

NOTES:

1 The Audit Committee has reviewed the above results and the Board of Directors has approved the above results at their respective meetings held on May 14, 2018. Figures for the quarter ended March 31, 2018 and March 31, 2017 are balancing figures between audited figures in respect of the full financial years and the unaudited figures upto the third quarter ended December 31 for respective years which were subjected to limited review.

2 According to the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, revenue from operations for the quarter and year ended March 31, 2017 was reported inclusive of excise duty and other input taxes. Goods and Services Tax ("GST") was implemented with effect from July 1, 2017, which replaced excise duty and other input taxes. As per Ind AS 18, revenue from operations for the quarter ended March 31, 2018 and December 31, 2017, and year ended March 31, 2018 is reported net of GST. Therefore, revenue from operations for the current periods are not comparable with the corresponding earlier periods, Comparable revenue from operations (mentioned in note 3) has been computed by adjusting excise duty and other input taxes from the revenue from operations of respective periods, on a like-to-like basis.

3 Comparable revenue from operations {refer note 2) for the reported periods

? in Crores

PARTICULARS	QUARTER ENDED (AUDITED) (Refer Note 1)	QUARTER ENDED (UNAUDITED)	QUARTER ENDED (AUDITED) (Refer Note 1)	YEAR ENDED (AUDITED)	YEAR ENDED (AUDITED)
	31.3.18	31.12.17	31.3.17	31.3.18	31.3.17
Comparable revenue from operation	1,475.88	979.17	1,286.57	4,643.26	4,130.77
4 Financial Results of Blue Star Limited (Standalone Information);					
					? in Crores
	STANDALONE				
PARTICULARS	QUARTER ENDED			YEAR ENDED	
	31.3.18	31.12.17	31.3.17	31.3.18	31.3.17
Income from operations	1,371.97	896.99	1,301.86	4,425.15	4,146.60
Profit before tax (after exceptional item)	63.48	41.10	45.96	195.75	148.28
Total Comprehensive Income	46.32	31.30	30.95	140.34	108.04