

Notes to restated consolidated financial information

12. Other non-financial assets

(₹ in Million)

Particulars	As at December 31, 2023	As at December 31, 2022	As at March 31, 2023	As at March 31, 2022	As at March 31, 2021
Asset held for sale	39.6	39.6	39.6	39.6	39.6
Less : Provision for diminution in the value of asset held for sale	(18.5)	(18.5)	(18.5)	(18.5)	(18.5)
	21.1	21.1	21.1	21.1	21.1
Prepaid expenses	123.5	98.3	62.5	43.9	38.7
Capital advance	5.3	5.8	4.6	3.4	3.2
Advance for expenses and other advances	125.3	153.8	126.0	74.7	153.1
Unamortised share issue expenses [Refer Note ii below]	260.7	247.4	255.9	197.2	159.4
Receivable from Government (Ex-gratia) [Refer Note 45]	-	-	-	-	53.8
Balance with government authorities	75.8	28.7	27.9	31.6	0.4
Total	611.7	555.1	498.0	371.9	429.7

i) Advance for expenses include Nil amount given as advance to the related parties for all the above periods.

ii) The Company has incurred certain expenses towards proposed Initial public offering of equity shares. The company expects to recover certain amounts from the selling shareholders and the balance amount would be charged-off to securities premium account in accordance with Section 52 of the Companies Act, 2013 upon share being issued.

13. Trade payables

(₹ in Million)

Particulars	As at December 31, 2023	As at December 31, 2022	As at March 31, 2023	As at March 31, 2022	As at March 31, 2021
Total outstanding dues to micro enterprises and small enterprises (refer note a & b)	1.4	1.3	3.6	0.8	-
Total outstanding dues of creditors other than micro enterprises and small enterprises (refer note b & c)	847.3	649.5	801.4	509.2	386.8
Total	848.7	650.8	805.0	510.0	386.8

a) Based on and to the extent of information received by the Company from the suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) and relied upon by the auditors. There are no overdue amounts to Micro, Small and Medium Enterprises (MSME) for which disclosure requirements under Micro, Small and Medium Enterprises Development Act, 2006 are applicable.

b) Trade Payables ageing schedule

As At December 31, 2023

(₹ in Million)

Particulars	Outstanding for following periods from due date of payment					Total
	Unbilled dues	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	1.4	-	-	-	1.4
Others	840.4	6.1	0.8	-	-	847.3
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-

(₹ in Million)

As At December 31, 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Unbilled dues	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	1.3	-	-	-	1.3
Others	624.7	24.3	0.5	-	-	649.5
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-

(₹ in Million)

As At March 31, 2023

Particulars	Outstanding for following periods from due date of payment					Total
	Unbilled dues	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	3.6	-	-	-	3.6
Others	797.3	3.6	0.5	-	-	801.4
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-

(₹ in Million)

As At March 31, 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Unbilled dues	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	0.8	-	-	-	0.8
Others	464.2	45.0	-	-	-	509.2
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-

(₹ in Million)

As At March 31, 2021

Particulars	Outstanding for following periods from due date of payment					Total
	Unbilled dues	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-	-
Others	376.7	9.9	0.2	-	-	386.8
Disputed dues - MSME	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-

Note: Date of the transaction considered as due date of payment

c) Trade Payables includes due to related parties [Refer Note 44] :

(₹ in Million)

Particulars	As at December 31, 2023	As at December 31, 2022	As at March 31, 2023	As at March 31, 2022	As at March 31, 2021
Dues to related parties	11.5	9.0	11.6	12.0	9.6

14. Debt securities

(₹ in Million)

Particulars	As at December 31, 2023	As at December 31, 2022	As at March 31, 2023	As at March 31, 2022	As at March 31, 2021
At amortised cost					
Secured					
Redeemable non convertible debentures	23,417.4	23,594.4	25,421.3	17,642.9	21,403.1
Total	23,417.4	23,594.4	25,421.3	17,642.9	21,403.1

i) All debt securities are issued in India