

Notes to standalone financial statements for the year ended March 31, 2018**13. Other equity** (Contd.)

Debenture Redemption Reserve	INR Crores
As at April1, 2016	140
Add: Amount transferred from retained earnings	2
Less: Amount transferred to retained earnings	(15)
At March 31, 2017	127
Add: Amount transferred from retained earnings	14
Less: Amount transferred to retained earnings	-
At March 31, 2018	141

Share based payment reserve	INR Crores
As at April1, 2016	2
Increase/(decrease) during the year	0
At March 31, 2017	2
Increase/(decrease) during the year	(2)
At March 31, 2018	0

General Reserve	INR Crores
As at April1, 2016	1,848
Increase/(decrease) during the year	-
At March 31, 2017	1,848
Increase/(decrease) during the year	-
At March 31, 2018	1,848

Equity Component of convertible preference shares	INR Crores
As at April1, 2016	-
Increase/(decrease) during the year	0
At March 31, 2017	0
Increase/(decrease) during the year	(0)
At March 31, 2018	-

Equity Instruments through Other Comprehensive Income	INR Crores
As at April1, 2016	1
Increase/(decrease) during the year	1
At March 31, 2017	2
Increase/(decrease) during the year	3
At March 31, 2018	5

Securities Premium Reserve - Where the Company issues shares at a premium, whether for cash or otherwise, a sum equal to the aggregate amount of the premium received on those shares shall be transferred to "Securities Premium Reserve". The Company may issue fully paid-up bonus shares to its members out of the securities premium reserve and the Company can use this reserve for buy-back of shares.

Capital Redemption Reserve - Capital Redemption Reserve was created for buy-back of shares and can be utilised for issuance of fully paid up bonus shares.

Capital Reserve - The Company recognizes profit or loss on purchase, sale, issue or cancellation of the Company's own equity instruments to capital reserve.