

Date: 30.05.2018

To,
BSE Limited,
P J Towers, Dalal Street, Fort,
Mumbai - 400 001.

Dear Sirs,

Sub: Intimation of Audited Financial Results for the fourth quarter/year ended 31.03.2018 in compliance of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: SSPDL LIMITED - 530821.


We are herewith submitting the Audited standalone and consolidated financial results, statement of assets and liabilities of our Company for the fourth quarter/year ended 31st March, 2018, which were duly reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30.05.2018. Also, please find enclosed the Audit Reports of the statutory auditors of the Company on the above said results.

The above said Board Meeting commenced at 02.00 P.M. and concluded at 6.05 P.M.

You are requested to take on record of the above and acknowledge the receipt of the same.

Thanking you.

Yours faithfully,
for **SSPDL Limited**



Prakash Challa
Chairman and Managing Director
(DIN: 02257638)

Encl.: As above.

Date: 30.05.2018

To,
BSE Limited,
P J Towers, Dalal Street, Fort,
Mumbai - 400 001.

Dear Sirs,

Sub: Declaration under regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Reg.

Ref: SSPDL LIMITED - 530821.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of our Company i.e., M/s. A Madhusudana & Co., Chartered Accountants, Hyderabad, have issued unmodified audit opinion(s) on the standalone and consolidated financial results of our company for the year ended 31.03.2018.

Thanking you.

Yours faithfully,
for SSPDL Limited



Prakash Challa
Chairman and Managing Director
(DIN: 02257638)

Encl.: As above.



Auditor's Report on Year to Date Consolidated Financial Results of SSPDL Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
SSPDL Limited.

1. We have audited the yearly consolidated financial results of SSPDL Limited ('the Company') for the year to date consolidated financial results for the period April 1, 2017 to March 31, 2018 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. These yearly consolidated financial results as well as the year to date financial results have been prepared from the consolidated Ind AS interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated Ind AS interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
4. We did not audit the financial statements of the five subsidiaries and one associate included in the consolidated quarterly results and year to date financial results, whose financial statements reflect total assets of Rs. 3855.52 lakhs as at March 31, 2018; as well as the total loss after tax includes loss of Rs.130.98 lakhs for the year ended March 31, 2018 and profit of Rs.21.99 lakhs for the quarter ended March, 31 2018. These financial statements and other financial information have been audited by other auditors whose reports have been furnished to us, and our opinion on the quarterly financial results and the year to date results, to the extent they have been derived from such financial statements is based solely on the report of such other auditors.

...2.



A. Madhusudana & Co

Chartered Accountants

Telephone : 23732535

Telefax : 23752535

101, Doyen Chambers,

8-3-319/11, Yellareddyguda,

Hyderabad - 500 073

e-mail: madhusudan@amcaudit.com

GST : 36AADFA0054H1ZY

5. In our opinion and to the best of our information and according to the explanations given to us, this year to date consolidated financial results:

- (i) include the year to date financial results of the following entities: -
 - (a) SSPDL Resorts Private Limited - Wholly Owned Subsidiary
 - (b) SSPDL Realty India Private Limited - Wholly Owned Subsidiary
 - (c) SSPDL Real Estates India Private Limited - Wholly Owned Subsidiary
 - (d) SSPDL Infra Projects India Private Limited - Wholly Owned Subsidiary
 - (e) SSPDL Infratech Private Limited - Wholly Owned Subsidiary
 - (f) Northwood Properties India Private Limited - Associate
- (ii) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard; and
- (iii) give a true and fair view of the financial performance including other comprehensive income and other financial information for the year to date results for the period from April 1, 2017 to March 31, 2018.

For MADHUSUDANA & CO.,

Chartered Accountants

Firm Registration No.007405S

G.V.S. PRASAD

PARTNER

Membership No.020653

Place: Hyderabad

Date: 30/05/2018

SSPDL LIMITED

Regd Office : 8-2-59/5/3/6, Eden Gardens, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500 034
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2018
 CIN : L70100TG1994PLC018540 Email : investors@sspdl.com Website : www.sspdl.com
 Phone : 040-6663 7560 Fax : 040-6663 7969

(₹ in Lakhs)

