# BALANCE SHEET AS AT 31ST MARCH 2020

Rs		

ASSETS   1   Non-current assets		Note No.	31-Mar-20	31-Mar-19
1 Non-current assets	ASSETS	Note No.	31-IVIAI-20	31-Wai-19
(a) Property, plant and equipment (b) Captal work in progress (c) Investment Property (d) Other Intrangible assets (e) Investment In Joint worker and Associate (f) Financial Assets (f) Financial Assets (g) Other Courrent Courrent Courrent (g) Asset (g) Other Courrent (g) Other (g) Ot				
(b) Capital work in progress (c) Investment Property 4 4 32.66 6 - (-1) (-1) (-1) (-1) (-1) (-1) (-1) (-		2	3 028 86	2 710 22
C)   Investment Property				·
(d) Other Intanglible assets (e) Investment III Joint venture and Associate (f) Financial Assets (ii) Investment (iii) other Financial Assets (iii) Investment (iii) Other Financial Assets (iii) Investment (iii) Other Financial Assets (iii) Trade receivables (iii) Other financial assets (iii) Other financial Inabilities (iii) Other Current Inabilities (iii) O			l l	
(e) Investment in Joint venture and Associate (f) Financial Assets (i) Investment (ii) Loans (iii) Loans (iii) Loans (iii) Clans (iii) Loans (iii) Clans (iii) Cla			l l	
(i) Financial Assets   (ii) Norwithment   (ii) Loans   (iii) Communication   (iii) Com			'*''	
(i) (I) Investment (ii) Cloans (iii) Other Financial Assets (iiii) Other Financial Assets (iiii) Other Financial Assets (iv) Other Financial Assets (iv) Other Financial Assets (iv) Financial Assets (iv) Investments (iv) Investments (iv) Investments (iv) Investments (iv) Expanding Assets (iv) Investments (iv) Expanding Assets (iv) Investments (iv) Expanding Assets (iv) Other Sale equivalents (iv) Expanding Assets (iv) Other Sale equivalents (iv) Expanding Assets (iv) Other Investments (iv) Expanding Assets (iv) Other Current Expanding Assets (iv) Other Current Expanding (iv) Expanding Assets (iv) Other Expanding Assets (i	, ,	8	267.92	214.45
(ii) Loans (iii) Coher Financial Assets (iii) Other Financial Assets (iii) Investments (iii) Investment (iii) Inve	1,	7	_	408.95
(iii) Other Financial Assets (oii) Other non-current assets  7 total Non-current assets  2 current assets (iii) Irrade receivables (iii) Trade receivables (iii) Cash and cash equivalents (iv) Loans (iv) Loans (iv) Loans (iv) Loans (iv) Loans (iv) Loans (iv) Current Tax Assets (iv) Other financial assets (iv) Other financial Labilities (iv) Current Labilities (iv) Equivalents (iv) Corrent Labilities (iv) Corrent Labilities (iv) Equivalents (iv) Corrent Labilities (iv) Equivalents (iv) Corrent Labilities (iv) Equivalents (iv) Equ			47.25	
(a) Other non-current assets Total Non-current assets  2 Current assets (a) Inventories (b) Financial Assets (i) Investments (ii) Irrade receivables (iii) Trade receivables (iii) Trade receivables (iv) Loans (iv) Bank Balances other than (iii) above (iv) Bank Balances other than (iii) above (iv) Current Tax Assets (Net) (iv) Current Tax Assets (Net) (iv) Current Sasets (iii) Other Current Sasets (iii) Other Current Sasets (iii) Current Carrent Sasets (iii) Current Sasets (iv) Curre			- 17.20	
Total Non-current assets   3,769,87   3,829,63			58.47	
2 Current assets (a) Inventories (b) Financial Liabilities (i) Investments (i) Investments (i) Investments (i) Investments (ii) Investments (iii) Trade receivables (iiii) Trade receivables (iiii) Cash and cash equivalents (iv) Cash and cash equivalents (iv) Cans (iv) Cans (iv) Cans (iv) Coans (iv) Caans (iv	(6)	10		
(a) Inventories (b) Financial Assets (c) Investments (c) Investment (c) Invest	Total Non-Current assets		3,709.07	3,023.03
(b) Financial Assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank Balances other than (iii) above (iv) Bank Balances other than (iii) above (iv) Chans	2 Current assets			
(i) Investments (ii) Trade receivables (iii) Trade receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Dans Againces other than (iii) above (v) Dans Againces other than (iii) above (v) Other financial assets (v) Other financial assets (v) Other financial assets (iii) Carurent Tax Assets (Net) (iii) Cherurent assets (iii) Cherurent assets (iii) Cherurent assets (iii) Cherurent assets  TOTAL ASSETS  EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other Equity (a) Equity share capital (i) Dono-Current Liabilities (i) Borrowings (ii) Other financial liabilities (i) Borrowings (ii) Other financial liabilities (iii) Borrowings (iii) Cherurent thabilities (iv) Cheruren	(a) Inventories	11	1,787.82	1,516.56
(ii) Trade receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank Balances other than (iii) above (15 240,96 103,88 (v) Loans (v) Loans (16 19,92 12,52 (v) Other financial assets (Net) (16 19,92 12,52 (v) Other financial assets (Net) (17 28,09 31,62 (c) Current Tax Assets (Net) (18 135,87 32,52 (d) Other current assets (19 50,94 28,36 (d) Other Current (19 50,94 28,36 (d) Other	(b) Financial Assets			
(iii) Cash and cash equivalents (iv) Banak Balances other than (iii) above (iv) Loans (iv) Loans (iv) Loans (iv) Loans (iv) Coans (iv) Cother financial assets (iv) Other financial assets (iv) Other financial assets (iv) Other current assets (iv) Other financial flabilities (iv) Experiment (iv) Experi	(i) Investments	12	-	723.21
(iv) Bank Balances other than (iii) above (v) Loans (v) Loans (v) Loans (v) Loans (v) Loans (v) Loans (v) Univer financial assets (v) Loans (v) Univer financial assets (v) Loans (v) Univer financial assets (v) Loans (v) University Labilities (v) Loans (v)	(ii) Trade receivables	13	703.48	1,220.53
(iv) Bank Balances other than (iii) above (v) Loans (v) Loans (v) Loans (v) Loans (e) Gurrent Tax Assets (Net) (for financial assets (for the transfer of the	(iii) Cash and cash equivalents	14	136.77	0.21
(v) Loans (vi) Other financial assets (vii) Other financial assets (viii) Other financial assets (viii) Other financial assets (viii) Other current assets (d) Other current assets (d) Other current assets  Assets Held for Sale Total Current assets  TOTAL ASSETS  EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other Equity Total Equity (a) Equity share capital (b) Other Equity (i) Borrowings (ii) Other financial liabilities (c) Defered tax liabilities (Net) Total Non-Current Liabilities (a) Financial Liabilities (b) Other Equity (c) Other Equity (d) Other Equity (e) Other Equity (e) Other Equity (f) Other Equity (f) Other Equity (g) Other		15	240.98	103.88
(vi) Other financial assets (c) Current Tax Assets (Net) (d) Other current assets (e) FOTAL ASSETS (e) TOTAL ASSETS (e) TOTAL ASSETS (e) TOTAL ASSETS (e) TOTAL ASSETS (e) Equity And LIABILITIES (e) Total Equity (a) Equity share capital (b) Other Equity (c) Equity (c) Foreign and a set of the set of t	, ,		l l	
(c) Current Tax Assets (Net) (d) Other current assets  (d) Other current assets  Assets Held for Sale  TOTAL ASSETS  EQUITY AND LIABILITIES  Equity (a) Equity share capital (b) Other Equity  Total Equity  1 Non-Current Liabilities (i) Borrowings (ii) Other financial liabilities (c) Deferred tax liabilities (Net) Total Non-Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Borrowings (ii) Total Non-Current Liabilities (c) Deferred tax liabilities (a) Financial Liabilities (b) Borrowings (c) Deferred tax liabilities (c) Deferred tax liabilities (d) Fornacial Liabilities (e) Fornacial Liabilities (f) Borrowings (g) Financial Liabilities (h) Corrent Liabili	` '		l l	
