

## Restricted Group - Financial Reconciliation



### Ind AS v/s IGAAP\*

*INR Million*

Particulars	Ind AS	Adjustments	IGAAP
Revenue	11,895	(7,175) <sup>(1)</sup>	4,720
EBITDA	4,051	111 <sup>(2)</sup>	4,162

**Note:**

- (1): Revenue from Service Concession Arrangements. Refer Revenue Recognition Policy (Note 3.2(e)) of the Combined Financial Statements of Restricted Group
- (2): Additional management shared services expenses of INR 41 Million pertaining to fair value of employee stock options was charged to the companies forming part of the Restricted Group for the year ended March 31, 2017.

The companies forming part of the Restricted Group have straight lined contractual operations and maintenance cost for the term of such contract over free operation and maintenance period.

*\*Indian Generally Accepted Accounting Principles*