Particulars	For the year ended		
	December 31, 2017	1	For the year ended December 31, 2017
Dividend	8.45		12.44
Interest income	8.79		5.52
Profit on sale of property, plant and equipment (net)	2.61		0.84
Miscellaneous income	15.97		19.61
35.82			38.41
21 Software and development expenses			
Consultant travel and related expenses	1,686.34		1,572.86
Software expenses *	5,705.59		4,727.95
7,391.93			6,300.81
* includes sub- contracting charges	5,564.97		4,567.90
22 Employee benefits expense			
Salary and allowances	18,690.41		17,169.70
Contribution to provident, other funds and benefits	2,163.10		2,055.56
Staff welfare expenses	483.53		471.93
Employee stock option compensation cost (Refer note no 25)	349.50		246.74
21,686.54			19,943.93