FORM NO. 48

Report from an accountant to be furnished under section 172 of the Income-tax Act, 2025 relating to international transaction(s) and/or specified domestic transaction(s)

Part A: Particulars of the Assessee		
1.	Name:	(refer Note1)
2.	Address:	(refer Note 2)
3.	Permanent Account Number (PAN):	

4.	***Part B: Aggregate amount of transactions as per books of account (refer Note 3) <auto-populated>***					
	International		**Deemed International**		**Specified Domestic**	
	Received	Paid	Received	Paid	Received	Paid

Part-C(International Transactions including Deemed International Transactions)

5. List of associated enterprises (AE) with whom the assessee has entered into international transactions						
Sl. No.	**Identification of AE** *(AE. ID.)*	**Name**	**Address**	**Country or territory of residence**	**PAN/ TIN or other unique identifier**	**Nature of relationship with the AE as referred to in Section 162(1)**
1.	AE-1			<drop down>	***(refer Note 4)***	<drop down> [Multiple options can be selected] ***(refer Note 5)***

6. List of persons with whom the assessee has entered into the deemed international transactions					
Sl. No.	**Identification of Person** *(Person ID)*	**Name**	**Address**	**Country or territory of residence**	**PAN/ TIN or other unique identifier**
1.	P-1			<drop down>	***(refer Note 4)***

7. International transactions (To be provided for each international transaction type including deemed international transaction type)						
Sl.No.	**Transaction ID**	**Transaction Type** ***(refer Note 6)***	***AE ID. and/or Person ID***	**Additional Information (Refer Column B of Note 7) [in respect of each AE or Person]**	**Transaction amount as per the books of account**	
					Received	**Paid**
1.	*T-1AE-1/P-1*					
	Aggregate amount of transaction as per books of account				*(Auto populated)*	*(Auto populated)*
	Amount of adjustment:				*(Auto populated)*	*(Auto populated)*
	Arm's length price as computed in Part E:				*(Auto populated)*	*(Auto populated)*
2.	*T-2 AE-1/P-1*					
	(Repeat for each transaction ID)					

8. Details of advance pricing agreement (APA)					
i.	Is the assessee signatory of any advance pricing agreement (APA):				Yes/No
	If yes, please provide				
	a.	Date of agreement			
	b.	Acknowledgement Number of application			
	c.	**Sl. No.**	**Transaction ID covered under APA** *(Choose the transactions from the list of transaction IDs)*	**Total amount of the transaction**	**Amount of the transaction covered under APA**
		1.			
		2.			

PART D (Specified domestic transaction)

9. List of AE with whom the assessee has entered into specified domestic transactions					
Sl. No.	**Identification of AE** (*DAE ID.)*	**Name**	**Address**	**PAN**	**Nature of relationship with the AE as referred to in Section 162(2)**
	DAE-1				<drop down> [Multiple options can be selected] (refer Note 8)

10. Specified Domestic Transactions with AE (To be provided for each specified domestic transaction type for an AE)					
Sl.No.	**Transaction ID**	**Transaction Type (refer Note 9)**	***DAE.ID*** *(Choose from the list for which the data has been filled up in row 9)*	**Transaction amount as per the books of account**	
				Received	**Paid**
1.	*SDT-1DAE-1*				
	Aggregate amount of transaction as per books of account:			*(Auto populated)*	*(Auto populated)*
	Amount of adjustment:			*(Auto populated)*	*(Auto populated)*
	Arm's length price as computed in Part E:			*(Auto populated)*	*(Auto populated)*
2.	*SDT-2DAE-1*				
	(Repeat for each transaction ID)				

Part- E (Determination of arm's length price)

11. Determination of arm's length price **(To be filled up after the Part C and/or D have been filled up for each transaction)**										
1.	i.	Have any of the transaction been aggregated with other closely linked transaction(s) for determination of arm's length price		Yes/No						
		a)	If yes in (i), the details of the transactions which have been aggregated	**Sl No.**	**Transaction ID**	**Total Amount** ***(refer Note 10)***	**Amount aggregated**	**Amount not-aggregated**		
					<drop down> Choose the transactions from the list of transaction IDs					
		b)	If No in (i), the details of the transaction (*the details of all the transactions which are either not aggregated or partly aggregated are to be filled in separately for each transaction)*	<drop down> (Choose the transactions from the list of transaction IDs)				**Total Amount** ***(refer Note 10)***		
	ii.	Most Appropriate Method u/s 165 (Select one option from Note 11)		<drop down>						
	iii		RPM	CPM	TNMM	CUP		PSM	Other Method	
		a)	*(refer Note 12)* Number of comparable	< drop down>		Number of comparables	< drop down> A: one	Details of determination of	Details of determination of arm's length	

