

## NOTES

### FORMING PART OF THE FINANCIAL STATEMENTS

#### 17. OTHER EQUITY

(₹ Millions)

	Mar-18	Mar-17 (Restated)
<b>Reserves and Surplus</b>		
<b>Capital Redemption Reserve</b>		
As per last Balance Sheet	22	22
Add: Transfer from retained earnings	4,034	-
	<b>4,056</b>	<b>22</b>
<b>Capital Reserve on scheme of amalgamation</b>		
As per last Balance Sheet	(458)	(359)
Add: On account of amalgamation (Refer note 43b)	1,245	(99)
	<b>787</b>	<b>(458)</b>
<b>Capital Reserve</b>		
As per last Balance Sheet	340	-
Less: On account of acquisition (Refer note 43a)	-	340
	<b>340</b>	<b>340</b>
<b>Share Based Payment Reserve</b>		
As per last Balance Sheet	2	-
Add: Options granted during the year	6	2
	<b>8</b>	<b>2</b>
<b>General Reserve</b>		
As per last Balance Sheet	<b>3,996</b>	<b>3,996</b>
<b>Retained earnings</b>		
As per last Balance Sheet	38,178	30,841
Add : Profit for the year	19,119	9,684
Less: Transfer to capital redemption reserve	(4034)	-
Add / (Less): Re-measurement gains / (loss) on defined benefit plans	50	(30)
(Less) / Add: Income tax impact thereon	(15)	11
Less: Deferred tax liability on preference shares	(3,284)	-
Less: Payment of dividend on equity shares	(2,401)	(2,161)
Less: Tax on dividend on equity shares	-	(167)
	<b>47,613</b>	<b>38,178</b>
<b>Other comprehensive income</b>		
As per last Balance Sheet	431	289
Add: Gain on fair value of financial assets through other comprehensive income	6	142
	<b>437</b>	<b>431</b>
<b>Total</b>	<b>57,237</b>	<b>42,511</b>

1) Capital Redemption Reserve is created on redemption of redeemable preference shares issued.

2) Share Based Payment Reserve is related to share options granted by the Company to its employee under its employee share option plan.

3) General reserves 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 Company over the years.

5) Other comprehensive income includes reserves for equity instruments through other comprehensive income i.e. cumulative gains and losses arising on the measurement of equity instruments at fair value through other comprehensive income, net of amounts reclassified to retained earnings when those assets have been disposed off.