



The Board of Directors of NRL at its meeting held on 07<sup>th</sup> November 2023 have approved the Financial Results (both consolidated and standalone) of the Company for the quarter and half year ended 30<sup>th</sup> September 2023 after review of the same by the Audit Committee of the Board. The financials (both consolidated and standalone) of the company are also reviewed by statutory auditor of the company and auditors have expressed an unqualified opinion on the financials. The brief highlights of the performance of the Company for the quarter and half year ended 30<sup>th</sup> September 2023 is shown below.

#### **CONSOLIDATED RESULTS**

The Consolidated financial results of the Company and its Joint Venture Company DNP Limited, Assam Bio Refinery (P) Ltd., Indradhanush Gas Grid Ltd. and Associate Company Brahmaputra Cracker and Polymer Ltd. for the half year ended 30<sup>th</sup> September 2023 compared to the corresponding period of the previous financial year are summarized below:

Rs. in Crore

Particulars	Apr-Sep 23	Apr-Sep 22
Revenue from operations	8,128.79	16,307.92
Profit from continuing operation before share of profit of equity accounted investee and income tax	884.86	2,860.13
Share of profit of equity accounted investee (net of income tax)	(17.83)	11.68
Profit from continuing operations before income tax	867.03	2,871.81
Tax Expense	232.90	748.94
Profit for the period	634.13	2,122.87
Other comprehensive income, net of tax	(5.74)	15.57
Total comprehensive income for the period	628.39	2,138.44
Earnings per share (Rs. per share)	4.18	14.43
	30.09.2023	31.03.2023
Net Worth	12,284.35	11,651.05

#### The highlights of the company's performance are as under:

- a) Revenue from Operations during the period Apr-Sep 23 decreased to Rs. 8,128.79 crore as compared to Rs. 16,307.92 crore of the corresponding period of the previous financial year. The decrease is mainly attributable to refinery shut down followed by fire incident in the Hydrocracker Unit of the refinery during Apr-Jun 23 of the current financial year.
- b) Profit from continuing operation before tax for the half year ended 30<sup>th</sup> September 2023 was lower by Rs. 2,004.78 crore at Rs. 867.03 crore as compared to Rs. 2,871.81 crore of the corresponding period of the previous financial year. The lower profit is mainly on account of refinery shut down followed fire incident in the Hydrocracker Unit of the refinery during Apr-Jun 23 of the current financial year.
- c) Profit after tax for the half year ended 30<sup>th</sup> September 2023 was lower by 70.13% at Rs. 634.13 crore as compared to Rs. 2,122.87 crore of corresponding period of the previous financial year and correspondingly earnings per share for the half year ended 30<sup>th</sup> September 2023 decreased to Rs. 4.18 per share from Rs. 14.43 per share of the corresponding period of the previous financial year.
- d) Net worth of the Company has increased by 5.44 % from Rs. 11,651.05 crore as on 31<sup>st</sup> March 2023 to Rs. 12,284.35 crore as on 30<sup>th</sup> September 2023.





#### STANDALONE RESULTS

Perf	ormance Profile	Jul-Sep'23	Jul-Sep'22	Apr-Sep'23	Apr-Sep'22
(1)	PHYSICAL				
1	Crude Oil Processed ( TMT) :	777.81	773.25	847.41	1,559.87
2	Capacity Utilisation ( % ):	103.7%	103.1%	56.5%	104.0%
	[Installed capacity 3000 TMT]				
3	Production Quantity ( TMT ) :	768.52	764.30	824.15	1,570.07
	Light Distillates (TMT)	194.36	174.56	216.87	374.66
	Middle Distillates (TMT)	552.06	563.29	585.18	1,139.49
	Heavy Ends (TMT)	22.72	26.35	22.79	57.23
4	Market Sales (TMT):	682.65	752.17	942.46	1,528.29
(11)	FINANCIAL (Rs in Crore)				
1	Revenue from operations	5,892.75	7,558.60	8,128.79	16,307.92
2	Profit Before Depreciation/Amortisation, Interest, Exceptional Items & Tax	1,080.45	1,069.65	1,068.70	3,057.90
3	Depreciation and amortisation expense	77.96	87.80	158.60	168.84
4	Finance Costs	12.84	4.97	19.26	5.71
5	Exceptional Items	4.11	-	10.68	-
6	Profit before tax	985.54	976.88	880.16	2,883.35
7	Tax	254.12	249.10	232.90	748.94
8	Net Profit / (loss) after Tax	731.42	727.78	647.26	2,134.41
9	Other comprehensive income, net of tax	(3.00)	23.99	(5.70)	15.52
10	Total comprehensive income	728.42	751.77	641.56	2,149.93
11	Basic and Diluted Earning per share (Rs per share)	4.85	9.89	4.34	29.01
				30.09.2023	31.03.2023
1	Paid up Share Capital (Face Value Rs 10 each)			1,543.19	1,471.26
2	Other Equity			10,540.91	9,955.68
3	Networth (1+2)			12,084.10	11,426.94

- Revenue from Operations during the period Apr-Sep 23 decreased to Rs. 8,128.79 crore as compared to Rs. 16,307.92 crore of the corresponding period of the previous financial year. The decrease is mainly attributable to refinery shut down followed by fire incident in the Hydrocracker Unit of the refinery during Apr-Jun 23 of the current financial year.
- ➤ Profit before tax for the half year ended 30th September 2023 was lower by 69.10% at Rs. 890.84 crore as compared to Rs. 2,883.35 crore of the corresponding quarter of the previous financial year. The decrease is attributable to refinery shut down followed by fire incident in the Hydrocracker Unit of the refinery during Apr-Jun 23 of the current financial year.
- ➤ Profit after Tax (PAT) at Rs. 657.94 crore for the half year ended 30th September 2023 was lower by Rs. 1,476.47 crore as against Rs. 2,883.35 crore of the corresponding quarter of the previous financial year. The decrease is attributable to refinery shut down followed by fire incident in the Hydrocracker Unit of the refinery during Apr-Jun 23 of the current financial year.
- Net worth of the Company has increased by 5.75% from Rs. 11,426.94 Crore as on 31st March 2023 to Rs. 12,084.10 Crore as on 30<sup>th</sup> September 2023.