19		1	l l	
Assets Held for Sale   20			l l	
Assets Held for Sale   Total Current assets   Total Current Labilities   Total	(d) Other current assets	19		
Total Current assets			3,103.87	3,669.41
Company   Comp	Assets Held for Sale	20	0.72	1.17
EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other Equity 22 4,568.75 4,815.05 Total Equity 3,304.38 5,550.68 Liabilities (a) Financial Liabilities (i) Borrowings (ii) Other financial liabilities (c) Deferred tax liabilities (Net) Total Non - Current Liabilities (a) Financial Liabilities (b) Provisions 24 11.80 8.06 (c) Deferred tax liabilities (Net) 25 267.51 337.13 Total Non - Current Liabilities (a) Financial Liability (i) Borrowings 2 2 4 11.80 8.06 (c) Deferred tax liabilities (Net) Total Non - Current Liabilities 2 3 9.85 0.19 2 4 11.80 8.06 (c) Deferred tax liabilities (a) Financial Liability (ii) Borrowings (iii) Trade payables a) Total outstanding dues of Micro Enterprises and small enterprises b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises (iii) Other financial liability 28 236.84 242.89 (b) Other current liabilities 29 149.64 88.59 (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilities (1,280.92 1,160.415 (5,874.46 7,500.21	Total Current assets		3,104.59	3,670.58
Equity	TOTAL ASSE	TS	6,874.46	7,500.21
(a) Equity share capital (b) Other Equity Total Equity Total Equity Total Equity  1 Non-Current Liabilities 1 Non-Current Liabilities (i) Borrowings (ii) Other financial liabilities (c) Deferred tax liabilities (d) Financial Liabilities (e) Deferred tax liabilities (i) Borrowings 24 11.80 8.66 (c) Deferred tax liabilities (i) Borrowings 25 267.51 337.13 Total Non - Current Liabilities (a) Financial Liability (i) Borrowings (ii) Trade payables a) Total outstanding dues of Micro Enterprises and small enterprises b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises (iii) Other financial liability (ii) Other financial liability 28 23.84 242.89 (iii) Other current liabilities 29 149.64 88.59 (c) Provisions (d) Current Tax Liabilities (Net) Total Current Li	EQUITY AND LIABILITIES			
(b) Other Equity Total Equity Liabilities (a) Financial Liabilities (i) Borrowings (ii) Other financial liabilities (c) Deferred tax liabilities (d) Equity (e) Deferred tax liabilities (e) Provisions (f) Formula Provisions (g) Equity Equity (g) Equity Equity (g) E	Equity			
Total Equity Liabilities 1 Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Other financial liabilities (Net) Total Non - Current Liabilities (b) Provisions (c) Deferred tax liabilities (Net) Total Non - Current Liabilities (a) Financial Liabilities (a) Financial Liability (i) Borrowings (a) Financial Liability (ii) Borrowings (a) Financial Liability (iii) Trade payables a) Total outstanding dues of Micro Enterprises and small enterprises b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises (iii) Other financial liability (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilities (Net) Total Current Liabilities (Net) Total Current Liabilities (Net) Total Current Liabilities  TOTAL EQUITY AND LIABILITIES  5,304.38 5,550.68  5,304.38 5,550.68  5,304.38 5,550.68  5,304.38 5,550.68  5,550.68  5,304.38 5,550.68  5,304.38 5,550.68  5,304.38 5,550.68  1,204.39  5,550.68  1,204.39  1,204.31  1,204.31  1,204.31  1,204.31  1,204.31	(a) Equity share capital	21	735.63	735.63
Liabilities   1 Non-Current Liabilities   (a) Financial Liabilities   (i) Borrowings	(b) Other Equity	22	4,568.75	4,815.05
Liabilities       1 Non-Current Liabilities         (a) Financial Liabilities       (i) Borrowings       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -       -       -       -       -       -       -       -       -       -       -       -       -       -       -        -	Total Equity		5,304.38	5,550.68
1 Non-Current Liabilities				·
(i) Borrowings (ii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net)  Total Non - Current Liabilities  2 Current liabilities (a) Financial Liability (i) Borrowings (ii) Trade payables a) Total outstanding dues of Micro Enterprises and small enterprises b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises (iii) Other financial liability 28 29 149.64 (b) Other current liabilities 29 149.64 88.59 (c) Provisions 30 92.05 (d) Current Tax Liabilities (Net) Total Current Liabilities  TOTAL EQUITY AND LIABILITIES  24 11.80 25 267.51 337.13 289.16 26 73.78 3.28 27 0.92 4.71 27 0.92 4.71 27 0.92 4.71 27 0.92 4.71 28 236.84 242.89 38.50 39 2.05 175.25 1,280.92 1,604.15	1 Non-Current Liabilities			
(i) Borrowings (ii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net)  Total Non - Current Liabilities  2 Current liabilities (a) Financial Liability (i) Borrowings (ii) Trade payables a) Total outstanding dues of Micro Enterprises and small enterprises b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises (iii) Other financial liability 28 29 149.64 (b) Other current liabilities 29 149.64 88.59 (c) Provisions 30 92.05 (d) Current Tax Liabilities (Net) Total Current Liabilities  TOTAL EQUITY AND LIABILITIES  24 11.80 25 267.51 337.13 289.16 26 73.78 3.28 27 0.92 4.71 27 0.92 4.71 27 0.92 4.71 27 0.92 4.71 28 236.84 242.89 38.50 39 2.05 175.25 1,280.92 1,604.15	(a) Financial Liabilities			
(ii) Other financial liabilities       23       9.85       0.19         (b) Provisions       24       11.80       8.06         (c) Deferred tax liabilities (Net)       25       267.51       337.13         Total Non - Current Liabilities       289.16       345.38         2 Current liabilities       289.16       345.38         (a) Financial Liability       26       73.78       3.28         (ii) Trade payables       27       0.92       4.71         a) Total outstanding dues of Micro Enterprises and small enterprises       27       727.69       1,013.71         Micro Enterprises and Small Enterprises       (iii) Other financial liability       28       236.84       242.89         (b) Other current liabilities       29       149.64       88.59         (c) Provisions       30       92.05       175.25         (d) Current Tax Liabilities (Net)       31       -       75.72         Total Current Liabilities       1,280.92       1,604.15         TOTAL EQUITY AND LIABILITIES       6,874.46       7,500.21			_	_
(b) Provisions (c) Deferred tax liabilities (Net) (c) Deferred tax liabilities (Net)  Total Non - Current Liabilities  2 Current liabilities (a) Financial Liability (i) Borrowings (ii) Trade payables a) Total outstanding dues of Micro Enterprises and small enterprises b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises (iii) Other financial liability 28 29 149.64 88.59 (b) Other current liabilities 29 149.64 88.59 (c) Provisions 30 92.05 175.25 (d) Current Tax Liabilities (Net) Total Current Liabilities  TOTAL EQUITY AND LIABILITIES  25 267.51 337.13 266 73.78 3.28 72.70 727.69 1,013.71 27 727.69 1,013.71 28 236.84 242.89 29 149.64 88.59 1,280.92 1,604.15		23	9.85	0.19