			uncontrolled transactions/enterprises used for determination of arm's length price	A: one B: more than one & less than six C: six or more		B: more than one & less than six C: six or more	arm's length price	price
			If case of "A": margin of comparable (%)		If case of "A"	Arm's length price		
			If case of "B": margin of comparables (%)	Arithmetic Mean	If case of "B"	Arithmetic Mean		
			If case of "C": margin of comparables (%)	Median 35th percentile 65th percentile	If case of "C"	Median 35th percentile 65th percentile		
		b)	Arm's length price *(refer Note 13)*		Arm's length price *(refer Note 13)*		Arm's length price *(refer Note 13)* $	
		c)	Please fill the additional details *(refer note 14)*				Amount of adjustment *(refer Note 13)* $	
		d)	Whether any transaction, out of the transactions chosen in (ii) (a), has also been separately benchmarked. *(refer note 15)*	*Yes/No*				
2.	i.		Have any of the transaction, which are not included or partially included in 1(i)(a) above, been aggregated with other closely linked transaction(s) for determination of arm's length price.		Yes/No			
		a)	*If yes, repeat 1(i)(a)*					
		b)	*If no, repeat 1(i)(b)*					
3.	*(Repeat 2 till the reporting of aggregated transactions is completed)*							

Part- F(Documentation): To be opened only if the aggregate value of international transaction exceeds Rs. 1Cr. Or if specified domestic transaction is reported	
Whether the assessee satisfies the conditions mentioned for non- maintenance of fresh documents in the proviso to rule 84(4)?	Yes/No
If no, whether the assessee has kept and maintained the information and documents as prescribed under section 171 of the Income-tax Act, 2025?	Yes/No

Certification

I have examined the accounts and records of ……..(name of the assessee) having (PAN)…….,,,,,,,,,,,relating to the international transaction(s) and the specified domestic transaction(s) entered into by the assessee during the tax year ending on 31st March…….

In my opinion proper information and documentation as are prescribed have been kept by the assessee in respect of the international transaction(s) and the specified domestic transaction(s) entered into so far as appears from my examination of the records of the assessee.

The particulars required to be furnished under section 172 are mentioned in the above Form. In my opinion and to ***the*** *best of my information and according to the explanation given to me, the particulars given in the Form are true and*

correct.

Signature:
Name of the accountant:
Membership No:
Name of the proprietorship/firm:
PAN of the proprietorship/firm:
Firm registration No:
UDIN, if any:

Place:
Date:

Notes:

1. The name shall include full name of the person.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code.
3. In this Form "amount paid' shall mean the aggregate amounts of the amount actually paid and the amount payable. Similarly, in this Form "amount received' shall mean the aggregate amounts of the amount actually received and the amount receivable.
4. If PAN is available, please furnish PAN. If PAN is not available, please furnish TIN. If TIN is not available, please furnish a unique identification number on the basis of which the AE is identified by the Government of the country or the specified territory, where the AE claims to be resident.
5. Nature of relationship with the AE as referred to in section 162(1)

1	162(1)(a)(i)	2	162(1)(a)(ii)	3	162(1)(a)(iii)	4	162(1)(b)
5	162(1)(c)	6	162(1)(d)	7	162(1)(e)	8	162(1)(f)
9	162(1)(g)	10	162(1)(h)	11	162(1)(i)	12	162(1)(j)
13	162(1)(k)	14	162(1)(l)				

6. Types of International Transaction

Sl. No.	**Transaction Type**
A	**B**
1	Purchase of raw material, consumables or any other supplies for assembling or processing or manufacturing of goods or articles.
2	Purchase of traded or finished goods.
3	Purchase of any tangible property including building, transportation vehicle, machinery, equipment, tools, plant, furniture, commodity or any other article, product or thing not covered in A 1 or A 2
4	Lease or use of any tangible property including building, transportation vehicle, machinery, equipment, tools, plant, furniture, commodity or any other article, product or thing
5	Sale of raw material, consumables or any other supplies for assembling or processing or manufacturing of goods or articles
6	Sale of traded or finished goods
7	Sale or transfer of any tangible property including building, transportation vehicle, machinery, equipment, tools, plant, furniture, commodity or any other article, product or thing not covered in A 5 or A 6
8	Lease or use of any tangible property including building, transportation vehicle, machinery, equipment, tools, plant, furniture, commodity or any other article, product or thing

