Special Purpose Combined Balance Sheet as at 31 March 2020 (Amounts in INR millions, unless otherwise stated)

Asets 36,407 Property, Bhar and equipment 36,407 Capital work in progress 3 Intangube assets 40 Investment property 1 Financial assets 40 Lears 1 9 Others 1 0 Defrared tax assets (net) 46 298 Other non-current assets 3 39 Total non-current assets 3 39 Other non-current assets 3 39 Total non-current assets 3 39 Total non-current assets 1 2,027 Loans 1 2,027 Loans 1 2,027 Loans 1 2,2,745 Trade receivables 5 3,830 Cash and cash equivalent 6 4,53 Others 1 2,2,745 Trade receivables 5 3,830 Cash and cash equivalent 6 4,53 Other sets 1 1,758 Prepayments 2 109 Other curr	38,056 183 43 1 6 0 111 115 164 <u>58</u> 38,737 26
Property plant and equipment 36,407 Capital work in progress 3 Intrangible asets 40 Investment property 1 Icanas 1 9 Icanas 1 9 Others 1 0 Deferred tu assets (net) 46 46 Propayments 2 178 Non current tassets (net) 298 - Other non-current assets 3 399 - Total non-current assets 3 399 - Total non-current assets 3 320 - Current assets 1 2,027 - - Invantoria sets 1 2,027 - - - Invantoria sets 1 2,027 - - - - Derivative instruments 1 2,027 -	183 43 1 6 0 111 115 164 58 38,737 26
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Lans 1 9 Others 1 0 Deferred tax assets (net) 46 Prepayments 2 178 Non current tax assets (net) 298 Other non-current assets 3 39 Total non-current assets 3 39 Current assets 3 30 Inventories 4 32 Financial assets 1 2,027 Loans 1 2,027 Loans 1 2,027 Loans 1 2,027 Loans 1 2,027 Total cash equivalent 6 453 Bank balances other than cash and cash equivalent 6 1,861 Others 1 1,758 Prepayments 2 109 Other servets 3 101 Others 3 101 Other servets 3 101 Other servets 3 101 Prepayments 2 109 Other servets 3 101 E	0 111 115 164 58 38,737 26
Others 1 0 Deferred tax assets (net) 46 Prepayments 298 Non current tax assets (net) 298 Other non-current assets 3 Other non-current assets 3 Current assets 3 Inventories 4 Financial assets 4 Derivative instruments 1 2,027 Loans 1 2,027 Cash and cash equivalent 6 453 Bank balances other than cash and cash equivalent 6 1,861 Other current assets 2 109 Other current assets 3 101 Total veceivables 6 9,330 Equity and liabilities 269 1 Equity share capital 269 1 Instruments entrely equity in nature 767 1 <tr< td=""><td>0 111 115 164 58 38,737 26</td></tr<>	0 111 115 164 58 38,737 26
Deferred tax assets (net) 46 Prepayments 2 178 Non current tax assets (net) 298 Other non-current assets 3 39 Total non-current assets 3 39 Total assets 1 2,027 Inventories 4 32 Privative instruments 1 2,027 Loans 1 2,2745 Trade receivables 5 3,830 Cash and cash equivalent 6 453 Bank balances other than cash and cash equivalent 6 1,1758 Others 1 1,758 Prepayments 2 109 Other current assets 3 101 Total current assets 3 101 Total assets 69,937 101 Equity and liabilities 767 100 Equity component of compulsorily convertible debentures 401 Equity component of preference shares 140 Equity component of preference shares 140 Equity component of preference shares 140 Equity component of preference	111 115 164 58 38,737 26
Prepayments 2 178 Non current tax assets (net) 298 Total non-current assets 3 Total non-current assets 37,021 Current assets 37,021 Inventories 4 32 Financial assets 1 2,027 Derivative instruments 1 2,027 Lons 1 2,2745 Trade receivables 5 3,830 Cash and cash equivalent 6 483 Bank balances other than cash and cash equivalent 6 1,1758 Other s 1 1,758 Other sets 109 0 Other current assets 3 101 Total current assets 3 101 Total current assets 3 101 Equity and liabilities 5 3,2,916 Equity and liabilities 269 1 Equity component of compulsority convertible debentures 767 767 Other equity 140 9,300 140 Securities premium 9,300 9,300 9,300 <t< td=""><td>115 164 58 38,737 26</td></t<>	115 164 58 38,737 26
Non current tax assets (net) 298 Other non-current assets 3 Total non-current assets 37,021 Current assets 37,021 Current assets 4 Inventories 4 Financial assets 1 Derivative instruments 1 22,745 Tada cash equivalent 6 453 Bank balances other than cash and cash equivalent 6 1,861 Others 1 1,758 Prepayments 2 109 Other current assets 3 101 Total assets 3 101 Cash and cash equivalent 6 4,831 Bank balances other than cash and cash equivalent 6 1,578 Others 1 1,758 Total current assets 3 101 Other current assets 3 101 Total current assets 269 1 Instruments entirely equity in nature 767 767 Other equity 140 269 140 Securities premium 9,300 140 269 </td <td>164 58 38,737 26</td>	164 58 38,737 26
