

Particulars	For year ended^	For year ended^
	December 31, 2017	December 31, 2016
Balance at the beginning of the year	240.78	12.11
Less: Net gains transferred to statement of profit or loss on occurrence of forecasted	(595.35)	(147.35)
hedge transaction		
Add: Changes in the fair value of the effective portion of outstanding cash flow hedges	855.00	454.16
Less : Deferred tax adjustment on CFHR	(34.60)	(78.14)