#### STATEMENT OF CONSOLIADTED ASSETS AND LIABILITES

		Rs. in Crore
	30-Sep-23	31-Mar-23
ACCETO	Unaudited	Audited
ASSETS 1 Non-current assets	37, 83, 100	
(a) Property, Plant and Equipment	3,148.92	3,128.81
(b) Capital work in progress	13,075.95	9,590.27
(c) Investment Property	89.96	90.09
(d) Other Intangible assets	157.38	160.88
(e) Intangible Assets Under Development	24.69	19.18
(f) Investment accounted for using equity method	869.79	793.16
(g) Financial Assets	303.70	700:10
(i) Investment	243.55	
(ii) Loans	415.27	491.90
(iii) Other Financial Assets	2.92	2.36
(h) Other non-current assets	726.68	814.18
Total Non-current assets	18,755.11	15,090.83
2 Current assets	0.700.01	0.704.70
(a) Inventories	3,789.91	3,764.72
(b) Financial Assets		
(i) Investments	4 505 40	070.70
(ii) Trade receivables	1,595.10	872.70
(iii) Cash and cash equivalents	45.89	43.21
(iv) Bank Balances other than (iii) above	10.81	23.17
(v) Loans	55.28	38.62
(vi) Other financial assets	56.50	54.46
(c) Current Tax Assets (Net)	209.17	136.42
(d) Other current assets	286.79 6,049.45	153.31 5,086.61
Assets Held for Sale	0.72	0.72
Total Current assets	6,050.17	5,087.33
TOTAL ASSETS	24,805.28	20,178.16
EQUITY AND LIABILITIES	24,000.20	20,170.10
Equity		A Property of the Control of the Con
(a) Equity share capital	1,543.19	1,471.26
(b) Other Equity	10,741.16	10,179.79
Total Equity	12,284.35	11,651.05
Liabilities		SALES SEE STATE OF
1 Non-Current Liabilities		CONTRACTOR OF THE PARTY OF THE
(a) Financial Liabilities		
(i) Borrowings	5,643.01	2,959.19
(ia) Lease Liabilities	5.62	7.00
(ii) Other financial liabilities	1.73	0.59
(b) Provisions	15.05	14.39
(c) Deferred tax liabilities (Net)	241.80	237.68
(d) Other non-current liabilities	519.76	252.73
Total Non-Current Liabilities	6,426.97	3,471.58
2 Current liabilities		
(a) Financial Liability	A Principal Control	
(i) Borrowings	992.15	303.02
(ia) Lease Liabilities	5.07	7.85
(ii) Trade payables	3.37	
a) Total outstanding dues of Micro Enterprises and	8.76	31.07
Small Enterprises b) Total outstanding dues of creditors other than	1,879.94	1 740 14
Micro Enterprises and Small Enterprises	1,079.94	1,742.14
(iii) Other financial liability	2,193.21	2,119.67
(b) Other current liabilities	531.70	376.40
(c) Provisions	57.90	50.15
(d) Current Tax Liabilities (Net)	425.23	425.23
Total Liabilities	6,093.96	5,055.53
TOTAL EQUITY AND LIABILITIES		20,178.16





#### STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2023

C 255	Particulars		Quarter Ende		Six mont	hs ended	Rs. in Crore
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)		(Unaudited)	(Audited)
Α.	<u>FINANCIALS</u>		97037	SESTI			
1	Revenue from operations	5,892.74	2,236.04	7,558.60	8,128.79	16,307.92	29,785.60
11	Other Income	26.12	16.53	23.82	42.63	42.10	91.74
III	Total Income (I+II)	5,918.86	2,252.57	7,582.42	8,171.42	16,350.02	29,877.34
	CONTROL TO STATE OF THE STATE O						
IV	EXPENSES					200	
	Cost of materials consumed	4,602.75	523.40	5,222.47	5,126.15	11,039.09	20,267.88
	Purchases of Stock-in-Trade	186.95	35.05	117.22	222.00	413.84	524.11
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(1,151.78)	1,340.35	61.02	188.58	(578.19)	(1,027.90)
	Excise Duty	749.01	86.99	732.47	836.00	1,617.87	3,053.90
	Employee Benefits expense	93.27	102.45	93.68	195.71	197.15	388.79
	Finance Costs	12.83	6.43	4.97	19.26	5.71	12.41
	Depreciation and Amortisation Expense	77.96	80.64	87.80	158.60	168.84	353.85
	Other Expenses	360.09	169.49	309.13	529.58	625.58	1,374.31
	Total Expenses (IV)	4,931.08	2,344.80	6,628.76	7,275.88	13,489.89	24,947.35
٧	Profit/(loss) before exceptional items and tax ( III-IV )	987.78	(92.23)	953.66	895.54	2,860.13	4,929.99
VI	Exceptional Items - Income (Expenses) - Note 5	4.11	6.56	333.00	10.68	2,000.13	4,323.33
	Profit/(Loss) Before Share of Profit/(Loss) of Associates and Joint	4.11	0.30		10.08	1000	25.5
VII	Ventures and Tax	983.67	(98.79)	953.66	884.86	2,860.13	4,929.99
VIII	Share of Profit/ (Loss) of Associates and Joint Ventures	(3.08)	(14.75)	18.70	(17.83)	11.68	27.41
IX	Profit/(Loss) Before Tax	980.59	(113.54)	972.36	867.03	2,871.81	4,957.40
Χ	Tax Expense	254.12	(21.23)	249.10	232.90	748.94	1,250.44
	(1) Current Tax	226.86	The second	250.34	226.86	751.58	1,269.33
	(2) Deferred Tax	27.26	(21.23)	(1.24)	6.04	(2.64)	(18.89)
XI	Profit / (Loss) for the period (IX - X)	726.47	(92.31)	723.26	634.13	2,122.87	3,706.96
XII	Other comprehensive income						
7	(i) Items that will not be reclassified to profit or loss						
	Remeasurements of defined benefit plan	(4.01)	(3.61)	32.06	(7.62)	20.74	47.73
	(ii) Share of other comprehensive income in associates and joint	(0.02)			(0.04)	0.05	(0.08)
	ventures, to the extent not to be reclassified to profit or loss	(0.02)	(0.02)	4	(6.6.)		(0.00)
	(iii) Income tax related to items that will not be reclassified						
	to profit or loss	1.01	0.91	(8.07)	1.92	(5.22)	(12.01)
	Other comprehensive income, net of tax (i+ii)	(3.02)	(2.72)	24.01	(5.74)	15.57	35.64
XIII	Total comprehensive income for the period (XI + XII)	723.45	(95.03)	747.27	628.39	2,138.44	3,742.60
VIV		4.70	(0.03)	4.03	4.10	14.43	25.20
XIV	Basic and Diluted Earnings per share (Rs)	4.79	(0.62)		4.18	14.43	25.20
V0.	(Face Value - Rs 10 each)	4.79	(0.62)		4.18	14.43	25.20
	Paid - up Equity Share Capital (Face value - Rs. 10/- each)	1,543.19	1,471.26	1,471.26	1,543.19	1,471.26	1,471.26
XVI	Other Equity					4	10,179.79







