

Statement 10 : Combined Income, Expenditure and Appropriation Accounts – Selected Foreign Direct Investment Companies – Country–Wise, 1998-99 to 2000-01

(Rs. Lakh)

ITEM	U.K. (86)			U.S.A. (89)		
	1998-99	1999-00	2000-01	1998-99	1999-00	2000-01
1	2	3	4	5	6	7
INCOME AND VALUE OF PRODUCTION						
1. Sales \$	27,650,72	30,175,45	31,520,49	12,560,59	13,881,90	14,239,49
2. Increase(+) or decrease (–) in stock	–125,14	230,79	–33,50	11,27	117,92	37,63
3. Value of production (1+2)	27,525,58	30,406,24	31,486,99	12,571,86	13,999,82	14,277,12
4. Other income	752,24	867,32	970,02	439,72	558,17	629,73
<i>Of which, (a) Dividends</i>	79,93	127,64	156,96	49,77	86,99	98,86
<i>(b) Interest</i>	294,84	389,88	376,23	133,08	160,70	162,19
<i>(c) Rent</i>	32,88	36,71	27,57	53,82	54,78	60,01
5. Non-operating surplus(+) /deficit(–)	80,43	160,69	410,10	23,22	80,26	172,91
6. TOTAL (3 + 4 + 5)	28,358,25	31,434,25	32,867,11	13,034,79	14,638,25	15,079,75
EXPENDITURE AND APPROPRIATIONS						
7. Raw materials, components, etc., consumed	13,944,29	15,462,01	14,870,54	5,951,37	6,548,53	6,556,49
8. Stores and spares consumed	1,296,91	1,243,47	1,356,01	295,44	331,25	365,46
9. Power and fuel	714,61	827,61	921,82	369,46	410,22	455,06
10. Other manufacturing expenses	481,46	445,92	719,01	341,40	554,31	547,80
11. Salaries, wages and bonus	1,934,93	2,150,96	2,326,49	1,022,69	1,192,50	1,378,22
12. Provident fund	254,26	245,21	275,12	124,69	139,31	146,85
13. Employees' welfare expenses	304,78	310,00	396,77	207,63	235,96	258,92
14. Managerial remuneration	36,87	44,12	81,98	20,05	29,52	33,56
15. Royalty	46,19	53,52	54,55	31,42	46,13	52,75
16. Repairs to buildings	70,63	82,24	77,20	46,70	60,04	45,22
17. Repairs to machinery	162,41	182,50	183,60	121,48	116,05	150,73
18. Bad debts	41,39	78,22	53,17	74,52	54,75	62,22
19. Selling commission	133,03	155,27	195,20	85,06	86,63	87,57
20. Rent	201,89	277,65	283,88	171,48	217,23	194,13
21. Rates and taxes	202,80	231,22	226,14	68,02	80,72	91,40
22. Advertisement	1,129,19	1,258,02	1,263,20	416,17	486,82	526,40
23. Insurance	82,93	84,70	91,09	43,72	46,40	42,63
24. Research and development	89,49	96,18	91,44	100,79	96,90	134,83
25. Other expenses	2,685,14	2,911,67	3,149,93	1,373,67	1,377,55	1,500,05
26. Depreciation provision	691,54	803,96	840,68	434,39	493,33	534,84
27. Other provisions (other than tax and depreciation)	16,56	13,11	17,94	20,53	24,98	26,33
28. Gross profits	3,756,54	4,316,00	4,981,25	1,690,88	1,928,84	1,715,38
29. <i>Less</i> : Interest	772,46	776,34	633,12	429,99	437,49	402,49
30. Operating profits	2,984,08	3,539,66	4,348,13	1,260,90	1,491,35	1,312,88
31. Non-operating surplus(+) /deficit(–)	80,43	160,69	410,10	23,22	80,26	172,91
32. Profits before tax	3,064,50	3,700,34	4,758,22	1,284,11	1,571,61	1,485,79
33. <i>Less</i> : Tax provision	1,015,64	1,306,88	1,642,90	354,46	426,67	367,60
34. Profits after tax	2,048,86	2,393,47	3,115,32	929,65	1,144,94	1,118,19
35. Dividends	917,50	1,161,20	1,374,42	318,33	423,16	433,01
(a) Ordinary	916,31	1,158,00	1,370,56	317,10	420,41	430,38
(b) Preference	1,20	3,19	3,86	1,23	2,75	2,63
36. Profits retained	1,131,36	1,232,27	1,740,91	611,32	721,78	685,18
37. TOTAL (7 to 28 + 31)	28,358,25	31,434,25	32,867,11	13,034,79	14,638,25	15,079,75

