Restricted Group Unaudited Special Purpose Interim Combined Balance Sheet as at 30 September 2021 (Amounts in INR millions, unless otherwise stated)

(Amounts in INR millions, unless otherwise stated)	Notes	As at 30 September 2021	As at 31 March 2021
Assets	itotes		01 1/10/ 2021
Non-current assets			
Property, plant and equipment	1	22,593	22,970
Capital work in progress	1	4	7
Goodwill	2	2	2
Other intangible assets	2	432	442
Right of use assets	3	14	14
Financial assets			
Loans	4	87	87
Deferred tax assets (net)	5	130	167
Prepayments	5 6	3	2
Other non-current assets	0	20 104	21 68
Non current tax assets (net) Total non-current assets	-	23,389	23,780
Current assets		- )	- /
Inventories	7	17	16
Financial assets		1,	10
Derivative instruments	4	-	-
Loans	4	12,420	12,424
Trade receivables	8	3,524	2,029
Cash and cash equivalent	9	372	324
Bank balances other than cash and cash equivalent	9	98	111
Others	4	722	585
Prepayments	5	38	27
Other current assets	6	97	100
Total current assets		17,288	15,616
Total assets		40,677	39,396
Equity and liabilities			
Equity			
Equity share capital	10A	886	886
Instruments entirely equity in nature	10B	112	112
Other equity			
Equity component of preference shares	11A	718	718
Securities premium	11B	7,255	7,255
Debenture redemption reserve Hedge reserve	11C 11E	101	45
Retained earnings	11D	(45)	(576)
Parent's contribution	11E	52	52
Total equity	-	9,079	8,492
Non-current liabilities			
Financial liabilities			
Long-term borrowings	12	24,313	24,118
Lease liabilities	13	4	4
Long-term provisions	14	1,082	1,054
Deferred tax liabilities (net)	5 15	666 314	424
Other non-current liabilities Total non-current liabilities	15	26,379	<u> </u>
Current liabilities		20,077	23,740
Financial liabilities			
Short-term borrowings	16	1,603	1,520
Trade payables			
Outstanding dues to micro enterprises and small enterprises	17	0	0
Others	17	1,044	922
Lease Liabilities	17	1	1
()then assume the second light little a	18	2,461	2,378
Other current financial liabilities	10		133
Other current liabilities	19	78	
Other current liabilities Current tax liabilities (net)	19	32	4
Other current liabilities Current tax liabilities (net) <b>Total current liabilities</b>	19	32 5,219	4 4,958
Other current liabilities Current tax liabilities (net)	19	32	4

Unaudited Special Purpose Interim Combined Statement of Profit and Loss For the period ended 30 September 2021

	Notes	for the period ended 30 September 2021	for the period ended 30 September 2020
Income:			
Revenue from operations	20	2,362	2,048
Other income	21	676	110
Total income		3,038	2,158
Expenses:			
Other expenses	22	338	284
Total expenses		338	284
Earning before interest, tax, depreciation and amortisation (EBITDA)		2,700	1,874
Depreciation and amortisation expense	23	396	590
Finance costs	24	1,409	1,176
Loss before tax		895	108
Tax expense			
Current tax		32	0
Deferred tax		277	38
Loss For the period		586	70

Unaudited Special Purpose Interim Combined Statement of Cash Flows For the period ended 30 September 2021

