

**Statement 10 : Combined Income, Expenditure and Appropriation  
Accounts - Selected Foreign Direct Investment Companies -  
Country-Wise, 1992-93 to 1994-95**

(Rs. lakh)

ITEM	U.K. (65)			U.S.A. (43)		
	1992-93	1993-94	1994-95	1992-93	1993-94	1994-95
1	2	3	4	5	6	7
<b>INCOME AND VALUE OF PRODUCTION</b>						
1. Sales \$	6,966,70	8,339,55	9,532,70	2,625,26	3,162,84	3,719,03
2. Increase(+) or decrease(-) in stock	26,06	- 33,42	59,45	76,30	- 2,78	36,33
3. Value of production (1+2)	6,992,76	8,306,13	9,592,16	2,701,56	3,160,06	3,755,36
4. Other income	235,23	230,62	349,47	98,87	80,74	101,23
<i>Of which, (a) Dividends</i>	55,01	43,45	74,78	11,14	16,93	25,36
<i>(b) Interest</i>	81,82	102,50	137,00	9,27	15,74	22,01
<i>(c) Rent</i>	7,70	7,45	8,78	1,00	2,66	1,24
5. Non-operating surplus(+)/ deficit(-)	61,40	76,01	159,37	9,12	16,59	18,20
<b>6. TOTAL (3+4+5)</b>	<b>7,289,39</b>	<b>8,612,76</b>	<b>10,101,00</b>	<b>2,809,54</b>	<b>3,257,39</b>	<b>3,874,79</b>
<b>EXPENDITURE AND APPROPRIATIONS</b>						
7. Raw materials, components, etc., consumed	3,617,87	4,239,20	4,895,96	1,559,10	1,774,71	2,145,63
8. Stores and spares consumed	279,27	326,21	378,81	93,77	117,54	107,02
9. Power and fuel	275,24	326,65	397,56	80,56	90,09	99,60
10. Other manufacturing expenses	67,20	105,05	147,62	39,63	35,22	44,15
11. Salaries, wages and bonus	542,79	634,13	686,02	140,57	156,49	184,84
12. Provident fund	56,99	63,89	79,06	12,62	14,41	17,30
13. Employees' welfare expenses	109,41	135,15	158,86	27,27	32,74	37,62
14. Managerial remuneration	3,77	7,04	12,95	1,89	3,15	4,60
15. Royalty	4,17	9,70	15,47	5,63	10,66	12,38
16. Repairs to buildings	35,22	36,00	42,19	5,37	6,70	8,08
17. Repairs to machinery	94,04	100,36	121,26	23,41	22,61	28,99
18. Bad debts	6,63	8,65	53,83	1,61	3,91	2,91
19. Selling commission	31,83	36,45	43,26	6,00	7,64	11,90
20. Rent	57,05	62,67	67,81	17,77	21,35	27,13
21. Rates and taxes	50,55	63,04	84,71	13,83	13,68	16,70
22. Advertisement	104,85	141,36	219,45	59,60	93,42	119,93
23. Insurance	35,80	42,32	42,20	10,07	10,39	12,42
24. Research and development	23,01	27,63	30,32	9,85	10,42	12,35
25. Other expenses	649,75	803,01	845,41	233,40	285,86	336,51
26. Depreciation provision	165,70	182,60	216,77	77,96	79,86	85,47
27. Other provisions (other than tax and depreciation)	5,73	4,26	2,07	41	28	25
28. Gross profits	1,011,10	1,181,36	1,400,03	380,13	449,68	540,81
29. <i>Less: Interest</i>	435,95	412,24	408,18	108,35	97,74	83,83
30. Operating profits	575,15	769,12	991,84	271,78	351,94	456,98
31. Non-operating surplus(+)/ deficit(-)	61,40	76,01	159,37	9,12	16,59	18,20
32. Profits before tax	636,55	845,13	1,151,21	280,90	368,54	475,17
33. <i>Less: Tax provision</i>	285,90	349,55	411,66	127,50	156,15	187,08
34. Profits after tax	350,66	495,58	739,55	153,40	212,39	288,09
35. Dividends	171,77	227,94	303,44	72,14	99,96	132,40
(a) Ordinary	171,02	227,20	302,61	72,08	99,94	132,40
(b) Preference	75	75	83	5	2	-
36. Profits retained	178,89	267,64	436,11	81,26	112,43	155,69
<b>37. TOTAL (7 TO 28 + 31)</b>	<b>7,289,39</b>	<b>8,612,76</b>	<b>10,101,00</b>	<b>2,809,54</b>	<b>3,257,39</b>	<b>3,874,79</b>

