

Godrej Consumer Products Ltd.  
Regd. Office : Godrej One,  
4th Floor, Pirojshanagar,  
Eastern Express Highway,  
Vikhroli (E), Mumbai 400 079, India.  
Tel. : +91-22-2518 8010/8020/8030  
Fax: +91-22-2518 8040/8065/8069  
Website : www.godrejcp.com  
CIN : L24246MH2000PLC129806

May 9, 2017

**BSE Ltd**  
Corporate Relations Department  
1st Floor, Rotunda Bldg., P.J. Towers,  
Dalal Street, Mumbai 400 023.

**The National Stock Exchange of India Ltd**  
Exchange Plaza, 4<sup>th</sup> Floor,  
Bandra-Kurla Complex,  
Mumbai 400 050

**Sub: Declaration with respect to the Financial Results for year ended 31<sup>st</sup> March, 2017**

We hereby declare that in the Audited Financial Results and the Audited Consolidated Financial Results for the financial year ended 31<sup>st</sup> March, 2017 which have been approved by the Board of Directors of the Company at the meeting held today, i.e. May 9, 2017, the Statutory Auditors have not expressed any modified opinion(s) in their Audit Report.

The above declaration is made in pursuant to Regulation 33 (3) (d) of the Securities Exchange and Board of India (Listing Obligations and disclosure Requirements) Regulations, 2015, as amended.

**Yours faithfully**  
**For Godrej Consumer Products Ltd.**

  
**V Srinivasan**  
**Chief Financial Officer & Company Secretary**



# KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

### TO THE BOARD OF DIRECTORS OF GODREJ CONSUMER PRODUCTS LIMITED

1. We have audited the accompanying statement of Consolidated Financial Results of **GODREJ CONSUMER PRODUCTS LIMITED** (the Company) and its subsidiaries (collectively referred to as the "Godrej Group") for the quarter and year ended March 31, 2017, together with the notes thereon ('the Statement'), prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, (initialled by us for identification).

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors at its meeting held on May 9, 2017, has been compiled from the related Consolidated Financial Statements which have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such Consolidated Financial Statements.

Attention is drawn to the fact that the figures for the quarters ended March 31, as reported in these results are the balancing figures between audited figures in respect of the financial years ended March 31, and the published year to date figures up to the end of the third quarter of the relevant financial years.

2. 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 misstatements. 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.
3. We did not audit the financial statements of 60 subsidiaries included in the consolidated quarterly financial results and consolidated year to date results, whose consolidated financial statements reflect the Group's share of total assets of Rs. 9,032.87 crore as at March 31, 2017, as well as the Group's share of total revenue of Rs. 1,175.52 crore and Rs. 4,647.28 crore for the quarter and year ended on that date respectively as considered in the consolidated financial statements. 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 and annual financial results, to the extent they have been derived from such financial statements is based solely on the report of such other auditors.



LLP IN : AAH - 3437

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TAX OFFICE : ARMY & NAVY BUILDING, 148 MAHATMA GANDHI ROAD, MUMBAI 400 001

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4. Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, these quarterly consolidated financial results as well as the financial results for the year ended March 31, 2017:
- (i) include the quarterly and annual financial results of the following entities:
    - 1. Godrej Netherlands BV and its subsidiaries.
    - 2. Godrej South Africa Limited, South Africa.
    - 3. Godrej Consumer Products Mauritius Ltd.
    - 4. Godrej Consumer Products Holding (Mauritius) Limited, Mauritius and its subsidiaries.
    - 5. Godrej Household Products Lanka Pvt. Ltd.
    - 6. Godrej Consumer Products Bangladesh Limited.
    - 7. Godrej Mauritius Africa Holdings Limited and its subsidiaries.
    - 8. Godrej East Africa Holdings Limited and its subsidiaries.
    - 9. Godrej Tanzania Holdings Limited and its subsidiaries.
  - (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016 in this regard; and
  - (iii) give a true and fair view of the net profit (financial performance including other comprehensive income) and other financial information for the quarter and the year ended March 31, 2017.