Cash flow from operating activities     995     108       Question and monitation expanse     396     300       Depresention of monitation expanse     396     300       Question and monitation expanse     396     300       Question and monitation expanse     396     300       Question and monitation expanse     396     300       Unioniting of diversity of the fore working copital changes     1.376     1.163       University of diversity of the fore working copital changes     2.213     1.847       Movement in working capital changes     2.213     1.847       Movement in working capital changes     (1.551)     (19)       (Increase)/decrease in financial asets     (1.551)     (19)       (Increase)/decrease in financial asets     (1.3)     31       (Cash generated from operating activities     50     (17)       Increase/decrease in other payables     199     97       Cash generated from operating activities     53     1.221       Increase/decrease in the decreasing calculated and activities     53     1.221       Increase/decrease in properomic including capital works in progress, intangibles including     600       Increase/decrease in properomic including capital works in progress, intangibles including     601       Increase/decrease in properomic including capital works in progress, intangibles including<	Particulars	For the period ended 30 September 2021	For the period ended 30 September 2020
Adjustments for:       396       990         Operation and maintenance reserve       (2)       43         Interest income       (599)       (68)         Interiest income       (599)       (68)         Interiest income       23       1.43         Unanoticied ancillarly borrwing cost writien off       -       2         Induration of divisionan operations       28       -         Unanoticied ancillarly borrwing cost writien off       -       2         Induration and maintenance reserve       (59)       9         Operating profit before vorking capital changes       2.2113       1.847         Movement in working capital       (1.551)       (.979)         Increase/decrease in franzical assets       (1.553)       (.99)         (1.10)       (1.554)       (.99)       (.68)         Increase/decrease in franzical assets       (1.3)       (.25)         (1.6554)       (.99)       (.91)       (.13)       (.25)         (1.6554)       (.91)       (.91)       (.91)       (.91)       (.91)         Increase/decrease in franzical assets       (.93)       (.21)       (.84)       (.92)       (.14)         Increase/decrease in franzical assets       (.93)       (.23)	Cash flow from operating activities		
Depression         396         590           Operation and amonitation copense         (32)         43           Interest income         (509)         (68)           Interest spense         1,376         1,163           Unwinding of discours on provisions         28         -           Operating and motivities off         -         2           Impairment allowance         59         9           Operating and the receivables         (1,554)         (99)           Increase/iderense in the receivables         (1,555)         (91)           Increase/iderense in the receivables         (1,555)         (91)           Increase/iderense in the receivables         (1,555)         (34)           Increase/iderense in the receivables         (1,3)         (22)           Increase/iderense in the receivables         -         (0)           Increase/iderense in other on-current assets         (13)         (25)           Increase/iderense in robustones         53         1,271           Increase/iderense in one current assets         (13)         (14)           Increase/iderense in one operating activities         13         691           Purchase of property, plant and explaint including capital avances         13         691	(Loss) before tax	895	108
Operation and maintenance reserve       (32)       43         Interest income       (599)       (68)         Interist expense       1.376       1.163         Unmonited ancillary borrowing cost written off       -       2         Impairment allowance       59       9         Operating profit before working capital changes       2.213       1.847         Morement in working capital       (1.554)       (591)         (Increase) decrease in functional assis       (1.53)       (34)         (Increase) decrease in functional assis       (1.53)       (34)         (Increase) decrease in functional assis       (1.53)       (34)         (Increase) decrease in functional assis       (1.55)       (17)         (Increase) decrease in functional assis       (1.55)       (17)         (Increase) decrease in inventories       -       (0)         Increase (decrease) in tablitis       (15)       (17)         Increase (decrease) in tablitis       (19)       97         Cash Gow from investing activities       523       1.285         Prochase (decrease) in clochage activities       523       1.285         Prochase (decrease) in clochage activities       523       1.285         Cash Gow from investing activities       13			
interest income         (509)         (68)           Interest expense         1.376         1.163           Unwinding of discount on provisions         28         -           Innomities dinavance         59         9           Operating profit before working capital changes         2.213         1.847           Morement in working capital changes         2.213         1.847           Morenaes in trade receivables         (1.554)         (591)           (Increase) decrease in trade receivables         (1.554)         (34)           (Increase) decrease in trade receivables         (1.553)         (34)           (Increase) decrease in other oursent assets         (13)         (25)           (Increase) decrease in other on- current assets         (13)         (25)           (Increase) decrease in other on- current assets         (13)         (25)           (Increase) decrease in other on- current assets         (13)         (25)           (Increase) decrease in other on- current assets         (30)         (14)           Net cash generated from operations         553         (127)           Increase (decrease) in trade payables         (20)         (21)           Unvesting activities         (53)         (27)           Purchase of propery, plant and equipmene			
Interest expense1.3761.1761.176Unavinding of discount on privings28-Unavinding difficuration of the priving capital changes-2Operating profit before working capital changes2.2131,847Morement in working capital(Increase) decrease in function assets(I)3(Increase) decrease in function assets(I)3(Increase) decrease in function assets(I)(Increase) decrease in function assets(I)3(Increase) decrease in function assets(I)(Increase) decrease in function assets(I)(I)(I)(I)(Increase) decrease in function assets-(I)(I)(Increase) decrease in function assets-(I)(I)(Increase) decrease in function assets-(I)(I)(Increase) decrease in other non-current assets-(I)(I)(Increase) decrease in other non-current assets-(I)(I)(Increase) decrease in intrady paylishsII997Cash generated from operations5531.271IIIncrease (decrease) in rule paylishs5531.285IICash flow from investing activities5231.285IIIPurchase of property, plant and explorment including capital advances(S)(I)(I)(Investinent) Redemption of bank depoists having residual maturity more than 3 monthsIIIIIIIIIIInterest received530800IIIIIIIIIIIIIIIIIIIIIIIIIIIIIn			
Linvindig of discant on provisions       28       -         Linvinding of discant on provisions       29       9         Operating profit before working capital changes       2213       1,847         Movement in working capital       (1,554)       (591)         (Increase)/decrease in trade receivables       (1,554)       (591)         (Increase)/decrease in france in a decrease in traventories       (1)       3         (Increase)/decrease in offencial assts       (155)       (3)         (Increase)/decrease in offencial assts       (1)       3         (Increase)/decrease in offencial assts       (1)       (2)         (Increase)/decrease in offencial assts       (2)       (1)         (Increase)/decrease in offencial assts       (2)       (1)         Increase (decrease) in trade payables       (1)       (2)         (Increase)/decrease in offencial activities       (2)       (1)         Net cash generated from operating activities       (2)       (1)         Increase (decrease) in trade payables       (2)       (2) <t< td=""><td></td><td></td><td>. ,</td></t<>			. ,
Upmortised ancillary borrowing cost written off       -       2         Impairment allowance       59       9         Operating profit before working capital changes       2,213       1,847         Movement in working capital       (1,554)       (59)         (Increase) decrease in intencions       (1)       3         (Increase) decrease in intencions       (1)       3         (Increase) decrease in other oncreat assets       2       (9)         (Increase) decrease in other oncreat assets       -       (0)         Increases (decrease) in other intabilities       (15)       (17)         Increase (decrease) in other oncreat assets       19       97         Cash generated from operating       553       1271         Increase (decrease) in other oncerating activities       553       1271         Increase (decrease) in cash and explopment, capital activities       523       1,285         Cash flow from investing activities       533       1,285         Parchase of property, plant and explopment, acpital activances       (9)       (27)         Income tax paid (refind)       13       601         Loan given to related parties       4       (95)         Interest received       530       80         Net cash used in			1,163
Impairment allowance     59     9       Operating profit before working capital changes     2213     1,847       Movement in working capital     (Increase) decrease in trade receivables     (1,554)     (591)       (Increase) decrease in finacting assists     (158)     (34)       (Increase) decrease in other current assets     13     (25)       (Increase) decrease in other non-current assets     -     (0)       Increase (decrease) in other inhibities     (55)     (17)       Increase (decrease) in other prometing     (30)     14       (Increase) (decrease) in other programments     (30)     14       Net cash generated from operating     533     1,271       Increase (decrease) in other programments     (30)     14       Net cash generated from operating activities     523     1,285       Cash flow from investing activities     530     13       Purchase of property, plant and equipment including capital advances     (59)     (27)       (Inserstreeling activities     330     80       Net cash low from investing activities     300     80       Net cash seed in investing activities     300     30       Proceeds from barked ports having residual maturity more than 3 months     13     601       Lang yiers to related parties     4     (95)       Intr		28	-
Operating profit before working capital changes2,2131,847Movement in working capital (Increase)/decrease in intracial assets(1,554)(591)(Increase)/decrease in intracial assets(11)3(Increase)/decrease in intracial assets(13)(25)(Increase)/decrease in intracial assets(13)(25)(Increase)/decrease in other liabilities(13)(25)(Increase)/decrease in other intracial assets(13)(25)(Increase)/decrease in other intracial assets(13)(25)(Increase)/decrease in other intracial assets(13)(25)(Increase)/decrease in other intracial assets(13)(25)(Increase)/decrease in other intraciants(15)(17)Increase/(decrease) in trade payshels(19)97Cash generated from operations(13)(23)Increase/(decrease) in trade payshels(11)(20)Increase/(decrease) in trade payshels(13)(20)Increase/(decrease) in trade payshels(13)(21)Increase/(decrease) in trade payshels(13)(23)Increase/(decrease) in trade payshels(13)(21)Increase/(decrease)(11)(23)(27)Increase/(decrease)(11)(23)(27)Increase/(decrease)(11)(23)(27)Increase/(decrease)(11)(25)(11)Increase/(decrease)(11)(25)(11)Interist received(25)(27)(27)Interist received(26)<		-	
Movement in working capital       (1.554)       (591)         (Increase) (decrease in trade receivables       (1)       3         (Increase) (decrease) in trade receivables       (1)       3         (Increase) (decrease) in trade assets       (2)       (9)         (Increase) (decrease) in other non-current assets       2       (9)         (Increase) (decrease) in other non-current assets       -       (0)         Increase (decrease) in trade payables       119       97         Cash generated from operations       553       1.271         Increase (decrease) in trade payables       130       (23)         Increase (decrease) in trade payables       139       97         Cash generated from operations       553       1.271         Increase (decrease) in trade payables       130       14         Vet cash generated from operating activities       523       1,285         Cash flow from investing activities       13       601         Purchase of property, plant and equipment including capital work in progress, intangibles including only in tradities assets under development, capital creditors and capital dvances       (59)       (27)         (Investments) (Recemption of bank deposits having residual maturity more than 3 months       13       601         Laran given to related parties	1		
Increase/decrease in rade receivables       (1,554)       (99)         Increase/decrease in infancial assets       (1)       3         Increase/decrease in infancial assets       (13)       (22)         Increase/decrease in preparations       (13)       (25)         Increase/decrease in other current assets       -       (0)         Increase/decrease in other current assets       -       (0)         Increase/decrease) in other inhibities       (55)       (17)         Increase/decrease) in other inhibities       (55)       (17)         Increase/decrease) in other inhibities       (30)       14         Net cash generated from operating activities       523       1,235         Cash flow from investing activities       523       1,235         Purchase of property, plant and equipment including capital work in progress, intangibles including other intangible assets under development, capital creditors and capital advances       (59)       (27)         (Investments/Nederoption of bank deposits having residual maturity more than 3 months       13       601         Loan given to related parties       4       (95)       (27)         (Investments/Nederoption other development, capital creditors and capital advances       (59)       (27)         (Investments/Nederoption other development, capital creditors and capital advances	operating profit before working capital changes	2,215	1,047
Increase/decrease in inventories       (1)       3         (Increase/decrease in inventories       (1)       3         (Increase/decrease in other current assets       2       (9)         (Increase/decrease in other current assets       -       (0)         Increase/decrease in other current assets       -       (0)         Increase/decrease in other non-current assets       -       (1)       97         Cash generated from operating activities       553       1.271       Increase/decrease in other non-current asset         Proceeds from investing activities       -       523       1,285         Cash flow from investing activities       -       3.30       80         Net cash used in investing activities       -       3.756       88       659         Proceeds from long-term borrowings       -			
