

# RTS Power Corporation Limited

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Agra - Near 14 KM Mile Stone, Mathura Road, P.O. Artoni, Agra-282007, (P) +91 562 2641431, (E) rtsagra5@gmail.com

CIN: L17232WB1947PLC016105, Website: www.rtspower.com

RTSPCL/BSE/17-18 BSE Limited Floor 25, P.J.Towers Dalai Street, MUMBAI – 400001

Dear Sir.

14th December, 2017

Sub: Statement of Standalone Unaudited Results of the Company for the Quarter and six months ended on 30<sup>th</sup> September,2017 alongwith Standalone Statement of Assets and Liablities for the Half Year ended on 30<sup>th</sup> September, 2017 and Limited Review Report for the said period

Further to our letter dated 20th November, 2017 on the above subject, we are sending herewith for your kind perusal and record Statement of Standalone Unaudited Results of the Company for the Quarter and six months ended on 30th September, 2017 alongwith Standalone Statement of Assets and Liablities for the Half Year ended on 30th September, 2017 in the prescribed format pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Listing Regulations) which have been reviewed by the Audit Committee of the Board of Directors of the Company in its Meeting held in the morning on 14th December, 2017 and subsequently taken on record by the Board of Directors of the Company in its Meeting held in the afternoon on the same day i.e. 14th December, 2017 (which commenced at 3.00 P.M. and concluded at 9.00 P.M.)

We are also sending herewith Limited Review Report in respect of the abovesaid Unaudited Results for the quarter ended on 30<sup>th</sup> September, 2017 of our statutory Auditors, M/s Lodha & Co, Chartered Accountants which has been placed before the Board in its abovesaid Meeting.

The abovesaid Results and Limited Review Report will be available at the Company's Website www.rtspower.com and BSE Website www.bseindia.com following our transmission of the same to BSE.

An extract of the abovesaid unaudited Results in the format prescribed under the Listing Regulations are being published in English in the Business Standard in its Kolkata Edition and in Bengali in Arthik Lipi, Kolkata. The Certified True Copies of the clippings of the abovesaid Newspapers will be sent to you after the abovesaid publications.

Thanking you,

Yours faithfully

For RTS POWER CORPORATION LTD.

(Sandip Gupta)
Company Secretary
ACS 5447

Enclosure: As said above

RTS Power Corporation Limited
CIN: L17232WB1947PLC016105
Registered Office: S6, Netaji Subash Road, Kolkata- 700 001
Tel. No.: (033)2242-6025; Fax:(033) 2242-6732;
Website: www.rtspower.com E-mail: headoffice@rtspower.com