(c) Deferred tax liabilities (Net)       25       267.51       337.13         Total Non - Current Liabilities       289.16       345.38         2 Current liabilities       26       73.78       3.28         (i) Borrowings       26       73.78       3.28         (ii) Trade payables       27       0.92       4.71         small enterprises       30       0.92       4.71         Micro Enterprises and Small Enterprises       27       727.69       1,013.71         Micro Enterprises and Small Enterprises       28       236.84       242.89         (ii) Other current liabilities       29       149.64       88.59         (c) Provisions       30       92.05       175.25         (d) Current Tax Liabilities (Net)       31       -       75.72         Total Current Liabilities       TOTAL EQUITY AND LIABILITIES       6,874.46       7,500.21			l l	
Total Non - Current Liabilities   289.16   345.38			l l	
2 Current liabilities       (a) Financial Liability         (i) Borrowings       26       73.78       3.28         (ii) Trade payables       27       0.92       4.71         a) Total outstanding dues of Micro Enterprises and small enterprises       27       727.69       1,013.71         Micro Enterprises and Small Enterprises       28       236.84       242.89         (b) Other current liabilities       29       149.64       88.59         (c) Provisions       30       92.05       175.25         (d) Current Tax Liabilities (Net)       31       -       75.72         Total Current Liabilities       1,280.92       1,604.15         TOTAL EQUITY AND LIABILITIES       6,874.46       7,500.21		25		
(a) Financial Liability       26       73.78       3.28         (ii) Trade payables       27       0.92       4.71         a) Total outstanding dues of Micro Enterprises and small enterprises       27       727.69       1,013.71         b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       27       727.69       1,013.71         (iii) Other prinancial liability       28       236.84       242.89         (b) Other current liabilities       29       149.64       88.59         (c) Provisions       30       92.05       175.25         (d) Current Tax Liabilities (Net)       31       -       75.72         Total Current Liabilities       1,280.92       1,604.15         TOTAL EQUITY AND LIABILITIES       6,874.46       7,500.21	Total Noti - Current Liabilities		209.10	345.30
(i) Borrowings       26       73.78       3.28         (ii) Trade payables       27       0.92       4.71         a) Total outstanding dues of Micro Enterprises and small enterprises       27       727.69       1,013.71         Micro Enterprises and Small Enterprises       28       236.84       242.89         (iii) Other financial liability       28       236.84       242.89         (b) Other current liabilities       29       149.64       88.59         (c) Provisions       30       92.05       175.25         (d) Current Tax Liabilities (Net)       31       -       75.72         Total Current Liabilities       1,280.92       1,604.15         TOTAL EQUITY AND LIABILITIES       6,874.46       7,500.21	2 Current liabilities			
(ii) Trade payables       27       0.92       4.71         a) Total outstanding dues of Micro Enterprises and small enterprises       27       727.69       1,013.71         b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       28       236.84       242.89         (b) Other financial liability       28       236.84       242.89         (b) Other current liabilities       29       149.64       88.59         (c) Provisions       30       92.05       175.25         (d) Current Tax Liabilities (Net)       31       -       75.72         Total Current Liabilities       1,280.92       1,604.15         TOTAL EQUITY AND LIABILITIES       6,874.46       7,500.21	(a) Financial Liability			
a) Total outstanding dues of Micro Enterprises and small enterprises       27       0.92       4.71         b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       27       727.69       1,013.71         Micro Enterprises and Small Enterprises       28       236.84       242.89         (b) Other current liabilities       29       149.64       88.59         (c) Provisions       30       92.05       175.25         (d) Current Tax Liabilities (Net)       31       -       75.72         Total Current Liabilities       1,280.92       1,604.15         TOTAL EQUITY AND LIABILITIES       6,874.46       7,500.21	(i) Borrowings	26	73.78	3.28
small enterprises       27       727.69       1,013.71         Micro Enterprises and Small Enterprises       28       236.84       242.89         (b) Other current liabilities       29       149.64       88.59         (c) Provisions       30       92.05       175.25         (d) Current Tax Liabilities (Net)       31       -       75.72         Total Current Liabilities       1,280.92       1,604.15         TOTAL EQUITY AND LIABILITIES       6,874.46       7,500.21	(ii) Trade payables			
b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises (iii) Other financial liability 28 236.84 242.89 (b) Other current liabilities 29 149.64 88.59 (c) Provisions 30 92.05 175.25 (d) Current Tax Liabilities (Net) 31 - 75.72 Total Current Liabilities TOTAL EQUITY AND LIABILITIES 6,874.46 7,500.21	a) Total outstanding dues of Micro Enterprises and	27	0.92	4.71
Micro Enterprises and Small Enterprises   (iii) Other financial liability   28   236.84   242.89	small enterprises			
Micro Enterprises and Small Enterprises   (iii) Other financial liability   28   236.84   242.89	b) Total outstanding dues of creditors other than	27	727.69	1,013.71
(iii) Other financial liability       28       236.84       242.89         (b) Other current liabilities       29       149.64       88.59         (c) Provisions       30       92.05       175.25         (d) Current Tax Liabilities (Net)       31       -       75.72         Total Current Liabilities       1,280.92       1,604.15         TOTAL EQUITY AND LIABILITIES       6,874.46       7,500.21	,			•
(b) Other current liabilities       29       149.64       88.59         (c) Provisions       30       92.05       175.25         (d) Current Tax Liabilities (Net)       31       -       75.72         Total Current Liabilities       1,280.92       1,604.15         TOTAL EQUITY AND LIABILITIES       6,874.46       7,500.21	·	28	236.84	242.89
(c) Provisions     30     92.05     175.25       (d) Current Tax Liabilities (Net)     31     -     75.72       Total Current Liabilities       TOTAL EQUITY AND LIABILITIES     6,874.46     7,500.21	· · ·		l l	
(d) Current Tax Liabilities (Net)       31       -       75.72         Total Current Liabilities       1,280.92       1,604.15         TOTAL EQUITY AND LIABILITIES       6,874.46       7,500.21			l l	
Total Current Liabilities         1,280.92         1,604.15           TOTAL EQUITY AND LIABILITIES         6,874.46         7,500.21			l l	
TOTAL EQUITY AND LIABILITIES         6,874.46         7,500.21		"		
		IES		
Significant Accounting Policies 1			6,874.46	7,500.21
	Significant Accounting Policies	1		
Notes forming part of Financial Statements 45-60	Notes forming part of Financial Statements	45-60		

