

001

**HIMACHAL PRADESH ELECTRICITY REGULATORY  
COMMISSION**

M.A No.. .....

**IN THE MATTER OF:**

PETITION FOR TRUING UP OF TARIFF FOR FY 2019-20 TO FY 2021-22  
AND MID TERM REVIEW FOR FY 2022-23 & FY 2023-24 FOR SALE OF  
POWER FROM BASPA II HEP TO HPSEB LIMITED.

**AND**

**IN THE MATTER OF:-**

JSW Hydro Energy Limited,  
Karcham Wangtoo H.E. Project,  
Sholtu Colony, PO. Tapri -172104,  
Dist. Kinnaur, H.P.

...

Petitioner

Versus

HPSEB Ltd.  
Through Chief Engineer- System Operations  
Vidyut Bhawan, Shimla – 171004, H.P.

...

Respondent No 1

The State of Himachal Pradesh  
Through Principal Secretary (MPP & power),  
Government of Himachal Pradesh,  
Shimla- 171002, H.P.

...

Respondent No 2



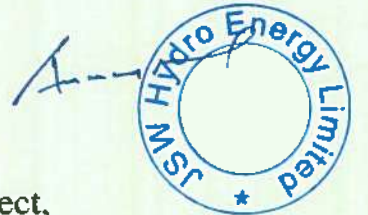
002

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**Filed by**

JSW Hydro Energy Limited,  
Karcham Wangtoo H.E. Project,  
Sholtu Colony, PO. Tapri -172104,  
Dist. Kinnaur (H.P)



Place: New Delhi

Dated: 25.7.2022



**BEFORE THE HIMACHAL PRADESH ELECTRICITY REGULATORY  
COMMISSION**

003

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The State of Himachal Pradesh

Through Principal Secretary (MPP & power),  
Government of Himachal Pradesh,  
Shimla- 171002, H.P.

...

Respondent No 2

**IN THE MATTER OF:**

Petition seeking truing up of the tariff for sale of power from Baspa II HEP to  
HPSEB Ltd. for the FY 2019-20 to FY 2021-22 approved by HPERC vide  
MYT Order dated 29.6.2019 in petition no. 30 of 2019 and Mid-Term  
performance review for FY 2022-23 & FY 2023-24.

**The Petitioner respectfully submits that:**

1. The Petitioner is a “generating company”, as defined in Section 2 (28) of  
the Electricity Act 2003 (hereinafter referred to as the “Act”) and is, inter-  
alia, operating Baspa II - 300 MW HEP in the State of Himachal Pradesh.



2. The Hon'ble Himachal Pradesh Electricity Regulatory Commission (hereinafter referred to as "Commission") had approved the Project Cost for determination of Tariff and the Tariff for sale of power from Baspa II, 300 MW Hydro Electric Project located on River Baspa (tributary of River Satluj), District Kinnaur (H.P.) to HPSEB Ltd. (hereinafter referred to as "HPSEB") in line with the provisions of PPA dated 04.06.1997, from COD of the project i.e 8.06.2003 onwards vide its following Orders:

(i) Order dated 24.02.2007 (Case no. 338/2005) & Review Order dated 7.2.2008 (case no. 75/2007) for the period FY2003-04 to FY2007-08,

(ii) Order dated 30.03.2009 (Case no. 256/2007), Order dated 10.09.2009 (Case no. 83/09) & Order dated 23.06.2010 (Case no. 168/09) for the control period from FY2008-09 to FY2010-11 & trued up the tariff for FY 2003-04 to 2007-08.

(iii) Order dated 15.07.2011 (Case no. 225/2010), Order dated 23.04.2012 (case no. 124/2011) & Order dated 06.09.2012 (case no. 135/2011 and 134/2012) for the control period from FY2011-12 to FY2013-14 & trued up the tariff for FY 2003-04 to 2010-11.

(iv) Order dated 06.06.2014 (Case no. 138/2013 and 142/2013) Multi Year Tariff (MYT) for the control period from FY2014-15 to FY2018-19.

(v) Order dated 30.03.2015 (Case no. 171/2014) trued up the tariff for FY 2011-12 to FY 2013-14.

(vi) Order dated 31.10.2018 (Case no. 21/2018) trued up the tariff for FY 2014-15 to FY 2016-17.