	STATEMENT OF UNAUDIT					
SI No.	Particulars	Quarter ended 30/09/2017	Quarter ended 30/06/2017	Quarter ended 30/09/2016	Half year ended 30/09/2017	Half year ended 30/09/2016
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	Revenue From Operations	2,792.91	4,283.16	2,857.20	7,076.07	4,948.38
11	Other Income	56.55	44.36	56.33	100.91	89.67
111	Total income (I+II)	2,849.46	4,327.52	2,913.53	7,176.98	5,038.05
lV	Expenses			·		· · · · · · · · · · · · · · · · · · ·
	Cost of materials consumed	3,162.81	2,577.48	1,878.26	5,740.29	3,763.13
	Purchases of stock-in-trade			35.25	•	35.25
	Changes in inventories of finished goods, stock-					
	in-trade and work-in-progress	(1,103.11)	419,52	(70.89)	(683.59)	(559.22)
	Employee benefits expense	58.98	61.95	70.08	120.93	135.01
	Finance costs	193.99	155.25	147.88	349.24	295.12
	Depreciation and amortisation expense	35.11	36.16	38.93	71.27	77.28
	Other expenses 🃗	412.93	938.99	632.21	1,351.92	1,119.45
	Total expenses (IV)	2,760.71	4,189.35	2,731.72	6,950.06	4,866.02
٧	Profit/(Loss) before tax (III-IV)	88.75	138.17	181.81	226.92	172.03
VI	Tax expense					
	(1) Current Tax	27.00	48.00	52.00	75.00	52.00
	(2) Deferred Tax charge/ (credit)	11.92	(19.47).	2.58	(7.55)	5.16
VII	Profit/(Loss) for the period (V-VI)	49.83	109.64	127.23	159.47	114.87
VIII	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	(1.38)	(1.38)	(2.94)	(2.76)	(5.89)
	(ii) Income tax relating to items that will not be					
	reclassified to profit or loss	0.48	0.48	1.02	0.96	2.04
	B (i) Items that will be reclassified to profit or					
	loss	-	- 1	•	- '	
	(ii) Income tax relating to Items that will be					
	reclassified to profit or loss	-	·	. <b>-</b> .	-	-
	Other Comprehensive Income for the period					
	(net of tax)	(0.90)	(0.90)	(1.92)	(1.80)	(3.85)
	Total Comprehensive Income for the period					
łX	(VII+VIII)	48.93	108.74	125.31	157.67	111.02
	Paid-up equity share capital (Face value - ₹ 10/-				1	
Х	each)	816.85	816.85	816.85	816.85	816.85
ΧI	Earnings per equity share -not annualised					
	(1) Basic (₹)	0.61	1.34	1.56	1.95	1.41
	(2) Diluted (₹)	0,61	1.34	1,56	1.95	1.41



# RTS Power Corporation Limited

Statement of A	ssets and Liabilities as at 30th September, 2017
	(Rs. in Lakhs)
	As at
Particula	ers September 30, 2017
ASSETS	
1 Non-current assets	
(a) Property, Plant and Equipment	1,226.85
(b) Investment Property	0.80
(c) intangible Assets	0.77
(d) Financial Assets	
(i) Investments	6.76
(II) Loans	49.20
(iii) Other financial assets	102.77
(e) Other non-current assets	75.15
Total Non-Current Assets	1,462.30
2 Current assets	
(a) Inventories	4,645.87
(b) Financial Assets	
(i) investments	0.12
(ii) Trade receivables	7,532.61
(iii) Cash and cash equivalents	57.45
(iv) Bank balances other than (iii)	707.88
(v) Loans	94.98
(vi) Other financial as	92.60
(c) Other current assets	6,366.57
Total Current Assets	19,498.08
Total Current Assets	
	20,960.38
Total Assets	
The same and the same state of	
EQUITY AND LIABILITIES	
Equity	816.85
(a) Equity Share capital	9,336.12
(b) Other Equity	10,152.97
Total Equity	
Liabilities	
1 Non-current liabilities	
(a) Financial Liabilities	209.98
(i) Borrowings	40.07
(b) Provisions	41.77
(c) Deferred tax liabilities (Net)	
(d) Other non-current financial lia	bility 552.25 854.11
Total Non-current Liabilities	854.11
2 Current liabilities	
(a) Financial Liabilities	2.402.50
(i) Borrowings	3,103.59
(ii) Trade payables	5,739.17
(iii) Other financial liabilities	105.82
(b) Other current liabilities	912.08
(c) Provisions	82.87
(d) Current Tax Liabilities (Net)	9,77
Total Liabilities	9,953.30
Total Equity and Liabilities	20,950.38

Place: Kolkata Date: December 14, 2017

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For RTS Power Corporation Limited

