or forestry, bee-keeping and fodder preparation n.e.c. (manufacture of hand tools used in agriculture, horticulture and forestry is classified in class 2893).                                                                                                                                                                                                                  |
|       | 2922  |           | Manufacture of machine-tools                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|       |       | 29221     | Manufacture of automatic capstans and turrets and lathes                                                                                                                                                                                                                                                                                                                                                                                                          |
|       |       | 29222     | Manufacture of boring, broaching, drilling and threading machines                                                                                                                                                                                                                                                                                                                                                                                                 |
|       |       | 29223     | Manufacture of milling, planning, shaping, gear cutting and slotting machines.                                                                                                                                                                                                                                                                                                                                                                                    |
|       |       | 29224     | Manufacture of grinding, lapping, honing and polishing machines                                                                                                                                                                                                                                                                                                                                                                                                   |
|       |       | 29225     | Manufacture of sawing, contour sawing, filling and cut-off machines                                                                                                                                                                                                                                                                                                                                                                                               |
|       |       | 29228     | Repair and maintenance of machine-tools                                                                                                                                                                                                                                                                                                                                                                                                                           |
|       |       | 29229     | Manufacture of other machine tools n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       | 2923  |           | Manufacture of machinery for metallurgy: converters, ingot moulds, ladles and casting machines; metal rolling mills and rolls for such mills.                                                                                                                                                                                                                                                                                                                     |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                     |
|-------|-------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |       | 29231     | Manufacture of machinery for metallurgy: converters, ingot moulds, ladles and casting machines; metal rolling mills and rolls for such mills                                                                                                                                                                                    |
|       |       | 29238     | Repair and maintenance of machinery for metallurgy: converters, ingot moulds, ladles and casting machines; metal rolling mills and rolls for such mills                                                                                                                                                                         |
|       | 2924  |           | Manufacture of machinery for mining, quarrying and construction                                                                                                                                                                                                                                                                 |
|       |       | 29241     | Manufacture of lifting and handling machinery specially designed for use underground                                                                                                                                                                                                                                            |
|       |       | 29242     | Manufacture of boring and sinking machinery                                                                                                                                                                                                                                                                                     |
|       |       | 29243     | Manufacture of machinery for treating minerals by screening, sorting, separating or similar processes                                                                                                                                                                                                                           |
|       |       | 29244     | Manufacture of bulldozers, angle-doers and other earth moving machinery; manufacture of pile drivers, pile excavators and compacting machinery                                                                                                                                                                                  |
|       |       | 29245     | Manufacture of track-laying tractors used in construction or mining                                                                                                                                                                                                                                                             |
|       |       | 29246     | Manufacture of parts and accessories for machinery/equipment used by construction and mining industries                                                                                                                                                                                                                         |
|       |       | 29248     | Manufacture of machines used in construction n.e.c.: mortar spreaders, road building equipment etc.                                                                                                                                                                                                                             |
|       |       | 29248 (A) | Repair and maintenance of machinery for mining, quarrying and construction                                                                                                                                                                                                                                                      |
|       |       | 29249     | Manufacture of mining/quarrying machinery n.e.c.                                                                                                                                                                                                                                                                                |
|       | 2925  |           | Manufacture of machinery for food, beverage and tobacco processing                                                                                                                                                                                                                                                              |
|       |       | 29251     | Manufacture of machinery for dairy industry and for processing of meat, fish and poultry                                                                                                                                                                                                                                        |
|       |       | 29252     | Manufacture of machinery for processing of tea, coffee and tobacco and for making cigarettes or cigars, or for pipe or chewing tobacco or snuff etc.                                                                                                                                                                            |
|       |       | 29253     | Manufacture of machinery chiefly employed by grain milling industry and for the oil mills: machinery to clean, sort or grade seed, grain or dried leguminous vegetables; machinery used to produce flour, meal or other ground products; machinery for the extration or preparation of animal or fixed vegetable fats and oils. |
|       |       | 29254     | Manufacture of machinery for manufacture of sugar and for manufacture of bakery and confectionery products                                                                                                                                                                                                                      |
|       |       | 29255     | Manufacture of machinery for manufacture of fruit/vegetable juices, malt liquors and alcoholic beverages including machinery for processing vegetables                                                                                                                                                                          |
|       |       | 29256     | Manufacture of parts and accessories of machinery for industrial preparation or manufacture of food or drink.                                                                                                                                                                                                                   |
|       |       | 29258     | Repair and maintenance of machinery for food, beverage and tobacco processing                                                                                                                                                                                                                                                   |
|       |       | 29259     | Manufacture of other machinery for beverage and tobacco processing, manufacture of food or drink n.e.c.                                                                                                                                                                                                                         |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------|-------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | 2926  |           | Manufacture of machinery for textile, apparel and leather production [This class includes manufacture of machines for preparing textile fibers, spinning machines, weaving machines (looms) auxiliary machinery, machinery for washing, bleaching, dyeing, dressing, finishing, sewing machines, machinery for preparing tanning, hides, skin or leather and machinery for making or repairing of foot wears etc.] |
|       |       | 29261     | Manufacture of machinery for preparation of textile fibers upto spinning stage and other similar machines, including ginning machinery.                                                                                                                                                                                                                                                                            |
|       |       | 29262     | Manufacture of spinning machines for preparing textile yarns for weaving /knitting                                                                                                                                                                                                                                                                                                                                 |
|       |       | 29263     | Manufacture of weaving machines (looms) including handlooms; machines for making knotted net, tulle lace, braid and other special fabrics. Manufacture of auxiliary machines or equipment for the spinning and weaving machines.                                                                                                                                                                                   |
|       |       | 29264     | Manufacture of machinery for washing, bleaching, dyeing, dressing, finishing coating or impregnating textile yarns, fabrics or made up apparel,; machines for applying paste to the base fabric or other support used in the manufacture of linoleum or similar floor coverings; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.                                                     |
|       |       | 29265     | Manufacture of sewing and knitting machines: sewing machines of all types (including those for household use) and its heads.                                                                                                                                                                                                                                                                                       |
|       |       | 29266     | Manufacture of machinery for preparing, tanning or working hides, skins and leather; machinery for making or repairing footwear or other articles of hides, skins, leather of furskins.                                                                                                                                                                                                                            |
|       |       | 29267     | Manufacture of laundry-type washing and drying machines and dry -cleaning machines; ironing machines including fusing presses, (manufacture of centrifugal clothes dryers is classified in class 2929)                                                                                                                                                                                                             |
|       |       | 29268     | Manufacture of accessories and parts of all types of machinery for textile, apparel and leather production.                                                                                                                                                                                                                                                                                                        |
|       |       | 29268 (A) | Repair and maintenance of machinery for textile, apparel and leather production                                                                                                                                                                                                                                                                                                                                    |
|       |       | 29269     | Manufacture of other machinery for textiles, apparel and leather production n.e.c.                                                                                                                                                                                                                                                                                                                                 |
|       | 2927  |           | Manufacture of weapons and ammunition [includes tanks and other fighting vehicles; heavy weapons, artillery, mobile guns; small arms such as light machine guns, rifles; air or gas guns and pistols; firearms which fire blank cartridges, signal flares, captive bolts and other non-projected firing pistols etc.]                                                                                              |
|       |       | 29271     | Manufacture of weapons and ammunition                                                                                                                                                                                                                                                                                                                                                                              |
|       |       | 29278     | Repair and maintenance of weapons and ammunition                                                                                                                                                                                                                                                                                                                                                                   |
|       | 2929  |           | Manufacture of other special purpose machinery                                                                                                                                                                                                                                                                                                                                                                     |
|       |       | 29291     | Manufacturing of machinery for working rubber or plastics or for the manufacture of products of these materials.                                                                                                                                                                                                                                                                                                   |
|       |       | 29292     | Manufacture of machinery for producing tiles, bricks, shaped ceramic pastes, pipes, graphite electrodes, blackboard chalk, foundry moulds etc.                                                                                                                                                                                                                                                                     |
|       |       | 29293     | Manufacture of machinery for pulp, paper and paper board industries machinery for producing paper of a given size or shape or for producing articles such as envelopes, bags, boxes or cartons.                                                                                                                                                                                                                    |
|       |       | 29294     | Manufacture of printing machinery (presses, screen printers and other special printing machines), type-founding machinery; type setting machinery; machines for photo-type setting and composing machines; blocks, plates and cylinders and other printing components; book binding machinery and machines for uses ancillary to printing (stockers, feeders, folders, gummers, staplers)                          |
|       |       | 29295     | Manufacture of moulding boxes for metal foundry; mould bases; moulding patterns, mould for metals (other than ingot moulds); metal carbides, glass, mineral materials, rubber or plastics and other parts special purpose machinery, not elsewhere classified.                                                                                                                                                     |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                       |
|-------|-------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 293   | 2930  | 29296     | Manufacture of cement machinery                                                                                                                                                                                                                                                                   |
|       |       | 29297     | Manufacture of pharmaceutical and chemical machinery                                                                                                                                                                                                                                              |
|       |       | 29298     | Manufacture of centrifugal cloth dryers, machines to assemble electric or electronic lamps, tubes or bulbs in glass envelopes; machines for production of hot-working of glass or glassware; machinery for isotopic separation                                                                    |
|       |       | 29298 (A) | Repair and maintenance of other special purpose machinery                                                                                                                                                                                                                                         |
|       |       | 29299     | Manufacture of other special purpose machinery, equipment n.e.c. including part and accessories                                                                                                                                                                                                   |
|       |       |           | Manufacture of domestic appliances, n.e.c.                                                                                                                                                                                                                                                        |
|       |       | 29301     | Manufacture of oil stoves, hurricane lanterns and oil pressure lamps                                                                                                                                                                                                                              |
|       |       | 29302     | Manufacture of gas stoves, cooking ranges and other similar appliances                                                                                                                                                                                                                            |
|       |       | 29303     | Manufacture of electric fans                                                                                                                                                                                                                                                                      |
|       |       | 29304     | Manufacture of vacuum cleaners and other electro-mechanical domestic appliances with self-contained electric motors, such as food processors and juice extractors etc.                                                                                                                            |
|       |       | 29305     | Manufacture of electro-thermic domestic appliances such as immersion water heaters, hot-plates, geysers ; electro-thermic hair dressing appliances; electric irons and electric/electronic cooking appliances (ovens, micro-wave ovens, cookers, hot plates, toasters, coffee or tea makers etc.) |
|       |       | 29306     | Manufacture of domestic refrigerators/freezers                                                                                                                                                                                                                                                    |
|       |       | 29307     | Manufacturing of items based on solar energy like solar cookers, air/water heating system etc. except cell.                                                                                                                                                                                       |
|       |       | 29308     | Manufacture of other electric domestic appliances n.e.c. : dishwashers, household type laundry equipment, electric razors including parts and accessories for electrical domestic appliances                                                                                                      |
|       |       | 29309     | Manufacture of other (non-electric) domestic appliances n.e.c. and part and accessories for electrical and non-electric domestic appliances                                                                                                                                                       |

### DIVISION 30: MANUFACTURE OF OFFICE, ACCOUNTING AND COMPUTING MACHINERY

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                           |
|-----|------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 300 | 3000 |       | Manufacture of office, accounting and computing machinery                                                                                                                                                                                                                                                                                                                                                 |
|     |      | 30001 | Manufacture of manual or electric/electronic typewriters                                                                                                                                                                                                                                                                                                                                                  |
|     |      | 30002 | Manufacture of hectograph or stencil duplicating machines, addressing machines and sheet fed type offset printing machine                                                                                                                                                                                                                                                                                 |
|     |      | 30003 | Manufacture of hand-held or desk-top calculating machines; other calculators; accounting machines, cash registers, postage franking machines, ticket issuing machines and similar machines incorporating a calculating device.                                                                                                                                                                            |
|     |      | 30004 | Manufacture of photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus                                                                                                                                                                                                                                                                                |
|     |      | 30005 | Manufacture of analog data-processing machines comprising analogue elements, control elements and programming elements; additional elements for analogue computers having an input or an output function                                                                                                                                                                                                  |
|     |      | 30006 | Manufacture of complete digital systems comprising a central processing unit, an input unit and an output unit; digital systems which include peripheral units such as additional input/output units, additional storage units etc                                                                                                                                                                        |
|     |      | 30007 | Manufacture of computer peripherals like magnetic disk/floppy/ winchester disk drives, magnetic tape /cassette/cartidge drives; punch tape readers, curve followers, graph plotters; serial/daisy wheel/line printers, data entry equipment with or without visual display; web camera (digital); magnetic or optical readers; machines for transcribing data onto data media in coded form; and so forth |
|     |      | 30008 | Manufacture of other office machinery and equipment n.e.c. : machines that sort, wrap or count coins; automatic bank note dispensers; machines that stuff                                                                                                                                                                                                                                                 |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                          |
|-------|-------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |       | 30009     | envelops, sort mail; pencil sharpeners; document shredders; perforating or stapling machines etc.<br>Manufacture of automatic data processing machines and other computing machinery, including parts and accessories for computing machinery n.e.c. |

