

STANDALONE FINANCIAL STATEMENTS

BALANCE SHEET AS AT MARCH 31, 2023

Particulars	Note No.	(₹ in crore)	
		March 31, 2023	March 31, 2022
ASSETS			
Non-current Assets			
a) Property, Plant and Equipment	2	1,62,646.70	1,44,313.53
b) Capital Work-in-Progress	2.1	47,201.13	42,764.60
c) Intangible Assets	3	2,838.72	2,575.31
d) Intangible Assets Under Development	3.1	1,789.56	1,681.47
e) Financial Assets			
i) Investments	4		
Equity investment in Subsidiaries, Joint Ventures and Associates		23,413.35	21,868.16
Other Investments		23,944.22	28,153.66
ii) Loans	5	2,189.83	2,263.92
iii) Other Financial Assets	6	251.98	989.47
f) Income Tax Assets (Net)	7	1,846.96	2,748.06
g) Other Non-Current Assets	8	4,044.98	3,659.10
		2,70,167.43	2,51,017.28
Current Assets			
a) Inventories	9	1,13,853.41	1,03,206.94
b) Financial Assets			
i) Investments	4	10,161.70	7,764.82
ii) Trade Receivables	10	15,539.90	18,136.57
iii) Cash and Cash Equivalents	11	363.32	709.91
iv) Bank Balances other than above	12	409.69	173.07
v) Loans	5	366.87	439.95
vi) Other Financial Assets	6	4,794.32	3,375.93
c) Current Tax Assets (Net)	7	10.61	-
d) Other Current Assets	8	4,173.30	3,344.84
		1,49,673.12	1,37,152.03
Assets Held for Sale	13	115.54	169.79
		1,49,788.66	1,37,321.82
Total Assets		4,19,956.09	3,88,339.10
EQUITY AND LIABILITIES			
Equity			
a) Equity Share Capital	14	13,771.56	9,181.04
b) Other Equity	15	1,20,985.98	1,22,105.32
		1,34,757.54	1,31,286.36
Liabilities			
Non-Current Liabilities			
a) Financial Liabilities			
i) Borrowings	16	58,157.63	50,579.83
ii) Lease Liabilities		6,667.44	6,557.16
iii) Other Financial Liabilities	17	194.80	205.11
b) Provisions	18	910.43	906.57
c) Deferred Tax Liabilities (Net)	19	14,613.00	13,627.36
d) Other Non-Current Liabilities	20	3,694.66	3,169.00
		84,237.96	75,045.03

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		March 31, 2023	March 31, 2022
Current Liabilities			
a) Financial Liabilities			
i) Borrowings	21	74,337.82	60,218.67
ii) Lease Liabilities		2,387.15	2,107.16
iii) Trade Payables	22		
A. Total outstanding dues of Micro and Small Enterprises		1,019.67	799.84
B. Total outstanding dues of creditors other than Micro and Small Enterprises		47,656.73	41,685.44
iv) Other Financial Liabilities	17	49,244.46	48,757.17
b) Other Current Liabilities	20	16,684.89	18,432.53
c) Provisions	18	9,629.87	9,395.51
d) Current Tax Liabilities (Net)	7	-	611.39
		2,00,960.59	1,82,007.71
Total Equity and Liabilities		4,19,956.09	3,88,339.10
Significant Accounting Policies, Estimates & Judgements	1A & 1B		
Accompanying Notes to Financial Statements	2 - 49		

For and on Behalf of Board of Directors

Sd/-
(S. M. Vaidya)
Chairman
DIN- 06995642

Sd/-
(V Satish Kumar)
Director (Marketing)
DIN- 09322002

Sd/-
(Sanjay Kaushal)
Chief Financial Officer

Sd/-
(Kamal Kumar Gwalani)
Company Secretary
ACS-13737

As per our attached Report of even date

For G.S.MATHUR & CO.
Chartered Accountants
(Firm Regn. No. 008744N)

For K C MEHTA & CO LLP
Chartered Accountants
(Firm Regn. No.
106237W / W100829)

For SINGHI & CO.
Chartered Accountants
(Firm Regn. No. 302049E)

For S R B & ASSOCIATES
Chartered Accountants
(Firm Regn. No. 310009E)

Sd/-
(Rajiv Kumar Wadhawan)
Partner
M.No. 091007

Sd/-
(Vishal P Doshi)
Partner
M.No. 101533

Sd/-
(Pradeep Kumar Singhi)
Partner
M. No. 050773

Sd/-
(Rajib Sekhar Sahoo)
Partner
M. No. 053960

Place: New Delhi
Dated: 16th May 2023