Iherease/decrease in financial assets       (159)       (34)         (Increase/decrease in other current assets       2       (9)         (Increase/decrease in other non-current assets       -       (0)         Increase/decrease in prepayments       (13)       (25)         Increase/decrease in nother non-current assets       -       (0)         Increase/decrease in prepayments       (13)       (13)         Increase/decrease in prepayments       (13)       (13)         Increase/decrease in prepayments       (13)       (13)         Increase/decrease in prepayments       (13)       (11)       (11)         Increase/decrease in prepayment       (11)       (11)       (11)         Interest received       523       1,255         Interest received       13       (01)         Interest received       530       80         Net cash used in investing activities       4       (95)         Interest received       530       80       (033)         Net cash used in investing activitie		(1,554)	(591)
(Increase)/decrease in other current assets       2       (9)         (Increase)/decrease in other non-current assets       -       (0)         Increases/(decrease) in other liabilities       (55)       (17)         Increases/(decrease) in other liabilities       (55)       (17)         Increase/(decrease) in trade payables       119       97         Cash generated from operations       553       1.271         Income tax paid/ (refund)       (30)       14         Net cash generated from operating activities       523       1,285         Cash flow from investing activities       523       1,285         Purchase of property, plant and equipment including capital work in progress, intangibles including other intangible assets under development, capital creditors and capital advances       (59)       (27)         (Investments)/Redemption of bank deposits having residual maturity more than 3 months       13       601         Loan given to related parties       4       (95)         Interest received       5.30       80         Proceeds from long-term borrowings       -       3,756         Repayment of long-term borrowings       -       (3,609)         Proceeds from short-term borrowings       -       (3,609)         Proceeds from short-term borrowings       -       (3,609)			
(Increase) decrease in other non-current assets       (13)       (25)         (Increase) (decrease) in other liabilities       (55)       (17)         Increases (decrease) in other liabilities       (55)       (17)         Increases (decrease) in other liabilities       (53)       (1,27)         Increases (decrease) in other liabilities       (53)       (1,27)         Increases (decrease) in other liabilities       (53)       (1,27)         Income tax paid/ (refund)       (30)       14         Net cash generated from operating activities       523       1,285         Cash flow from investing activities       533       (27)         Purchase of property, plant and equipment including capital work in progress, intangibles including other intangible assets under development, capital creditors and capital dvances       (59)       (27)         (Investments)/Redemption of bank deposits having residual maturity more than 3 months       13       601         Loan given to related parties       4       (95)       80         Net cash used in investing activities       -       3,756         Repayment of short-term borrowings       -       3,756         Repayment of short-term borrowings       -       3,326         Net cash (used in) / generated from financing activities       (88)       (933)		(158)	(34)
(hcrease)/dccrease in other non-current assets       -       (0)         Increase/(dccrease) in the payables       (17)         Increase/(dccrease) in trade payables       119       97         Cash generated from operations       553       1,271         Income tax paid/ (refund)       (30)       14         Net cash generated from operating activities       523       1,285         Cash flow from investing activities       523       1,285         Cash flow from investing activities       523       1,285         Cash flow from investing activities       530       80         Purchase of property, plant and equipment including capital avores       (59)       (27)         (Investments)/Redemption of bank deposits having residual maturity more than 3 months       13       601         Loan given to related parties       4       (95)         Interest received       530       80         Net cash used in investing activities       488       559         Cash flow from financing activities       -       3,756         Proceeds from borrowings       -       3,756         Repayment of long-term borrowings       100       -         Interest recieved       323       (1,045)         Net cash (used in) / generated from financing act		2	(9)
Increase/(decrease) in other liabilities(55)(17)Increase/(decrease) in trade payables11997Cash generated from operations121Income tax paid/ (refund)(30)14Net cash generated from operating activities5231.285Cash flow from investing activities5231.285Purchase of property, plant and equipment including capital work in progress, intagibles including other intangible assets under development, capital creditors and capital advances(59)(27)(Investments)/Redemption of bank deposits having residual maturity more than 3 months13601Loan given to related parties4(95)Interest received53080Net cash used in investing activities488559Cash flow from financing activities-3.756Repayment of long-term borrowings-3.756Repayment of short-term borrowings10-Repayment of short-term borrowings(1.045)(1.046)Net cash (used in ) / generated from financing activities4812Cash and cash equivalents4812Cash and cash equivalents4812Cash and cash equivalents4812Cash and cash equivalents3.242.24Derived Stand cash equivalents3.242.24Cash and cash equivalents3.242.24Cash and cash equivalents3.272.36Components of cash and cash equivalents3.272.36Components of cash and cash equivalents	(Increase)/decrease in prepayments	(13)	(25)
Increase/(decrease) in trade payables       119       97         Cash generated from operations       553       1,271         Income tax paid/ (refund)       (30)       14         Net cash generated from operating activities       523       1,285         Cash flow from investing activities       523       1,285         Purchase of property, plant and equipment including capital work in progress, intangibles including other intangible assets under development, capital creditors and capital advances       (59)       (27)         (Investments)/Redemption of bank deposits having residual maturity more than 3 months       13       601         Loan given to related parties       4       (95)         Interest received       530       80         Net cash used in investing activities       -       3,756         Proceeds from long-term borrowings       -       (3,609)         Proceeds from short-term borrowings       10       -         Interest received       (88)       (933)         Interest received       (88)       (933)         Interest received is on short-term borrowings       10       -         Repayment of long-term borrowings       (1,045)       (1,045)         Interest received       330       (88)       (933)         Net cash (used in) /	(Increase)/decrease in other non-current assets	-	(0)
Cash generated from operations5531,271Income tax paid (refund)(30)14Net cash generated from operating activities5231,285Cash flow from investing activities699(27)(Investments/Redemption of bank deposits having residual maturity more than 3 months13601Loan given to related parties4(95)Interest received53080Net cash used in investing activities488559Proceeds from long-term borrowings-3,756Repayment of long-term borrowings-3,756Repayment of short-term borrowings(1,045)(1,046)Net cash (used in / generated from financing activities4812Net (decrease) / increase in cash and cash equivalents4812Cash and cash equivalents324224Cash and cash equivalents324224Cash and cash equivalents327184O'n current accounts357184· On dopsit accounts with original maturity of less than 3 months1552	Increase/(decrease) in other liabilities	(55)	(17)
Income tax paid/(refund)       (30)       14         Net cash generated from operating activities       523       1,285         Cash flow from investing activities       523       1,285         Purchase of property, plant and equipment including capital work in progress, intagibles including other intagible assets under development, capital creditors and capital advances       (59)       (27)         (Investments)/Redemption of bank deposits having residual maturity more than 3 months       13       601         Loan given to related parties       4       (95)         Interest received       530       80         Net cash used in investing activities       488       559         Cash flow from financing activities       -       3,756         Repayment of long-term borrowings       -       3,600         Proceeds from long-term borrowings       170       -         Repayment of short-term borrowings       (1,045)       (1,046)         Interest paid       (1,045)       (1,045)       (1,045)         Net (used in) / generated from financing activities       48       12         Cash and cash equivalents at the beginning of the period       3324       224         Cash and cash equivalents at the end of the period       372       236         Components of cash and cash equivalents       <	Increase/(decrease) in trade payables	119	97
Net cash generated from operating activities5231,285Cash flow from investing activitiesPurchase of property, plant and equipment including capital work in progress, intangibles including other intangible assets under development, capital areditors and capital advances(59)(27)(Investments)/Redemption of bank deposits having residual maturity more than 3 months13601Loan given to related parties4(95)Interest received53080Net cash used in investing activities488559Cash flow from financing activities-3,756Repayment of long-term borrowings-(3,609)Proceeds from long-term borrowings170-Proceeds from short-term borrowings(1,045)(1,046)Interest paid(1,045)(1,046)Net (decrease) / increase in cash and cash equivalents48812Cash and cash equivalents43812Cash and cash equivalents3372236Components of cash and cash equivalents357184- On current accounts357184- On current accounts1552	Cash generated from operations	553	1,271
Cash flow from investing activities         Purchase of property, plant and equipment including capital work in progress, intangibles including other intangible assets under development, capital creditors and capital advances       (59)       (27)         (Investments)/Redemption of bank deposits having residual maturity more than 3 months       13       601         Loan given to related parties       4       (95)         Interest received       530       80         Net cash used in investing activities       488       559         Cash flow from financing activities       -       3,756         Proceeds from long-term borrowings       -       (3,609)         Proceeds from long-term borrowings       170       -         Interest received       (1,045)       (1,045)         Proceeds from short-term borrowings       (1,045)       (1,045)         Interest paid       (1,045)       (1,045)         Net cash (used in) / generated from financing activities       (963)       (1,832)         Net (decrease) / increase in cash and cash equivalents       48       12         Cash and cash equivalents at the end of the period       3224       224         Cash and cash equivalents       372       236         Components of cash and cash equivalents       357       184         On curre	Income tax paid/ (refund)	(30)	14
Purchase of property, plant and equipment including capital work in progress, intangibles including other intangible assets under development, capital creditors and capital advances(59)(27)(Investments)/Redemption of bank deposits having residual maturity more than 3 months13601Loan given to related parties4(95)Interest received53080Net cash used in investing activities488559Proceeds from long-term borrowings-3,756Repayment of long-term borrowings-(3,609)Proceeds from short-term borrowings170-Repayment of short-term borrowings(1,045)(1,046)Interest paid(1,045)(1,046)Net cash (used in) / generated from financing activities4812Cash and cash equivalents4812Cash and cash equivalents372236Components of cash and cash equivalents372236Components of cash and cash equivalents357184On current accounts357184On deposit accounts with original maturity of less than 3 months1552	Net cash generated from operating activities	523	1,285
Proceeds from long-term borrowings-3,756Repayment of long-term borrowings-(3,609)Proceeds from short-term borrowings170-Repayment of short-term borrowings170-Repayment of short-term borrowings(1,045)(1,046)Interest paid(1,045)(1,046)Net cash (used in) / generated from financing activities(963)(1,832)Net (decrease) / increase in cash and cash equivalents4812Cash and cash equivalents at the beginning of the period3224224Cash and cash equivalents at the end of the period372236Components of cash and cash equivalents357184- On current accounts357184- On deposit accounts with original maturity of less than 3 months1552	Purchase of property, plant and equipment including capital work in progress, intangibles including other intangible assets under development, capital creditors and capital advances (Investments)/Redemption of bank deposits having residual maturity more than 3 months Loan given to related parties Interest received	13 4 530	601 (95) 80
Interest paid(1,045)(1,046)Net cash (used in) / generated from financing activities(963)(1,832)Net (decrease) / increase in cash and cash equivalents4812Cash and cash equivalents at the beginning of the period324224Cash and cash equivalents at the end of the period372236Components of cash and cash equivalents357184Balances with banks:357184- On current accounts1552	Proceeds from long-term borrowings Repayment of long-term borrowings Proceeds from short-term borrowings		(3,609)
Net cash (used in) / generated from financing activities(963)(1,832)Net (decrease) / increase in cash and cash equivalents4812Cash and cash equivalents at the beginning of the period324224Cash and cash equivalents at the end of the period372236Components of cash and cash equivalentsBalances with banks:357184- On current accounts357184- On deposit accounts with original maturity of less than 3 months1552			
Net (decrease) / increase in cash and cash equivalents4812Cash and cash equivalents at the beginning of the period324224Cash and cash equivalents at the end of the period372236Components of cash and cash equivalentsBalances with banks:357184- On current accounts357184- On deposit accounts with original maturity of less than 3 months1552			
Cash and cash equivalents at the beginning of the period324224Cash and cash equivalents at the end of the period372236Components of cash and cash equivalentsBalances with banks: - On current accounts357184- On deposit accounts with original maturity of less than 3 months1552	Net cash (used in) / generated from financing activities	(963)	(1,832)
Cash and cash equivalents at the beginning of the period324224Cash and cash equivalents at the end of the period372236Components of cash and cash equivalentsBalances with banks: - On current accounts357184- On deposit accounts with original maturity of less than 3 months1552	Net (decrease) / increase in cash and cash equivalents	48	12
Cash and cash equivalents at the end of the period372236Components of cash and cash equivalents Balances with banks: - On current accounts357184- On deposit accounts with original maturity of less than 3 months1552			
Components of cash and cash equivalentsBalances with banks:- On current accounts- On deposit accounts with original maturity of less than 3 months1552			
Balances with banks:357184- On current accounts357184- On deposit accounts with original maturity of less than 3 months1552			
- On current accounts357184- On deposit accounts with original maturity of less than 3 months1552			
- On deposit accounts with original maturity of less than 3 months 15 52		0.57	104
$\frac{372}{236}$			
	i otai casn and casn equivalents (note 9)	372	236