#### DIVISION 31: MANUFACTURE OF ELECTRICAL MACHINERY AND APPARATUS N.E.C.

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----|------|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 311 | 3110 |       | Manufacture of electric motors, generators and transformers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|     |      | 31101 | Manufacture of generators/generating sets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|     |      | 31102 | Manufacture of transformers of all sizes and types & rewinding of electric motors                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|     |      | 31103 | Manufacture of electric motors : universal AC/DC motors and DC motors or generators                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|     |      | 31104 | Manufacture of converters all types (including inverters)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|     |      | 31108 | Repair and maintenance of electric motors, generators and transformers                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|     |      | 31109 | Manufacture of all types of rectifiers, battery charges, inductors etc. n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 312 | 3120 | 31200 | Manufacture of electricity distribution and control apparatus [electrical apparatus for switching or protecting electrical circuits (e.g. switches, fuses, voltage limiters, surge suppressors, junction boxes etc.) for a voltage exceeding 1000 volts; similar apparatus (including relays, sockets etc.) for a voltage not exceeding 1000 volts; boards, panels, consoles, cabinets and other bases equipped with two or more of the above apparatus for electricity control or distribution of electricity including power capacitors.] |
| 313 | 3130 | 31300 | Manufacture of insulated wire and cable [insulated (including enamelled or anodized) wire, cable (including coaxial cable) and other insulated conductors; insulated strip as is used in large capacity machines or control equipment; and optical fibre cables]                                                                                                                                                                                                                                                                            |
| 314 | 3140 |       | Manufacture of accumulators, primary cells and primary batteries                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|     |      | 31401 | Manufacture of electric accumulators : lead-acid, nickel-cadmium, nickel-iron or other accumulators                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|     |      | 31402 | Manufacture of primary cells and primary batteries: cells containing manganese oxide, mercuric oxide, silver oxide or other material                                                                                                                                                                                                                                                                                                                                                                                                        |
|     |      | 31403 | Manufacture of parts and accessories such as separators, containers, etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|     |      | 31404 | Re-charging/re-conditioning of batteries                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|     |      | 31409 | Manufacture of other accumulators, primary cells and primary batteries, n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 315 | 3150 |       | Manufacture of electric lamps and lighting equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|     |      | 31501 | Manufacture of electric filament lamps including manufacture of sealed beam lamp units                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|     |      | 31502 | Manufacture of ultra-violet or infra-red lamps                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|     |      | 31503 | Manufacture of discharge lamps, florescent, hot-cathode or other discharge lamps                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|     |      | 31504 | Manufacture of arc lamps                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|     |      | 31505 | Manufacture of flash bulbs used in photography                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|     |      | 31506 | Manufacture of lighting equipment, illuminated signs, illuminated name-plates and the like; flash light; torch; parts of electric lamps and lighting equipment (manufacture of lighting equipment for cycles and motor vehicles is classified in class 3190) parts of electric lamps                                                                                                                                                                                                                                                        |
|     |      | 31509 | Manufacture of other electric lamps and lightening equipment n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 319 | 3190 |       | Manufacture of other electrical equip ment n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|     |      | 31901 | Manufacture of electrical ignition or starling equipment of a kind used for spark                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                    |
|-------|-------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |       |           | ignition or compression ignition internal combustion engines; ignition magnetos, magneto-dynamos, ignition coils, sparking plugs, glow plugs, starter motors, generators (dynamos, alternators), cut-outs, voltage regulators etc.             |
|       |       | 31902     | Manufacture of electrical lighting (other than sealed beam lamp units) or signaling including sound signaling equipment specialized for use on cycles and motor vehicles; windscreen wipers and electric defrosters and de-misters             |
|       |       | 31903     | Manufacture of electrical signaling, safety or traffic control equipment for motorways, railways, inland-waterways, ports and harbors and airports                                                                                             |
|       |       | 31904     | Manufacture of electro-magnets; electro-magnetic or permanent magnet chucks, clutches, brakes, couplings, clamps or lifting heads                                                                                                              |
|       |       | 31905     | Manufacture of wiring sets including wiring sets of a kind used in vehicles, aircraft, ships or other machinery                                                                                                                                |
|       |       | 31906     | Manufacture of dynamos for cycles and motor-cycles                                                                                                                                                                                             |
|       |       | 31907     | Manufacture of electric sound or visual signaling apparatus (bells, sirens, indicators panels, burglar or fire alarms etc.)                                                                                                                    |
|       |       | 31908     | Carbon or graphite electrodes, carbon brush, lamp carbons, battery carbon with or without metals used for electronic purpose                                                                                                                   |
|       |       | 31908 (A) | Repair and maintenance of other electrical equipment n.e.c.                                                                                                                                                                                    |
|       |       | 31909     | Manufacture of parts and accessories for electrical equipment included in this class and manufacture of other electrical and electronic equipment such as particle accelerators, signal generators, mine detectors, electrical mine detonators |

**DIVISION 32: MANUFACTURE OF RADIO, TELEVISION AND COMMUNICATION EQUIPMENT AND APPARATUS**

|     |      |       |                                                                                                                                                                                                                                                                                                                          |
|-----|------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 321 | 3210 |       | Manufacture of electronic valves and tubes and other electronic components                                                                                                                                                                                                                                               |
|     |      | 32101 | Manufacture of thermion, cold cathode or photo-cathode valves and tubes (e.g. TV picture tubes, TV camera tubes, image converters and intensifiers, microwave tubes, receiver or amplifier valves or tubes etc.)                                                                                                         |
|     |      | 32102 | Manufacture of electrical capacitors (or condensers); fixed, variable or adjustable.                                                                                                                                                                                                                                     |
|     |      | 32103 | Manufacture of electrical resistors including rheostats and potentiometers, other than heating resistors.                                                                                                                                                                                                                |
|     |      | 32104 | Manufacture of printed circuits i.e. circuits which are made by forming on an insulating base, by conventional or non-conventional printing process, conductor elements, contacts or other printed elements.                                                                                                             |
|     |      | 32105 | Manufacture of diodes, transistors and similar semi-conductor devices, photo-sensitive semi-conductor devices, including photo-voltaic cells; mounted piezo-electric crystals                                                                                                                                            |
|     |      | 32106 | Manufacture of electronic integrated circuit and micro-assemblies: monolithic or hybrid and electronic micro-assemblies of moulded module, micro-module or similar types.                                                                                                                                                |
|     |      | 32107 | Manufacture of part and accessories for electronic valves and tubes and other electronic components                                                                                                                                                                                                                      |
|     |      | 32108 | Repair and maintenance of electronic valves and tubes and other electronic components                                                                                                                                                                                                                                    |
|     |      | 32109 | Manufacture of other electronic components n.e.c                                                                                                                                                                                                                                                                         |
| 322 | 3220 |       | Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy                                                                                                                                                                                                                    |
|     |      | 32201 | Manufacture of apparatus for radio broadcasting, television transmission (includes manufacture of relay transmitters and television transmitters for industrial use)                                                                                                                                                     |
|     |      | 32202 | Manufacture of transmission apparatus for radio telephony, radio-telegraphy, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; fixed transmitter and transmitter-receivers radio-telephony apparatus for transport equipment, radio telephones, "facsimile" radiotelegraphic |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------|-------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |       |           | apparatus and so forth                                                                                                                                                                                                                                                                                                                                                                                      |
|       |       | 32203     | Manufacture of television cameras of all kinds                                                                                                                                                                                                                                                                                                                                                              |
|       |       | 32204     | Manufacture of apparatus for line telephony including such apparatus for carrier-current line systems (includes manufacture of telephone sets, automatic and non-automatic switch boards and exchanges; morse or morse-type keys, other telegraphic transmitters, digital electronic exchange apparatus, morse-type recorders, printer-type receivers, picture telegraphic transmitters and receivers etc.) |
|       |       | 32205     | Manufacture of reception apparatus for radio-telephony or radio-telegraphy, including apparatus combined with sound recording or reproducing apparatus or a clock                                                                                                                                                                                                                                           |
|       |       | 32208     | Repair and maintenance of television and radio transmitters and apparatus for line telephony and line telegraphy                                                                                                                                                                                                                                                                                            |
|       |       | 32209     | Manufacture of specialized part and accessories for television and radio transmitters and apparatus for line telephony and line telegraphy, n.e.c.(manufacture of general purpose parts e.g. primary batteries, installed wires, electronic valves, integrated circuits etc. are classified in the relevant classes).                                                                                       |
| 323   | 3230  |           | Manufacture of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods                                                                                                                                                                                                                                                                                      |
|       |       | 32301     | Manufacture of television receivers (including manufacture of video monitors/projectors), whether or not combined in the same housing with radio-broadcast receivers or sound or video recording or reproducing apparatus                                                                                                                                                                                   |
|       |       | 32302     | Manufacture of reception apparatus for radio broadcasting (includes apparatus with sound recording or reproducing apparatus or a clock).                                                                                                                                                                                                                                                                    |
|       |       | 32303     | Manufacture of magnetic tape recorders and other sound recording apparatus (telephone answering machines, cassette type recorders and so forth)                                                                                                                                                                                                                                                             |
|       |       | 32304     | Manufacture of video recording or reproducing apparatus(manufacture of video cameras is classified in class 3320).                                                                                                                                                                                                                                                                                          |
|       |       | 32305     | Manufacture of turn-table (record decks) record/record players, pre-recorded cassettes (audio and video), cassette players and other sound reproducing apparatus                                                                                                                                                                                                                                            |
|       |       | 32308     | Manufacture of specialized parts for equipment classified in this class (pick-ups, sound-heads, record cutters, aerials etc.) and other sound or video recording and reproducing apparatus, n.e.c.                                                                                                                                                                                                          |
|       |       | 32308 (A) | Repair and maintenance of television and radio receivers, sound or video recording or reproducing apparatus, and associated goods                                                                                                                                                                                                                                                                           |
|       |       | 32309     | Manufacture of microphones, loudspeakers, ear-phone, amplifiers, sound amplifier sets and other sound/video reproducing apparatus n.e.c.                                                                                                                                                                                                                                                                    |

### DIVISION 33 : MANUFACTURE OF MEDICAL, PRECISION AND OPTICAL INSTRUMENTS, WATCHES AND CLOCKS

|     |      |       |                                                                                                                                                                                                                                                                                                    |
|-----|------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 331 |      |       | Manufacture of medical appliances and instruments and appliances for measuring, checking, testing, navigating and other purposes except optical instruments                                                                                                                                        |
|     | 3311 |       | Manufacture of medical and surgical equipment and orthopedic appliances                                                                                                                                                                                                                            |
|     |      | 33111 | Manufacture of apparatus based on the use of X-rays or alpha, beta or gamma radiations, whether or not for use in human or animal medicine. Included is the manufacture of X-ray tubes, high tension generators, control panels, desks, screens and the like                                       |
|     |      | 33112 | Manufacture of instruments and appliances used in medical, surgical, dental or veterinary practice, including electro-diagnostic apparatus such as electro-cardiographs, dental drill engines, opthalmic instruments including sight testing sets, syringes, needles used in medicine and the like |
|     |      | 33113 | Manufacture of sterilizers                                                                                                                                                                                                                                                                         |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------|-------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 332   | 3312  | 33114     | Manufacture of mechano-therapy appliances; massage apparatus; artificial respiration or other therapeutic respiratory apparatus; other breathing appliances and gas masks other than simple protective masks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|       |       | 33115     | Manufacture of orthopaedic appliances including crutches, surgical belts and trusses, orthopaedic corsets and shoes; splints and other fracture appliances; appliances worn, carried or implanted (e.g. hearing aids or pace makers etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|       |       | 33116     | Manufacture of artificial teeth, artificial limbs and other artificial parts of the body                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|       |       | 33119     | Manufacture of other medical and surgical equipment and orthopaedic appliances, n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|       |       |           | Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes except industrial process control equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|       |       | 33121     | Manufacture of regulating or controlling instruments and apparatus except industrial process control equipment: thermostats, pressure controllers, level regulators and automatic regulators of electrical quantities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|       |       | 33122     | Manufacture of supply meters for electricity, water or gas                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|       |       | 33123     | Manufacture of sensitive balances and mathematical calculating instruments (e.g. measuring rods and tapes, micrometers, calipers, gauges etc.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|       |       | 33124     | Manufacture of radar apparatus and radio remote control apparatus                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|       |       | 33125     | Manufacture of laboratory and scientific instruments and apparatus n.e.c.: microscopes other than optical microscopes; apparatus for measuring and checking electrical quantities (oscilloscopes, spectrum analyzers, instruments for checking current, voltage, resistance); for measuring and checking non-electrical quantities (radiation detectors and counters, apparatus for testing and regulating vehicle motors and instruments and apparatus specially designed for telecommunications such as cross-talk meters); for testing physical properties of the materials; for carrying out physical or chemical analysis; and for measuring or checking the flow, level, pressure or other variables of liquids |
|       |       | 33126     | Manufacture of navigational, meteorological, geophysical and related instruments and apparatus oceanographic or hydrological instruments; seismometers, rangefinders, automatic pilots, sextants, ultrasonic sounding instruments and special instruments for air navigation                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|       |       | 33127     | Manufacture of specialised parts and accessories for instruments and apparatus included in this group.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|       |       | 33129     | Manufacture of other measuring, checking or testing instruments, apparatus or machines n.e.c. : hydrometers, thermometers, barometers, taximeters, pedometers, balancing machines, instruments for checking watches and watch parts and so forth                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|       | 3313  | 33130     | Manufacture of industrial process control equipment [apparatus used for automatic continuous measurement and control of variables such as temperature, pressure, viscosity and the like of materials or products as they are being manufactured or otherwise processed]                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|       | 3320  |           | Manufacture of optical instruments and photographic equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       |       | 33201     | Manufacture of optical elements of glass or of any material; prisms and lenses, mirrors constituting optical elements; colour filters, polarizing elements; ophthalmic lenses, including contact lenses; optical fibres and cables of optical fibres not individually sheathed [(manufacture of optical sheathed fibres is classified in class 3130)glass (except mirror glass) and lenses                                                                                                                                                                                                                                                                                                                            |
|       |       | 33202     | Manufacture of spectacle frames and frames fitted with lenses, whether or not the lenses are optically worked (e.g. sun glasses, protective glasses and corrective glasses)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|       |       | 33203     | Manufacture of optical instruments such as binoculars, monoculars, other optical telescopes and their mountings; optical astronomical instruments; compound                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                          |
|-------|-------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 333   | 3330  |           | optical microscopes; including those for photomicrography and micro-projection; other optical appliances and instruments                                                                                                                                                                             |
|       |       | 33204     | Manufacture of camera for still photography                                                                                                                                                                                                                                                          |
|       |       | 33205     | Manufacture of cinematographic cameras; video cameras; cinematographic projectors, including those incorporating sound reproducing apparatus                                                                                                                                                         |
|       |       | 33208     | Manufacture of specialized parts and accessories for photographic/cinematographic and optical instruments, n.e.c. (e.g. discharge lamps and other flashlight apparatus, but not flash bulbs; projection screens etc.)                                                                                |
|       |       | 33209     | Manufacture of other photographic, cinematographic and optical instruments and apparatus n.e.c.: image projectors, enlargers and reducers including microfilm readers; and apparatus for photographic or cinematographic laboratories)                                                               |
|       |       |           | Manufacture of watches and clocks                                                                                                                                                                                                                                                                    |
|       |       | 33301     | Manufacture of watches and clocks of all kinds                                                                                                                                                                                                                                                       |
|       |       | 33302     | Manufacture of parts and accessories for watches and clocks: watch and clock cases, including cases of precious metals; watch and clock movements; metal watch straps, watch bands and watch bracelets including those of precious metals; watch and clock springs, jewels, dials, ; and other parts |
|       |       | 33309     | Manufacture of other watches and clocks n.e.c. : time of day recording apparatus and apparatus for measuring recording etc. of intervals of time with a watch or clock movement or with synchronous motor; time switched with clock or watch movement or with synchronous motor                      |
|       |       |           |                                                                                                                                                                                                                                                                                                      |