(Rs. Lakh)

Germany

Switzerland

ITEM	(55)			(23)		
	1998-99	1999-00	2000-01	1998-99	1999-00	2000-01
1	8	9	10	11	12	13
INCOME AND VALUE OF PRODUCTION						
1. Sales \$	12,412,17	13,453,08	13,986,83	2,266,91	2,340,92	2,430,59
2. Increase(+) or decrease(-) in stock	124,33	16,08	148,60	30,80	-11,94	11,72
3. Value of production (1+2)	12,536,50	13,469,16	14,135,44	2,297,71	2,328,98	2,442,31
4. Other income	374,34	515,07	547,31	59,22	51,79	67,90
<i>Of which, (a) Dividends</i>	64,72	63,28	42,37	3,16	2,99	4,74
<i>(b) Interest</i>	32,82	104,35	160,30	16,32	11,35	12,99
<i>(c) Rent</i>	49,45	16,14	14,10	2,12	2,83	2,84
5. Non-operating surplus(+)/deficit(-)	190,89	144,18	188,33	-2,90	3,33	4,08
6. TOTAL (3 + 4 + 5)	13,101,73	14,128,41	14,871,08	2,354,03	2,384,09	2,514,28
EXPENDITURE AND APPROPRIATIONS						
7. Raw materials, components, etc., consumed	4,737,50	4,733,02	4,955,77	1,157,23	1,146,48	1,205,30
8. Stores and spares consumed	1,310,46	1,155,74	1,182,97	73,95	71,44	88,09
9. Power and fuel	155,76	747,33	806,51	133,94	153,98	187,91
10. Other manufacturing expenses	1,342,37	1,258,19	1,349,76	17,17	4,94	2,41
11. Salaries, wages and bonus	964,41	1,062,29	1,167,26	176,12	177,14	187,91
12. Provident fund	106,73	113,21	119,67	15,82	20,01	16,63
13. Employees' welfare expenses	184,43	220,42	241,22	65,77	46,20	47,86
14. Managerial remuneration	16,69	19,83	27,04	7,35	10,91	6,15
15. Royalty	90,07	103,60	101,97	5,78	4,61	4,49
16. Repairs to buildings	29,39	33,99	39,51	5,02	6,10	8,11
17. Repairs to machinery	146,49	162,38	173,77	17,93	18,35	23,05
18. Bad debts	30,52	29,46	52,66	12,43	11,55	14,41
19. Selling commission	67,63	75,73	73,65	21,87	26,89	37,45
20. Rent	146,77	152,20	150,88	24,59	18,74	17,30
21. Rates and taxes	71,61	109,22	101,82	13,95	7,25	4,92
22. Advertisement	109,84	129,71	125,38	12,49	22,81	20,95
23. Insurance	67,70	70,36	67,12	12,09	8,56	9,30
24. Research and development	53,75	51,56	63,91	21,78	15,34	10,89
25. Other expenses	1,689,30	1,736,37	1,798,24	248,38	268,44	279,48
26. Depreciation provision	630,37	667,40	694,41	89,50	94,52	99,01
27. Other provisions (other than tax and depreciation)	2,21	7,16	7,30	2,00	65	87
28. Gross profits	956,85	1,345,05	1,381,92	221,77	245,86	237,71
29. <i>Less</i> : Interest	391,94	608,46	624,80	83,37	95,75	100,83
30. Operating profits	564,91	736,59	757,12	138,40	150,11	136,89
31. Non-operating surplus(+)/deficit(-)	190,89	144,18	188,33	-2,90	3,33	4,08
32. Profits before tax	755,80	880,77	945,45	135,50	153,43	140,96
33. <i>Less</i> : Tax provision	198,63	230,15	224,82	44,89	52,96	47,45
34. Profits after tax	557,17	650,62	720,63	90,61	100,47	93,51
35. Dividends	238,66	311,83	343,21	37,93	42,91	36,19
(a) Ordinary	238,66	311,83	343,21	37,93	42,91	36,19
(b) Preference	—	—	—	—	—	—
36. Profits retained	318,51	338,79	377,43	52,68	57,56	57,33
37. TOTAL (7 to 28 + 31)	13,101,73	14,128,41	14,871,08	2,354,03	2,384,09	2,514,28

