

Note 16: Consumers' Security Deposit

in ₹ lakh

| Particulars | As at 31st March 2024 | As at 31st March 2023 | As at 1st April 2022 |
|--|--------------------------|--------------------------|-------------------------|
| | Amount | Amount | Amount |
| Consumers' Security Deposit | | | |
| Security deposits from Consumer | 114,480.01 | 101,261.97 | 88,385.77 |
| Interest payable on Consumers deposits | 62,288.03 | 54,058.41 | 51,234.32 |
| Total | 176,768.04 | 155,320.38 | 139,620.09 |

Note:

- i. Interest on consumer security deposits provided at SBI base rate of 10.10% as on 1st April, 2023 on the security deposits received from consumers including. Average rate of interest has been used for the amount collected/refunded during the year.
- ii. The company is in the process of updating data base for consumers for adjustment of interest on consumer security deposits in their ledger. Considering the very large size of consumers, the process of data update is time consuming. The interest adjustment is being made to consumers ledgers in a gradual manners after updating the database. During the year, interest of ₹2578.23 lakh has been adjusted/credited to consumer ledgers.

Note 17: Government Grants

in ₹ lakh

| Particulars | As at 31st March 2024 | As at 31st March 2023 | As at 1st April 2022 |
|-------------------------------|--------------------------|--------------------------|-------------------------|
| | Amount | Amount | Amount |
| Opening Grant | 935,488.36 | 893,940.59 | 695,766.12 |
| Add: Movement during the year | 21,596.71 | 41,547.77 | 198,174.47 |
| Total | 957,085.07 | 935,488.36 | 893,940.59 |

Note:

- i. During the financial year 2023-24, the company received a total of ₹ 88735.17 Lakh (P.Y: ₹ 106013.71 Lakh) as capital grant; ₹ 12328.17 Lakh (P.Y: ₹ 1881.71 Lakh) from Central Government and ₹ 76407 Lakh (P.Y: ₹ 87132 Lakh) from State Government) for various projects under different schemes and amortized capital grant by ₹54810.29 Lakh (P.Y: ₹ 51016.95 Lakh.) during the said period. During the year, grant received from Central Government of ₹ 12328.17 Lakh was surrendered. This resulted in net positive movement during the year of ₹ 21596.71 Lakh (P.Y: ₹ 41547.77 Lakh).
- ii. Refer to Note 2.1 w.r.t Other Key Disclosures for detailed explanations on Restatement relating to earlier period transactions.

Note 18A: Other Non Current Liabilities- Provisions

in ₹ lakh

| Particulars | As at 31st March 2024 | As at 31st March 2023 | As at 1st April 2022 |
|--|--------------------------|--------------------------|-------------------------|
| | Amount | Amount | Amount |
| Terminal Benefits Liability | | | |
| Liability for Pension Fund | 277,502.80 | 296,988.39 | 251,738.48 |
| Liability for Gratuity Fund | 14,225.92 | 13,679.43 | 13,582.50 |
| Liability for Earned Leave Encashment Fund | 16,727.54 | 15,031.26 | 14,280.70 |
| Liability for GPF Fund | 12,711.74 | 8,588.28 | - |
| Liability for GSS Fund | 1,459.56 | 1,566.72 | - |
| Total | 322,627.56 | 335,854.09 | 279,601.67 |

Note:

- i. During the year, the company carried out the Actuarial Valuations through an Actuaries for the F.Y. 2023-24. Detailed note on the same is provided under Note 2.5 Other key Disclosures.

Note 18B: Other Non Current Liabilities- Others

in ₹ lakh

| Particulars | As at 31st March 2024 | As at 31st March 2023 | As at 1st April 2022 |
|--|--------------------------|--------------------------|-------------------------|
| | Amount | Amount | Amount |
| Others | | | |
| Security Deposit from Contractors | 11,320.59 | 10,599.72 | 8,840.60 |
| Keep Back deposit | 39,493.22 | 37,581.30 | 48,961.55 |
| Penalty Keep Back | 7,543.67 | 7,161.65 | 7,461.79 |
| Retention Money for Suppliers /Contractors | 92,050.10 | 106,573.09 | 113,431.21 |
| Penalty for Contractors | 329.80 | 314.08 | 236.02 |
| Earnest Money Deposit | 3,324.20 | 3,002.67 | 2,721.93 |
| Total | 154,061.58 | 165,232.51 | 181,653.10 |