#### DIVISION 34 : MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----|------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 341 | 3410 |       | Manufacture of motor vehicles                                                                                                                                                                                                                                                                                                                                                                                                     |
|     |      | 34101 | Manufacture of heavy motor vehicles: buses and vans principally designed for transport of persons                                                                                                                                                                                                                                                                                                                                 |
|     |      | 34102 | Manufacture of motor vehicles for the transport of goods: ordinary lorries, trucks and goods vans; lorries with automatic discharging devices, tankers, drop frame lorries, refuse collectors, etc. ; special purpose motor lorries and trucks e.g. motor breakdown lorries, armoured cars, street sweepers, mobile medical and dental clinics, travelling libraries etc.; also included over-the-road tractors for semi-trailers |
|     |      | 34103 | Manufacture of motor cars                                                                                                                                                                                                                                                                                                                                                                                                         |
|     |      | 34104 | Manufacture of jeeps and station wagons                                                                                                                                                                                                                                                                                                                                                                                           |
|     |      | 34105 | Manufacture of special purpose motor cars such as racing cars, golf cars etc.                                                                                                                                                                                                                                                                                                                                                     |
|     |      | 34106 | Manufacture of chassis fitted with engines for the motor vehicles included in this class                                                                                                                                                                                                                                                                                                                                          |
|     |      | 34107 | Manufacture of compression-ignition or spark-ignition reciprocating or rotary internal combustion engines used to power motor vehicles                                                                                                                                                                                                                                                                                            |
|     |      | 34109 | Manufacture of other motor vehicles (excluding motorcycle) and related equipment n.e.c.                                                                                                                                                                                                                                                                                                                                           |
|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 342 | 3420 |       | Manufacture of bodies (coach work) for motor vehicles; manufacture of trailers and semi-trailers                                                                                                                                                                                                                                                                                                                                  |
|     |      | 34201 | Manufacture of bodies (including cabs) designed to be mounted on motor vehicle chassis, bodies for vehicles without chassis and unit construction bodies; bodies for passenger vehicles, lorries and special purpose vehicles; bodies of metal, wood, plastics or combination of these or other material                                                                                                                          |
|     |      | 34202 | Manufacture of trailers and semi-trailers designed to be drawn by motor vehicles, including rail-road trailers; parts of trailers and semi-trailers                                                                                                                                                                                                                                                                               |
|     |      | 34203 | Manufacture of containers (including the containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport                                                                                                                                                                                                                                                                   |
|     |      | 34209 | Manufacture of other attachments to motor vehicles n.e.c.                                                                                                                                                                                                                                                                                                                                                                         |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                      |
|-------|-------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 343   | 3430  | 34300     | Manufacture of parts and accessories for motor vehicles and their engines [brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, steering wheels, steering columns and steering boxes and other parts and accessories n.e.c.] |

#### DIVISION 35 : MANUFACTURE OF OTHER TRANSPORT EQUIPMENT

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                               |
|-----|------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 351 | 3511 |       | Building and repair of ships & boats                                                                                                                                                                                                                                                                                                                                          |
|     |      |       | Building and repairing of ships [This class includes ship building and repairing (other than yachts and other vessels for pleasure or sports) and the construction and repair of floating structures, whether or not used in freight/passenger carriage]                                                                                                                      |
|     |      | 35111 | Making including repair of ships and other vessels drawn by power, whether or not used in passenger/freight carriages                                                                                                                                                                                                                                                         |
|     |      | 35112 | Making and repair of ships/ vessels drawn by powers for special purposes e.g. warships and auxiliary naval vessels; scientific investigation ships etc                                                                                                                                                                                                                        |
|     |      | 35113 | Building and repairing of non-motorised vessels (i.e. barges), other than pleasure or sporting boats                                                                                                                                                                                                                                                                          |
|     |      | 35114 | Manufacture of sections for ships or floating structures.                                                                                                                                                                                                                                                                                                                     |
|     |      | 35115 | Building of vessels the main activity of which is not navigation (e.g. dredgers, floati docks, floating or submersible drilling platforms)                                                                                                                                                                                                                                    |
|     |      | 35116 | Construction of floating structures: pontoons, inflatable rafts, coffer-dams, landing stages, buoys, floating tanks etc.                                                                                                                                                                                                                                                      |
|     |      | 35117 | Conversion, alteration and breaking-up of ships                                                                                                                                                                                                                                                                                                                               |
|     |      | 35119 | Other activities relating to building and repairing of ships and boats, n.e.c.                                                                                                                                                                                                                                                                                                |
|     | 3512 |       | Building and repairing of pleasure and sporting boats                                                                                                                                                                                                                                                                                                                         |
|     |      | 35121 | Manufacture and repair of pleasure and sporting boats drawn by power                                                                                                                                                                                                                                                                                                          |
|     |      | 35122 | Building and repairing of non-motorised pleasure & sporting boats including inflatable boats and rafts.                                                                                                                                                                                                                                                                       |
|     |      | 35123 | Manufacture of parts and accessories for pleasure and sporting boats                                                                                                                                                                                                                                                                                                          |
|     |      | 35129 | Other activities relating to building and repairing of pleasure & sporting boats and their parts & accessories n.e.c.                                                                                                                                                                                                                                                         |
| 352 | 3520 |       | Manufacture of railway and tramway locomotives and rolling stock                                                                                                                                                                                                                                                                                                              |
|     |      | 35201 | Manufacture of rail locomotives: rail locomotives powered from an external source of electricity or by electric accumulators; diesel-electric locomotives; rail locomotives powered by compression ignition engines or other means (e.g. gas turbine, steam engines etc.)                                                                                                     |
|     |      | 35202 | Manufacture of self-propelled railway or tramway coaches, vans and trucks regardless of power source, including manufacture of self-propelled railway or tramway maintenance or service vehicles                                                                                                                                                                              |
|     |      | 35203 | Manufacture of specialized parts of railway or tramway locomotives or of rolling stock: bogies, axles and wheels, brakes and parts of brakes, hooks and coupling devices, shock absorbers (but not springs), wagon and locomotive frames, bodies and corridor connections etc. (manufacture of assembled track etc. is classified in 2898)                                    |
|     |      | 35204 | Manufacture of mechanical (including electro-mechanical) signalling safety or traffic control equipment for railways, tramways, roads, inland water ways, parking facilities, port installations or air fields. The activities classified here result in apparatus in which the signal etc. is operated from a control point by movement of cranks, levers, rods, chains etc. |
|     |      | 35208 | Repair and maintenance of railway and tramway locomotives and rolling stock.                                                                                                                                                                                                                                                                                                  |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                                        |
|-------|-------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 353   | 3530  | 35209     | Manufacture of other railway and tramway locomotives and rolling stock and their parts n.e.c.                                                                                                                                                                                                                                                                                      |
|       |       |           | Manufacture of aircraft and spacecraft                                                                                                                                                                                                                                                                                                                                             |
|       |       | 35301     | Manufacture of aircraft, including flying balloons, gliders, hang gliders and other non-powered aircraft                                                                                                                                                                                                                                                                           |
|       |       | 35302     | Manufacture of spacecraft                                                                                                                                                                                                                                                                                                                                                          |
|       |       | 35303     | Manufacture of parts and accessories for aircraft and spacecraft: aircraft launching gear; deck arrestor or similar gear; major assemblies such as fuselages, wings, doors, control surfaces, landing gear and so forth; helicopter rotors etc.; motors and engines of a kind typically found on aircraft and other specialized parts and accessories for aircraft and space craft |
|       |       | 35308     | Repair and maintenance of aircraft and spacecraft.                                                                                                                                                                                                                                                                                                                                 |
| 359   | 3591  | 35309     | Manufacture of other air-craft, space craft and parts n.e.c.                                                                                                                                                                                                                                                                                                                       |
|       |       |           | Manufacture of transport equipment n.e.c.                                                                                                                                                                                                                                                                                                                                          |
|       |       |           | Manufacture of motorcycles [Repair and maintenance is covered under sub-class 50404]                                                                                                                                                                                                                                                                                               |
|       |       | 35911     | Manufacture of motorcycles (including mopeds) and cycles fitted with an auxiliary engine, whether or not with an attached side car (manufacture of helmets is classified in class 2520)                                                                                                                                                                                            |
|       |       | 35912     | Manufacture of scooters                                                                                                                                                                                                                                                                                                                                                            |
|       |       | 35913     | Manufacture of three-wheelers                                                                                                                                                                                                                                                                                                                                                      |
|       |       | 35914     | Manufacture of engines, side cars and other specialized parts and accessories for motor cycles, scooters and three-wheelers                                                                                                                                                                                                                                                        |
|       |       | 35919     | Manufacture of other motor-cycle and parts (including accessories) n.e.c.                                                                                                                                                                                                                                                                                                          |
|       | 3592  |           | Manufacture of bicycles and invalid carriages                                                                                                                                                                                                                                                                                                                                      |
|       |       | 35921     | Manufacture of bicycles and cycle rickshaws, including racing bicycles and children's bicycles                                                                                                                                                                                                                                                                                     |
|       |       | 35922     | Manufacture of invalid carriages, whether or not motorized or otherwise mechanically propelled                                                                                                                                                                                                                                                                                     |
|       |       | 35923     | Manufacture of parts and accessories for bicycles, cycle-rickshaws and invalid carriages                                                                                                                                                                                                                                                                                           |
|       |       | 35929     | Manufacture of other cycles including tricycles                                                                                                                                                                                                                                                                                                                                    |
|       | 3599  |           | Manufacture of other transport equipment n.e.c.                                                                                                                                                                                                                                                                                                                                    |
|       |       | 35991     | Manufacture of bullock-carts, pushcarts, tongas and hand-carts etc.                                                                                                                                                                                                                                                                                                                |
|       |       | 35998     | Repair and maintenance of other transport equipment.                                                                                                                                                                                                                                                                                                                               |
|       |       | 35999     | Manufacture of other transport equipment n.e.c., including trolleys of various sorts, including those specialized for particular industries                                                                                                                                                                                                                                        |

#### DIVISION 36 : MANUFACTURE OF FURNITURE; MANUFACTURING N.E.C.

|     |      |       |                                                                  |
|-----|------|-------|------------------------------------------------------------------|
| 361 | 3610 |       | Manufacture of furniture                                         |
|     |      | 36101 | Manufacture of furniture & fixtures made of wood, cane & reed    |
|     |      | 36102 | Manufacture of furniture and fixtures primarily of metal         |
|     |      | 36103 | Manufacture of furniture and fixtures, primarily of plastics     |
|     |      | 36104 | Manufacture of coir foam mattresses and pillows etc.             |
|     |      | 36109 | Manufacture of photo frame and other furniture & fixtures n.e.c. |
| 369 | 3691 |       | Manufacturing n.e.c.                                             |
|     |      |       | Manufacture of jewellery and related articles                    |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                              |
|-------|-------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |       | 36911     | Manufacture of gold jewellery : gold, silver and other precious metal jewellery; precious and semi-precious stone jewellery; gold and silver articles including presentation coins but not the coin used as a legal tender                                                                                               |
|       |       | 36912     | Diamond cutting and polishing and other gem cutting and polishing                                                                                                                                                                                                                                                        |
|       |       | 36913     | Minting of currency coins                                                                                                                                                                                                                                                                                                |
|       |       | 36919     | Manufacture of other jewelry and other articles, n.e.c.                                                                                                                                                                                                                                                                  |
|       | 3692  | 36920     | Manufacture of musical instruments [this class includes manufacture of keyboard stringed instruments, including automatic pianos, and other stringed instruments, keyboard pipe organs and harmoniums and similar keyboard instruments with free metal reeds, accordions and similar instruments including mouth organs] |
|       | 3693  |           | Manufacture of sports goods                                                                                                                                                                                                                                                                                              |
|       |       | 36931     | Manufacture of carrom boards and tables for billiards, table tennis and other parlour games                                                                                                                                                                                                                              |
|       |       | 36932     | Manufacture of billiard sticks, hockey sticks, cricket bats, stumps and other cricket accessories                                                                                                                                                                                                                        |
|       |       | 36933     | Manufacture of rackets for badminton, lawn tennis, table tennis etc.                                                                                                                                                                                                                                                     |
|       |       | 36934     | Manufacture of balls including those of billiards                                                                                                                                                                                                                                                                        |
|       |       | 36935     | Manufacture of athletic/gymnasium articles and equipment                                                                                                                                                                                                                                                                 |
|       |       | 36939     | Manufacture of sports and athletic goods n.e.c.                                                                                                                                                                                                                                                                          |
|       | 3694  |           | Manufacture of games and toys                                                                                                                                                                                                                                                                                            |
|       |       | 36941     | Manufacture of children's play equipment including toys and toy musical instruments                                                                                                                                                                                                                                      |
|       |       | 36942     | Manufacture of wooden toys, decoration pieces and wooden lamp stand etc. [including carved wood articles and articles made from coconut shells]                                                                                                                                                                          |
|       |       | 36949     | Manufacture of other games and toys n.e.c.                                                                                                                                                                                                                                                                               |
|       | 3699  |           | Other manufacturing n.e.c.                                                                                                                                                                                                                                                                                               |
|       |       | 36991     | Manufacture of stationery articles n.e.c.: pens and pencils of all kinds, including pencil leads and pen refills; date, sealing or numbering stamps; prepared typewriter ribbons and inked pads and other stationery articles n.e.c.                                                                                     |
|       |       | 36992     | Manufacture of umbrellas, sun umbrellas, walking sticks, seat sticks, whips, riding crops, buttons, press fasteners, snap fasteners, press studs and slide fasteners                                                                                                                                                     |
|       |       | 36993     | Manufacture of articles of personal use: smoking pipes; combs, hair slides and similar articles; cigarette lighters; vacuum flasks and other vacuum vessels for personal and household use; articles of human hair and other articles of personal use n.e.c.                                                             |
|       |       | 36994     | Manufacture of linoleum and hard surface floor coverings                                                                                                                                                                                                                                                                 |
|       |       | 36995     | Making of candles, tapers and the similar products of wax                                                                                                                                                                                                                                                                |
|       |       | 36996     | Manufacture of imitation jewellery                                                                                                                                                                                                                                                                                       |
|       |       | 36997     | Manufacture of brooms and brushes; hand operated mechanical floor sweepers, mops and feather dusters; paint pads and rollers; squeezes and other brushes, brooms, mops etc.                                                                                                                                              |
|       |       | 36998     | Manufacture of miscellaneous decorative articles .n.e.c.: articles made from ivory, bones and horns; artificial flowers; garland from natural fresh flowers and other novelties and presentation articles n.e.c.                                                                                                         |
|       |       | 36999     | Manufacture of other miscellaneous products, n.e.c.: roundabouts, swings, shooting galleries and other fairground amusements; tailors' dummies, banners, signboards and other articles n.e.c.                                                                                                                            |

