

29. CHANGES IN INVENTORIES OF FINISHED GOODS AND WORK-IN-PROGRESS

₹ in Crores

	For the year March 31, 2021	For the year March 31, 2020
Inventories at the beginning of the year		
Stock in Process	21.80	27.29
Finished Goods	98.84	96.65
	120.64	123.94
Less:		
Inventories at the end of the year		
Stock in Process	26.74	21.80
Finished Goods	101.26	98.84
	128.00	120.64
Total	(7.36)	3.30