Restricted Group Unaudited Special Purpose Interim Combined Statement of changes in equity For the period ended 30 September 2021 (Amounts in INR millions, unless otherwise stated)

		Attributable to the equity holders of entities forming part of the Restricted Group								
		_	Share application			Reserves and surplus#			Items of OCI#	
Particulars	Equity share capital*	Instruments entirely equity in nature#	money pending allotment#	Equity component of preference shares#	Securities premium	Retained earnings	Parent's contribution	Debenture redemption reserve	Hedge reserve	Total equity
	(refer note 10A)	(refer note 10B)	(refer note 11A)	(refer note 11A)	(refer note 11B)	(refer note 11D)	(refer note 11E)	(refer note 11C)	(refer note 11E)	
At 1 April 2020	439	112	-	718	3,229	215	52	-	13	4,778
Loss For the period	-	-	-	-	-	(746)	-	-	-	(746)
Debenture redemption reserve	-	-	-	-	-	(45)	-	45	-	-
Other comprehensive loss (net of taxes)	-	-	-	-	-	-	-	-	(13)	(13)
Total comprehensive loss	-	-	-	-	-	(791)	-	-	(13)	(759)
Equity shares issued during the year	447	-	(1)	-	4,026	-	-	-	-	4,472
Share application money received	-	-	1	-	-	-	-	-	-	1
At 31 March 2021	886	112	-	718	7,255	(576)	52	45	-	8,492
Profit For the period	-	-	-	-	-	586	-	-	-	586
Debenture redemption reserve						(56)	-	56		-
At 30 September 2021	886	112	-	718	7,255	(45)	52	101	-	9,079