### STATEMENT OF CASH FLOWS - CONSOLIDATED

Rs. in crore

Adjustments for :  Depreciation & Amortisation expenses 158.60 1	2.87 2.87 8.84 8.94 5.71 0.56
Profit (Loss) for the period 634.13 2,1  Adjustments for:  Depreciation & Amortisation expenses 158.60 1  Income Tax Expenses 232.90 7  Interest 19.26  (Profit) / Loss on Sale/Write Off of Property, Plant and Equipment 0.01	8.84 8.94 5.71
Depreciation & Amortisation expenses 158.60 1 Income Tax Expenses 232.90 7 Interest 19.26 (Profit) / Loss on Sale/Write Off of Property, Plant and Equipment 0.01	8.94 5.71
Income Tax Expenses 232.90 7 Interest 19.26 (Profit) / Loss on Sale/Write Off of Property, Plant and Equipment 0.01	8.94 5.71
Interest  (Profit) / Loss on Sale/Write Off of Property, Plant and Equipment  0.01	5.71
(Profit) / Loss on Sale/Write Off of Property, Plant and Equipment 0.01	
	0.56
Foreign Exchange Fluctuation (0.04)	
	3.16)
Income from Investment Property (3.79)	3.04)
Interest Income - (	1.01)
(Profit)/Loss on sale of investment	1.95)
Other Non-Cash Items 6.77	4.39
Operating Profit before Working Capital Changes 1,047.85 3,0	2.17
(Invested in) / Generated from:	
Trade receivables (722.40)	0.65)
Other receivables (219.61)	2.37)
Inventories (25.19)	5.93
Current Liabilities & Provisions 434.73 6	5.73
Cash generated from Operations 515.38 3,3	0.81
Direct Taxes Paid (324.69)	2.82)
Net Cash from/(used in) Operating Activities 190.69 2,8	7.99





### STATEMENT OF CASH FLOWS - CONSOLIDATED

Rs.in crore

				Rs.in crore
	For the year ended		30-Sep-23	30-Sep-22
В	Net Cash Flow from Investing Activities			
	Purchase of Property, Plant & Equipment /CWIP		(3,657.60)	(2,425.59)
	Purchase of intangible assets		(8.56)	(10.21)
	Sale of Property, Plant and Equipment		0.50	0.32
	Investment in Joint Venture/ Associate Companies		(76.54)	(115.26)
	Purchase of / Accretion to Investments		(243.55)	-
	Purchase/ Maturity of Fixed Deposit		12.35	(21.78)
	Profit on Sale of Investments		-	1.95
	Long Term Loans and Advances		163.56	(453.82)
	Interest Income from Investment		-	11.23
	Net Cash from/(used in) Investing Activities		(3,809.84)	(3,013.16)
С	Net Cash Flow from Financing Activities			
	Issue of Equity Share Capital		240.30	-
	Long term Borrowings		2,683.82	840.26
	Short Term Borrowing		689.00	(39.50)
	Other Long Term Liabilities		272.28	3.59
	Payment of lease liabilities		(5.35)	(7.56)
	Other Long Term Provisions		0.65	0.57
	Interest paid		(23.65)	(7.78)
	Dividend Paid		(235.39)	(809.19)
	Realised (loss)/gain of Foreign Exchange Difference		0.04	3.16
	Net Cash from/(used in) Financing Activities		3,621.70	(16.45)
D	Net Increase / (Decrease) in Cash and Cash equivalents (A+B+C)		2.55	(131.62)
E	Cash & Cash Equivalents at beginning of Period	Note 1	43.19	164.58
F	Cash & Cash Equivalents at end of Period (D+E)	Note 1	45.74	32.96
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### STATEMENT OF CASH FLOWS - CONSOLIDATED

### 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 crore

		No.III CI OI C
Cash and Cash equivalents	30-Sep-23	30-Sep-22
Cash & Cash Equivalents at beginning of Period		
Cash/cheques in Hand	0.00	0.01
Cash at Bank	43.21	2.06
Fixed Deposits with Banks with original maturity of less than 3 months	-	173.34
Less : Bank Overdraft/Cash Credit	(0.02)	(10.83)
	43.19	164.58
Cash & Cash Equivalents at end of Period		
Cash/cheques in Hand	0.00	0.01
Cash at Bank	45.89	4.90
Fixed Deposits with Banks with original maturity of less than 3 months	-	32.00
Less : Bank Overdraft/Cash Credit	(0.15)	(3.95)
	45.74	32.96
Net change in Cash and Cash equivalents	2.55	(131.62)

2 Statement of Cash Flows is prepared using Indirect Method as per Indian Accounting Standard 7 - Statement of Cash Flows





