

NAYARA ENERGY LIMITED

Registered Office: Khambhalia, Post Box No. 24, Dist: Devbhumi Dwarka - 361305, Gujarat, India
Corporate Identity Number: U11100GJ1989PLC032116

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2022

(₹ in million)

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
		Audited #	Unaudited	Audited #	Audited	Audited
	Income					
1	Revenue from operations	306,999	324,129	260,680	1,196,894	875,006
2	Other income	1,174	615	1,666	3,134	10,555
3	Total Income (1+2)	308,173	324,744	262,346	1,200,028	885,561
4	Expenses					
	Cost of raw materials consumed	214,721	171,465	128,216	704,371	430,464
	Excise duty	50,570	66,830	72,725	258,014	247,596
	Purchases of stock-in-trade	41,504	40,923	42,022	165,135	137,408
	Changes in inventory of finished goods, stock-in-trade and work-in-progress	(26,934)	8,836	(4,324)	(31,569)	(8,786)
	Employee benefits expense	1,744	2,130	1,547	7,607	6,702
	Finance costs	4,239	4,539	5,019	17,832	20,853
	Depreciation and amortisation expense	4,779	4,899	1,732	19,353	19,183
	Other expenses	11,905	13,701	8,766	45,795	34,896
	Total expenses	302,528	313,323	255,703	1,186,538	888,316
5	Profit / (Loss) before tax (3-4)	5,645	11,421	6,643	13,490	(2,755)
6	Tax expense:					
	(a) Current tax expenses	379	-	-	379	-
	(b) Deferred tax expense / (reversal)	1,171	2,918	2,176	2,812	(7,420)
	Total tax charge / (reversal)	1,550	2,918	2,176	3,191	(7,420)
7	Profit for the period (after tax (5-6))	4,095	8,503	4,467	10,299	4,665
	Other comprehensive income:					
	Items that will not be reclassified to profit and loss					
	Remeasurement income / (loss) on defined benefit plans	(20)	5	27	(1)	25
	Income tax effect	(27)	8	35	(1)	33
		7	(3)	(8)	0	(8)
		(20)	5	27	(1)	25
	Items that will be reclassified to profit and loss	409	1,928	(682)	333	12,490
	Effective portion of cash flow hedges (net)	531	2,558	(929)	375	16,605
	Income tax effect	(133)	(644)	234	(94)	(4,179)
		398	1,914	(695)	281	12,426
	Foreign currency monetary item translation difference account	14	19	18	69	86
	Income tax effect	(3)	(5)	(5)	(17)	(22)
		11	14	13	52	64
8	Other comprehensive Income / (loss) for the period, net of tax	389	1,933	(655)	332	12,515
9	Total comprehensive income for the period (7+8) (comprising profit and other comprehensive Income / (loss))	4,484	10,436	3,812	10,631	17,180
10	Paid up share capital (Face value of ₹10/- per share)	15,072	15,072	15,072	15,072	15,072
11	Other equity	202,410	197,926	191,779	202,410	191,779
12	Basic and Diluted earning per share (EPS) (Face value of ₹10/- per share) (not annualised for quarters) (in ₹)	2.75	5.70	3.00	6.91	3.13

The figures of the last quarters are the balancing figures between audited figures in respect of the full financial year up to March 31, 2022 and March 31, 2021 and the unaudited published year-to-date figures up to December 31, 2021 and December 31, 2020 respectively, being the date of the end of the third quarter of the financial years which were subjected to limited review.

NAYARA ENERGY LIMITED

Registered Office: Khambhalia, Post Box No. 24, Dist: Devbhumi Dwarka - 361305, Gujarat , India
Corporate Identity Number: U11100GJ1989PLC032116

STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2022

(₹ in million)

Particulars	As at March 31, 2022 Audited	As at March 31, 2021 Audited
ASSETS		
1) Non-current assets		
(a) Property, plant and equipment	418,562	431,611
(b) Capital work-in-progress	22,711	8,985
(c) Goodwill	108,184	108,184
(d) Other Intangible assets	238	280
(e) Intangible assets under development	18	11
(f) Right-of-use assets	33,649	35,251
(g) Financial assets		
(i) Investments	27	4
(ii) Loans	376	62
(iii) Other financial assets	2,362	2,589
(h) Other non-current assets	5,978	2,847
(i) Non-current tax assets (net)	2,513	4,738
Total non-current assets	594,618	594,562
2) Current assets		
(a) Inventories	123,503	93,448
(b) Financial assets		
(i) Trade receivables	50,866	19,679
(ii) Cash and cash equivalents	11,640	33,186
(iii) Bank balances other than (ii) above	11,646	8,511
(iv) Loans	840	537
(v) Other financial assets	13,196	10,346
(c) Other current assets	4,294	4,615
Total current assets	215,985	170,322
TOTAL ASSETS	810,603	764,884
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	15,072	15,072
(b) Other equity	202,410	191,779
Total Equity	217,482	206,851
LIABILITIES		
1) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	75,072	72,559
(ii) Lease liabilities	43,385	42,665
(iii) Other financial liabilities	117,925	72,693
(b) Deferred tax liabilities (net)	54,451	51,528
(c) Other non-current liabilities	-	12,296
Total non-current liabilities	290,833	251,741
2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	24,756	56,620
(ii) Lease liabilities	1,912	2,135
(iii) Trade payables		
-Total Outstanding dues of micro and small enterprises	233	177
-Total Outstanding dues of creditors other than micro and small enterprises	169,852	117,372
(iii) Other financial liabilities	68,174	71,295
(b) Other current liabilities	35,247	57,037
(c) Provisions	1,035	961
(d) Current tax liabilities (net)	1,079	695
Total current liabilities	302,288	306,292
TOTAL EQUITY AND LIABILITIES	810,603	764,884