

Consolidated Statement of Changes in Equity

for the year ended March 31, 2020

A. EQUITY SHARE CAPITAL

	(₹ in crores)
Particulars	Equity Share Capital
Balance as at April 1, 2019	679.22
Proceeds from issue of shares	40.32
Balance as at March 31, 2020	719.54

B. OTHER EQUITY

	Reserves											Other components of equity						
Particulars	Securities Premium	Share-based payments reserve	Share Warrants	Capital redemption reserve	Debt redemption reserve	Reserve for research and human resource development	Special reserve	Earned surplus reserve	Capital Reserve	Retained earnings	Debt instruments through Other Comprehensive Income	Equity instruments through Other Comprehensive Income	Hedging Reserve	Cost of hedging reserve	Currency translation reserve	Attributable to Owners of Tata Motors Limited	Non-controlling interests	Total other equity
Balance as at March 31, 2019	18,891.93	8.44	-	2.28	1,085.94	200.74	440.83	45.65	1,164.20	40,719.28	-	62.08	(5,602.62)	(70.80)	2,552.39	59,500.34	523.06	60,023.40
Effect of transition to Ind AS 116	-	-	-	-	-	-	-	-	-	(196.14)	-	-	-	-	-	(196.14)	-	(196.14)
Adjusted opening balance as at April 1, 2019	18,891.93	8.44	-	2.28	1,085.94	200.74	440.83	45.65	1,164.20	40,523.14	-	62.08	(5,602.62)	(70.80)	2,552.39	59,304.20	523.06	59,827.26
Loss for the year	-	-	-	-	-	-	-	-	-	(12,070.85)	-	-	-	-	-	(12,070.85)	95.62	(11,975.23)
Other comprehensive income/(loss) for the year	-	-	-	-	-	-	-	-	-	7,432.75	88.63	(139.45)	1,958.38	(170.65)	2,322.31	11,491.97	12.50	11,504.47
Total comprehensive income/(loss) for the year	-	-	-	-	-	-	-	-	-	(4,638.10)	88.63	(139.45)	1,958.38	(170.65)	2,322.31	(578.88)	108.12	(470.76)
Amounts recognized in inventory	-	-	-	-	-	-	-	-	-	-	-	-	(247.66)	28.17	-	(219.49)	-	(219.49)
Issue of shares pursuant to preferential allotment (net of issue expenses of ₹3.08 crores)	2,980.96	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,980.96	-	2,980.96
Issue of Share warrants	-	-	867.50	-	-	-	-	-	-	-	-	-	-	-	-	867.50	-	867.50
Acquisition of minority	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(22.15)	(22.15)
Minority changes during the period	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250.00	250.00
Dividend paid (including dividend tax)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(45.47)	(45.47)
Share based payments	-	4.70	-	-	-	-	-	-	-	-	-	-	-	-	-	4.70	-	4.70
Transfer from debenture redemption reserve	-	-	-	-	(47.10)	-	-	-	-	47.10	-	-	-	-	-	-	-	-
Transfer (from)/to retained earnings	-	-	-	-	-	-	49.32	-	-	(49.32)	-	-	-	-	-	-	-	-
Balance as at March 31, 2020	21,872.89	13.14	867.50	2.28	1,038.84	200.74	490.15	45.65	1,164.20	35,882.82	88.63	(77.37)	(3,891.90)	(213.28)	4,874.70	62,358.99	813.56	63,172.55

See accompanying notes to the consolidated financial statements

In terms of our report attached

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No: 101248W/W-100022

YEZDI NAGPOREWALLA

Partner

Membership No. 049265

UDIN: 20049265AAAAAP9940

Place- Mumbai

Date: June 15, 2020

For and on behalf of the Board

N CHANDRASEKARAN [DIN: 00121863]

Chairman

Place- Mumbai

VEDIKA BHANDARKAR [DIN: 00033808]

Director

Place- Mumbai

GUENTER BUTSCHEK [DIN: 07427375]

CEO and Managing Director

Place- Austria

P B BALAJI

Group Chief Financial Officer

Place- Mumbai

H K SETHNA [FCS: 3507]

Company Secretary

Place- Mumbai

Date: June 15, 2020

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for the year ended March 31, 2019

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Particulars	(₹ in crores) Equity Share Capital
Balance as at April 1, 2018	679.22
Proceeds from issue of shares	-
Balance as at March 31, 2019	679.22

B. OTHER EQUITY

(₹ in crores)																
Particulars	Reserves										Other components of equity					
	Securities Premium	Share-based payments reserve	Capital redemption reserve	Debenture redemption reserve	Reserve for research and human resource development	Special reserve	Earned surplus reserve	Capital Reserve	Retained earnings	Equity instruments through Other Comprehensive Income	Hedging Reserve	Cost of hedging reserve	Currency translation reserve	Attributable to Owners of Tata Motors Limited	Non-controlling interests	Total other equity
Balance as at April 1, 2018	18,891.93	-	2.28	1,085.94	200.74	379.43	44.06	1,164.20	71,818.12	22.82	(3,626.04)	143.98	4,621.23	94,748.69	525.06	95,273.75
Effect of transition to Ind AS 115	-	-	-	-	-	-	-	-	(41.80)	-	-	-	-	(41.80)	-	(41.80)
Profit/(loss) for the year	-	-	-	-	-	-	-	-	(28,826.23)	-	-	-	-	(28,826.23)	102.03	(28,724.20)
Other comprehensive income /(loss) for the year	-	-	-	-	-	-	-	-	(2,174.01)	44.19	(1,150.98)	(225.86)	(2,068.84)	(5,575.50)	(0.27)	(5,575.77)
Total comprehensive income/(loss) for the year	-	-	-	-	-	-	-	-	(31,000.24)	44.19	(1,150.98)	(225.86)	(2,068.84)	(34,401.73)	101.76	(34,299.97)
Amounts recognised in inventory	-	-	-	-	-	-	-	-	-	-	(825.60)	11.08	-	(814.52)	-	(814.52)
Acquisition of minority	-	-	-	-	-	-	-	-	1.26	-	-	-	-	1.26	(9.02)	(7.76)
Realised gain on investments held at fair value through Other comprehensive income	-	-	-	-	-	-	-	-	4.93	(4.93)	-	-	-	-	-	-
Dividend paid (including dividend tax)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(94.74)	(94.74)
Share-based payments	-	8.44	-	-	-	-	-	-	-	-	-	-	-	8.44	-	8.44
Transfer (from)/to retained earnings	-	-	-	-	-	61.40	1.59	-	(62.99)	-	-	-	-	-	-	-
Balance as at March 31, 2019	18,891.93	8.44	2.28	1,085.94	200.74	440.83	45.65	1,164.20	40,719.28	62.08	(5,602.62)	(70.80)	2,552.39	59,500.34	523.06	60,023.40

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