

Vaishali Pharma Ltd.

(Formerly known as Vaishali Pharma Pvt. Ltd.)



CORPORATE OFFICE :

706-709, 7th Floor, Aravali Business Centre,
R. C. Patel Road, Off. Sodawala Lane,
Borivali (West), Mumbai-400 092.
Tel : +91-22-4217 1818 (30 Lines)
Fax : +91-22-2892 8833
E-mail : info@vaishalipharma.com
export@vaishalipharma.com
CIN : U52310MH2008PLC151632

Notes to the Financial Result

Reconciliation of Equity under Ind AS and reported under previous GAAP are summarised as follows
(Amount in lakhs)

Sr	Particulars	Standalone	
		March 31, 2017	April 1, 2016
A	Equity As per previous GAAP	393.18	342.37
	<u>Ind AS Adjustment</u>		
(i)	Remeasurement of financial assets at amortised cost	(6.61)	(6.61)
(ii)	Remeasurement of financial liabilities at amortised cost using effective interest rate method	6.92	2.35
(iii)	Recognition of additional finance cost due to effective interest rate method applicability	(2.17)	-
(iv)	Recognition of rent expense due to effective interest rate method applicability	(0.07)	-
(v)	Unwinding Interest income on financial assets accounted at amortised cost	4.45	-
(vi)	Amortisation of Intangible Rights recognised due to effective interest rate method applicability	(2.78)	-
(vii)	Fair Value remeasurement of MEIS Scrip Sale	(0.87)	-
	<u>Other Adjustments</u>		
(i)	Valuation of Gratuity and impact of deferred tax on the same	(12.73)	(12.73)
(ii)	Recognition of Employee Cost	18.18	-
	Equity As per Ind AS	397.50	325.37



FOR VAISHALI PHARMA LTD.

Atul A Vasani

DIRECTOR

Atul A Vasani
Chairman & Managing Director
DIN : 02107085

An ISO 9001:2015 & Crisil Certified Company
Website : www.vaishalipharma.com