**For KALYANIWALLA & MISTRY LLP**

**CHARTERED ACCOUNTANTS**

Firm Reg. No.: 104607W/W100166

*Roshni R. Marfatia*

**Roshni R. Marfatia**

**PARTNER**

M. No.: 106548

Mumbai: Dated: May 9, 2017.



# KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

### TO THE BOARD OF DIRECTORS OF GODREJ CONSUMER PRODUCTS LIMITED

1. We have audited the accompanying statement of Standalone Financial Results of **GODREJ CONSUMER PRODUCTS LIMITED** (the Company) for the quarter and year ended March 31, 2017, together with the notes thereon ('the Statement'), prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, (initialled by us for identification).

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors at its meeting held on May 9, 2017, has been compiled from the related Standalone Financial Statements which have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such Standalone Financial Statements.

Attention is drawn to the fact that the figures for the quarters ended March 31, as reported in these results are the balancing figures between audited figures in respect of the financial years ended March 31, and the published year to date figures up to the end of the third quarter of the relevant financial years.

2. 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 misstatements. 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.
3. Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone financial results as well as the financial results for the year ended March 31, 2017:
  - i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, July 2016 in this regard; and
  - ii. give a true and fair view of the net profit (financial performance including other comprehensive income) and other financial information for the quarter and the year ended March 31, 2017.

For **KALYANIWALLA & MISTRY LLP**  
**CHARTERED ACCOUNTANTS**

Firm Reg. No.: 104607W/W100166

  
**Roshni R. Marfatia**  
**PARTNER**

M. No.: 106548

Mumbai: Dated: May 9, 2017.



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**GODREJ CONSUMER PRODUCTS LIMITED**

Regd. Office: Godrej One, 4th Floor, Pirojshanagar, Eastern Express Highway, Vileparli (E), Mumbai 400 079 www.godrejcp.com, CIN : L24240MH2000PLC128006

