

3. Property, plant and equipment and Right-of-Use (ROU) assets

All amount in Indian Rupees in crores, except as stated otherwise

	Property, plant and equipment (Owned Assets)										ROU Assets			
	Free hold land	Lease hold land	Lease hold improvements	Factory buildings	Other buildings	Plant and equipment	Office equipment's	Furniture and fixtures	Vehicles	Total owned Assets	Lease hold land	Office buildings	Vehicles	Total ROU Assets
Gross carrying value														
As at February 19, 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer pursuant to scheme of arrangement (refer note 38(a))	13.71	9.53	0.36	130.16	25.74	477.97	5.99	13.02	0.34	676.82	-	-	-	-
Additions	-	-	-	7.95	1.92	49.46	0.12	1.00	-	60.45	-	-	-	-
Disposals	-	-	-	-	-	(4.99)	(0.06)	(0.29)	(0.03)	(5.37)	-	-	-	-
As at December 31, 2019	13.71	9.53	0.36	138.11	27.66	522.44	6.05	13.73	0.31	731.90	-	-	-	-
On account of transition to Ind AS 116	-	-	-	-	-	-	-	-	-	-	-	20.28	10.30	30.58
Additions	-	-	12.17	0.48	5.14	82.29	3.50	2.20	-	105.78	-	15.60	2.38	17.98
Reclassification	-	-	-	(1.72)	1.72	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	(0.14)	-	(6.98)	(0.29)	(0.70)	(0.26)	(8.37)	-	-	-	-
Transfer to ROU assets	-	(9.53)	-	-	-	-	-	-	-	(9.53)	-	-	-	-
Transfer from owned assets	-	-	-	-	-	-	-	-	-	-	9.53	-	-	9.53
As at December 31, 2020	13.71	-	12.53	136.73	34.52	597.75	9.26	15.23	0.05	819.78	9.53	35.88	12.68	58.09
Accumulated depreciation														
As at February 19, 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer pursuant to scheme of arrangement (refer note 38(a))	-	0.71	0.17	2.89	1.24	144.07	1.81	2.42	0.18	153.49	-	-	-	-
Depreciation charge for the period	-	0.07	0.03	4.42	2.20	35.39	0.51	0.99	0.04	43.65	-	-	-	-
Disposals	-	-	-	-	-	(4.69)	(0.03)	(0.22)	(0.01)	(4.95)	-	-	-	-
As at December 31, 2019	-	0.78	0.20	7.31	3.44	174.77	2.29	3.19	0.21	192.19	-	-	-	-
Depreciation charge for the year	-	-	0.90	6.05	3.32	46.98	1.52	1.79	0.07	60.63	0.10	7.02	3.66	10.78
Reclassification	-	-	-	(0.31)	0.31	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	(0.14)	-	(5.44)	(0.28)	(0.68)	(0.26)	(6.80)	-	-	-	-
Transfer to ROU assets	-	(0.78)	-	-	-	-	-	-	-	(0.78)	-	-	-	-
Transfer from owned assets	-	-	-	-	-	-	-	-	-	-	0.78	-	-	0.78
As at December 31, 2020	-	-	1.10	12.91	7.07	216.31	3.53	4.30	0.02	245.24	0.88	7.02	3.66	11.56
Net carrying value as at December 31, 2019	13.71	8.75	0.16	130.80	24.22	347.67	3.76	10.54	0.10	539.71	-	-	-	-
Net carrying value as at December 31, 2020	13.71	-	11.43	123.82	27.45	381.44	5.73	10.93	0.03	574.54	8.65	28.86	9.02	46.53

Notes:

- There are no tangible assets given on operating lease.
- Freehold land, Leasehold land, Factory buildings and other buildings transferred to the Company, pursuant to the scheme of arrangement, as detailed in note 38(a) is in the process of being registered in the name of the Company.
- The net block of Leasehold land of ₹ 8.75 crores (Gross block - ₹ 9.53 crores and accumulated depreciation - ₹ 0.78 crores) has been reclassified to "Right-of-Use" assets on account of adoption of Ind AS 116 "Leases". Refer note 35(b).