

**ANNEXURE**  
**Statement 11 : Combined Income, Expenditure and Appropriation**  
**Accounts - Selected Foreign Direct Investment Companies -**  
**Industry-Wise, 1990-91 to 1992-93**

ITEM	(Rs. lakh)					
	Engineering (139)			Chemicals (67)		
	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
1	2	3	4	5	6	7
<b>INCOME AND VALUE OF PRODUCTION</b>						
1. Sales \$	9,235.08	10,952.05	11,686.54	6,532.56	7,981.46	9,039.19
2. Increase(+) or decrease(-) in stock	204.61	407.52	386.11	105.45	115.83	215.95
3. Value of production (1+2)	9,439.68	11,359.57	12,072.65	6,638.01	8,097.29	9,255.14
4. Other income	268.62	339.13	417.00	343.73	287.29	252.80
<i>Of which, (a) Dividends</i>	40.38	68.86	85.83	19.27	25.47	34.85
<b>(b) Interest</b>	32.39	61.66	88.47	34.32	39.01	40.13
<b>(c) Rent</b>	5.12	10.80	15.52	1.94	3.19	4.84
5. Non-operating surplus(+)/ deficit(-)	10.35	28.55	69.23	108.30	55.15	38.21
<b>6. TOTAL (3+4+5)</b>	<b>9,718.65</b>	<b>11,727.26</b>	<b>12,558.88</b>	<b>7,090.04</b>	<b>8,439.72</b>	<b>9,546.14</b>
<b>EXPENDITURE AND APPROPRIATIONS</b>						
7. Raw materials, components, etc., consumed	5,451.84	6,628.38	6,960.73	3,670.14	4,567.17	5,134.11
8. Stores and spares consumed	376.98	450.73	501.16	428.26	441.91	485.24
9. Power and fuel	233.60	266.25	314.89	326.20	362.28	451.32
10. Other manufacturing expenses	143.44	162.65	149.70	58.96	70.59	81.22
11. Salaries, wages and bonus	836.75	953.98	1,075.83	464.45	518.10	579.39
12. Provident fund	74.25	84.34	96.28	45.91	49.86	61.38
13. Employees' welfare expenses	152.32	185.19	204.26	89.10	86.54	101.99
14. Managerial remuneration	5.96	6.10	6.62	3.87	4.26	4.95
15. Royalty	21.38	32.95	37.31	1.69	2.34	2.33
16. Repairs to buildings	27.99	34.92	39.17	17.60	20.69	22.36
17. Repairs to machinery	85.46	104.18	116.26	75.12	97.62	98.09
18. Bad debts	16.34	10.58	17.68	11.99	11.30	7.99
19. Selling commission	80.27	82.06	99.90	43.72	50.02	53.08
20. Rent	41.18	49.24	59.29	31.40	35.30	40.51
21. Rates and taxes	44.60	56.44	66.76	44.31	51.37	67.26
22. Advertisement	23.86	32.72	48.77	104.50	126.58	159.40
23. Insurance	33.39	41.14	47.31	33.21	40.99	48.00
24. Research and development	51.34	62.46	57.95	36.80	41.17	50.58
25. Other expenses	562.94	710.76	846.34	495.46	617.66	709.05
26. Depreciation provision	289.92	363.73	424.11	191.41	232.81	256.04
27. Other provisions (other than tax and depreciation)	10.43	9.41	7.21	6.31	2.95	2.64
28. Gross profits	1,144.08	1,370.50	1,312.12	801.33	953.08	1,091.01
29. <i>Less: Interest</i>	364.73	548.46	724.34	254.80	310.80	391.59
30. Operating profits	779.35	822.04	587.78	546.53	642.28	699.42
31. Non-operating surplus(+)/ deficit(-)	10.35	28.55	69.23	108.30	55.15	38.21
32. Profits before tax	789.70	850.59	657.01	654.83	697.43	737.62
33. <i>Less: Tax provision</i>	296.15	343.73	305.38	250.74	318.69	306.26
34. Profits after tax	493.55	506.87	351.63	404.09	378.74	431.37
35. Dividends	143.25	163.84	164.14	168.67	185.02	202.71
(a) Ordinary	142.91	163.60	163.68	167.96	184.35	202.04
(b) Preference	34	24	46	71	67	67
36. Profits retained	350.30	343.02	187.50	235.42	193.72	228.66
<b>37. TOTAL (7 TO 28 + 31)</b>	<b>9,718.65</b>	<b>11,727.26</b>	<b>12,558.88</b>	<b>7,090.04</b>	<b>8,439.72</b>	<b>9,546.14</b>

