

Management determines the classification of an asset at initial recognition depending on the purpose for which the assets were acquired.

Impairment of Financial Assets:

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- (a) Financial assets that are debt instruments, and are measured at amortized cost e.g., loans, debt securities, deposits, trade receivables and bank balance.
- (b) Financial assets that are debt instruments and are measured as at FVTOCI.
- (c) Lease receivables under Ind AS 17.
- (d) Trade receivables under Ind AS 18.
- (e) Loan commitments which are not measured as at FVTPL.
- (f) Financial guarantee contracts which are not measured as at FVTPL.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognizing impairment loss allowance based on 12-month ECL.

De recognition of Financial Assets:

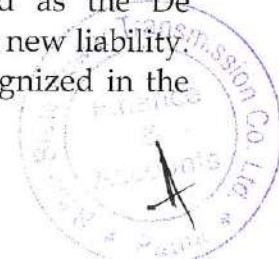
Financial assets are derecognized when the contractual right to receive cash flows from the financial assets expires, or company transfers the contractual rights of such financial assets to receive the cash flows from the asset.

19.2 Financial Liabilities

Borrowings, trade payables or other financial liabilities are initially recognised at the value of the respective contractual obligations. They are subsequently measured at amortised cost using the effective interest rate method.

De recognition of financial liability:

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the De recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the



statement of profit or loss.

Offsetting financial instruments:

Financial assets and liabilities are offset and the net amount is included in the Balance Sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

20. Recent accounting pronouncements

Ind AS 116:

On 30th March 2019, the Ministry of Corporate Affairs (MCA) has notified Ind AS 116 Leases, under Companies (Indian Accounting Standards) Amendment Rules, 2019 which is applicable with effect from 1st April, 2019.

Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract i.e., the lessee and the lesser. Ind AS 116 introduces a single lease accounting model for lessee and requires the lessee to recognize right of use assets and lease liabilities for all leases with a term of more than twelve months, unless the underlying asset is low value in nature. Currently, operating lease expenses are charged to the statement of profit and loss. Ind AS 116 substantially carries forward the lesser accounting requirements in AS 17.

As per Ind AS 116, the lessee needs to recognize depreciation on rights of use assets and finance costs on lease liabilities in the statement of profit and loss. The lease payments made by the lessee under the lease arrangement will be adjusted against the lease liabilities.

The Company is currently evaluating the impact on account of implementation of Ind AS 116 which might have significant impact on key profit & loss and balance sheet ration i.e. Earnings before interest, tax, depreciation and amortization (EBITDA), Asset coverage, debt equity, interest coverage, etc.

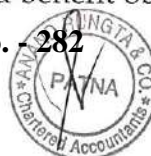
20.1 Critical estimates and judgments-

The preparation of financial statements requires the use of accounting estimates which by definition will seldom equal the actual results. Management also needs to exercise judgment in applying the Company's accounting policies.

This note provides an overview of the areas that involved a higher degree of judgment or complexity, and items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgment is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates or judgment are:

- (i) Estimated useful life of PPE,
- (ii) Estimation of tax expenses and tax payable,
- (iii) Probable outcome of matter included under Contingent Liabilities&
- (iv) Estimation of Defined benefit obligation.



Bihar State Power Transmission Company Limited
Function wise analysis of Revenue and Expenditure for FY 2023-24

(₹ in Lakh)

Sr. No.	Particulars	SLDC Note No	Transmission Business	SLDC Business	Total
I	Income				
	a) Revenue from operations	S-1	1,20,110	1,337	1,21,447
	b) Other Income	S-2	17,485	12	17,497
	Total Income		1,37,595	1,349	1,38,944
II	Expenses				
	a) Power Purchase cost			-	-
	b) Employee Benefit Expenses	S-3	31,301	636	31,937
	c) Finance Cost	S-4	22,073	-	22,073
	d) Depreciation and amortisation expense	S-5	58,443	277	58,720
	e) Other Expenses	S-6	14,860	387	15,247
	Total Expenses		1,26,677	1,300	1,27,977
III	Profit (+) / Loss (-) before tax (I - II)		10,918	49	10,967
IV	Tax Expense (MAT)		1,908	9	1,916