As per our attached report of even date For M C Bhandari & Co

Chartered Accountants ICAI FRN: 303002E NEERAJ JAIN Neeraj Jain

Partner Membership No 064393 UDIN: 20064393AAAAIP1879

Place: Kolkata Date : 22nd May 2020

# For and on behalf of the Board of Directors

SAUMENDR Digitally signed by SAUMENDR A KUMAR BARUA Date: 2020.05.22 20:54.01-0530′ S.K.Barua

Managing Director
DIN: 06503943
HAMONTA
KUMAR
SARMAH
SARMAH
LOBRE 2020.05.22 20.53.45

H.K. Sarmah

INDRANI Digitally signed by INDRANIL MITTRA Date: 2020.05.22 20:53:07 +05'30'

Indranil Mittra Director (Finance) DIN: 06883068

Place: Guwahati Company Secretary Date : 22nd May 2020

# NUMALIGARH REFINERY LIMITED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2020

Rs. in crores

		Note No.	2019-20	2018-19
	INCOME			
1	Revenue from operations	32	14,072.66	18,511.15
Ш	Other Income	33	171.63	123.49
III	Total Income (I+II)		14,244.29	18,634.64
lv	EXPENSES			
10	EXPENSES  Cost of motorials consumed	24	0.725.40	44 074 07
	Cost of materials consumed	34	8,735.49	11,274.07
	Purchases of Stock-in-Trade Changes in inventories of finished goods, stock-in-trade and		497.56	462.76
	work-in-progress	35	(453.59)	41.40
	Excise Duty	36	2,027.43	2,306.08
	Employee Benefits expense	37	297.84	299.41
	Finance Costs	38	2.05	12.62
	Depreciation and Amortisation Expense	39	248.92	194.45
	Other Expenses	40	924.52	989.42
	Total Expenses (IV)		12,280.22	15,580.21
V	Profit/(loss) before exceptional items and tax ( III-IV )		1,964.07	3,054.43
VI	Exceptional Items	41	229.52	2.52
VII	Profit/(loss) before tax (V-VI)		1,734.55	3,051.91
VIII	<u>Tax Expense</u>	42	353.23	1,083.81
	(1) Current Tax		412.31	1,018.81
	(2) Deferred Tax		(59.08)	65.00
IX	Profit / (Loss) for the period ( VII - VIII )		1,381.32	1,968.10
x	Other comprehensive income			
	(i) Items that will not be reclassified to profit or loss			
	Remeasurements of defined benefit plan	43	(41.83)	2.34
	(ii) Income tax related to items that will not be reclassified to profit or loss	43	10.53	(0.82)
	Other comprehensive income, net of tax (i+ii)		(31.30)	1.52
ΧI	Total comprehensive income for the period (IX + X)		1,350.02	1,969.62
XII	Basic and Diluted Earnings per share (Rs.) (Face Value Rs.10)	44	18.78 18.78	26.76 26.76
Signific	ant Accounting Policies	1	10.70	20.70
1 -	orming part of Financial Statements	45-60		

As per our attached report of even date

For M C Bhandari & Co Chartered Accountants ICAI FRN: 303002E

NEERAJ JAIN Digitally signed by NEERAJ JAIN Date: 2020.05.22 21:53:35 +05'30'

**Neeraj Jain** Partner

Membership No 064393 UDIN : 20064393AAAAIP1879

Place: Kolkata Date: 22nd May 2020

## For and on behalf of the Board of Directors

SAUMENDR Digitally signed by SAUMENDRA KUMAR BARUA Date: 2020.55:14+05'30'

S.K.Barua

Managing Director DIN: 06503943

HAMONTA Digitally signed by HAMONTA KUMAR SARMAH Date: 2020.05.22 21:11:35+05'30'

H.K. Sarmah Company Secretary INDRANI Digitally signed by INDRANIL MITTRA Date: 2020.05.22 20:55:44+05'30'

Indranil Mittra Director (Finance) DIN: 06883068

Place: Guwahati y Date : 22nd May 2020

#### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH 2020

Rs. in Crores

(a) Equity Share Capital	As at 31/03/2020		As at 31/03/2020 As at 31/03/2019		
(a) Equity Share Sapital	No of Shares	Amount	No of Shares	Amount	
Balance at the beginning of the reporting period Changes in Equity Share Capital during the period Balance at the end of the reporting period	735,631,544 - 735,631,544	735.63 - 735.63	735,631,544 - 735,631,544	735.63 - 735.63	