ITEM	(Rs. lakh)					
	Tea (14)			Trading (11)		
	1990-91	1991-92	1992-93	1990-91	1991-92	1992-93
1	8	9	10	11	12	13
<b>INCOME AND VALUE OF PRODUCTION</b>						
1. Sales \$	539.66	575.46	597.30	128.22	175.57	194.29
2. Increase(+) or decrease(-) in stock	5.18	2.27	15.52	9.25	- 2.85	6.54
3. Value of production (1+2)	544.84	577.73	612.82	137.47	172.71	200.83
4. Other income	21.27	31.19	30.29	3.46	6.64	6.64
<i>Of which, (a) Dividends</i>	6.58	11.12	3.86	3	9	27

	(b) Interest	10,29	13,77	16,64	64	1,05	1,28
	(c) Rent	13	15	15	2	4	15
5.	Non-operating surplus(+)/ deficit(-)	- 1,97	- 2,61	4,07	38	46	69
<b>6.</b>	<b>TOTAL (3+4+5)</b>	<b>564,14</b>	<b>606,32</b>	<b>647,19</b>	<b>141,31</b>	<b>179,81</b>	<b>208,16</b>
<b>EXPENDITURE AND APPROPRIATIONS</b>							
7.	Raw materials, components, etc., consumed	1,60	9,91	25,95	80,98	97,76	119,05
8.	Stores and spares consumed	46,18	56,27	66,00	1,09	1,38	1,35
9.	Power and fuel	24,04	28,37	35,62	23	39	1,12
10.	Other manufacturing expenses	15,17	18,39	5,06	1,19	1,18	86
11.	Salaries, wages and bonus	117,50	132,28	155,74	10,26	13,48	16,02
12.	Provident fund	13,94	16,55	18,16	71	90	1,29
13.	Employees' welfare expenses	32,98	40,04	44,07	1,27	1,57	1,62
14.	Managerial remuneration	42	52	63	18	15	26
15.	Royalty	-	-	-	-	-	-
16.	Repairs to buildings	17,47	17,40	15,96	12	7	7
17.	Repairs to machinery	10,34	11,33	11,52	3	17	15
18.	Bad debts	10	4	65	5	9	6
19.	Selling commission	10,28	12,65	15,91	44	62	84
20.	Rent	3,97	4,67	5,12	2,51	2,91	4,27
21.	Rates and taxes	3,83	3,65	3,85	1,22	1,27	1,76
22.	Advertisement	18	54	19	2,86	4,41	2,62
23.	Insurance	3,26	4,41	4,72	24	19	43
24.	Research and development	34	38	37	33	44	28
25.	Other expenses	70,30	85,67	96,09	21,37	29,32	32,29
26.	Depreciation provision	20,56	22,53	32,97	1,43	2,16	2,77
27.	Other provisions (other than tax and depreciation)	5,84	5,87	5,10	-	-	38
28.	Gross profits	167,81	137,46	99,43	14,42	20,90	19,98
29.	Less: Interest	13,40	19,84	28,54	2,36	7,65	11,89
30.	Operating profits	154,41	117,62	70,89	12,06	13,25	8,08
31.	Non-operating surplus(+)/ deficit(-)	- 1,97	- 2,61	4,07	38	46	69
32.	Profits before tax	152,44	115,01	74,96	12,44	13,71	8,77
33.	Less: Tax provision	78,11	60,16	41,28	6,29	6,58	3,75
34.	Profits after tax	74,33	54,85	33,69	6,15	7,13	5,03
35.	Dividends	40,89	39,58	32,69	1,49	1,70	1,32
	(a) Ordinary	40,89	39,58	32,69	1,49	1,70	1,32
	(b) Preference	-	-	-	-	-	-
36.	Profits retained	33,44	15,27	1,00	4,66	5,43	3,71
<b>37.</b>	<b>TOTAL (7 TO 28 + 31)</b>	<b>564,14</b>	<b>606,32</b>	<b>647,19</b>	<b>141,31</b>	<b>179,81</b>	<b>208,16</b>