A GOVERNMENT OF INDIA ENTERPRISE

24,605.02

19,954.06

ASSETS			
ASSETS  1 Non-current assets (a) Property, Plant and Equipment (b) Captal work-repress (c) Other intangible assets tonder Development (d) Investment in Joint venture and Associate (d) Investment in Joint venture and Associate (d) Investment in Joint venture and Associate (d) Investment (d) Loans (d) Other increases (d) Investment (d) Loans (d) Other principle Assets (d) Investment (d) Loans (d) Other formancial Assets (e) Investment (d) Loans (d) Other non-current assets (e) Investment (f) Other formancial Assets (f) Other formancial Assets (g) Investment (g) Timancial Assets (h) Other non-current assets (h) Investment (g) Inves	STATEMENT OF STANDALONE ASSETS AND LIABILITIES		
ASSETS   Unaudited   Audited		20 502 22	
Non-current assets			
(a) Property, Plant and Equipment (b) Captell work - in - progress   13,075,95   9,590,27 (c) Investment Property   89,96   90,09   90,09   90,000	ASSETS	Chadatea	Additod
(b) Capital work- in- progress (c) Investment Property 89,96 90.029 (d) Other Intangible assets (e) Intangible assets Under Development 24,69 169,53 569,06 (e) Investment in Joint venture and Associate (g) Financial Assets (l) Loans 415,27 491,90 (iii) Other Financial Assets (l) Loans 415,27 491,90 (iii) Other Financial Assets 726,68 314,18 Total Non-current assets 726,79 32,17 Total Non-current assets 726,08,61 Total Current assets 726,08,61 Total Current assets 726,08,61 Total Current assets 726,08 Total Current 326,08 Total	1 Non-current assets	State of the second	
(d) Other Intangible assets (her Development (d) Investment in Joint venture and Associate (d) Investment (d) Investments (e) Investment (e) Invest	(a) Property, Plant and Equipment	3,148.92	3,128.81
(d) Other Intangible Assets Under Development	(b) Capital work- in- progress	13,075.95	9,590.27
(e) Intangible Assets Under Development (f) Investment in Joint venture and Associate (699,53 569,08 (9) Financial Assets (1) Investment (1) Loans (115,27 491,90 (11) Chars (115,27 491,90 (11) Chars (115,27 491,90 (11) Cher Financial Assets (2,92 2,36 726,68 814,18 726,88 726,88 72	(c) Investment Property	89.96	90.09
f) Investment in Joint venture and Associate (g) Financial Assets (i) Investment (li) Loans (415.27 491.90 (ii) Other Financial Assets 2.92 2.36 814.18 Total Non-current assets 726.88 814.18 Total Non-current assets 726.88 814.18 Total Non-current assets 18,554.86 14,866.73	(d) Other Intangible assets	157.38	160.88
(g) Financial Assets (i) Investment (ii) Loans (iii) Cher Financial Assets (iv) Investment (iv) Cher Financial Assets (iv) Other Financial Assets (iv) Other Innerical Assets (iv) Other Innerical Assets (iv) Other Innerical Assets (iv) Financial Assets (iv) Investment (iv) Trade receivables (iv) Investments (iv) Trade receivables (iv) Investments (iv) Trade receivables (iv) Gank Balanances other than (iv) above (iv) Coans (iv)		24.69	19.18
(i) Investment (ii) Coher Financial Assets (iii) Other Financial Assets (iii) Other Financial Assets (iv) Other non-current assets (a) Inventorias (a) Inventorias (b) Financial Assets (c) Investments (d) Investments (e) Investments (f) In		669.53	569.06
(ii) Coher   Commons   415.27   491.90   (iii) Other Financial Assets   2.92   2.36   (iv) Other non-current assets   726.68   814.18    Total Non-current assets   18,554.85   14,866.73    2 Current assets   3,789.91   3,704.72   (iv) Financial Assets   1,595.10   872.70   (iii) Trade receivables   1,595.10   872.70   (iii) Cash and cash equivalents   45.89   43.21   (iv) Bank Balances other than (iii) above   10,81   23.17   (v) Loans   55.28   38.62   (vi) Other financial assets   56.50   54.46   (c) Current Tax Assets (Net)   209.17   136.42   (d) Other current assets   286.79   153.31   (d) Other current assets   6,050.17   5,086.61   Assets Held for Sale   0.72   0.72   (a) Equity Share capital   1,543.19   1,471.26   (b) Other Equity   10,540.91   9,955.68   Total Equity   10,540.91   9,955.68   Total Equity   10,540.91   11,426.94   Liabilities   1,000.00   1,000.00   (ii) Other financial liabilities   5.62   7.00   (iii) Other financial liabilities   5.50   7.85    2 Current liabilities   5.97   7.85   (iii) Cash and Cash equivalents   5.97   7.85   (iii) Cash and Cash equivalents   5.97   7.85   (iii) Trade payables   5.78   5.78   5.015   (iii) Other financial liabilities   5.07   7.85   (iii) Other financial liabilities   5.91.76   252.73   (iv) Current Liabilities   5.91.76   252.73   (i			
(iii) Other Financial Assets 726.68 814.18  Total Non-current assets 18,554.85 14,866.73  2 Current assets 3,789.91 3,764.72  2 Current assets 3,789.91 3,764.72  (ii) Investments 1,595.10 872.70  (iii) Cash and cash equivalents 45.89 43.21  (iv) Bank Balances other than (iii) above 10.81 23.17  (v) Loans 55.28 38.62  (v) Other financial assets 56.50 54.46  (c) Current Tax Assets (Net) 209.17 136.42  (d) Other current assets 56.50 54.46  Assets Held for Sale 6,049.45 5,086.61  Assets Held for Sale 6,049.45 5,086.61  Assets Held for Sale 7,072 6,072  Total Current assets 6,080.17 6,087.33  CUITY AND LIABILITIES  Equity (a) Equity share capital 1,543.19 1,471.26  (b) Other Equity 10,540.91 9,955.68  (c) Financial Liabilities 1,080 rowings 5.643.01 2,959.19  (ia) Lease Liabilities 5,690 rowings 5.643.01 2,959.19  (ia) Lease Liabilities 1,73 0.59  (ib) Provisions 1,55 14.39  Current Liabilities 5,97 7,85  Current Liabilities 5,97 7,85  Current Liabilities 6,97 3,471.58  Current Liabilities 5,97 7,85  Current Liab			404.00
(i) Other non-current assets			
Total Non-current assets			REAL PROPERTY OF THE REAL PROPERTY OF THE PARTY OF THE PA
2 Current assets (a) Inventories (b) Financial Assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank Balances other than (iii) above (iv) Chans (v) Loans (vi) Coans (vi) Other financial assets (c) Current Tax Assets (Net) (d) Other current assets (e) Current Tax Assets (Net) (d) Other current assets (e) Current Tax Assets (Net) (e) Current Tax Assets (Net) (f) Current Tax Assets (Net) (g) Current Tax Assets (Net) (h) Other current assets (h) Other Equity (h) Current Current assets (h) Other Equity		The street of the state of the	
(a) Inventories (b) Financial Assets (c) Investments (ii) Trade receivables (iii) Trade receivables (iii) Trade receivables (iiii) Cash and cash equivalents (iv) Bank Balances other than (iii) above (iv) Bank Balances other than (iii) above (iv) Choans (vi) Choans (vi) Choans (vi) Choans (vii) Choans (viii) Cash and cash equivalents (viii) Choans (vi	Total Non-current assets	18,554.85	14,866.73
(b) Financial Assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank Balances other than (iii) above (iv) Bank Balances other than (iii) above (iv) Coans (iv) Other financial assets (iv) Other financial assets (iv) Other financial assets (iv) Other Current	2 Current 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) Bank Balances other than (iii) above (iv) Other financial assets (iv) Other financial assets (iv) Other financial assets (iv) Other financial issets (iv) Other current assets (iv) Other financial issets (iv) Other Equity (iv) Other Current Issets (iv) Other financial liabilities (iv) Other current liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other financial liabilities (iv	(a) Inventories	3,789.91	3,764.72