Sl. No.	Transaction Type				
A	B				
9	a)	Purchase of intangible property	i.	the transfer of ownership of	A **marketing related intangible assets-** i) trademarks ii) trade names iii) brand names iv) logos **v)** others (please specify) **B technology related intangible assets-** i) process patents ii) patent applications iii) technical documentation such as laboratory notebooks iv) technical know-how **v)** others (please specify) **C artistic related intangible assets-** i) literary works and copyrights ii) musical compositions iii) copyrights iv) maps v) engravings vi) others (please specify) D **data processing related intangible assets-** i) proprietary computer software ii) software copyrights iii) automated databases iv) integrated circuit masks and masters **v)** others (please specify) **E engineering related intangible assets-** i) industrial design ii) product patents iii) trade secrets iv) engineering drawing and schematics v) blueprints **vi)** proprietary documentation **vii)** others (please specify) **F customer related intangible assets-** i) customer lists ii) customer contracts iii) customer relationship iv) open purchase orders **v)** others (please specify) **G contract related intangible assets-**
			ii.	the provision of use of rights of	
			iii.	Others (please specify)	

Sl. No.	Transaction Type				
A	B				
	b)	Lease or use of intangible property where the assessee is lessee or user			i) favourable supplier ii) contracts iii) licence agreements iv) franchise agreements v) non-compete agreements **vi)** others (please specify) **H human capital related intangible assets-** i) trained and organised work force ii) employment agreements iii) union contracts iv) others (please specify) **I location related intangible assets-** i) leasehold interest ii) mineral exploitation rights iii) easements iv) air rights v) water right vi) others (please specify) **J goodwill related intangible assets-** i) institutional goodwill ii) professional practice goodwill iii) personal goodwill of professional iv) celebrity goodwill v) general business going concern value vi) others (please specify) **K** other intangible properties- i) methods, ii) programmes, iii) systems, iv) procedures, v) campaigns, vi) surveys, vii) studies, viii) forecasts, ix) estimates, x) customer lists, xi) technical data xii) patents xiii) know-how xiv) commercial secret xv) marketing channel xvi) copyrights xvii) industrial property right xviii) land use xix) exterior design or practical and new design **L** any other business or commercial rights of similar nature or any other similar item that derives its value from its intellectual content rather than its physical attributes (please specify)
	c)	Sale or transfer of intangible property	i.	the transfer of ownership of	
			ii.	the provision of use of rights of	
			iii.	Others (please specify)	
	d)	Lease or use of intangible property where the AE is lessee or user			

