

## 9. Other non-current assets

All amount in Indian Rupees in crores, except as stated otherwise		
	December 31, 2020	December 31, 2019
(Unsecured considered good, unless otherwise stated)		
Capital advances	5.08	1.85
Advances recoverable which have significant increase in credit risk	1.89	1.94
Less: Impairment allowance on advances recoverable which have significant increase in credit risk	1.89	1.94
	-	-
	5.08	1.85

## 10. Inventories (valued at lower of cost and net realisable value)

All amount in Indian Rupees in crores, except as stated otherwise		
	December 31, 2020	December 31, 2019
Raw materials and components (includes goods in transit goods of ₹ 40.59 crores (December 31, 2019: ₹109.08 crores))	270.45	332.88
Work-in-progress	211.79	146.42
Finished goods	10.72	12.15
Traded goods	0.28	0.49
Stores and spares	1.84	1.26
	495.08	493.20

During the year ended December 31, 2020, ₹15.05 crores (for period ended December 31, 2019, ₹1.71 crores) has been recognised as an expense in relation to inventory being carried at net realisable value.

## 11. Trade receivables

All amount in Indian Rupees in crores, except as stated otherwise				
	Non-current		Current	
	December 31, 2020	December 31, 2019	December 31, 2020	December 31, 2019
<b>Unsecured</b>				
Considered good	-	-	1,584.50	1,782.85
Trade receivables which have significant increase in credit risk	-	-	121.46	107.91
Trade receivables - credit impaired	87.61	88.73	-	-
	87.61	88.73	1,705.96	1,890.76
<b>Less: Impairment allowance (allowance for bad and doubtful debts)</b>				
Trade receivables which have significant increase in credit risk	-	-	121.46	107.91
Trade receivables - credit impaired	87.61	88.73	-	-
	-	-	1,584.50	1,782.85

1. Trade receivables from related parties (refer note 39).
2. No trade or other receivable are due from directors or other officers of the Company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member.
3. Trade receivables are non-interest bearing and are generally on terms of 0 to 90 days.
4. Refer note 32(c)(iv) for details pertaining to credit risk.
5. Refer note 37(b) for details pertaining to contract balances.

## 12. Cash and cash equivalents

All amount in Indian Rupees in crores, except as stated otherwise		
	December 31, 2020	December 31, 2019
Balances with banks		
- on current accounts	301.04	188.04
Cheques on hand / remittance in transit	17.91	-
<b>Cash and cash equivalents in the balance sheet and statement of cash flows</b>	<b>318.95</b>	<b>188.04</b>
<b>Changes in liabilities arising from financing activities:</b>		
The changes in liabilities arising from financing activities is on account of cash flow changes only and there are no non-cash changes.		