

TRADING AND PROFIT AND LOSS ACCOUNT (See Note 2)

	Rs		Rs
1	Turnover or Gross amount receivable	.....	1
2	Less: Cost of sales	.....	2
3	Gross Profit/Loss	.....	3
4	Add: Dividends	.....	4
5	Interest	.....	5
6	Rent	.....	6
7	Royalties	.....	7
8	Profit on disposal of assets	.....	8
9	Profit on sale of securities	.....	9
10	Other income / loss transferred to profit and loss account	.....	10
11		Total lines 3 to 10 ➤	11
	Deduct: Expenses per profit and loss account		
12	Wages and salaries	.....	12
13	Other staff costs	.....	13
14	Directors' emoluments	.....	14
15	Commissions and discounts	.....	15
16	Entertainment expenses, gifts and donations	.....	16
17	Stationery and consumables	.....	17
18	Information systems and computer expenses	.....	18
19	Security and cleaning services	.....	19
20	Advertising and promotional expenses	.....	20
21	Overseas travelling expenses	.....	21
22	Overseas marketing and promotional expenses	.....	22
23	Legal and professional fees	.....	23
24	Management fees	.....	24
25	Interest	.....	25
26	Bank charges	.....	26
27	Loss on foreign currency exchange	.....	27
28	Electricity, water and telephone charges	.....	28
29	Rent	.....	29
30	Rates and taxes	.....	30
31	Royalties	.....	31
32	Licences	.....	32
33	Insurance	.....	33
34	Motor vehicle expenses	.....	34
35	Repairs and maintenance	.....	35
36	Depreciation	.....	36
37	Bad debts and provision for doubtful debts	.....	37
38	Loss on disposal of assets	.....	38
39	Loss on revaluation of assets	.....	39
40	Other expenses	.....	40
41		Total lines 12 to 40 ➤	41
42	Net Profit or Loss per Profit and Loss Account (Transfer to page 4) ➤		42

BALANCE SHEET (See Note 3)

		ASSETS EMPLOYED	Rs
	Non-current assets		
1	Land and building		1
2	Plant and equipment		2
3	Investment properties		3
4	Intangible assets		4
5	Investments in subsidiary companies		5
6	Investments in associated companies		6
7	Other investments		7
8	Non-current receivables		8
9	Deferred tax assets		9
10	Others		10
11	Total non-current assets		11
	Current assets		
12	Stock of raw materials and unfinished goods		12
13	Stock of finished goods		13
14	Other stocks		14
15	Construction contract work in progress		15
16	Trade and other receivables		16
17	Marketable securities		17
18	Cash in hand and at bank		18
19	Others		19
20	Total current assets		20
	Current liabilities		
21	Trade and other payables		21
22	Current tax liabilities		22
23	Borrowings		23
24	Provisions for liabilities and charges		24
25	Proposed dividends		25
26	Others		26
27	Total current liabilities		27
28	Net current assets (line 20 less line 27)		28
29	TOTAL (line 11 plus line 28)	➤	29
	FINANCED BY		
	Capital and reserves		
30	Share capital		30
31	Share premium		31
32	Revaluation and other reserves		32
33	Retained earnings/loss c/f		33
34	Others		34
35	Shareholders' interest		35
	Non-current liabilities		
36	Borrowings		36
37	Deferred tax liabilities		37
38	Others		38
39	Total non current liabilities		39
40	TOTAL (line 35 plus line 39)	➤	40

COMPUTATION OF CHARGEABLE INCOME (See note 4)

	Rs		Rs
1		Net profit or loss per Profit and Loss account (Transfer from page 2)	1
		Add: Unauthorised deductions	
2		Expenditure incurred in the production of exempt income	2
3		Transfers to provisions and reserves	3
4		Expenditure/loss recoverable under a contract of insurance or indemnity	4
5		Income tax or foreign tax	5
6		Penalties and fines	6
7		Depreciation	7
8		Loss on disposal/revaluation of fixed assets including securities	8
9		Other non allowable expenditure or loss	9
10		Add: Income not included in Profit and Loss account	10
11		TOTAL ➤	11
12		Deduct: Dividends receivable from resident companies	12
13		Other exempt income	13
14		Annual allowance	14
15		Investment allowance	15
16		Gain on disposal/revaluation of fixed assets including securities	16
17		Allowance for disabled employee and emoluments incurred in Rodrigues	17
18		Other deductible items	18
19		PROFIT/(LOSS) AS ADJUSTED FOR TAX PURPOSES ➤	19
20		Deduct: Losses brought forward from previous year	20
21		Less Losses lapsed	21
22		BALANCE ➤	22
23		Add/Deduct: Unrelieved losses transferred on takeover or merger ➤	23
24		Chargeable income/loss carried forward ➤	24

CALCULATION OF TAX (See note 5)

25	CSR FUND (Not applicable to Trust)																
25	Chargeable income of preceding year of assessment	33	Tax - 15% on chargeable income	33													
26	CSR amount (2% of amount at line 25)	34	Deduct: Special tax credit	34													
27	Unspent (+ve)/overspent (-ve) CSR amt b/f	35	Tax payable	35													
28	CSR Fund (lines 26 + 27)																
29	Deduct: Amt spent during the accounting year (provide details on page 5)																
30	Balance (line 28 less line 29)																
31	Less: CSR amt unspent(+ve)/overspent (-ve) c/f																
32	CSR balance payable																
36	CSR balance payable			36													
37	Solidarity levy on telephony service provider			37													
38	TOTAL TAX (lines 35 + 36 + 37)			38													
39	Deduct: Foreign tax credit			39													
40	Balance after foreign tax credit			40													
41	Deduct: Tax Deducted at Source (TDS)			41													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">TAN of Payer/Société</th> <th style="width: 50%;">Amount of tax deducted</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr> <td style="text-align: center;">Total</td> <td> </td> </tr> </tbody> </table>		TAN of Payer/Société	Amount of tax deducted									Total				
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42	Deduct: TDS credits for interest			42													
43	Deduct: Tax paid under APS			43													
44			TAX PAYABLE	44													
45	Interest on unpaid tax			45													
46	Penalty: LSR [] LPT [] FSRE [] Total penalty			46													
47	TAX PAYABLE/(TAX PAID IN EXCESS)			47													

DETAILS OF CSR AMOUNT SPENT DURING THE ACCOUNTING YEAR (See note 5)

	Objects	Name of recipient	Details of CSR Project implemented	Amount spent
1	Alleviation of poverty			
2	Relief of sickness or disability			
3	Advancement of education of vulnerable persons			
4	Promotion of any other public object beneficial to the Mauritian Community			
	Total amount spent			