<table>
<tr><th>Sl. No.</th><th colspan="2">Transaction Type</th></tr>
<tr><td>A</td><td colspan="2">B</td></tr>
<tr><td rowspan="3">10#</td><td>a)</td><td>Capital financing, borrowing of money,-
i) short term loan
ii) long term loan
iii) guarantee
iv) others (please specify)</td></tr>
<tr><td>b)</td><td>Capital financing, borrowing of money- purchase of marketable securities</td></tr>
<tr><td>c)</td><td>Capital financing, borrowing of money,-
i) advances received,
ii) deferred payment obligations,
iii) any other debt obligation arising during the course of business (please specify)</td></tr>
<tr><td rowspan="3">11#</td><td>a)</td><td>Capital financing, lending of money,-
i) short term loan
ii) long term loan
iii) guarantee
iv) others (please specify)</td></tr>
<tr><td>b)</td><td>Capital financing, lending of money- sale of marketable securities</td></tr>
<tr><td>c)</td><td>Capital financing, lending of money,-
i) advances granted,
ii) deferred payment arrangements,
iii) any other debt claim arising during the course of business (please specify)</td></tr>
<tr><td>12</td><td colspan="2">Provision of services to AE-
<table>
<tr><td>a) market research</td><td>b) market development</td><td colspan="3">c) marketing management</td></tr>
<tr><td rowspan="4">d) administration</td><td rowspan="4">e) agency</td><td rowspan="4">f) technical service ***</td><td colspan="2">i) Software development services</td></tr>
<tr><td colspan="2">ii) Information technology enabled services</td></tr>
<tr><td colspan="2">iii) Knowledge process outsourcing services</td></tr>
<tr><td colspan="2">iv) Any other technical services</td></tr>
<tr><td rowspan="5">g) repairs</td><td rowspan="5">h) design</td><td rowspan="5">i) scientific research***</td><td rowspan="4">A) Contract</td><td>i)Contract research and development services wholly or partly relating to the software development</td></tr>
<tr><td>ii)Contract research and development services wholly or partly relating to generic pharmaceutical drugs</td></tr>
<tr><td>iii)Other contractual research (please specify)</td></tr>
<tr><td colspan="2">B) Others (please specify)</td></tr>
<tr><td>j) consultation</td><td>k) legal</td><td colspan="3">l) accounting service</td></tr>
<tr><td>m) others (please specify)</td><td></td><td colspan="3"></td></tr>
<tr><td colspan="6">*** For the services as mentioned in column (f)(i) to (f)(iii), and in column (i)A(i) to (i)(A)(ii), the services are as defined in rule 86 ***.</td></tr>
</table></td></tr>
<tr><td>13</td><td colspan="2">Provision of services from AE-
<table>
<tr><td>a) market research</td><td>b) market development</td><td>c) marketing management</td></tr>
<tr><td>d) administration</td><td>e) technical service</td><td>f) repairs</td></tr>
<tr><td>g) design</td><td>h) consultation</td><td>i) agency</td></tr>
<tr><td>j) scientific research</td><td>k) legal</td><td>l) accounting service</td></tr>
<tr><td>m) others (please specify)</td><td></td><td></td></tr>
</table></td></tr>
<tr><td>14</td><td colspan="2">A transaction of business restructuring or reorganisation, entered into by an enterprise with an associated enterprise, irrespective of the fact that it has any bearing on the profit, income, losses or assets of such enterprises at the time of the transaction or at any future date.</td></tr>
</table>

Sl. No.	Transaction Type
A	B
15	Mutual agreement or arrangement between two or more AEs for- a) the allocation or apportionment of any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided to any one or more of such enterprises, or b) any contribution to any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided to any one or more of such enterprises.
16	Any other transaction between two or more AEs having a bearing on the profits, income, losses or assets of such enterprises (please specify)- a) …

In cases where there is interest paid/received or guarantee fee/commission paid/received, the amount of interest or guarantee shall be benchmarked.

7. Type of International Transaction and additional information

Sl. No.	Additional Information to be provided
A	B
9 (a)(ii), 9(a)(iii), 9(b)	Date of royalty agreement / Rate of Royalty / Amount of royalty paid/payable
9(c)(ii), 9(c)(iii), 9(d)	Date of royalty agreement / Rate of Royalty / Amount of royalty received/receivable
10 (a)(i), 10(a)(ii), a(iv)	Nature of financing agreement / Quantum of transaction / Currency in which transaction has taken place / Interest rate in respect of each borrowing / Interest paid or payable
10(a)(iii)	Total amount of the guarantee / Rate of corporate guarantee commission or fee charged / Currency in which the transaction was undertaken for which guarantee was granted / Amount of corporate guarantee commission or fee charged
11(a)(i), 11(a)(ii), a(iv)	Nature of financing agreement / Quantum of transaction / Currency in which transaction has taken place / Interest rate in respect of each lending / Interest received or receivable
11(a)(iii)	Total amount of the guarantee / Rate of corporate guarantee commission or fee charged / Currency in which the transaction was undertaken for which guarantee was granted / Amount of corporate guarantee commission or fee charged
14	Nature of transaction (please specify) / Title of agreement / Date of agreement / Terms of restructuring/re-organization Whether is there any impact on profits, income, loss or assets? Yes/ No. If yes, please specify.

8. Nature of relationship with the AE as referred to in section 162(2)

1	162(2)(a)	2	162(2)(b)	3	162(2)(c)