Other non-current assets339Total non-current assets37,021Current assets4Inventories4Financial assets1Derivative instruments1Loans1Cash and cash equivalent6Others1Others1Prepayments2Other assets1Total current assets3Others1Others1Others1Total assets3Cash and cash equivalent6Others1Others1Others1Total assets3Cast and iabilities6Equity onnonent of compulsorily convertible debentures401Equity component of compulsorily convertible debentur	58 38,737 26
Total non-current assets37,021Current assets37,021Inventories432Financial assets12,027Loans12,2745Trade receivables53,830Cash and cash equivalent64,53Bank balances other than cash and cash equivalent61,861Others11,758Prepayments2109Other current assets3101Total assets32,916Equity and liabilities66,937Equity omponent of compulsorily convertible debentures269Instruments entirely equity in nature767Other equity401Equity component of preference shares140Securities prenium9,300Hedge reserve(927)Retained earnings274Total equity10,224	38,737 26
Current assets 4 32 Inventories 1 2,027 Lans 1 22,745 Trade receivables 5 3,830 Cash and cash equivalent 6 453 Bank balances other than cash and cash equivalent 6 1,861 Others 1 1,758 Prepayments 2 109 Others other than cash and cash equivalent 6 69,937 Total assets 3 101 Total assets 69,937 101 Total assets 69,937 101 Equity and liabilities 269 101 Equity share capital 269 269 Instruments entirely equity in nature 767 767 Other equity 401 401 401 Equity component of compulsorily convertible debentures 401 401 Securities premium 9,300 9,300 140 Beaurities premium 9,300 274 274 Total carrings 274 274 274	26
Inventories 4 32 Financial assets 1 2,027 Loans 1 22,745 Trade receivables 5 3,830 Cash and cash equivalent 6 453 Bank balances other than cash and cash equivalent 6 1,861 Others 1 1,758 Prepayments 2 109 Other setts 3 101 Total assets 32,916 101 Total assets 69,937 101 Equity and liabilities 767 67 Equity share capital 269 269 Instruments entirely equity in nature 767 767 Other equity 140 9,300 140 Securities premium 9,300 9,300 140 Securities premium 9,300 274 274 Total equity 274 274 274	
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Derivative instruments 1 2,027 Loans 1 22,745 Trade receivables 5 3,830 Cash and cash equivalent 6 453 Bank balances other than cash and cash equivalent 6 1,861 Others 1 1,758 Prepayments 2 109 Others equivalent assets 3 101 Total current assets 3 101 Cash and liabilities 6 69,937 Equity and liabilities 269 1 Equity share capital 269 269 Instruments entirely equity in nature 767 767 Other equity 140 269 140 Equity component of compulsority convertible debentures 401 401 Equity component of preference shares 140 269 Securities premium 9,300 140 269 Retained earnings 140 269 140 Securities premium 9,300 140 269 Retained earnings 140 274 140	113
Loans122,745Trade receivables53,830Cash and cash equivalent6453Bank balances other than cash and cash equivalent61,861Others11,758Prepayments2109Other current assets3101Total current assets32Total assets69,937Equity and liabilities269Instruments entirely equity in nature767Other equity767Cother equity401Equity component of compulsorily convertible debentures401Equity component of preference shares140Securities premium9,300Hedge reserve(927)Retained earnings274Total equity10,224	110
Trade receivables 5 3,830 Cash and cash equivalent 6 453 Bank balances other than cash and cash equivalent 6 1,861 Others 1 1,758 Prepayments 2 109 Other current assets 3 101 Total current assets 3 101 Total assets 69,937 6 Equity and liabilities 6 269 Instruments entirely equity in nature 767 767 Other equity 401 401 401 Equity component of compulsorily convertible debentures 401 401 Equity component of preference shares 140 5 Securities premium 9,300 9,300 9,270 Retained earnings 274 274 10,224	113
Cash and cash equivalent6453Bank balances other than cash and cash equivalent61,861Others11,758Prepayments2109Other current assets3101Total current assets32,916Total assets69,937Equity and liabilities6Equity share capital269Instruments entirely equity in nature767Other equity140Equity component of compulsorily convertible debentures401Equity component of preference shares140Securities premium9,300Hedge reserve(927)Retained earnings274Total equity10,224	12,948
