

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2018

	As at 31-03-2018		As at 31-03-2017	
	USD million	USD million	USD million	USD million
ASSETS				
1. NON-CURRENT ASSETS:				
(a) Property, plant and equipment	211.63		212.24	
(b) Capital work-in-progress	5.95		4.35	
(c) Goodwill	25.68		22.14	
(d) Other intangible assets	24.68		28.50	
(e) Intangible assets under development	5.17		5.13	
(f) Financial assets				
(i) Investments	22.31		31.45	
(ii) Loans	1.05		1.02	
(g) Deferred tax assets	4.25		4.10	
(h) Other non-current assets	0.33		0.50	
		301.05		309.43
2. CURRENT ASSETS:				
(a) Inventories	90.16		136.03	
(b) Financial assets				
(i) Investments	0.00		0.81	
(ii) Trade receivables	308.31		289.48	
(iii) Cash and cash equivalents	100.02		111.73	
(iv) Bank balances other than (iii) above	6.38		5.59	
(v) Loans	6.74		11.76	
(vi) Others	0.05		26.72	
(c) Current tax assets (net)	14.91		10.88	
(d) Other current assets	117.64		186.98	
		644.21		779.98
3. Assets classified as held for sale and discontinued operations		454.07		481.74
TOTAL ASSETS		1399.33		1571.15
EQUITY AND LIABILITIES				
EQUITY:				
(a) Equity share capital	19.23		19.33	
(b) Other equity	397.24		614.66	
		416.47		633.99
LIABILITIES:				
1. NON-CURRENT LIABILITIES:				
(a) Financial liabilities				
(i) Borrowings	128.46		77.69	
(ii) Other financial liabilities	0.24		0.18	
		128.70		77.87
(b) Provisions		10.09		10.98
(c) Deferred tax liabilities		5.48		40.45
(d) Other non-current liabilities		0.06		0.14
2. CURRENT LIABILITIES:				
(a) Financial liabilities				
(i) Borrowings	119.53		109.59	
(ii) Trade payables	218.46		213.30	
(iii) Other financial liabilities	73.22		62.35	
		411.21		385.24
(b) Other current liabilities		70.44		85.78
(c) Provisions		18.35		12.97
3. Liabilities associated with group of assets classified as held for sale and discontinued operations		338.53		323.73
TOTAL EQUITY AND LIABILITIES		1399.33		1571.15

Note: Closing exchange rate considered for 1 USD as at 31st March, 2018 is ₹ 65.1700 and as at 31st March, 2017 is ₹ 64.8450