(iii) Trade receivables (iii) Cash and cash equivalents 45.89 43.21 (iv) Bank Balances other than (iii) above 10.81 23.17 (v) Loans 55.28 38.62 (M) Other financial assets 56.50 54.46 (c) Current Tax Assets (Net) 209.17 136.42 286.79 153.31 6.049.45 5.086.61 Assets Held for Sale 6.049.45 5.086.61 Assets Held for Sale 6.059.17 5.087.33 5.086.61 Assets Held for Sale 7.72 7.72 7.72 7.72 7.72 7.72 7.72 7.7	(b) Financial Assets		
(ii) Cash and cash equivalents (iv) Bank Balances other than (iii) above (iv) Coans (v) Coans (v) Other financial assets (vi) Other financial assets (c) Current Tax Assets (Net) (d) Other current assets (e) Coans (vii) Character assets (e) Coans (viii) Current Tax Sestes (Net) (d) Other current assets (e) Coans (e) Current Tax Sestes (e) Coans (e) Coan	(i) Investments		
(ii) Cash and cash equivalents (iv) Bank Balances other than (iii) above (iv) Coans (v) Coans (v) Other financial assets (vi) Other financial assets (c) Current Tax Assets (Net) (d) Other current assets (e) Coans (vii) Character assets (e) Coans (viii) Current Tax Sestes (Net) (d) Other current assets (e) Coans (e) Current Tax Sestes (e) Coans (e) Coan	(ii) Trade receivables	1,595.10	872.70
(iv) Bank Balances other than (iii) above (v) Loans (v) Loans (v) Other financial assets (5.52 38.62 38.62 (v) Other financial assets (5.50 54.46 (c) Current Tax Assets (Net) 209.17 136.42 (d) Other current assets 286.79 153.31 6.049.45 5.086.61 0.72 0.72 0.72 0.72 0.72 0.72 0.72 0.72	(iii) Cash and cash equivalents		43.21
(w) Loans (w) Other financial assets (c) Current Tax Assets (Net) (d) Other current assets (d) Other current assets (e) 209.17 (136.42 (d) Other current assets (d) 0.79 (d) 70 (d) 70 (d) 70 (e) 70 (		10.81	23 17
(w) Other financial assets (c) Current Tax Assets (Net) (d) Other current assets (e) Current Tax Assets (Net) (d) Other current assets (e) 286.79 (f) 153.31 (f) 6,049.45 (g) 72 (g) 72 (g) 72 (g) 72 (g) 73 (g) 86.50 (g) 75.087.33 (g) 86.50 (g) 75.087.33 (g) 86.50 (g)			
(c) Current Tax Assets (Net) (d) Other current assets			
(d) Other current assets 286.79 153.31 6,049.45 5,086.61			
Assets Held for Sale			
Assets Held for Sale TOTAL ASSETS  EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other Equity (c) Equity (a) Financial Liabilities (a) Financial Liabilities (b) Borrowings (c) Deferred tax liabilities (Net) (d) Other ourrent Liabilities (e) Provisions (f) Borrowings (g) Deferred tax liabilities (g) Financial Liabilities (h) Other ourrent Liabilities (h) Other ourrent Liabilities (h) Other financial liabilities (h) Other ourrent Liabilities	(d) Other current assets	CONTRACTOR OF THE PARTY OF THE	
Total Current assets	Assacts Hald for Oals	DALESTON GREEN CONTRACTOR OF THE RESIDENCE OF THE PARTY O	
TOTAL ASSETS   24,605.02   19,954.06		A CONTRACT OF THE PARTY OF THE	
EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other Equity (c) Equity (c) Equity (d) Equity (e) Equity (e) Other Equity (f) Equity (f) Equity (g) Equity			
Equity		24,605.02	19,954.06
(a) Equity share capital (b) Other Equity (c) Other Equity (d) Equity (e) Description (e) Equity (e) Equity (e) Equity (e) Equity (f) Equity (f) Equity (g) Equity (g			
(b) Other Equity Total Equity Liabilities 1 Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (d) Other non-current liabilities (d) Other non-current liabilities (e) Financial Liabilities (f) Borrowings (g) Deferred tax liabilities (Net) (g) Deferred tax liabilities (Net) (g) Other non-current liabilities (g) Financial Liabilities (h) Financial Liabilities (a) Financial Liabilities (b) Other current liabilities (c) Foresiand Small Enterprises (iii) Other financial liability (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) (iii) Current Tax Liabilities (Net) (iiii) Current Tax Liabilities (Net)		1 543 19	1 471 26
Total Equity			
Liabilities   1 Non-Current Liabilities   (a) Financial Liabilities   (i) Borrowings   5,643.01   2,959.19   (ia) Lease Liabilities   5.62   7.00   (ii) Other financial liabilities   1.73   0.59   (b) Provisions   15.05   14.39   237.68   (c) Deferred tax liabilities   (Net)   241.80   237.68   (d) Other non-current liabilities   519.76   252.73   Total Non - Current Liabilities   519.76   252.73   Total Non - Current Liabilities   6,426.97   3,471.58   (a) Financial Liability   (i) Borrowings   992.15   303.02   (ia) Lease Liabilities   5.07   7.85   (ii) Trade payables   a) Total outstanding dues of Micro Enterprises and   8.76   31.07   small enterprises   b) Total outstanding dues of creditors other than   1,879.94   1,742.14   Micro Enterprises and Small Enterprises   (iii) Other financial liability   2,193.21   2,119.66   (b) Other current liabilities   57.88   50.15   (d) Current Tax Liabilities (Net)   425.23   425.23			A SECTION ASSESSMENT OF THE PROPERTY.
1 Non-Current Liabilities			TOTAL STATE OF THE STATE OF
(a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (ii) Other financial liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities (a) Financial Liabilities (b) Total outstanding dues of Micro Enterprises (a) Financial Liabilities (a) Financial Liabilities (b) Other current Liabilities (c) Provisions (d) Current Tax Liabilities (Net) (iii) Other financial liability (iii) Other financial Liability (iiii) Other financial Liabilities (iiii) Other finan			
(i) Borrowings (ia) Lease Liabilities (ii) Other financial liabilities (iii) Other financial liabilities (iii) Other financial liabilities (iv) Deferred tax liabilities (Net) (iv) Other non-current liabilities (iv) Other liability (iv) Other liabilities (iv) Other liabilities (iv) Other current liabilities (iv) Other current liabilities (iv) Other current liabilities (iv) Other liability (iv) Ot			
(ia) Lease Liabilities       5.62       7.00         (ii) Other financial liabilities       1.73       0.59         (b) Provisions       15.05       14.39         (c) Deferred tax liabilities (Net)       241.80       237.68         (d) Other non-current liabilities       519.76       252.73         Total Non - Current Liabilities       6,426.97       3,471.58         2 Current liabilities       992.15       303.02         (ia) Lease Liabilities       5.07       7.85         (ii) Trade payables       5.07       7.85         a) Total outstanding dues of Micro Enterprises and small enterprises       8.76       31.07         small enterprises       b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       1,879.94       1,742.14         (iii) Other financial liability       2,193.21       2,119.66         (b) Other current liabilities       531.71       376.42         (c) Provisions       57.88       50.15         (d) Current Tax Liabilities (Net)       425.23       425.23		5 643 01	2 959 19
(ii) Other financial liabilities			