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Others11,758Prepayments2109Other current assets3101Total current assets32,916Total assets69,937Equity and liabilities69,937Equity and liabilities269Instruments entirely equity in nature767Other equity401Equity component of compulsorily convertible debentures401Equity component of preference shares140Securities premium9,300Hedge reserve(927)Retained earnings274Total equity10,224	3,191
Prepayments2109Other current assets3101Total current assets32,916Total assets69,937Equity and liabilities69,937Equity share capital269Instruments entirely equity in nature767Other equity100Equity component of compulsorily convertible debentures401Equity component of preference shares140Securities premium9,300Hedge reserve(927)Retained earnings274Total equity10,224	1,498
Other current assets3101Total current assets32,916Total assets69,937Equity and liabilities69,937Equity share capital269Instruments entirely equity in nature767Other equity401Equity component of compulsorily convertible debentures401Equity component of preference shares140Securities premium9,300Hedge reserve6927)Retained earnings274Total equity10,224	1,600
Total current assets32,916Total assets69,937Equity and liabilities69,937Equity Equity share capital Instruments entirely equity in nature Other equity Equity component of compulsorily convertible debentures Equity component of preference shares Securities premium Hedge reserve Retained earnings32,916Total equity9,300Total equity10,224	137
Total assets69,937Equity and liabilities69,937Equity Equity share capital Instruments entirely equity in nature Other equity Equity component of compulsorily convertible debentures Equity component of preference shares Securities premium Hedge reserve Retained earnings401 401 9,300 274Total equity10,224	123
Equity and liabilitiesEquityEquity share capitalEquity share capitalInstruments entirely equity in natureOther equityEquity component of compulsorily convertible debenturesEquity component of preference shares140Securities premiumHedge reserveRetained earningsTotal equity	22,364
EquityEquity share capital269Instruments entirely equity in nature767Other equity401Equity component of compulsorily convertible debentures401Equity component of preference shares140Securities premium9,300Hedge reserve(927)Retained earnings274Total equity10,224	61,101
Equity share capital269Instruments entirely equity in nature767Other equity401Equity component of compulsorily convertible debentures401Equity component of preference shares140Securities premium9,300Hedge reserve(927)Retained earnings274Total equity10,224	
Instruments entirely equity in nature767Other equity Equity component of compulsorily convertible debentures401Equity component of preference shares140Securities premium9,300Hedge reserve(927)Retained earnings274Total equity10,224	
Other equity401Equity component of compulsorily convertible debentures401Equity component of preference shares140Securities premium9,300Hedge reserve(927)Retained earnings274Total equity10,224	269
Equity component of compulsorily convertible debentures401Equity component of preference shares140Securities premium9,300Hedge reserve(927)Retained earnings274Total equity10,224	767
Equity component of preference shares140Securities premium9,300Hedge reserve(927)Retained earnings274Total equity10,224	
Securities premium9,300Hedge reserve(927)Retained earnings274Total equity10,224	401
Hedge reserve(927)Retained earnings274Total equity10,224	140
Retained earnings 274 Total equity 10,224	9,300
Total equity 10,224	61
	118
Non-current liabilities	11,056
Ton-current natimites	
Financial liabilities	
Long-term borrowings 54,514	41,174
Other non-current financial liabilities 7 -	846
Deferred tax liabilities (net) 403	128
Other non-current liabilities 8 226	227
Total non-current liabilities 55,143	42,375
Current liabilities	
Financial liabilities	
Trade payables	
Outstanding dues to micro enterprises and small enterprises 9 -	-
Others 9 1,318	1,501
Derivative instruments 10 -	175
Other current financial liabilities 11 3,070	5,887
Current tax liabilities (net) -	19
Other current liabilities 12 182	88
Total current liabilities 4,570	
Total liabilities 59,713	7,670
Total equity and liabilities 69,937	