Bihar State Power Transmission Company Limited

Notes forming part of Profit & Loss Account

Note No S-1

Revenue from Operation

(₹ in Lakh)

Particulars	Transmission Business	SLDC Business	Total
I.Revenue from Transmission Charges			
Revenue from NBPDC	53,271	-	53,271
Revenue from SBPDCL	62,535	-	62,535
Revenue from Other Transmission System Users	1,856	-	1,856
Total	1,17,662	-	1,17,662
Less: - Discount Allowed	-	-	-
Net Operating Income	1,17,662	-	1,17,662
II.Other Operating Income			
SLDC Income:			
From NBPDC	-	536	536
From SBPDCL	-	629	629
From Other Users	-	172	172
STU Charges	43	-	43
Supervision Charges	1,371	-	1,371
Other Transmission Charges	908	0	908
Administrative Charges for Deposit Work	126	-	126
Total Other Operating Income	2,448	1,337	3,785
Grand Total	1,20,110	1,337	1,21,447

Revenue from Transmission Charges and SLDC Charges has been accounted on the basis of tariff order of Bihar Electricity Regulatory Commission, Patna.

Note No S-2

Other Income

(₹ in Lakh)

Particulars	Transmission Business	SLDC Business	Total
Interest Income			
Interest on Staff Loan & Advances	-	-	-
Interest from Banks	6,894	12	6,906
Interest from income tax refund	80	-	80
Total (A)	6,974	12	6,986
Other Income			
Income from scrap sale	718	-	718
Miscellaneous Receipts	117	0	117
Application fee Received	4	0	4
Lease Rental Income	945	-	945
Deferred Income	8,570	-	8,570
ERS Rent	156	-	156
Total (B)	10,511	-	10,511
Total (A+B)	17,485	12	17,497



Bihar State Power Transmission Company Limited
Notes forming part of Profit & Loss Account

Note No S-3**Employee Benefit Expenses****(₹ in Lakh)**

Particulars	Transmission Business	SLDC Business	Total
Salaries	13,136	304	13,440
Over Time	679	-	679
Dearness Allowance	6,007	139	6,146
Other Allowance	2,049	81	2,130
Medical Expenses Re-imbursement	132	4	136
Staff welfare Expenses	28	2	30
Terminal Benefits	9,271	106	9,377
Total	31,301	636	31,937

Note No S-4**Finance Cost****(₹ in Lakh)**

Particulars	Transmission Business	SLDC Business	Total
Interest on Capital Liabilities			
(a) Interest on Loan from Financial Institutions	16,084	-	16,084
(b) Interest on BSPHCL Loans - ADB	5,988	-	5,988
Total Interest on Capital Liabilities (a+b)(A)	22,072	-	22,072
Other Interest and Finance charges			
Other Interest & Bank Charges	1	0	1
Total Other Interest & Bank Charges(B)	1	-	1
Total(A+B)	22,073	-	22,073

Note No S-5**Depreciation and Amortisation Expense****(₹ in Lakh)**

Particulars	Transmission Business	SLDC Business	Total
Depreciation	58,443	277	58,720
Total	58,443	277	58,720

Note No S-6**Other Expenses****(₹ in Lakh)**

Particulars	Transmission Business	SLDC Business	Total
Repairs and Maintenance of Assets			
Plant and Machinery	2,552	273	2,825
Building	782	-	782
Civil Works	613	-	613
Line Cable Net Works	999	-	999
Vehicles	-	-	-
Furniture and Fixture	10	-	10
Office Equipment	454	10	464
Total (A)	5,410	283	5,693



Bihar State Power Transmission Company Limited
Notes forming part of Profit & Loss Account

(₹ in Lakh)

