

Sheet of previous accounting year

19. i Earnings per Share (Rs.) (before extraordinary items) of Rs. 10/- each (not annualised)						
(a) Basic	2.29	2.42	2.93	7.96	7.83	14.32
(b) Diluted	2.29	2.42	2.93	7.96	7.83	14.32
19. ii. Earnings per Share (Rs.) (after extraordinary items) of Rs. 10/- each (not annualised)						
(a) Basic	2.29	2.42	2.93	7.96	7.83	14.32
(b) Diluted	2.29	2.42	2.93	7.96	7.83	14.32

Notes :

- (i) The Indian Accounting Standards (Ind AS), as notified under the Companies (Indian Accounting Standards) Rules, 2015 are applicable to the Company, its subsidiaries, joint venture and associates for periods commencing on or after April 1, 2016 with a transition date of April 1, 2015. The results for the quarter and nine months ended December 31, 2016 are as per the notified Ind AS.
- (ii) Pursuant to the SEBI Circular CIR/CFD/FAC/62/2016 dated July 5, 2016, the published figures for the quarter and nine month ended December 31, 2015 have been recast to Ind AS to the extent applicable to the Company and have been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015. These results alongwith results for the current quarter and nine months ended December 31, 2016 have been subjected to limited review by the Statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.
- (iii) During the quarter, 8,55,01,923 Equity Shares of Rs.10 each were issued and allotted (w.e.f. 27th December, 2016) as fully paid Bonus Shares by capitalisation of free reserves in the proportion of Three Bonus Shares of Rs.10 each for every One Equity Shares of Rs.10 each held as on the Record Date. Pursuant to the issue and allotment of Bonus Shares, the earning per share (Basic and Diluted) have been adjusted for all the periods stated above.
- (iv) The above results including Segment Reporting have been recommended by the Audit Committee and approved by the Board of Directors at its meeting held on February 13, 2017.
- (v) Previous period / year's figures have been re-grouped / re-arranged wherever necessary.
- (vi) A reconciliation between the profit as reported earlier and the Ind AS recast profit for the quarter ended December 31, 2015 is given below :

Reconciliation of standalone financial results to those reported under previous Generally Accepted Accounting Principles (GAAP) is summarised as follows :

Particulars	Rs. in Crores
	Qtr. Ended 31st Dec'15
Profit after Tax as reported under previous GAAP	33.00
Adjustments on account of :	
(i) Reversal of Depreciation on leasehold land being Operating lease	0.34
(ii) Recognition of amortisation of leasehold land being operating lease, in other expense	(0.34)
(iii) Measurement of financial assets and liabilities at amortised cost	(0.04)
(iv) Reversal of amortisation of Goodwill	0.47
(v) Recognition of loss allowance for expected credit losses on financial assets measured at amortised cost	(1.69)
(vi) Recognition of foreign exchange fluctuation as MTM of forward contracts	0.03
(vii) Reversal of Revenue on compliance with Ind AS	(290.96)
(viii) Reversal of Cost of Services on compliance with Ind AS	290.96
(ix) Deferred tax impact on above Ind AS adjustments	0.42
(x) Tax Adjustments	1.28
Profit after Tax as reported under Ind AS	33.47