

Notes to restated consolidated financial information

30.2 Details of auditors remuneration :

(₹ in Million)					
Particulars	For the nine months ended December 31, 2023	For the nine months ended December 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2021
Audit fee (including regulatory certificates)	5.7	2.5	8.2	11.3	5.5
Tax audit fee	2.4	1.4	1.5	0.6	0.8
Others	3.4	2.6	0.4	0.8	1.0
GST on Above	-	0.6	-	0.5	0.5
Total	11.5	7.1	10.1	13.2	7.8

Note : Auditors remuneration upto September 30, 2021 is paid / payable to previous auditors.

30.3 Directors sitting fee and commission is net off reversal :

(₹ in Million)					
Particulars	For the nine months ended December 31, 2023	For the nine months ended December 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2021
Reversals	-	-	-	-	-
Provision as at respective period end date	11.5	9.0	11.6	12.0	9.6

31. Tax expense

a) Income tax expenses

The major components of income tax expenses

i) Profit and loss section

(₹ in Million)					
Particulars	For the nine months ended December 31, 2023	For the nine months ended December 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2021
Current tax expenses	1,571.8	1,127.3	1,571.1	1,254.5	934.6
Short/(Excess) Provision of Income Tax for earlier years	(5.6)	-	-	-	-
Deferred tax charge / (credit)	(35.2)	(5.3)	(60.5)	(29.4)	(10.8)
Total	1,531.0	1,122.0	1,510.6	1,225.1	923.8

ii) Other comprehensive income section

(₹ in Million)					
Particulars	For the nine months ended December 31, 2023	For the nine months ended December 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2021
Current tax expenses	-	-	-	-	-
Deferred tax	0.9	2.6	2.0	4.4	1.3
Total	0.9	2.6	2.0	4.4	1.3

b) Reconciliation of tax expense

(₹ in Million)					
Particulars	For the nine months ended December 31, 2023	For the nine months ended December 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2021
(A) Profit before income taxes (including other comprehensive income)	7,013.3	5,172.9	6,966.0	5,691.5	4,329.7
(B) Enacted tax rate in India (including surcharge and cess)	25.168%	25.168%	25.168%	25.168%	25.168%
(C) Expected tax expenses	1,765.1	1,301.9	1,753.2	1,432.4	1,089.7
(D) Other than temporary difference					
Special reserve	245.2	191.9	257.9	217.8	171.0
Difference in tax expenses of earlier period	5.6	-	0.3	-	4.6
Expenses disallowed / (allowed)	(17.6)	(14.6)	(17.6)	(14.9)	(11.0)
(E) Tax expense recognised in profit and loss	1,531.0	1,122.0	1,510.6	1,225.1	923.8
(F) Tax expense recognised in other comprehensive income	0.9	2.6	2.0	4.4	1.3