Notes to Unaudited Special Purpose Interim Combined Financial Statements for the period ended 30 September 2021

(Amounts in INR millions, unless otherwise stated)

# 1 Property, plant and equipment

	Freehold Land#	Plant and equipment	Office equipment	Furniture & fixtures	Computers	Total property, plant and equipment	Capital work in progress**
Cost							
At 1 April 2020	783	25,334	0	2	3	26,122	6
Additions during the year	2	1,025	0	-	1	1,028	1
Adjustment*	(3)	(2)	-	-	-	(5)	
At 31 March 2021	782	26,357	0	2	4	27,145	7
Additions during the year	4	3	(0)	0	0	7	(3)
At 30 September 2021	787	26,360	0	2	4	27,153	4
Accumulated depreciation							
At 1 April 2020	-	3,209	0	1	1	3,211	-
Charge For the period (refer note 23)	-	963	-	1	-	964	-
At 31 March 2021	-	4,172	0	2	1	4,175	-
Charge For the period (refer note 23)	-	384		0	1	385	-
At 30 September 2021	<u> </u>	4,556		2	2	4,560	
Net book value							
At 31 March 2021	782	22,185	0	0	3	22,970	7
At 30 September 2021	787	21,804	0	0	2	22,593	4

Notes to Unaudited Special Purpose Interim Combined Financial Statements for the period ended 30 September 2021

(Amounts in INR millions, unless otherwise stated)

2	Other intangible assets	Computer software	Customer contracts	Total intangibles	Goodwill
	Cost				
	At 1 April 2020	-	505	505	2
	Additions during the year	0	-	0	-
	At 31 March 2021	0	505	505	2
	Additions during the year	0	-	-	-
	At 30 September 2021	0	505	505	2
	Amortisation				
	At 1 April 2020	-	43	43	-
	Amortisation For the period (refer note 23)	-	20	20	-
	At 31 March 2021	-	63	63	-
	Amortisation For the period (refer note 23)	0	10	10	-
	At 30 September 2021	0	73	73	-
	Net book value				
	At 31 March 2021	0	442	442	2
	At 30 September 2021	0	432	432	2
		0			

## Mortgage and hypothecation on Customer contracts

Customer contracts with a carrying amount of INR 442 (31 March 2020: INR 462) are subject to a pari passu first charge to respective lenders for term loans from banks and financial institutions and buyer's credit as disclosed in Note 16.

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Notes to Unaudited Special Purpose Interim Combined Financial Statements for the period ended 30 September 2021 (Amounts in INR millions, unless otherwise stated)

3 Right of use assets

Particulars	Land	Total
Cost		
At 1 April 2020	16	16
At 31 March 2021	16	16
At 30 September 2021	16	16
Depreciation		
At 1 April 2020	1	1
Charge For the period(refer note 23)	1	1
At 31 March 2021	2	1
At 30 September 2021	2	2
Net book value		
At 31 March 2021	14	14
At 30 September 2021	14	14

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Notes to Unaudited Special Purpose Interim Combined Financial Statements for the period ended 30 September 2021 (Amounts in INR millions, unless otherwise stated)

4	Financial assets	As at 30 September 2021	As at 31 March 2021
	Non-current		
	Financial assets at amortised cost		
	Loans Considered good - Secured	-	-
	Considered good - Unsecured		
	Security deposits Loans to related parties (refer note 26)	- 87	0 87
	Loans which have significant increase in credit risk Loans - credit impaired	-	-
	Total	87	87
	Current (unsecured, considered good unless stated otherwise)		
	Loans Considered good - Secured	-	-
	Considered good - Unsecured Loan to fellow subsidiary - redeemable non cumulative preference shares (refer note 26)	887	887
	Security deposits Loans to related parties (refer note 26)	0 11,533	0 11,537
	Loans which have significant increase in credit risk Loans - credit impaired		-
	Total	12,420	12,424
	Others Government grants*		
	- Generation based incentive receivable Recoverable from related parties (refer note 26)	65 279	28 158
	Interest accrued on fixed deposits Interest accrued on loans to related parties (refer note 26)	378	1 398
	Total	722	585
5	Prepayments	As at 30 September 2021	As at 31 March 2021
	Non-current (unsecured, considered good unless otherwise stated) Prepaid expenses	3	2
	Total	3	2
	Current (unsecured, considered good unless otherwise stated) Prepaid expenses	38	27
	Total	38	27
		As at	As at
0	Other assets	30 September 2021	31 March 2021
	Non-current (unsecured, considered good unless otherwise stated)		
	Others Capital advance	20	21
	Total	20	21
	Current (Unsecured, considered good unless otherwise stated)		
	Advances recoverable Balances with government authorities	97	100
	Total	97	100
7	Inventories	As at 30 September 2021	As at 31 March 2021
	Consumables and spares	17	16
	Total	17	10

