

**23. Other income**

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
Exchange and commodity rate difference (net)	16.94	-
Interest income		
Interest on deposits with bank	1.18	-
Interest on security deposit and others	0.38	0.47
	18.50	0.47

**24. Cost of raw materials, components consumed and project bought-outs**

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
<b>Raw material and components consumed</b>		
Inventory at the beginning of the year	332.88	-
Transfer pursuant to scheme of arrangement	-	254.22
Add : Purchases during the year/period	1,664.19	1,609.10
Less : Inventory at the end of the year/period	270.45	332.88
	<b>1,726.62</b>	<b>1,530.44</b>

**25. (Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade**

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
<b>Opening stock/transfer pursuant to scheme of arrangement</b>		
- Finished goods	12.15	13.28
- Work-in-progress	146.42	200.86
- Stock-in-trade	0.49	0.47
	<b>159.06</b>	<b>214.61</b>
<b>Closing stock</b>		
- Finished goods	10.72	12.15
- Work-in-progress	211.79	146.42
- Stock-in-trade	0.28	0.49
	<b>222.79</b>	<b>159.06</b>
	<b>(63.73)</b>	<b>55.55</b>

**26. Employee benefits 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
Salaries, wages and bonus	319.94	223.96
Gratuity expense (refer note 31)	5.23	4.70
Provident fund expense (refer note 31)	15.36	3.45
Contribution to superannuation and other funds	10.66	7.48
Staff welfare expenses	15.06	10.85
Training, recruitment and transfer expenses	3.16	4.76
	<b>369.41</b>	<b>255.20</b>