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Annexure 3

(Referred to in Para 7.10)

List of Accounting Standards issued by ICAI

Sr. No.	Accounting Standard (AS) No.	Title of Accounting Standard
1.	AS 1	Disclosure of Accounting Policies
2.	AS 2	Valuation of Inventories
3.	AS 3	Cash Flow Statements
4.	AS 4	Contingencies and Events occurring after the Balance Sheet date
5.	AS 5	Net Profit or Loss for the period, prior period items and changes in Accounting Policies
6.	AS 6	Depreciation Accounting
7.	AS 7	Construction Contracts (revised 2002 is applicable in respect of construction Contracts entered on or after 1-04-2003).
8.	AS 8	Accounting for Research & Development.
9.	AS 9	Revenue Recognition
10.	AS 10	Accounting for Fixed Assets
11.	AS 11 Revised 2003)	The effects of changes in Foreign Exchange Rates. (Revised 2003 is applicable in respect of Foreign Currencies transactions entered on or after 1-4-04)
12.	AS 12	Accounting for Government Grants
13.	AS 13	Accounting for Investments
14.	AS 14	Accounting for Amalgamations
15.	AS 15	Accounting for retirement benefits in the financial statements of employers.
16.	AS 16	Borrowing Costs
17.	AS 17	Segment Reporting
18.	AS 18	Related Party Disclosures
19.	AS 19	Leases
20.	AS 20	Earnings per share
21.	AS 21	Consolidated Financial Statements
22.	AS 22	Accounting for taxes on Income.
23.	AS 23	Accounting for Investments in associates in consolidated financial statements.
24.	AS 24	Discontinuing Operations
25.	AS 25	Interim Financial Reporting
26.	AS 26	Intangible Assets
27.	AS 27	Financial Reporting of Interests in Joint Venture
28.	AS 28	Impairment of Assets
29.	AS 29	Provisions, Contingent Liabilities and Contingent Assets

★ Please see correction slip no. 1