

Notes to standalone financial statements for the year ended March 31, 2018**30. Components of Other Comprehensive Income (OCI), net of tax**

The disaggregation of changes to OCI by each type of reserve in equity is shown below:

INR Crores

	March 31, 2018			March 31, 2017		
	FVTOCI reserve	Retained earnings	Total	FVTOCI reserve	Retained earnings	Total
Re-measurement gains (losses) on defined benefit plans	-	0	0	-	(2)	(2)
Gain/(loss) on FVTOCI financial assets	3	-	3	1	-	1
	3	0	3	1	(2)	(1)

31. Earnings per share (EPS)

INR Crores

	March 31, 2018	March 31, 2017
Profit attributable to equity holders for basic earnings	548	245
Weighted average number of Equity shares for basic EPS*	50,82,06,912	50,70,17,118
Effect of dilution:		
Convertible preference shares	-	22,62,904
Employee Stock options	91,176	75,973
Weighted average number of Equity shares adjusted for the effect of dilution *	50,82,98,088	50,93,55,995
Earnings per equity share (in Rupees)		
Basic (Face value of ₹2 each)	10.78	4.84
Diluted (Face value of ₹2 each)	10.78	4.81

* There have been no other transactions involving Equity shares or potential Equity shares between the reporting date and the date of authorisation of these financial statements.

32. Details of Loans & Investment as required u/s 186 of Companies Act, 2013

INR Crores

	March 31, 2018		March 31, 2017	
	Loan given	Outstanding	Loan given	Outstanding
Loan given and proposed to be utilised for business operations by recipient -				
Tatva Global Environment (Deonar) Limited	-	0	-	0
Bharuch Enviro Infrastructure Limited	-	-	-	1
Loan given to subsidiaries for working capital / business operations				
UPL Corporation Limited (foreign currency loan)	-	929	-	903
Advanta Holdings BV	-	-	168	-
SWAL Corporation Limited	102	-	90	83

Rate of interest charged on loans given in INR is 13% p.a and in case of foreign currency loan at 6 months LIBOR +200 to 250 bps.

Investments

Details required u/s 186 have been disclosed in note 5 of the financial statements.

33. Gratuity and other post-employment benefit plans

INR Crores

	March 31, 2018	March 31, 2017
Gratuity Plan	23	17

The gratuity plan is governed by the Payment of Gratuity Act, 1972. Under the act, employee who has completed five years of service is entitled to specific benefit. The level of benefits provided depends on the member's length of service and salary at retirement age.

The following tables summarise the components of net benefit expense recognised in the statement of profit or loss and the funded status and amounts recognised in the balance sheet for the respective plans: