

AS 4 Contingencies and Events Occurring after the Balance Sheet Date.

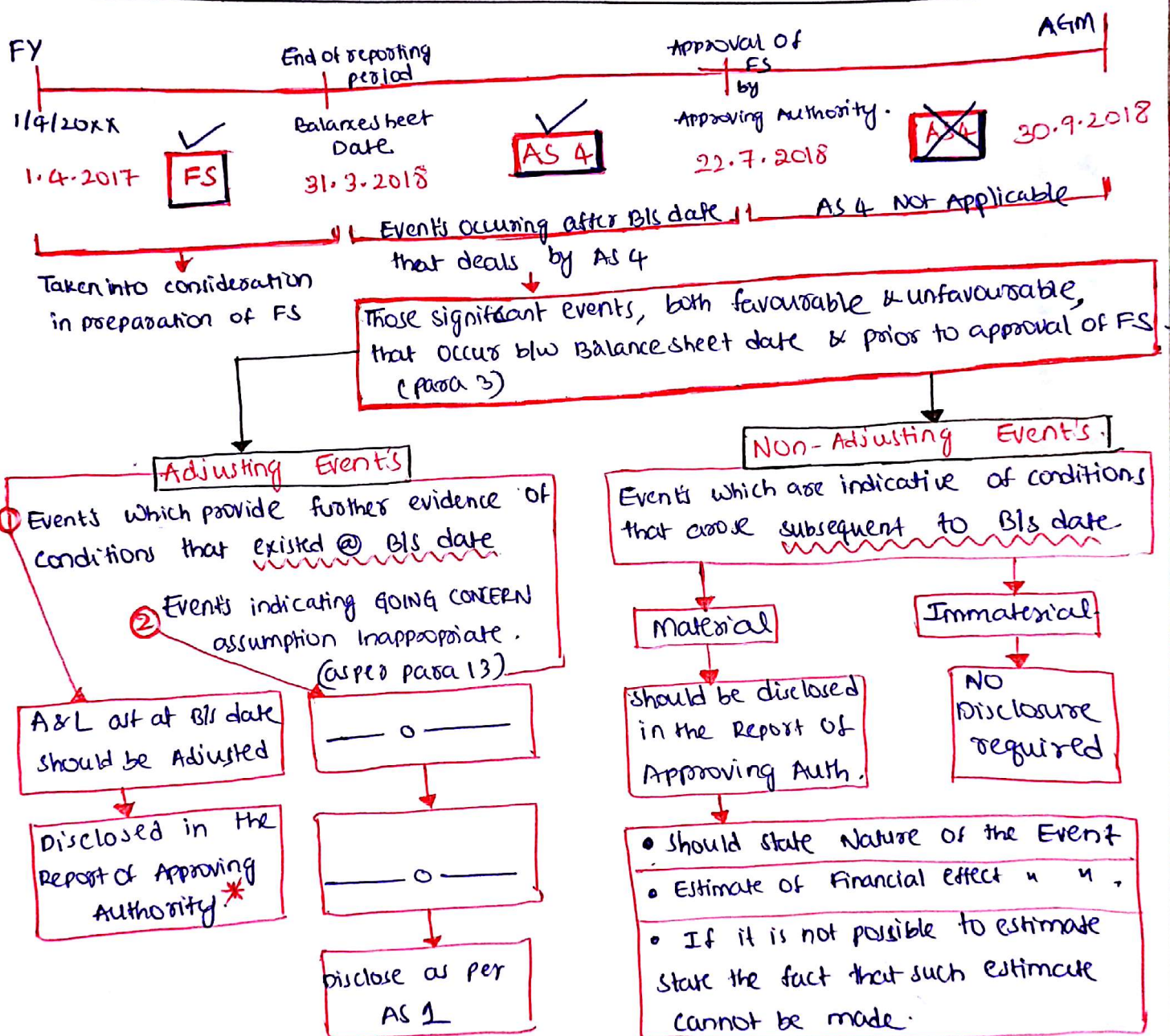
Applicability

- Issued on 1/4/1995; TO all the Enterprises.
- 1/4/2004, AS AS-29 issued, all prov. relating to contingencies are withdrawn by AS-4.
- Prov. relating to **Impairment of Assets** like PBD, prov. for doubtful debts are guided by ~~AS 29~~ **AS 4 only**.

Non-Applicability

C-R-I

- ▶ Commitments arising from long-term lease contracts.
- ▶ Obligations under Retirement benefit plans.
- ▶ Liabilities arising from Insurance policies.



* Approving Authority	
Company	BOD
Others.	Corresponding approving Auth.

Amendment:

proposed dividend is "NON-ADJ. EVENT"

Disclose: Note to Accounts

[Signature]