



Entity Classification for AS 15 (R)

Companies are classified at three levels:

Level I – companies which are not Small and Medium Enterprises

Level II – companies which are Small and Medium Enterprises with > 50 employees

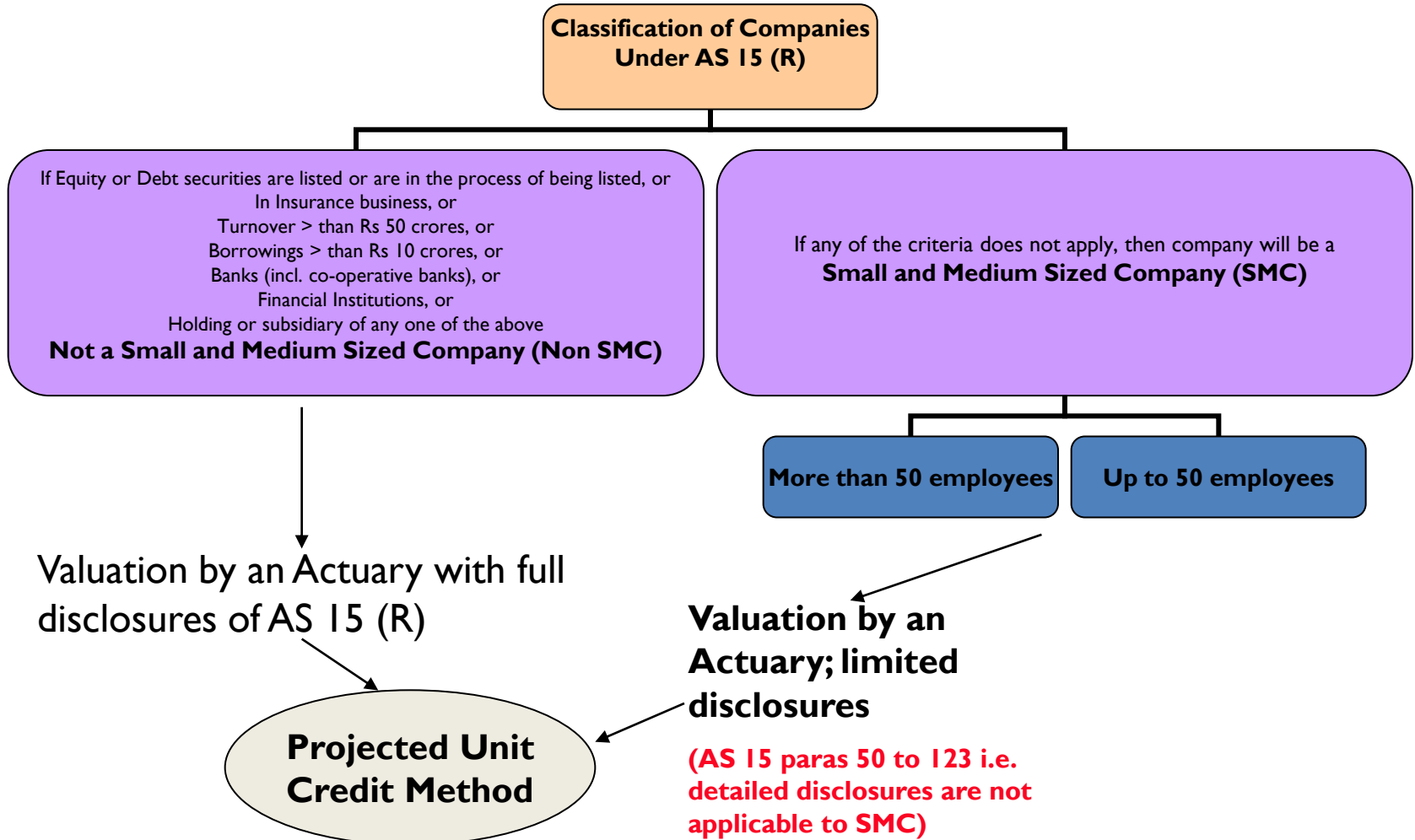
Level III – companies which are Small and Medium Enterprises with \leq 50 employees