Notes to Unaudited Special Purpose Interim Combined Financial Statements for the period ended 30 September 2021 (Amounts in INR millions, unless otherwise stated)

8 Trade receivables	As at 30 September 2021	As at 31 March 2021
Unsecured, considered good Secured, considered good Receivables which have significant increase in credit risk	3,583	2,060
Receivables - credit impaired Less: Impairment allowance for bad and doubtful debts Total	3,583 59 <b>3,524</b>	2,060 31 <b>2,029</b>
9 Cash and cash equivalents	As at 30 September 2021	As at 31 March 2021
Cash and cash equivalents		
Balance with bank		
- On current accounts	357	309
- Deposits with original maturity of less than 3 months Total	<u> </u>	15 324
Bank balances other than cash and cash equivalents		
Deposits with	00	
- Remaining maturity for less than twelve months #	<u>98</u>	<u> </u>
Less: amount disclosed under financial assets (others) (Note 4) Total		

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Notes to Unaudited Special Purpose Interim Combined Financial Statements for the period ended 30 September 2021 (Amounts in INR millions, unless otherwise stated)

## 10 Share capital

The Special Purpose Combined Financial Statement do not represent a legal entity structure. The share capital of Restricted Group is the summation of the share capital of the respective entities forming part of the Restricted Group.

	Authorised share capital	Number of shares	Amount
	Equity shares of INR 10 each		
	At 1 April 2020	57,545,000	575
	Increase during the year	33,750,000	338
	At 31 March 2021	91,295,000	913
	At 30 September 2021	91,295,000	913
	0.0001% compulsory convertible preference shares of INR 10 each		
	At 1 April 2020	13,650,000	137
	At 31 March 2021	13,650,000	137
	At 30 September 2021	13,650,000	137
	0.0001% redeemable non cumulative preference shares of INR 10 each		
	At 1 April 2020	11,875,000	119
	At 31 March 2021	11,875,000	119
	At 30 September 2021	11,875,000	119
	Issued share capital	Number of shares	Amount
10A	Equity shares of INR 10 each issued, subscribed and paid up		
	At 1 April 2020	43,877,580	439
	Shares issued during the year	44,739,504	447
	At 31 March 2021	88,617,084	886
	Shares issued during the year	-	-
	At 30 September 2021	88,617,084	886
10B	Instruments entirely equity in nature:		
	0.0001% compulsorily convertible preference shares of INR 10 each	Number of shares	Amount
	At 1 April 2020	11,153,350	112
	At 31 March 2021	11,153,350	112
	At 30 September 2021	11,153,350	112
11	Other equity		
11A	Equity component of preference shares:		

0.0001% redeemable non cumulative preference shares of INR 10 each (including share premium of INR 90 each)	Number of shares	Total proceeds	Liability component (refer note 16)	Equity component**
At 1 April 2020	114,735,700	1,147	195	718
Accretion during the year	-	-	20	-
At 31 March 2021	114,735,700	1,147	215	718
Accretion during the year	-	-	11	-
At 31 March 2021	114,735,700	1,147	226	718

(\*\*Adjusted for deferred tax at inception)

Notes to Unaudited Special Purpose Interim Combined Financial Statements for the period ended 30 September 2021 (Amounts in INR millions, unless otherwise stated)

#### Terms/rights attached to preference shares

### 0.0001% redeemable non cumulative preference shares (RNCPS)

Pugalur Renewable Private Limited issued 63,205,700 0.0001% redeemable non cumulative preference shares (RNCPS) in FY 2018-19, of INR 10 each fully paid-up per share. RNCPS carry non cumulative dividend @ 0.0001%. Pugalur Renewable Private Limited declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors of Pugalur Renewable Private Limited is subject to the approval of the shareholders in the ensuing Annual General Meeting.

RNCPS do not carry voting rights and are fully transferable. The RNCPS shall be redeemed at INR 10 per share on or before 31st March 2038 as may be determined by the Board in one or more tranches.

In the event of Liquidation of Pugalur Renewable Private Limited, the RNCPS shall be entitled to receive in preference to the equity shareholders of the Pugalur Renewable Private Limited, as per share amount equal to 1.0 times of the face value of each RNCPS plus any declared but unpaid dividends on such RNCPS

### 0.0001% redeemable non cumulative preference shares (RNCPS)

Bidwal Renewable Private Limited issued 51,530,000 0.0001% redeemable non cumulative preference shares (RNCPS) in FY 2018-19, of INR 10 each fully paid-up per share. RNCPS carry non cumulative dividend @ 0.0001%. Bidwal Renewable Private Limited declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors of Bidwal Renewable Private Limited is subject to the approval of the shareholders in the ensuing Annual General Meeting.

RNCPS do not carry voting rights and are fully transferable. The RNCPS shall be redeemed at INR 10 per share on or before 31st March 2038 as may be determined by the Board in one or more tranches.

In the event of Liquidation of Bidwal Renewable Private Limited , the RNCPS shall be entitled to receive in preference to the equity shareholders of the Bidwal Renewable Private Limited, as per share amount equal to 1.0 times of the face value of each RNCPS plus any declared but unpaid dividends on such RNCPS

#### 11B Securities premium

At 1 April 2020	3,229
Premium on issue of equity shares during the year	4,026
At 31 March 2021	7,255
At 30 September 2021	7,255

Securities premium reserve is used to record the premium on issue of shares. The reserve can be utilised only for limited purposes such as issuance of bonus shares in accordance with the provisions of the Companies Act, 2013.

### 11C Debenture redemption reserve

At 1 April 2020	-
Amount transferred from surplus balance in retained earnings	45
At 31 March 2021	45
Amount transferred from surplus balance in retained earnings	56
At 30 September 2021	101

#### Nature and purpose

Securities premium reserve is used to record the premium on issue of shares. The reserve can be utilised only for limited purposes such as issuance of bonus shares in accordance with the provisions of the Companies Act, 2013.

## 11D Retained earnings

At 1 April 2020	215
Profit For the period	(746)
Amount transferred from surplus balance in retained earnings	(45)
At 31 March 2021	(576)
Profit For the period	586
Amount transferred from surplus balance in retained earnings	(56)
At 31 March 2021	(45)

#### Nature and purpose

Retained earnings are the profits/(loss) that the Company has earned/incurred till date, less any transfers to general reserve, dividends or other distributions paid to shareholders. It is a free reserve available to the Company and eligible for distribution to shareholders, in case where it is having positive balance representing net earnings till date.

