

Notes to restated consolidated financial information

28.1 The Company has made an additional impairment provision of below mentioned amount towards Covid-19 and loans on which one-time restructuring has been implemented (Refer note 6(vi)).

(₹ in Million)					
Particulars	For the nine months ended December 31, 2023	For the nine months ended December 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2021
Additional impairment provision	(64.4)	(112.4)	(90.5)	251.4	107.1

28.2 Impairment allowance on loans (including write off) towards loan to developers :

(₹ in Million)					
Particulars	For the nine months ended December 31, 2023	For the nine months ended December 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2021
Impairment allowance on loans including write off	(57.7)	(56.0)	(75.4)	(209.1)	50.3

Net carrying value of loans to developers are given below :

(₹ in Million)					
Particulars	For the nine months ended December 31, 2023	For the nine months ended December 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2021
Net carrying value	-	-	-	-	13.8

The Company has not made any fresh loan sanctions under Loans to developers for all the reporting periods

29. Employee benefits expense

(₹ in Million)					
Particulars	For the nine months ended December 31, 2023	For the nine months ended December 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2021
Salaries, bonus and other allowances	2,543.4	2,027.9	2,878.7	2,182.9	1,642.0
Contribution to provident fund and other funds (refer note 41)	203.1	155.6	218.9	171.6	152.8
Share based payments to employees (refer note 42)	33.6	42.2	56.3	76.7	61.2
Staff welfare expenses	120.1	49.1	66.2	50.7	32.1
Total	2,900.2	2,274.8	3,220.1	2,481.9	1,888.1

30. Other expenses

(₹ in Million)					
Particulars	For the nine months ended December 31, 2023	For the nine months ended December 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2021
Rent (refer note 35)	62.8	46.3	66.1	59.0	57.4
Travelling expenses	140.5	133.8	178.6	116.7	46.6
Printing and stationery	24.0	24.4	36.9	24.0	21.8
Advertisement and business promotion	123.9	61.4	140.8	52.4	26.1
Insurance	75.2	63.8	108.6	73.7	56.6
Legal and professional charges	109.6	78.7	116.2	68.7	75.5
Auditors remuneration (refer note below 30.2)	11.5	7.1	10.1	13.2	7.8
Postage, telephone and other communication expenses	51.8	61.4	84.0	64.2	51.4
General repairs and maintenance	228.5	158.7	254.0	143.3	149.5
Loss on sale of asset held for sale	-	-	-	-	1.2
Electricity charges	32.7	26.4	34.3	22.5	27.7
Directors sitting fees and commission (refer note below 30.3 and 44)	10.6	11.6	15.4	14.6	12.1
Corporate social responsibility expenses (refer note below 30.1)	84.9	63.8	82.1	60.0	41.7
Goods and service tax	177.1	107.3	153.1	113.1	76.9
Loss on sale of fixed assets	2.3	1.4	-	1.7	2.6
Other expenses	52.3	67.7	77.8	71.4	66.4
Total	1,187.7	913.8	1,358.0	898.5	721.3

30.1 Details of Corporate Social Responsibility

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	(₹ in Million)				
Particulars	For the nine months ended December 31, 2023	For the nine months ended December 31, 2022	For the year ended March 31, 2023	For the year ended March 31, 2022	For the year ended March 31, 2021
a) Amount required to be spend during the period	84.9	63.8	82.0	60.0	41.7
b) Amount spend during the period	49.5	15.5	22.2	85.6	47.7
c) Amount provided during the period	98.4	51.5	63.0	3.2	28.8
d) Amount of shortfall at the end of the period	98.4	51.5	63.0	3.2	28.9
e) Total amount of previous periods shortfall	63.0	3.2	3.2	28.9	34.9
f) Reason for shortfall :					
The unspent amount has been identified for projects expected to be completed in coming period.					
Due to one of the skilling projects not being executed as planned, the CSR Committee decided to stop the project in FY 21-22. The unspent amount has been transferred to the Unspent CSR Account and will be utilized for an identified ongoing projects in FY 22-23.					
Due to widespread pandemic of COVID19, the Company's major CSR activities focused on health, education & response to pandemic crisis. Hence the Company was unable to utilise the complete amount of CSR budget allocated for the year ended March 31, 2021.					
g) Nature CSR activities :- Donation of ambulances & support equipment, early child care & education, skill development & livelihood enhancement, skilling for specially challenged, skilling for kids of destitute homes, computer lab set up for government schools, skilling of women, health camps, donation of oxygen concentrators, donation of ration kits.					

Amount mentioned above were paid in cash during the respective financial year and were incurred for the purpose other than construction / purchase of assets.