8 Appendix

Appendix 1-Major Oil Producers in World

COUNTRY NAME	BPD(BARRELS PER DAY)	SHARE OF GLOBAL PRODUCTION
United States	19.51 million bpd	19%
Saudi Arabia	11.81 million bpd	12%
Russia	11.49 million bpd	11%
Canada	5.50 million bpd	5%
China	4.89 million bpd	5%
Iraq	4.74 million bpd	5%
United Arab Emirates	4.01 million bpd	4%
Brazil	3.67 million bpd	4%
Iran	3.19 million bpd	3%
Kuwait	2.94 million bpd	3%

Source:<u>https://www.ig.com/en/trading-strategies/world-s-biggest-oil-producers-200722.amp</u>, own proceeding

As per the above table, 19% of the oil is produced by US which is highest among all other countries. Beside this Saudi Arabia, Russia and Canada are also the major oil producing countries.

		22/10/		₹ In Cror
L	ASSETS	Note no.	As at 31/03/2020	As at 31/03/2019
**	(1) Non-current Assets			
	(a) Property, Plant and Equipment	2	56,687.98	46,259.
	(b) Capital Work-In-Progress	3	9,108.09	6,702.
	(c) Investment Property	4	0.21	0.1
	(d) Other Intangible assets (e) Intangible Assets Under Development	56	262.93 396.62	228. 363.
	 (f) Investments in Subsidiaries, Joint Ventures and Associates 	7	10.561.62	10,305.0
	(g) Financial Assets		10,001.02	10,000.
	(i) Investments	8	287.86	610.
	(ii) Loans	9	5,442.94	2,515.
	(iii) Other Financial Assets	10	8.30	21.
	(h) Income Tax Assets (Net) (i) Other Non-current Assets	11 12	1,381.25 1,267.95	449. 1.533.
	(i) Other Non-Current Assets	12	85,405,75	68.990.
	(2) Current Assets			
	(a) Inventories	13	20,421.06	21,544.0
	(b) Financial Assets	14	E 200 E4	E 07E
	(i) Investments (ii) Trade Receivables	14 15	5,208.54 5,164.34	5,075. 6,670.
	(iii) Cash and Cash Equivalents	16	98.27	78.
	(iv) Bank Balances other than Cash and Cash Equivalents	17	17.51	16.
	(v) Loans	18	590.58	1,628.
	(vi) Other Financial Assets	19	6,811.24	9,433.
	(c) Current Tax Assets (Net)	20	0.17	
	(d) Other Current Assets	21	1,545.68	1,231.
	(3) Assets held-for-sale and Assets included in disposal group held-for	-sale 22 (a)	39,857.39	45,680.
	TOTAL ASSETS	-sale 22 (a)	1,26,468.98	1,15,627.
II.	EQUITY AND LIABILITIES			
	Equity	23	1 055 99	1.056
	(a) Equity Share Capital (b) Other Equity	23	1,966.88 31,247.50	1,966. 34,770.
	Total Equity	24	33,214.38	36,737.
	Liabilities			
	(1) Non-current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	25	26,272.70	23,628.
	(ii) Other Financial Liabilities	26	53.99	56.
	(b) Provisions (c) Deferred Tax Liabilities (Net)	27 28	1,574.12 5,967.29	1,509. 6,168.
	(d) Other Non-current Liabilities	29	381.72	284.
	(d) onici non-current Elabilitica	25	34,249.82	31,647.
	(2) Current Liabilities			· · · · · · · · · · · · · · · · · · ·
	(a) Financial Liabilities			
	(i) Borrowings	30	17,721.37	3,580.
	 (ii) Trade Payables a. Total outstanding dues of Micro Enterprises and Small En 	terprises	67.17	52.
	 b. Total outstanding dues of reditors other than Micro Enter 		12,442.37	17,635.
	Small Enterprises	photo and 51	12,112.01	11,000.
	(iii) Other Financial Liabilities	32	22,472,48	19,126.
	(b) Other Current Liabilities	33	3,903.02	4,614
	(c) Provisions	34	1,831.00	1,746.
	(d) Current Tax Liabilities (Net)	35	32.80	255.
		00 (1)	58,470.21	47,011.
		22 (b)	534.57 93,254.60	230. 78,889.
	(3) Liabilities included in disposal group held-for-sale Total Liabilities		30,204,00	1,15,627.
	Total Liabilities		1.26.468.98	
	Total Liabilities TOTAL EQUITY AND LIABILITIES	1	1,26,468.98	
	Total Liabilities	1 44-72	1,26,468.98	
For a	Total Liabilities TOTAL EQUITY AND LIABILITIES Significant Accounting Policies	44-72		n date
	Total Liabilities TOTAL EQUITY AND LIABILITIES Significant Accounting Policies Notes forming part of Financial Statements	44-72 As per our :	1,26,468.98 attached report of even	n date
Sd/-	Total Liabilities TOTAL EQUITY AND LIABILITIES Significant Accounting Policies Notes forming part of Financial Statements nd on behalf of the Board of Directors	44-72 As per our a Fo	attached report of eve r and on behalf of	