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11E Parent's contribution		
At 1 April 2019		
At 31 March 2020		
At 31 March 2021		

Restricted Group Notes to Unaudited Special Purpose Interim Combined Financial Statements for the period ended 30 September 2021 (Amounts in INR millions, unless otherwise stated)

				Non-curre	ent
12 Long term borrowings	Notes:	Nominal interest rate %	Maturity	30 September 2021	31 March 2021
Non Convertible debentures (secured) Liability component of preference shares (refer note 10B) <b>Total long-term borrowings</b>		8.26% 0.0001%	April 2024 March 2038	24,087 226 24,313	23,903 215 <b>24,118</b>
Amount disclosed under the head 'Other current financial liabilities' (Refer note 18	3)			24,313	24,118

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Notes to Unaudited Special Purpose Interim Combined Financial Statements for the period ended 30 September 2021

13 Lease liabilities	As at 30 September 2021	As at 31 March 2021
Non-current		
Lease liabilities	4	4
Total	4	4
Current		
Lease liabilities	1	1
Total	1	1
14 Long-Term Provisions	As at	As at
14 Long-101m 110visions	30 September 2021	31 March 2021
Provision for decommissioning costs	1,082	1,054
Total	1,082	1,054
15 Other non-current liabilities	As at	As at
	30 September 2021	31 March 2021
Provision for operation and maintenance equalisation	314	346
Total	314	346
	As at	As at
16 Short term borrowings	30 September 2021	As at 31 March 2021
Loan from related party (unsecured)	1,603	1,520
Total	1,603	1,520
17 Trade payables	As at	As at
17 Trade payables	30 September 2021	31 March 2021
Current		
Outstanding dues to micro enterprises and small enterprises (refer note 35)	0	0
Others	1,044	922
Total	1,044	922
18 Other current financial liabilities	As at	As at
	30 September 2021	31 March 2021
Others Interest accrued but not due on borrowings	890	819
Interest accrued but not due on debentures	903	819
Capital creditors	668	722
Total	2,461	2,378
19 Other current liabilities	As at	As at
	30 September 2021	31 March 2021
Provision for operation and maintenance equalisation	63	63
Other payables		
Other payables TDS payable	0	69
Other payables		

Notes to Unaudited Special Purpose Interim Combined Financial Statements for the period ended 30 September 2021

