

Statement of changes in equity

(a) Equity share capital

	(₹ in lakh)		
	As at March 31, 2017	As at March 31, 2016	As at March 31, 2015
Balance at the beginning of the reporting period	9,256.54	9,256.54	9,256.54
Changes in equity share capital during the year			
Bonus shares issued	9,256.55	-	-
Balance at the end of the reporting period	<u>18,513.09</u>	<u>9,256.54</u>	<u>9,256.54</u>

(b) Other equity

	(₹ in lakh)								
	Attributable to the owners of the Company								
	Retained Earnings	General Reserve	Reserve for employee compensation expense	Debenture redemption reserve	Employee share option outstanding	Share Premium Account	Treasury Share Reserve	Cash Flow Hedge Reserve	Total
Balance at March 31, 2016	45,206.33	372.55	2,389.81	1,875.00	10,614.18	-	(58.68)	-	60,399.19
Total comprehensive income for the year									
Profit for the year	20,796.95	-	-	-	-	-	-	-	20,796.95
Other comprehensive income for the year	(181.79)	-	-	-	-	-	-	-	(181.79)
Exchange difference arising on currency translation cash flow hedge reserve net of Income Tax (Refer Note No. 45)	-	-	-	-	-	-	210.00	-	210.00
Total comprehensive income for the year	<u>20,615.16</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>210.00</u>	<u>-</u>	<u>20,825.16</u>
Transactions with the owners of the Company									
Others									
Amortisation of Intangibles as per Oil Palm Companies Merger Scheme approved by Bombay High Court (Refer Note No. 61)	-	(277.99)	-	-	-	-	-	-	(277.99)
Adjustment of Employee compensation expenses recognized during the year (Refer Note No. 43)	-	-	(2,375.71)	-	2,375.71	-	-	-	-
Transfer from Debenture Redemption Reserve	1,875.00	-	-	(1,875.00)	-	-	-	-	-
Bonus shares issued	(9,256.55)	-	-	-	-	-	-	-	(9,256.55)
ESOP shares subscribed by beneficiaries	-	-	-	-	-	-	58.68	-	58.68
Transfer to Share Premium on ESOP shares subscribed by beneficiaries	-	-	-	-	(12,989.89)	12,989.89	-	-	-
Transfer from Reserve for employee compensation expenses	-	14.10	(14.10)	-	-	-	-	-	-
Balance at March 31, 2017	<u>58,439.94</u>	<u>108.66</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,989.89</u>	<u>-</u>	<u>210.00</u>	<u>71,748.49</u>
Balance at April 1, 2015	<u>38,057.82</u>	<u>658.35</u>	<u>3,526.40</u>	<u>-</u>	<u>9,477.59</u>	<u>-</u>	<u>(58.68)</u>	<u>-</u>	<u>51,661.48</u>
Profit for the year	15,826.76	-	-	-	-	-	-	-	15,826.76
Other comprehensive income for the year	(153.93)	-	-	-	-	-	-	-	(153.93)
Total comprehensive income for the year	<u>15,672.83</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,672.83</u>
Transactions with the owners of the Company, recorded directly in equity									
Contributions and distributions									
Interim Dividend	(4,100.65)	-	-	-	-	-	-	-	(4,100.65)
Dividend distribution tax	(834.81)	-	-	-	-	-	-	-	(834.81)
Others									
Excess of Investment over book value of net assets adjusted as per Scheme of Merger (Refer Note No.58)	(1,694.48)	-	-	-	-	-	-	-	(1,694.48)
Expenses on Merger (Refer Note No.58)	(19.38)	-	-	-	-	-	-	-	(19.38)
Transfer to Debenture Redemption Reserve from Retained Earnings	(1,875.00)	-	-	1,875.00	-	-	-	-	-
Adjustment of Employee compensation expenses recognized during the year (Refer Note No. 43)	-	-	(1,136.59)	-	1,136.59	-	-	-	-
Amortisation of Intangibles as per Oil Palm Companies Merger Scheme approved by Bombay High Court (Refer Note No. 61)	-	(285.80)	-	-	-	-	-	-	(285.80)
Balance at March 31, 2016	<u>45,206.33</u>	<u>372.55</u>	<u>2,389.81</u>	<u>1,875.00</u>	<u>10,614.18</u>	<u>-</u>	<u>(58.68)</u>	<u>-</u>	<u>60,399.19</u>

The Notes 1 to 69 form an integral part of the Financial Statements

As per our Report of even date
For KALYANIWALLA & MISTRY LLP
 CHARTERED ACCOUNTANTS
 Firm Registration Number 104607W/W100166

ERMIN K. IRANI
 PARTNER
 Membership Number: 35646
 Mumbai, May 12, 2017.

For and on behalf of the Board

N. B. GODREJ
 Chairman
 DIN: 00066195

S. VARADARAJ
 Chief Financial Officer
 ICAI Memb. No. 047959

B.S.YADAV
 Managing Director
 DIN: 00294803

VIVEK RAIZADA
 Company Secretary
 ICSI Memb. No. ACS11787