

## **LIST OF ABBREVIATIONS**

EIR:	Effective Interest Rate
OCI:	Other Comprehensive Income
MAT:	Minimum Alternative Tax
FVTOCI:	Fair Value Through Other Comprehensive Income
FVTPL:	Fair Value Through Profit and Loss
ECL:	Expected Credit Loss Method
AS:	Accounting Standards (IGAAP)
IGAAP:	Indian Generally Accepted Accounting Principles
Ind AS:	IFRS Converged Indian Accounting Standards
IFRS:	International Financial Reporting Standards
ICAI:	Institute of Chartered Accountants in India
ICDS:	Income Computation and Disclosure standards
COG:	Cost of Goods Sold
EPS:	Earnings per Share
ESOP:	Employee Stock Option Plan
PPE:	Property, Plant and Equipment
STFA:	Short term Financial Asset
LTFA:	Long Term Financial Asset
STFL:	Short Term Financial Liability
LTFL:	Long Term Financial Liability
ROA:	Return on Assets
ROE:	Return on Equity
ROCE:	Return on Capital Employed
GIC:	Gray's Index of Conservatism
EBIT:	Earnings Before Interest and Tax
P&L:	Profit and Loss Statement