Sd/- D. Ra	Total Liabilities TOTAL EQUITY AND LIABILITIES Significant Accounting Policies Notes forming part of Financial Statements and on behalf of the Board of Directors jkumar	44-72 As per our a Fo CVK & Associates	attached report of eve r and on behalf of Borkar & Mt	uzumdar
Sd/- D. Ra Chain	Total Liabilities TOTAL EQUITY AND LIABILITIES Significant Accounting Policies Notes forming part of Financial Statements and on behalf of the Board of Directors ijkumar man and Managing Director	44-72 As per our a Fc CVK & Associates Chartered Accountants	attached report of eve r and on behalf of Borkar & Mu Chartered Ac	uzumdar ccountants
Sd/- D. Ra Chain DIN: (Total Liabilities TOTAL EQUITY AND LIABILITIES Significant Accounting Policies Notes forming part of Financial Statements nd on behalf of the Board of Directors ijkumar man and Managing Director 00872597	44-72 As per our a Fo CVK & Associates Chartered Accountants CAI FR No.101745W	attached report of ever r and on behalf of Borkar & Mi Chartered Ac ICAI FR No.1	uzumdar ccountants
Sd/- D. Ra Chain DIN: (Sd/-	Total Liabilities TotAL EQUITY AND LIABILITIES Significant Accounting Policies Notes forming part of Financial Statements nd on behalf of the Board of Directors signmar man and Managing Director 00872597 Sd/- Sd/- Sd/-	44-72 As per our Fo CVK & Associates Chartered Accountants CAI FR No.101745W 6d/-	attached report of eve r and on behalf of Borkar & Mu Chartered Ac ICAI FR No.1 Sd/-	uzumdar ccountants 101569W
Sd/- D. Ra Chain DIN: (Sd/- N. Vij	Total Liabilities TOTAL EQUITY AND LIABILITIES Significant Accounting Policies Notes forming part of Financial Statements nd on behalf of the Board of Directors jkumar man and Managing Director 00872597 Sd/- Sd/- Sd/- Sd/- Sd/- Sd/- Sd/- Sd/-	44-72 As per our For For WK & Associates Unartered Accountants CAI FR No.101745W Gd/- L.K. Pradhan	attached report of eve r and on behalf of Borkar & Mi Chartered Ac ICAI FR No.1 Sd/- Kaushal Mu:	uzumdar ccountants 101569W
Sd/- D. Ra Chain DIN: (Sd/- N. Vij Direct	Total Liabilities TotAL EQUITY AND LIABILITIES Significant Accounting Policies Notes forming part of Financial Statements nd on behalf of the Board of Directors ijkumar man and Managing Director 00872597 Sd/- ayagopal V. Kala Company Secretary F	44-72 As per our Fo CVK & Associates Chartered Accountants CAI FR No.101745W Sd/- L.K. Pradhan 'artner	attached report of eve or and on behalf of Borkar & Mu Chartered Ac ICAI FR No. 1 Sd/- Kaushal Mu Partner	uzumdar ccountants 101569W zumdar
Sd/- D. Ra Chain DIN: (Sd/- N. Vij Direct	Total Liabilities TotAL EQUITY AND LIABILITIES Significant Accounting Policies Notes forming part of Financial Statements nd on behalf of the Board of Directors ijkumar man and Managing Director D0872597 Sd/- ayagopal V. Kala Company Secretary F	44-72 As per our For For WK & Associates Unartered Accountants CAI FR No.101745W Gd/- L.K. Pradhan	attached report of eve or and on behalf of Borkar & Mu Chartered Ac ICAI FR No. 1 Sd/- Kaushal Mu Partner	uzumdar ccountants 101569W
Sd/- D. Ra Chain DIN: (Sd/- N. Vij Direct DIN: (Total Liabilities TotAL EQUITY AND LIABILITIES Significant Accounting Policies Notes forming part of Financial Statements nd on behalf of the Board of Directors ijkumar man and Managing Director 00872597 Sd/- ayagopal V. Kala Company Secretary F	44-72 As per our Fo CVK & Associates Chartered Accountants CAI FR No.101745W Sd/- L.K. Pradhan 'artner	attached report of eve or and on behalf of Borkar & Mu Chartered Ac ICAI FR No. 1 Sd/- Kaushal Mu Partner	uzumdar ccountants 101569W zumdar

BALANCE SHEET AS AT 31ST MARCH 2020

Bharat Petroleum Corporation Limited

Appendix 3 Standalone Statement of Income of 31December 2020 and 31 December 2019

						₹ in Crore
Partic	culars			Note No.	2019-20	2018-1
	Income					
)	Revenue from operation	ins		36	3,27,580.78	3,37,622.5
1)	Other income			37	3,081.31	2,983.6
III)	Total Income (I + II)				3,30,662.09	3,40,606.1
V)	Expenses					
	Cost of materials cons	umed		38	1,13,229.30	1,19,419.2
	Purchases of stock-in-	trade		39	1,43,164.25	1,46,974.0
	Changes in inventories	.		40	(456.62)	(1,703.06
	stock-in-trade and wor Excise duty expense	k-III-progress			43,197,83	40,347.4
	Employee benefits exp	anca		41	3.691.45	3.664.1
	Finance costs	61136		42	2,181,86	1.318.9
	Depreciation and amor	tization expense		2.4.5	3.786.89	3,189.2
	Other expenses	uzation expense		43	18,115.26	16.956.3
	Total Expenses (IV)			40	3.26.910.22	3.30,166.5
(V		nal Item & Tax (III - IV)			3.751.87	10,439.6
VI)	Exceptional Item (Refe				1,080.83	10,400.0
VII)	Profit before Tax (V -				2.671.04	10,439,6
VIII)	Tax expense	*1)		28	2,071.04	10,400.0
,	1) Current tax			20	201.00	2.079.0
	2) Deferred tax				400.68	1,316.4
	3) Short / (Excess) pro	vision of earlier years			(613.83)	(87.88
	Total Tax expense (VI				(12.15)	3,307.6
X)	Profit for the period (2.683.19	7,132.0
X)	Other Comprehensive				100	
		e reclassified to profit or I	OSS			
	• *	of defined benefit plans			(284.47)	(212.10
	(b) Equity instruments net change in fair value	through Other Compreh	ensive Income-		(322.27)	(71.08
	•	s g to items that will not be	e reclassified to		108.75	81.6
	Other Comprehensive	Income (X)			(497.99)	(201.60
(I)	Total Comprehensive	Income for the period (I)	(x + x)		2.185.20	6.930.4
XII)		nings per Equity share (F		54	13.64	36.2
	icant Accounting Policie			1	10.01	00.2
-	forming part of Financia			44 to 72		
For and	I on behalf of the Board of Dire	ectors			tached report of even	date
Sd/-				For	and on behalf of	
	kumar Ian and Managing Director 1872597		CVK & Asso Chartered Ac ICAI FR No.1	countants	Borkar & Muz Chartered Acc ICAI FR No.10	ountants
Sd/-		Sd/-	Sd/-		Sd/-	
N. Vija Directo	yagopal r (Finance)	V. Kala Company Secretary	A.K. Pradha Partner	n	Kaushal Muzu Partner	mdar
	3621835	company contoury	Membership	No. 032156	Membership N	io. 100938
	MUMBAI					
late: ()	3 rd June 2020					

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2020

Appendix 4 Standalone Statement of Financial Position of 31 December 2018 and 31 December 2017

Annual Report 2019-20

BALANCE SHEET AS AT 31ST MARCH 2018

					Note no	As at 31/03/2018	₹ in Crores As at 31/03/2017
1	ASSE		union and an and a				
	(1)	(a)	Property, Plant and	1 Fouipment	2	42,775.79	31,278.66
		(b)	Capital work-in-pro		23	4,043.71	11,216.73
		(C)	Investment Proper	ty	4 5	0.26	0.40
		(d)	Other Intangible as	sets	5	201.84	158.25
		(e) (f) (g)	Intangible assets u Investments in Sul Financial Assets	nder development osidiaries, Joint Ventures and As	sociates 6 7	363.83 10,144.19	405.79 8,548.45
		(9)	(i) Investmen	ts	8	681.21	692.66
			(ii) Loans	144	9	3,091.38	3,783.65
		(1)	(iii) Other finar Income Tax Asset	icial assets	10	45.39 405.25	35.14 126.78
		(h) (i)	Other non-current		12	1,571.28	1,485.00
	(0)				12	63,324,13	57,731.51
	(2)	(a)	Inventories		13	20,873.75	19,798.01
		(b)	Financial Assets				
			(i) Investmen		14	4,995.18	5,360.34
			(ii) Trade rece (iii) Cash and		15	5,152.60 75.73	4,758.18 54.35
				cash equivalents nces other than Cash and cash e		12.34	10.34
			(v) Loans	loca offici man oush and cush t	18	70.95	70.65
				icial assets	19	4,579.13	3,304.05
		(C)	Current Tax Assets		20	23.73	23.08
		(d)	Other current asse	ts	21	1,098.07	869.49
	(3)	Accel	s held for sale		22	36,881.48 16.93	34,248.49
		LASSE			22	1.00.222.54	9.63
II		TY AND	LIABILITIES				
	(a)		Share Capital		23	1,966.88	1,311.25
	(b)	Other	Equity		23 24	32,185.12	28,357.13
		Equity				34,152.00	29,668.38
	Liabil (1)	Non-	current liabilities				
		(a)	Financial liabilities (i) Borrowing	9	25	14,758.22	13,776,44
				icial liabilities	26	58.40	63.40
		(b)	Provisions		27	1,366.19	1,353.15
		(C)	Deferred tax liabilit		28	4,953.26	3,501.71
		(d)	Other non-current	liabilities	29	142.36	137.29
	(2)	Curre	nt liabilities			21,270.40	10,031.99
		(a)	Financial liabilities			0.000.04	7 007 00
			(i) Borrowing (ii) Trade pays		30 31	8,093.01 13,063.84	7,227.36 11,359.78
				icial liabilities	32	17,929.41	19,103.42
		(b)	Other current liabil		33	4,051.51	3,866.69
		(c)	Provisions		34	1,515.16	1,815.57
		(d)	Current Tax Liabili	lies (Net)	35	139.18	116.44
	Total		100			44,792.11	43,489.26
		Liabilit	Y AND LIABILITIES			66,070.54 1,00,222.54	62,321.25
Signi			g Policies		1	1,00,666.04	01,000.00
			Financial Statements	8	44 to 67	0	
For a	nd on be	half of t	he Board of Directors		As per o	ur attached report of e	ven date
Sd/-				Sd/-		For and on behalf of	
	kumar			R. Ramachandran	CVK & Associates	Borker 8	Muzumdar
		Manan	ing Director	Director (Refineries)	Chartered Accountan		Accountants
	0087259		ing birotor	DIN: 07049995	ICAI FR No. 101745V		o. 101569W
	1301232	ett.					
Sd/-				Sd/-	Sd/-	Sd/-	
	/akumar			M. Venugopal	A.K. Pradhan	B.M. Agar	wal
Chief	Financia	al Office	8	Company Secretary	Partner	Partner	
DI		4			M. No. 032156	M. No. 03	3254
	: Mumba						
Date:	29th May	y 2018					
Ø	1						
- Bhayat Patroleon	Bhar	at Petr	oleum Corporatio	n Limited			
-	unal		oreann corporatio	TT MITTING			

