

29 Reconciliation of Profits from IGAAP to IFRS

in INR ('000)

	March 31, 2021	March 31, 2020
Profit as per IGAAP	(12,27,592)	(17,52,464)
Leases and Security deposit	(9,211)	(19,803)
Deferred Expense	17,59,928	6,32,038
Unrealised Gain/(loss) on Investments	9,27,060	8,03,547
Provision based on Expected credit Loss (ECL)	(8,996)	(3,169)
Deferred tax	(3,77,801)	1,11,053
Others	7,935	26,250
Profits as per IFRS	10,71,323	(2,02,548)

30 Reconciliation of Equity from IGAAP to IFRS

in INR ('000)

	March 31, 2021	March 31, 2020
Equity as per IGAAP	1,17,67,056	1,13,08,510
Leases and Security deposit	(34,743)	(25,532)
Deferred Expense	40,83,564	23,23,636
Unrealised Gain/(loss) on Investments	18,82,104	9,55,044
Provision based on Expected credit Loss (ECL)	(12,899)	(3,903)
Deferred tax	1,12,235	4,90,035
Others	34,524	28,094
Equity as per IFRS	1,78,31,841	1,50,75,884