(Rs. lakh)

ITEM	Germany (26)			Switzerland (23)		
	1992-93	1993-94	1994-95	1992-93	1993-94	1994-95
1	8	9	10	11	12	13
<b>INCOME AND VALUE OF PRODUCTION</b>						
1. Sales \$	2,451,47	2,866,26	3,365,22	1,694,43	1,871,22	2,110,78
2. Increase(+) or decrease(-) in stock	12,83	- 4,87	38,75	48,70	- 49	59,49
3. Value of production (1+2)	2,464,30	2,861,38	3,403,97	1,743,13	1,870,73	2,170,27
4. Other income	70,00	69,10	83,78	63,71	65,32	82,66
<i>Of which, (a) Dividends</i>	11,56	11,19	18,66	7,64	9,39	17,07
<i>(b) Interest</i>	20,39	23,40	29,41	34,58	35,12	45,06
<i>(c) Rent</i>	46	28	51	54	48	95
5. Non-operating surplus(+)/ deficit(-)	10,42	15,93	17,00	- 2,85	- 2,97	109,67
<b>6. TOTAL (3+4+5)</b>	<b>2,544,72</b>	<b>2,946,41</b>	<b>3,504,74</b>	<b>1,803,99</b>	<b>1,933,08</b>	<b>2,362,60</b>
<b>EXPENDITURE AND APPROPRIATIONS</b>						
7. Raw materials, components, etc., consumed	1,291,50	1,466,25	1,817,57	839,34	891,74	1,062,84
8. Stores and spares consumed	139,19	160,20	182,69	101,81	99,86	117,87
9. Power and fuel	94,31	112,23	118,00	91,17	109,05	118,82
10. Other manufacturing expenses	18,06	24,75	37,73	26,10	31,51	33,01
11. Salaries, wages and bonus	196,83	233,99	274,41	148,12	146,68	166,82
12. Provident fund	21,29	24,64	27,87	14,73	11,98	15,18
13. Employees' welfare expenses	32,17	37,94	47,03	16,60	18,69	24,98
14. Managerial remuneration	1,75	3,22	4,71	1,07	2,08	3,45
15. Royalty	3,67	6,96	8,34	4,14	3,13	3,04
16. Repairs to buildings	9,18	9,73	13,67	8,69	11,20	10,77
17. Repairs to machinery	27,11	24,93	35,53	13,44	14,25	17,05
18. Bad debts	1,39	3,89	2,50	1,04	45	1,08
19. Selling commission	23,40	27,88	30,26	31,81	33,63	40,20
20. Rent	7,67	9,32	12,00	6,63	8,18	7,32
21. Rates and taxes	10,78	13,34	14,81	8,57	9,33	10,98
22. Advertisement	9,01	6,97	4,95	7,65	11,16	13,50
23. Insurance	9,24	10,22	10,37	4,67	5,45	5,09
24. Research and development	14,05	16,38	21,64	5,44	7,06	8,73
25. Other expenses	179,07	213,59	255,29	129,25	148,17	167,99
26. Depreciation provision	152,88	166,44	167,20	95,78	89,75	101,88
27. Other provisions (other than tax and depreciation)	10	23	5	3	82	90
28. Gross profits	291,67	357,38	401,13	250,77	281,88	321,44
29. <i>Less: Interest</i>	126,07	112,57	104,44	65,06	65,97	68,32
30. Operating profits	165,60	244,81	296,69	185,71	215,91	253,11
31. Non-operating surplus(+)/ deficit(-)	10,42	15,93	17,00	- 2,85	- 2,97	109,67
32. Profits before tax	176,02	260,74	313,70	182,86	212,94	362,78
33. <i>Less: Tax provision</i>	85,41	128,13	136,28	59,68	71,24	78,50
34. Profits after tax	90,62	132,61	177,42	123,18	141,70	284,28
35. Dividends	33,12	44,44	51,46	29,82	39,19	54,28
(a) Ordinary	33,07	44,39	51,46	29,70	39,12	54,20
(b) Preference	6	6	-	12	8	8
36. Profits retained	57,49	88,17	125,95	93,36	102,51	230,00
<b>37. TOTAL (7 TO 28 + 31)</b>	<b>2,544,72</b>	<b>2,946,41</b>	<b>3,504,74</b>	<b>1,803,99</b>	<b>1,933,08</b>	<b>2,362,60</b>