Restricted Group Special Purpose Combined Statement of Profit and Loss for the year ended 31 March 2020 (Amounts in INR millions, unless otherwise stated)

	Notes	For the half year ended 31 March 2020	For the half year ended 31 March 2019	For the year ended 31 March 2020	For the year ended 31 March 2019
Income:					
Revenue from operations	13	2,749	2,679	6,482	6,059
Other income	14	978	274	1,770	709
Total income		3,727	2,953	8,252	6,768
Expenses:					
Other expenses	15	1,153	828	1,732	1,362
Total expenses		1,153	828	1,732	1,362
Earning before interest, tax, depreciation and amortisation (EBITDA)		2,574	2,125	6,520	5,406
Depreciation and amortisation expense	16	940	929	1,880	1,842
Finance costs	17	1,855	1,877	4,325	3,451
Profit before tax		(221)	(681)	315	113
Tax expense					
Current tax		(86)	87	8	124
Deferred tax		25	(19)	160	85
Adjustment of tax related to earlier years		(9)	(0)	(9)	(0)
Profit / (loss) for the year		(151)	(749)	156	(96)

Special Purpose Combined Statement of Cash Flows for the year ended 31 March 2020 (Amounts in INR millions, unless otherwise stated)

Particulars	For the year ended 31 March 2020	For the year ended 31 March 2019
Cash flow from operating activities		
Profit before tax	315	113
Adjustments for: Depreciation and amortisation expense	1,880	1,842
Operation and maintenance	41	31
Interest income	(1,509)	(254)
Interest expense	4,095	3,213
Unamortised ancillary borrowing cost written off	218	-
Fair value change of mutual fund (including realised gain) Loss on settlement of derivative instruments designated as cash flow hedge (net)	- (0)	(11)
Operating profit before working capital changes	5,040	4,934
Movement in working capital		
(Increase)/decrease in trade receivables	(1,102)	(1,367)
(Increase)/decrease in inventories	(6)	(26)
(Increase)/decrease in financial assets	390	(1,437)
(Increase)/decrease in prepayments (Increase)/decrease in other assets	(37)	(215)
Increase/(decrease) in other liabilities	21 51	(10)
Increase/(decrease) in trade payables	(181)	977
Increase/(decrease) in financial liabilities	(290)	39
Cash generated from operations	3,886	2,896
Direct taxes paid (net of refunds)	(150)	(173)
Net cash generated from operating activities	3,736	2,723
Cash flow from investing activities Purchase of property, plant and equipment including capital work in progress, capital	<i>(110⁻</i>)	(5.100)
advances and capital creditors	(1,197)	(5,498)
Net (investments)/redemption of bank deposits having maturity more than 3 months	(363)	845
Loan given to related parties Loan repaid by related parties	(9,716)	(11,749) 16
Interest received	969	197
Net investment in mutual funds		366
Net cash used in investing activities	(10,307)	(15,823)
Cash flow from financing activities		
Proceeds from issue of equity shares (including premium) (net of share issue expenses)	-	0
Proceeds from issue of preference shares (including premium)	-	3,897
Proceeds from long-term borrowings Repayment of long-term borrowings	16,657 (10,061)	39,132 (20,101)
Proceeds from short-term borrowings		3,258
Repayment of short-term borrowings	-	(7,765)
Gain on settlement of derivative instruments	-	294
Other non current financial liabilities	(290)	-
Gain on settlement of CCIRS Interest paid	148	-
Net cash generated from financing activities	(2,621) 3,833	(2,883) 15,832
Net (decrease) / increase in cash and cash equivalents	(2,738)	2,732
Cash and cash equivalents at the beginning of the year	3,191	459
Cash and cash equivalents at the end of the year	453	3,191
Components of cash and cash equivalents		
Balances with banks:		
- On current accounts	453	277
- On deposit accounts with original maturity of less than 3 months	-	2,914
- On deposit account for more than 3 months and less than 12 months	1,861	
Less: Fixed deposits with original maturity of between 3 months and 12 months	2,314 (1,861)	3,191
Total cash and cash equivalents (note 6)	453	3,191
····· · · · · · · · · · · · · · · · ·		

Restricted Group Special Purpose Combined Statement of Cash Flows for the year ended 31 March 2020 (Amounts in INR millions, unless otherwise stated)

Restricted Group Special Purpose Combined Statement of changes in equity for the year ended 31 March 2020

(Amounts in INR millions, unless otherwise stated)

Attributable to the equity holders of entities forming part of the Restricted Group									
		Share application Equity component of Reserves and surplus Items of OC			Items of OCI				
Particulars	Equity share capital	Instruments entirely equity in nature	money pending allotment	compulsorily convertible debentures	Equity component of preference shares	Securities premium	Retained earnings	Hedge reserve	Total equity
	(refer note 7A)	(refer note 7B)	(refer note 8A)	(refer note 8B)	(refer note 8C)	(refer note 8D)	(refer note 8F)	(refer note 8E)	
At 1 April 2018	269	376	-	401	140	5,792	214	(189)	7,004
Loss for the year	-	-	-	-	-	-	(96)	-	(96)
Other comprehensive income (net of taxes)	-		-	-		-	-	250	250
Total comprehensive income	-	-	-	-	-	-	(96)	250	154
Equity shares issued during the year	0	-	-	-	-	3,512	-	-	3,512
Preference shares issued during the year	-	391	(2)	-	-	-	-	-	389
Share application money received	-	-	2	-	-	-	-		2
Amount utilized for issue of preference shares	-	-	-	-	-	(4)	-	-	(4)
At 31 March 2019	269	767	-	401	140	9,300	118	61	11,056
Profit for the year	-	-	-	-	-	-	156	-	156
Other comprehensive loss (net of taxes)	-	-	-	-	-	-	-	(988)	(988)
Total comprehensive loss	-	-	-	-	-	-	156	(988)	(832)
At 31 March 2020	269	767	-	401	140	9,300	274	(927)	10,224