### Notes:

- 1 The above financial results have been reviewed by Audit Committee and approved by the Board of Directors at their respective meetings held on December 14, 2017. The above results have been subjected to Limited Review by the Statutory Auditors.
- 2 Goods and Service Tax ("GST") has been implemented with effect from 1st July, 2017 and therefore, revenue from operations for the quarter ended 30th September 2017 are not of GST. Revenue from Operations and expenses for the previous periods being inclusive of Excise Duty are not comparable with corresponding figures of quarter and six months ended 30th September 2017.
- 3 These financial results have been prepared in accordance with the Indian Accounting Standards (IND-AS) notified under Companies (Indian Accounting Standards) Rules 2015 as amended by Companies (Indian Accounting Standards) (Amendment) Rules, 2016. IND-AS has been made applicable with effect from April 1, 2017 and the comparative figures for the corresponding quarter and half year of the previous year (transition date being April 1, 2016) have accordingly been restated.
- 4 The above results may require adjustment before constituting the first set of IND-AS financials as of and for the year ended March 31, 2018 due to changes in financial reporting assumptions and applications arising from new or revised standards or interpretations received or changes in the use of one or more optional exemptions as permitted in Indian Accounting Standards (Ind-AS) 101.
- 5 Segment Wise Revenue, Results, Assets and Liabilities are as follows:-

(Rs. in Lakhs)

Particulars	Quarter ended 30/09/2017	Quarter ended 30/06/2017	Quarter ended 30/09/2016	Half year ended 30/09/2017	Half year ended 30/09/2016
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
A. Segment Revenue					
(A) Electrical Goods-Transfermors, Cables etc	2,740.06	4,225.53	2,815.02	6,966.69	4,850.90
(B) Wind Energy	52.85	56.53	42.18	109.38	97.48
(C) Unallocated				-	
Gross revenue from operations and	2,792.91	4,283.16	2,857.20	7,076.07	4,948.38
Less : Inter-segment Transfer	•	-			
Net Revenue from Operations	2,792.91	4,283.16	2,857.20	7,076.07	4,948.38
B. Segment Results	-				
(A) Electrical Goods-Transfermors, Cables etc	321.17	515.43	351.02	836.60	497.05
(B) Wind Energy	40.78	43.13	23.18	83.91	64.34
Sub Total	361.95	558.56	374.20	920.51	561.39
Less:					
Finance Costs	193.99	155.25	147.88	349.24	295.12
Other un-allocable expenditure, net of unallocable income	79.21	265.13	44.51	344.35	94.24
*	88.75	138.18	181.81	226.92	172.03
Profit/ (Loss) before tax	00.15				
C. Segment Assets (A) Electrical Goods-Transfermors, Cables etc	14,478.79	20,701,97	10,904,09	14,478.79	10,904.09
(B) Wind Energy	582.46	556.67	584.51	582.46	584.51
(C) Unallocated	5,950,57	84,23	6,851.25	5,950.57	6,851.25
Total Segment Assets	21,011.82	21,342.87	18,339.85	21,011.82	18,339.85
Segment Liabilities					
(A) Electrical Goods-Transfermors, Cables etc	7,919.52	13,771.41	4,039.68	7,919.52	4,039.68
(B) Wind Energy	- 1	8.75	6.26	-	6.26
Unalfocated/Corporate Assets/ Uablities	2,939.33	7,493.74	8,766.64	2,939.33	8,766.64
Total Segment Liabilities	10.858.85	21,273,90	12,812,58	10.858.85	12,812.5



6 Reconciliation between financial results, as previously reported in accordance with Indian GAAP (referred to as "Previous GAAP") and Ind AS for the quarter and half year ended September 30, 2017 are presented as under:

		(Rs. in Lakhs)
Particulars	Quarter ended 30/09/2016	Half year ended 30/09/2016
Net profit under previous GAAP	122.36	105.11
Increase in other income due to amortization of deferred income as per Effective interest Method	7.76	15.44
on financial liability	(3.25)	(6.40)
Increase in Finance Costs as per Effective Interest Method	(5.23)	
Gain on adjustment for gratuity amount recognized in other comprehensive income	2.94	5.88
Effect of Taxes on above	(2.58)	(5.16)
Net Profit/(Loss) for the period under Ind AS	127.23	114.87
Other Comprehensive Income (net of taxes)		
Actuarial gain/(loss) on Employee Benefit	(1.92)	(3.85)
Expense	125 31	111.02

