

10. INVENTORIES [AT LOWER OF COST AND NET REALISABLE VALUE]

₹ in Crores

	As at March 31, 2021	As at March 31, 2020
(a) Raw materials and components	107.72	121.82
Goods-in-transit	21.95	24.02
	129.67	145.84
(b) Stores and Spares	29.42	36.65
Sub-Total	159.09	182.49
(c) Work-in-progress	60.14	52.28
(d) Finished goods	169.81	167.66
Provision for obsolescence	(6.35)	(7.93)
Sub-Total	223.60	212.01
Total	382.69	394.50

Inventories hypothecated as security for borrowings are disclosed under note 19 and note 23.