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2017**

Sr. No.	Consolidated			Particulars			Standalone			(₹ Crore)
	31-Mar-17 (Audited)	31-Mar-16 (Audited)	31-Mar-17 (Audited)	31-Mar-16 (Audited)	31-Mar-17 (Audited)	31-Mar-16 (Audited)	31-Mar-16 (Unaudited)	31-Mar-16 (Audited)	31-Mar-16 (Audited)	
1	2480.17	2475.25	2204.36	9583.70	8742.40	1325.92	1283.43	1210.13	5013.69	4820.02
	9.32	10.52	3.01	25.10	10.66	28.80	16.09	17.78	75.30	63.38
2	2489.49	2485.77	2207.37	9608.80	8753.06	1354.62	1279.52	1227.91	5088.99	4883.40
		4.78		17.50		19.48	16.56	9.86	63.60	61.37
	25.70	18.88	10.50	75.30	66.40	19.48	16.56	9.86	63.60	61.37
	25.70	18.88	15.28	75.30	89.90	19.48	16.56	9.86	63.60	61.37
3	2515.19	2504.65	2222.65	9684.10	8836.96	1374.10	1296.08	1237.77	5152.59	4944.77
4	883.84	997.50	857.67	3801.91	3457.78	468.35	482.13	410.48	1834.77	1847.87
	110.09	125.99	122.32	463.94	501.36	58.61	65.04	51.99	216.26	194.90
	39.79	(66.16)	(1.17)	(133.33)	(91.90)	0.72	(50.01)	57.92	(3.79)	(48.24)
	99.68	83.61	76.07	340.89	329.18	99.68	83.61	76.07	340.89	329.18
	247.14	255.51	229.43	988.46	944.13	75.42	73.24	66.54	299.01	331.37
	37.93	39.71	25.21	145.22	119.01	12.12	9.20	7.33	36.06	54.67
	36.91	36.26	28.43	141.57	100.63	14.70	14.35	12.88	56.68	44.91
	155.10	191.94	154.27	718.14	669.42	113.37	135.96	103.73	528.22	493.60
	4.39	12.32		15.68		0.95	0.51	0.36	0.95	0.66
	403.12	380.54	312.88	1515.39	1307.27	196.03	181.64	173.58	736.06	747.63
	2017.99	2057.22	1805.11	7987.87	7336.88	1039.95	995.67	960.88	4045.11	3996.55
5	497.20	447.43	417.54	1686.23	1500.08	334.15	300.41	276.89	1107.48	948.22
6	7.25	2.79	(188.75)	0.08	(333.51)	-	-	-	-	-
7	(0.03)	0.41	(0.03)	0.82	0.10	-	-	-	-	-
8	504.42	450.63	228.76	1687.13	1166.67	334.15	300.41	276.89	1107.48	948.22
9	107.24	99.22	91.49	369.17	327.12	71.47	64.04	58.87	235.40	202.48
	7.27	(0.64)	10.84	9.99	8.93	9.59	4.97	8.51	24.05	23.07
10	349.91	352.05	126.43	1307.97	830.62	253.09	231.40	209.51	848.08	722.67
11	(10.83)	0.06	(6.52)	(12.95)	(6.52)	(11.78)	-	(2.46)	(11.78)	(2.46)
	5.41	(0.02)	1.74	6.60	1.74	6.59	-	0.85	6.59	0.85
	22.74	(53.25)	0.06	(90.67)	(66.15)	-	-	-	-	-
	0.58	11.26	(6.13)	13.20	-	-	(0.02)	-	(1.16)	-
	-	-	-	0.41	-	-	-	-	0.41	-
12	17.90	(41.95)	(10.85)	(83.41)	(70.93)	(5.19)	(0.02)	(1.61)	(5.94)	(1.61)
13	407.81	310.10	115.58	1224.56	759.69	247.90	231.38	207.90	842.09	721.06
14	389.91	351.78	124.84	1304.08	827.61	253.09	231.40	209.51	848.03	722.67
	-	0.27	1.59	3.89	3.01	-	-	-	-	-
	17.90	(41.95)	(10.85)	(83.41)	(70.93)	(5.19)	(0.02)	(1.61)	(5.94)	(1.61)
	407.81	305.83	113.99	1220.67	756.68	247.90	231.38	207.90	842.09	721.06
	-	0.27	1.59	3.89	3.01	-	-	-	-	-
	34.06	34.06	34.05	34.05	34.05	34.06	34.06	34.05	34.06	34.05
	11.45	10.39	3.67	38.29	24.30	7.43	6.79	6.15	24.90	21.22
	11.44	10.33	3.66	38.28	24.30	7.43	6.79	6.15	24.89	21.22

See accompanying notes to financial results



## GODREJ CONSUMER PRODUCTS LIMITED

Regd. Office: Godrej One, 4<sup>th</sup> Floor, Pirojshanagar, Eastern Express Highway, Vikhroli, Mumbai 400 079 www.godrejcp.com

### AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2017

#### Notes

- 1 The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 9, 2017. The financial results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013. These results have been subjected to an audit by the Statutory Auditors of the Company.
- 2 The format for quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5, 2016, Ind-AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to Companies that are required to comply with Ind-AS.
- 3 Exceptional items include a gain of ₹ 12.52 crore and ₹ 20.17 crore for the quarter and year ended March 31, 2017 respectively, on account of change in exit liability and reversal of excess acquisition expenses in respect of a subsidiary and costs of ₹ 5.27 crore and ₹ 20.09 crore for the quarter and year ended March 31, 2017 respectively, on account of restructuring costs incurred by certain subsidiaries of the Company.
- 4 The Company has netted off, under Other Expenses, rental income in respect of corporate office premises amounting to ₹ 2.28 crore for the quarter and ₹ 9.12 crore for the year ended on March 31, 2017 with rental expenses amounting to ₹ 2.28 crore for the quarter and ₹ 9.12 crore for the year ended on March 31, 2017 in respect of similar premises in the same building.
- 5 During the year to date, the Company has granted 58,376 new stock grants to eligible employees under the Employee Stock Grant Scheme (ESGS) and allotted 66,993 equity shares upon exercise of stock grants under the ESGs.
- 6 The Board has declared a fourth interim dividend for the year 2016-17 at the rate of ₹ 12 per share (1200% on the face value of ₹ 1 each). The record date for the same has been fixed as May 17, 2017 and the dividend shall be paid on May 31, 2017.
- 7 The Board has approved issue of bonus shares, in the ratio of 1 (one) bonus equity share of Re.1 each for every 1 (one) fully paid-up equity share as on the record date to be informed later. The bonus issue is subject to approval by the Members of the Company.
- 8 Segment information as per Ind-AS 108, 'Operating Segments' is disclosed in Annexure-I
- 9 The reconciliation of net profit for the quarter & year ended March 31, 2016 reported as per Indian GAAP to total comprehensive income as per Ind-AS is disclosed in Annexure-II (a).
- 10 The reconciliation of total equity reported as per Indian GAAP to Ind-AS as at March 31, 2016 is disclosed in Annexure-II (b).
- 11 In view of acquisitions and changes in the Company's shareholding in some of the subsidiaries, the consolidated results for the current period are not strictly comparable with those of the previous period.
- 12 The figures of the quarter ended March 31, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial years.
- 13 Previous period's figures have been regrouped and reclassified wherever necessary.

Place: Mumbai  
Date: May 9, 2017



By Order of the Board  
For Godrej Consumer Products Limited

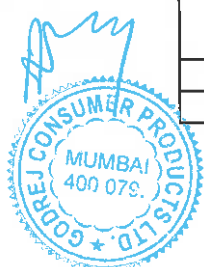
  
Adi B. Godrej  
Chairman



**GODREJ CONSUMER PRODUCTS LIMITED**  
STATEMENT OF ASSETS AND LIABILITIES

₹ Crore

Consolidated (Audited)		Particulars	Standalone (Audited)	
As at March 31, 2017	As at March 31, 2016		As at March 31, 2017	As at March 31, 2016
		<b>A ASSETS</b>		
		<b>1 Non-current assets</b>		
942.58	847.09	(a) Property, Plant and Equipment	457.43	459.01
101.18	41.49	(b) Capital work-in-progress	43.09	11.05
4662.56	4142.36	(c) Goodwill	2.48	2.48
2477.75	941.96	(d) Other Intangible assets	823.59	822.60
2.32	2.17	(e) Intangible assets under development	2.32	2.17
		(f) Financial Assets		
35.24	34.42	(i) Investments in subsidiaries and associates	2811.83	2468.20
216.51	0.53	(ii) Investments	216.51	-
19.28	15.45	(iii) Loans	15.33	14.30
5.35	5.75	(iv) Others	12.08	0.06
96.28	74.99	(g) Deferred tax assets (Net)	-	-
210.61	121.98	(h) Other non-current assets	186.76	115.27
44.52	32.74	(i) Non-Current Tax Assets (Net)	19.46	17.00
<b>8814.18</b>	<b>6260.93</b>	<b>Sub-total-Non-Current Assets</b>	<b>4590.88</b>	<b>3912.14</b>
		<b>2 Current assets</b>		
1412.50	1306.98	(a) Inventories	561.92	555.88
		(b) Financial Assets		
681.79	154.55	(i) Investments	652.86	143.31
1028.74	1118.01	(ii) Trade receivables	209.33	276.94
895.05	612.59	(iii) Cash and cash equivalents	86.54	40.57
17.61	141.20	(iv) Bank balances other than (iii) above	10.46	115.71
3.61	4.57	(v) Loans	0.11	0.11
22.70	4.74	(vi) Others	9.00	3.47
148.65	150.16	(c) Other Current Assets	54.13	77.99
6.49	-	(d) Non Current Assets held for sale	6.49	-
<b>4217.14</b>	<b>3492.80</b>	<b>Sub-total-Current Assets</b>	<b>1590.84</b>	<b>1213.98</b>
<b>13031.32</b>	<b>9753.73</b>	<b>Total - Assets</b>	<b>6181.72</b>	<b>5126.12</b>
		<b>B EQUITY AND LIABILITIES</b>		
		<b>1 Equity</b>		
34.06	34.05	(a) Equity Share capital	34.06	34.05
5267.89	4232.91	(b) Other Equity	4363.87	3749.84
-	10.02	Equity attributable to the owners of the parent	-	-
		Non-controlling interest	-	-
<b>5301.95</b>	<b>4276.98</b>	<b>Sub-total-Shareholder's funds</b>	<b>4397.93</b>	<b>3783.89</b>
		<b>2 LIABILITIES</b>		
		<b>Non-current liabilities</b>		
3108.25	2449.03	(a) Financial Liabilities		
911.24	67.19	(i) Borrowings	-	-
39.78	34.71	(ii) Other financial liabilities	-	-
286.11	211.17	(b) Provisions	3.77	2.72
1.05	0.05	(c) Deferred tax liabilities (Net)	224.24	204.67
		(d) Other non-current liabilities	27.82	21.09
<b>4346.43</b>	<b>2762.15</b>	<b>Sub-total-Non-current liabilities</b>	<b>255.83</b>	<b>228.48</b>
		<b>3 Current liabilities</b>		
232.55	181.89	(a) Financial Liabilities		
1723.90	1485.08	(i) Borrowings	148.97	2.75
1022.64	629.09	(ii) Trade payables	1120.36	851.32
307.05	315.43	(iii) Other financial liabilities	34.18	21.88
90.42	70.39	(b) Other current liabilities	155.55	188.17
6.38	32.72	(c) Short Term Provisions	68.90	49.63
		(d) Current Tax Liabilities (Net)	-	-
<b>3382.94</b>	<b>2714.60</b>	<b>Sub-total-current liabilities</b>	<b>1527.96</b>	<b>1113.75</b>
<b>13031.32</b>	<b>9753.73</b>	<b>Total Equity and Liabilities</b>	<b>6181.72</b>	<b>5126.12</b>



