



NOTES

FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

17a. OTHER EQUITY

(₹ Millions)

	Mar-18	Mar-17 (Restated)
Capital Redemption Reserve		
As per last Balance Sheet	22	22
Add: Transfer from retained earnings	4,034	-
	4,056	22
Capital reserve		
As per last Balance Sheet	340	-
Add: On account of acquisition (Refer note 39)	-	340
	340	340
Share based payment reserve		
As per last balance sheet	2	-
Add: Options granted during the year	6	2
	8	2
General reserve		
As per last Balance Sheet	2,820	2,820
Retained earnings		
As per last Balance Sheet	62,898	43,319
Add : Profit for the year	14,791	22,213
Add / (Less): Re-measurement gains / (loss) on defined benefit plans	47	(41)
(Less) / Add : Income tax impact thereon	(14)	15
Less: Tax on dividend on equity shares by subsidiaries	-	(280)
Less: Payment of dividend on equity shares	(2,401)	(2,161)
Less: Tax on dividend on equity shares	-	(167)
Less: Transfer to Capital redemption reserve	(4,034)	-
Less: Deferred tax liability on preference shares	(3,284)	-
	68,003	62,898
Other comprehensive income		
Foreign currency translation reserve		
As per last balance sheet	(444)	629
Less: Foreign currency translation loss for the year	(364)	(1,073)
	(808)	(444)
Equity instruments		
As per last Balance Sheet	306	289
(Less) / Add: Gain on fair value of financial assets through other comprehensive income	(68)	17
	238	306
Total	74,657	65,944

NOTES

FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

b. NON-CONTROLLING INTEREST

(₹ Millions)

	Mar-18	Mar-17 (Restated)
As per last Balance Sheet	10	22
Less: Loss for the year	(14)	(12)
Add: Non-controlling interest arising on account of acquisition of a subsidiary	146	-
Total	142	10

- 1) Capital Redemption Reserve is created on redemption of redeemable preference shares issued.
- 2) Share based payment reserve is reserve related to share options granted by the Company to its employee under its employee share option plan.
- 3) General reserve is used from time to time to transfer profits from retained earnings for appropriation purposes.
- 4) Retained earnings represent the accumulated earnings net of losses if any made by the Group over the years.
- 5) Other Comprehensive income includes:
 - a) Exchange differences relating to translation of the results and net assets of the Group's foreign operations from their functional currencies to the Group's reporting currency are directly recognised in other comprehensive income.
 - b) Cumulative gains and losses arising on the revaluation of equity instruments measured at fair value through other comprehensive income, net of amounts reclassified to retained earnings when those assets have been disposed off.