

**Statement 11 : Combined Income, Expenditure and Appropriation  
Accounts - Selected Foreign Direct Investment Companies -  
Industry-Wise, 1991-92 to 1993-94.**

(Rs. lakh)						
ITEM	Engineering (126)			Chemicals (52)		
	1991-92	1992-93	1993-94	1991-92	1992-93	1993-94
1	2	3	4	5	6	7
<b>INCOME AND VALUE OF PRODUCTION</b>						
1. Sales \$	11,829.60	12,814.19	15,544.66	6,444.43	7,354.00	8,241.74
2. Increase(+) or decrease(-) in stock	386.31	414.57	- 282.82	92.25	177.57	43.54
3. Value of production (1+2)	12,215.91	13,228.77	15,261.84	6,536.68	7,531.56	8,285.28
4. Other income	342.75	443.39	395.22	394.38	394.62	352.54
<i>Of which, (a) Dividends</i>	71.40	90.24	53.16	13.90	18.94	24.72
<b>(b) Interest</b>	64.16	97.91	120.47	28.63	37.18	47.21
<i>(c) Rent</i>	6.89	11.02	15.96	2.82	3.10	2.88
5. Non-operating surplus(+)/ deficit(-)	41.40	54.22	36.72	40.60	25.82	78.58
<b>6. TOTAL (3+4+5)</b>	<b>12,600.06</b>	<b>13,726.38</b>	<b>15,693.78</b>	<b>6,971.67</b>	<b>7,952.01</b>	<b>8,716.40</b>
<b>EXPENDITURE AND APPROPRIATIONS</b>						
7. Raw materials, components, etc., consumed	7,269.99	7,804.68	8,829.46	3,740.47	4,215.14	4,487.19
8. Stores and spares consumed	453.52	504.53	550.66	428.70	474.70	456.42
9. Power and fuel	288.56	354.16	430.37	385.40	484.79	507.06
10. Other manufacturing expenses	199.21	164.63	178.59	62.80	70.65	76.43
11. Salaries, wages and bonus	1,031.81	1,186.49	1,335.52	394.40	448.86	491.17
12. Provident fund	85.57	100.16	113.49	40.72	49.96	52.35
13. Employees' welfare expenses	196.79	219.52	252.30	68.41	78.02	98.42
14. Managerial remuneration	6.09	6.52	12.74	3.28	3.59	5.46
15. Royalty	34.05	36.31	42.23	70	87	6.13
16. Repairs to buildings	34.34	38.80	41.61	16.71	18.01	20.99
17. Repairs to machinery	100.84	114.91	117.63	85.76	96.80	95.13
18. Bad debts	12.11	20.55	24.09	9.57	4.84	8.97
19. Selling commission	83.84	102.93	134.75	42.39	47.20	47.93
20. Rent	47.42	60.09	65.97	31.94	36.67	45.61
21. Rates and taxes	62.11	72.54	102.11	44.84	59.12	70.73
22. Advertisement	39.68	59.86	53.31	86.20	110.95	146.02
23. Insurance	41.90	48.73	54.57	33.96	39.25	37.93
24. Research and development	62.97	55.87	62.19	24.55	34.00	34.05
25. Other expenses	737.89	897.22	1,085.80	513.55	596.77	728.59
26. Depreciation provision	380.12	438.89	513.10	199.29	225.73	220.45
27. Other provisions (other than tax and depreciation)	21.32	14.13	24.79	1.85	75	1.58
28. Gross profits	1,368.53	1,370.64	1,631.77	715.57	829.53	999.23
29. <i>Less: Interest</i>	592.06	761.45	723.54	269.57	343.93	312.52
30. Operating profits	776.47	609.19	908.23	446.00	485.60	686.71
31. Non-operating surplus(+)/ deficit(-)	41.40	54.22	36.72	40.60	25.82	78.58
32. Profits before tax	817.87	663.41	944.95	486.60	511.42	765.29
33. <i>Less : Tax provision</i>	331.73	275.22	327.61	220.33	205.46	326.83
34. Profits after tax	486.15	388.19	617.34	266.27	305.96	438.46
35. Dividends	158.50	163.06	236.63	133.02	142.09	184.86
(a) Ordinary	158.29	162.88	236.47	132.32	141.38	184.20
(b) Preference	20	19	16	71	70	66
36. Profits retained	327.65	225.12	380.71	133.25	163.87	253.60
<b>37. TOTAL (7 TO 28 + 31)</b>	<b>12,600.06</b>	<b>13,726.38</b>	<b>15,693.78</b>	<b>6,971.67</b>	<b>7,952.01</b>	<b>8,716.40</b>

