THE PERIA KARAMALAI TEA & PRODUCE CO LTD.

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CIN: L01132WB1913PLC220832

Reconciliation of Net profit as per IND AS & I GAAP

(Rs. In lakhs)

PARTICULARS	Quarter Ended		Year Ended
	30.06.2016	31.03.2017	31.03.2017
Net profit after tax for the period as per I-GAAP	**121.59**	**38.62**	**158.92**
Acturial loss on defined benefit plan reclassified to OCI	0.50	5.00	22.48
Recognition of Finance cost from prepaid processing fees accounted in finance cost	-0.18	-0.18	-0.69
Change in depreciation on reclasification of finance cost	0.00	0.13	0.51
Deferredtax impact on IND AS adjustments	-0.32	-4.95	-22.30
Net impact on IND AS adjustments	**0.00**	**0.00**	**0.00**
Acturial loss on defined benefit plan reclsiffied from Employee benefit expenses	-0.50	-5.00	-22.48
Deferred tax impact on IND AS Adjustments	0.00	0.00	0.00
Gain / loss on fair valuation of quoted investments	195.39	230.76	248.24
Net impact on INDAS Adjustments in OCI	194.89	225.76	225.76
Net impact of INDAS adjustments in Total Comprehensive income	194.89	225.76	225.76
Total Comprhensive income for the period as per IND AS	**316.48**	**264.38**	**384.68**

For The Peria Karamalai Tea & Produce Co. Ltd.

(L N Bangur)
Chairman
DIN: 00012617