(Rs. Lakh)

ITEM	Japan (39)			France (14)		
	1998-99	1999-00	2000-01	1998-99	1999-00	2000-01
1	14	15	16	17	18	19
INCOME AND VA LUE OF PRODUCTION						

1. Sales \$	3,372,84	4,248,77	4,612,56	787,46	858,37	876,51
2. Increase(+) or decrease(-) in stock	218,99	-79,46	15,01	1,60	8,54	26,78
3. Value of production (1+2)	3,591,83	4,169,31	4,627,57	789,06	866,91	903,29
4. Other income	74,97	62,42	68,78	68,06	21,42	21,81
<i>Of which , (a) Dividends</i>	5,45	10,47	9,55	73	73	52
<i>(b) Interest</i>	24,75	23,50	16,94	6,89	6,33	6,16
<i>(c) Rent</i>	23,48	6,47	7,15	2	1,48	1,54
5. Non-operating surplus(+)/deficit(-)	5,11	26,30	10,04	-3,51	5,94	1,95
6. TOTAL (3 + 4 + 5)	3,671,90	4,258,03	4,706,39	853,61	894,27	927,06
EXPENDITURE AND APPROPRIATIONS						
7. Raw materials, components, etc., consumed	2,011,53	2,411,62	2,815,18	360,31	400,98	393,17
8. Stores and spares consumed	129,68	181,44	155,01	28,65	32,40	57,00
9. Power and fuel	114,96	147,19	157,10	45,62	42,96	39,79
10. Other manufacturing expenses	134,50	23,31	30,58	78	49	1,19
11. Salaries, wages and bonus	200,31	231,07	248,34	103,12	103,38	114,48
12. Provident fund	19,94	21,61	25,36	13,39	11,98	13,03
13. Employees' welfare expenses	43,47	44,70	51,35	78,82	26,44	17,62
14. Managerial remuneration	10,27	10,74	9,85	2,97	3,29	3,27
15. Royalty	25,00	30,12	32,18	3,54	2,78	2,71
16. Repairs to buildings	7,38	10,63	8,19	4,61	4,55	4,34
17. Repairs to machinery	21,17	23,53	28,45	4,16	4,89	5,74
18. Bad debts	2,94	6,44	6,19	6,51	6,12	3,33
19. Selling commission	10,04	14,20	11,33	1,01	1,12	2,33
20. Rent	43,51	31,18	35,30	13,28	13,28	14,06
21. Rates and taxes	8,27	10,86	10,77	3,24	1,96	2,26
22. Advertisement	69,12	85,38	96,05	1,48	2,32	1,99
23. Insurance	11,76	14,41	12,39	3,74	3,57	2,87
24. Research and development	15,74	13,43	19,24	2,59	22	10
25. Other expenses	282,84	367,43	361,34	105,19	101,93	119,01
26. Depreciation provision	152,35	195,52	220,76	43,51	45,20	51,29
27. Other provisions (other than tax and depreciation)	3,63	2,18	6,35	2,18	7,51	88
28. Gross profits	348,38	354,72	355,03	28,43	70,97	74,65
29. <i>Less : Interest</i>	136,62	135,06	132,13	17,62	16,32	24,89
30. Operating profits	211,76	219,66	222,90	10,81	54,65	49,76
31. Non-operating surplus(+)/deficit(-)	5,11	26,30	10,04	-3,51	5,94	1,95
32. Profits before tax	216,87	245,96	232,93	7,30	60,59	51,72
33. <i>Less : Tax provision</i>	67,74	82,75	83,28	9,66	15,83	13,89
34. Profits after tax	149,13	163,21	149,65	-2,36	44,76	37,83
35. Dividends	49,03	57,82	55,83	8,36	14,99	12,05
(a) Ordinary	49,03	54,14	52,50	8,36	14,99	12,05
(b) Preference	—	3,67	3,33	—	—	—
36. Profits retained	100,10	105,39	93,82	-10,72	29,77	25,79
37. TOTAL (7 to 28 + 31)	3,671,90	4,258,03	4,706,39	853,61	894,27	927,06

