

Date: 17<sup>th</sup> May, 2018

To  
The Department of Corporate services  
**Bombay Stock Exchange Limited**  
P.J Towers, Dalal Street  
Mumbai-400001

Scrip Code: - 540425

Dear Sir/Madam,

**Subject: Reconciliation table of Equity for Consolidated Result**

With reference to subject matter, we are enclosing herewith reconciliation table of equity for Consolidate Results.

Kindly take same on record.

For **Shankara Building Products Limited**

*Ereena Vikram*  
Ereena Vikram  
**Company Secretary & Compliance Officer**





The reconciliation of equity reported under Indian GAAP for the year ended 31st March 2017 with Ind AS is given below:

Description	As at 31st March, 2017
	Consolidated (Rs. in lakhs)
<b>Net Worth under IGAAP</b>	<b>39,373.79</b>
Amortisation of prepaid rent component of security rental deposit	(134.27)
Recognition of unwinding interest income on Rental Deposits	103.09
Provision for doubtful debts under expected credit loss method	(579.02)
De recognition of unamortised finance cost from expenses	27.00
Effect of amortisation of long term borrowings	(13.66)
Commission on guarantee to subsidiaries	-
Deferred tax impact	206.56
<b>Net Worth under IND AS</b>	<b>38,983.49</b>