Sale of power       2,362       2,048         Total       23.62       2,048         21 Other income       For the period ended 30 September 2021       For the period ended 30 September 2021         Interest income accounted at amortised cost       2       61         - on loan to related parties (refer note 26)       506       66         - income at reland       1       2         Government grant       -       -       -         - generation based incentive       36       30       -         - sale of emission reduction certificates       121       -       -         Insurance (adm)       0       110       10       10         Total       67       For the period ended 30 September 2021       Source and 30 September 2021       For the period ended 30 September 2021         Legal and professional fees       3       8       Corporate social responsibility (refer note 36)       6       5         Travelling and conveyance       3       3       8       2       2         Rent       0       0       0       0       0       0       0         Management shared services       50       4       3       3       3       3       3       3	20 Revenue from contracts with customers	For the period ended 30 September 2021	For the period ended 30 September 2020
For the period ended 30 September 2021       For the period ended 30 September 2021         Interest income accounted at amortised cost - on fixed deposit with banks       2       61         - on loan to related parties (refer note 26)       506       6         - income tax refund       1       22         Government grant       36       30         - generation based incentive       36       30         - sale of emission reduction certificates       121       -         Insurance Calian       0       10       10         Total       676       110       10         22 Other expenses       For the period ended 30 September 2021       So September 2021       So September 2021         Legal and professional fees       3       8       Corporate social responsibility (refer note 36)       6       5         Travelling and stationery       -       0       0       0         Printing and stationery       -       0       0         Management shared services       50       442         Rates and taxes       9       5       12         Payment to auditors (refer details below)       3       3       3         Insurance       202       170       0       0 <t< th=""><th>Sale of power</th><th>2,362</th><th>2,048</th></t<>	Sale of power	2,362	2,048
21 Other income       30 September 2021       30 September 2020         Interest income accounted at amortised cost       2       61         - on fixed deposit with banks       2       61         - on loan to related parties (refer note 26)       506       6         - income tax refund       1       22         Government grant       36       30         - sule of emission reduction certificates       121       -         Insurance claim       0       11         Miscellaneous income       10       10         Total       676       110         22 Other expenses       For the period ended       30 September 2021         Legal and professional fees       3       8         Corporate social responsibility (refer note 36)       6       55         Travelling and conveyance       2       2       2         Rent       0       00       0         Management shared services       50       42       2         Payment to auditors (refer details below)       3       33       3         Insurance       23       12       2       170         Repair and maintenance       23       12       2         Operation and maintenance<	-	2,362	2,048
- on fixed deposit with banks261- on loan to related parties (refer note 26)5066- income tax refund12Government grant3630- sale of emission reduction certificates121-Insurance claim01Miscellaneous income10100Total67611022 Other expensesFor the period ended 30 September 2021For the period ended 30 September 2020Legal and professional fees38Corporate social responsibility (refer note 36)65Travelling and convegance22Rent000Maagement shared services5042Rates and taxes95Payment to auditors (refer details below)33Insurance202170Repair and maintenance220- plant and maintenance34Guest house expenses00Security charges-0Communication costs111Foreign excharge loss (net)-9Provision for dubitil debts28-Miscellaneous expenses823	21 Other income		
- on loan to related parties (refer note 26)5066- income tax refund12Government grant3630- sele of emission reduction certificates121-Insurance claim010Miscellaneous income1010Total67611022 Other expensesFor the period ended 30 September 2021For the period ended 30 September 2021Legal and professional fees388Corporate social responsibility (refer note 36)655Travelling and convegance222Rent000Printing and stationery-00Management shared services5042Rets and taxes955Payment to auditors (refer details below)33Insurance23112Operation and maintenance202170Repair and maintenance202170Repair and maintenance-00Ocommunication costs111Freign exchange loss (net)-9Provision for doubtil debts28-Miscellaneous expenses823	Interest income accounted at amortised cost		
- income tax refund12Government grant3630- generation based incentive3630- sale of emission reduction certificates121-Insurance claim01010Total67611022 Other expensesFor the period ended 30 September 2021For the period ended 30 September 2021Legal and professional fees388Corporate social responsibility (refer note 36)65Travelling and conveyance222Rent00Management shared services50442Rates and taxes95Payment to aditors (refer details below)33Insurance202170Repair and maintenance202170Repair and maintenance00- plant and maintenance00- provision for doubful debts28-Ormunication costs111Foreign exchange loss (net)-9Provision for doubful debts28-Miscellaneous expenses823	- on fixed deposit with banks	2	61
Government grant• sele of emission reduction certificates121-Insurance claim01Miscellaneous income010Total676110Total67610022 Other expensesFor the period ended 30 September 2021For the period ended 30 September 2020Legal and professional fees38Corporate social responsibility (refer note 36)655Travelling and conveyance22Rent000Management shared services50442Rates and taxes955Payment to auditors (refer details below)333Insurance2312Operation and maintenance20170expairs and maintenance000Security charges00Security charges111Freign exchange loss (net)29Provision for doubful debts28-Miscellaneous expenses823	-	506	6
- generation based incentive3630- sale of emission reduction certificates121-Insurance clain01Miscellaneous income1010Total67611022 Other expensesFor the period ended 30 September 2021September 2020Legal and professional fees38Corporate social responsibility (refer note 36)655Travelling and conveyance222Rent000Management shared services5042Rates and taxes955Payment to auditors (refer details below)333Insurance2022170Repair and maintenance2022170- plant and maintenance00- plant and maintenance00- plant and maintenance00Provision for doubtful debts28-Miscellaneous expenses823	- income tax refund	1	2
- sale of emission reduction certificates121.Insurance claim01Miscellaneous income1010Total67611022 Other expensesFor the period ended 30 September 2021For the period ended 30 September 2021Legal and professional fees38Corporate social responsibility (refer note 36)655Travelling and conveyance22Rent00Management shared services5042Rates and taxes955Payment to auditors (refer details below)33Insurance2020170Repair and maintenance00- plant and maintenance00- provision for doubtful debts28-Miscellaneous expenses823	Government grant		
Insurance claim01Miscellaneous income1010Total1010Total67611022 Other expensesFor the period ended 30 September 2021For the period ended 30 September 2020Legal and professional fees38Corporate social responsibility (refer note 36)655Travelling and conveyance22Rent00Management shared services5042Rates and taxes955Payment to auditors (refer details below)33Insurance202170Repair and maintenance202170- plant and machinery34Guest house expenses00Security charges00Communication costs111Foreign exchange loss (net)28-Provision for doubful debts2823	- generation based incentive	36	30
Miscellaneous income1010Total67611022 Other expensesFor the period ended 30 September 2020For the period ended 30 September 2020Legal and professional fees38Corporate social responsibility (refer note 36)65Travelling and conveyance22Rent00Printing and stationery-0Management shared services5042Rates and taxes95Payment to auditors (refer details below)33Insurance202170Repair and maintenance00- plant and machinery34Guest house expenses00Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	- sale of emission reduction certificates	121	-
Total67611022 Other expensesFor the period ended 30 September 2021For the period ended 30 September 2020Legal and professional fees38Corporate social responsibility (refer note 36)655Travelling and conveyance22Rent00Printing and stationery-0Management shared services5042Rates and taxes955Payment to auditors (refer details below)33Insurance202170Repair and maintenance202170Repair and maintenance00- plant and machinery34Guest house expenses00Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Insurance claim	0	1
22 Other expensesFor the period ended 30 September 2021For the period ended 30 September 2020Legal and professional fees38Corporate social responsibility (refer note 36)65Travelling and conveyance22Rent00Printing and stationery-00Management shared services5042Rates and taxes95Payment to auditors (refer details below)33Insurance2020170Repair and maintenance00- plant and machinery34Guest house expenses00Security charges-0Communication costs111Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Miscellaneous income	10	10
22 Other expenses30 September 202130 September 2020Legal and professional fees38Corporate social responsibility (refer note 36)65Travelling and conveyance22Rent00Printing and stationery-0Management shared services5042Rates and taxes95Payment to auditors (refer details below)33Insurance202170Repair and maintenance202170Repair and maintenance00Security charges-0Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Total	676	110
Corporate social responsibility (refer note 36)65Travelling and conveyance22Rent00Printing and stationery-0Management shared services5042Rates and taxes95Payment to auditors (refer details below)33Insurance2312Operation and maintenance202170Repair and maintenance34Guest house expenses00Security charges-0Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	22 Other expenses	-	
Travelling and conveyance22Rent00Printing and stationery-0Management shared services5042Rates and taxes95Payment to auditors (refer details below)33Insurance2312Operation and maintenance202170Repair and maintenance34Guest house expenses00Security charges-0Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Legal and professional fees	3	8
Rent00Printing and stationery-0Management shared services5042Rates and taxes95Payment to auditors (refer details below)33Insurance2312Operation and maintenance202170Repair and maintenance202170Guest house expenses00Security charges-0Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Corporate social responsibility (refer note 36)	6	5
Printing and stationery-0Management shared services5042Rates and taxes95Payment to auditors (refer details below)33Insurance2312Operation and maintenance202170Repair and maintenance202170Repair and machinery34Guest house expenses00Security charges-0Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Travelling and conveyance	2	2
Management shared services5042Rates and taxes95Payment to auditors (refer details below)33Insurance2312Operation and maintenance202170Repair and maintenance202170Repair and machinery34Guest house expenses00Security charges-0Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Rent	0	0
Rates and taxes95Payment to auditors (refer details below)33Insurance2312Operation and maintenance202170Repair and maintenance202170Plant and machinery34Guest house expenses00Security charges-0Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Printing and stationery	-	0
Payment to auditors (refer details below)33Insurance2312Operation and maintenance202170Repair and maintenance34Guest house expenses00Security charges-0Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Management shared services	50	42
Insurance2312Operation and maintenance202170Repair and maintenance34Guest house expenses00Security charges00Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Rates and taxes	9	5
Operation and maintenance202170Repair and maintenance34- plant and machinery34Guest house expenses00Security charges-0Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Payment to auditors (refer details below)	3	3
Repair and maintenance34- plant and machinery34Guest house expenses00Security charges-0Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Insurance	23	12
- plant and machinery34Guest house expenses00Security charges-0Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Operation and maintenance	202	170
Guest house expenses00Security charges-0Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Repair and maintenance		
Security charges-0Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	- plant and machinery	3	4
Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Guest house expenses	0	0
Communication costs11Foreign exchange loss (net)-9Provision for doubtful debts28-Miscellaneous expenses823	Security charges	-	0
Provision for doubtful debts28Miscellaneous expenses8		1	1
Provision for doubtful debts28Miscellaneous expenses8	Foreign exchange loss (net)	-	9
		28	-
	Miscellaneous expenses	8	23
		338	284

Notes to Unaudited Special Purpose Interim Combined Financial Statements for the period ended 30 September 2021

(Amounts in INR millions, unless otherwise stated)

23 Depreciation and amortisation expense	For the period ended 30 September 2021	For the period ended 30 September 2020
Depreciation of property, plant and equipment (refer note 1)	385	584
Amortisation of other intangible assets (refer note 2)	10	5
Depreciation of right of use assets (refer note 3)	1	1
Total	396	590
24 Finance costs	For the period ended 30 September 2021	For the period ended 30 September 2020
Interest expense on		
- term loans	-	996
- loan from related party (refer note 26)	102	146
- buyer's/supplier's credit	-	1
- debentures	1,263	10
- Interest on leases	0	
- liability component of redeemable non-cumulative preference shares	11	10
Bank charges	5	11
Unamortised ancillary borrowing cost written off*	-	2
Unwinding of discount on provisions	28	-
Total	1,409	1,176

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