Particulars	Transmission Business	SLDC Business	Total
Administration and General Expenses			
Rent, Rates & Taxes	13	-	13
Insurance	524	-	524
Telephone charges, Postage & Telex Charges	48	8	55
Legal Charges.	-	-	-
Audit Fees	8	-	8
Consultancy Charges	73	28	101
Director's Sitting Fee	-	-	-
Interest on Statutory Dues	-	-	-
Technical Fees	-	-	-
Holding Charges	2,450	-	2,450
Other Professional Charges	1	-	1
Conveyance & Travel	1,457	37	1,493
Store Handling Exp	-	-	-
Total(B)	4,572	72	4,644
Other Expenses			
Fees & Subscription	178	2	180
Books & Periodicals	1	0	2
Printing & Stationary	42	1	42
Advertisement	102	-	102
Expenditure on CSR	616	-	616
Electricity Charges	1,533	28	1,561
Entertainment Charges	35	1	36
Commission for sale of scrap	19	-	19
Home Guard/ Security Guard	1,107	-	1,107
Miscellaneous Expenses	144	1	145
Loss on Sale of Scrap	-	-	-
Contribution to CM Relief Fund-Company	1,000	-	1,000
Compensation for Injuries, Death and Damages	-	-	-
Loss Due to Cyclon/Flood/Theft	101	-	101
CST/VAT on demand	-	-	-
Total(C)	4,878	32	4,910
Total(A+B+C)	14,860	387	15,247



Bihar State Power Transmission Company Limited
Notes forming part of Balance Sheet

Note No 2

Property Plant & Equipment (Non-current)

Particular	Land	Buildings	Hydrolic works	Other civil works	Plant and Machinery	Lines and cables Network	Furniture and Fixtures	Office Equipment	Computers & IT Equipment	Intangible Assets	Total
Depreciation Rate	0.00%	3.34%	5.28%	3.34%	5.28%	5.28%	6.33%	6.33%	15.00%	30.00%	
Gross Block											
Balance as at 31 march, 2023	1,53,356.34	4,736.76	0.44	29,018.86	4,58,780.57	4,71,666.83	1,034.64	563.03	815.30	2,510.88	11,22,483.65
Additions	1,764.24	46.83	-	1,396.66	28,851.07	1,14,810.97	50.44	126.99	692.08	41.72	1,47,780.99
Less: Disposals/Sale/Transfer	-	-	-	-	486.57	54.15	-	-	23.55	-	564.27
Balance as at 31 march, 2024	1,55,120.58	4,783.58	0.44	30,415.53	4,87,145.06	5,86,423.66	1,085.08	690.01	1,483.83	2,552.60	12,69,700.37
Accumulated Depreciation											
Balance as at 31 march, 2023	-	1,597.69	0.13	6,736.20	1,28,907.16	1,11,004.65	326.97	110.91	226.55	1,290.22	2,50,200.48
Depreciation expense	-	238.91	-	2,077.12	27,526.14	28,395.44	67.55	37.56	130.07	815.95	59,288.74
Less: Eliminated on disposals/Sale/Transfer	-	-	-	-	135.68	90.1	-	-	-	1.08	145.77
Balance as at 31 march, 2024	-	1,836.60	0.13	8,813.31	1,56,297.61	1,39,391.08	394.52	148.47	356.62	2,105.10	3,09,343.44
Carrying Amount											
As at 31 March, 2023	1,53,356.34	3,139.06	0.31	22,282.67	3,29,873.42	3,60,662.18	707.67	452.12	588.75	1,220.66	8,72,283.17
As at 31 March, 2024	1,55,120.58	2,946.98	0.31	21,602.21	3,30,847.46	4,47,032.57	690.56	541.54	1,127.21	447.51	9,60,356.93

1- Requirement of componentization of Fixed Assets has not been met due to lack of support for maintaining Fixed Assets Register in the existing Accounting Software deployed by the Company. However, Company has initiated necessary steps for Identification, Valuation and Preparation of Fixed Assets Register.

2- Gross block of Assets has been adjusted with Accumulated depreciation for the purpose of IND-AS adoption in FY 2017-18.

Capital Work-In-Progress(CWIP)

Particular	As at 31 March, 2024	As at 31 March, 2023
Capital work in progress		
Cap WIP-ADB	3,687.73	3,503.88
Cap WIP- BRGF	23,835.66	12,594.18
Cap WIP- Deposit Scheme	5,340.21	13,412.23
Cap WIP- IRF	8,419.23	7,776.66
Cap WIP- Special Assistance	39,761.89	17,536.31
Cap WIP- State Plan	2,09,767.52	2,80,912.16
Cap WIP- PSDF	2,737.22	-
Total	2,93,549.47	3,35,735.42

Interest on loan shown under Capital Work in Progress has been allocated to various assets at the time of capitalization of related assets.

