

Notes to consolidated financial statements for the year ended March 31, 2018

28. Components of Other Comprehensive Income (OCI), net of tax

INR Crores

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

During the year ended 31 March 2018	Attributable to the owners of the parent			Attributable to non controlling interest	Total
	FVTOCI reserve	Foreign currency translation reserve	Retained earnings		
Foreign exchange translation differences	-	67	-	-	67
Gain/(loss) on FVTOCI financial assets	10	-	-	-	10
Re-measurement gains/(losses) on defined benefit plans	-	-	(7)	-	(7)
Total	10	67	(7)	-	70
During the year ended 31 March 2017					

INR Crores

	Attributable to the owners of the parent			Attributable to non controlling interest	Total
	FVTOCI reserve	Foreign currency translation reserve	Retained earnings		
Foreign exchange translation differences	-	-	-	-	-
Gain/(loss) on FVTOCI financial assets	22	-	-	-	22
Re-measurement gains/(losses) on defined benefit plans	-	-	1	-	1
Total	22	-	1	-	23

Analysis of items of OCI, net of tax

Foreign exchange translation differences

These comprise of all exchange differences arising from translation of financial statements of foreign operations as well as translation of liabilities that hedge the company's net investment in a foreign subsidiary.

Gain/(loss) on FVTOCI financial assets

The group has elected to recognise changes in fair value of certain investments in equity securities in other comprehensive income. These changes are accumulated within the FVOCI equity investments within the equity. The group transfers amount therefrom to retained earnings when the relevant equity securities are derecognized.

Re-measurement gains/(losses) on defined benefit plans

Remeasurement of defined benefit plans comprises actuarial gains and losses and return on plan assets (excluding interest income).

29. Earnings per share (EPS)

INR Crores

	March 31, 2018	March 31, 2017
Profit attributable to Equity holders of the parent:	2,022	1,727
Profit attributable to Equity holders of the parent for basic earnings per share	2,022	1,727
Interest on convertible preference shares	-	-
Profit attributable to Equity holders of the parent adjusted for the effect of dilution	2,022	1,727

INR Crores

	March 31, 2018	March 31, 2017
Weighted average number of Equity shares for basic EPS*	50,82,06,912	50,70,17,118
Effect of dilution:		
Employee stock options	91,176	75,973
Convertible preference shares	-	22,62,904
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 INR)		
Basic (Face value of ₹2 each)	39.79	34.07
Diluted (Face value of ₹2 each)	39.78	33.92

* 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.