Rs. in Crores

	Re	Reserve & Surplus			
(b) Other Equity	Capital Reserve [Note 22]	General Reserve [Note 22]	Retained Earnings [Note 22]	Total	
Balance at 31st March 2019	100.00	3,443.55	1,271.50	4,815.05	
Profit for the year			1,381.32		
Other Comprehensive Income for the year			(31.30)		
Dividends			(1,324.14)		
Corporate Dividend Tax on Dividends			(272.18)		
Transfer to General Reserve		1,024.20	(1,024.20)		
Balance as at 31st March 2020	100.00	4,467.75	1.00	4,568.75	
Balance as at 31st March 2018	100.00	3,443.55	765.17	4,308.72	
Profit for the year			1,968.10		
Other Comprehensive Income for the year			1.52		
Dividends			(1,213.79)		
Corporate Dividend Tax on Dividends			(249.50)		
Transfer to General Reserve					
Balance as at 31st March 2019	100.00	3,443.55	1,271.50	4,815.05	

As per our attached report of even date

For M C Bhandari & Co Chartered Accountants ICAI FRN: 303002E

NEERAJ Digitally signed by NEERAJ JAIN

JAIN

Date: 2020.05.22
21:54:06 +05'30'

**Neeraj Jain**Partner

Place: Kolkata

Date: 22nd May 2020

Membership No 064393 UDIN: 20064393AAAAIP1879 For and on behalf of the Board of Directors

SAUMENDR Digitally signed by SAUMENDRA KUMAR BARUA Date: 202.0.5.22 20:56:16 +05'30'

S.K.Barua Managing Director DIN: 06503943

HAMONTA Digitally signed by HAMONTA KUMAR SARMAH Date: 2020.05.22 21:10:27 +05'30'

INDRANI Digitally signed by INDRANIL MITTRA Date: 2020.05.22 20:56:47 +05'30'

Indranil Mittra Director (Finance) DIN: 06883068

H.K. SarmahPlace: GuwahatiCompany SecretaryDate: 22nd May 2020

# STATEMENT OF CASH FLOWS

Rs. in crores

	For the year ended	31-Mar-20	31-Mar-19
Α	Cash Flow from Operating Activities		
	Profit (Loss) for the period	1,381.32	1,968.10
	Adjustments for :		
	Depreciation & Amortisation expenses	248.92	194.45
	Income Tax Expenses	353.23	1,083.81
	Interest	2.05	12.62
	(Profit) / Loss on Sale/Write Off of Property, Plant and Equipment	2.92	1.40
	Foreign Exchange Fluctuation	(2.19)	2.62
	Income from Investment in Join Venture /Associate Companies	(5.11)	(4.22
	Income from Investment Property	(2.45)	-
	Dividend Received from Current Investment	(7.14)	(14.04)
	Interest Income	(78.33)	(84.57)
	(Profit)/Loss on sale of investment	(9.89)	-
	Other Non-Cash Items (Refer explanatory note 4)	(20.78)	5.64
	Operating Profit before Working Capital Changes	1,862.55	3,165.81
	(Invested in) / Generated from:		
	Trade receivables	517.05	(204.41)
	Other receivables	(135.84)	(3.75
	Inventories	(271.26)	290.96
	Current Liabilities & Provisions	(134.32)	(282.18
	Cash generated from Operations	1,838.18	2,966.43
	Direct Taxes Paid	(591.38)	(945.50
	Net Cash from/(used in) Operating Activities	1,246.80	2,020.93

# STATEMENT OF CASH FLOWS (contd.)

Rs.in crores

	For the year ended		31-Mar-20	31-Mar-19
В	Net Cash Flow from Investing Activities			
	Purchase of Property, Plant & Equipment /CWIP		(515.84)	(385.64)
	Purchase of intangible assets		(9.40)	(6.12)
	Sale of Property, Plant and Equipment		0.29	0.20
	Investment in Joint Venture/ Associate Companies		(33.48)	(47.10)
	Purchase of / Accretion to Investments		1,132.15	(678.05)
	Purchase/ Maturity of Fixed Deposit		(137.10)	625.12
	Profit on Sale of Investments		9.89	-
	Income from Investment in Join Venture /Associate Companies		5.11	4.22
	Dividend Received from Investment		7.14	14.04
	Long Term Loans and Advances		(31.68)	(13.68)
	Interest Income from Investment		87.26	98.58
	Net Cash from/(used in) Investing Activities		514.34	(388.43)
С	Net Cash Flow from Financing Activities			
	Repayment of Loan		(35.67)	(314.76)
	Other Long Term Liabilities		(65.11)	65.35
	Payment of lease liabilities		(1.72)	-
	Other Long Term Provisions		3.75	0.54
	Interest paid		(2.20)	(13.38)
	Dividend Paid		(1,324.14)	(1,213.79)
	Corporate Dividend Tax		(272.18)	(249.50)
	Realised (loss)/gain of Foreign Exchange Difference		2.19	(1.84)
	Net Cash from/(used in) Financing Activities		(1,695.08)	(1,727.38)
D	Net Increase / (Decrease) in Cash and Cash equivalents (A+B+C)		66.06	(94.88)
Е	Cash & Cash Equivalents at beginning of Period	Note 1	(3.07)	91.81
F	Cash & Cash Equivalents at end of Period (D+E)	Note 1	62.99	(3.07)

#### Notes to the Cash Flow Statement

#### 1. Cash and Cash Equivalents

Cash and cash equivalents consist of cash, cheques on hand and balances with banks and investments

Rs.in crores

Cash and Cash equivalents	31-Mar-20	31-Mar-19
Cash & Cash Equivalents at beginning of Period		
Cash/cheques in Hand	0.01	0.01
Cash at Bank	0.20	11.82
Working capital loans / Bank Overdraft	(3.28)	(0.02)
Fixed Deposits with Banks with original maturity of less than 3 months	-	80.00
	(3.07)	91.81
Cash & Cash Equivalents at end of Period		
Cash/cheques in Hand	0.05	0.01
Cash at Bank	0.72	0.20
Working capital loans / Bank Overdraft	(73.78)	(3.28)
Fixed Deposits with Banks with original maturity of less than 3 months	136.00	-
	62.99	(3.07)
Net change in Cash and Cash equivalents	66.06	(94.88)