Appendix 5 Standalone Statement of Income of 31December 2018 and 31 December 2017

							₹ in Crores
	1000	iculars			Note No.	2017-18	2016-17
	Reve	enue fro	om operations		36	277,162.23	242,047.82
١.	Othe	r incon	ne		37	3,010.88	2,600.68
II.	Tota	I Incon	ne (I + II)			280,173.11	244,648.50
V.	Expe	enses					
	Cost	t of mat	terials consumed		38	81,467.45	67,710.71
	Purc	hases	of stock-in-trade		39	125,462.73	114,220.09
	Char	nges in	inventories of fini	shed goods,	40	320.60	(5,577.61)
	stoc	k-in-tra	de and work-in-pr	ogress			
	Exci	se duty	expense			40,849.13	39,837.25
	Emp	loyee b	enefits expense		41	3,430.98	3,429.46
	Final	nce cos	sts		42	833.25	495.87
	Depr	reciatio	n and amortization	n expense	2,4,5	2,648.48	1,891.32
	Othe	r exper	ISES		43	13,962.48	11,598.62
	Tota	I Exper	nses (IV)			268,975.10	233,605.71
Ι.	Prof	it befor	re tax (III - IV)			11,198.01	11,042.79
/1.	Tax	expens			28		
	1)	Curre	ent tax			2,110.00	2,210.00
	2)	Defer	red tax			1,434.66	904.73
	3)	Short	t / (Excess) provis	ion of earlier years		(265.99)	(111.24)
			xpense (VI)			3,278.67	3,003.49
/11.	Prof	it for th	ne period (V - VI)			7,919.34	8,039.30
/111.	Othe	er comp	prehensive incom	e			
	(i)	Items	s that will not be re	eclassified to profit or loss	3		
		(a)		s of defined benefit plans		37.44	(77.52)
		(b)	Equity instrumer Income- net cha	nts through Other Comp nge in fair value	rehensive	(11.44)	185.04
	(ii)		ne tax relating to i or loss	tems that will not be recla	assified to	(16.89)	24.91
	Othe	er Com	prehensive Incom	ne (VIII)		9.11	132.43
Χ.	Tota	I Comp	rehensive Incom	e for the period (VII + V	111)	7,928.45	8,171.73
κ.	Basi	ic and I	Diluted Earnings p	er Equity share (Face va	lue ₹ 10) 54	40.26	40.87
Signi	ficant	Accou	nting Policies		1		
Vote	s form	ning par	t of Financial Stat	ements	44 to 67		
For a	nd on	behalf	of the Board of Di	rectors		tached report of e	even date
Sd/-				Sd/-	For	and on behalf of	
	ajkum	ar		Su/- R. Ramachandran	CVK & Associates	Borker &	Muzumdar
			naging Director	Director (Refineries)	Chartered Accounta		Accountants
	00872		naging Director	DIN: 07049995	ICAI FR No.101745		o. 101569W
Sd/-				Sd/-	Sd/-	Sd/-	
0.000 C	vakun	nar		M. Venugopal	A.K. Pradhan	B.M. Aga	rwal
-		icial Off	ficer	Company Secretary	Partner M. No. 032156	Partner M. No. 03	
Place	e: Mur	nbai				14. 140. 00	
	a a th		1.0				