Place: Kolkata

Date; 14th Decemebr, 2017

For BTS Power Corporation Limited





Chartered Accountants

The Board of Directors

14 Government Place East, Kolkata 700 069, India 033-2248-1111/1507/40400000 033-2248-6960 Telephone :

Telefax

Email cal@lodhaco.com

RTS Power Corporation Limited 56, Netaji Subhas Road Kolkata 700 001

### **Limited Review Report**

- We have reviewed the accompanying statement of unaudited Financial Results of RTS Power Corporation Limited ('the Company') for the Quarter ended on September 30, 2017 ('the Results') which are included in the accompanying statement of unaudited financial results for the quarter and half year ended September 30, 2017 and Balance Sheet as on that ('the Statement') . The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 ('the SEBI Regulations'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 which has been initialed by us for the purpose of identification.
- This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- Based on our review conducted as above, we report that nothing has come to our attention that causes us to believe that the accompanying statement of the Results read with notes thereon, prepared in accordance with aforesaid Indian Accounting Standards and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.
- Financial results for the corresponding quarter ended 30th September and Half year ended 30th September of the previous year under IGAAP had been audited by another firm of Chartered Accountants and reliance has been placed on the figures and other information incorporated for the purpose of preparation and presentation of Financial results for the above said periods under Ind AS.

Place: Kolkata

Date: 14th December, 2017

For Lodha & Co, **Chartered Accountants** Firm's ICAI Registration No.:301051E

Partner

Membership No.055104

RTS Power Corporation Limited
CIN: L17232WB1947PLC01610S
Registered Office: 56, Netaji Subash Road, Kolkata- 700 001
Tel. No.: (033)2242-6025; Fax:(033) 2242-6732;
Website: www.rtspower.com E-mail: headoffice@rtspower.com

	STATEMENT OF UNAUDIT	ED FINANCIAL RESU	LTS FOR THE QUARTER	AND HALF YEAR EN	DED 30/09/2017	(Rs. in Lakhs)
SI No.	Particulars	Quarter ended 30/09/2017	Quarter ended 30/06/2017	Quarter ended 30/09/2016	Half year ended 30/09/2017	Half year ended 30/09/2016
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	Revenue From Operations	2,792.91	4,283.16	2,857.20	7,076,07	4,948.38
111	Other Income	56.55	44.36	56.33	100.91	89.67
	Total income (I+II)	2,849.46	4,327.52	2,913.53	7,176.98	5,038.05
IV.	Expenses					
	Cost of materials consumed	3,162.81	2,577.48	1,878.26	5,740.29	3,763.13
	Purchases of stock-in-trade	•		35.25		35.25
	Changes in inventories of finished goods, stock-					
	in-trade and work-in-progress	(1,103.11)	419.52	(70.89)	(683.59)	(559.22)
<u> </u>	Employee benefits expense	58.98	61.95	70.08	120.93	135.01
	Finance costs	193.99	155.25	147.88	349.24	295.12
1	Depreciation and amortisation expense	35.11	36.16	38.93	71.27	77.28
	Other expenses	412.93	938.99	632.21	1,351.92	1,119,45
	Total expenses (IV)	2,760.71	4,189.35	2,731.72	6,950.06	4,866.02
V	Profit/(Loss) before tax (III-IV)	88.75	138.17	181.81	226.92	172.03
VI	Tax expense					272.03
	(1) Current Tax	27.00	48.00	52.00	75.00	52.00
	(2) Deferred Tax charge/ (credit)	11.92	(19.47)	2.58	(7.55)	5.16
VII	Profit/(Loss) for the period (V-VI)	49.83	109.64	127.23	159,47	114.87
	Other Comprehensive Income	13.05	203.04	127,123	133,47	114.07
-	A (i) Items that will not be reclassified to profit or					<del></del>
	loss	(1.38)	(1.38)	(2.94)	(3.76)	(5.00)
	(ii) Income tax relating to items that will not be	(1.30)	(1.30)	(2.94)	(2.76)	(5.89)
	reclassified to profit or loss		0.40	4.00		
	B (i) Items that will be reclassified to profit or	0.48	0.48	1.02	0.96	2.04
	loss		!			
	(ii) Income tax relating to items that will be	-	•			<u> </u>
	_					
	reclassified to profit or loss Other Comprehensive Income for the period					*
	(net of tax)					
	Total Comprehensive Income for the period	(0.90)	(0.90)	(1.92)	(1.80)	(3.85)
ŀХ			:			
IA	(VII+VIII) Paid-up equity share capital (Face value - ₹ 10/-	48.93	108.74	125.31	157.67	111.02
x						_
	each)	816.85	816.85	816.85	816.85	816.85
XI	Earnings per equity share -not annualised					
	(1) Basic (₹)	0.61	1.34	1.56	1.95	1.41
	(2) Diluted (₹)	0.61	1.34	1.56	1.95	1.41





