



VEL/CLARIFICATION/09/06/2018

09.06.2018

|                                                                                                                                                                                                       |                                                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>The General Manager- Listing<br/>National Stock Exchange Limited.<br/>Exchange Plaza, Bandra- Kurla Complex,<br/>Bandra (E), Mumbai 400051.<br/>Fax: 022-26598235/36<br/>NSE Symbol: VIKASECO.</p> | <p>The General Manager- Listing<br/>BSE Limited.<br/>Phirozee Jeejeebhoy Towers,<br/>Dalal Street, Fort,<br/>Mumbai - 400 001.<br/>Scrip Code: 530961.</p> |
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**Sub: Standalone Reconciliation of Profit & Loss and Equity.**

Dear Sir

With reference to NSE mail reference no. NSE/LIST/FR/7080 dated 04<sup>th</sup> June, 2018 for submission of Standalone Reconciliation of Profit & Loss and Equity.

Further to our announcement dated May 31, 2018 for submission of Standalone Audited Financial Results and in reply to NSE email as stated above. We hereby submit the Standalone Reconciliation of Profit & Loss and Equity.

**Reconciliation of Profit & Loss as reported in Previous GAAP to IND AS (Standalone)** (Rs. In Lacs)  
**as under**

|       | Reconciliation of net profit as reported earlier                                                           |                    |                    |
|-------|------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
|       |                                                                                                            | Quarter Ended      | Year Ended         |
| S.No. | Particulars                                                                                                | 31st March<br>2017 | 31st March<br>2017 |
|       | Net profit as per Indian GAAP                                                                              | (83.15)            | 2,317.03           |
| i     | Increase in revenue from operations due to grossing up of excise duty                                      | 457.00             | 1,628.56           |
| ii    | Increase in expenses due to excise duty considered as an expense                                           | (457.00)           | (1,628.56)         |
| iii   | Decrease in expenses due to Re-measurement gains (losses) on defined benefit plans                         | -                  | 13.00              |
| iv    | Increase in tax expense due to income tax effect on Re-measurement gains (losses) on defined benefit plans | -                  | (4.50)             |
| v     | Other Comprehensive Income (net of tax) recognised                                                         | -                  | (8.50)             |
| vi    | Prior Period Items adjusted to opening reserves                                                            | -                  | (5.62)             |
|       | <b>Total comprehensive income as per Ind AS</b>                                                            | <b>(83.15)</b>     | <b>2,311.40</b>    |

**Reconciliation of Equity**

(Rs. In Lacs)

|              |                                                                                         | <b>As at</b>      | <b>As at</b>      |
|--------------|-----------------------------------------------------------------------------------------|-------------------|-------------------|
| <b>S.No.</b> | <b>Particulars</b>                                                                      | <b>31.03.2017</b> | <b>01.04.2016</b> |
|              |                                                                                         | <b>(Audited)</b>  | <b>(Audited)</b>  |
|              | Equity as reported under previous GAAP                                                  | 13,128.76         | 6,624.39          |
| i            | Impact of dividend recognised on actual payment basis                                   | 169.23            | 153.00            |
| ii           | Actuarial valuation of defined benefit plans reclassified to other comprehensive income | 13.00             | -                 |
| iii          | Other comprehensive income (net of tax)                                                 | (8.50)            | -                 |
| iv           | Deferred tax adjustments                                                                | (4.50)            | -                 |
|              | <b>Equity as reported under IND AS</b>                                                  | <b>13,297.99</b>  | <b>6,777.38</b>   |

We request you to take the same on record.

For Vikas EcoTech Limited  
(Formerly Vikas Global One Limited)

(Siddharth Agrawal)  
Company Secretary & Compliance Officer

