

## 29 Reconciliation of Profits from IGAAP to IFRS

in INR ('000)

Particulars	March 31, 2022	March 31, 2021
Profit as per IGAAP	(29,58,599)	(12,27,592)
Leases and Security deposit	(9,760)	(9,211)
Deferred Expense	31,04,048	17,59,928
Unrealised Gain/(loss) on Investments	(8,32,251)	9,27,060
Provision based on Expected credit Loss (ECL)	9,208	(8,996)
Deferred tax	1,39,607	(3,77,801)
Others	21,637	7,935
Profits as per IFRS	(5,26,110)	10,71,323

## 30 Reconciliation of Equity from IGAAP to IFRS

in INR ('000)

Equity as per IGAAP	1,89,32,199	1,17,67,056
Leases and Security deposit	(44,503)	(34,743)
Deferred Expense	71,87,612	40,83,564
Unrealised Gain/(loss) on Investments	10,49,853	18,82,104
Provision based on Expected credit Loss (ECL)	(3,691)	(12,899)
Deferred tax	2,51,842	1,12,235
Others	56,162	34,524
Equity as per IFRS	2,74,29,474	1,78,31,841