



Atul Ltd

Atul 396 020, Gujarat, India
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Telephone: (+91 2632) 230000 | 3261

May 12, 2017

To
The Manger
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street Mumbai 400 001

SCRIP CODE: 500027
BSE Listing portal

Sub: Reconciliation of equity for year ended March 31, 2016 for the Audited yearly Balance Sheet for the period ended on March 31, 2017

Dear Sir,

Please find enclosed relevant page for "reconciliation of equity for the previous year ended on March 31, 2016" as per Ind AS requirement.

This was inadvertently left out while submitting the financial results for the year ended on March 31, 2017.

Kindly take the above on record and oblige.

Thank you,

Yours faithfully,
For ATUL LTD


Lalit Patni
Company Secretary and
Chief Compliance Officer

Encl: As above





Atul Ltd



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Telephone: (+91 79) 26461294 | 3706
CIN: L99999GJ1975PLC002859

Note:

- 1 In accordance with Ind AS 101 First-time Adoption of Indian Accounting Standard, reconciliation between Equity, as previously reported (under the previously applicable 'Indian GAAP') and Ind AS for the year ended on March 31, 2016 are as under:

Particulars		(₹ cr)
		Total equity As at March 31, 2016
i	Total equity as per previously applicable Indian GAAP	1,250.89
ii	Fair valuation for Financial Assets – Investment in shares (net)	287.50
iii	Proposed dividend reversed as per Ind AS	35.70
iv	Reassessment of land and building elements in a combined lease as a separate lease	4.05
v	Mark-to-market gains on derivative contracts earlier adjusted in fixed assets now taken to Statement of Profit and Loss, net impact	2.31
vi	Financial assets measured at amortised cost	9.02
vii	Deferred tax impact	2.68
viii	Total equity as per Ind AS	1,592.15