

Notes to consolidated financial statements for the year ended March 31, 2018**35. Net employee defined benefit liabilities**

INR Crores

	March 31, 2018	March 31, 2017
Net employee defined benefit liabilities	73	60
- Gratuity Plan (Note 35 (b) to (g))	44	35
- Defined benefit pension scheme (Note 35(h))	29	25

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:

a) The amounts recognised in the statement of Profit and Loss are as follows:**(i) Defined Benefit Plan**

INR Crores

	Gratuity	
	March 31, 2018	March 31, 2017
Current service cost	8	11
Past Service Cost	4	-
Interest cost on benefit obligation	4	3
Expenses recognised in Profit and Loss (under the head Employee Benefit Expenses in Note 23)	16	14
Return on plan assets	(2)	(2)
Net actuarial (gain)/loss recognised during the year	(3)	(2)
Remeasurements recognised in Other Comprehensive Income (OCI)	(5)	(4)
Total Expenses recognised in the statement of Profit & Loss	11	10
Actual return on plan assets	2	2

(ii) Defined Contribution Plan

INR Crores

	Provident Fund	
	March 31, 2018	March 31, 2017
Current service cost included under the head Employee Benefit Expense in Note 23	16	17

(iii) Defined Contribution Plan

INR Crores

	Superannuation Fund	
	March 31, 2018	March 31, 2017
Current service cost included under the head Employee Benefit Expense in Note 23	10	11

(iv) Defined Contribution Plan

INR Crores

	Pension Fund	
	March 31, 2018	March 31, 2017
Current service cost included under the head Employee Benefit Expense in Note 23	-	1

b) The amounts recognised in the Balance Sheet are as follows:

INR Crores

	Defined Benefit Plan - Gratuity	
	March 31, 2018	March 31, 2017
Present value of funded obligation	73	63
Less: Fair value of plan assets	29	28
Net Liability	44	35