

Vertical Analysis of Standalone Balance Sheet

Particulars	₹ Crore									
	2020	(%)	2019	(%)	2018	(%)	2017	(%)	2016	(%)
ASSETS										
Non-current assets										
Net Fixed assets (including CWIP)	7,074	39.03	7,427	43.46	7,442	46.44	7,503	50.40	7,786	57.93
Right of use assets	130	0.72								
Non-current investments	221	1.22	230	1.35	230	1.44	230	1.54	258	1.92
Non current - loans and other financial assets	775	4.27	746	4.37	486	3.03	626	4.20	185	1.38
Non-Current Tax Assets (Net)	942	5.20	857	5.02	673	4.20	295	1.99	304	2.26
Other non-current assets	653	3.60	399	2.34	612	3.82	617	4.14	835	6.21
	9,795	54.04	9,659	56.54	9,443	58.93	9,271	62.27	9,368	69.70
Current assets										
Inventories	900	4.97	1,141	6.68	1,679	10.48	1,404	9.42	1,224	9.11
Financial Assets										
Investments	-	-	-	-	-	-	-	-	-	-
Trade receivables	452	2.49	628	3.68	868	5.42	668	4.49	536	3.99
Cash and cash equivalents	5,735	31.64	4,383	25.65	2,837	17.70	2,527	16.97	1,779	13.24
Bank balances other than Cash and Cash Equivalents	156	0.86	155	0.91	163	1.02	169	1.14	167	1.24
Loans	60	0.33	31	0.18	79	0.49	41	0.28	29	0.22
Other financial assets	266	1.47	271	1.59	231	1.44	9	0.06	5	0.04
Current Tax Assets (Net)	71	0.39	-	-	-	-	-	-	-	-
Other current assets and assets held for sale	691	3.81	814	4.76	725	4.52	800	5.37	332	2.47
	8,331	45.96	7,423	43.46	6,582	41.07	5,618	37.73	4,072	30.30
TOTAL	18,126	100.00	17,080	100.00	16,025	100.00	14,889	100.00	13,440	100.00
EQUITY AND LIABILITIES										
Equity										
Equity Share capital	188	1.04	188	1.10	188	1.17	188	1.26	188	1.40
Other Equity	12,473	68.81	11,333	66.34	10,340	64.52	9,177	61.64	8,644	64.31
	12,661	69.85	11,521	67.45	10,528	65.69	9,365	62.90	8,832	65.71
Liability										
Non-current liabilities										
Financial Liability										
Lease Liabilities	84	0.46	-	-	-	-	-	-	-	-
Provisions	214	1.18	234	1.37	139	0.87	142	0.95	141	1.05
Deferred tax liabilities (Net)	376	2.08	642	3.76	663	4.14	541	3.63	447	3.33
	674	3.72	876	5.13	802	5.01	683	4.58	588	4.38
Current liabilities										
Financial Liabilities										
Borrowings	-	-	-	-	-	-	59	0.40	50	0.37
Trade payables	1,416	7.81	1,471	8.61	1,923	12.00	1,811	12.16	1,257	9.35
Other financial liabilities	1,026	5.66	934	5.47	774	4.83	719	4.83	831	6.18
Other current liabilities	1,994	11.00	1,915	11.21	1,789	11.16	1,733	11.64	1,411	10.50
Provisions	16	0.09	23	0.13	27	0.17	51	0.34	52	0.39
Current Tax Liabilities (Net)	339	1.87	342	2.00	182	1.14	468	3.14	419	3.12
	4,791	26.43	4,685	27.43	4,695	29.30	4,841	32.52	4,020	29.91
TOTAL	18,126	100.00	17,082	100.00	16,025	100.00	14,889	100.00	13,440	100.00

Horizontal Analysis of Statement of Profit and Loss

Particulars	₹ Crore								
	2020	2020 Vs 19 (%)	2019	2019 Vs 18 (%)	2018	2018 Vs 17 (%)	2017	2017 Vs 16 (%)	2016
Revenue from operations	13,785	(11.95)	15,657	5.78	14,801	11.60	13,263	20.64	10,994
Other Income	204	(34.45)	311	123.89	139	5.30	132	3.13	128
Total Income	13,989	(12.39)	15,968	6.88	14,940	11.53	13,395	20.44	11,122
Cost of materials consumed	1,673	(25.91)	2,258	(4.72)	2,370	19.52	1,983	24.95	1,587
Purchase of traded goods	697	92.71	362	306.39	89	8,800.00	1	(50.00)	2
Changes in inventories	142	40.86	101	(180.65)	(125)	733.33	(15)	(188.24)	17
Employee benefits expense	839	(2.89)	864	(1.93)	881	7.57	819	8.48	755
Power and fuel	2,572	(17.86)	3,131	4.45	2,998	10.46	2,714	25.82	2,157
Freight and Forwarding expense	3,432	(15.26)	4,050	0.97	4,011	16.23	3,451	29.98	2,655
Finance costs	57	(33.89)	86	(3.12)	89	(12.75)	102	22.89	83
Depreciation and amortisation expense	635	5.31	603	0.49	600	(6.25)	640	5.79	605
Other expenses	2,078	(16.25)	2,481	(2.01)	2,532	5.41	2,402	2.34	2,347
Total expenses	12,125	(13.00)	13,936	3.65	13,445	11.14	12,097	18.51	10,208
Exceptional item	176	-	-	-	-	-	-	-	43
Profit before tax	1,688	(16.89)	2,031	35.88	1,495	15.18	1,298	49.02	871
Tax expenses	273	(59.43)	673	37.54	489	27.68	383	70.98	224
Tax adjustments for earlier years	-	-	-	-	(501)	-	-	-	-
Profit for the year	1,415	4.12	1,359	(9.83)	1,507	64.70	915	41.42	647

Vertical Analysis of Statement of Profit and Loss

Particulars	₹ Crore									
	2020	%	2019	%	2018	%	2017	(%)	2016	(%)
Revenue from operations	13,785	100.00	15,657	100.00	14,801	100.00	13,263	100.00	10,994	100.00
Other Income	204	1.48	311	1.99	139	0.94	132	1.00	128	1.17
Total Income	13,989	101.48	15,968	101.99	14,940	100.94	13,395	101.00	11,122	101.17
Cost of materials consumed	1,673	12.14	2,258	14.42	2,370	16.01	1,983	14.95	1,587	14.44
Purchase of traded goods	697	5.06	362	2.31	89.00	0.60	1	0.01	2	0.02
Changes in inventories	142	1.03	101	0.64	(125)	(0.84)	(15)	(0.11)	17	0.15
Employee benefits expense	839	6.09	864	5.52	881	5.95	819	6.18	755	6.87
Power and fuel	2,572	18.66	3,131	20.00	2,998	20.26	2,714	20.46	2,157	19.62
Freight and Forwarding expense	3,432	24.90	4,050	25.87	4,011	27.10	3,451	26.02	2,655	24.15
Finance costs	57	0.41	86	0.55	89	0.60	102	0.77	83	0.75
Depreciation and amortisation expense	635	4.61	603	3.85	600	4.05	640	4.82	605	5.50
Other expenses	2,078	15.06	2,481	15.85	2,532	17.11	2,402	18.11	2,347	21.35
Total expenses	12,125	87.97	13,936	89.01	13,445	90.84	12,097	91.21	10,208	92.85
Exceptional item	176	1.28	-	-	-	-	-	-	43	0.39
Profit before tax	1,688	12.25	2,031	12.98	1,495	10.10	1,298	9.79	871	7.93
Tax expenses	273	1.98	673	4.30	(12)	(0.08)	383	2.89	224	2.04
Profit for the year	1,415	10.26	1,359	8.68	1,507	10.18	915	6.90	647	5.88