

Note 6

Reconciliation between standalone financial results reported under erstwhile Indian GAAP (referred to as "Indian GAAP") and IND AS are summarized below:

Description	Standalone Quarter Ended June 30, 2016 Rs. In lacs
Net Profit/(Loss) as per Previous GAAP (Indian GAAP)	(234.90)
Ind AS Adjustment: Add/(less)	
i) Gain/(Loss) on fair valuation of investment	
ii) Reclassification of actuarial gain/loss on employee defined benefit plan recognized in other comprehensive income	
ii) Interest Income on Financial assets	
iii) Revision in accounting of Government grants	
iv) Prepaid Rent	
v) Tax effects of adjustments	
vi) Other Comprehensive Income	
- Reclassification of actuarial gain/loss on employee defined benefit plan recognized to other comprehensive income	
- Fair valuation of equity investment through other comprehensive income	6.72
- Tax effect of OCI adjustments	
Total comprehensive income as per Ind AS	(228.18)

For B. C. Jain & Co.
CA Vivek Gupta

Place: Kanpur

Date: 08/08/2017

For EMA India Ltd.

Abhargana