# 2. Disclosure to Changes in liabilities arising from financing activities

Rs.in crores

Particulars	Short Term Borrowings	Long Term Borrowings	Total liabilities from financing activities
Balance as on 31.03.2019	34.59	0.00	34.59
Cash Flow			
Inflow	-	-	-
Outflow	(35.67)	-	(35.67)
Non Cash Changes			
Foreign Exchange Movement	1.08		1.08
Current Maturity of Long Term Borrowing	-	-	-
Fair Value Changes	-	-	-
Balance as on 31.03.2020	(0.00)	0.00	0.00

## **Explanatory notes to Statement of Cash Flows**

- 1. The Statement of Cash Flow is prepared as per Ind AS 7 as notified by Ministry of Corporate Affairs.
- 2. In Part-A of Cash Flow Statement, figures in brackets indicate deductions made from the Net Profit for deriving the net cash flow from operating activities. In Part-B and Part-C, figures in brackets indicate cash outflows.
- 3.The net profit/loss arising due to conversion of current assets / current liabilities, receivables / payables in foreign currency is furnished under the head "Foreign Exchange Fluctuations".
- 4."Other Non-Cash items" comprise of provisions for Stores and Consumables, provision for Claims and provision for Investments / receivables and write back of Provisions.
- 5. Current Liabilities and Payables may include Payables in respect of Purchase of Property, Plant and Equipment, if any.

As per our attached report of even date

For M C Bhandari & Co Chartered Accountants ICAI FRN: 303002E NEERAJ JAIN Date: 2020.05.22 21:54:41

Neeraj Jain Partner

Membership No 064393 UDIN: 20064393AAAAIP1879

Place: Kolkata Date: 22nd May 2020

# For and on behalf of the Board of Directors

SAUMENDRA Digitally signed by SAUMENDRA KUMAR BARUA BARUA Digitally signed by SAUMENDRA KUMAR BARUA Digitally signed by SAUMENDRA KUMAR BARUA 20:59:03 +05'30' BARUA

S.K.Barua Managing Director DIN: 06503943

HAMONTA Digitally signed by HAMONTA KUMAR SARMAH
SARMAH
Date: 2020.05.22
21:08:58 +05'30' SARMAH

Place: Guwahati H.K. Sarmah Company Secretary Date: 22nd May 2020

INDRANI Digitally signed by INDRANIL MITTRA L MITTRA Date: 2020.05.22 Indranil Mittra

Director (Finance) DIN: 06883068

#### **CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2020**

Rs. in crores

	Note No.	31-Mar-20	31-Mar-19
ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment	2	3,028.86	2,710.22
(b) Capital work in progress	3	321.01	395.22
(c) Investment Property	4	32.66	_
(d) Other Intangible assets	5	13.70	6.76
(e) Investment accounted for using equity method	6	355.55	149.94
(f) Financial Assets	·		
(i) Investment	7	_	408.95
(ii) Loans	8	47.25	49.35
(iii) Other Financial Assets	9	-	20.00
(g) Other non-current assets	10	58.47	24.68
Total Non-current assets	10	3,857.50	3,765.12
Total Non-Current assets		3,037.30	3,703.12
2 Current assets			
(a) Inventories	11	1,787.82	1,516.56
(b) Financial Assets		.,	.,
(i) Investments	12	_	723.21
(ii) Trade receivables	13	703.48	1,220.53
(iii) Cash and cash equivalents	14	136.77	0.21
(iv) Bank Balances other than (iii) above	15	240.98	103.88
(v) Loans	16	19.92	12.52
(vi) Other financial assets	17	28.09	31.62
(c) Current Tax Assets (Net)	18	135.87	32.52
''	-		
(d) Other current assets	19	50.94	28.36 3.669.41
A star I I - I I for a O - I -	00	3,103.87	-,
Assets Held for Sale	20	0.72	1.17
Total Current assets		3,104.59	3,670.58
TOTAL ASSETS		6,962.09	7,435.70
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	21	735.63	735.63
(b) Other Equity	22	4,656.37	4,750.54
Total Equity		5,392.00	5,486.17
Liabilities			
1 Non-Current Liabilities			
(a) Financial Liabilities			
(ii) Other financial liabilities	23	9.85	0.19
(b) Provisions	24	11.81	8.06
(c) Deferred tax liabilities (Net)	25	267.51	337.13
Total Non-Current Liabilities		289.17	345.38
O Comment Habilities			
2 Current liabilities			
(a) Financial Liability			_
(i) Borrowings	26	73.78	3.28
(ii) Trade payables			
a) Total outstanding dues of Micro Enterprises and	27	0.92	4.71
Small Enterprises			
b) Total outstanding dues of creditors other than	27	727.69	1,013.71
Micro Enterprises and Small Enterprises			
(iii) Other financial liability	28	236.84	242.89
(b) Other current liabilities	29	149.64	88.59
(c) Provisions	30	92.05	175.25
(d) Current Tax Liabilities (Net)	31		75.72
Total Liabilities		1,280.92	1,604.15
TOTAL EQUITY AND LIABILITIES		6,962.09	7,435.70
		i	
Significant Accounting Policies	1		
Notes forming part of Financial Statements	45-61		

As per our attached report of even date

For M C Bhandari & Co **Chartered Accountants** ICAI FRN: 303002E NEERAJ JAIN Digitally signed by NEBRAJ JAIN Date: 2020.05.22 21:57:27 +05'30'

Neeraj Jain Partner

Membership No 064393 UDIN: 20064393AAAAIQ4889

Place: Kolkata Date: 22nd May 2020

#### For and on behalf of the Board of Directors

SAUMENDR A KUMAR A KUMAR BARUA

BARUA

Digitally signed by SAUMENDRA KUMAR BARUA

Date: 202.0.05.22
21:29.31 +0530 S.K.Barua Managing Director DIN: 06503943
HAMONTA Digitally signed by HAMONTA KUMAR
SARMAH
Date: 2020.05.22
21:37:17+05'30'

H.K. Sarmah Company Secretary INDRANI Digitally signed by INDRANIL MITTRA Date: 2020.05.22 21:29:55 +05'30' Indranil Mittra Director (Finance) DIN: 06883068