(vii) Order dated 29.6.2019 (Case no. 30/2019) Multi Year Tariff (MYT) for the control period from FY 2019-20 to FY 2023-24.





(viii) Order dated 7.7.2020 (Case no. 6/2020) trued up the tariff for FY 2017-18 to FY 2018-19.

3. In compliance with the Regulation 9 of the HPERC (Terms and Conditions for Determination of Hydro Generation Tariff) Regulation 2011 and the amendments thereof, the Petitioner is filing this Petition for True up for FY 2019-20 to FY 2021-22. The audited accounts of Baspa II HEP, for the FY 2019-20 to FY 2021-22, are attached as **Annexure T1 (colly)**.
4. The Hon'ble Commission vide para no. 4.33 of its Order dated 29.6.2019 had approved the additional capital cost of Rs. 6.58 crore for the FY 2018-19. Also Hon'ble Commission had approved additional capex on account of change in law (net of de-capitalization) of Rs. -0.48 crore in a phased manner during FY 2019-20 to 2021-22, making the aggregate approved Capital cost at Rs. 1638.52 crore as on 31.3.2022 (Equity of Rs. 491.55 crore and Debt of Rs. 1146.96 crore).

Accordingly, the Petition for true up of tariff is being filed considering opening project cost of Rs 1638.99 crore.

As no separate format is available for True up, the Petitioner has used the formats approved by Hon'ble Commission for filing MYT 2019-24.

**True up for FY 2019-20 to 2021-22**

5. True up of Tariff for the control period FY 2019-20 to 2021-22 being claimed against the approved Tariff is submitted as under :

Rs. Crs.

S. no.	Particular	Approved vide order dt. 29.6.2019			Submitted for True up		
		FY20	FY21	FY22	FY20	FY21	FY22
<b>A</b>	<b>Capacity Charges</b>						
1	Interest on Loans	0.42	0.40	0.38	0.43	0.37	0.34
2	Depreciation & Advance against Depreciation	32.12	70.46	70.46	32.14	70.47	70.47
3	Tariff application Fee	0.05	0.05	0.05	0.20	0.05	0.05
4	Publication expense	0.06	-	-	0.13	-	-
	<b>Sub Total A</b>	<b>32.65</b>	<b>70.91</b>	<b>70.89</b>	<b>32.90</b>	<b>70.89</b>	<b>70.86</b>



<b>B</b>	<b>Primary Energy Charges</b>						
5	O & M expenses	43.68	45.42	47.23	44.51	45.84	49.47
6	Return on Equity	78.66	78.66	78.65	78.66	78.65	78.64
7	Interest on working capital	5.34	6.53	6.62	6.53	7.41	6.64
	<b>Sub Total B</b>	<b>127.68</b>	<b>130.61</b>	<b>132.50</b>	<b>129.70</b>	<b>131.90</b>	<b>134.75</b>
<b>C</b>	<b>Incentive &amp; Taxes</b>						
8	Income tax claimed/true up	18.34	26.78	26.95	16.54	47.16	20.55
8a	Change in Law: TCS new prov.	-	-	-	-	0.12	0.08
9	Incentive for higher Plant Availability	-	-	-	9.83	9.83	9.83
10	Incentive for Secondary Energy	-	-	-	40.45	28.81	31.43
	<b>Sub Total C</b>	<b>18.34</b>	<b>26.78</b>	<b>26.95</b>	<b>66.82</b>	<b>85.92</b>	<b>61.88</b>
	<b>Total (A to C)</b>	<b>178.67</b>	<b>228.30</b>	<b>230.34</b>	<b>229.42</b>	<b>288.72</b>	<b>267.49</b>
	Payment made by HPSEB				224.63	262.99	269.33

6. The variation in the Tariff approved and Tariff claimed for true-up is submitted as under:

**I. Additional capitalization- Change in law:**

Hon'ble Commission had earlier vide para 4.13 to 4.28 of the MYT order dated 29.6.2019, allowed additional capitalization of Rs 1.59 crore on account of change in law, against decapitalization of old assets worth Rs. 2.07 crore. The Petitioner has incorporated in tariff forms, the actual amount incurred against the additional capitalization, of Rs 1.4147 crore. (Annexure 2 to Form S2)

**II. Interest on loans**

Interest on loans has been calculated based on the actual ROI applicable year wise for the term loans availed by the company. (Tariff form no. F8C)

**III. Depreciation & Advance against Depreciation (AAD)**

Depreciation & Advance against Depreciation has been calculated in accordance with para 4.29 of the True up Order dated 7.7.2020.

