

**27. Depreciation and amortisation expense**

All amount in Indian Rupees in crores, except as stated otherwise		
	For the year ended December 31, 2020	For the period from February 19, 2019 to December 31, 2019
Depreciation of tangible assets (refer note 3)	60.63	43.65
Amortisation of intangible assets (refer note 5)	5.76	4.76
Depreciation of right-of-use assets (refer note 3)	10.78	-
	<b>77.17</b>	<b>48.41</b>

**28. Finance costs**

All amount in Indian Rupees in crores, except as stated otherwise		
	For the year ended December 31, 2020	For the period from February 19, 2019 to December 31, 2019
Interest expenses	11.13	19.12
Bill discounting and other charges	7.04	7.26
Interest on lease liabilities (refer note 35(b))	2.27	-
	<b>20.44</b>	<b>26.38</b>

**29. Other expenses**

All amount in Indian Rupees in crores, except as stated otherwise		
	For the year ended December 31, 2020	For the period from February 19, 2019 to December 31, 2019
Consumption of stores and spares	24.79	18.21
Packing expenses	10.51	7.96
Royalty and technology fees	150.20	129.92
Freight and forwarding	81.95	79.59
Postage and telephone	0.80	0.94
Commission (other than sole selling agent)	4.64	3.42
Power and fuel	52.14	42.58
Travelling and conveyance	17.97	35.83
Insurance	24.87	15.95
Rates and taxes (net)	2.19	3.15
Rent	6.68	9.76
Repairs and maintenance		
Buildings	1.83	1.33
Plant and machinery	16.94	15.27
Others	3.69	2.65
Provision for doubtful debts and advances / Bad debts / advances written off	17.33	5.21
Loss on sale of fixed assets (net)	0.65	0.34
Printing and stationery	1.52	1.09
Bank charges	17.11	1.39
Legal and professional*	37.09	13.33
Trade-mark fees	43.59	35.26
Corporate social responsibility expenditure (refer note 40)	4.42	-
Information technology expenses	98.49	56.40
Exchange and commodity rate difference (net)	-	2.01
Director's fees and commission	1.20	-
Services from third parties	39.60	28.85
Testing and inspection charges	6.92	8.26
Seminar and publicity expenses	0.86	3.09
Group management fees	57.47	66.03
Miscellaneous	47.30	29.55
	<b>772.75</b>	<b>617.37</b>
* Includes auditor's remuneration (exclusive of goods and service tax) towards the following:		
Statutory audit fee (inclusive of out-of-pocket expenses)	0.48	0.48
Tax audit fee	0.27	0.27
Limited review fee	0.36	0.36
Group audit fee/one time certification fee	0.14	0.47