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2018

Appendix 6 Standalone Statement of Financial Position of 31 December 2020 and 31 December 2019

Date: 29th May 2018

STANDALONE FINANCIAL STATEMENTS

STATEMENT O	OF PROFIT AND	LOBB FOR THE	YEAR ENDED	MARCH 31, 2020	

TATEMENT OF PROFIT AND LODG FOR THE YEAR ENDED MARCH 31, 2020			(¶ in Cror
Pertinutare	Pérce No.	2018-2020	2018-2010
1. Bayessan Frans Operations.	20	5.66,940.64	0.05.002.34
R. Other Incurre	24	3,571.39	2,120,51
IB. Total Income (I+II)		5,70,521.03	6,09,060.85
W. Expension			
Cost of Motorial Consumed	26	2,47.077.03	2,60,679.61
Excise Duty (Includes † 77048.34 anere (2019: † 70950.54 crore) included in Revenue from Operations)		80,693.19	78,221,08
Purchases of Stock-in-Trade		1,78,535.49	1,79.055.50
Changes in Inventories of Finished Goods, Stock-in-Irade and Stock-in Process	26	(0,410.43)	(3,011.13)
Employee Benefits Expense	27	8,792.65	11.102.17
Penince Costs	28	5,979.45	4,911.09
Depreciation and Ameritzation on L			
a) Tangibla Assats		8,631.73	7410.58
hi briangible Assets		134.37	108.71
		8,706.10	7,514,29
Net Loss on de recognition of financial assets at amortised cost		6.73	3.29
Other Expenses	29	39,471.29	37,048.09
Foral Expression (IV)		5,62,910.50	5,83,933.93
E Prufit / K-onal behave Exceptional Home and Tax (III-IV)		7.610.53	25.126.92
R. Exceptional frame (Natur Paint Str. 2 of Matu - 40)		(11.304.64)	
PB. Pontit / (Laws) Incluse Tax. (V+VD		(3.094.10	25,126.92
FIL Tax Exposure (Refer Point No. 19 of Note - 48) :			
Current Tax		(165.89)	5,100.94
Includes (* 262.85) crore (2019: * 26.08 crore) relating to prior years)			
Deferred Tax		(4.841.45)	3,101,83
includes (# 770.05) crore (2019: (# 544.62) crore) relating to prior years)			
8. Print's / (Lanual Pair Thin Year (VE-VIII)		1313.23	16,894.15
E. Other Europrokematus Income	30		
A ill thems that will not be melassified to profit or loss		(11.056.24)	0.062.051
A 60 Income Tax relating to items that will not be reclassified to profit or less		165.33	(463.57)
B (i) theme that will be reclassified to profit or lass		647.98	195.25
8 (ii) income Tax relating to items that will be reclassified to profit or loss		(166.35)	(34.1)
E1. Total Comparishenetise Income For the Year (IX+X) (Comprising Posft) (Land) and Other Comprishenetics Income for the Year)		(9,096.09)	14,569.73

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STANDALONE FINANCIAL STATEMENTS

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2020

TATEMENT OF PROFIT AND LODG FOR THE YEAR ENDED MARCH 31, 200			(¶ in Crore)
Pertinulars	Pérce No.	2018-2020	2018-2019
XXI. Exercises per Reports Where (Pix	32		
(1) Basic		1.43	17,89
(2) Oiluted		1.43	17.89
Face Value Per Equity Share (1)		10	10
Significant Accounting Policies, Estimates & Judgements	1A & 18		
Accompanying Notas to Financial Statements	2-46		

	For and on Beha	If of Board of Directors	
Sd/- (Sanjiv Singh) Chairman DIN-05280701	(S.K Directo	Sd/- Gupta) r (Finance) i7570165	5d/- (Kamel Kumar Gwelani) Company Secretary ACS-13737
	As per our attac	hed Report of even date ——	
For G. S. MATHUR & CO. Chartered Accountants Firm Regn. No. 000744N	For K. C. MEHTA & CO. Chartered Accountants Firm Regn. No. 106227W	For SINGHL& CO. Chartered Accountants Firm Regn. No. 3020495	For V. SINGHI & ASSOCIATES Chartered Accountants Firm Regn. No. 311017E
5d/- (Rajiv Kumar Wadhawan) Partner M. No. 091007	Sd/- (Vishal P. Doshi) Partner M. No. 101533	Sd/- (Shrenik Mehta) Partner M. No. 063769	Sd/- (Aniruddha Sengupta) Partner M. No. 051371