There is no reported case of Cost over Run.

Particular	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Year	Total
Capital Work in Progress	1,11,136.46	1,00,243.37	38,068.03	44,101.61	2,93,549.47



Bihar State Power Transmission Company Limited
Notes forming part of Balance Sheet

Note No 3**Financial Assets - Loans**

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Unsecured - Considered Good		
Loans to Staff	7.60	14.42
Total	7.60	14.42

Note No 3A**Financial Assets - Others**

Particulars	As at 31st March, 2024	As at 31st March, 2023
Secured - Considered Good		
Total	-	-

Note No 4**Other Non-Current Assets**

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Unsecured - Considered Good		
Advances for Capital Works	11,972.35	9,885.43
Deposit	6.01	10,006.01
Prepaid Expenses	27.80	-
Total	12,006.16	19,891.44

Note No 5**Inventories**

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Stock of Materials and Consumables	30,808.09	13,172.94
Stock of Material and Consumables in transit (ICT)	697.27	722.53
Other Stock	1,346.83	1,349.83
Total	32,852.18	15,245.30

* Company has initiated necessary steps for Identification and Valuation of Inventories lying at different circle Stores. During current FY in course of verification and valuation (Lower of Cost or NRV), the difference value of books of accounts and store ledger has been transferred to revaluation reserve on temporary basis. The balance will be reconciled after final verification of inventories. It is expected to be completed in FY 24-25.



Bihar State Power Transmission Company Limited
Notes forming part of Balance Sheet

Note No. 6**Financial Assets - Trade Receivables**

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
- Secured, Considered good	-	-
- Unsecured Considered Good	4,13,732.07	3,56,181.32
Less:- Provision for Doubtful dues from Consumers	-	-
Total	4,13,732.07	3,56,181.32

Note No. 7**Financial Assets - Cash And Cash Equivalents**

Particulars	As at 31st March, 2024	As at 31st March, 2023
Cash in hand		
Cash imprest with staff	2.55	2.52
Cash in Transit	132.35	128.64
Balance with bank		
(i) In Bank Accounts	1,52,012.46	1,62,206.34
(ii) In Deposit Accounts (with original maturity less then three months)	-	-
Cheque in Transit	77.99	70.84
Total	1,52,225.35	1,62,408.34

Note No 8**Financial Assets - Bank Balances (Other than Cash and Cash Equivalents)**

Particulars	As at 31st March, 2024	As at 31st March, 2023
(i) Deposits with banks (with original maturity more than 3 months up to 12 months)	-	-
(ii) Earmarked Bank Balance	29,713.10	56,214.37
Total	29,713.10	56,214.37

* Balance of ₹ 29713.10 lakh is kept in separate PLA account received from BSPHCL OR Directly by Government of Bihar for capital projects.



Bihar State Power Transmission Company Limited
Notes forming part of Balance Sheet

Note No 9**Financial Assets - Others (Current)**

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Amount recoverable from employees	0.89	0.89
Other Claims and Receivables	2,993.11	15,704.20
Advance to Staff	8.04	0.04
Total	3,002.03	15,705.13

Note No 10 (A)**Other Current Tax Assets**

Particulars	As at 31st March, 2024	As at 31st March, 2023
Advance Income Tax / deductions at source	28,138.72	42,528.61
Total	28,138.72	42,528.61

Note No 10 (B)**Other Current Tax Liabilities**

Particulars	As at 31st March, 2024	As at 31st March, 2023
Provisions for income tax	21,595.52	40,221.90
Total	21,595.52	40,221.90
Net Balance (Note 10A-Note 10B)	6,543.20	2,306.71

Note No 11**Other Current Assets**

Particulars	As at 31st March, 2024	As at 31st March, 2023
Advances for O & M Supplies/Works	651.51	742.06
Advances to Staff	61.16	68.67
Entry tax	1,000.00	1,000.00
BSEB Restructuring Balance	3,538.48	3,538.48
Pre Paid Expenses	632.63	442.32
Total	5,883.78	5,791.53