Sl. No.	Particulars	For the Quarter Ended			For the Year Ended	
		31-03-2018	31-12-2017	31-03-2017	31-03-2018	31-03-2017
		Audited	Unaudited	Audited	Audited	Audited
			Refer Note-4			
1	Revenue:					
	a) Revenue from Operations	1,387.14	543.50	2,564.17	4,870.98	11,361.88
	b) Other Income	150.67	3.84	102.51	166.93	182.24
	Total Revenue	1,537.81	547.34	2,666.68	5,037.91	11,544.12
2	Expenses:					
	a) Cost of materials consumed / works cost	2,142.27	770.16	2,201.61	5,888.83	7,461.03
	b) Purchase of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	(457.10)	34.25	21.55	(879.17)	676.07
	d) Employees benefits expense	126.67	142.36	105.11	487.15	432.82
	e) Finance costs	137.70	109.20	78.52	429.98	355.37
	f) Depreciation and amortisation expense	5.54	8.15	9.98	34.52	51.48
	g) Other expense	131.53	58.79	91.11	322.25	310.20
	Total Expenses	2,086.61	1,122.91	2,507.88	6,283.56	9,286.97
3	Profit/(loss) before exceptional items, tax and Share in Profit/(loss) of an Associates (1-2)	(548.80)	(575.57)	158.80	(1,245.65)	2,257.15
4	Add : Share of Profit/(Loss) of Associates	-	-	-	-	-
5	Profit/(loss) before exceptional items and tax (3-4)	(548.80)	(575.57)	158.80	(1,245.65)	2,257.15
6	exceptional items	-	-	-	-	-
7	Profit/(loss) for the period before Tax (5-6)	(548.80)	(575.57)	158.80	(1,245.65)	2,257.15
8	Tax expense:					
	(a) Current Tax	-	(8.39)	74.21	-	574.40
	(b) Deferred Tax for the year	(89.74)	(184.21)	15.60	(278.67)	330.28
	Tax expense:	(89.74)	(192.60)	89.81	(278.67)	904.68
9	Net Profit/(Loss) for the period from continuing operations (7-8)	(459.06)	(382.97)	68.99	(966.98)	1,352.47
10	Discontinued operations					
	Profit from discontinued operations before tax	-	-	-	-	-
	Tax expense of discontinued operations	-	-	-	-	-
	Net Profit for the period from discontinued operations	-	-	-	-	-
11	Net Profit/(Loss) for the period	(459.06)	(382.97)	68.99	(966.98)	1,352.47
	Other comprehensive income, (net of tax)	-	-	-	-	-
12	Total comprehensive income for the period	(459.06)	(382.97)	68.99	(966.98)	1,352.47
13	Net Profit attributable to:					
	- Owners	(459.06)	(382.97)	68.99	(966.98)	1,352.47
	- Non-controlling interests	-	-	-	-	-
	Other comprehensive income attributable to:					
	- Owners	-	-	-	-	-
	- Non-controlling interests	-	-	-	-	-
	Total comprehensive income attributable to:					
	- Owners	(459.06)	(382.97)	68.99	(966.98)	1,352.47
	- Non-controlling interests	-	-	-	-	-
14	Paid-up equity share capital (Face value per share ₹10/-)	1,292.93	1,292.93	1,292.93	1,292.93	1,292.93
15	Earnings per share (not annualised) for continuing operations					
	(a) Basic	(3.55)	(2.96)	0.53	(7.48)	10.46
	(b) Diluted	(3.55)	(2.96)	0.53	(7.48)	10.46
16	Earnings per share (not annualised) for discontinued operations					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-

See accompanying note to the financial results.

Notes:

- The above financial results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on May 30th, 2018
- The Financial Results for the quarter and year ended March 31, 2018 along with previous periods presented, as restated under IND AS's, have been audited by the Statutory Auditors of the Company. The company's auditors have issued an unmodified audit opinion on the financial results.
- The Company has adopted Indian accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. The date of transition to Ind AS is April 01, 2017 and accordingly, these unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" and the other accounting principles generally accepted in India. The impact of transition has been accounted for in the opening reserves and the comparative period figures have been reinstated accordingly.
- The figures for the quarter ended March 31, 2018 and March 31, 2017 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures up to the third quarter of the relevant financial year.
- Since the Company has only one Segment i.e., Property Development, separate disclosure on segment reporting as per IND AS -108 issued by the ICAI is not
- Figures for the prior period / year have been regrouped and / or reclassified wherever considered necessary.
- The Reconciliation of net profit reported in accordance with Indian GAAP to Total Comprehensive income in accordance with Ind As is given below

