

**FORM NL-19 MISC EXPENDITURE SCHEDULE**  
**(To the extent not written off or adjusted)**

**(Amount in Rs. Lakhs)**

	<b>Particulars</b>	<b>As at 31st December 2022</b>	<b>As At 31st December 2021</b>
1	Discount Allowed in issue of shares/ debentures	0	0
2	Others (to be specified)	0	0
	<b>TOTAL</b>		

Notes:

(a) No item shall be included under the head "Miscellaneous Expenditure" and carried forward unless:  
1. some benefit from the expenditure can reasonably be expected to be received in future, and 2. the amount of such benefit is reasonably determinable.

(b) The amount to be carried forward in respect of any item included under the head "Miscellaneous Expenditure" shall not exceed the expected future revenue/other benefits related to the expenditure.