Place: New Delhi Dated: 24 Juno 2020

Indian Oil Corporation Limited | 3" Integrated Annual Report

STANDALONE FINANCIAL STATEMENTS BALANCE SHEET AS AT MARCH 31, 2020

Particulars	Manual State	March 31, 2020	March 31, 2019
AVIETS	read read		marco ac avea
Nan-convent Accede			
a) Property, Plant and Equipment	2	1.31,752,76	117.391.22
b) Capital Work-in-Progress	2.1	28.134.10	22.100.52
🗈 Intangible Assets	3	1.929.04	1.376.61
di intangibio Assets Unter Development	3.1	1.603.65	1.438.44
ei Financial Assats		George	1.100.010
8 Investments	4		
Equity investment in Subsidiaries, joint Ventures and Associates		17,578.24	17,956,51
Other Investments		13,473.93	23.465.37
ið Loans	5	3,241.87	2,292,17
w coms Will Other Financial Assets		285.12	205.66
	6		
f) income Tax Assets (Net)		4,186.76	1,347.65
gi Other Non-Current Assets		2,863.07	3,903,38
		2.05,048.54	1.91,477.73
Current Assets			1207/00/2001
a) leventoriae	8	63,677.62	71,470,38
bi Financial Assets			
il Investmente	4	8,086.39	8.578.09
ið Trefe Receivables	10	12,844.09	15,457.63
Hi) Cosh and Cosh Egolvalanta		535.56	38.31
ist Bank Balances other than above	15	53.58	49.34
vi Loans	5	1,069.67	1,364,74
vi) Other Financial Assets	6	15,629.76	21,337.08
(5 Current Tax Assets (Net)	7	66.28	486.60
di Other Current Assets		3.841.46	3,965.52
		1.05,804.41	1.22,707.89
Assats Hold for Sala	13	237.61	227.40
		1,06.042.02	1,22,935.29
TOTAL ANDETS		3,11,090.56	3,14,413.02
EQUITY AND LIABILITIES			
EQUITY			
al Equity Share Capital	14	9,181.04	9,181,04
tù Other Equity	15	64,587.83	99,476.47
		93,768.87	1,08,657.51