Place: Guwahati Date: 22nd May 2020

#### CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2020

		Note No.	2019-20	2018-19
	INCOME			
1	Revenue from operations	32	14,072.66	18,511.15
II	Other Income	33	171.63	123.49
III	Total Income (I+II)		14,244.29	18,634.64
lv	EXPENSES			
	Cost of materials consumed	34	8,735.49	11,274.07
	Purchases of Stock-in-Trade		497.56	462.76
	Changes in inventories of finished goods, stock-in-trade and			44.40
	work-in-progress	35	(453.59)	41.40
	Excise Duty	36	2,027.43	2,306.08
	Employee Benefits expense	37	297.84	299.41
	Finance Costs	38	2.05	12.62
	Depreciation and Amortisation Expense	39	248.92	194.45
	Other Expenses	40	924.52	989.42
	Total Expenses (IV)		12,280.22	15,580.21
V	Profit/(loss) before exceptional items and tax ( III-IV )		1,964.07	3,054.43
VI	Exceptional Items	41	229.52	2.52
VII	Profit from continuing operation before share of profit of equity		1,734.55	3,051.91
VII	accounted investees and income tax (V-VI)		1,734.55	3,051.91
VIII	Share of profit of equity accounted investee (net of income tax)		152.13	12.18
IX	Profit from continuing operations before income tax (VII+VIII)		1,886.68	3,064.09
Х	Tax Expense	42	353.23	1,083.81
	(1) Current Tax		412.31	1,018.81
	(2) Deferred Tax		(59.08)	65.00
ΧI	Profit / (Loss) for the period (IX - X)		1,533.45	1,980.28
XII	Other comprehensive income			
^	(i) Items that will not be reclassified to profit or loss			
	Remeasurements of defined benefit plan	43	(41.83)	2.34
	(ii) Income tax related to items that will not be reclassified to	1 1	` 1	
	profit or loss	43	10.53	(0.82)
	Other comprehensive income, net of tax (i+ii)		(31.30)	1.52
	(			
XIII	Total comprehensive income for the period (XI + XII)		1,502.15	1,981.80
XIV	Basic and Diluted Earnings per share (Rs)	44	20.85	26.92
	(Face Value Rs 10)		20.85	26.92
Signifi	cant Accounting Policies	1	•	
Notes	forming part of Financial Statements	45-61		

As per our attached report of even date

For M C Bhandari & Co **Chartered Accountants** ICAI FRN: 303002E NEERAJ Digitally signed by NEERAJ JAIN

JAIN

Date: 2020.05.22
21:58:15 +05'30'

Neeraj Jain Partner

Membership No 064393 UDIN: 20064393AAAAIQ4889

Place: Kolkata Date: 20th May 2020

## For and on behalf of the Board of Directors

SAUMEND Digitally signed by SAUMENDRA RA KUMAR KUMAR BARUA BARUA Date: 2020.05.22 21:30:27 +05'30'

S.K.Barua Managing Director DIN: 06503943

HAMONTA Digitally signed by HAMONTA KUMAR SARMAH Date: 2020.05.22 21:36:51 +05'30'

H.K. Sarmah

INDRANI Digitally signed by INDRANIL MITTRA
L MITTRA Date: 2020.05.22 21:30:44 +05'30'

**Indranil Mittra** Director (Finance) DIN: 06883068

Place: Guwahati Company Secretary Date: 20th May 2020

# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH 2020

Rs. in Crores

(a) Equity Share Capital	As at 31/	03/2020	As at 31/03/2019	
(a) Equity onaire outsites	No of Shares	Amount	No of Shares	Amount
Balance at the beginning of the reporting period	735,631,544	735.63	735,631,544	735.63
Changes in Equity Share Capital during the period	-	-	-	-
Balance at the end of the reporting period	735,631,544	735.63	735,631,544	735.63

Rs. in Crores

	Reserve & Surplus			
(b) Other Equity	Capital Reserve [Note 22]	General Reserve [Note 22]	Retained Earnings [Note 22]	Total
Balance at 31st March 2019	100.00	3,420.28	1,230.26	4,750.54
Profit for the year Other Comprehensive Income for the year Dividends Corporate Dividend Tax on Dividends Transfer to General Reserve		1,024.20	1,533.45 (31.30) (1,324.14) (272.18) (1,024.20)	
Balance as at 31st March 2020	100.00	4,444.48	111.89	4,656.37
Balance as at 31st March 2018 Profit for the year	100.00	3,420.28	<b>711.75</b> 1,980.28	4,232.03
Other Comprehensive Income for the year Dividends Corporate Dividend Tax on Dividends Transfer to General Reserve			1.52 (1,213.79) (249.50)	
Balance as at 31st March 2019	100.00	3,420.28	1,230.26	4,750.54

As per our attached report of even date

For M C Bhandari & Co Chartered Accountants ICAI FRN: 303002E

NEERAJ Digitally signed by NEERAJ JAIN Date: 2020.05.22 21:58:42 +05'30'

**Neeraj Jain**Partner

Membership No 064393 UDIN: 20064393AAAAIQ4889 For and on behalf of the Board of Directors

SAUMENDRA Digitally signed by SAUMENDRA KUMAR BARUA Date: 2020.05.22 21:31:24+05'30'

S.K.Barua Managing Director DIN: 06503943 INDRANI Digitally signed by INDRANIL MITTRA Date: 2020.05.22 21:31:06 +05'30'

Indranil Mittra
Director (Finance)
DIN: 06883068

HAMONT Digitally signed by HAMONTA A KUMAR KUMAR SARMAH Date: 2020.05.22 2:36:23 +05:30

Place: Kolkata Date: 22nd May 2020 H.K. Sarmah
Company Secretary
Place: Guwahati
Date: 22nd May 2020