The following accounting standards apply to all of Level I, II and III enterprises in their entirety: AS 1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, **15**, 16, 22 and 26



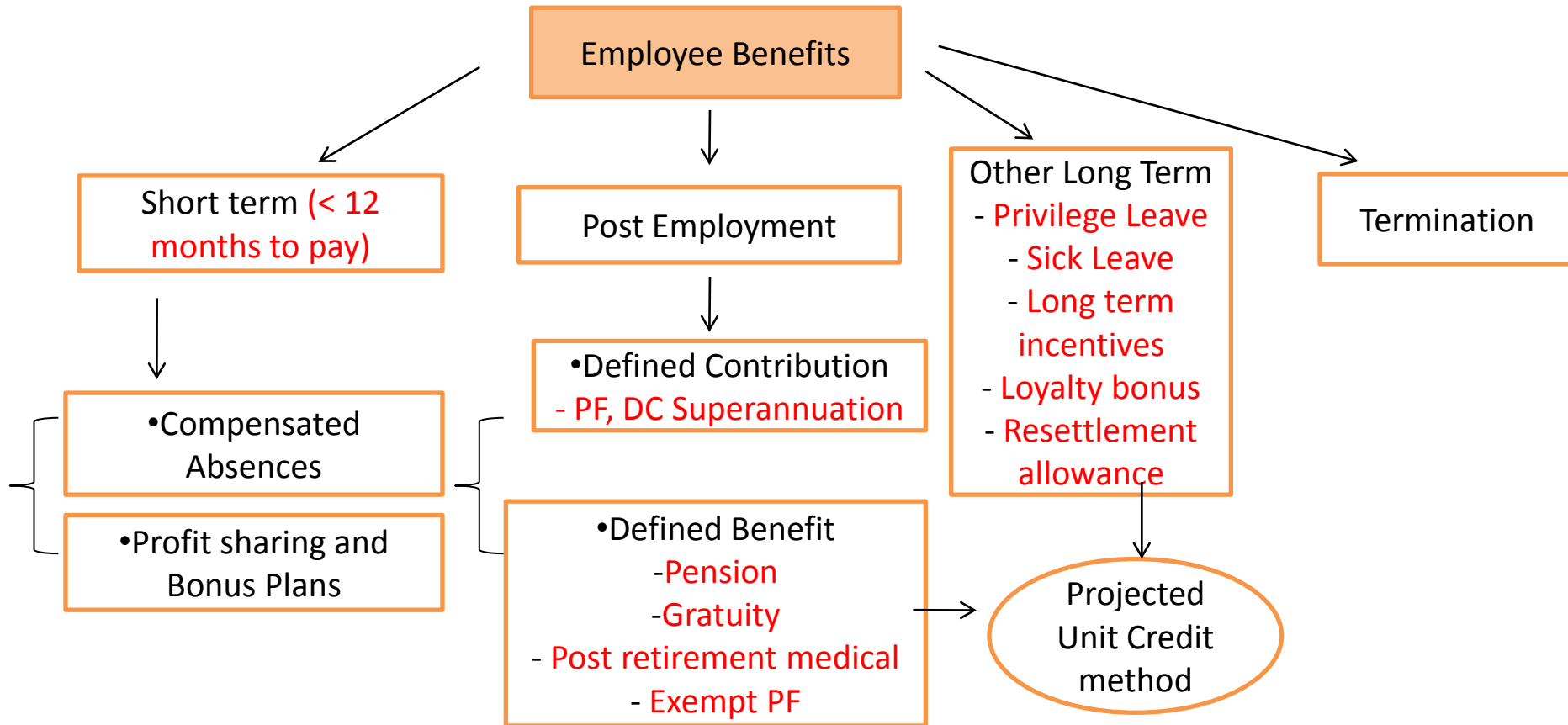
Applicability of Actuarial Valuation to

Post Employment Defined Benefit & Other Long-term Plans





Employee Benefits under AS-15: heads





Employee Benefits under AS-15: Disclosure

