

# Ambuja Cement

ACL:SEC:

22<sup>nd</sup> March, 2017

The Secretary  
Bombay Stock Exchange Limited  
Phiroz Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 023

National Stock Exchange of India Ltd.,  
Plot No. C/1 'G' Block  
Bandra – Kurla Complex  
Bandra East,  
Mumbai 400 051

BSE Scrip Code: 500425

NSE Scrip Code: AMBUJACEM

Deutsche Bank  
Trust Company Americas  
Winchester House  
1 Great Winchester Street  
London EC2N 2DB

Societe de la Bourse de Luxembourg,  
Avenue de la Porte Neuve  
L-2011 Luxembourg,  
B.P 165

Ctas Documents  
<ctas.documents@db.com

“Luxembourg Stock Ex-Group ID”  
<ost@bourse.lu>

**Ref: Circular CIR/CFD/FAC/62/2016 dated 05.07.2016**

**Sub : Para 2.6.1. (ii) - Review of IND-AS compliant results of corresponding quarters of previous year (for Ambuja it is Mar 16, June 16 quarters and Sep 16 quarters)**

With reference to above mentioned circular we would like to inform you that we are a subsidiary of LafargeHolcim Limited, Switzerland and our accounts are consolidated with that of our Holding Company.

As per section 2 (41) of Companies Act, 2013, a company or body corporate, which is a holding company or a subsidiary of a company incorporated outside India and is required to follow a different financial year for consolidation of its accounts outside India, the Tribunal may, if it is satisfied, allow any period as its financial year. Accordingly we have applied and got a specific approval from Company Law Board to follow January - December as the Financial year of the Company in terms of section 2(41).

In terms of the above referred circular, IND-AS Rules were applicable in phased manner to the Companies whose accounting period began on or after April 1, 2016. According to the above relaxation, IND-AS is applicable to our company from accounting year commencing from 1st January, 2017 and our first quarter IND-AS compliant result would be for the quarter January - March 2017.

**AMBUJA CEMENTS LIMITED**

Elegant Business Park, MIDC Cross Road 'B', Off Andheri Kurla Road, Andheri (E), Mumbai 400059.  
Tel.: 022- 4066 7000 / 6616 7000, Fax: 022 - 6616 7711 / 4066 7711. Website: www.ambujacement.com  
Regd. Off. : P. O. Ambujanagar, Taluka - Kodinar, Dist. Gir Somnath, Gujarat.  
CIN: L26942GJ1981PLC004717

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This said circular also gives relaxation in respect of "Limited Review" of IND-AS compliant results of corresponding quarters of previous year while publishing IND-AS compliant result first time.

We would therefore like to inform you that while submitting our 1st quarter IND-AS compliant result for January-March 2017 quarter we shall be submitting IND-AS results for corresponding quarter i.e. March 2016, which shall be without limited review or audit but would be "Management Reviewed". Further, the connected relaxation provided to Companies with the financial year April to March may also be extended to our Company, as we follow the financial year January to December.

The above is for your kind information and record.

**For Ambuja Cements Limited**



**Rajiv Gandhi**  
**Company Secretary**

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