#### DIVISION 37 : RECYCLING

|     |      |       |                                                                                 |
|-----|------|-------|---------------------------------------------------------------------------------|
| 371 | 3710 | 37100 | Recycling of metal waste and scrap [from rejected aluminum, utensil, containers |
|-----|------|-------|---------------------------------------------------------------------------------|

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                       |
|-------|-------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 372   | 3720  | 37200     | and other used metallic items etc. Collection of metal waste and scrap for recycling is included in 51498.]<br>Recycling of non-metal waste and scrap [from old new papers, rejected glass articles and used non-metallic items etc. Collection of non-metal waste and scrap for recycling is included in 51498.] |

## SECTION E : ELECTRICITY, GAS AND WATER SUPPLY

### DIVISION 40 : ELECTRICITY, GAS, STEAM AND HOT WATER SUPPLY

|     |      |       |                                                                                                             |
|-----|------|-------|-------------------------------------------------------------------------------------------------------------|
| 401 | 4010 |       | Production , collection and distribution of electricity                                                     |
|     |      | 40101 | Generation and transmission of electricity: hydro-electric power plants                                     |
|     |      | 40102 | Generation and transmission of electricity: coal based thermal power plants                                 |
|     |      | 40103 | Generation and transmission of electricity: oil-based thermal power plants                                  |
|     |      | 40104 | Generation and transmission of electricity: atomic reactor power plants                                     |
|     |      | 40105 | Generation and transmission of electricity: other power plants using conventional fuels (e.g. gas based)    |
|     |      | 40106 | Generation of solar energy                                                                                  |
|     |      | 40107 | Generation and distribution of bio-gas energy                                                               |
|     |      | 40108 | Generation of electricity from other non-conventional sources.                                              |
|     |      | 40109 | Collection and distribution of electric energy to households, industrial, commercial and other users n.e.c. |
| 402 | 4020 | 40200 | Manufacture of gas; distribution of gaseous fuels through mains                                             |
| 403 | 4030 | 40300 | Steam and hot water supply                                                                                  |

### DIVISION 41: COLLECTION, PURIFICATION AND DISTRIBUTION OF WATER

|     |      |       |                                                    |
|-----|------|-------|----------------------------------------------------|
| 410 | 4100 | 41000 | Collection, Purification and distribution of water |
|-----|------|-------|----------------------------------------------------|

## SECTION F: CONSTRUCTION

### DIVISION 45 : CONSTRUCTION

|     |      |       |                                                                                                                                                                              |
|-----|------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 451 | 4510 |       | Site preparation                                                                                                                                                             |
|     |      | 45101 | Site preparation in connection with mining [Includes work performed to develop or prepare mineral properties, except oil and gas sites]                                      |
|     |      | 45102 | Site preparation other than in connection with mining                                                                                                                        |
| 452 | 4520 |       | Building of complete constructions or parts thereof; civil engineering                                                                                                       |
|     |      | 45201 | General construction (including alteration, addition, repair and maintenance) of residential buildings, carried –out on own-account basis or on a fee or contract basis.     |
|     |      | 45202 | General construction (including alteration, addition, repair and maintenance) of non-residential buildings, carried –out on own-account basis or on a fee or contract basis. |
|     |      | 45203 | Construction and maintenance of roads, rail-beds, bridges, tunnels, pipelines, rope-ways, ports, harbours and runways etc.                                                   |
|     |      | 45204 | Construction/erection and maintenance of power, telecommunication and transmission lines                                                                                     |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                   |
|-------|-------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 453   | 4530  | 45205     | Construction and maintenance of waterways and water reservoirs                                                                                                                                                                                                                                                |
|       |       | 45206     | Construction and maintenance of hydro-electric projects                                                                                                                                                                                                                                                       |
|       |       | 45207     | Construction and maintenance of power plants, other than hydro-electric power plants                                                                                                                                                                                                                          |
|       |       | 45208     | Construction and maintenance of industrial plants other than power plants                                                                                                                                                                                                                                     |
|       |       | 45209     | Construction n.e.c. including special trade construction [includes construction and maintenance of sports stadia and other construction not elsewhere classified and special trade construction such as foundation work, water well drilling scaffolding etc. carried out on a fee or contract basis.]        |
|       |       |           | Building installation [ These activities are usually performed at the site of construction, although parts of the job may be carried out in a special shop. Repair of installations are also included in the corresponding sub-classes.]                                                                      |
|       |       | 45301     | Plumbing and drainage                                                                                                                                                                                                                                                                                         |
|       |       | 45302     | Installation of heating and air-conditioning systems, antennas, elevators and escalators; insulation work (water, heat, sound); and sound proofing systems.                                                                                                                                                   |
|       |       | 45303     | Electrical installation work for constructions                                                                                                                                                                                                                                                                |
|       |       | 45309     | Other building installation n.e.c. [Includes industrial process piping work, installation of illumination and signaling systems for roads, railways, airports, harbors etc. and installation of certain plants such as electric power and transformer plants, telecommunication plants and radar plants etc.] |
| 454   | 4540  |           | Building completion [ Includes activities that contribute to the completion or finishing of a construction. Repairs of the same type are also included in the corresponding sub-classes]                                                                                                                      |
|       |       | 45401     | Setting of wall and floor tiles or covering with other materials like parquet, carpets, wall paper etc.                                                                                                                                                                                                       |
|       |       | 45402     | Glazing, plastering, painting and decorating, floor sanding and other similar finishing work                                                                                                                                                                                                                  |
|       |       | 45403     | Finish carpentry such as fixing of doors, windows, panels etc. and other building finishing work n.e.c.                                                                                                                                                                                                       |
| 455   | 4550  | 45500     | Renting of construction or demolition equipment with operator [Renting of machinery and equipment without operator is classified under Division 71]                                                                                                                                                           |

## SECTION G : WHOLESALE AND RETAIL TRADE; REPAIR OF MOTOR VEHICLES, MOTORCYCLES AND PERSONAL AND HOUSEHOLD GOODS

### DIVISION 50 : SALE , MAINTENANCE AND REPAIR OF MOTOR VEHICLES AND MOTORCYCLES; RETAIL SALE OF AUTOMOTIVE FUEL

|     |      |       |                                                                                                                                               |
|-----|------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| 501 | 5010 |       | Sale of motor vehicles [Includes wholesale and retail sale of new and used passenger motor vehicles and lorries, trailers and semi trailers]. |
|     |      | 50101 | Wholesale and retail sale of new passenger motor vehicles and lorries, trailers and semi trailers                                             |
|     |      | 50102 | Activities of the commission agents involved in the sale of new passenger motor vehicles and lorries, trailers and semi trailers              |
|     |      | 50103 | Activities of the dealers in used motor vehicles                                                                                              |
| 502 | 5020 | 50200 | Maintenance and repair of motor vehicles [including washing and polishing etc.]                                                               |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                  |
|-------|-------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 503   | 5030  | 50300     | Sale of motor vehicle parts and accessories [Includes wholesale and retail sale of all kinds of parts , components, and accessories for motor vehicles, when not combined with sale of such vehicles themselves.]                                                                                                            |
| 504   | 5040  |           | Sale, maintenance and repair of motorcycles and related parts and accessories                                                                                                                                                                                                                                                |
|       |       | 50401     | Sale of new motorcycles, scooters and three wheelers                                                                                                                                                                                                                                                                         |
|       |       | 50402     | Activities of commission agents involved in the sale of motor cycles, scooters and three wheelers                                                                                                                                                                                                                            |
|       |       | 50403     | Activities of the dealers in used motor cycles, scooters and three wheelers                                                                                                                                                                                                                                                  |
|       |       | 50404     | Maintenance and repair of motor cycles, scooters and three wheelers                                                                                                                                                                                                                                                          |
| 505   | 5050  | 50500     | Retail sale of automotive fuel [ includes the activity of petrol filling stations. This activity is often combined with sales of lubricating products, cleaning and all other kinds of products for motor vehicles. If the main object, however, is the sale of automotive fuel or lubricants, they remain classified here.] |

#### DIVISION 51: WHOLESALE TRADE AND COMMISSION TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES

|     |      |       |                                                                                                                                                                                                                                                                                           |
|-----|------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 511 | 5110 |       | Wholesale on a fee or contract basis. [Includes commission agents, commodity brokers and auctioneers and all other wholesalers who trade on behalf and on the account of others. Activities of self employed auctioneers are included in 74991.]                                          |
|     |      | 51101 | Commission agents dealing in agricultural raw material, live animals, food, beverages, intoxicants and textiles.                                                                                                                                                                          |
|     |      | 51102 | Commission agents dealing in wood, paper, skin, leather and fur, fuel, petroleum products, chemicals, perfumery and cosmetics, glass, minerals, ores and metals.                                                                                                                          |
|     |      | 51103 | Commission agents dealing in machinery & equipment, other than transport machinery.                                                                                                                                                                                                       |
|     |      | 51109 | Commission agents n.e.c. ( Commission agents working in emerging area like e-commerce are classified under 7290)                                                                                                                                                                          |
| 512 | 5121 |       | Wholesale of agricultural raw material, live animals, food beverages and tobacco.                                                                                                                                                                                                         |
|     |      |       | Wholesale of agricultural raw materials and live animals                                                                                                                                                                                                                                  |
|     |      | 51211 | Wholesale of cereals & pulses                                                                                                                                                                                                                                                             |
|     |      | 51212 | Wholesale of un-manufactured tobacco, paan (betel leaf), opium, ganja & cinchona etc.                                                                                                                                                                                                     |
|     |      | 51213 | Wholesale of live animals and poultry                                                                                                                                                                                                                                                     |
|     |      | 51214 | Wholesale of straw, fodder & other animal/poultry feed                                                                                                                                                                                                                                    |
|     |      | 51215 | Wholesale of flowers and plants                                                                                                                                                                                                                                                           |
|     |      | 51216 | Wholesale of hides, skins and leather                                                                                                                                                                                                                                                     |
|     |      | 51217 | Wholesale of oilseed                                                                                                                                                                                                                                                                      |
|     |      | 51218 | Wholesale of sugarcane                                                                                                                                                                                                                                                                    |
|     |      | 51219 | Wholesale of agricultural raw materials, n.e.c.                                                                                                                                                                                                                                           |
|     | 5122 |       | Wholesale of food, beverages and tobacco [includes wholesale of fruits and vegetables, dairy products, eggs & edible oils & fats, meat, fishery products, sugar, confectionery & bakery products, beverages, coffee, tea, cocoa and spices, manufactured tobacco & tobacco products etc.] |
|     |      | 51221 | Wholesale of fruits & vegetables                                                                                                                                                                                                                                                          |
|     |      | 51222 | Wholesale of raw milk & dairy products                                                                                                                                                                                                                                                    |
|     |      | 51223 | Wholesale of meat, fish & eggs.                                                                                                                                                                                                                                                           |
|     |      | 51224 | Wholesale of confectionery, bakery products and beverages other than intoxicants.                                                                                                                                                                                                         |
|     |      | 51225 | Wholesale of edible oils, fats, sugar and processed/manufactured spices etc.                                                                                                                                                                                                              |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                       |
|-------|-------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 513   |       | 51226     | Wholesale of tea, coffee & cocoa.                                                                                                                                                                                                                                                                                 |
|       |       | 51227     | Wholesale of manufactured tobacco & tobacco products.                                                                                                                                                                                                                                                             |
|       |       | 51228     | Wholesale of intoxicants like wines and liquors.                                                                                                                                                                                                                                                                  |
|       |       | 51229     | Wholesale of other basic/manufactured food stuffs n.e.c.                                                                                                                                                                                                                                                          |
|       | 5131  |           | Wholesale of household goods                                                                                                                                                                                                                                                                                      |
|       |       |           | Wholesale of textiles, clothing and footwear                                                                                                                                                                                                                                                                      |
|       |       | 51311     | Wholesale of textiles, household linen, articles of clothing, floor coverings and tapestry                                                                                                                                                                                                                        |
|       |       | 51312     | Wholesale of footwear                                                                                                                                                                                                                                                                                             |
|       | 5139  |           | Wholesale of other household goods                                                                                                                                                                                                                                                                                |
|       |       | 51391     | Wholesale of toiletry, perfumery and cosmetics                                                                                                                                                                                                                                                                    |
|       |       | 51392     | Wholesale of metal, porcelain and glass utensils; crockery and chinaware and household products made from rubber and plastic                                                                                                                                                                                      |
|       |       | 51393     | Wholesale of furniture and fixtures                                                                                                                                                                                                                                                                               |
|       |       | 51394     | Wholesale of watches/clocks and optical goods                                                                                                                                                                                                                                                                     |
|       |       | 51395     | Wholesale of radio, television and other consumer electronics                                                                                                                                                                                                                                                     |
|       |       | 51396     | Wholesale of paper and other stationery items; books, magazines and newspapers                                                                                                                                                                                                                                    |
|       |       | 51397     | Wholesale of pharmaceutical and medical goods                                                                                                                                                                                                                                                                     |
|       |       | 51398     | Wholesale of precious metals, stones and jewellery                                                                                                                                                                                                                                                                |
|       |       | 51399     | Wholesale of other household goods, n.e.c. [Includes wholesale of household equipment and appliances, n.e.c; photographic equipment, games, toys and sports goods (also includes bicycles, cycle rickshaw, tonga & other non-mechanised vehicles); leather goods and travel accessories; cleaning materials etc.] |
| 514   | 5141  |           | Wholesale of non-agricultural intermediate products, waste and scrap                                                                                                                                                                                                                                              |
|       |       | 51410     | Wholesale of solid, liquid and gaseous fuels and related products.                                                                                                                                                                                                                                                |
|       | 5142  | 51420     | Wholesale of metals and metal ores                                                                                                                                                                                                                                                                                |
|       | 5143  |           | Wholesale of construction materials, hardware, plumbing and heating equipment and supplies                                                                                                                                                                                                                        |
|       |       | 51431     | Wholesale of wood in the rough and products of primary processing of wood                                                                                                                                                                                                                                         |
|       |       | 51432     | Wholesale of building materials                                                                                                                                                                                                                                                                                   |
|       |       | 51433     | Wholesale of hardware and sanitary fittings and fixtures and flat glass                                                                                                                                                                                                                                           |
|       |       | 51434     | Wholesale of paints, varnishes, and lacquers                                                                                                                                                                                                                                                                      |
|       | 5149  |           | Wholesale of other intermediate products, waste and scrap [includes basic industrial chemicals, fertilizer and plastic materials in primary forms, textile fibres, waste and scrap and materials for re-cycling etc.]                                                                                             |
|       |       | 51491     | Wholesale of cotton & Jute fibres including procurement agencies                                                                                                                                                                                                                                                  |
|       |       | 51492     | Wholesale of raw wool                                                                                                                                                                                                                                                                                             |
|       |       | 51493     | Wholesale of raw silk.                                                                                                                                                                                                                                                                                            |
|       |       | 51494     | Wholesale of other textile fibres n.e.c.                                                                                                                                                                                                                                                                          |
|       |       | 51495     | Wholesale of plastic materials in primary forms                                                                                                                                                                                                                                                                   |
|       |       | 51496     | Wholesale of industrial chemicals                                                                                                                                                                                                                                                                                 |
|       |       | 51497     | Wholesale of fertilisers and pesticides                                                                                                                                                                                                                                                                           |
|       |       | 51498     | Wholesale of waste and scrap & materials for re-cycling (Includes the activities like collecting, sorting, stripping of used goods, packing and repacking, storage and delivery, but without a real transformation.)                                                                                              |