(Rs. lakh)						
ITEM	Tea (13)			Trading (7)		
	1991-92	1992-93	1993-94	1991-92	1992-93	1993-94
1	8	9	10	11	12	13
<b>INCOME AND VALUE OF PRODUCTION</b>						
1. Sales \$	542.60	565.05	607.99	135.80	158.10	169.26
2. Increase(+) or decrease(-) in stock	71	17.47	21.50	- 1.43	4.58	- 2.01
3. Value of production (1+2)	543.31	582.52	629.49	134.37	162.68	167.25
4. Other income	25.63	24.84	21.74	7.93	4.31	7.55
<i>Of which, (a) Dividends</i>	9.26	3.48	2.10	37	61	1.40
<b>(b) Interest</b>	10.42	12.63	15.76	1.03	2.46	2.73

	(c) Rent	3	2	2	8	9	10
5. Non-operating surplus(+)/ deficit(-)		- 3,87	4,19	19,26	17	1,19	- 2,20
<b>6. TOTAL (3+4+5)</b>		<b>565,08</b>	<b>611,55</b>	<b>670,50</b>	<b>142,47</b>	<b>168,19</b>	<b>172,61</b>
<b>EXPENDITURE AND APPROPRIATIONS</b>							
7. Raw materials, components, etc., consumed		9,87	31,43	27,01	80,89	101,00	104,48
8. Stores and spares consumed		56,37	64,49	68,20	13	12	16
9. Power and fuel		27,16	34,31	37,39	27	37	41
10. Other manufacturing expenses		10,20	5,06	5,04	-	-	-
11. Salaries, wages and bonus		134,54	150,75	161,20	12,28	14,74	16,97
12. Provident fund		15,72	17,15	18,29	68	1,05	1,34
13. Employees' welfare expenses		35,21	38,62	46,39	1,31	1,32	1,38
14. Managerial remuneration		41	51	70	11	25	14
15. Royalty		-	-	-	-	-	-
16. Repairs to buildings		15,97	13,97	14,62	8	9	13
17. Repairs to machinery		10,68	10,16	11,77	18	8	7
18. Bad debts		4	68	13	-	1	76
19. Selling commission		11,10	14,02	15,86	43	51	52
20. Rent		4,85	5,33	6,80	2,43	3,69	4,56
21. Rates and taxes		3,43	5,17	4,32	1,11	1,63	1,43
22. Advertisement		1,28	68	2,65	3,64	2,09	2,63
23. Insurance		4,13	4,59	4,45	16	40	39
24. Research and development		30	22	51	38	16	44
25. Other expenses		80,09	85,51	94,41	21,48	24,69	26,28
26. Depreciation provision		21,06	26,95	32,83	1,55	1,92	2,31
27. Other provisions (other than tax and depreciation)		4,13	3,57	-	-	-	-
28. Gross profits		122,41	94,21	98,66	15,18	12,89	10,41
29. Less : Interest		15,72	25,80	26,54	3,48	7,35	9,02
30. Operating profits		106,69	68,40	72,12	11,70	5,54	1,38
31. Non-operating surplus(+)/ deficit(-)		- 3,87	4,19	19,26	17	1,19	- 2,20
32. Profits before tax		102,83	72,59	91,38	11,87	6,73	- 82
33. Less : Tax provision		56,71	39,42	39,04	5,71	1,78	2,68
34. Profits after tax		46,12	33,17	52,35	6,16	4,96	- 3,50
35. Dividends		32,00	27,27	27,79	1,79	1,39	73
(a) Ordinary		32,00	27,27	27,79	1,79	1,39	73
(b) Preference		-	-	-	-	-	-
36. Profits retained		14,11	5,90	24,55	4,37	3,57	- 4,22
<b>37. TOTAL (7 TO 28 + 31)</b>		<b>565,08</b>	<b>611,55</b>	<b>670,49</b>	<b>142,47</b>	<b>168,19</b>	<b>172,61</b>