**IV. Tariff Filing Fee**

An amount of Rs. 15 lakh was paid towards the True up petition no. 6 of 2020 related to FY 2017-18 & 2018-19, which was deferred by the Hon'ble Commission to be allowed during true up of FY 2019-20. Extract from the order dt. 7.7.2020 in petition no. 6 of 2020 is as under:

*4.59 It is observed that the amount of Rs. 15 lakh towards Petition fee for this petition has been paid during FY 2019-20. Since the*





Commission has not revised the ARR for FY 2019-20, these amounts may be considered at the time of truing up for the respective years based on prudence check.

#### V. Reimbursement of Publication Expenses

An amount of Rs 6.89 lakh was incurred during FY 2019-20 by the Petitioner towards newspaper publication of salient features of the True up petition no. 6 of 2020.

Petitioner respectfully submits that the aforesaid expenditure of Rs 6.89 lakh towards the publication in the newspapers, be allowed to recover as per the provisions of HPERC (Conduct of Business Regulations) 2005.

#### VI. O&M Expense

Hon'ble Commission had considered WPI and CPI indices on provisional basis @ 3.88% for escalation in O&M expenses in its MYT Order dated 29.6.2019. These indices were subject to truing up exercise based on actual WPI and CPI indices as per Schedule XI of the PPA.

Since 1981-82 series of WPI and CPI (IW) indices as mentioned in Schedule XI of PPA has been discontinued, for truing up of O&M expense, the Petitioner has considered latest available indices (**Annexure T2**). Same series of indices (CPI-IW base year 2001 & WPI base year 2011-12) were considered by Hon'ble commission at the time of approval of MYT for Baspa II HEP for control period FY 2019-20 to FY 2023-24.

Later, CPI(IW) base year 2001 series have also been discontinued from September, 2020 and new base year 2016 series is now available. Accordingly, WPI and CPI indices, considered for True Up are as under:

Escalation factor for O&M:	31.3.19	31.3.20	31.3.21	31.3.22	31.3.23	31.3.24
CPI for Industrial Worker Index						
March 2001 base = 100	309.0	326.0				
March 2016 base = 100			328.9	346.5		
WPI Index for All Commodities:	119.9	120.4	129.9	148.9		
March 2011-12 base = 100						
CPI Increase over previous year	7.67%	5.50%	0.89%	5.35%		
WPI Increase over previous year	3.10%	0.42%	7.89%	14.63%		



CPI Weightage	0.7	0.7	0.7	0.7		
WPI Weightage	0.3	0.3	0.3	0.3		
Escalation % for O & M Expense	6.29%	3.98%	2.99%	8.13%	8.13%	8.13%

W.e.f. Sep'2020 new base year 2016 has been considered for arriving CPI numbers. Accordingly, Mar'21 and Mar'22 numbers have been reworked.

	Dec'16	Mar'20	Sep'20	Mar'21	Mar'22
CPI: 2016 series			118.1	119.6	126.0
CPI: 2001 series	275.0	326.0			
Reworked numbers, basis Dec'16 as 100			324.8	328.9	346.5

For the purpose of O&M on additional cost approved by the Hon'ble Commission for ICF facility, escalation has been considered as per ICF Agreement dated 08.05.2003 entered with Satlaj Jal Vidyut Nigam Limited (Copy of the respective bills of SJVNL are enclosed for escalation rate, as **Annexure T3**).

#### **VII. Interest on Working Capital**

The Hon'ble Commission had approved interest on working capital in MYT Order dated 29.6.2019 based on the AFC excluding incentive for higher plant availability & incentive for secondary energy. Uniform SBI PLR rate of 13.80% was considered for all 5 years of the control period.

Interest on working capital claimed in True up is including incentive for higher plant availability & incentive for secondary energy, in line with the True up Order dated 7.7.2020 and based upon the actual SBI PLR prevailing as on 1<sup>st</sup> April of the respective financial year.