9. Types of Specified Domestic Transaction

Sl. No.	Transaction Type		
A	B		
1	Any transaction referred to in section 122	A	Transfer of goods to any other business of the assessee
		B	Transfer of services to any other business of the assessee
		C	Acquisition of goods from any other business of the assessee
		D	Acquisition of services from any other business of the assessee
2	Any transfer of goods or services referred to in section 140(9)	A	Transfer of goods to any other business of the assessee
		B	Transfer of services to any other business of the assessee
		C	Acquisition of goods from any other business of the assessee
		D	Acquisition of services from any other business of the assessee
3	Any business transacted between the assessee and any other person as referred to in section 140(13)		
4	Any transaction, referred to in any other section under Chapter VIII or section 144, to which section 140(9) or 140(13) of the ITA 2025 applies, or to which section 80-IA(8) or 80-IA(10) of the Income-tax Act, 1961 applies.	A	Transfer of goods to any other business of the assessee
		B	Transfer of services to any other business of the assessee
		C	Acquisition of goods from any other business of the assessee
		D	Acquisition of services from any other business of the assessee
		E	Any other transaction (please specify)
5	Any business transacted between the persons referred to in section 205(4).	A	Transfer of goods by the assessee
		B	Transfer of services by the assessee
		C	Acquisition of goods by the assessee
		D	Acquisition of services by the assessee
		E	Any other transaction (please specify)

10. If the total amount of the transaction has not been aggregated with the other closely linked transactions then, for subsequent aggregation of the transaction, the balance amount not aggregated shall be the "Total Amount" for the subsequent benchmarking.

11. Transfer pricing methods as per section 165(1)

Code	Transfer Pricing Method
A	B
CUP	Comparable Uncontrolled Price Method
RPM	Resale Price Method
CPM	Cost Plus Method
PSM	Profit Split Method
TNMM	Transactional Net Margin Method
OTM	Other Method

12. a) In case of resale price method, margin is rate of gross profit margin.
    b) In case of cost-plus method, margin is rate of gross profit mark-up
    c) In case of transactional net profit method, margin is rate of net profit margin.

13. Computation for the determination of arm's length price

Code	Computation
A	B

RPM

Particulars				
i.	Total resale price as per books of accounts (₹)		A	
ii.	Amount of gross profit margin for the comparable uncontrolled transactions (before adjustment) (₹)		B	
iii.	Rate of gross profit margin for the comparable uncontrolled transactions (before adjustment) (%)		C	
iv.	Expenses incurred in connection with the purchase of property or obtaining of services (₹)		D	
v.	Price at which property purchased or services obtained for the comparable uncontrolled transactions (₹)		E= A-B-D	
vi.	Details of adjustment made, if any.	Amount (₹)	F	
		Description		
vii.	Amount of gross profit margin for the comparable uncontrolled transactions (after adjustment) (₹)		G= B +/- F	
viii.	Rate of gross profit margin for the comparable uncontrolled transactions (%) (after adjustment)		H	
ix.	Price at which property purchased or services obtained for the comparable uncontrolled transactions (after adjustment) (arm's length price) (₹)		I= A-G-D	
x.	Price at which property purchased or services obtained as per the books of account (₹)		J	
xi.	Is there any adjustment required in the price at which the international transaction or specified domestic transaction has actually been undertaken in accordance with the provisions of section 165 of the Act?		Yes/No	
	a)	If yes, amount of adjustment (₹)@		
	b)	If no,		No adjustment

CPM

Particulars				
i.	The direct and indirect costs of production incurred, in respect of property transferred or services provided, as per books of accounts (₹)		A	
ii.	Amount of gross profit mark-up for the comparable uncontrolled transactions (before adjustment) (₹)		B	
iii.	Rate of gross profit mark-up for the comparable uncontrolled transactions (before adjustment) (%)		C	
iv.	The costs as increased by the gross profit mark-up for the comparable uncontrolled transactions (before adjustment) (₹)		D= A+B	
v.	Details of adjustment made, if any	Amount (₹)	E	
		Description		
vi.	Amount of gross profit mark-up for the comparable uncontrolled transactions (after adjustment) (₹)		F= B+/-E	
vii.	Rate of gross profit mark-up for the comparable uncontrolled transactions (after adjustment) (%)		G	
viii.	The costs as increased by the gross profit mark-up for the comparable uncontrolled transactions (after adjustment) (arm's length price) (₹)		H= A+F	
ix.	The revenue earned, in respect of property transferred or services provided, as per the books of account (₹)		I	
x.	Is there any adjustment required in the price at which the international transaction or specified domestic transaction has actually been undertaken in accordance with the provisions of section 165 of the Act?		Yes/No	
	a)	If yes, amount of adjustment (₹)@		
	b)	If no,		No adjustment

