

Financial Assumptions	Retirement Benefit Plans		Other Post-Employment Benefit Plans	
	As at	As at	As at	As at
	31st March, 2018	31st March, 2017	31st March, 2018 1	31st March, 2017
Discount rate (per annum)	8.0%	7.0%	8.0%	7.0%
Salary escalation rate (per annum)				
Management employees	8.0%	7.0%		
- for first 5 years				
Management employees	8.0%	5.0%		
- after 5 years				
Non-management employees	8.0%	8.0%		
Pension increase rate (per annum)*	2.5%	2.5%		
Annual increase in healthcare costs (per			9.0%	9.0%