Bihar State Power Transmission Company Limited
Notes forming part of Balance Sheet

Note No 12

Equity Share Capital

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
(A) Authorised		
10,55,00,00,000 Equity Shares of ₹10 each on 31st March 2024	10,55,000	8,55,000
(B) Issued, subscribed and fully paid up		
8,29,56,62,159 Equity Shares of ₹ 10 each on 31st March 2023 and 9,83,77,42,159 Equity Shares of ₹ 10 each on 31st March 2024.	9,83,774.22	82,956.62
Total	9,83,774	82,957

Note No 12.1- The Company has only one class of equity share, having par value of ₹ 10/- per share.

12.2 Reconciliation of the number of shares outstanding: -

(₹ in Lakh)

Particulars	As at 31 March 2024		As at 31 March 2023	
	No. of shares	Amount	No. of shares	Amount
Equity Shares at the beginning of the year	8,29,56,62,159	8,29,566.22	8,29,56,62,159	8,29,566.22
Add:- Shares issued during the year	1,54,20,80,000	1,54,208.00	-	-
Equity Shares at the end of the year	9,83,77,42,159	9,83,774.22	8,29,56,62,159	8,29,566.22

12.3 Details of the shares held by each shareholder holding more than 5% shares:-

Particulars	As at 31 March 2024		As at 31 March 2023	
	No. of shares	% held	No. of shares	% held
Bihar State Power (Holding) Company Ltd. and its nominees	9,83,77,42,159	100%	8,29,56,62,159	100%

12.4 Details of the shares held by Promoters :-

Shares held by the Promoters at the end of the year			% Change during the Year
Promoter Name	No. of Shares	% of Total Shares	
Bihar State Power (Holding) Company Ltd.	9,83,77,41,559	99.99%	NIL
Total	9,83,77,41,559	99.99%	NIL



Bihar State Power Transmission Company Limited
Notes forming part of Balance Sheet

Note No 13**Other Equity**

(₹ in Lakh)

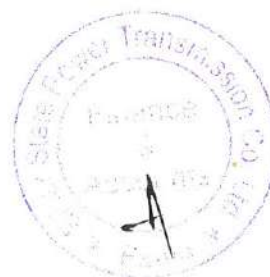
Particulars	As at 31st March, 2024	As at 31st March, 2023
<u>Surplus in Statement of Profit & Loss</u>		
Opening Balance	1,24,675.29	1,07,069.18
Add:- Profit/(Loss) during the year as per Statement of Profit & Loss	4,948.12	22,629.10
Add: Prior period adjustments	2,108.08	-750.81
Add: Revaluation Reserve	15,554.63	1,339.83
Less:- Appropriations during the year	6,349	5,612
Closing Balance	1,40,937.62	1,24,675.29
<u>Share Application Pending Allotment</u>		
Opening Balance	1,54,208.00	70,642.93
Add:- Funds received during the year	42,298.00	1,54,208.00
Less: Share capital Allotted	1,54,208.00	70,642.93
Closing Balance	42,298.00	1,54,208.00
<u>Self Insurance Reserve</u>		
Opening Balance	15,201	9,589
Add:- Addition during the year	6,349	5,612
Less: Deduction during the year	-	-
Closing Balance	21,550	15,201
Total	2,04,785.12	2,94,084.29

"Self Insurance Scheme Reserve" (SIS Reserve) is created @ 0.50% on Gross Block of fixed assets as at the close of the each financial year to meet the future losses which may arise from the uninsured risk of assets, not insured externally.

Note No 14**Deferred Government Grant and Consumer Contribution**

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Deferred Income - Non-Depreciable Assets		
Opening Balance	2,834.68	2,969.66
Add: Fund from State Government	-	-
Less: Deferred Income	134.98	134.98
Total (A)	2,699.70	2,834.68
Deferred Income -Depreciable Assets		
Opening Balance	1,07,158.65	1,07,303.63
Add: Fund from State Government	2,320.70	-
Less: Deferred Income	421.26	144.99
Total (B)	1,09,058.09	1,07,158.64



Bihar State Power Transmission Company Limited
Notes forming part of Balance Sheet

(₹ in Lakh)