Description	(Rs. In Lakhs)	
	For the Quarter ended March 31, 2017	For the Year ended March 31, 2017
Net profit or loss as per Previous GAAP (Indian GAAP)	57.56	1,363.38
Add: Notional Interest on Long term Provisions	1.71	6.67
Add: Notional Interest on Long Term Trade Payables	8.27	42.39
Add: Notional Interest on Other Financial Assets Non-current	2.34	9.09
Add: Reversal of Processing Charges on Loan	-	-
Less: Amortisation of processing charges	(0.18)	(0.75)
Less: Notional Interest on Long term Provisions	(1.09)	(3.39)
Less: Notional Interest on Long Term Trade Payables	(8.79)	(60.92)
Add: Amortisation of prepaid Other Financial Assets Non-current	(2.35)	(9.39)
Less: Deferred Tax	11.53	5.38
Net profit/loss as per Ind AS	68.99	1,352.47
Other comprehensive income, net of income tax	-	-
Total comprehensive income for the period	68.99	1,352.47

For SSPDL LIMITED

PRAKASH CHALLA

Place: Hyderabad

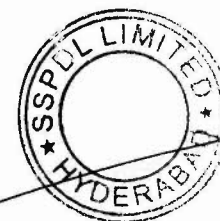


SSPDL LIMITED			
AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES			
AS AT MARCH 31, 2018			
(₹ in Lakhs)			
Sl.No	Particulars	As At 31-03-2018 Audited	As at 31-03-2017 Audited
I. ASSETS			
1	Non-current Assets		
	(a) Property, Plant and Equipment	80.75	88.79
	(b) Other Intangible assets	-	2.65
	(c) Financial Assets		
	(i) Investments	661.92	893.80
	(ii) Others (To be specified)	124.31	274.05
	(d) Deferred Tax assets (Net)	898.75	620.08
	(e) Other Non-current assets	957.00	540.66
		2,722.73	2,420.03
2	Current Assets		
	(a) Inventories	6,380.62	5,481.26
	(b) Financial Assets		
	(i) Trade Receivables	4,518.41	4,190.77
	(ii) Cash and cash equivalents	387.39	110.23
	(iii) Bank balances other than (ii) above	1.58	1.58
	(iv) Loans	481.40	455.87
	(v) Others	2,903.27	2,539.10
	(c) Other Current Assets	1,410.90	760.68
		16,083.57	13,539.49
	TOTAL	18,806.30	15,959.52
II. EQUITY AND LIABILITIES			
1	Equity		
	(a) Equity Share Capital	1,292.93	1,292.93
	(b) Other equity	4,669.75	5,636.73
		5,962.68	6,929.66
LIABILITIES			
2	Non-current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	804.27	274.81
	(ii) Trade payables	-	445.06
	(iii) Other Financial liabilities (other than those specified in item (b), to be specified)	-	1.00
	(b) Provisions	80.13	53.77
		884.40	774.64
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,390.62	2,090.92
	(ii) Trade payables	1,348.23	1,672.50
	(iii) Other Financial liabilities (other than those specified in item (b), to be specified)	668.53	684.97
	(b) Other Current Liabilities	5,393.50	2,687.01
	(c) Provisions	1,158.34	1,119.82
		11,959.22	8,255.22
	TOTAL	18,806.30	15,959.52

Reconciliation of total equity as at March 31, 2017

Particulars	March 31, 2017
Total equity (shareholder's funds) as per previous GAAP	7,298.85
Adjustments:	
Provision for defect liability period	11.49
Retention Money payable recognised at amortised cost	45.62
Amortisation of prepaid rent	(0.30)
Processing charges Prepaid	3.23
Deferred tax on Ind as Adjustments	(19.66)
Fair Valuation of Investment in Associate	(300.00)
Fair Valuation of Investment in other enterprises	(109.57)
Total adjustments	(369.19)
Total equity as per Ind AS	6,929.66

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Auditor's Report on Quarterly Financial Results and Year to Date Standalone Financial Results of SSPDL Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of
SSPDL Limited

1. We have audited the accompanying Statement of Standalone Financial Results of **SSPDL LIMITED** ("the Company") for the quarter and year ended March 31, 2018 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This Statement is the responsibility of the Company's Management and is approved by the Board of Directors. The Statement, as it relates to the quarter ended March 31, 2018, has been compiled from the related interim condensed standalone financial statements prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") and as it relates to the year ended March 31, 2018, has been compiled from the related annual standalone financial statements prepared in accordance with Indian Accounting Standards, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audits of such interim condensed standalone financial statements and annual standalone financial statements.
3. We conducted our audits in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide basis for our audit opinion.