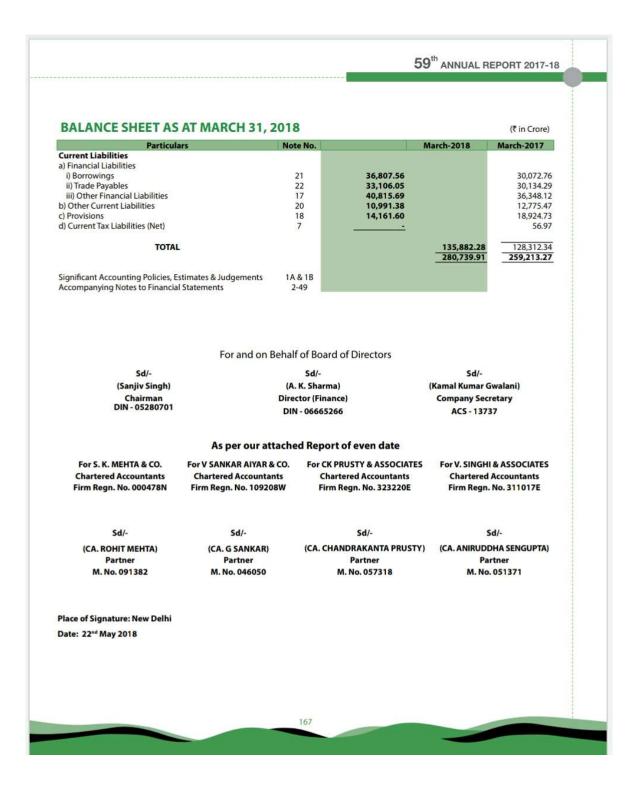
STANDALONE FINANCIAL STATEMENTS

61ª Annuel Report 2019-20

				1000000000	The state of the state of	(T in Crore)
Particulars		Noto No.	Marits 31, 2020	March 31, 2018		
LIABLITUS						
Non-Cottent Liabilities						
e) Financial Liabilities						
0 Barrowings		16	49,250.64	34,668.38		
ill Other Financial Liabilitie	•			17	789.58	616.03
bi Previsiens				18	818.05	863.60
c) Deterred Tax Llabilities (Ne				19	11,413.14	15,823.07
d) Other Non-Current Liability	65			20	2,042.48	1,598.09
					64,414.89	53,587.21
Correct Lightlittee						
a) Financial Liabilities						
0 Barrowings				21	63,486.08	48,593.55
il) Tracta Peryohitea				22		
A. Total outstanding due					232.47	235.24
B. Total outstanding dues and Small Enterprises	of creditors other	than Micro			25.019.11	37,147.35
iii) Other Financial Liabilities					42,550.71	43,973.77
til Other Corrent Liabilities					12,050.98	12,060.50
c) Provisions				18	9,567.47	10,137.89
					1.52,906.80	1.52,168.20
TOTAL EQUITY AND LIABILIT	nes.				3,11,090.56	3,14,413.02
TOTAL EQUITY AND LIABILIT Bignificant Accounting Police		dyamanta.		1A.& 18	3,11,090.56	3,14,413.02
	es, Extimates & Ju	dgamants _		1A.8 18 2-48	3,11,090.56	3,14,413.02
Significant Accounting Polick	es, Extimates & Ju	dyamonts			3,11,090.56	3,14,413.02
Significant Accounting Polick	os, Extimates & Ju Isial Statements		alf of Board of Direct	2-48	3,11,090.56	3,14,413.02
Significant Accounting Policis Accompanying Notes to Finar Sd/-	os, Extimates & Ju Isial Statements	or and on Behr	Sd/-	2-48	5	d/-
Significant Accounting Policie Accompanying Notes to Finar Sd/- (Sanjir Singh)	os, Extimates & Ju Isial Statements	or and on Behr (S.K	Sd/- . Gupta)	2-48	Si (Kamal Kun	d/- sar Gwalani)
Significant Accounting Policis Accompanying Notes to Finar Sd/-	os, Extimates & Ju Isial Statements	for and on Beha (S.K Directo	Sd/-	2-48	Si (Kamal Kun Company	d/-
Significant Accounting Police Accompanying Notas to Finar Sd/- (Sanjiv Singh) Chairman	es, Extimates & Jan scial Statements	for and on Beha (S.K Directo DIN - C	Sd/- . Gupta) er (Finance)	2-48 tors	Si (Kamal Kun Company	d/- sar Gwalani) Secretary
Significant Accounting Police Accompanying Notas to Finar Sd/- (Sanjiv Singh) Chairman	es, Extimates & Jan scial Statements	for and on Beha (S.K Directo DIN-C s per our attac	Sd/- . Gupta) r (Finance) 37570165	2-48 tors	Si (Kamal Kun Company ACS-	d/- sar Gwalani) Secretary 13737
Significant Accounting Policie Accompanying Notes to Finar Sid/- (Sanjiv Singh) Chairman DIN-05280701	es, Estimates & Jun cial Statements	for and on Behr (S.K Directo DIN - (s per our attac (HTA & CO. ccountants	Sd/- Gupta) (Finance) 27570165 hed Report of even For SINGHI / Chartered Acco	2-48 tors	Si (Kamal Kun Company ACS- Fer V. SINGHI Chartered	d/- sar Gwalani) Secretary 13737 & ASSOCIATES Accountants
Significant Accounting Policie Accompanying Nates to Finar Sd/- (Sanjiv Singh) Chairman DIN-05280701	es, Estimates & Ju scial Statements	for and on Behr (S.K Directo DIN - (s per our attac (HTA & CO. ccountants	Sd/- . Gupta) w (Finance) 07570165 hed Report of even For SiNGHI /	2-48 tors	Si (Kamal Kun Company ACS- Fer V. SINGHI Chartered	d/- sar Gwalani) Secretary 13737 & ASSOCIATES
Significant Accounting Policie Accompanying Notes to Finar Sid/- (Sanjiv Singh) Chairman DIN-05280701	es, Estimates & Jun cial Statements	for and on Behr (S.K Directo DIN-(s per our attack (HTA & CO. ccountants Io. 106237W	Sd/- . Gupta) ir (Finance) 07570165 hed Report of even For SINGHI & Chartered Acco Firm Regn. No. 3	2-48 tors	Si (Kamal Kun Company ACS- For V. SINGHI Chartered Firm Regn	d/- aar Qwalani) Secretary 13737 & ASSOCIATES Accountants No. 311017E
Significant Accounting Policie Accompanying Notes to Finan Sd/- (Sanjiv Singh) Chairman DIN - 05280701 For G. S. MATHUR & CO. Chartered Accountants Firm Regn. No. 008744N Sd/- Rajiv Kumar Wadhawan)	ec, Estimates & Ju cial Statements J For K. C. ME Chartered A Firm Regn. N Sc (Vishal F	for and on Beha (S.K Directo DIN-C s per our attact (HTA & CO. .ccountants 	Sd/- . Gupta) rr (Finance) 27570165 hed Report of even For SINGHI Chartered Acco Firm Regn. No. 3 Sd/- (Shrenik Me	2-48 tors date \$CO. uuntants 102049E	S (Kamal Kun Company ACS- Fer V. SINGHI Chartered Firm Regn S	d/- sar Gwalani) Secretary 13737 & ASSOCIATES Accountants
Significant Accounting Policie Accompanying Nates to Finar Sid/: (Sanjiv Singfi) Chairman DIN-05280701 For G. S. MATHUR & CO. Chartreed Accountants imm Regn. No. 00874AN Sid/-	ec, Extimates & Ju cial Statements J For K. C. ME Chartared A Firm Regn. N Se	For and on Beha (S.K Directo DIN-5 6 per our attact (HTA & CO. .ccountants In 108237W V- t Dashi) ner	Sd/- . Gupta) If (Finance) 27570165 hed Report of even Far SiNGH1 / Chartered Acco Firm Regn. No. 3 Sd/-	2-48 tors data & CO. suntants 102049E	S (Kamal Kun Company ACS- For V. SINGHI Chartored Firm Regn S (Aniruddh Par	d/- sar Gwalani) Socretary 13737 & ASSOCIATES Accountants No. 311017E id/-

