

# BALANCE SHEET

AS AT MARCH 31, 2024

(₹ in Lacs)

Particulars	Notes	March 31, 2024	March 31, 2023
<b>I) ASSETS</b>			
<b>1) NON-CURRENT ASSETS</b>			
a) Property, plant and equipment	3	1,92,869.93	1,94,345.39
b) Capital work-in-progress	5 a.	8,886.91	13,974.28
c) Right of use assets	5 b.	3,919.68	633.31
d) Intangible assets	4	5,310.15	6,026.17
e) Financial assets			
(i) Investment	11	1,147.49	416.49
(ii) Loans	6	1.50	2.93
(iii) Other financial assets	7	2,381.12	2,256.82
f) Current tax assets (net)	8	15.11	69.00
g) Other non current assets	9	2,509.25	3,033.45
<b>(A)</b>		<b>2,17,041.14</b>	<b>2,20,757.84</b>
<b>2) CURRENT ASSETS</b>			
a) Inventories	10	34,015.29	35,091.42
b) Financial assets			
(i) Trade receivables	12	22,437.17	16,892.37
(ii) Cash and cash equivalents	13	7,643.73	6,943.78
(iii) Bank balances other than (ii) above	14	61.62	67.99
(iv) Loans	6	2.23	3.19
(v) Other financial assets	7	838.67	1,060.19
c) Other current assets	9	3,503.57	6,859.35
<b>(B)</b>		<b>68,502.28</b>	<b>66,918.29</b>
<b>(A)+(B)</b>		<b>2,85,543.42</b>	<b>2,87,676.13</b>
<b>II) EQUITY AND LIABILITIES</b>			
<b>1) EQUITY</b>			
a) Equity share capital	15	2,048.69	2,048.69
b) Other equity	16	1,72,275.55	1,58,321.48
<b>TOTAL EQUITY</b>	<b>(C)</b>	<b>1,74,324.24</b>	<b>1,60,370.17</b>
<b>LIABILITIES</b>			
<b>2) NON-CURRENT LIABILITIES</b>			
a) Financial liabilities			
(i) Borrowings	17	7,051.70	9,815.85
(ii) Lease liabilities	18	3,649.03	371.41
b) Provisions	19	4,949.57	5,142.87
c) Deferred tax liabilities (net)	20	33,776.61	28,686.14
d) Other non-current liabilities	24	2,745.42	2,922.55
<b>(D)</b>		<b>52,172.33</b>	<b>46,938.82</b>
<b>3) CURRENT LIABILITIES</b>			
a) Financial liabilities			
(i) Borrowings	17	5,901.52	29,329.38
(ii) Lease liabilities	18	360.35	314.61
(iii) Trade Payables	21		
- Total outstanding dues of micro enterprises and small enterprises		929.16	1,026.51
- Total outstanding dues of creditors other than micro enterprises and small enterprises		21,953.62	20,440.72
(iv) Other financial liabilities	22	15,025.34	13,958.62
b) Other current liabilities	23	11,834.22	11,747.01
c) Provisions	19	2,439.96	3,400.81
d) Current tax liabilities (net)	24	602.68	149.48
<b>(E)</b>		<b>59,046.85</b>	<b>80,367.14</b>
<b>TOTAL LIABILITIES</b>	<b>(F) = (D)+(E)</b>	<b>1,11,219.18</b>	<b>1,27,305.96</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>(C)+(F)</b>	<b>2,85,543.42</b>	<b>2,87,676.13</b>
<b>Summary of material accounting policies</b>	2.1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

For **B S R & Associates LLP**

Chartered Accountants

ICAI firm registration number: 116231W/W-100024

**Sagar Lulla**

Partner

Membership No.: 137645

For and on behalf of Board of Directors

**CK. Birla**

Chairman

(DIN 00118473)

**D.D. Khetrapal**

Managing Director &amp; CEO

(DIN 02362633)

**P.C. Jain**

Chief Financial Officer

(FCA 079601)

**Diksha Singh**

Company Secretary

(ACS 44999)

Place: New Delhi

Date: May 01, 2024

Place: New Delhi

Date: May 01, 2024