

Standalone Statement of BALANCE SHEET of SAIL 31st March 2020 and 31st March 2021

Towards Excellence

Standalone Balance Sheet

As at 31st March, 2021

(₹crore)

	Note No.	As at 31 st March, 2021	As at 31 st March, 2020
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	4	64115.26	65369.42
(b) Capital work-in-progress	5	8878.48	8751.56
(c) Right of use assets	4a	2054.13	2205.08
(d) Investment Property	6	1.09	1.12
(e) Intangible assets	7	1429.28	1443.42
(f) Inventories	7a	4236.26	-
(g) Financial assets			
(i) Investments	8	1595.01	1584.98
(ii) Trade receivables	9	-	-
(iii) Loans	10	756.23	664.59
(iv) Other financial assets	11	334.21	446.56
(h) Deferred tax assets (net)	12	-	2078.99
(i) Current tax assets (net)	13	216.78	152.35
(j) Other non-current assets	14	1566.81	1481.29
		85183.54	84179.36
Current Assets			
(a) Inventories	15	15272.04	23747.20
(b) Financial assets			
(i) Trade receivables	16	7124.00	8812.39
(ii) Cash and cash equivalents	17 (i)	468.40	153.43
(iii) Other bank balances	17 (ii)	212.12	209.82
(iv) Loans	18	50.47	49.67
(v) Other financial assets	19	2478.11	2188.99
(c) Other current assets	20	6353.97	5729.75
		31959.11	40891.25
Assets classified as held for sale	21	17.01	27.20
TOTAL ASSETS		117159.66	125097.81
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	22	4130.53	4130.53
(b) Other equity	23	39364.35	35646.85
		43494.88	39777.38
Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	24	19725.96	34560.03
(ii) Trade payables	25	-	-
(a) total outstanding dues of micro enterprises and small enterprises		-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		-	6.66
(iii) Other financial liabilities	26	1231.07	1295.59
(b) Provisions	27	4525.89	4108.80
(c) Deferred tax liabilities (net)	12	1253.16	-
(d) Other non-current liabilities	28	439.97	397.51
		27176.05	40368.59
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	29	15850.24	16640.78
(ii) Trade payables	30		
(a) total outstanding dues of micro enterprises and small enterprises		103.57	47.99
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		6910.84	6272.39
(iii) Other financial liabilities	31	14017.14	13732.40
(b) Other current liabilities	32	7555.04	5723.85
(c) Provisions	33	2039.84	2354.93
(d) Current tax liabilities (net)	34	12.06	179.50
		46488.73	44951.84
TOTAL EQUITY AND LIABILITIES		117159.66	125097.81
Significant Accounting Policies	3		

The accompanying notes are an integral part of these standalone financial statements.

Sd/-
M.B. Balakrishnan
Company Secretary

For and on behalf of the Board of Directors
Sd/-
Amit Sen
Director Finance
DIN: 08602987

Sd/-
Soma Mondal
Chairman
DIN: 06845389

For Tej Raj & Pal
Chartered Accountants

For S. Jaykishan
Chartered Accountants

In terms of our report of even date
For Walker Chandiok & Co LLP
Chartered Accountants

For KASG & Co.
Chartered Accountants

Standalone Statement of INCOME STATEMENT of SAIL 31st March 2020 and 31st March 2021



ANNUAL REPORT-2020-21

Standalone Statement of Profit and Loss

For the year ended 31st March, 2021

(₹crore)

	Note No.	Year ended 31 st March, 2021	Year ended 31 st March, 2020
Income			
Revenue from operations	35	69110.02	61660.55
Other income	36	1011.69	985.22
Total Income		70121.71	62645.77
Expenses			
Cost of materials consumed	37	23136.17	29212.87
Changes in inventories of finished goods, work in progress and by-products	38	4268.58	(5555.82)
Employee benefits expense	39	10445.94	8781.32
Finance costs	40	2817.14	3486.76
Depreciation and amortisation expense		4102.00	3755.05
Other expenses	41	18531.28	19023.17
Total expenses		63301.11	58703.35
Profit before Exceptional items and tax		6820.60	3942.42
Less: Exceptional items	41a	(58.43)	771.76
Profit before tax		6879.03	3170.66
Tax expense			
Current tax		12.05	224.14
Deferred tax		3016.96	924.98
Total tax expense		3029.01	1149.12
Profit for the year		3850.02	2021.54
Other Comprehensive income			
(i) Items that will not be reclassified to profit or loss			
Remeasurement of defined benefit plans		357.49	(194.21)
Gain and losses from investments in equity instruments designated at fair value through OCI		16.67	16.60
(ii) Income tax relating to items that will not be reclassified to profit or loss		(93.63)	61.90
Other Comprehensive Income/(Loss) for the year		280.53	(115.71)
Total Comprehensive Income for the year		4130.55	1905.83
Earnings per equity share			
Number of equity shares (face value ₹10/- each)		4130525289	4130525289
Basic and diluted earnings per share (₹)	41b	9.32	4.89

Significant Accounting Policies

3

The accompanying notes are an integral part of these standalone financial statements.

For and on behalf of the Board of Directors

Sd/-
M.B. Balakrishnan
Company Secretary

Sd/-
Amit Sen
Director Finance
DIN: 08602987

Sd/-
Soma Mondal
Chairman
DIN: 06845389

In terms of our report of even date

For Tej Raj & Pal
Chartered Accountants
Firm Registration No. 304124E

For S. Jaykishan
Chartered Accountants
Firm Registration No. 309005E

For Walker Chandio & Co LLP
Chartered Accountants
Firm Registration No. 001076N/N500013

For KASG & Co.
Chartered Accountants
Firm Registration No. 002228C

Sd/-
P. Venugopala Rao
Partner
M. No. 010905

Sd/-
Ritesh Agarwal
Partner
M. No. 062410

Sd/-
Neeraj Sharma
Partner
M. No. 502103

Sd/-
Bharat Goel
Partner
M. No. 060069

Place : New Delhi
Dated : June 10, 2021