#### **VIII. Incentive for Higher Plant Availability**

Incentive for higher plant availability was not considered in the MYT Order dated 29.6.2019. As per jointly signed statement plant availability of Baspa II HEP is 97.32%, 96.92% and 97.15% for the FY 2019-20, FY 2020-21 & FY 2021-22 respectively (**Annexure T4**).





In terms of PPA, incentive for higher plant availability is derived @ 0.35% of Equity Component of the Capital Cost for each percentage increase over and above normative level of 90% of Plant Availability level subject to a maximum of 2% Return on Equity i.e Rs. 9.83 Crs each year.

Accordingly, the Petitioner has claimed incentive for higher plant availability as detailed in Annexure 5 to the Tariff forms.

#### **IX. Incentive for Secondary Energy**

Baspa II HEP has delivered Secondary Energy of 127.53 MU, 90.85 MU & 99.12 MU in FY 2019-20 FY 2020-21 & FY 2021-22 respectively as per joint statement signed by the Petitioner & HPSEB (Annexure T5).

As per the terms of PPA, incentive for secondary energy shall be worked out by the formula (Secondary energy (MU)\*10% ROE )/155MU and the same is subject to maximum of 10% ROE.

Accordingly, incentive for Secondary Energy of Rs. 40.45 Crs., Rs. 28.81 Crs. & Rs. 31.43 Crs. has been claimed as detailed in Annexure 5 to the Tariff forms.

#### **X. Tax on Income.**

- a. ITRs for FY 2019-20 & 2020-21 filed by the Petitioner Company reflect that tax liability has been worked out based on the normal tax rate provisions and MAT credit is utilized.

Accordingly, the Petitioner has claimed tax on income as per clause 8.11.1 of the PPA for FY 2019-20 & 2020-21. Since the Hon'ble Commission has considered MAT rate in MYT order dated 29.6.19 for FY 2021-22 to FY 2023-24, income tax is calculated as per MAT rate for FY 2021-22 (Annexure 1 to Form S1).

The Income Tax Returns and Tax Audit Reports of JSW Hydro Energy Limited, for FY 2019-20 & FY 2020-21 are attached as Annexure T6.



- b. Finance Act 2020 has inserted a new section 206C (1H) which was effective from 1.10.2020, and is reproduced below:

*“Every person, being a seller, who receives any amount as consideration for sale of any goods of the value or aggregate of such value exceeding fifty lakh rupees in any previous year, other than the goods being exported out of India or goods covered in sub-section (1) or sub-section (1F) or sub-section (1G) shall, at the time of receipt of such amount, collect from the buyer, a sum equal to 0.1 per cent. of the sale consideration exceeding fifty lakh rupees as income-tax”*

On account of this change in law, Petitioner has billed Tax collected at source (TCS) effective from 1.10.2020 and paid by the Respondent, in terms of the Clause 20.21 of PPA.

#### Mid Term Performance Review

7. Based on the above true up working, the Petitioner has worked out the projection for FY 2022-23 & FY 2023-24 taking the base of FY 2021-22. Accordingly, the Petitioner has updated the formats approved by the Hon'ble Commission for the filing of MYT based on actual true up data and revise projection as under for mid-term performance review by the Hon'ble Commission:

Rs. Crs.

S. No.	Particulars	Year	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
		UOM	Actual				Projected	
1	Interest on Loans	Rs. Crs.	0.24	0.43	0.37	0.34	0.30	0.26
2	Depreciation	Rs. Crs.	70.19	70.47	70.47	70.47	70.47	70.47
3	Advance against Depreciation	Rs. Crs.	(69.70)	(38.33)	-	-	-	-
4	O & M Expenses	Rs. Crs.	42.76	44.51	45.84	49.47	53.40	57.64
5	Return on Equity	Rs. Crs.	78.60	78.66	78.65	78.64	78.64	78.64
6	Interest on working capital	Rs. Crs.	4.94	6.53	7.41	6.64	6.00	6.19
7	Incentive for plant availability	Rs. Crs.	9.83	9.83	9.83	9.83	-	-





8	Provision For Income Tax	Rs. Crs.	12.15	16.54	47.16	20.55	21.99	22.12
8a	Change in law: TCS new provision	Rs. Crs.	-	-	0.12	0.08	-	-
9	Incentive for Secondary Energy	Rs. Crs.	19.04	40.45	28.81	31.43	-	-
10	Publication Expenses	Rs. Crs.	0.07	0.13	-	-	-	-
11	Tariff filing fee	Rs. Crs.	0.05	0.20	0.05	0.05	0.24	0.05
12	<b>Annual Revenue Requirement</b>	<b>Rs. Crs.</b>	<b>168.18</b>	<b>229.42</b>	<b>288.72</b>	<b>267.49</b>	<b>231.04</b>	<b>235.37</b>

**a) Interest on Loans**

Interest on loans has been calculated based on the actual ROI applicable in FY 22-23 for the loans availed by the company.