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A. Madhusudana & Co

Chartered Accountants

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Telefax : 23752535

101, Doyen Chambers,

8-3-319/11, Yellareddyguda,

Hyderabad - 500 073

e-mail: madhusudan@amcaudit.com

GST : 36AADFA0054H1ZY

4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
- (ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the profit, total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2018.

For MADHUSUDANA & CO.,

Chartered Accountants

Firm Registration No.007405S

G.V.S PRASAD

PARTNER

Membership No.020653

Place: Hyderabad

Date: 30/05/2018

SSPDL LIMITED

Regd. Office : 8-2-595/3/6, Eden Gardens, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500 034.

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2018

CIN L70100TG1994PLC018540 Email: investors@sspdl.com Website: www.sspdl.com

Phone : 040-6663 7560 Fax : 040-6663 7969

(₹ in Lakhs)

Sl. No.	Particulars	For the Quarter Ended			For the Year Ended	
		31-03-2018	31-12-2017	31-03-2017	31-03-2018	31-03-2017
		Audited	Unaudited	Audited	Audited	Audited
			Refer Note - 4		Refer Note - 4	
1	Revenue:					
	a) Revenue from Operations	1,371.45	465.17	2,537.84	4,733.81	11,250.30
	b) Other Income	4.01	3.56	81.01	16.01	158.09
	Total Revenue	1,375.46	468.73	2,618.85	4,749.82	11,408.39
2	Expenses:					
	a) Cost of materials consumed / works cost	2,110.44	745.65	2,178.07	5,791.75	7,393.23
	b) Purchase of stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and Stock in trade	(457.10)	34.25	22.17	(879.17)	676.69
	d) Employees benefits expense	85.67	87.73	67.89	318.34	274.47
	e) Finance costs	124.41	92.85	60.65	365.49	281.80
	f) Depreciation and amortisation expense	2.77	4.30	2.85	17.62	18.00
	g) Other expense	80.06	55.41	67.48	250.83	239.17
	Total Expenses	1,946.25	1,020.19	2,399.11	5,864.86	8,883.36
3	Profit/(loss) before exceptional items and tax (1-2)	(570.79)	(551.46)	219.74	(1,115.04)	2,525.03
4	exceptional items	-	-	-	-	-
5	Profit/(loss) for the period from continuing operations (3-4)	(570.79)	(551.46)	219.74	(1,115.04)	2,525.03
6	Tax expense:	(89.74)	(192.60)	89.80	(278.67)	904.68
7	Profit/(Loss) from Continuing Operations after Tax (5-6)	(481.05)	(358.86)	129.94	(836.37)	1,620.35
	Profit From Discontinued operations	-	-	-	-	-
	Tax expense of Discontinued operations	-	-	-	-	-
8	Net Profit From Discontinued operations for the period	-	-	-	-	-
9	Net Profit/(Loss) for the period (7±8)	(481.05)	(358.86)	129.94	(836.37)	1,620.35
	Other Comprehensive Income	-	-	-	-	-
10	Total Comprehensive Income for the period	(481.05)	(358.86)	129.94	(836.37)	1,620.35
11	Paid-up equity share capital (Face value per share ₹10/-)	1,292.93	1,292.93	1,292.93	1,292.93	1,292.93
12	Reserves excluding revaluation reserve as per Balance Sheet	-	-	-	5,522.79	5,853.60
13	Earnings Per Share (EPS in Rs.) (Face Value of Rs. 10/- per share)					
	(a) Basic	(3.72)	(2.78)	1.01	(6.47)	12.53
	(b) Diluted	(3.72)	(2.78)	1.01	(6.47)	12.53

Notes:

