

Balance Sheet

as at March 31, 2024

(All amounts in ₹ Crores, unless otherwise stated)

Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
ASSETS			
Non-current assets			
(a) Property, Plant and Equipments	4	9,423.85	9,508.17
(b) Capital work-in-progress	4	4,136.81	1,098.92
(c) Intangible assets	4	0.51	0.70
(d) Exploration intangible assets under development	5	16.69	-
(e) Financial assets			
- Investments	6	148.32	75.00
- Trade receivables	7	116.22	207.64
- Loans	8	0.08	0.11
- Others	9	94.48	110.68
(f) Income tax assets (net)	38	61.29	56.82
(g) Other assets	10	635.87	849.51
Total non-current assets		14,634.12	11,907.55
Current assets			
(a) Inventories	11	1,281.61	1,631.00
(b) Financial assets			
- Investments	12	-	141.29
- Trade receivables	13	324.87	232.32
- Cash and cash equivalents	14	281.75	308.58
- Loans	15	0.64	2.05
- Derivatives		8.18	16.44
- Others	16	57.93	35.12
(c) Other assets	17	264.98	380.04
Total current assets		2,219.96	2,746.84
TOTAL ASSETS		16,854.08	14,654.39
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	18	220.62	220.62
(b) Other equity		8,899.54	7,526.50
Total Equity		9,120.16	7,747.12
Liabilities			
Non-current Liabilities			
(a) Financial liabilities			
- Borrowings	19	1,784.79	477.33
- Others	20	162.29	-
(b) Provisions	21	141.46	137.35
(c) Deferred tax liabilities (net)	38	876.41	734.33
(d) Other liabilities	22	795.95	686.20
Total non-current liabilities		3,760.90	2,035.21
Current Liabilities			
(a) Financial liabilities			
- Borrowings	23	265.46	652.14
- Operational buyers' credit/suppliers' credit	24	1,038.42	902.36
- Trade payables			
i) Total outstanding dues of micro, small and medium enterprises	25	36.96	36.40
ii) Total outstanding dues of creditors other than micro, small and medium enterprises	25	831.73	1,507.57
- Derivatives		58.98	38.32
- Others	26	527.42	239.69
(b) Provisions	27	146.95	174.17
(c) Income tax liabilities (net)	38	47.32	10.69
(d) Other liabilities	28	1,019.78	1,310.72
Total current liabilities		3,973.02	4,872.06
TOTAL EQUITY AND LIABILITIES		16,854.08	14,654.39

See accompanying notes to the financial statements

As per our report of even date
For **S. R. Batliboi & Co. LLP**
Chartered Accountants
ICAI Firm Registration No. 301003E/E300005

per **Bhaswar Sarkar**
Partner
Membership No. 55596

Place: Kolkata
Date: April 19, 2024

For and on behalf of the Board of Directors

S. K. Roongta
Director
DIN: 00309302
Place: New Delhi

Amit Gupta
Chief Financial Officer

Rajesh Kumar
CEO & Whole-time Director
DIN: 09586370
Place: New Delhi

Wageesha Agarwal
Company Secretary
ICSI Membership No. A67456

Place: New Delhi
Date: April 19, 2024