| Group | Class | Sub-Class | Description                                                                                                                                                                   |
|-------|-------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 515   | 5151  |           | Wholesale of machinery, equipment and supplies                                                                                                                                |
|       |       |           | Wholesale of computers, computer peripheral equipment and software                                                                                                            |
|       |       | 51511     | Wholesale of computer and computer peripheral equipment                                                                                                                       |
|       |       | 51512     | Wholesale of photocopy and thermocopy machine                                                                                                                                 |
|       | 5152  | 51513     | Wholesale of software                                                                                                                                                         |
|       |       |           | Wholesale of electronic parts and equipments                                                                                                                                  |
|       |       | 51521     | Wholesale of electronic valves and tubes                                                                                                                                      |
|       |       | 51522     | Wholesale of semi-conductor device                                                                                                                                            |
|       |       | 51523     | Wholesale of microchips and integrated circuits                                                                                                                               |
|       |       | 51524     | Wholesale of printed circuits                                                                                                                                                 |
|       |       | 51525     | Wholesale of blank audio and video tapes and diskettes                                                                                                                        |
|       |       | 51526     | Wholesale of telephone and communications equipments                                                                                                                          |
|       | 5159  |           | Wholesale of other machinery, equipment and supplies                                                                                                                          |
|       |       | 51591     | Wholesale of agricultural machinery and equipment                                                                                                                             |
|       |       | 51592     | Wholesale of transport equipment except motor vehicles and motor cycles                                                                                                       |
|       |       | 51593     | Wholesale of construction and civil engineering machinery and equipment                                                                                                       |
|       |       | 51594     | Wholesale of machinery and equipment for the textile, wood and metal industries etc.                                                                                          |
|       |       | 51595     | Wholesale of electrical machinery, equipment and supplies, n.e.c.                                                                                                             |
|       |       | 51596     | Wholesale of office machinery and equipment other than computers, computer peripheral equipment and software                                                                  |
| 519   | 5190  | 51597     | Wholesale of scientific, medical and surgical machinery and equipment                                                                                                         |
|       |       | 51599     | Wholesale of other machinery, equipment and supplies n.e.c.                                                                                                                   |
|       |       |           | Other wholesale [Includes specialized wholesale not covered in any one of the previous categories and wholesale in a variety of goods without any particular specialization.] |
|       |       | 51901     | Wholesale of lottery tickets                                                                                                                                                  |
|       |       | 51902     | Wholesale trade via e-commerce                                                                                                                                                |
|       |       | 51909     | Other wholesale n.e.c.                                                                                                                                                        |

**DIVISION 52 : RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES;  
REPAIR OF PERSONAL AND HOUSEHOLD GOODS**

|     |      |       |                                                                                                                                                                                                                                                                                                                                         |
|-----|------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 521 | 5211 |       | Non-specialized retail trade in stores                                                                                                                                                                                                                                                                                                  |
|     |      | 52110 | Retail sale in non-specialized stores with food, beverages or tobacco predominating [Includes mainly the so-called general stores which have, apart from their main sales of groceries, several other lines of merchandise such as cosmetics, clothing etc.]                                                                            |
|     | 5219 | 52190 | Other retail sale in non-specialized stores [Includes mainly the so-called departmental stores carrying a general line of merchandise, including wearing apparel, appliances, cosmetics, jewellery, toys, sporting goods etc.. Such lines are generally arranged in separate departments but are integrated under a single management.] |
| 522 | 5220 |       | Retail sale of food, beverages and tobacco in specialized stores                                                                                                                                                                                                                                                                        |
|     |      | 52201 | Retail sale of cereals and pulses, tea, coffee, spices, flour and other basic food items                                                                                                                                                                                                                                                |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                            |
|-------|-------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 523   |       | 52202     | Retail sale of fresh fruits and vegetables                                                                                                                                                                                                                                                             |
|       |       | 52203     | Retail sale of meat, fish and poultry                                                                                                                                                                                                                                                                  |
|       |       | 52204     | Retail sale of sweetmeats & confectionery                                                                                                                                                                                                                                                              |
|       |       | 52205     | Retail sale of bakery products, dairy products and eggs                                                                                                                                                                                                                                                |
|       |       | 52206     | Retail sale of aerated water, soft drinks and ice creams                                                                                                                                                                                                                                               |
|       |       | 52207     | Retail sale of paan, bidi, cigarette, opium, ganja, cinchona etc                                                                                                                                                                                                                                       |
|       |       | 52208     | Retail sale of wine and liquor, not consumed on the spot                                                                                                                                                                                                                                               |
|       |       | 52209     | Retail sale of food products n.e.c.                                                                                                                                                                                                                                                                    |
|       | 5231  |           | Other retail trade of new goods in specialized stores                                                                                                                                                                                                                                                  |
|       |       |           | Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles                                                                                                                                                                                                                          |
|       |       | 52311     | Retail sale of pharmaceutical, medical and orthopedic goods                                                                                                                                                                                                                                            |
|       | 5232  | 52312     | Retail sale of perfumery articles, cosmetics and soaps                                                                                                                                                                                                                                                 |
|       |       |           | Retail sale of textiles, clothing, footwear and leather goods [including travel accessories]                                                                                                                                                                                                           |
|       |       | 52321     | Retail sale of textiles                                                                                                                                                                                                                                                                                |
|       |       | 52322     | Retail sale of readymade garments, including hosiery goods                                                                                                                                                                                                                                             |
|       |       | 52323     | Retail sale of footwear                                                                                                                                                                                                                                                                                |
|       | 5233  | 52324     | Retail sale of leather goods and travel accessories                                                                                                                                                                                                                                                    |
|       |       |           | Retail sale of household appliances, articles and equipment                                                                                                                                                                                                                                            |
|       |       | 52331     | Retail sale of crockery, glassware and plastic ware                                                                                                                                                                                                                                                    |
|       |       | 52332     | Retail sale of gas stoves, cooking/kitchen appliances and utensils (other than those classified in Sub-class 52331)                                                                                                                                                                                    |
|       |       | 52333     | Retail sale of furniture                                                                                                                                                                                                                                                                               |
|       |       | 52334     | Retail sale of TV/radio, refrigerators, washing machines and other electric/electronic household goods (retail sale of watches and clocks is included in class 5239)                                                                                                                                   |
|       |       | 52335     | Retail sale of electric goods and supplies n.e.c [includes retail sale of insulated wires/cables, articles for lighting and other miscellaneous electric goods not elsewhere classified]                                                                                                               |
|       |       | 52339     | Retail sale of household appliances, articles and equipment n.e.c. [Includes retail sale of sewing and knitting machines; net curtains and diverse household articles of textile materials; wood, cork goods and wickerwork goods and other household utilities and durables not elsewhere classified] |
|       | 5234  |           | Retail sale of hardware, paints and glass                                                                                                                                                                                                                                                              |
|       |       | 52341     | Retail sale of construction materials                                                                                                                                                                                                                                                                  |
|       |       | 52342     | Retail sale of hardware, including paints, varnishes, lacquers and do-it-yourself materials and equipment                                                                                                                                                                                              |
|       |       | 52343     | Retail sale of glass                                                                                                                                                                                                                                                                                   |
|       | 5239  |           | Other retail sale in specialized stores                                                                                                                                                                                                                                                                |
|       |       | 52391     | Retail sale of watches and clocks                                                                                                                                                                                                                                                                      |
|       |       | 52392     | Retail sale of computers and non-customized software (supply of specialized software is covered under 722)                                                                                                                                                                                             |
|       |       | 52393     | Retail sale of jewellery                                                                                                                                                                                                                                                                               |
|       |       | 52394     | Retail sale of photographic, optical and other stores and supplies etc.                                                                                                                                                                                                                                |
|       |       | 52395     | Retail sale of firewood, coal and kerosene oil and cooking gases                                                                                                                                                                                                                                       |
|       |       | 52396     | Retail sale of books, magazines and stationery, including distribution of newspapers                                                                                                                                                                                                                   |

| Group      | Class | Sub-Class | Description                                                                                                                                                                                                                                                    |
|------------|-------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 524<br>525 | 5240  | 52397     | Retail sale of agricultural inputs (seeds, fertilisers, pesticides), machinery, equipment and tools                                                                                                                                                            |
|            |       | 52398     | Retail sale of sport goods, games and toys                                                                                                                                                                                                                     |
|            |       | 52399     | Other retail sale in specialized stores n.e.c. [Includes retail sale of flowers and plants; pet animals; wall paper and floor coverings; bicycles, cycle rickshaw, tonga & other non-mechanised vehicles and other non-food products not elsewhere classified] |
|            |       | 52400     | Retail sale of second-hand goods in stores                                                                                                                                                                                                                     |
|            |       |           | Retail trade not in stores                                                                                                                                                                                                                                     |
|            |       | 5251      | Retail sale via mail order houses [includes the activity of retail selling through tele-shopping]                                                                                                                                                              |
|            |       |           |                                                                                                                                                                                                                                                                |
|            |       | 52511     | Retail sale via mail order houses                                                                                                                                                                                                                              |
|            |       | 52512     | Retail sale via e-commerce                                                                                                                                                                                                                                     |
|            |       |           |                                                                                                                                                                                                                                                                |
|            |       | 5252      | 52520 Retail sale via stalls and markets                                                                                                                                                                                                                       |
|            |       |           |                                                                                                                                                                                                                                                                |
|            |       | 5259      | Other non-store retail sale [ including network marketing ]                                                                                                                                                                                                    |
|            |       | 52591     | Retail sale of lottery tickets                                                                                                                                                                                                                                 |
|            |       | 52599     | Other non-store retail sale n.e.c. (Includes retail sale of any kind of product in any way which is not included in the previous classes/sub-classes, such as by salespersons who go from house to house or by vending machines or on a fee or contract basis) |
| 526        | 5260  |           | Repair of personal and household goods [Includes repair of personal and household goods when not done in combination with manufacture or wholesale or retail sale of these goods]                                                                              |
|            |       | 52601     | Repair of footwear and leather goods                                                                                                                                                                                                                           |
|            |       | 52602     | Repair of household electrical appliances                                                                                                                                                                                                                      |
|            |       | 52603     | Repair of TV, VCR, radio, tape recorder, refrigerator and other similar items                                                                                                                                                                                  |
|            |       | 52604     | Repair of watches and clocks                                                                                                                                                                                                                                   |
|            |       | 52605     | Repair of bicycles, cycle rickshaws and other non-mechanised vehicles                                                                                                                                                                                          |
|            |       | 52609     | Repair of personal and household goods n.e.c.                                                                                                                                                                                                                  |

## SECTION H : HOTELS AND RESTAURANTS

### DIVISION 55 : HOTELS AND RESTAURANTS

|     |      |       |                                                                                                                                                                                                                                                                         |
|-----|------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 551 | 5510 |       | Hotels; camping sites and other provision of short-stay accommodation [ Restaurant facilities operated in connection with the provision of lodging remain classified in this group. Also included are the operation of sleeping cars when carried on by separate units] |
|     |      | 55101 | Hotels and motels                                                                                                                                                                                                                                                       |
|     |      | 55102 | Inns, Dharmshalas and other places providing short term lodging/ camping facilities open to general public, including those run by religious and charitable organisations (includes provision of short term accommodation in houseboats).                               |
|     |      | 55103 | Provision of short term lodging/camping facility to members of a particular organisation (includes government guest/rest/circuit houses, company guest houses and similar establishments)                                                                               |
|     |      | 55104 | Operation of dormitories and/or residence halls/hostels at educational institutions for short-stay.                                                                                                                                                                     |

| Group | Class | Sub-Class | Description                                                                                               |
|-------|-------|-----------|-----------------------------------------------------------------------------------------------------------|
| 552   | 5520  | 55109     | Provision of short-stay accommodation n.e.c.                                                              |
|       |       |           | Restaurants, bars and canteens [ Sales through vending machines is classified in Sub-class 52599]         |
|       |       | 55201     | Restaurants with bars                                                                                     |
|       |       | 55202     | Restaurants without bars                                                                                  |
|       |       | 55203     | Canteens                                                                                                  |
|       |       | 55204     | Activities of caterers                                                                                    |
|       |       | 55205     | Operation of dining cars in the railways and other transport facilities when carried on by separate units |
|       |       | 55206     | Meals on adhoc fixed site                                                                                 |
|       |       | 55207     | Meals without premises (Meals on wheels)                                                                  |
|       |       | 55208     | Cooking services                                                                                          |
|       |       | 55209     | Restaurants, bars and canteens n.e.c.                                                                     |

## SECTION I : TRANSPORT , STORAG AND COMMUNICATIONS

### DIVISION 60 : LAND TRANSPORT; TRANSPORT VIA PIPELINES

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----|------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 601 | 6010 |       | Transport via railways [Includes passenger and freight transport by inter-urban railways. Also covers related activities such as shunting and switching]                                                                                                                                                                                                                                                                         |
|     |      | 60101 | Passenger railway transport                                                                                                                                                                                                                                                                                                                                                                                                      |
|     |      | 60102 | Freight railway transport                                                                                                                                                                                                                                                                                                                                                                                                        |
|     |      | 60109 | Railway transport n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                         |
| 602 | 6021 |       | Other land transport                                                                                                                                                                                                                                                                                                                                                                                                             |
|     |      |       | Other scheduled passenger land transport [Includes activities providing regular urban, suburban or inter urban transport of passengers on scheduled routes, other than inter urban railway transport. They may be carried out with motor bus, tramway, trolley bus, underground and elevated railways. Also included are the operation of school buses, town-to-airport/station lines, sightseeing buses, aerial cableways etc.] |
|     |      | 60211 | Land transport other than urban, sub-urban including underground and elevated railways.                                                                                                                                                                                                                                                                                                                                          |
|     |      | 60212 | Transport of urban sub-urban including underground and elevated railways.                                                                                                                                                                                                                                                                                                                                                        |
|     | 6022 |       | Other non-scheduled passenger land transport [Includes passenger land transport such as taxi operation, rental of private cars with operator and other occasional coach services, man or animal drawn vehicles]                                                                                                                                                                                                                  |
|     |      | 60221 | Other non-scheduled passenger land transport by motor vehicles                                                                                                                                                                                                                                                                                                                                                                   |
|     |      | 60222 | Other non-scheduled passenger land transport, other than by motor vehicles (i.e. by bullock carts, tongas and cycle rickshaws etc.)                                                                                                                                                                                                                                                                                              |
|     | 6023 |       | Freight transport by road                                                                                                                                                                                                                                                                                                                                                                                                        |
|     |      | 60231 | Freight transport by motor vehicles                                                                                                                                                                                                                                                                                                                                                                                              |
|     |      | 60232 | Freight transport other than by motor vehicles (i.e. by man or animal drawn vehicles such as bullock carts, cycle rickshaws and the like)                                                                                                                                                                                                                                                                                        |
| 603 | 6030 | 60300 | Transport via pipelines [Includes transport of gases, liquids, slurry and other commodities via pipelines. Included are the incidental activities like operation of pump stations and maintenance of the pipeline.]                                                                                                                                                                                                              |

| Group | Class | Sub-Class | Description |
|-------|-------|-----------|-------------|
|-------|-------|-----------|-------------|