Appendix 8 Standalone Statement of Financial Position of 31 December 2018 and 31 December 2017

BALANCE SHEET AS AT MARCH 31, 20	018			(₹ in Cro
Particulars	Note No.		March-2018	March-2017
ASSETS				
Non-current Assets				
a) Property, Plant and Equipment b) Capital Work-in-Progress	2 2.1	112,887.65 13,860.99		106,900
c) Intangible Assets	3	1,039.67		978
d) Intangible Assets Under Development	3.1	487.44		514
e) Financial Assets				
i) Investments	4			12.14
Equity investment in Subsidiaries, JV's and Associates Other Investments		13,724.65 25,364.29		13,166 26,942
ii) Loans	5	2,031.01		1,096
iii) Other Financial Assets	6	3,764.56		3,455
f) Income Tax Assets (Net)	7	1,291.33		5
g) Other Non-Current Assets	8	3,233.35		3,434
			177,684.94	166,718
Current Assets				
a) Inventories	9	65,313.21		62,240
b) Financial Assets				
i) Investments	4	8,399.32		7,195
ii) Trade Receivables iii) Cash and Cash Equivalents	10	10,116.52 53.65		8,502
iv) Bank Balances other than above	12	27.71		33
v) Loans	5	467.51		1,747
vi) Other Financial Assets	6	15,288.16		9,639
c) Current Tax Assets (Net)	7	2.04		
d) Other Current Assets	8	3,225.17		3,022
		102,893.29		92,435
Assets Held for Disposal	13	161.68		59
			103,054.97	92,494
TOTAL			280,739.91	259,213
EQUITY AND LIABILITIES				
EQUITY				
a) Equity Share Capital	14	9,478.69		4,739
b) Other Equity	15	100,692.33		94,989
			1,10,171.02	99,728
LIABILITIES				
a) Financial Liabilities				
i) Borrowings	16	18,717.60		20,312
ii) Other Financial Liabilities	17	570.96		461
b) Provisions	18	2,023.32		2,926
c) Deferred Tax Liabilities (Net)	19	12,019.57		6,759
d) Other Non-Current Liabilities	20	1,355.16		712
			34,686.61	31,172



Appendix 9 Standalone Statement of Income of 31December 2018 and 31 December 2017

INTEGRATED ANNUAL REPORT

Particulars	Note No.		March-2018	March-2017
I. Revenue From Operations	23		5,06,427.59	4,45,441.
II. Other Income	24		3,414.62	4,200.
III. Total Income (I+II)			5,09,842.21	4,49,642.
IV. Expenses:				
Cost of Materials Consumed	25		188,780.12	156,950.
Excise Duty			82,388.89	85,499.
Purchases of Stock-in-Trade	26		152,117.55	141,925.
Changes in Inventories of Finished Goods, Stock-in-trade and Stock-In Process	20		2,327.50	(15,259.8
Employee Benefits Expense	27		10,079.41	9,718
Finance Costs	28		3,448.44	3,445.
Depreciation and Amortization on :	20		3,440.44	3,443.
a) Tangible Assets		6,994.57		6,161.
b) Intangible Assets		72.44		61.
a finding land have a			7,067.01	6.222.
Net Loss on de-recognition of Financial Assets at Amortised			7.96	4.
Cost				
Other Expenses	29		31,061.05	34,813.
Total Expenses (IV)			4,77,277.93	4,23,321.
V. Profit before Tax (III-IV)			32,564.28	26,321.
VI. Tax Expense:				
Current Tax			7,276.45	7,460.
[includes (₹ 318.87) crore (2017: ₹ 126.24 crore) relating to				
prior years]				102270220
Deferred Tax			3,941.71	(245.4
[includes Nil (2017: ₹ 425.66 crore) relating to prior years]				
VII. Profit For The Year (V-VI)			21,346.12	19,106.
VIII. Other Comprehensive Income:	30			
A (i) Items that will not be reclassified to profit and loss			208.15	4,537.
A (ii) Income Tax relating to items that will not be reclassified to profit and loss			358.66	181.
B (i) Items that will be reclassified to profit and loss			(232.42)	247
B (ii) Income Tax relating to items that will be reclassified to profit and loss			62.97	(99.4
IX. Total Comprehensive Income for the Year (VII+VIII)			21,743.48	23,973.
(Comprising Profit/ (Loss) and Other Comprehensive Income for the Year)				

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