

Appendix

Appendix 1: Balance sheet of ITC from 2017-2022

Standalone Statement of Financial Position (in Crores)						
Particulars	2017	2018	2019	2020	2021	2022
ASSETS						
Non-Current Assets						
(a) Property, plant, and equipment	14469.32	15120.00	17945.65	18932.57	18489.91	19559.15
(b) Capital work-in-progress	3491.33	5016.85	3391.47	2776.31	3329.97	2442.34
(c) Investment Property	-	-	-	385.36	376.56	364.20
(d) Intangible assets	410.92	445.99	540.75	519.45	2581.52	2584.42
(e) Intangible assets under development	45.69	8.73	9.89	3.89	3.50	23.84
(f) Right of Use Assets	-	-	-	680.17	726.84	712.84
(g) Financial Assets						
(i) Investments	8485.51	13493.77	14071.45	13455.59	12950.38	15657.32
(ii) Loans	5.84	7.40	6.21	3.31	2.37	5.06
(iii) Others	99.83	1741.28	2380.49	607.09	72.45	1572.40
(f) Income Tax Assets (Net)	-	18.66	-	-	-	-
(g) Other non-current assets	2670.12	2025.63	1883.05	1364.71	1231.62	1228.92
Total Non-Current Assets	29678.56	37878.31	40228.96	38728.45	39765.12	44150.49
Current Assets						
(a) Inventories	7863.99	7237.15	7587.24	8038.07	9470.87	9997.77
(b) Financial assets						
(i) Investments	10099.78	9903.45	12506.55	17175.02	14046.71	11624.95
(ii) Trade receivables	2207.50	2357.01	3646.22	2092.00	2090.35	1952.50
(iii) Cash and cash equivalents	156.15	96.03	162.71	561.84	231.25	184.97
(iv) Other Bank Balances	2591.12	2498.85	3606.02	6281.43	3770.25	3692.97
(v) Loans	3.37	4.15	5.02	4.87	2.77	5.73
(vi) Others	1004.91	1147.95	1360.29	1505.94	1197.15	2287.97
(c) Other current assets	610.57	1258.41	694.91	847.74	1006.07	1195.15
Total Current Assets	24537.39	24503.00	29568.96	36506.91	31815.42	30942.01

Total Asset	54215.95	62381.31	69797.92	75235.36	71580.54	75092.50
EQUITY						
(a) Equity Share capital	1214.74	1220.43	1225.86	1229.22	1230.88	1232.33
(b) Other Equity	44126.2	50179.64	56723.93	62799.9	57773.7	60167.24
Total Equity	45341	51400.07	57949.8	64029.2	59004.58	61399.57
Liabilities						
Non-current liabilities						
(a) Financial liabilities						
(i) Borrowings	17.99	11.13	7.89	5.63	5.28	4.54
(ii) Lease Liabilities	-	-	-	259.25	272.36	259.79
(iii) Other financial liabilities	9.21	35.36	41.9	90.47	239.35	96.5
(b) Provisions	131.47	121.91	132.64	143.79	157.07	186.87
(c) Deferred Tax liabilities (net)	1871.7	1917.94	2044.14	1617.65	1727.73	1667.14
(d) Other non-current liabilities	14.65	38.3	-	-	-	-
Total Non-current Liabilities	2044.92	2124.64	2226.57	2116.79	2401.79	2214.84
Current Liabilities						
(a) Financial liabilities						
(i) Borrowings	0.01	-	-	-	-	0.74
(ii) Trade payables	2551.22	3382.28	3368.28	3446.74	4119.53	4223.4
(iii) Lease Liabilities	-	-	-	64.87	51.36	46.09
(iii) Other financial liabilities	784.78	778.3	972.94	1147.24	1248.17	1503.59
(b) Other current liabilities	3351.15	4656.78	4910.4	4175.91	4369	5097.28
(c) Provisions	41.83	39.24	25.24	117.94	169.05	55.6
(d) Current Tax liabilities (net)	101.08	-	344.7	136.71	217.06	551.39
Total Current Liabilities	6830.07	8856.6	9621.56	9089.41	10174.17	11478.09
Total Equity and Liabilities	54216	62381.3	69797.9	75235.4	71580.54	75092.5

Here, 1 Crore (Indian standards) = 10 Million

Appendix 2: Profit & Loss Statement of ITC from 2017-2022

Standalone Statement of Income (in Crores)
--

Particulars	2017	2018	2019	2020	2021	2022
I Revenue from operations	554 48.4 6	443 29.7 7	457 84.3 9	468 07.3 4	485 24.5 4	597 45.5 6
II Other Income	198 5.91	212 9.84	248 4.54	301 3.66	325 0.99	258 9.97
III Total Income (I+II)	574 34.3 7	464 59.6 1	482 68.9 3	498 21.0 0	517 75.5 3	623 35.5 3
IV EXPENSES						
Cost of material consumed	117 65.5 6	117 56.2 1	131 84.9 7	131 21.7 6	136 05.0 7	160 64.5 0
Purchase of Stock-in-Trade	356 6.57	299 1.98	430 0.32	428 9.71	689 6.40	107 34.4 8
Changes in inventories of finished goods, Stock-in-Trade, work-in-progress, and intermediates	644. 17	104 1.85	- 180. 14	- 176. 34	- 526. 86	- 566. 46
Excise duty	153 59.7 8	370 2.23	788. 74	118 7.64	303 9.43	340 4.29
Employee benefits expense	244 4.31	248 7.46	272 8.44	265 8.21	282 0.95	306 1.99
Finance cost	22.9 5	86.6 5	34.1 9	55.7 2	47.4 7	41.9 5
Depreciation and amortization expense	103 8.04	114 5.37	131 1.70	156 3.27	156 1.83	165 2.15
Other expenses	709 0.03	680 9.06	765 6.55	782 2.11	716 7.09	811 3.10
Total Expenses (IV)	419 31.4 1	300 20.8 1	298 24.7 7	305 22.0 8	346 11.3 8	425 06.0 0
V Profit/(loss) before exceptional items and tax (III-IV)	155 02.9 6	164 38.8 0	184 44.1 6	192 98.9 2	171 64.1 5	198 29.5 3
VI Exceptional items	-	412. 90	-	- 132. 11	-	-
VII Profit/(loss) before tax (V+VI)	155 02.9 6	168 51.7 0	184 44.1 6	191 66.8 1	171 64.1 5	198 29.5 3
VIII Tax expense:						
Current tax	528 5.65	559 9.83	584 9.24	444 1.97	403 5.36	483 3.88
Deferred Tax	16.4 1	28.6 2	130. 60	- 411. 21	97.1 5	- 62.1 8

IX Profit/(loss) for the year (VII-VIII)	102 00.9 0	112 23.2 5	124 64.3 2	151 36.0 5	130 31.6 4	150 57.8 3
X Other comprehensive income/(loss)	77.0 0	382. 34	362. 56	- 138 1.81	246. 25	573. 85
Total Comprehensive income/(loss) for the year (IX+X)	102 77.9 0	116 05.5 9	128 26.8 8	137 54.2 4	132 77.8 9	156 31.6 8

Here, 1 Crore (Indian standards) = 10 Million