**Annexure I**  
**Reporting of Segment wise Revenue, Results, Assets and Liabilities along with the quarterly results**

### Reporting of Segment wise Revenue, Results, Assets and Liabilities along with the quarterly results

(₹ Crore)						
	Quarter ended			Year ended		
	31-Mar-17 (Audited)	31-Dec-16 (Unaudited)	31-Mar-16 (Audited)	31-Mar-17 (Audited)	31-Mar-16 (Audited)	
<b>1. Segment Revenue</b>						
a) India	1354.62	1279.52	1227.91	5088.99	4883.40	
b) Indonesia	389.34	394.84	386.17	1527.49	1451.19	
c) Africa (including Strength of Nature)	482.17	554.14	327.38	1993.59	1341.25	
d) Others	307.20	278.20	302.04	1121.21	1193.33	
Less: Intersegment eliminations	(43.84)	(20.93)	(36.13)	(122.48)	(116.11)	
<b>Income from Operations</b>	<b>2489.49</b>	<b>2485.77</b>	<b>2207.37</b>	<b>9608.80</b>	<b>8753.06</b>	
<b>2. Segment results (Profit)(+/-) Loss (-) before tax, interest &amp; exceptional items</b>						
a) India	346.27	309.61	284.22	1143.54	1002.89	
b) Indonesia	84.51	77.51	76.26	309.92	287.13	
c) Africa (including Strength of Nature)	60.17	77.72	53.48	279.55	225.63	
d) Others	44.79	29.95	37.41	119.19	129.22	
Less: Intersegment eliminations	(0.61)	(7.65)	(8.62)	(20.75)	(25.78)	
<b>Total</b>	<b>535.13</b>	<b>487.14</b>	<b>442.75</b>	<b>1831.45</b>	<b>1619.09</b>	
<b>Less: 1) Finance Cost</b>	<b>(37.93)</b>	<b>(39.71)</b>	<b>(25.21)</b>	<b>(145.22)</b>	<b>(119.01)</b>	
<b>2) Exceptional Items</b>	<b>7.25</b>	<b>2.79</b>	<b>(188.75)</b>	<b>0.08</b>	<b>(333.51)</b>	
<b>2) Share of Profit of Equity Accounted Investees (net of income tax)</b>	<b>(0.03)</b>	<b>0.41</b>	<b>(0.03)</b>	<b>0.82</b>	<b>0.10</b>	
<b>Total Profit Before Tax</b>	<b>504.42</b>	<b>450.63</b>	<b>228.76</b>	<b>1687.13</b>	<b>1166.67</b>	
<b>3. Segment Assets</b>						
a) India			3404.21	3166.57	2692.24	
b) Indonesia			2535.78	2675.81	2527.31	
c) Africa (including Strength of Nature)			6144.09	6189.68	3847.10	
d) Others			1064.24	935.24	867.04	
Less: Intersegment Eliminations			(117.00)	(113.58)	(179.96)	
<b>4. Segment Liabilities</b>						
a) India			13031.32	12853.72	9753.73	
b) Indonesia			1634.82	1521.86	1339.48	
c) Africa (including Strength of Nature)			313.20	378.06	339.68	
d) Others			318.47	301.48	279.59	
Less: Intersegment Eliminations			338.28	375.95	302.86	
			(90.64)	(110.20)	(72.87)	
			2514.13	2467.15	2188.74	



