

# CONSOLIDATED STATEMENT OF PROFIT AND LOSS

for the year ended March 31, 2020

(₹ in Crore except otherwise stated)

Particulars	Note	Year ended March 31, 2020	Year ended March 31, 2019
Revenue from operations	25A	83,545	90,901
Other operating income	25B	902	1,147
Other income	26	2,510	4,018
<b>Total Income</b>		<b>86,957</b>	<b>96,066</b>
<b>Expenses:</b>			
Cost of materials consumed		21,261	25,490
Purchases of stock-in-trade		225	588
Changes in inventories of finished goods, work-in-progress and stock in trade	27	1,017	72
Power & fuel charges		16,392	18,144
Employee benefits expense	28	2,672	3,023
Finance costs	31	4,977	5,689
Depreciation, depletion and amortisation expense	6	9,093	8,192
Other expenses	32	22,193	21,628
<b>Total expenses</b>		<b>77,830</b>	<b>82,826</b>
<b>Profit before exceptional items and tax</b>		<b>9,127</b>	<b>13,240</b>
Net exceptional (loss)/ gain	33	(17,386)	320
<b>(Loss)/ Profit before tax</b>		<b>(8,259)</b>	<b>13,560</b>
<b>Tax (benefit)/ expense:</b>			
<b>On other than exceptional items</b>			
Net current tax expense		1,788	2,677
Net deferred tax (benefit)/expense		(484)	1,073
Deferred tax on intra group profit distribution		1,701	-
<b>On exceptional items</b>			
Net deferred tax (benefit)/expense		(6,521)	112
<b>Net tax (benefit)/ expense</b>		<b>(3,516)</b>	<b>3,862</b>
<b>(Loss)/ Profit after tax for the year before share in profit/ (loss) of jointly controlled entities and associates and non-controlling interests</b>		<b>(4,743)</b>	<b>9,698</b>
Add: Share in (loss)/ profit of jointly controlled entities and associates		(1)	0
<b>(Loss)/ Profit for the year after share in profit/ (loss) of jointly controlled entities and associates (A)</b>		<b>(4,744)</b>	<b>9,698</b>
<b>Other Comprehensive Income / (loss)</b>			
<b>Items that will not be reclassified to profit or loss</b>			
Re-measurements loss of defined benefit plans		(210)	(40)
Tax credit		71	25
Loss on FVOCI equity investment		(74)	(45)
		<b>(213)</b>	<b>(60)</b>
<b>Items that will be reclassified to profit or loss</b>			
Net loss on cash flow hedges recognised during the year		127	113
Tax credit		(44)	(51)
Net gain on cash flow hedges recycled to profit or loss		(33)	(184)
Tax expense		12	60
Net loss on FVOCI investments		-	(150)
Tax credit		-	17
Exchange differences on translation		833	737
Tax expense		34	(25)
		<b>929</b>	<b>517</b>
<b>Total other comprehensive (loss)/ income (B)</b>		<b>716</b>	<b>457</b>
<b>Total comprehensive (loss)/ income for the year (A+B)</b>		<b>(4,028)</b>	<b>10,155</b>

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for the year ended March 31, 2020

(₹ in Crore except otherwise stated)

Particulars	Note	Year ended March 31, 2020	Year ended March 31, 2019
<b>(Loss)/ Profit attributable to:</b>			
Owners of Vedanta Limited		(6,664)	7,065
Non-controlling interests	17	1,920	2,633
<b>Other comprehensive (loss)/ income attributable to:</b>			
Owners of Vedanta Limited		839	585
Non-controlling interests	17	(123)	(128)
<b>Total comprehensive (loss)/ income attributable to:</b>			
Owners of Vedanta Limited		(5,825)	7,650
Non-controlling interests	17	1,797	2,505
<b>(Loss)/ Earnings per share (in ₹)</b>			
- Basic	35	(18.00)	19.07
- Diluted		(18.00)	18.98

See accompanying notes to the financial statements

As per our report of even date

For **S.R. Batliboi & Co. LLP**

Chartered Accountants  
ICAI Firm Registration No. 301003E/E300005

per **Sudhir Soni**

Partner  
Membership No: 41870

Place: Mumbai

Date: June 06, 2020

For and on behalf of the Board of Directors

**Anil Agarwal**

Non-Executive Chairman  
DIN: 00010883

**GR Arun Kumar**

Whole-Time Director and  
Chief Financial Officer  
DIN: 01874769

**Sunil Duggal**

Interim Chief Executive Officer  
PAN AAMPD1109M

**Prerna Halwasiya**

Company Secretary  
ICSI Membership No. A20856