Consumer Contribution- Deferred Income		
Opening Balance	46,258.03	46,434.16
Add:- Addition during the Year	4,572.96	7,668.22
Deduction- Amortization of Consumer Contribution	8,014.07	7,844.35
Total '(C)	42,816.92	46,258.03
Total (A+B+C)	1,54,574.71	1,56,251.35

Note No 15**Financial Liabilities - Borrowings (Non-Current)**

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
(a) Loan from Financial Institutions (Secured)	3,32,600.00	3,20,000.00
<i>One Loan has been taken from consortium of Financial Institutions lead by Canara Bank and Second Loan has been taken from BoI. Interest is charged at MCLR. These loan are taken under state plan (20:80) Scheme, where 20% fund is received from GoB as equity and 80% fund is borrowed from Financial Institutions under the guarantee of GoB.</i>	-	-
(b) Loan from BSPHCL - ADB (Unsecured)	46,401.74	46,412.72
<i>Interest is provisionally provided @13.00%.</i>		
Sub total	3,79,001.74	3,66,412.72
Less:- Current Maturities of Long Term Debts	12,159.82	-
Total	3,66,841.92	3,66,412.72

Note No 16**Provisions**

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Terminal Benefits Liabilities		
Company		
Pension	8,954.02	8,335.10
Gratuity	-495.66	-1,264.51
Leave Encashment	2,174.25	1,164.64
Total	10,632.61	8,235.23



Bihar State Power Transmission Company Limited
Notes forming part of Balance Sheet

Note No 17

Tax Expense recognized in Statement of profit and loss

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Current income tax		
Current year	1,916.10	6,045.79
Less: MAT Credit	-1,916.10	-6,045.79
Sub Total (A)	-	-
Deferred tax expense		
Deferred tax liability / (asset)	6,018.55	11,973.62
Sub Total (B)	6,018.55	11,973.62
Total	6,019	11,974

Reconciliation of effective tax rates

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Profit before tax	10,966.67	34,602.72
Enacted tax Rate	17.47%	17.47%
Computed Expected Tax Expenses	1,916.10	6,045.79
Deferred Tax	6,018.55	11,973.62
MAT Credit	-1,916.10	-6,045.79
Tax Expenses for the year	6,018.55	11,973.62

Recognized deferred tax assets and liabilities

Deferred tax assets and liabilities are attributable to the following:

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Deferred Tax Liability		
Property, plant and equipment	1,45,476.47	1,34,390.14
Sub Total	1,45,476.47	1,34,390.14
Deferred tax Assets		
Unabsorbed Depreciation	19,247.41	15,156.53
Terminal Benefits	4,614.17	3,637.26
Sub Total	23,861.58	18,793.79
Net Deferred Tax Liabilities	1,21,614.89	1,15,596.35
MAT Credit Entitlement	42,138.00	40,221.90
Total	79,476.89	75,374.45



Bihar State Power Transmission Company Limited
Notes forming part of Balance Sheet

Note No 18**Other Non Current Liabilities**

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Advance Lease Rent	1,026.85	1,366.34
Total	1,026.85	1,366.34

Note No 19**Financial Liabilities - Others (Current)**

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Interest Accrued on borrowing from BSPHCL (ADB)	40,027.51	36,278.00
Terminal Benefits Liabilities	542.44	546.48
Staff Related Liability	2,389.57	2,104.00
Deposits and Retentions from Suppliers and Customers	26,939.98	31,223.11
Audit Fee Payable	998.65	1,001.33
Liability to Supplies/Works	3,987.90	4,642.99
Other Liability	5,410.59	17,587.91
Total	80,296.64	93,383.82

Note No 20**Provisions**

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Terminal Benefits Liabilities		
Pension	1,874.74	1,683.99
Gratuity	383.27	266.74
Leave Encashment	313.84	222.87
Total	2,571.85	2,173.60

Note No 21**Other Current Liabilities**

(₹ in Lakh)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Statutory Dues	604.55	785.42
Inter Unit Accounts	1,402.16	1,402.16
Inter Company Balances	11,724.53	12,741.55
Current Maturities of Long Term Debts	12,159.82	-
Total	25,891.06	14,929.13