#### DIVISION 61: WATER TRANSPORT

|     |      |       |                                 |
|-----|------|-------|---------------------------------|
| 611 | 6110 | 61100 | Sea and coastal water transport |
| 612 | 6120 | 61200 | Inland water transport          |

#### DIVISION 62 : AIR TRANSPORT

|     |      |       |                             |
|-----|------|-------|-----------------------------|
| 621 | 6210 | 62100 | Scheduled air transport     |
| 622 | 6220 | 62200 | Non-scheduled air transport |

#### DIVISION 63 : SUPPORTING AND AUXILLIARY TRANSPORT ACTIVITIES; ACTIVITIES OF TRAVEL AGENCIES

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----|------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 630 |      |       | Supporting and auxiliary transport activities; activities of travel agencies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|     | 6301 |       | Cargo handling                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|     |      | 63011 | Cargo handling, incidental to land transport                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|     |      | 63012 | Cargo handling, incidental to water transport                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|     |      | 63013 | Cargo handling, incidental to air transport                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|     | 6302 |       | Storage and warehousing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|     |      | 63021 | Warehousing of agricultural products without refrigeration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|     |      | 63022 | Warehousing of agricultural products with refrigeration (i.e. cold storage )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|     |      | 63023 | Storage and warehousing n.e.c.[Includes general merchandise warehouses and warehousing of furniture, automobiles, gas and oil, chemicals, text iles etc. Also included is storage of goods in foreign trade zones]                                                                                                                                                                                                                                                                                                                                                                 |
|     | 6303 |       | Other supporting transport activities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|     |      | 63031 | Supporting services to land transport such as operation of railway stations, bus stations, highway bridges, toll roads, vehicular tunnels; parking lots and left-luggage facilities at the railway stations, bus stations; and traffic control activities                                                                                                                                                                                                                                                                                                                          |
|     |      | 63032 | Supporting services to water transport such as operation and maintenance of piers, docks, pilotage, and loading and unloading of vessels                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|     |      | 63033 | Supporting services to air transport such as operation and maintenance of terminals, flying facilities, radio bacons, flying control centers and radar stations etc.                                                                                                                                                                                                                                                                                                                                                                                                               |
|     | 6304 | 63040 | Activities of travel agencies and tour operators; tourist assistance activities n.e.c. [Includes furnishing travel information; advice and planning; arranging tours, accommodation and transportation for travellers and tourists; and furnishing tickets etc. Also included are tourist assistance activities, such as carried on by tourist guides]                                                                                                                                                                                                                             |
|     | 6309 | 63090 | Activities of other transport agencies [Includes forwarding of freight, organisation or arrangement of transport on behalf of the shipper or consignee, receiving and acceptance of freight, transportation document preparation, consolidation and break bulk of freight, freight brokerage, custom house brokerage, bill auditing and freight rate information, brokerage for ship and aircraft space, packing and crating and unpacking and de-crating, weighing and sampling of freight etc. This also includes the services provided by chauffeurs and personal car drivers.] |

#### DIVISION 64 : POST AND TELECOMMUNICATIONS

|     |  |  |                             |
|-----|--|--|-----------------------------|
| 641 |  |  | Post and courier activities |
|-----|--|--|-----------------------------|

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                        |
|-------|-------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 642   | 6411  | 64110     | National post activities [ Postal savings activities and other financial activities carried out in combination with postal activity is classified in the relevant class under financial inter mediation provided such activities are predominant for the concerned establishment.] |
|       | 6412  | 64120     | Courier activities other than national post activities                                                                                                                                                                                                                             |
|       | 6420  |           | Telecommunications [Production of radio and television programmes, whether or not combined with broadcasting, is classified under class 9213.]                                                                                                                                     |
|       |       | 64201     | Provision of basic telecom services: telephone, telex and telegraph (includes the activities of STD/ISD booths)                                                                                                                                                                    |
|       |       | 64202     | Provision of value added telecom services: paging, e-mail, cellular phone, video conferencing, internet (service directly purchased from internet service providers) etc.                                                                                                          |
|       |       | 64203     | Maintenance of telecom network                                                                                                                                                                                                                                                     |
|       |       | 64204     | Activities of the cable operators                                                                                                                                                                                                                                                  |

## SECTION J : FINANCIAL INTERMEDIATION

### DIVISION 65 : FINANCIAL INTERMEDIATION, EXCEPT INSURANCE AND PENSION FUNDING

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----|------|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 651 |      |       | Monetary Intermediation [This group includes the obtaining of funds in the form of deposits]                                                                                                                                                                                                                                                                                                      |
| 659 | 6511 | 65110 | Central banking<br>[relates to the functions and working of the Reserve Bank of India].                                                                                                                                                                                                                                                                                                           |
|     | 6519 |       | Other monetary intermediation. [includes monetary intermediation of commercial banks, discount houses saving banks and other specialised institutions granting credit for house purchases that also take deposits]                                                                                                                                                                                |
|     |      | 65191 | Monetary intermediation of commercial banks, saving banks and discount houses                                                                                                                                                                                                                                                                                                                     |
|     |      | 65192 | Activities of specialised institutions granting credit for house purchases that also take deposits                                                                                                                                                                                                                                                                                                |
|     |      |       | Other financial intermediation. [This group includes financial intermediation other than that conducted by monetary institutions.]                                                                                                                                                                                                                                                                |
|     | 6591 | 65910 | Financial leasing [Operational leasing is classified in division 71]                                                                                                                                                                                                                                                                                                                              |
|     | 6592 |       | Other credit granting.[This class includes financial intermediation primarily concerned with making loans by institutions not involved in monetary intermediation, including the granting of consumer credit, the provision of long-term finance to industry and money lending outside the banking system.(Financial leasing is classified in class 6591 and Operational leasing in division 71)] |
|     |      | 65921 | Activities of hire - purchase financing                                                                                                                                                                                                                                                                                                                                                           |
|     |      | 65922 | Activities of housing finance companies. (Granting of credit for house purchase by specialised institutions that do not also take deposits is included here)                                                                                                                                                                                                                                      |
|     |      | 65923 | Activities of commercial loan companies. (included are the activities of the company which is carrying on as its principal business providing of loans or advances or otherwise for any activity other than its own)                                                                                                                                                                              |
|     |      | 65924 | Activities through credit cards                                                                                                                                                                                                                                                                                                                                                                   |
|     |      | 65929 | Other credit activities including pawn shops n.e.c. (Un-incorporated financial institutions in class 6599).                                                                                                                                                                                                                                                                                       |
|     | 6599 |       | Other financial intermediation n.e.c. [This class includes other financial intermediation primarily concerned with distributing funds other than by making loans. This includes investment in securities including dealing for own account by                                                                                                                                                     |

| Group | Class | Sub-Class | Description                                                                                             |
|-------|-------|-----------|---------------------------------------------------------------------------------------------------------|
|       |       | 65991     | securities dealers.(Security dealing on behalf of others is classified in class 6712)]                  |
|       |       | 65992     | Activities of Mutual Funds including Unit Trust of India                                                |
|       |       | 65993     | Activities of Chit fund/Kuri companies                                                                  |
|       |       | 65999     | Non-operating financial holding companies (Investment Companies)                                        |
|       |       | 65999     | Other financial intermediation n.e.c. (Provident and insurance services are classified in division 66.) |

#### DIVISION 66 : INSURANCE AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY

|     |      |       |                                                                                                                                                                                                                                                     |
|-----|------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 660 |      |       | Insurance and pension funding, except compulsory social security.                                                                                                                                                                                   |
|     | 6601 | 66010 | Life insurance [This class includes life insurance (including reinsurance) and other long-term insurance, with or without a substantial saving element, including the collection and investment of funds]                                           |
|     | 6602 | 66020 | Pension funding [This class includes the provision of retirement incomes, including activities involving the collection and investment of funds (Funding and administration of compulsory social security programmes are classified in class 7530)] |
|     | 6603 | 66030 | Non-life insurance                                                                                                                                                                                                                                  |

#### DIVISION 67 : ACTIVITIES AUXILIARY TO FINANCIAL INTERMEDIATION

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                              |
|-----|------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 671 |      |       | Activities auxiliary to financial intermediation, except insurance and pension funding.[This Group includes activities involved in or closely related to financial inter-mediation other than insurance and pension funding but not themselves involving financial inter-mediation].                                                                                         |
|     | 6711 | 67110 | Administration of financial markets. [This class includes the operation and supervision of financial markets other than by public authorities and includes the activities of stock exchanges etc.]                                                                                                                                                                           |
|     | 6712 | 67120 | Security dealing activities. [This class includes dealing in financial market on behalf of others (e.g. stock broking) and related activities.(Dealing in markets on own-account is classified in class 6599)].                                                                                                                                                              |
|     | 6719 | 67190 | Activities auxiliary to financial intermediation n.e.c. [This class includes activities of financial advisers, mortgage advisers and brokers, bureaux de change (foreign exchange services) etc.].                                                                                                                                                                           |
| 672 | 6720 | 67200 | Activities auxiliary to insurance and pension funding<br>[This class includes activities involved in or closely related to the management of insurance and pension funding other than financial intermediation and includes activities of insurance agents, average and loss adjusters, actuaries and salvage administrators. (Marine salvage is classified in class 6303)]. |

### SECTION K : REAL ESTATE, RENTING AND BUSINESS ACTIVITIES

#### DIVISION 70 : REAL ESTATE ACTIVITIES

|     |      |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----|------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 701 | 7010 |  | Real estate activities with own or leased property.<br>[This class includes buying, selling, renting and operating of self-owned or leased real estate such as apartment building and dwellings, non-residential buildings, developing and subdividing real estate into lots etc. Also included are development and sale of land and cemetery lots, operating of apartment hotels and residential mobile home sites.(Development on own account involving construction is classified in class 4520).] |
|-----|------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                   |
|-------|-------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       |       | 70101     | Purchase, sale letting of leased residential buildings                                                                                                                                                                                        |
|       |       | 70102     | Purchase, sale letting of leased non-residential buildings                                                                                                                                                                                    |
|       |       | 70103     | Operating of real estate of self owned residential buildings                                                                                                                                                                                  |
|       |       | 70104     | Operating of real estate of self owned non-residential buildings                                                                                                                                                                              |
|       |       | 70105     | Developing and subdividing real estate into lots                                                                                                                                                                                              |
|       |       | 70106     | Lessors of real property                                                                                                                                                                                                                      |
|       |       | 70109     | Real estate activities with own or leased property n.e.c.                                                                                                                                                                                     |
| 702   | 7020  | 70200     | Real estate activities on a fee or contract basis. [This class includes buying, selling, renting managing and appraising real estate on a fee or contract basis. This class also includes the service activities provided by <i>Munshi</i> .] |

#### DIVISION 71 : RENTING OF MACHINERY AND EQUIPMENT WITHOUT OPERATOR AND OF PERSONAL AND HOUSEHOLD GOODS

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----|------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 711 |      |       | Renting of transport equipment                                                                                                                                                                                                                                                                                                                                                                                 |
|     | 7111 | 71110 | Renting of land transport equipment [Renting without operator of all kinds of land transport equipment e.g. railroad vehicles cars trucks, trailers and semi-trailers, motor cycles, scooters, including that of containers, caravans and campers.(Renting and leasing of vehicles or trucks with driver is classified in class 6022 and 6023 respectively. Renting of bicycles is classified in class 7130)]. |
|     | 7112 | 71120 | Renting of water transport equipment [Renting of water transport equipment with operator is classified in appropriate class of division 61. Renting of pleasure boats and related docking facilities is classified in class 9249].                                                                                                                                                                             |
|     | 7113 | 71130 | Renting of air transport equipment [Renting of air transport equipment with operator is classified in appropriate class of division 62].                                                                                                                                                                                                                                                                       |
| 712 |      |       | Renting of other machinery and equipment                                                                                                                                                                                                                                                                                                                                                                       |
|     | 7121 | 71210 | Renting of agricultural machinery and equipment [Renting of this machinery or equipment with operators is classified in class 0140].                                                                                                                                                                                                                                                                           |
|     | 7122 | 71220 | Renting of construction and civil engineering machinery and equipment. [Renting of this machinery or equipment with operators is classified in class 4550].                                                                                                                                                                                                                                                    |
|     | 7123 | 71230 | Renting of office machinery and equipment [including computers]                                                                                                                                                                                                                                                                                                                                                |
|     | 7129 | 71290 | Renting of other machinery and equipment n.e.c.                                                                                                                                                                                                                                                                                                                                                                |
| 713 | 7130 |       | Renting of personal and household goods n.e.c. [ includes renting of all kinds of personal and household goods, whether the customers are household or industries]                                                                                                                                                                                                                                             |
|     |      | 71301 | Renting of tents, electrical appliances, furniture, table ware, crockery and utensils.                                                                                                                                                                                                                                                                                                                         |
|     |      | 71302 | Renting of video cassettes, CDs, audio cassettes and records etc. ( similar lending activities undertaken by libraries and archives are classified under sub-class 9231)                                                                                                                                                                                                                                       |
|     |      | 71303 | Renting of books, journals and magazines etc. (lending of books is classified under class 9231)                                                                                                                                                                                                                                                                                                                |
|     |      | 71309 | Renting of costumes, musical instruments and other personal and household goods including bicycle, footwear n.e.c.                                                                                                                                                                                                                                                                                             |

