

Particulars	Year ended
	31-03-2017
Net profit as reported under Previous GAAP	983.02
Add / (Less) adjustments for Ind AS	
Provision for Expected Credit Loss	(43.94)
Provision for Warranty Charges	(5.41)
Recognition of Financial Assets / Liabilities at Amortised Cost	(15.01)
Additional Depreciation & Amortisation of Leasehold Land	(3.59)
Additional Employee Cost due to FVM of ESOP & Loans to Staff & Worker	(7.73)
Other Expenses	2.69
Tax Adjustments	27.14
Net Profit as per Ind AS	937.12
Other Comprehensive Income (Net of Taxes)	
Actuarial Gains / (losses)	(7.43)
Fair Value of Investments	6.76
Total Comprehensive Income reported as per Ind AS	936.45