(Rs. lakh)

ITEM	All Textiles (8)			Rubber and Rubber Products (8)			
	1992-93	1990-91	1991-92	1992-93	1990-91	1991-92	
1	14	15	16	17	18	19	
<b>INCOME AND VALUE OF PRODUCTION</b>							
1.	Sales \$	44,23	50,03	48,42	1,198,72	1,343,14	1,488,51
2.	Increase(+) or decrease(-) in stock	2,83	- 95	1,63	16,21	18,37	20,40
3.	Value of production (1+2)	47,06	49,07	50,05	1,214,92	1,361,50	1,508,91
4.	Other income	4,45	4,19	2,42	24,08	34,80	36,88
	Of which, (a) Dividends	45	-	-	2,70	5,56	7,60
	(b) Interest	12	30	43	12,89	15,90	14,96
	(c) Rent	1	1	1	2	3	3
5.	Non-operating surplus(+)/ deficit(-)	- 23	2,10	31	6,68	11,84	1,64
<b>6.</b>	<b>TOTAL (3+4+5)</b>	<b>51,29</b>	<b>55,36</b>	<b>52,78</b>	<b>1,245,68</b>	<b>1,408,14</b>	<b>1,547,44</b>
<b>EXPENDITURE AND APPROPRIATIONS</b>							
7.	Raw materials, components, etc., consumed	26,22	24,29	21,57	750,01	814,48	900,06
8.	Stores and spares consumed	1,66	2,06	1,76	19,09	21,85	21,83
9.	Power and fuel	1,19	1,24	1,13	68,29	73,51	78,45
10.	Other manufacturing expenses	14	19	27	5,65	10,33	20,76
11.	Salaries, wages and bonus	5,43	5,44	6,45	90,29	101,93	112,53
12.	Provident fund	27	35	39	6,95	7,84	9,14
13.	Employees' welfare expenses	44	43	48	17,83	20,01	23,57
14.	Managerial remuneration	11	10	11	45	52	56
15.	Royalty	19	25	27	1,80	1,87	2,41
16.	Repairs to buildings	17	29	25	3,51	3,72	3,22
17.	Repairs to machinery	35	55	60	15,85	17,90	17,01
18.	Bad debts	-	2	-	4,85	8,80	1,10
19.	Selling commission	46	50	30	3,34	3,80	4,50