Notes to Special Purpose Combined Financial Statements for the year ended 31 March 2020

(Amounts in INR millions, unless otherwise stated)

1 Financial assets	As at 31 March 2020	As at 31 March 2019
Non-current		
Loans Considered good - Secured	-	-
Considered good - Unsecured Security deposits Loans which have significant increase in credit risk Loans - credit impaired Total	9 9	6 - - 6
Financial assets at fair value through OCI		
Cash flow hedges Derivative instruments Total	2,027 2,027	<u> </u>
Others Bank deposits with remaining maturity for more than twelve months (refer note 6) Total	0 0	0
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 19) Security deposits Loans to related parties (refer note 19) Loans which have significant increase in credit risk Loans - credit impaired	1,650 0 21,095	1,200 0 11,748
Total	22,745	12,948
Others Government grants* - Generation based incentive receivable Recoverable from related parties (refer note 19) Advance given for purchase of redeemable non cummulative preference shares (refer note 19) Interest accrued on fixed deposits Interest accrued on loans to related parties (refer note 19) Total	115 163 820 14 <u>646</u> 1,758	58 162 1,270 47 63 1,600

*Government grant is receivable for generation of renewable energy. There are no unfulfilled conditions or contingencies attached to these grants.

Loans and receivables are non-derivative financial assets which generate a fixed or variable interest income for the entities forming part of the Restricted Group. The carrying value may be affected by changes in the credit risk of the counterparties.

Notes to Special Purpose Combined Financial Statements for the year ended 31 March 2020

(Amounts in INR millions, unless otherwise stated)

Non-current (unsecured, considered good unless otherwise stated)Prepaid expenses178115Total109137Total109137Total109137Total109137Total109137Total109137Total109137Total109137Total109137Total31 March 202031 March 2019Non-current (unsecured, considered good unless otherwise stated)0Others2847Security deposits00Balances with government authorities101120Balances with government authorities101120Total101120Balances with government authorities31 March 202031 March 2019Consumables and spares285Total32265Total cecivables34 SatAs at 31 March 20205Total cecivables3,8302,728Consumables and spares2855Total31 March 202031 March 201931 March 2019Unsecured, considered good3,8302,7282Cerverables which have significant increase in credit risk3,8302,728Less: Impairent allowance for bad and doubtful debts3,8302,728Total3,8302,7283,8392,728	2	Prepayments	As at 31 March 2020	As at 31 March 2019
Total 178 115 Current (unsecured, considered good unless otherwise stated) 109 137 Prepaid expenses 109 137 Total 109 137 3 Other assets 31 March 2020 31 March 2019 Non-current (unsecured, considered good unless otherwise stated) 0 0 Other 28 47 Scurity deposits 0 0 Balances with government authorities 11 111 Total 39 58 Current (Unsecured, considered good unless otherwise stated) 0 0 Advances recoverable in cash or kind 101 120 Balances with government authorities - - 3 Total 101 120 11 121 Balances with government authorities - - 3 3 Total 101 120 11 122 Balances with government authorities - - 3 3 Total 101 120 11 31 14 Inventories 28		Non-current (unsecured, considered good unless otherwise stated)		
Current (unsecured, considered good unless otherwise stated) 109 137 Prepaid expenses 109 137 Total 109 137 3 Other assets 31 March 2020 31 March 2019 Non-current (unsecured, considered good unless otherwise stated) 28 47 Others 28 47 Capital advance 28 47 Security deposits 0 0 Balances with government authorities 111 111 Total 39 58 Current (Unsecured, considered good unless otherwise stated)				
Prepaid expenses 109 137 Total 109 137 3 Other assets 31 March 2020 31 March 2019 Non-current (unsecured, considered good unless otherwise stated) 0 0 Others 28 47 Capital advance 28 47 Security diposits 0 0 Balances with government authorities 11 11 Total 29 58 Current (Unsecured, considered good unless otherwise stated) 101 120 Advances recoverable in cash or kind 101 120 Balances with government authorities 101 120 Total 100 122 4 Inventories 31 March 2019 31 March 2019 Consumables and spares 28 5 Tradel goods 31 March 2019 31 March 2019 Unsecured, considered good 3,830 2,728 Secured, considered good <t< td=""><td></td><td>Total</td><td>178</td><td>115</td></t<>		Total	178	115
Prepaid expenses 109 137 Total 109 137 3 Other assets 31 March 2020 31 March 2019 Non-current (unsecured, considered good unless otherwise stated) 0 0 Others 28 47 Capital advance 28 47 Security diposits 0 0 Balances with government authorities 11 11 Total 29 58 Current (Unsecured, considered good unless otherwise stated) 101 120 Advances recoverable in cash or kind 101 120 Balances with government authorities 101 120 Total 100 122 4 Inventories 31 March 2019 31 March 2019 Consumables and spares 28 5 Tradel goods 31 March 2019 31 March 2019 Unsecured, considered good 3,830 2,728 Secured, considered good <t< td=""><td></td><td>Current (unsecured, considered good unless otherwise stated)</td><td></td><td></td></t<>		Current (unsecured, considered good unless otherwise stated)		
3 Other assets As at 31 March 2020 As at 31 March 2020 Non-current (unsecured, considered good unless otherwise stated) Others Capital advance 28 47 Security deposits 0 0 Balances with government authorities 11 11 Total 39 58 Current (Unsecured, considered good unless otherwise stated) 101 120 Advances recoverable in each or kind 101 123 Balances with government authorities 101 123 Advances recoverable in each or kind 31 March 2019 31 March 2019 Consumables and spares 28 5 5 Traded goods 31 March 2020 31 March 2019 31 March 2019 Unsecured, considered good 3,830 2,728 2 Secured, considered good 3,830 2,728 2 Receivables - credit impaired - - - <t< td=""><td></td><td></td><td>109</td><td>137</td></t<>			109	137
3 Other assets 31 March 2020 31 March 2019 Non-current (unsecured, considered good unless otherwise stated) 0 31 Others 28 47 Capital advance 28 47 Balances with government authorities 11 11 Total 39 58 Current (Unsecured, considered good unless otherwise stated) 101 120 Advances recoverable in cash or kind 101 120 Balances with government authorities - - Total - 3 4 Inventories 31 March 2019 31 March 2019 Consumables and spares 28 5 Traded goods - 28 4 Inventories 31 March 2019 31 March 2019 Consumables and spares 28 5 Traded goods - 31 March 2019 Unsecured, considered good 3.830 2.728 Unsecured, considered good - - Secured, considered good - - Receivables which have significant increase in credit risk - - Receivables which		Total	109	137
Others2847Capital advance280Scurity deposits00Balances with government authorities11111Total3958Current (Unsecured, considered good unless otherwise stated)Advances recoverable in cash or kind101120Balances with government authorities-3Total-34Inventories31 March 2019Consumables and spares285Traded goods421Total32265Trade dgoods442131 March 2019Unsecured, considered good3,8302,728Secured, considered good3,8302,728Secured, considered goodSecured, considered goodLess: Impairment allowance for bad and doubtful debtsLess: Impairment allowance for bad and doubtful debts	3	Other assets		
Capital advance2847Security deposits00Balances with government authorities1111Total3958Current (Unsecured, considered good unless otherwise stated)Advances recoverable in cash or kind101120Balances with government authorities-3Total-34Inventories31 March 2019Consumables and spares285Traded goods285Trade goods31 March 2020031 March 2019Unsecured, considered good3,8302,728Secured, considered good3,8302,728Receivables which have significant increase in credit riskReceivables - credit impairedLess: Impairment allowance for bad and doubtful debts		Non-current (unsecured, considered good unless otherwise stated)		
Scurity deposits 0 0 Balances with government authorities 11 11 Total 39 58 Current (Unsecured, considered good unless otherwise stated) 101 120 Advances recoverable in cash or kind 101 120 Balances with government authorities - - Total - 31 4 Inventories - 31 March 2019 Consumables and spares 28 5 Traded goods - 4 Total - 31 March 2019 Consumables and spares 28 5 Traded goods - 4 Total - 31 March 2019 Unsecured, considered good - - Secured, considered good - - Receivables - - - Less: Impairment allowance for bad and do		Others		
Balances with government authorities 11 11 Total 39 58 Current (Unsecured, considered good unless otherwise stated) 101 120 Advances recoverable in cash or kind 101 120 Balances with government authorities - - Total 101 123 4 Inventories - - Consumables and spares 28 5 Traded goods - 4 Total - - 5 Trade receivables - - Unsecured, considered good - - - Vunsecured, considered good - - - Secured, considered good - - - Unsecured, considered good - - - Secured, considered good - - <td< td=""><td></td><td>Capital advance</td><td>28</td><td>47</td></td<>		Capital advance	28	47
Total3958Current (Unsecured, considered good unless otherwise stated)101120Advances recoverable in cash or kind101120Balances with government authoritiesTotal-34 InventoriesAs atAs atConsumables and spares285Traded goods-4Total5 Trade receivablesUnsecured, considered goodSecured, considered goodSecured, considered goodSecured, considered goodReceivables which have significant increase in credit riskReceivables - credit impairedLess: Impairment allowance for bad and doubtful debts		Security deposits	0	0
Current (Unsecured, considered good unless otherwise stated) Advances recoverable in cash or kind Balances with government authorities Total Inventories Consumables and spares Traded goods Total Consumables and spares Traded goods Total Consumables and spares Traded goods 4 Descured, considered good S Unsecured, considered good Secured, considered good Secured, considered good Secured, considered good Receivables Unsecured, considered good Secured, considered good Less: Impairment allowance for bad and doubtful debts				
Advances recoverable in cash or kind 101 120 Balances with government authorities - 3 Total 101 123 4 Inventories As at 31 March 2020 As at 31 March 2019 Consumables and spares 28 5 Traded goods 4 21 Total 32 26 5 Trade receivables 31 March 2019 Unsecured, considered good 3,830 2,728 Secured, considered good - - Receivables - credit impaired - - Less: Impairment allowance for bad and doubtful debts - -		Total	39	58
Balances with government authorities - 3 Total 101 123 4 Inventories As at As at Consumables and spares 28 5 Traded goods 4 21 Total 31 March 2020 31 March 2019 Consumables and spares 28 5 Traded goods 4 21 Total 32 26 5 Trade receivables As at As at Unsecured, considered good 3,830 2,728 Secured, considered good - - Receivables - credit inpaired - - Less: Impairment allowance for bad and doubtful debts - -		Current (Unsecured, considered good unless otherwise stated)		
Total1011234InventoriesAs at 31 March 2020As at 31 March 2019Consumables and spares Traded goods285Traded goods421Total32265Trade receivables31 March 2020Unsecured, considered good3,8302,728Secured, considered goodReceivables - credit impairedLess: Impairment allowance for bad and doubtful debts		Advances recoverable in cash or kind	101	120
As at 31 March 2020 As at 31 March 2020 Consumables and spares 28 Traded goods 4 Total 32 5 Trade receivables Unsecured, considered good 3,830 Secured, considered good 3,830 Receivables - credit impaired - Less: Impairment allowance for bad and doubtful debts -		•		
4 Inventories 31 March 2020 31 March 2019 Consumables and spares 28 5 Traded goods 4 21 Total 32 26 5 Trade receivables As at 31 March 2019 Unsecured, considered good 3,830 2,728 Secured, considered good - - Receivables which have significant increase in credit risk - - Receivables - credit impaired - - Less: Impairment allowance for bad and doubtful debts - -		Total		123
Traded goods421Total32265Trade receivablesAs at 31 March 2020As at 31 March 2019Unsecured, considered good3,8302,728Secured, considered goodReceivables which have significant increase in credit riskReceivables - credit impairedLess: Impairment allowance for bad and doubtful debts	4	Inventories		
Traded goods421Total32265Trade receivablesAs at 31 March 2020As at 31 March 2019Unsecured, considered good3,8302,728Secured, considered goodReceivables which have significant increase in credit riskReceivables - credit impairedLess: Impairment allowance for bad and doubtful debts		Consumables and spares	28	5
As at 31 March 2020 As at 31 March 2019 Unsecured, considered good 3,830 2,728 Secured, considered good - - Receivables which have significant increase in credit risk Receivables - credit impaired - - Less: Impairment allowance for bad and doubtful debts - -		Traded goods		
5 Trade receivables 31 March 2020 31 March 2019 Unsecured, considered good 3,830 2,728 Secured, considered good - - Receivables which have significant increase in credit risk - - Receivables - credit impaired - - Less: Impairment allowance for bad and doubtful debts - -		Total	32	26
Secured, considered good - - Receivables which have significant increase in credit risk - - Receivables - credit impaired - - 3,830 2,728 Less: Impairment allowance for bad and doubtful debts - -	5	Trade receivables		
Secured, considered good - - Receivables which have significant increase in credit risk - - Receivables - credit impaired - - 3,830 2,728 Less: Impairment allowance for bad and doubtful debts - -		Unsecured, considered good	3,830	2,728
Receivables which have significant increase in credit risk - - Receivables - credit impaired - - 3,830 2,728 Less: Impairment allowance for bad and doubtful debts - -			- , •	-
Less: Impairment allowance for bad and doubtful debts			-	-
Less: Impairment allowance for bad and doubtful debts		Receivables - credit impaired		-
			3,830	2,728
1 otal 3,830 2,728			-	-
		1 0tai	3,830	2,728

No trade or other receivables are due from directors or other officers of the entities forming part of the Restricted Group either severally or jointly with any other person. Nor any trade or other receivables are due from firms or private companies respectively in which any director is a partner, director or a member. Trade receivables are non-interest bearing and are generally on terms of 7-60 days.

6 Cash and cash equivalents	As at 31 March 2020	As at 31 March 2019
Cash and cash equivalents		
Balance with bank		
- On current accounts	453	277
- Deposits with original maturity of less than 3 months #	-	2,914
Total	453	3,191
Bank balances other than cash and cash equivalents		
Deposits with		
- Remaining maturity for less than twelve months #	1,861	1,498
- Remaining maturity for more than twelve months #	0	0
	1,861	1,498
Less: amount disclosed under financial assets (others) (Note 1)	(0)	(0)
Total	1,861	1,498

Notes to Special Purpose Combined Financial Statements for the year ended 31 March 2020

(Amounts in INR millions, unless otherwise stated)

7	Other non-current financial liabilities	As at 31 March 2020	As at 31 March 2019
	Interest accrued but not due on borrowings Total		846 846
8	Other non-current liabilities	As at 31 March 2020	As at 31 March 2019
	Provision for operation and maintenance equalisation Total	<u>226</u> 226	227 227
9	Trade payables	As at 31 March 2020	As at 31 March 2019
	Current Outstanding dues to micro enterprises and small enterprises (refer note 27) Others Total	1,318 1,318	1,501 1,501
10	Derivative instruments	As at 31 March 2020	As at 31 March 2019
	Financial liabilities at fair value through OCI (current)		
	Cash flow hedges Derivative instruments Total		175 175
11	Other current financial liabilities	As at 31 March 2020	As at 31 March 2019
	Financial liabilities at amortised cost Current maturities of long term borrowings (Refer note 9)	-	3,297
	Others Interest accrued but not due on borrowings Capital creditors Other payables Total	1,757 1,270 43 3,070	113 2,438 <u>39</u> 5,887
12	Other current liabilities	As at 31 March 2020	As at 31 March 2019
	Provision for operation and maintenance equalisation Other payables	31	31
	TDS payable GST payable	145 6	41 16
	Advance from customers Total	<u> </u>	0 88

Notes to Special Purpose Combined Financial Statements for the year ended 31 March 2020 (Amounts in INR millions, unless otherwise stated)

13 Revenue from operations	For the year ended 31 March 2020	For the year ended 31 March 2019
Income from contracts with customers		
Sale of power	6,482	6,059
Total	6,482	6,059
14 Other income	For the year ended 31 March 2020	For the year ended 31 March 2019
Interest income		
- on fixed deposit with banks	189	207
- on loan to related parties (refer note 19)	1,296	45
- income tax refund	9	1
- others	-	1
Government grant		
- generation based incentive	156	148
Income from leases	63	175
Sale of emission reduction certificates	5	-
Insurance claim	27	7
Gain on settlement of derivative instruments designated as cash flow hedge (net)	-	111
Fair value change of mutual fund (including realised gain)	-	11
Provisions written back	9	-
Miscellaneous income	16	3
Total	1,770	709

15 Other expenses	For the year ended 31 March 2020	For the year ended 31 March 2019
Legal and professional fees	37	50
Corporate social responsibility (refer note 28)	8	7
Travelling and conveyance	4	9
Rent	0	0
Printing and stationery	0	0
Management shared services	164	158
Rates and taxes	4	26
Payment to auditors (refer details below)	5	4
Insurance	20	20
Operation and maintenance	548	573
Repair and maintenance		
- plant and machinery	8	2
Loss on sale of property plant and equipment	-	0
Advertising and sales promotion	0	-
Guest house expenses	1	2
Option premium amortised	904	69
Security charges	6	7
Communication costs	4	2
Advances written off	5	-
Foreign exchange loss (net)	-	417
Miscellaneous expenses	14	16
	1,732	1,362
16 Depreciation and amortisation expense	For the year ended 31 March 2020	For the year ended 31 March 2019
Depreciation of property, plant and equipment (refer note 4)	1,877	1,840
Amortisation of intangible assets (refer note 5)	3	2

1,880

1,842

Amortisation of intangible assets (refer note 5) Total

Restricted Group Notes to Special Purpose Combined Financial Statements for the year ended 31 March 2020 (Amounts in INR millions, unless otherwise stated)

17 Finance costs	For the year ended 31 March 2020	For the year ended 31 March 2019
Interest expense on		
- term loans	486	1,684
- loan from related party (refer note 19)	857	528
- notes	2,702	123
- acceptance	2	143
- buyer's/supplier's credit	-	684
- liability component of compulsorily convertible debentures	42	43
- liability component of redeemable non-cumulative preference shares	6	6
- others	0	2
Bank charges	13	33
Unamortised ancillary borrowing cost written off*	218	205
Total	4,325	3,451

* Represents transaction cost on long term borrowing due to substantial modification charged to the Statement of Profit and Loss on account of derecognition .