

Consolidated Balance Sheet

(US\$ million except as stated)	Note	Year ended 31 March 2013	Year ended 31 March 2012
Assets			
Non-current assets			
Goodwill	15	16.6	16.6
Property, plant and equipment ¹	16	33,120.6	34,141.8
Financial asset investments	17	2.4	209.6
Other non-current assets	18	113.4	122.3
Financial instruments (derivatives)	27	–	22.8
Deferred tax assets	29	847.1	402.8
		34,100.1	34,915.9
Current assets			
Inventories	19	1,966.1	1,704.1
Trade and other receivables	20	1,706.0	1,795.9
Financial asset investments	17	18.2	–
Financial instruments (derivatives)	27	31.1	106.8
Current tax assets		147.0	70.1
Liquid investments	21	5,781.5	4,940.3
Cash and cash equivalents	22	2,200.2	1,945.0
		11,850.1	10,562.2
Total assets		45,950.2	45,478.1
Liabilities			
Current liabilities			
Short-term borrowings	23	(3,705.7)	(4,151.6)
Convertible bonds	26	(694.4)	–
Trade and other payables	25a	(4,563.7)	(3,842.9)
Financial instruments (derivatives)	27	(44.5)	(101.1)
Retirement benefits	31	(8.3)	(6.7)
Provisions	28	(68.4)	(18.1)
Current tax liabilities		(125.3)	(26.8)
		(9,210.3)	(8,147.2)
Net current assets		2,639.8	2,415.0
Non-current liabilities			
Medium and long-term borrowings	23	(10,452.6)	(10,513.5)
Convertible bonds	26	(1,740.1)	(2,290.3)
Trade and other payables	25b	(232.2)	(164.0)
Financial instruments (derivatives)	27	(28.0)	(32.1)
Deferred tax liabilities ¹	29	(4,992.7)	(5,460.3)
Retirement benefits	31	(58.4)	(52.3)
Provisions	28	(362.6)	(387.0)
Non-equity non-controlling interests	23	(11.9)	(11.9)
		(17,878.5)	(18,911.4)
Total liabilities		(27,088.8)	(27,058.6)
Net assets		18,861.4	18,419.5

Consolidated Balance Sheet continued

(US\$ million except as stated)	Note	Year ended 31 March 2013	Year ended 31 March 2012
Equity			
Share capital	33	29.8	29.7
Share premium account		196.8	196.8
Treasury shares		(556.9)	(556.9)
Share-based payment reserves	30	29.0	39.8
Convertible bond reserve		302.9	382.0
Hedging reserves		(22.2)	(55.6)
Other reserves		791.0	1,008.5
Retained earnings		3,628.0	3,606.3
Equity attributable to equity holders of the parent		4,398.4	4,650.6
Non-controlling interests		14,463.0	13,768.9
Total equity		18,861.4	18,419.5

1 The previous year balance sheet has been restated to give effect to the fair value adjustments to provisional fair values and business combination accounting relating to the acquisition of Cairn India Limited during the year ended 31 March 2012 (Note 34).

Financial Statements of Vedanta Resources plc, registration number 4740415 were approved by the Board on 15 May 2013

MS Mehta – Director