**b) Depreciation & Advance against Depreciation (AAD)**

Depreciation & advance against depreciation has been considered for FY 2022-23 & 2023-24 based on the methodology adopted by the Hon'ble Commission during approval of MYT 2019-24.

**c) Operation & Maintenance expenses**

O&M expenses for FY 2022-23 & FY 2023-24 has been worked out in accordance with the clause no. 8.7.2 of PPA considering the WPI and CPI index for FY 2021-22. Working for the same has been provided in para no. 6(VI) above.

**d) Return on Equity**

Return on Equity for FY 22-23 & 23-24 is same as approved by Hon'ble Commission in MYT order dt 29.6.2019

**e) Interest on Working Capital**

Interest on working capital for FY 2022-23 & FY 2023-24 has been calculated in form no. F-12 as per provisions of clause no. 8.7.4 of the PPA.

**f) Tax on Income**

Tax on Income for FY 2022-23 & FY 2023-24 has been calculated at applicable MAT rate, considered in MYT Order dt. 29.6.2019.



**g) Tariff Filing Fee**

Tariff filing fees of Rs 18.75 lakh paid for current true up petition has been considered in FY 2022-23.

**PRAYER**

**It is most respectfully prayed that this Hon'ble Commission be pleased to:**

- (a) True up the tariff for sale of power from Baspa II HEP to HPSEB Ltd. for the FY 2019-20 to FY 2021-22.
- (b) Carry out the mid term review of the performance of Petitioner for FY 2022-23 & FY 2023-24.
- (c) Allow the impact of Change in law related to new TCS provision effective from 1.10.2020
- (d) Direct HPSEB Ltd. to pay/adjust the gap/ surplus for the period upto 31.03.2022.
- (e) Pass such other and further Order(s), as the Hon'ble Commission may deem fit and proper in the facts and circumstances of this case.



Place: *New Delhi*

Dated: *25.07.2022*



BEFORE THE HIMACHAL PRADESH ELECTRICITY REGULATORY 013  
COMMISSION

MA No.....

**IN THE MATTER OF:**

PETITION FOR TRUING UP OF TARIFF FOR FY 2019-20 TO FY 2021-22  
AND MID TERM REVIEW FOR FY 2022-23 & FY 2023-24 FOR SALE OF  
POWER FROM BASPA II HEP TO HPSEB LIMITED.

**AND**

**IN THE MATTER OF:**

JSW Hydro Energy Limited  
(formerly Himachal Baspa Power Company Limited) ... Petitioner

Versus

HPSEB Ltd.  
Through Chief Engineer- System Operations  
Vidyut Bhawan, Shimla – 171004 ... Respondent No 1

The State of Himachal Pradesh  
Through Principal Secretary (MPP & power),  
Government of Himachal Pradesh,  
Shimla- 171002, H.P. ... Respondent No 2

**AFFIDAVIT**

I, Anurag Agarwal, son of Shri Kamal Kishore Agarwal, aged about 42 years  
residing at Panchsheel Pratishtha, Sector 75, Noida 201301, do solemnly affirm  
and say as follows:

1. That I am the DGM (F&A) of JSW Hydro Energy Limited and being  
fully acquainted with the facts of the case, am competent and duly  
authorized to swear this Affidavit on behalf of the Petitioner.


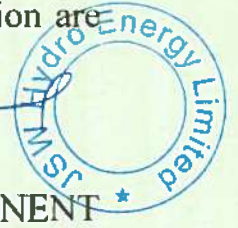
2. That I have read and understood the contents of the accompanying  
Present Petition on behalf of the Petitioner for true up of generation tariff



*Anurag*  
JSW Hydro Energy Limited

of Petitioner's Baspa II HEP and, I state that the same are true and correct to the best of my knowledge and belief and no part of it is false and nothing material has been concealed there from. 014



3. That the Annexures and Documents annexed to the Present Petition are the true copies of their respective originals.

  
  
DEPONENT

**VERIFICATION**

I, the deponent above named do hereby verify that the contents of my above affidavit are true to my knowledge and no part of it is false and nothing material has been concealed therefrom.