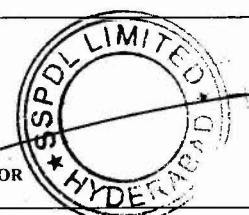
- The above financial results were reviewed by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on May 30th, 2018
- The Financial Results for the quarter and year ended March 31, 2018 along with previous periods presented, as restated under IND AS's, have been audited by the Statutory Auditors of the Company. The company's auditors have issued an unmodified audit opinion on the financial results.
- The Company has adopted Indian accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder. The date of transition to Ind AS is April 01, 2017 and accordingly, these unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" and the other accounting principles generally accepted in India. The impact of transition has been accounted for in the opening reserves and the comparative period figures have been reinstated accordingly.
- The figures for the quarter ended March 31, 2018 and March 31, 2017 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures up to the third quarter of the relevant financial year.
- Since the Company has only one Segment i.e., Property Development, separate disclosure on segment reporting as per IND AS -108 issued by the ICAI is not required.
- Figures for the prior period / year have been regrouped and / or reclassified wherever considered necessary.
- The Reconciliation of net profit reported in accordance with Indian GAAP to Total Comprehensive income in accordance with Ind As is given below

Description	For the Quarter ended March 31, 2017	For the Year ended March 31, 2017
Net profit or loss as per Previous GAAP (Indian GAAP)	118.33	1,630.52
Add: Notional Interest on Long term Provisions	1.71	6.67
Add: Notional Interest on Long Term Trade Payables	8.27	42.39
Add: Notional Interest on Other Financial Assets Non-current	2.33	9.09
Add: Reversal of Processing Charges on Loan	-	-
Less: Notional Interest on Long term Provisions	(1.09)	(3.39)
Less: Notional Interest on Long Term Trade Payables	(8.79)	(60.92)
Less: Amortisation of prepaid Other Financial Assets Non-current	(2.35)	(9.39)
Less: Deferred Tax	11.53	5.38
Net profit/loss as per Ind AS	129.94	1,620.35
Other comprehensive income, net of income tax	-	-
Total comprehensive income for the period	129.94	1,620.35

Place: Hyderabad
Date: May 30, 2018

For SSPDL LIMITED

PRAKASH CHALLA
CHAIRMAN AND MANAGING DIRECTOR
(DIN 02257638)



SSPDL LIMITED			
AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES			
AS AT MARCH 31, 2018			
(₹ in Lakhs)			
Sl.No	Particulars	As At 31-03-2018 Audited	As at 31-03-2017 Audited
I.	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	22.47	38.46
	(b) Financial Assets		
	(i) Investments	872.93	1,104.81
	(ii) Other financial assets	-	149.00
	(c) Deferred Tax assets (Net)	898.75	620.08
	(d) Other Non-current assets	463.84	269.19
		2,257.99	2,181.54
2	Current Assets		
	(a) Inventories	4,075.82	3,176.46
	(b) Financial Assets		
	(i) Trade Receivables	4,440.36	4,075.78
	(ii) Cash and cash equivalents	363.92	93.38
	(iii) Bank balances other than (ii) above	1.58	1.58
	(iv) Loans	2,809.82	2,509.35
	(v) Others financial assets	3,041.49	2,518.64
	(c) Other Current Assets	2,297.09	1,532.26
		17,030.08	13,907.45
	TOTAL	19,288.07	16,088.99
II.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	1,292.93	1,292.93
	(b) Other equity	5,017.22	5,853.60
		6,310.15	7,146.53
	LIABILITIES		
2	Non-current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	603.66	4.37
	(ii) Trade payables	-	445.06
	(iii) Other Financial liabilities	-	1.00
	(b) Provisions	80.13	53.31
		683.79	503.74
3	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,057.73	1,754.57
	(ii) Trade payables	2,247.42	2,487.58
	(iii) Other Financial liabilities	570.22	528.67
	(b) Other Current Liabilities	5,260.42	2,548.08
	(c) Provisions	1,158.34	1,119.82
		12,294.13	8,438.72
	Total	19,288.07	16,088.99

Reconciliation of total equity as at March 31, 2017

Particulars	March 31, 2017
Total equity (shareholder's funds) as per previous GAAP	7,518.94
Adjustments:	
Provision for defect liability period	11.49
Retention Money payable recognised at amortised cost	45.62
Advance for land recognised at amortised cost	(0.30)
Deferred tax on Ind as Adjustments	(19.66)
Fair Valuation of Investment in Associate	(300.00)
Fair Valuation of Investment in other enterprises	(109.56)
Total adjustments	(372.41)
Total equity as per Ind AS	7,146.53

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