#### DIVISION 72 : COMPUTER AND RELATED ACTIVITIES

|     |      |       |                                                                                 |
|-----|------|-------|---------------------------------------------------------------------------------|
| 721 | 7210 | 72100 | Hardware consultancy.[This class includes consultancy on type and configuration |
|-----|------|-------|---------------------------------------------------------------------------------|

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------|-------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 722   |       |           | of hardware with or without associated software application.(Similar activities carried out by units selling computers are classified in class 3000)].                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|       | 7221  |           | Software publishing, consultancy and supply [Software publishing includes production, supply and documentation of ready-made (non-customized) software, operating systems software, business & other applications software, computer games software for all platforms. Consultancy includes providing the best solution in the form of custom software after analyzing the user's needs and problems. Custom software also includes made-to-order software based on orders from specific users. Also, included are writing of software of any kind following directives of the users; software maintenance, web-page design]. |
|       |       | 72211     | Software publishing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|       |       | 72212     | Production, supply and documentation of ready-made (non-customized) software                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|       |       | 72213     | Production, supply and documentation of ready-made (non-customized) operating systems software                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|       |       | 72214     | Production, supply and documentation of ready-made (non-customized) software for business & other applications, where the application is by & large spelt out clearly                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       |       | 72214     | Production, supply and documentation of ready-made (non-customized) computer games software for all platforms                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|       | 7229  |           | Other software consultancy and supply                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       |       | 72291     | Analysis, design and programming of custom software, ready to use, including analysis of the user's needs and problems, consultancy on the best solution and production of software to realize this solution                                                                                                                                                                                                                                                                                                                                                                                                                  |
|       |       | 72292     | Development, production, supply and documentation of made-to-order soft-ware based on orders from specific users                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|       |       | 72293     | Writing of programmes of any kind following directives of the users                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|       |       | 72294     | Web-page designing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|       |       | 72295     | Software maintenance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 723   | 7230  | 72300     | Data processing. [This includes the processing or tabulation of all types of data. Provision of such services on (i) an hourly or time-share basis, and (ii) management or operation of data processing facilities of others on a time sharing basis; on a fee or contract basis].                                                                                                                                                                                                                                                                                                                                            |
| 724   | 7240  | 72400     | Database activities and distribution of electronic content [This includes data base development, data storage and data base availability. The provision of data in a certain order/sequence, accessible to everybody or to limited users and can be sorted on demand.(computerised documentation activities provided by libraries and archives are classified in class 9231)].                                                                                                                                                                                                                                                |
| 725   | 7250  |           | Maintenance and repair of office, accounting and computing machinery                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|       |       | 72501     | Repair & maintenance of computers and computer based systems                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|       |       | 72502     | Repair of office, computing and accounting machinery (including repair of Xerox machine and duplicating machine) other than computers and computer based systems.                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 729   | 7290  |           | Other computer related activities [for example maintenance of websites of other firms/ creation of multimedia presentations for other firms etc.]                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|       |       | 72901     | Activities of cyber cafe                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|       |       | 72909     | Other computer related activities, n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| Group | Class | Sub-Class | Description |
|-------|-------|-----------|-------------|
|-------|-------|-----------|-------------|

#### DIVISION 73 : RESEARCH AND DEVELOPMENT

|     |      |       |                                                                                                                                                                                                                                                            |
|-----|------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 731 | 7310 | 73100 | Research and experimental development on natural sciences and engineering (NSE). [This class includes systematic creative work in the fields of research and development in natural sciences, medical sciences, agriculture and engineering & technology]. |
| 732 | 7320 | 73200 | Research and experimental development on social sciences and humanities (SSH). [This class includes systematic creative work in the fields of research and development in social sciences and humanities.(Market research is classified in class 7413)].   |

#### DIVISION 74 : OTHER BUSINESS ACTIVITIES

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----|------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 741 | 7411 | 74110 | Legal, accounting, book-keeping and auditing activities; tax consultancy; market research and public opinion polling; business and management consultancy Legal activities.[Legal services such as those rendered by advocates, barristers, solicitors, pleaders, mukhtars, etc. (Law court activities are classified in class 7523).]                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|     | 7412 | 74120 | Accounting, book-keeping and auditing activities; tax consultancy. [Data processing and tabulation are classified in class 7230; activities involving management consultancy by units that do not provide accounting or auditing services e.g. design of accounting systems, cost accounting programmes, budgetary control procedures etc. are in class 7414 and bill collection in class 7499].                                                                                                                                                                                                                                                                                                                                                                                                             |
|     | 7413 | 74130 | Market research and public opinion polling.[This class includes investigation on market potential, acceptance and familiarity of products and buying habits of consumers for the purpose of sales promotion and development of new products and investigation on collective opinions of the public about political, economic and social issues.]                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|     | 7414 | 74140 | Business and management consultancy activities.[This class includes the provision of advice, guidance or operational assistance to businesses. These activities involve public relations other than by paid advertisements, welfare and charity affairs, politics, lobbying. Activities in connection with project management, planning, organisation, management information etc. Arbitration and conciliation between management and labour. Also included are the activities of management holding companies.(Computer activities are classified in division 72, Legal advice in class 7411, Accounting, book-keeping, auditing and tax consultancy in class 7412, Market research and public opinion polling in class 7413, Technical advisory activities in class 7421 and Advertising in class 7430)]. |
| 742 | 7421 | 74210 | Architectural, engineering and other technical activities. Architectural and engineering activities and related technical consultancy[Test drilling in connection with petroleum and gas extraction is classified in class 1120, Research and development activities in division 73, Technical testing in class 7499 and Interior decorating in class 7499].                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|     | 7422 | 74220 | Technical testing and analysis.[Testing and analysis of medical and dental specimen are classified in class 8519].                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|     | 7430 | 74300 | Advertising.[Printing of advertising material is classified in class 2221, Market research in class 7413, Public relations activities in class 7414, Direct mailing activities in class 7499, Production of commercial messages for radio, television and film are classified in the appropriate class of group 921].                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                 |
|-------|-------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 749   |       |           | Business activities n.e.c.                                                                                                                                                                                                  |
|       | 7491  | 74910     | Labour recruitment and provision of personnel. [Activities of farm labour contractors are classified in class 0140; agency activities in class 7499; motion picture and other theatrical casting activities in class 9249]. |
|       | 7492  | 74920     | Investigation and security activities                                                                                                                                                                                       |
|       | 7493  | 74930     | Building-cleaning and industrial cleaning activities                                                                                                                                                                        |
|       | 7494  | 74940     | Photographic activities. [Includes microfilming, processing motion picture film related to the motion picture and television industries is classified in class 9211].                                                       |
|       | 7495  | 74950     | Packaging activities. [Packing activities incidental to transport are classified in class 6309].                                                                                                                            |
|       | 7499  |           | Other business activities n.e.c.[This class includes service activities generally delivered to commercial clients]                                                                                                          |
|       |       | 74991     | Auctioning activities of self employed auctioneers.                                                                                                                                                                         |
|       |       | 74992     | Business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses. Also included are appraisal activities other than for real estate and insurance                               |
|       |       | 74993     | Photostat, blue-printing, Xeroxing, copying of documents, ammonia printing and cyclostyling services                                                                                                                        |
|       |       | 74994     | Fashion design related to textiles, wearing apparel, shoes, jewelry, furniture and other fashion goods.                                                                                                                     |
|       |       | 74995     | Services rendered by liaison offices                                                                                                                                                                                        |
|       |       | 74996     | Interior decoration                                                                                                                                                                                                         |
|       |       | 74997     | Secretarial activities such as telephone answering, stenographic, duplicating & mailing etc.                                                                                                                                |
|       |       | 74999     | Other business activities n.e.c.                                                                                                                                                                                            |

## SECTION L : PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

### DIVISION 75 : PUBLIC ADMINISTRATION AND DEFENCE; COMPULSORY SOCIAL SECURITY

|     |      |       |                                                                                                                                                                                |
|-----|------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 751 |      |       | Administration of the State and the economic and social policy of the community                                                                                                |
|     | 7511 |       | General (overall) public service activities.[Includes activities related to executive and legislative administration by departments of the Union, State or local governments.] |
|     |      | 75111 | General public service activities of the Union Government                                                                                                                      |
|     |      | 75112 | General public service activities of the State Governments                                                                                                                     |
|     |      | 75113 | General public service activities of the local government bodies                                                                                                               |
|     | 7512 |       | Regulation of the activities of agencies that provide healthcare, education, cultural services and other social services, excluding social security.                           |
|     |      | 75121 | Regulatory agencies of the Union government for health, education, cultural and other social services, excluding social security.                                              |
|     |      | 75122 | Regulatory agencies of the State governments for health, education, cultural and other social services, excluding social security.                                             |
|     |      | 75123 | Regulatory agencies of the local government bodies for health, education, cultural and other social services, excluding social security.                                       |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------|-------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | 7513  |           | Regulation of and contribution to more efficient operation of business [ Includes such governmental activities as administration of land records, regulation of agricultural marketing; general administrative service activities in the fields of wholesale and retail trade, storage and warehousing; administration of hotel, restaurant and tourism affairs; excise administration; licensing and inspection of miscellaneous commercial sectors including trade inspection; and administration of general labour affairs etc. Government owned establishments engaged in manufacture of goods and/or provision of services in competition with the private sector are to be classified in the relevant category elsewhere and are not to be included in this class.] |
|       |       | 75131     | Regulatory agencies of the Union government for more efficient operation of business.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|       |       | 75132     | Regulatory agencies of the State government for more efficient operation of business.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|       |       | 75133     | Regulatory agencies of the local government bodies for more efficient operation of business.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|       | 7514  |           | Ancillary service activities for the Government as a whole .[Includes administration and operation of general personnel service including implementation of selection procedures ; administration of civil service regulations; centralised supply and purchase services; maintenance and storage of government records and archives; operation/maintenance of government owned or occupied buildings and other general services not connected with a specific function.]                                                                                                                                                                                                                                                                                                 |
|       |       | 75141     | Ancillary service activities of the Union government agencies/bodies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|       |       | 75142     | Ancillary service activities of the State governments agencies/bodies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|       |       | 75143     | Ancillary service activities of the Local government agencies/bodies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|       |       | 75144     | Activities of the quasi-government bodies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 752   |       |           | Provision of services to the community as a whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       | 7521  | 75210     | Foreign affairs [including administration, operation and support for information and cultural services intended for distribution beyond national boundaries and management of economic aid supply to other countries].                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|       | 7522  | 75220     | Defence activities [Educational activities of military schools etc. are classified in the relevant class of division 80 (education). Similarly, activities of military hospitals are classified in class 8511(hospital activities)]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|       | 7523  |           | Public order and safety activities [Includes police and fire protection; administration and operation of law courts and prison administration and operation.]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|       |       | 75231     | Public order and safety activities of the Union government.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|       |       | 75232     | Public order and safety activities of the State governments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 753   | 7530  |           | Compulsory social security activities. [Includes funding and administration of government provided social security programmes, e.g. old age pension schemes, unemployment insurance schemes etc. ]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|       |       | 75301     | Compulsory social security activities of the Union Government                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|       |       | 75302     | Compulsory social security activities of the State Governments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

## SECTION M : EDUCATION

### DIVISION 80 : EDUCATION

|     |      |                   |
|-----|------|-------------------|
| 801 | 8010 | Primary education |
|-----|------|-------------------|

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                      |
|-------|-------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 802   | 801   | 80101     | Primary education, including pre-primary & upper-primary education                                                                                                                                                                                                                                               |
|       |       | 80102     | Literacy programmes for children who have no opportunity to attend school.                                                                                                                                                                                                                                       |
|       |       | 80103     | Adult education primary level including upper-primary                                                                                                                                                                                                                                                            |
|       | 8021  |           | Secondary/Senior Secondary education                                                                                                                                                                                                                                                                             |
|       |       |           | General Secondary/Senior Secondary education [ including special school-type education for handicapped students ]                                                                                                                                                                                                |
|       |       | 80211     | General Secondary/Senior Secondary education, generally designed to qualify students either for vocational and technical education or for university entrance without any special subject pre-requisite                                                                                                          |
|       |       | 80212     | General Secondary/Senior Secondary school-type education for handicapped students.                                                                                                                                                                                                                               |
|       |       | 80213     | Adult education, Secondary/Senior Secondary level                                                                                                                                                                                                                                                                |
|       | 8022  |           | Technical and vocational Secondary/Senior Secondary education[includes all type of technical and vocational education. The programmes emphasis a subject matter specialisation and instruction of both theoretical background and practical skills. Similar sporting activities are including under class 9241.] |
|       |       | 80221     | Technical and vocational Secondary/Senior Secondary education below the level of university                                                                                                                                                                                                                      |
|       |       | 80222     | Technical and vocational school type education for handicapped students                                                                                                                                                                                                                                          |
|       |       | 80223     | Adult education, Secondary/Senior Secondary level, technical and vocational                                                                                                                                                                                                                                      |
| 803   | 8030  |           | Higher education [Includes post-secondary/senior secondary sub-degree level education that leads to university degree or equivalent.]                                                                                                                                                                            |
|       |       | 80301     | General higher education in science, commerce and humanity.                                                                                                                                                                                                                                                      |
|       |       | 80302     | Higher education in engineering / other technical courses.                                                                                                                                                                                                                                                       |
|       |       | 80303     | Higher education in medical/bio-technology and related courses.                                                                                                                                                                                                                                                  |
|       |       | 80304     | Higher education in professional/ vocational courses like hotel management, fashion design, secretarial procedures, teacher's training, law etc.                                                                                                                                                                 |
|       |       | 80305     | Higher education in management courses                                                                                                                                                                                                                                                                           |
|       |       | 80306     | Higher education in information technology courses                                                                                                                                                                                                                                                               |
|       |       | 80309     | Higher education n.e.c. viz. oriental studies etc.                                                                                                                                                                                                                                                               |
| 809   | 8090  |           | Other education                                                                                                                                                                                                                                                                                                  |
|       |       | 80901     | Education by correspondence, through radio and television broadcasting and other distance learning media                                                                                                                                                                                                         |
|       |       | 80902     | Coaching centres                                                                                                                                                                                                                                                                                                 |
|       |       | 80903     | Activities of the individuals providing tuition                                                                                                                                                                                                                                                                  |
|       |       | 80904     | Activities relating to training/ education/ conduct of specialised course in computer knowledge                                                                                                                                                                                                                  |

