

d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Not applicable
e.	For Audit Qualification(s) where the impact is not quantified by the auditor:
(i)	Management's estimation on the impact of audit qualification: Not Ascertainable
(ii)	<p>If management is unable to estimate the impact, reasons for the same:</p> <p>The subsidiary company is in the process of obtaining necessary approvals from Central Government. Pending approval from the central government, impact thereof on the financial statements not currently ascertainable.</p>
(iii)	<p>Auditors' Comments on (i) or (ii) above:</p> <p>During the year ended 31 March 2017 one of the Company's subsidiaries had paid remuneration to its Managing Director which is in excess of the limits given under section 197 read with Schedule V of the Companies Act, 2013 by Rs 86.61 crores. Pending approval from the Central Government, impact thereof on the Statement is not currently ascertainable.</p>