

RESTATEMENT OF FINANCIALS UNDER U.S. GAAP COMPARISON

	2001- 2002	2000- 2001
1) Profit after Tax		
As per INDIAN GAAP	82.08	175.11
As per U. S. GAAP	70.32	161.60
2) Net Worth		
As per INDIAN GAAP	485.84	351.04
As per U. S. GAAP	455.55	303.23
3) Earning Per Share (Rupees)		
As per INDIAN GAAP	1.88	4.38
As per U. S. GAAP	1.61	4.04