# CONSOLIDAED STATEMENT OF CASH FLOWS

Rs. in crores

ash Flow from Operating Activities rofit (Loss) for the period		
-	1	
rofit (Loss) for the period	I	
(====)	1,533.45	1,980.28
djustments for :		
epreciation & Amortisation expenses	248.92	194.45
ncome Tax Expenses	353.23	1,083.81
nterest	2.05	12.62
Profit) / Loss on Sale/Write Off of Property, Plant and Equipment	2.92	1.40
oreign Exchange Fluctuation	(2.19)	2.62
ncome from Investment in Join Venture /Associate Companies	(5.11)	(4.22)
ncome from Investment Property	(2.45)	-
ividend Received from Current Investment	(7.14)	(14.04
aterest Income	(78.33)	(84.57)
Profit)/Loss on sale of investment	(9.89)	-
ther Non-Cash Items (Refer explanatory note 4)	(20.78)	5.64
perating Profit before Working Capital Changes	2,014.68	3,177.99
nvested in) / Generated from:		
rade receivables	517.05	(204.41)
ther receivables	(135.84)	(3.75)
eventories	(271.26)	290.96
urrent Liabilities & Provisions	(134.32)	(282.18)
ash generated from Operations	1,990.31	2,978.61
Direct Taxes Paid	(591.38)	(945.50
et Cash from/(used in) Operating Activities	1,398.93	2,033.11
	come Tax Expenses  terest  Profit) / Loss on Sale/Write Off of Property, Plant and Equipment  preign Exchange Fluctuation  come from Investment in Join Venture /Associate Companies  come from Investment Property  ividend Received from Current Investment  terest Income  Profit)/Loss on sale of investment  ther Non-Cash Items (Refer explanatory note 4)  perating Profit before Working Capital Changes  invested in) / Generated from:  rade receivables  ther receivables  ventories  urrent Liabilities & Provisions  prect Taxes Paid	terest come Tax Expenses  terest  2.05  Profit) / Loss on Sale/Write Off of Property, Plant and Equipment  2.92  preign Exchange Fluctuation  (2.19)  come from Investment in Join Venture /Associate Companies  (5.11)  come from Investment Property  (2.45)  ividend Received from Current Investment  terest Income  (78.33)  Profit)/Loss on sale of investment  (9.89)  ther Non-Cash Items (Refer explanatory note 4)  (20.78)  perating Profit before Working Capital Changes  nuested in) / Generated from:  rade receivables  ther receivables  ther receivables  ventories  (271.26)  urrent Liabilities & Provisions  (591.38)

# **CONSOLIDATED STATEMENT OF CASH FLOWS (contd.)**

Rs.in crores

	For the year ended	31-Mar-20	31-Mar-19
В	Net Cash Flow from Investing Activities		
	Purchase of Property, Plant & Equipment /CWIP	(515.84)	(385.64)
	Purchase of intangible assets	(9.40)	(6.12)
	Sale of Property, Plant and Equipment	0.29	0.20
	Investment in Joint Venture/ Associate Companies	(185.62)	(39.29)
	Purchase of / Accretion to Investments	1,132.15	(678.05)
	Purchase/ Maturity of Fixed Deposit	(137.10)	625.12
	Profit on Sale of Investments	9.89	-
	Income from Investment in Join Venture /Associate Companies	5.11	4.22
	Dividend Received from Investment	7.14	14.04
	Long Term Loans and Advances	(31.68)	(33.68)
	Interest Income from Investment	87.26	98.58
	Net Cash from/(used in) Investing Activities	362.20	(400.62)
С	Net Cash Flow from Financing Activities		
	Repayment of Loan	(35.67)	(314.75)
	Other Long Term Liabilities	(65.11)	65.35
	Payment of lease liabilities	(1.72)	-
	Other Long Term Provisions	3.76	0.54
	Interest paid	(2.20)	(13.38)
	Dividend Paid	(1,324.14)	(1,213.79)
	Corporate Dividend Tax	(272.18)	(249.50)
	Realised (loss)/gain of Foreign Exchange Difference	2.19	(1.84)
	Net Cash from/(used in) Financing Activities	(1,695.07)	(1,727.37)
D	Net Increase / (Decrease) in Cash and Cash equivalents (A+B+C)	66.06	(94.88)
E	Cash & Cash Equivalents at beginning of Period Note 1	(3.07)	91.81
F	Cash & Cash Equivalents at end of Period (D+E)  Note 1	62.99	(3.07)

# CONSOLIDATED STATEMENT OF CASH FLOWS (contd.)

#### Notes to the Cash Flow Statement

#### 1. Cash and Cash Equivalents

Cash and cash equivalents consist of cash, cheques on hand and balances with banks and investments

Rs.in crores

Cash and Cash equivalents	31-Mar-20	31-Mar-19
Cash & Cash Equivalents at beginning of Period		
Cash/cheques in Hand	0.01	0.01
Cash at Bank	0.20	11.82
Working capital loans / Bank Overdraft	(3.28)	(0.02)
Fixed Deposits with Banks with original maturity of less than 3 months	-	80.00
	(3.07)	91.81
Cash & Cash Equivalents at end of Period		
Cash/cheques in Hand	0.05	0.01
Cash at Bank	0.72	0.20
Working capital loans / Bank Overdraft	(73.78)	(3.28)
Fixed Deposits with Banks with original maturity of less than 3 months	136.00	-
	62.99	(3.07)
Net change in Cash and Cash equivalents	66.06	(94.88)

#### 2. Disclosure to Changes in liabilities arising from financing activities

Rs.in crores

Particulars	Short Term Borrowings	Long Term Borrowings	Total liabilities from financing activities
Balance as on 31.03.2019	34.59	0.00	34.59
Cash Flow			
Inflow	-	-	-
Outflow	(35.67)	-	(35.67)
Non Cash Changes			
Foreign Exchange Movement	1.08		1.08
Current Maturity of Long Term Borrowing	-	-	-
Fair Value Changes	-	-	-
Balance as on 31.03.2020	(0.00)	0.00	0.00

#### **Explanatory notes to Statement of Cash Flows**

- 1. The Statement of Cash Flow is prepared as per Ind AS 7 as notified by Ministry of Corporate Affairs.
- 2. In Part-A of Cash Flow Statement, figures in brackets indicate deductions made from the Net Profit for deriving the net cash flow from operating activities. In Part-B and Part-C, figures in brackets indicate cash outflows.
- 3.The net profit/loss arising due to conversion of current assets / current liabilities, receivables / payables in foreign currency is furnished under the head "Foreign Exchange Fluctuations".
- 4."Other Non-Cash items" comprise of provisions for Stores and Consumables, provision for Claims and provision for Investments / receivables and write back of Provisions.
- 5. Current Liabilities and Payables may include Payables in respect of Purchase of Property, Plant and Equipment, if any.

As per our attached report of even date

For M C Bhandari & Co
Chartered Accountants
ICAI FRN: 303002E
NEERAJ
JAIN
Neeraj Jain

Partner Membership No 064393

Membership No 064393 UDIN: 20064393AAAAIQ4889 For and on behalf of the Board of Directors

SAUMEND Digitally signed by SAUMENDRA RA KUMAR KUMAR BARUA Date: 2020.05.22 21:35:42 +05'30'

S.K.Barua Managing Director DIN: 06503943

HAMONTA Digitally signed by HAMONTA KUMAR SARMAH Date: 2020.05.22 21:34:54 +05'30'

H.K. Sarmah Company Secretary INDRANI Digitally signed by INDRANIL MITTRA Date: 2020.05.22 21:34:33 +05'30'

Indranil Mittra
Director (Finance)
DIN: 06883068

Place: Guwahati Date : 22nd May 2020

Place: Kolkata Date : 22nd May 2020