

**Aggregate Value of Unquoted Investment**

(₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non-current	2.29	2.29
Aggregate Value of Provision for Diminution in Value	(1.29)	(1.29)

Note:

- i) As a matter of prudence, the Group has made provision for Diminution in Value of investment in Bhadreshwar Vidhyut Pvt. Ltd. as the said company is under liquidation at NCLT forum.

5. NON-CURRENT LOANS

(₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Inter Corporate Deposits/Loans	19,107.61	-
Loans to Employees	216.81	171.42
Total	19,324.42	171.42

Note:

- i) Inter Corporate Deposits/Loans includes ₹ 19,107.61 Lakhs (PY ₹ Nil) to related parties.

6. OTHER NON-CURRENT FINANCIAL ASSETS

(₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Security Deposits	1,280.42	1,294.92
Fixed Deposits with Banks	418.23	-
Total	1,698.65	1,294.92

7. OTHER NON-CURRENT ASSETS

(₹ in Lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Capital Advances		
Capital Advances	10,147.72	5,420.67
Advances other than Capital Advances		
Other Advances	2,454.20	285.48
Non-Current Tax Assets	103.14	18.56
Prepaid Expenses	1.30	2.01
Preliminary & Pre-operative Expenses	498.68	299.14
Total	13,205.04	6,025.86

Note:

- i) Capital advances include advances to an intermediary for purchase of land for the holding company. Advances also include capital advances given to a party for industrial land pending necessary formalities for transfer.
- ii) The Group does not have any automated system to call for balance confirmations in respect of debit / credit balances of sundry debtors, sundry creditors, advances from customers, security and earnest money deposit, outstanding liabilities, other payables and other advances. Balance confirmations are requested by management out of which Group has received response from some of the parties. The management is confident that on confirmation/reconciliation there will not be any material impact on the financial statements.