

Standalone Balance Sheet

As at 31 March 2023

(All amounts in ₹ Crores, unless otherwise stated)

	Note	As at 31 March 2023	As at 31 March 2022 (Restated)
ASSETS			
Non-current assets			
Property, plant and equipment	2	8,160.99	6,876.35
Capital work-in-progress	2A	508.64	494.65
Right-of-use assets	3	457.12	472.48
Goodwill	3A	89.95	89.95
Other intangible assets	3A	746.50	721.27
Intangible assets under development	3B	11.56	6.96
Financial assets			
Investments	4	871.08	866.45
Loans	5	103.55	107.34
Others financial assets	6	480.97	57.96
Income tax assets (net)	12	-	81.21
Other non-current assets	7	241.79	607.63
Current assets			
Inventories	8	7,718.87	5,888.34
Financial assets			
Investments	4	300.70	70.66
Trade receivables	9	3,813.66	3,874.55
Cash and cash equivalents	10	452.04	209.75
Bank balances other than cash and cash equivalents	11	446.08	10.65
Loans	5	7.26	7.07
Others financial assets	6	431.04	127.47
Income tax assets (net)	12	226.24	121.87
Other current assets	7	1,071.68	641.56
Total		26,139.72	21,334.17
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	13	164.69	105.10
Other equity	14 (i)	11,292.20	6,415.46
Share capital suspense account	14 (ii)	-	2,925.82
LIABILITIES			
Non-current liabilities			
Financial liabilities			
Borrowings	15	2,755.97	2,560.25
Lease liabilities	16	60.48	71.30
Other financial liabilities	21	15.49	13.84
Provisions	17	34.28	24.06
Deferred tax liabilities (net)	18	933.60	911.48
Other non-current liabilities	22	433.62	380.54
Current liabilities			
Financial liabilities			
Borrowings	19	733.52	839.39
Lease liabilities	16	11.78	7.99
Trade payables	20		
Total outstanding dues of micro enterprises and small enterprises		120.39	339.43
Total outstanding dues of creditors other than micro enterprises and small enterprises		7,627.10	5,226.33
Other financial liabilities	21	1,730.28	1,320.36
Other current liabilities	22	224.71	188.48
Provisions	17	1.61	4.34
Total		26,139.72	21,334.17

The summary of significant accounting policies and other explanatory information are an integral part of these financial statements.

This is the Balance Sheet referred to in our report of even date

For and on behalf of the Board of Directors

For **Walker Chandiook & Co LLP**
Chartered Accountants
Firm Registration
no. 001076N/N500013

For **Lodha & Co.**
Chartered Accountants
Firm Registration
no. 301051E

Abhyuday Jindal
Managing Director
DIN 07290474

Tarun Kumar Khulbe
Whole Time Director
DIN 07302532

Manoj Kumar Gupta
Partner
Membership No. 083906

Shyamal Kumar
Partner
Membership No. 509325

Anurag Mantri
Executive Director and Chief
Financial Officer
DIN 05326463

Navneet Raghuvanshi
Company Secretary

Place : Gurugram
Date : 17 May 2023