(b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities  Total Non - Current Liabilities  (a) Financial Liabilities (ii) Borrowings (ia) Lease Liabilities (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)  15.05 241.80 237.68 519.76 252.73 3,471.58  6,426.97 3,471.58  592.15 303.02 48.76 51.07 7.85 51.07 7.85 51.07 7.85 51.07 7.85 51.07 7.85 51.07 57.88 50.15		CONTRACTOR OF THE PROPERTY OF THE PROPERTY OF	
(c) Deferred tax liabilities (Net)       241.80       237.68         (d) Other non-current liabilities       519.76       252.73         Total Non - Current Liabilities       6,426.97       3,471.58         2 Current liabilities       6,426.97       3,471.58         2 Current liabilities       992.15       303.02         (i) Borrowings       992.15       303.02         (ia) Lease Liabilities       5.07       7.85         (ii) Trade payables       5.07       7.85         a) Total outstanding dues of Micro Enterprises and small enterprises       8.76       31.07         b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       1,879.94       1,742.14         (iii) Other financial liability       2,193.21       2,119.66         (b) Other current liabilities       531.71       376.42         (c) Provisions       57.88       50.15         (d) Current Tax Liabilities (Net)       425.23       425.23			
(d) Other non-current liabilities       519.76       252.73         Total Non - Current Liabilities       6,426.97       3,471.58         2 Current liabilities       6,426.97       3,471.58         2 Current liabilities       992.15       303.02         (ia) Financial Liability       992.15       303.02         (ia) Lease Liabilities       5.07       7.85         (ii) Trade payables       8.76       31.07         a) Total outstanding dues of Micro Enterprises and small enterprises       8.76       31.07         b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       1,879.94       1,742.14         (iii) Other financial liability       2,193.21       2,119.66         (b) Other current liabilities       531.71       376.42         (c) Provisions       57.88       50.15         (d) Current Tax Liabilities (Net)       425.23       425.23			
Total Non - Current Liabilities         6,426.97         3,471.58           2 Current liabilities         6,426.97         3,471.58           2 Current liabilities         992.15         303.02           (i) Borrowings         992.15         303.02           (ia) Lease Liabilities         5.07         7.85           (ii) Trade payables         8.76         31.07           small enterprises         b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises         1,879.94         1,742.14           (iii) Other financial liability         2,193.21         2,119.66           (b) Other current liabilities         531.71         376.42           (c) Provisions         57.88         50.15           (d) Current Tax Liabilities (Net)         425.23         425.23			The second secon
2 Current liabilities         (a) Financial Liability         (i) Borrowings       992.15         (ia) Lease Liabilities       5.07         (ii) Trade payables       8.76         a) Total outstanding dues of Micro Enterprises and small enterprises       8.76         b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       1,879.94         (iii) Other financial liability       2,193.21       2,119.66         (b) Other current liabilities       531.71       376.42         (c) Provisions       57.88       50.15         (d) Current Tax Liabilities (Net)       425.23       425.23			
(a) Financial Liability       (i) Borrowings       992.15       303.02         (ia) Lease Liabilities       5.07       7.85         (ii) Trade payables       8.76       31.07         small enterprises       b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       1,879.94       1,742.14         Micro Enterprises and Small Enterprises       2,193.21       2,119.66         (b) Other current liabilities       531.71       376.42         (c) Provisions       57.88       50.15         (d) Current Tax Liabilities (Net)       425.23       425.23			
(i) Borrowings       992.15       303.02         (ia) Lease Liabilities       5.07       7.85         (ii) Trade payables       8.76       31.07         a) Total outstanding dues of Micro Enterprises and small enterprises       8.76       31.07         b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       1,879.94       1,742.14         (iii) Other financial liability       2,193.21       2,119.66         (b) Other current liabilities       531.71       376.42         (c) Provisions       57.88       50.15         (d) Current Tax Liabilities (Net)       425.23       425.23	2 Current liabilities		
(ia) Lease Liabilities       5.07       7.85         (ii) Trade payables       3 Total outstanding dues of Micro Enterprises and small enterprises       8.76       31.07         small enterprises       5 Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises       1,879.94       1,742.14         (iii) Other financial liability       2,193.21       2,119.66         (b) Other current liabilities       531.71       376.42         (c) Provisions       57.88       50.15         (d) Current Tax Liabilities (Net)       425.23       425.23	(a) Financial Liability		
(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 2,193.21 2,119.66 (b) Other current liabilities 531.71 376.42 (c) Provisions 57.88 50.15 (d) Current Tax Liabilities (Net) 425.23	(i) Borrowings	992.15	303.02
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 2,193.21 2,119.66 (b) Other current liabilities 531.71 376.42 (c) Provisions 57.88 50.15 (d) Current Tax Liabilities (Net) 425.23	(ia) Lease Liabilities	5.07	7.85
small enterprises b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises (iii) Other financial liability 2,193.21 2,119.66 (b) Other current liabilities 531.71 376.42 (c) Provisions 57.88 50.15 (d) Current Tax Liabilities (Net) 425.23 425.23	(ii) Trade payables		
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)  1,742.14  2,193.21  2,119.66  531.71  376.42  57.88  50.15	a) Total outstanding dues of Micro Enterprises and	8.76	31.07
Micro Enterprises and Small Enterprises       2,193.21       2,119.66         (b) Other current liabilities       531.71       376.42         (c) Provisions       57.88       50.15         (d) Current Tax Liabilities (Net)       425.23       425.23	small enterprises		
(iii) Other financial liability       2,193.21       2,119.66         (b) Other current liabilities       531.71       376.42         (c) Provisions       57.88       50.15         (d) Current Tax Liabilities (Net)       425.23       425.23	b) Total outstanding dues of creditors other than	1,879.94	1,742.14
(b) Other current liabilities       531.71       376.42         (c) Provisions       57.88       50.15         (d) Current Tax Liabilities (Net)       425.23       425.23	Micro Enterprises and Small Enterprises		
(c) Provisions       57.88       50.15         (d) Current Tax Liabilities (Net)       425.23       425.23	(iii) Other financial liability	2,193.21	2,119.66
(d) Current Tax Liabilities (Net) 425.23 425.23	(b) Other current liabilities	531.71	376.42
		57.88	50.15
Total Current Liabilities 6,093.95 5,055.54	(d) Current Tax Liabilities (Net)	425.23	425.23
	Total Current Liabilities	6,093.95	5,055.54

