

12 (a) Deferred tax assets			
The balance of deferred tax comprises temporary differences attributable to:			
	As at	As at	As at
	December 31, 2017	December 31, 2016	January 1, 2016
Deferred tax assets			
Provision for compensated absences and gratuity	141.81	134.39	114.20
Provision for doubtful debts and advances	75.62	72.92	65.35
Others (including allowances on payment basis)	89.12	61.93	59.78
	306.55	269.24	239.33
Deferred tax liabilities Accelerated Depreciation for tax purposes	125.42	112.20	111.51
Fair Value gains on derivative instruments	5.35	4.36	-
Unremitted earnings of associate	92.31	86.04	81.41
	223.08	202.60	192.92
Deferred tax assets (net)	83.47	66.64	46.41