

Standalone Financial Statements

Statement of Profit and Loss for the Year Ended March 31, 2025

(₹ in crore)			
Particulars	Note No.	2024-2025	2023-2024
I. Revenue From Operations	23	8,45,512.61	8,66,345.38
II. Other Income	24	4,963.84	4,780.82
III. Total Income (I+II)		8,50,476.45	8,71,126.20
IV. Expenses:			
Cost of Materials Consumed	25	3,99,521.58	3,90,525.63
Excise Duty		89,562.99	91,996.79
Purchases of Stock-in-Trade		2,62,418.33	2,54,631.78
Changes in Inventories of Finished Goods, Stock in trade and Work-in-progress	26	(919.37)	1,904.83
Employee Benefits Expense	27	10,363.66	11,079.56
Finance Costs	28	8,731.59	7,327.79
Depreciation, Amortisation and Impairment on:			
a) Property, Plant and Equipment		15,040.96	14,343.55
b) Intangible Assets		243.18	166.05
		15,284.14	14,509.60
Impairment Loss (including reversal of impairment loss) on Financial Assets		143.43	268.19
Net Loss on de-recognition of Financial Assets at Amortised Cost		46.70	3.90
Other Expenses	29	51,279.08	46,533.92
Total Expenses (IV)		8,36,432.13	8,18,781.99
V. Profit / (Loss) before Exceptional Items and Tax (III-IV)		14,044.32	52,344.21
VI. Exceptional Items (Refer Note 49, S. No. 2)		1,838.02	-
VII. Profit / (Loss) before Tax (V+VI)		15,882.34	52,344.21
VIII. Tax Expense:			
Current Tax		1,409.87	11,615.24
[includes ₹(139.94) crore (2024: ₹44.84 crore) relating to prior years]			
Deferred Tax		1,510.90	1,110.13
IX. Profit / (Loss) for the Year (VII-VIII)		12,961.57	39,618.84
X. Other Comprehensive Income:	30		
A (i) Items that will not be reclassified to profit or loss		(1,341.83)	14,456.17
A (ii) Income Tax relating to items that will not be reclassified to profit or loss		(81.10)	(970.48)
B (i) Items that will be reclassified to profit or loss		110.12	(197.59)
B (ii) Income Tax relating to items that will be reclassified to profit or loss		(46.60)	68.12
XI. Total Comprehensive Income for the Year (IX+X) (Comprising Profit/ (Loss) and Other Comprehensive Income for the Year)		11,602.16	52,975.06

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(₹ in crore)

Particulars	Note No.	2024-2025	2023-2024
XII. Earnings per Equity Share (₹):	32		
(1) Basic		9.41	28.77
(2) Diluted		9.41	28.77
Face Value Per Equity Share (₹)		10	10
Material Accounting Policies, Estimates & Judgements	1A & 1B		
Accompanying Notes to Financial Statements	2 - 49		

For and on Behalf of Board of Directors

Sd/-
A S Sahney
Chairman
DIN-10652030

Sd/-
Anuj Jain
Director (Finance)
DIN-10310088

Sd/-
Kamal Kumar Gwalani
Company Secretary
ACS-13737

As per our attached Report of even date

For KHANDELWAL JAIN & CO
Chartered Accountants
Firm Regn. No. 105049W

For K G SOMANI & CO LLP
Chartered Accountants
Firm Regn. No. 006591N/
N500377

For MKPS & ASSOCIATES LLP
Chartered Accountants
Firm Regn. No. 302014E/
W101061

For KOMANDOOR & CO LLP
Chartered Accountants
Firm Regn. No. 001420S/
S200034

Sd/-
Naveen Jain
Partner
M. No. 511596

Sd/-
Amber Jaiswal
Partner
M. No. 550715

Sd/-
Narendra Khandal
Partner
M. No. 065025

Sd/-
Nagendranadh Tadikonda
Partner
M. No. 226246

Place: New Delhi

Dated: 30th April 2025