20. Rent	26	39	49	5,83	8,20	12,17
21. Rates and taxes	3	11	4	4,35	4,90	10,01
22. Advertisement	3	3	3	14,33	15,77	17,41
23. Insurance	16	24	31	3,05	3,78	4,53
24. Research and development	16	18	23	1,77	4,34	5,05
25. Other expenses	3,30	4,15	3,86	80,35	95,81	108,45
26. Depreciation provision	1,75	1,74	1,90	43,24	47,41	65,16
27. Other provisions (other than tax and depreciation)	1	-	-	1	1	-
28. Gross profits	9,18	10,72	12,04	98,18	129,51	127,88
29. <i>Less: Interest</i>	2,95	4,00	4,35	53,72	75,56	89,00
30. Operating profits	6,23	6,72	7,69	44,47	53,95	38,88
31. Non-operating surplus(+)/ deficit(-)	- 23	2,10	31	6,68	11,84	1,64
32. Profits before tax	6,00	8,81	8,00	51,14	65,79	40,52
33. <i>Less: Tax provision</i>	1,57	3,35	3,01	15,27	27,18	8,07
34. Profits after tax	4,43	5,46	4,99	35,87	38,60	32,45
35. Dividends	82	1,06	84	17,66	19,50	15,41
(a) Ordinary	82	1,06	84	17,58	19,45	15,37
(b) Preference	-	-	-	8	5	4
36. Profits retained	3,61	4,40	4,16	18,21	19,10	17,05
<b>37. TOTAL (7 TO 28 + 31)</b>	<b>51,29</b>	<b>55,36</b>	<b>52,78</b>	<b>1,245,68</b>	<b>1,408,14</b>	<b>1,547,44</b>

(Rs. lakh)

ITEM	Leather (6)		
	1990-91	1991-92	1992-93
1	20	21	22
<b>INCOME AND VALUE OF PRODUCTION</b>			
1. Sales \$	372,02	430,21	423,39
2. Increase(+) or decrease(-) in stock	6,82	9,84	6,92
3. Value of production (1+2)	378,84	440,05	430,31
4. Other income	15,98	3,01	10,30
<i>Of which, (a) Dividends</i>	<i>C</i>	<i>2</i>	<i>6</i>
<i>(b) Interest</i>	<i>13</i>	<i>18</i>	<i>18</i>
<i>(c) Rent</i>	<i>7</i>	<i>7</i>	<i>11</i>
5. Non-operating surplus(+)/ deficit(-)	- 3	3,52	1,32
<b>6. TOTAL (3+4+5)</b>	<b>394,79</b>	<b>446,58</b>	<b>441,94</b>
<b>EXPENDITURE AND APPROPRIATIONS</b>			
7. Raw materials, components, etc., consumed	212,23	241,89	255,68
8. Stores and spares consumed	10,20	12,57	8,09
9. Power and fuel	8,09	8,85	8,08
10. Other manufacturing expenses	90	88	88
11. Salaries, wages and bonus	61,08	67,73	64,57
12. Provident fund	6,27	7,11	7,49
13. Employees' welfare expenses	4,37	4,95	5,55
14. Managerial remuneration	18	19	20
15. Royalty	-	-	-
16. Repairs to buildings	1,29	1,20	1,92
17. Repairs to machinery	86	1,35	1,68
18. Bad debts	35	17	11
19. Selling commission	4,74	5,61	5,17
20. Rent	6,68	7,58	8,57
21. Rates and taxes	5,47	4,57	6,74
22. Advertisement	4,59	4,83	6,26
23. Insurance	1,37	1,55	1,73
24. Research and development	1,45	1,48	1,35
25. Other expenses	35,50	39,29	42,41
26. Depreciation provision	3,11	3,56	3,85
27. Other provisions (other than tax and depreciation)	-	-	-
28. Gross profits	26,09	27,71	10,31
29. <i>Less: Interest</i>	14,15	14,65	17,21
30. Operating profits	11,94	13,05	- 6,90
31. Non-operating surplus(+)/ deficit(-)	- 3	3,52	1,32
32. Profits before tax	11,91	16,57	- 5,58
33. <i>Less: Tax provision</i>	1,89	4,90	-
34. Profits after tax	10,02	11,67	- 5,58
35. Dividends	1,34	2,26	54
(a) Ordinary	1,34	2,26	54
(b) Preference	-	-	-

36. Profits retained	8,68	9,41	- 6,12
<b>37. TOTAL (7 to 28 + 31)</b>	<b>394,79</b>	<b>446,58</b>	<b>441,94</b>

Note: Figures in brackets represent the number of companies.  
\$ Net of 'rebates and discounts' and 'excise duty and cess'.  
- Nil or negligible.