TOTAL EQUITY AND LIABILITIES





A GOVERNMENT OF INDIA ENTERPRISE

#### STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTS ENDED 30TH SEPTEMBER 2023

Rs. in Crore

1	Particulars	Quarter Ended		Civ mon	Year ended		
	ratticulars			A PROPERTY OF		ths ended	4.53.9
		30.09.2023 (Unaudited)	30.06.2023 (Audited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
Α.	FINANCIAL PERFORMANCE	(Onaudited)	(Auditeu)	(Onaudited)	(Onaudited)	(Onauditeu)	(Audited)
۸.	INCOME						
		F 902 7F	2 226 04	7.550.60	0 120 70	16 207 02	20 705 60
	Revenue from operations	5,892.75	2,236.04	7,558.60	8,128.79	16,307.92	29,785.60
11	Other Income	32.09	16.53	47.04	48.61	65.32	114.96
III	Total Income (I+II)	5,924.84	2,252.57	7,605.64	8,177.40	16,373.25	29,900.56
IV	EXPENSES						
IV		4 600 75	F22, 40	F 222 47	E 40C 4E	11 020 00	20 267 00
	Cost of materials consumed	4,602.75	523.40	5,222.47	5,126.15	11,039.09	20,267.88
	Purchases of Stock-in-Trade	186.95	35.05	117.22	222.00	413.84	524.11
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(1,151.78)	1,340.35	61.02	188.58	(578.19)	(1,027.90)
	Excise Duty	749.01	86.99	732.47	836.00	1,617.87	3,053.90
	Employee Benefits expense	93.26	102.45	93.68	195.71	197.15	388.79
	Finance Costs	12.84	6.43	4.97	19.26	5.71	12.41
	Depreciation and Amortisation Expense	77.96	80.64	87.80	158.60	168.84	353.85
	Other Expenses	360.09	169.49	309.13	529.58	625.58	1,374.29
	Total Expenses (IV)	4,931.08	2,344.79	6,628.76	7,275.88	13,489.90	24,947.33
٧	Profit/(loss) before exceptional items and tax ( III-IV )	993.76	(92.22)	976.88	901.52	2,883.35	4,953.23
VI	Exceptional Items - Income/(Expense) - Note 5	4.11	6.56		10.68	255375	4-32-24
VII	Profit/(Loss) Before Tax	989.65	(98.78)	976.88	890.84	2,883.35	4,953.23
VIII	Tax Expense	254.12	(21.23)	ALC: XITYO	232.90	748.94	1,250.44
	(1) Current Tax	226.86		250.34	226.86	751.58	1,269.33
	(2) Deferred Tax	27.26	(21.23)		6.04	(2.64)	(18.89)
IX	Profit / (Loss) for the period ( VII -VIII )	735.53	(77.56)	727.77	657.94	2,134.40	3,702.79
		25.54.87	STATE OF THE PARTY				
X	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss	(4.04)	(2.54)	22.05	(7.62)	20.74	47.70
	Remeasurements of defined benefit plan	(4.01)	(3.61)	32.06	(7.62)	20.74	47.73
	(ii) Income tax related to items that will not be reclassified to profit or loss	1.01	0.91	(8.07)	1.92	(5.22)	(12.01)
	Other comprehensive income, net of tax (i+ii)	(3.00)	(2.70)	23.99	(5.70)	15.52	35.72
XI	Total comprehensive income for the period (IX + X)	732.53	(80.26)	751.77	652.24	2,149.93	3,738.51
XII	Basic and Diluted Earnings per share (Rs)	4.85	(0.53)	4.95	4.34	14.51	25.17
All	(Face Value - Rs 10 each)	4.03	(0.53)	4.55	4,34	14.31	25.17
VIII	WAS ARREST COLUMN TO THE RESERVE OF	1 5/2 10	1,471.26	1,471.26	1 5/2 10	735.63	1 //71 26
XIV	Paid - up Equity Share Capital, (Face value - Rs. 10/- each)	1,543.19	1,4/1.20	1,4/1.20	1,543.19	733.03	1,471.26 9,955.68
AIV	Other Equity	CALL STATE					5,555.08
D	DUVSICALS DEDECODMANICE				100 M		
B.	PHYSICALS PERFORMANCE  1. Refinery Throughput (TMT)	777.81	69.60	773.26	847.41	1,559.88	2 001 27
			31,5		No. of the last		3,091.37 3,016.11
	2. Product Sales (TMT)	682.65	259.79	752.17	942.44	1,528.30	