# RTS Power Corporation Limited

Statement of Assets and Liabilities as a	(Rs. in Lakhs)
	As at
Particulars	September 30, 2017
ASSETS	
	1,226.85
Non-current assets (a) Property, Plant and Equipment	0.80
(b) Investment Property	0.80
(c) Intangible Assets	0.73
(d) Financial Assets	6.76
(i) Investments	49.20
(ii) Loans	102,77
(iii) Other financial assets	75.15
(e) Other non-current assets	1,462.30
Total Non-Current Assets	
Current assets	4,645.87
(a) Inventories	
(b) Financial Assets	0.12
(i) Investments	7,532.61
(ii) Trade receivables	57.45
(iii) Cash and cash equivalents	707.88
(iv) Bank balances other than (iii) above	94.98
(v) Loans	92.60
(vi) Other financial as.	6,366.57
(c) Other current assets	19,498.08
Total Current Assets	
	20,960.38
Total Assets	
EQUITY AND LIABILITIES	
Equity	816.8
(a) Equity Share capital	9,336.1
(b) Other Equity	10,152.9
Total Equity	
Liabilities	
1 Non-current liabilities	
(a) Financial Liabilities	209.9
(i) Borrowings	40.0
(b) Provisions	41.
(c) Deferred tax liabilities (Net)	562.
(d) Other non-current financial liability	854.
Total Non-current Liabilities	
- " - William	
2 Current liabilities	3,103.
(a) Financial Liabilities	5,739.
(i) Borrowings (ii) Trade payables	5,735
(ii) Trade payables (iii) Other financial liabilities	912
(iii) Other tinandal liabilities (b) Other current liabilities	82
(b) Other current naturates	92
(c) Provisions	
(d) Current Tax Liabilities (Net)	9,953
Total Liabilities	20.960
Total Equity and Liabilities	20,960

Place: Kolkata Date: December 14, 2017



For RTS Power Corporation Limited

#### Notes:

- es:

  1 The above financial results have been reviewed by Audit Committee and approved by the Board of Directors at their respective meetings held on December 14, 2017. The above results have been subjected to Limited Review by the Statutory Auditors.
- 2 Goods and Service Tax ("GST") has been implemented with effect from 1st July, 2017 and therefore, revenue from operations for the quarter ended 30th September 2017 are net of GST. Revenue from Operations and expenses for the previous periods being inclusive of Excise Duty are not comparable with corresponding figures of quarter and six months ended 30th September 2017.
- 3 These financial results have been prepared in accordance with the Indian Accounting Standards (IND-AS) notified under Companies (Indian Accounting Standards) Rules 2015 as amended by Companies (Indian Accounting Standards) (Amendment) Rules, 2016. IND-AS has been made applicable with effect from April 1, 2017 and the comparative figures for the corresponding quarter and half year of the previous year (transition date being April 1, 2016) have accordingly
- 4 The above results may require adjustment before constituting the first set of IND-AS financials as of and for the year ended March 31, 2018 due to changes in financial reporting assumptions and applications arising from new or revised standards or interpretations received or changes in the use of one or more optional exemptions as permitted in Indian Accounting Standards (Ind-AS) 101.