(Rs. lakh)

ITEM	Japan (20)			Sweden (3)		
	1992-93	1993-94	1994-95	1992-93	1993-94	1994-95
1	14	15	16	17	18	19
<b>INCOME AND VALUE OF PRODUCTION</b>						
1. Sales \$	1,342,80	1,581,98	1,950,45	312,34	314,94	372,83

2.	Increase(+) or decrease(-) in stock	8,57	- 7,51	42,79	1,77	- 7,43	- 2,36
3.	Value of production (1+2)	1,351,37	1,574,47	1,993,25	314,10	307,51	370,47
4.	Other income	28,89	29,21	37,76	15,30	14,05	15,35
	<i>Of which, (a) Dividends</i>	6,32	7,18	8,63	69	24	1,08
	<i>(b) Interest</i>	6,66	8,07	11,81	2,52	1,74	3,49
	<i>(c) Rent</i>	1,64	2,73	3,49	5	-	20
5.	Non-operating surplus(+)/ deficit(-)	1,79	3	2,43	85	2,66	1,56
<b>6.</b>	<b>TOTAL (3+4+5)</b>	<b>1,382,04</b>	<b>1,603,70</b>	<b>2,033,43</b>	<b>330,25</b>	<b>324,22</b>	<b>387,38</b>
<b>EXPENDITURE AND APPROPRIATIONS</b>							
7.	Raw materials, components, etc., consumed	862,14	982,93	1,255,79	144,65	127,57	137,86
8.	Stores and spares consumed	53,46	57,77	64,84	23,97	23,32	27,46
9.	Power and fuel	46,37	56,46	63,32	10,35	11,64	13,63
10.	Other manufacturing expenses	9,06	10,23	16,75	48	59	32
11.	Salaries, wages and bonus	58,89	68,00	84,06	27,67	36,33	35,63
12.	Provident fund	4,90	6,03	7,49	2,83	5,45	3,98
13.	Employees' welfare expenses	12,29	14,58	17,89	4,53	5,02	5,65
14.	Managerial remuneration	1,70	2,51	4,17	27	28	90
15.	Royalty	11,65	14,52	16,69	4	18	9
16.	Repairs to buildings	2,38	3,93	4,47	85	1,24	1,36
17.	Repairs to machinery	12,04	12,37	15,55	12,50	11,93	13,25
18.	Bad debts	1,09	2,56	2,32	2	-	58
19.	Selling commission	13,76	17,48	11,66	35	33	42
20.	Rent	6,47	6,56	8,21	3,90	3,58	2,36
21.	Rates and taxes	5,50	8,49	11,79	2,62	2,92	3,98
22.	Advertisement	15,65	19,82	33,77	24	-	-
23.	Insurance	5,33	5,91	6,88	1,24	1,48	1,78
24.	Research and development	3,53	4,40	6,22	51	49	51
25.	Other expenses	81,09	104,41	123,07	17,62	22,03	25,12
26.	Depreciation provision	45,88	50,79	58,32	29,42	27,80	29,87
27.	Other provisions (other than tax and depreciation)	10	14	7	38	-	30
28.	Gross profits	126,97	153,78	217,65	44,96	39,40	80,76
29.	<i>Less: Interest</i>	64,41	69,53	70,09	35,89	32,38	27,21
30.	Operating profits	62,56	84,26	147,57	9,07	7,02	53,55
31.	Non-operating surplus(+)/ deficit(-)	1,79	3	2,43	85	2,66	1,56
32.	Profits before tax	64,36	84,28	150,00	9,92	9,68	55,10
33.	<i>Less: Tax provision</i>	13,86	14,18	33,77	3,72	1,84	18,16
34.	Profits after tax	50,49	70,10	116,23	6,19	7,84	36,95
35.	Dividends	14,06	16,82	22,89	3,46	4,85	8,77
	(a) Ordinary	14,06	16,82	22,89	3,46	4,85	8,77
	(b) Preference	-	-	-	-	-	-
36.	Profits retained	36,43	53,28	93,34	2,74	2,99	28,18
<b>37.</b>	<b>TOTAL (7 TO 28 + 31)</b>	<b>1,382,04</b>	<b>1,603,70</b>	<b>2,033,43</b>	<b>330,25</b>	<b>324,22</b>	<b>387,38</b>

For footnotes, please refer to [statement 9](#).