## STANDALONE STATEMENT OF CASH FLOWS

Rs. in Crore

_			Rs. in Crore
	For the half year ended	30-Sep-23	30-Sep-22
A	Net Cash Flow from Operating Activities		
	Profit (Loss) for the period	657.95	2,134.41
	Adjustments for :		
	Depreciation & Amortisation expenses	158.60	168.84
	Income Tax Expenses	232.90	748.94
	Finance Costs	19.26	5.71
	(Profit) / Loss on Sale/Write Off of Property, Plant and Equipment	0.01	0.56
	Foreign Exchange Fluctuation	(0.04)	(3.16)
	Income from Investment in Join Venture /Associate Companies	(5.98)	(23.22)
	Income from Investment Property	(3.79)	(3.04)
	Interest Income	-	(11.01)
	(Profit)/Loss on sale of investment	-	(1.95)
	Other Non-Cash Items	6.76	24.34
	Operating Profit before Working Capital Changes	1,065.67	3,040.43
	(Invested in) / Generated from:		
	Trade receivables	(722.40)	(350.65)
	Other receivables	(221.14)	(62.37)
	Inventories	(25.19)	25.93
	Current Liabilities & Payables	436.25	665.73
	Cash generated from Operations	533.19	3,319.07
	Direct Taxes Paid	(324.69)	(432.82)
	Net Cash from/(used in) Operating Activities	208.50	2,886.25





### STANDALONE STATEMENT OF CASH FLOWS

				Rs.in Crore
	For the half year ended		30-Sep-23	30-Sep-22
В	Net Cash Flow from Investing Activities			
	Purchase of Property, Plant & Equipment /CWIP		(3,657.60)	(2,425.59)
	Purchase of intangible assets		(8.56)	(10.21)
	Sale of Property, Plant and Equipment		0.50	0.32
	Investment in Joint Venture/ Associate Companies		(100.33)	(126.73)
	Purchase of / Accretion to Investments		(243.55)	(0.00)
	Purchase/ Maturity of Fixed Deposit		12.35	(21.78)
	Profit on Sale of Investments		-	1.95
	Income from Investment in Join Venture /Associate Companies		5.98	23.22
	Long Term Loans and Advances		163.56	(453.82)
	Interest Income from Investment		-	11.23
	Net Cash from/(used in) Investing Activities		(3,827.65)	(3,001.41)
С	Net Cash Flow from Financing Activities			
	Issue of Equity Share Capital		240.30	-
	Long term Borrowings		2,683.82	840.26
	Short term Borrowing		689.00	(39.50)
	Other Long Term Liabilities		272.28	3.59
	Payment of lease liabilities		(5.35)	(7.56)
	Other Long Term Provisions		0.65	0.57
	Interest paid		(23.65)	(7.78)
	Dividend Paid		(235.39)	(809.19)
	Realised (loss)/gain of Foreign Exchange Difference		0.04	3.16
	Net Cash from/(used in) Financing Activities		3,621.70	(16.46)
D	Net Increase / (Decrease) in Cash and Cash equivalents (A+B+C)		2.55	(131.62)
E	Cash & Cash Equivalents at beginning of Period	Note 1	43.19	164.58
F	Cash & Cash Equivalents at end of Period (D+E)	Note 1	45.74	32.96



## STANDALONE STATEMENT OF CASH FLOWS

## 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 Crore

		TROITII OTOTO
Cash and Cash Equivalents as at	30-Sep-23	30-Sep-22
Cash & Cash Equivalents at beginning of Period		
Cash/cheques in Hand	-	0.01
Cash at Bank	43.21	2.06
Fixed Deposits with Banks with original maturity of less than 3 months	-	173.34
Less ; Bank Overdraft/Cash Credit	(0.02)	(10.83)
	43.19	164.58
Cash & Cash Equivalents at end of Period		
Cash/cheques in Hand	-	0.01
Cash at Bank	45.89	4.90
Fixed Deposits with Banks with original maturity of less than 3 months	-	32.00
Less : Bank Overdraft/Cash Credit	(0.15)	(3.95
	45.74	32.96
Net change in Cash and Cash equivalents	2.55	(131.62)