5 Segment Wise Revenue, Results, Assets and Liabilities are as follows:-

(Rs. in Lakhs)

	Particulars	Quarter ended 30/09/2017	Quarter ended 30/06/2017	Quarter ended 30/09/2016	Half year ended 30/09/2017	Half year ended 30/09/2016
	l .	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
A.	Segment Revenue			2,815.02	6,966.69	4,850.90
• • •	(A) Electrical Goods-Transfermors, Cables etc	2,740.06	4,226.63			97.48
	(B) Wind Energy	52,85	. 56.53	42.18	109.38	37.30
	(C) Unallocated	-		2,857.20	7,076.07	4,948.3
	Gross revenue from operations and	2,792.91	4,283.16	2,857.20	7,010.0.1	
	Less : Inter-segment Transfer	-		2,857.20	7,076.07	4,948.3
	Net Revenue from Operations	2,792.91	4,283.16	2,537.20	7,970.37	
В.	Segment Results		515.43	351.02	836.60	497.0
	(A) Electrical Goods-Transfermors, Cables etc	321.17 40.78	43.13		83.91	64.3
	(B) Wind Energy	361.95	558.56	374.20	920.51	561.
	Sub Total	302.33	<del></del>			
	Less:	193.99	155.25	147.88	349.24	295.
	Finance Costs Other un-allocable expenditure, net of		265.13	44.51	344.35	94.
	unallocable Income		138.18	181.81	226.92	172
	Profit/ (Loss) before tax	88.75	136.10			
C.	Segment Assets	270.70	20,701.97	10,904.09	14,478.79	10,904
	(A) Electrical Goods-Transfermors, Cables etc	14,478.79 582.46	556.67		582.46	584
	(B) Wind Energy	5,950,57	84.23	6,851.25	5,950.57	6,851
	(C) Unallocated	21,011.82		18,339.85	21,011.82	18,33
	Total Segment Assets	Z1,V13-V4	22/1000			
	Segment Liabilities	7,919.52	13,771.4	4,039.68	7,919.52	4,039
	(A) Electrical Goods-Transfermors, Cables etc	1,515.32	8.7		,	{
	(B) Wind Energy	2,939.33	7,493.7			8,766
	Unallocated/Corporate Assets/ Uablities Total Segment Liabilities	10,858.85	21.273.9	12.812.5	10,858.85	12,81





6 Reconciliation between financial results, as previously reported in accordance with Indian GAAP (referred to as "Previous GAAP") and Ind AS for the quarter and half year ended September 30, 2017 are presented as under:

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		(U2' III FORIS)
Particulars	Quarter ended 30/09/2016	Haff year ended 30/09/2016
Net profit under previous GAAP	122.36	105.11
increase in other income due to amortization of	7.76	15.44
deferred income as per Effective Interest Method		4.
on financial liability		
increase in Finance Costs as per Effective Interest	(3.25)	(6.40)
Method		
Gain on adjustment for gratuity amount recognized in other comprehensive income	2.94	5.88
Effect of Taxes on above	(2.58)	(5.16)
Net Profit/(Loss) for the period under and AS	127.23	114.87
Other Comprehensive Income (net of taxes)		
Actuarial gain/(loss) on Employee Benefit	(1.92)	(3.85)
Expense	i	
Total Comprehensive Income under Ind AS	125.31	111.02

Place: Kolkata Date: 14th Decemebr, 2017