TNMM

Particulars				
i.	Net profit margin in relation to			<drop down> (Select one from the following options: 1. costs incurred 2. sales effected 3. assets employed or to be employed 4. any other relevant base (please specify))
ii.	Amount of the base as per books of account (₹)		A	
iii.	Rate of net profit margin realized as per books of account (%)		B	
iv.	Amount of net profit margin realized as per books of account (₹)		C= A*B/100	
v.	Rate of net profit margin for the comparable uncontrolled transactions (before adjustment) (%)		D	
vi.	Details of adjustment made, if any	Amount (%)	E	
		Description		
vii.	Rate of net profit margin for the comparable uncontrolled transactions (after adjustment) (%)		F= D+/-E	
viii.	Arm's length price for the comparable uncontrolled transactions (after adjustment) (₹)		G= A*F/100	
ix.	Is there any adjustment required in the price at which the international transaction or specified domestic transaction has actually been undertaken in accordance with the provisions of section 165 of the Act?		Yes/No	
	a)	If yes, amount of adjustment (₹)@		
	b)	If no,		No adjustment

CUP

Particulars				
i.	The price charged or paid for property transferred or services provided, as per books of accounts (₹)		A	
ii.	The price charged or paid for property transferred or services provided in comparable uncontrolled transaction(s) (before adjustment) (₹)		B	
iii.	Details of adjustment made, if any	Amount (₹)	C	
		Description		
iv.	The price charged or paid for property transferred or services provided in comparable uncontrolled transaction(s) (after adjustment) (arm's length price) (₹)		D= B+/-C	
v.	Is there any adjustment required in the price at which the international transaction or specified domestic transaction has actually been undertaken in accordance with the provisions of section 165 of the Act?		Yes/No	
	a)	If yes, amount of adjustment (₹)@		
	b)	If no,		No adjustment

@

i) Adjustment in the case of the international transaction- If the transaction is in the nature of expense, the amount of adjustment shall be reduced from the book value of the transaction and if the transaction is in the nature of income, the amount of adjustment shall be added to the book value of the transaction.

ii) Adjustment in the case of the specified domestic transaction- If the transaction is in the nature of expense, the amount of adjustment shall be added to the book value of the transaction and if the transaction is in the nature of income, the amount of adjustment shall be reduced from the book value of the transaction.

iii) In case the adjustment is required to be made in the international or specified domestic transactions, which have been aggregated, the assessee shall have the option to make the adjustment in one or more of the transactions so aggregated and a drop down to that effect shall be provided.

iv) In case, when no adjustment is required to be made, the aggregate amount of transactions as per books of account shall be the "Arm's length price as computed in Part E" in row 7 of Part- C and row 10 of Part- D.

$ For all the transaction(s) which have been benchmarked using PSM/Other method, arm's length price of the transaction (s) and amount of adjustment is to be provided by the assessee in Part -E

14. **Additional details**

A.	**Details regarding certain expenses**						
	Sl. No.	**Nature of expense**	**Amount recorded in the books of account**	**Amount not recorded in the books of account**	**Total amount of expense**	**The amount out of total expenses in Column C included in the computation of arm's length price**	**The amount of total expenses in column C not included in the computation of arm's length price**
			A	**B**	**C= A+B**	**D**	**E**
	i	Stock compensation or any other bonus/ incentive paid by the assessee or its AE to the employees of the assessee					
	ii	Cost and/or depreciation of assets, software, tools, licenses, or databases provided by the AE including third-party software, databases, licenses, and other assets or tools as well as those developed in-house by the AE					
	iii	Cost incurred by the AE towards travel and other expenses of the employees of the assessee in connection with work, training, or other business purpose of the assessee outside India					
	iv	Training expenses incurred by AEs for employees of the assessee, or management, consultancy, or other services provided by AE					
	v	All cost incurred by the AE on the employees seconded/transferred by the AE to the assessee					
	vi	All cost relating to outsourcing incurred by the assessee					

		and/or AE					
	vii	Any other expense incurred by the AE but utilized in the business operations of the assessee (please specify)					

B.	**Details regarding revenue**				
	Sl No.	**Nature of revenue**	**Total amount of revenue**	**The amount out of total revenue in Column A included in the computation of arm's length price**	**The amount of total revenue in column A not included in the computation of arm's length price**
			A	**B**	**C**
	i.	Income arising on account of foreign currency fluctuations			
	ii.	Assistance in the form of a subsidy or grant or cash incentive or duty drawback or waiver or concession or reimbursement (by whatever name called) by the Central Government or a State Government or any authority or body or agency in cash or kind to the assessee.			

15. If answer to 11(1) (iii)(d) is yes, provide the separate benchmarking analysis of the transaction(s) in Part E.