Annexure-II				
a) Reconciliation of Standalone and Consolidated Statement of Profit and Loss as previously reported under IGAAP and Ind-AS				
Particulars	Quarter ended 31 March 2016		Year ended 31 March 2016	
	Standalone	Consolidated	Standalone	Consolidated
	(Audited)	(Audited)	(Audited)	(Audited)
<b>Profit After Tax as per Indian GAAP</b>	211.14	310.07	739.72	1119.41
<b>Adjustments:</b>				
Change in fair value of call/ put options for Darling & Chile businesses*	-	(95.30)	-	(181.20)
Dividend paid to Non-controlling shareholders*	-	(40.84)	-	(55.90)
Acquisition related costs *	-	(49.90)	-	(69.58)
Fair value gains on financial instruments	(2.26)	(2.23)	(0.12)	(0.03)
Redemption Premium on Debentures	-	-	(17.68)	(17.68)
Notional Income from Corporate Guarantees in favour of subsidiaries	3.30	-	18.60	-
Share of profits of Non controlling shareholders	-	(2.05)	-	36.57
Other Ind AS adjustments	3.21	9.83	5.35	14.97
Deferred tax on Ind AS Adjustments	(5.88)	(4.74)	(23.20)	(18.95)
Other Comprehensive Income (Net of Tax)	(1.61)	(10.85)	(1.61)	(70.93)
<b>Total adjustments</b>	<b>(3.24)</b>	<b>(196.08)</b>	<b>(18.66)</b>	<b>(362.73)</b>
<b>Total Comprehensive Income as per Ind AS</b>	<b>207.90</b>	<b>113.99</b>	<b>721.06</b>	<b>756.68</b>
* Part of exceptional items				

b) Reconciliation of Standalone & Consolidated Statement of Equity as previously reported under IGAAP and Ind-AS			
Particulars	As at 31 March 2016		(₹ Crore)
	Standalone	Consolidated	
	(Audited)	(Audited)	
<b>Total Equity as per Indian GAAP</b>	3823.25	5097.68	
<b>Adjustments:</b>			
Change in fair value of call/ put options for Darling & Chile businesses	-	(709.67)	
Dividend paid to Non-controlling shareholders	-	(55.90)	
Acquisition related costs	-	(69.57)	
Share of profits of Non controlling shareholders	-	36.57	
Reversal of Amortisation of brands under IGAAP	52.75	52.75	
Deferred tax on Ind AS Adjustments	(204.54)	(177.54)	
Interim dividend recognised on approval	112.71	112.71	
Other Ind AS adjustments	(0.28)	(20.07)	
Non-Controlling Interest	(39.36)	10.02	
<b>Total adjustments</b>	<b>3783.89</b>	<b>(820.70)</b>	
<b>Total Equity as per Ind-AS</b>		<b>4276.98</b>	

