	equity as at 31st March 2017	isquity as at 1st April 2016
Particulars	(Audited)	(Audited)
Equity as per Previous GAAP	54539.74	44670.45
Derecognition of liability for proposed dividend for the year ended 31 March 2016		1,601.09
Fair value Measurement of Investments in Equity Shares	1.28	0.99
Impact on account of deferred Tax	(746.61)	(772.54)
Impairment of trade receivables due to expected credit loss model	(39.29)	(24.48)
Equity as per IND AS	53755.12	45475.52