(Rs.
Lakh)

ITEM	Netherlands (31)			Mauritius (29)		
	1998-99	1999-00	2000-01	1998-99	1999-00	2000-01
1	20	21	22	23	24	25
INCOME AND VALUE OF PRODUCTION						
1. Sales \$	5,319,14	5,624,23	5,223,75	2,154,66	2,382,96	2,684,23
2. Increase(+) or decrease(-) in stock	43,89	-6,20	40,76	20,47	30,16	43,51
3. Value of production (1+2)	5,363,04	5,618,03	5,264,51	2,175,13	2,413,12	2,727,74
4. Other income	83,06	116,27	118,12	49,12	54,42	55,44

<i>Of which, (a) Dividends</i>	8,07	11,10	12,70	33	1,61	1,98
<i>(b) Interest</i>	27,11	36,03	29,16	10,19	9,72	11,27
<i>(c) Rent</i>	1,26	5,56	11,51	12,46	7,06	8,48
5. Non-operating surplus(+)/deficit(-)	3,24	3,91	85,64	19,31	5,66	11,37
6. TOTAL (3 + 4 + 5)	5,449,33	5,738,20	5,468,27	2,243,56	2,473,19	2,794,54
EXPENDITURE AND APPROPRIATIONS						
7. Raw materials, components, etc., consumed	3,207,09	3,365,27	3,060,03	1,020,09	1,076,09	1,229,66
8. Stores and spares consumed	115,89	97,04	93,01	69,18	78,81	79,52
9. Power and fuel	196,75	206,68	215,72	86,90	115,77	136,86
10. Other manufacturing expenses	18,51	40,90	43,30	14,18	11,55	18,18
11. Salaries, wages and bonus	446,70	481,79	503,61	110,04	130,98	151,23
12. Provident fund	32,77	33,41	52,77	10,28	12,17	14,44
13. Employees' welfare expenses	100,62	99,45	112,56	17,58	21,75	29,51
14. Managerial remuneration	4,60	6,74	6,54	5,94	8,21	11,88
15. Royalty	8,59	7,76	7,52	1,06	99	65
16. Repairs to buildings	13,47	17,03	16,04	2,60	6,31	2,91
17. Repairs to machinery	36,11	30,69	26,90	18,58	29,54	33,03
18. Bad debts	34,16	23,82	29,39	15,57	13,24	7,89
19. Selling commission	17,73	15,08	12,07	17,79	21,33	23,26
20. Rent	60,18	67,51	75,90	59,38	63,54	34,52
21. Rates and taxes	24,83	33,42	32,51	3,70	6,71	5,51
22. Advertisement	95,14	103,20	122,66	14,21	13,57	15,95
23. Insurance	13,02	15,89	12,79	20,71	23,22	23,90
24. Research and development	14,81	13,65	19,29	2,71	4,10	5,50
25. Other expenses	495,36	510,33	524,64	276,70	310,91	358,83
26. Depreciation provision	129,81	139,51	183,84	172,23	185,89	214,20
27. Other provisions (other than tax and depreciation)	4,02	7	2,10	48	16,69	7,31
28. Gross profits	375,93	425,05	229,42	284,35	316,17	378,45
29. Less : Interest	172,54	163,37	146,70	251,97	262,85	269,59
30. Operating profits	203,39	261,68	82,73	32,37	53,31	108,86
31. Non-operating surplus(+)/deficit(-)	3,24	3,91	85,64	19,31	5,66	11,37
32. Profits before tax	206,63	265,58	168,37	51,68	58,97	120,23
33. Less : Tax provision	81,63	104,11	86,03	11,23	17,16	27,07
34. Profits after tax	125,00	161,48	82,34	40,45	41,82	93,16
35. Dividends	50,22	78,39	74,42	44,30	44,12	51,38
(a) Ordinary	50,22	78,39	74,42	44,30	42,48	49,06
(b) Preference	—	—	—	—	1,64	2,33
36. Profits retained	74,78	83,09	7,93	-3,85	-2,30	41,78
37. TOTAL (7 to 28 + 31)	5,449,33	5,738,20	5,468,27	2,243,56	2,473,19	2,794,54

For footnotes, please refer to Statement 9.