(Rs. lakh)

ITEM	All Textiles (6)			Rubber and Rubber Products (6)		
	1991-92	1992-93	1993-94	1991-92	1992-93	1993-94
1	14	15	16	17	18	19
<b>INCOME AND VALUE OF PRODUCTION</b>						
1. Sales \$	529,33	554,83	661,56	781,09	804,97	847,40
2. Increase(+)/ or decrease(-) in stock	18,05	- 61	13,09	12,01	- 7,10	23,95
3. Value of production (1+2)	547,37	554,22	674,65	793,10	797,87	871,36
4. Other income	10,28	12,35	13,39	8,28	6,58	11,55
Of which, (a) Dividends	1,90	1,08	1,11	73	70	31
(b) Interest	1,34	2,57	2,66	3,35	2,37	4,35
(c) Rent	1	1	2	3	3	3
5. Non-operating surplus(+)/ deficit(-)	44	81	1,08	- 80	2,17	6,61
<b>6. TOTAL (3+4+5)</b>	<b>558,09</b>	<b>567,38</b>	<b>689,13</b>	<b>800,58</b>	<b>806,62</b>	<b>889,52</b>
<b>EXPENDITURE AND APPROPRIATIONS</b>						
7. Raw materials, components, etc., consumed	216,27	227,59	274,67	467,88	459,76	523,68
8. Stores and spares consumed	65,21	66,05	72,39	13,78	13,47	22,15
9. Power and fuel	33,82	35,35	45,48	40,21	44,20	52,05
10. Other manufacturing expenses	8,65	9,56	16,64	10,23	20,75	2,45
11. Salaries, wages and bonus	69,38	66,32	88,06	67,40	70,71	75,65
12. Provident fund	4,49	4,71	5,35	5,05	5,92	6,28
13. Employees' welfare expenses	7,04	9,84	15,77	13,53	16,70	17,34
14. Managerial remuneration	32	21	36	39	41	68
15. Royalty	25	27	28	19	17	12
16. Repairs to buildings	1,98	1,51	1,21	2,61	2,39	4,04
17. Repairs to machinery	4,85	4,68	4,88	13,31	12,46	13,66
18. Bad debts	62	42	63	22	6	31
19. Selling commission	11,87	11	15	1,35	1,94	1,67
20. Rent	2,29	2,56	2,85	4,96	5,56	7,09

21. Rates and taxes	42	47	64	3,03	3,51	4,09
22. Advertisement	4,85	5,16	6,94	9,33	10,12	10,40
23. Insurance	1,31	1,50	1,58	2,31	2,50	2,67
24. Research and development	1,13	1,05	1,06	4,08	4,70	4,48
25. Other expenses	35,80	44,38	55,64	50,28	52,89	61,47
26. Depreciation provision	45,68	40,86	45,18	28,14	28,99	30,99
27. Other provisions (other than tax and depreciation)	-	-	-	1	-	-
28. Gross profits	41,41	43,96	48,28	63,13	47,25	41,65
29. <i>Less:</i> Interest	25,18	36,07	29,56	28,21	33,05	39,69
30. Operating profits	16,23	7,89	18,72	34,92	14,20	1,96
31. Non-operating surplus(+)/ deficit(-)	44	81	1,08	- 80	2,17	6,61
32. Profits before tax	16,67	8,71	19,80	34,12	16,37	8,57
33. <i>Less :</i> Tax provision	20,78	14,93	16,92	20,07	9,57	10,46
34. Profits after tax	- 4,11	- 6,22	2,88	14,05	6,80	- 1,89
35. Dividends	11,58	11,64	13,02	11,81	7,51	8,04
(a) Ordinary	11,58	11,64	13,02	11,76	7,47	8,01
(b) Preference	-	-	-	5	4	3
36. Profits retained	- 15,69	- 17,86	- 10,14	2,23	- 70	- 9,93
<b>37. TOTAL (7 TO 28 + 31)</b>	<b>558,09</b>	<b>567,38</b>	<b>689,13</b>	<b>800,58</b>	<b>806,62</b>	<b>889,52</b>

Note : Figures in brackets represent the number of companies in the industry-group.

\$ Net of 'rebates and discounts' and 'excise duty and cess'.

- Nil or negligible.