

NATIONAL INSURANCE COMPANY LIMITED

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

(Amount in Rs. Lakhs)

Sl. No.	Particulars	As at 30th Sept 2022	As at 30th Sept 2021
1	Discount Allowed in issue of shares/ debentures	-	-
2	Others:		
	(a) Deferred Revenue expenditure - Pension	23,664.24	39,440.40
	(b) Deferred Revenue expenditure - Gratuity	-	-
	TOTAL	23,664.24	39,440.40

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.