## SECTION N : HEALTH AND SOCIAL WORK

### DIVISION 85 : HEALTH AND SOCIAL WORK

|     |      |       |                                                                                                                                                                                                                                                                |
|-----|------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 851 | 8511 | 85110 | Human health activities                                                                                                                                                                                                                                        |
|     |      |       | Hospital activities.[Includes the activities of general and specialized hospitals, sanatoria, asylums, rehabilitation centres, dental centres and other health institutions that have accommodation facilities, including military base and prison hospitals]. |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------|-------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | 8512  |           | Medical and dental practice activities. [Includes consultation and treatment activities of general physicians and medical specialists including dentists]                                                                                                                                                                                                                                                                                          |
|       |       | 85121     | Medical practice activities                                                                                                                                                                                                                                                                                                                                                                                                                        |
|       |       | 85122     | Dental practice activities                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       | 8519  |           | Other human health activities [Includes all activities for human health other than by hospitals and medical doctors and dentists]                                                                                                                                                                                                                                                                                                                  |
|       |       | 85191     | Activities of Ayurveda practitioners                                                                                                                                                                                                                                                                                                                                                                                                               |
|       |       | 85192     | Activities of Unani practitioners                                                                                                                                                                                                                                                                                                                                                                                                                  |
|       |       | 85193     | Activities of homeopaths                                                                                                                                                                                                                                                                                                                                                                                                                           |
|       |       | 85194     | Activities of nurses, physiotherapists or other para-medical practitioners                                                                                                                                                                                                                                                                                                                                                                         |
|       |       | 85195     | Activities of independent diagnostic/pathological laboratories                                                                                                                                                                                                                                                                                                                                                                                     |
|       |       | 85196     | Activities of independent blood banks                                                                                                                                                                                                                                                                                                                                                                                                              |
|       |       | 85197     | Medical Transcription activities                                                                                                                                                                                                                                                                                                                                                                                                                   |
|       |       | 85199     | Other human health activities n.e.c. (including independent ambulance activities)                                                                                                                                                                                                                                                                                                                                                                  |
| 852   | 8520  | 85200     | Veterinary activities [including clinico-pathological and other diagnostic activities pertaining to animals and birds].                                                                                                                                                                                                                                                                                                                            |
| 853   |       |           | Social work activities                                                                                                                                                                                                                                                                                                                                                                                                                             |
|       | 8531  | 85310     | Social work activities with accommodation. [Includes the activities of orphanages, children boarding homes and hostels, residential nurseries, juvenile correction homes, homes for the aged, homes for physically or mentally handicapped etc. ]                                                                                                                                                                                                  |
|       | 8532  | 85320     | Social work activities without accommodation. [Includes a variety of social, counselling, welfare, refugee, referral and similar services to individuals and families in their homes or elsewhere. They may be carried out by government offices or by private charitable organisations. Examples include day-care centres for children (creches), day care activities for the handicapped; welfare and guidance activities for the children etc]. |

## SECTION O : OTHER COMMUNITY, SOCIAL AND PERSONAL SERVICE ACTIVITIES

### DIVISION 90 : SEWAGE AND REFUSE DISPOSAL, SANITATION AND SIMILAR ACTIVITIES

|     |      |       |                                                                                                      |
|-----|------|-------|------------------------------------------------------------------------------------------------------|
| 900 | 9000 |       | Sewage and refuse disposal, sanitation and similar activities                                        |
|     |      | 90001 | Garbage collection, transportation and disposal                                                      |
|     |      | 90002 | Removal of human wastes and their treatment and disposal, including maintenance of sewers and drains |
|     |      | 90009 | Other sanitation activities n.e.c. such as outdoor sweeping and watering of streets etc.             |

### DIVISION 91 : ACTIVITIES OF MEMBERSHIP ORGANISATIONS N.E.C.

|     |      |       |                                                                                                                                                  |
|-----|------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| 911 |      |       | Activities of business, employers and professional organisations                                                                                 |
|     | 9111 | 91110 | Activities of business and employers organisations [Includes activities of industry associations, chambers of commerce and similar federations ] |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                             |
|-------|-------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | 9112  | 91120     | Activities of professional organisations [This class includes the activities of associations of writers, painters, lawyers, doctors, journalists and other similar organisations]                                                                                                       |
| 912   | 9120  | 91200     | Activities of trade unions [Includes activities of associations whose members are mainly employees, including government employees, interested chiefly in the representation of their views concerning their work situation.]                                                           |
| 919   |       |           | Activities of other membership organisations                                                                                                                                                                                                                                            |
|       | 9191  | 91910     | Activities of religious organisations [Includes the activities of religious organisations or individuals who provide services directly to worshippers]                                                                                                                                  |
|       | 9192  | 91920     | Activities of political organisations                                                                                                                                                                                                                                                   |
|       | 9199  | 91990     | Activities of other membership organizations n.e.c. [Includes rotary clubs, student associations, war veterans' associations, book clubs, philatelic clubs, associations of minority groups, and the activities of other similar associations / organisations not elsewhere classified] |

#### DIVISION 92 : RECREATIONAL, CULTURAL AND SPORTING ACTIVITIES

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-----|------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 921 |      |       | Motion picture, radio, television and other entertainment activities                                                                                                                                                                                                                                                                                                                                                                                                          |
|     | 9211 |       | Motion picture and video production and distribution [including documentaries and animated films or cartoons (Also includes distribution of motion pictures and video tapes to other industries) ]                                                                                                                                                                                                                                                                            |
|     |      | 92111 | Motion picture production                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|     |      | 92112 | Motion picture distribution and activities allied to film distribution [excluding film duplicating which is included in group 223]                                                                                                                                                                                                                                                                                                                                            |
|     |      | 92113 | Video production and distribution                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|     |      | 92114 | Auxiliary activities of motion picture and video production , on a fee or contract basis, such as film editing, cutting and dubbing etc.                                                                                                                                                                                                                                                                                                                                      |
|     |      | 92115 | Sound recording studios                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|     | 9212 | 92120 | Motion picture projection                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|     | 9213 |       | Radio and television activities [Includes production of radio and television programmes, whether live or on tape and whether or not combined with broadcasting.]                                                                                                                                                                                                                                                                                                              |
|     |      | 92131 | Radio activities                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|     |      | 92132 | Television activities                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|     | 9214 |       | Dramatic arts, music and other arts activities [Includes the production, for the general public, of live theatrical presentations, concerts or dance programmes; light and sound shows; magician's shows and art and craft exhibitions etc. Also included are the related activities such as operation of light and sound equipment, ticket agencies, concert and theatre halls and the design of scenery and lighting. Also includes activities of sculptures, authors etc.] |
|     |      | 92141 | Stage production and related activities                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|     |      | 92142 | Activities of the individual artists excluding authors such as sculptors, painters, singers, dancers etc.                                                                                                                                                                                                                                                                                                                                                                     |
|     |      | 92143 | Literary activities.                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|     |      | 92149 | Dramatic arts, music and other art activities n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                          |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------|-------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | 9219  |           | Other entertainment activities n.e.c. [Includes activities of ball rooms, video parlours, discotheques, amusement parks and similar attractions; circus; puppet shows and production of other kinds of entertainment not elsewhere classified.]                                                                                                                                                                                                              |
|       |       | 92191     | Operation of circuses and race tracks                                                                                                                                                                                                                                                                                                                                                                                                                        |
|       |       | 92199     | Video parlours , amusement centres, and other entertainment activities n.e.c.                                                                                                                                                                                                                                                                                                                                                                                |
| 922   | 9220  | 92200     | News agency activities                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 923   | 9231  |           | Library, archives, museums and other cultural activities                                                                                                                                                                                                                                                                                                                                                                                                     |
|       |       |           | Library and archives activities                                                                                                                                                                                                                                                                                                                                                                                                                              |
|       |       | 92311     | Libraries and information centres and archives                                                                                                                                                                                                                                                                                                                                                                                                               |
|       |       | 92312     | Audio/video cassette and CD Rom libraries                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 924   | 9232  |           | Museums' activities and preservation of historical sites and buildings                                                                                                                                                                                                                                                                                                                                                                                       |
|       |       | 92321     | Museum activities [includes the operation of museums of all kinds such as art museums, museums of jewellery, furniture, costumes, ceramic, silverware etc., natural history and science museums, technological museums, historical museums, military museums and historic houses and all kinds of other specialised museums]                                                                                                                                 |
|       |       | 92322     | Preservation of historical sites and buildings                                                                                                                                                                                                                                                                                                                                                                                                               |
|       | 9233  | 92330     | Botanical and zoological gardens and nature reserves activities.                                                                                                                                                                                                                                                                                                                                                                                             |
|       | 9241  |           | Sporting and other recreational activities                                                                                                                                                                                                                                                                                                                                                                                                                   |
|       |       |           | Sporting activities                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|       |       | 92411     | Operation and maintenance of sports facilities such as stadia, gymnasia, sports clubs and fitness centres                                                                                                                                                                                                                                                                                                                                                    |
|       |       | 92412     | Activities of sports and game schools, including specialised sports training centres                                                                                                                                                                                                                                                                                                                                                                         |
|       |       | 92413     | Activities relating to organisation and operation of indoor / outdoor sports and promotion and production of sporting events                                                                                                                                                                                                                                                                                                                                 |
|       |       | 92419     | Other sporting activities n.e.c.                                                                                                                                                                                                                                                                                                                                                                                                                             |
|       |       | 9249      | Other recreational activities [Includes fairs and shows of a recreational nature; management and operation of lotteries (bulk and retail sale of lottery tickets are included under wholesale and retail sale respectively) ; gambling and betting activities; activities of casinos; booking agency activities in connection with theatrical productions or other entertainment attractions, recreational fishing and other recreational activities n.e.c.] |

#### DIVISION 93 : OTHER SERVICE ACTIVITIES

|     |      |       |                                                                                                                                                                                                                                                                         |
|-----|------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 930 |      |       | Other service activities                                                                                                                                                                                                                                                |
|     | 9301 | 93010 | Washing and (dry-) cleaning of textile and fur products [including laundry collection and delivery; repair and minor alteration of garments when done in connection with cleaning and carpet and rug shampooing and drapery and curtain cleaning in clients' premises.] |
|     | 9302 | 93020 | Hair dressing and other beauty treatment [including facial massage, manicure and pedicure and make-up].                                                                                                                                                                 |
|     | 9303 | 93030 | Funeral and related activities [such as operation and maintenance of cremation/burial grounds and maintenance of graves and mausoleums]                                                                                                                                 |

| Group | Class | Sub-Class | Description                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------|-------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | 9309  |           | Other service activities n.e.c. [Includes sauna and steam baths, reducing and slandering salons, massage salons, rest rooms etc. Also included are astrological and spiritualists' activities; activities of the marriage bureaus; pet boarding; shoe shiners; porters, valet car parkers, coin operated photo machines etc. (Note: Custom tailoring is included under class 1810: manufacture of wearing apparel)] |
|       |       | 93091     | Social activities such as marriage bureaus                                                                                                                                                                                                                                                                                                                                                                          |
|       |       | 93092     | Pet care services such as boarding, grooming and training pets etc.                                                                                                                                                                                                                                                                                                                                                 |
|       |       | 93093     | Shoe shiners, porters, valet car parkers etc.                                                                                                                                                                                                                                                                                                                                                                       |
|       |       | 93094     | Coin-operated personal service machines such as photo booths, weighing machines, blood pressure checking machines etc.                                                                                                                                                                                                                                                                                              |
|       |       | 93095     | Activities of sauna and steam baths, massage salons etc.                                                                                                                                                                                                                                                                                                                                                            |
|       |       | 93096     | Astrological and spiritualists' activities                                                                                                                                                                                                                                                                                                                                                                          |
|       |       | 93097     | Activities of aaya, dhai, governess, baby sitter etc.                                                                                                                                                                                                                                                                                                                                                               |
|       |       | 93098     | General household maintenance activities like grooming of the floor, dusting, cleaning of utensils etc.                                                                                                                                                                                                                                                                                                             |

## SECTION P : UNDIFFERENTIATED PRODUCTION ACTIVITIES OF PRIVATE HOUSEHOLDS AND ACTIVITIES OF PRIVATE HOUSEHOLDS AS EMPLOYERS

### DIVISION 95: ACTIVITIES OF PRIVATE HOUSEHOLDS AS EMPLOYERS OF DOMESTIC STAFF

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----|------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 950 | 9500 | 95000 | Activities of private households as employers of domestic staff. [Includes the activities of private households as employers of domestic personnel such as maids, cooks, waiter, valets butlers, laundresses, gardeners, gate-keepers, stable-lads, chauffeurs, care-takers, governesses, babysitters, tutors, secretaries etc. It allows the domestic personal employed to state the activity of their employer in censuses or studies, even though the employer is an individual. The product, which is self consumed, is considered non-market and assessed according to the cost of personnel in the national account. These services can not be provided by companies. |
|-----|------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### DIVISION 96: UNDIFFERENTIATED GOODS-PRODUCING ACTIVITIES OF PRIVATE HOUSEHOLDS FOR OWN USE

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----|------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 960 | 9600 | 96000 | Undifferentiated goods-producing activities of private households for own use. [Includes the undifferentiated subsistence goods-producing activities of households, that is the activities of households, that are engaged in a variety of activities that produce goods for their own subsistence. These activities include hunting and gathering, farming, the production of shelter and clothing and other goods produced by the household for its own subsistence. In application, if household are also engaged in the production of marketed goods, they are classified to the appropriate goods-producing industries of ISIC. If they are principally engaged in a specific goods-producing subsistence activity, they are classified to the appropriate goods-producing industry of NIC} |
|-----|------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### DIVISION 97: UNDIFFERENTIATED SERVICE-PRODUCING ACTIVITIES OF PRIVATE HOUSEHOLDS FOR OWN USE

|     |      |       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----|------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 970 | 9700 | 97000 | Undifferentiated service-producing activities of private households for own use. [Includes the undifferentiated subsistence. [Includes the undifferentiated subsistence service-producing activities of households. These activities include cooking, teaching, caring for household members and other services produced by the household for its own subsistence. In application, if households are also engaged in the production of multiple goods for subsistence purposes, they are classified to the undifferentiated subsistence service-producing activities of |
|-----|------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| Group | Class | Sub-Class | Description |
|-------|-------|-----------|-------------|
|-------|-------|-----------|-------------|

|  |  |  |              |
|--|--|--|--------------|
|  |  |  | households.] |
|--|--|--|--------------|

## SECTION Q : EXTRA TERRITORIAL ORGANIZATIONS AND BODIES

### DIVISION 99 : EXTRA TERRITORIAL ORGANIZATIONS AND BODIES

|     |      |       |                                                                                                                                                                                                                        |
|-----|------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 990 | 9900 | 99000 | Extra territorial organizations and bodies [Includes the activities of international organisations such as the United Nations and its agencies, regional bodies etc., IMF, World Bank, European Commission, OPEC etc.] |
|-----|------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|