

NET PROFIT AS PER P/L A/c

(XER)

ADD

- ① Amt t/f to reserves
- ② **EXPS.** for earning exempt income (10/11/12)
[except 10 (38)]

- ③ Depn dr. to P&L (Total)

- ④ **EXP** related to share in income of AOP/BOI

- ⑤ **EXP** relating to Inc.* to Foreign Co.

- ⑥ **EXP** relating to Inc. by way of royalty of patent tax. u/s 115BBF

- ⑦ **NOTIONAL LOSS** on exchg. of shares of SPV

LESS

Amt w/d from reserve (if made thro' P&L)

Income Exempt 10/11/12

Depreciation
[excl. depn on reval. of assets]

T/f from reval. reserve to the extent of depn on reval. on assets.

Income as share in AOP/BOI

Inc. to Foreign Co.*

Inc. by way of royalty chg to tax u/s 115BBF

NOTIONAL GAIN on exchg. of shares of SPV

⑧ Income tax Paid /
Provision (incl. ODT)

Profits of sick Ind. Co.

⑨ Dividend Paid / proposed

Lower of

+ B/F Runner loan

+ B/F UAD

⑩ Losses of Sub. Co.

⑪ Prov. for Cont. liability

⑫ Prov. for dec. in the
value of assets