Verified at New Delhi on the 25<sup>th</sup> July, 2022.

  
  
DEPONENT



**ATTESTED**  
  
NOTARY PUBLIC INDIA

**25 JUL 2022**



**JSW Hydro Energy Limited- Baspa II H. E. Project**

015

**Projected Computation of Tariff**

<b>A Project Cost</b>	<b>Rs.</b>	<b>1,638.34</b>	
<b>B Equity</b>	<b>Rs.</b>	<b>491.50</b>	
<b>C Loan Component</b>	<b>Rs.</b>	<b>943.39</b>	22.79 MUSD
	<b>F.C. Rs.</b>	<b>203.45</b>	17.84 MUSD
			2.62 MUSD
			<u>43.25 MUSD</u>
			203.45 Crs

@ Rs.47.04 = 1 USD = Rs.

S.No.	Particulars	Year	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
		UOM	Actual				Projected	
1	Interest on Loans	Rs. Crs.	0.24	0.43	0.37	0.34	0.30	0.26
2	Depreciation	Rs. Crs.	70.19	70.47	70.47	70.47	70.47	70.47
3	Advance against Depreciation	Rs. Crs.	(69.70)	(38.33)	-	-	-	-
4	O & M Expenses	Rs. Crs.	42.76	44.51	45.84	49.47	53.40	57.64
5	Return on Equity	Rs. Crs.	78.60	78.66	78.65	78.64	78.64	78.64
6	Interest on working capital	Rs. Crs.	4.94	6.53	7.41	6.64	6.00	6.19
7	Incentive for plant availability	Rs. Crs.	9.83	9.83	9.83	9.83	-	-
8	Provision For Income Tax	Rs. Crs.	12.15	16.54	47.16	20.55	21.99	22.12
8a	Change in law: TCS new provision	Rs. Crs.	-	-	0.12	0.08	-	-
9	Incentive for Secondary Energy	Rs. Crs.	19.04	40.45	28.81	31.43	-	-
10	Publication Expenses	Rs. Crs.	0.07	0.13	-	-	-	-
11	Tariff filing fee	Rs. Crs.	0.05	0.20	0.05	0.05	0.24	0.05
12	<b>Annual Revenue Requirement</b>	<b>Rs. Crs.</b>	<b>168.18</b>	<b>229.42</b>	<b>288.72</b>	<b>267.49</b>	<b>231.04</b>	<b>235.37</b>
13	Net Saleable Energy	MUs	1,110.09	1,177.59	1,140.91	1,149.18	1,144.44	1,144.44
	<b>Tariff for Total Energy</b>	<b>Rs./kWh</b>	<b>1.52</b>	<b>1.95</b>	<b>2.53</b>	<b>2.33</b>	<b>2.02</b>	<b>2.06</b>



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8	F5	Statement of Additional Capitalisation after COD
9	F6	Financing of Additional Capitalisation
10	F7	Details of Fixed Assets & Provision for Depreciation
11	F8A	Details of Project Specific Loans
12	F8B	Details of Foreign loans
13	F8C	Calculation of Weighted Average Rate of Actual Loans
14	F8D	Draw Down Schedule for Calculation of IDC & Financing Charges
15	F8E	Details of Allocation of corporate loans to various projects
16	F9	Details of Expenses Capitalised
17	F10	Contribution Grants & subsidies towards Capital assets
18	F11	Share Capital and Reserves & Surplus
19	F12	Working Capital Requirements
20	F13	Project-wise / Scheme-wise Capital Expenditure
21	F13A	Capital Works in Progress





## Annual Revenue Requirement

Form No: S1

(Rs Crores)

S. No.	Particulars	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
		Actual				Projected	
<b>A</b>	<b>Generation</b>						
1	Gross Generation (MU)	1,115.67	1,183.51	1,146.64	1,154.95	1,150.19	1,150.19
2	Aux Consumption (%)	0.50	0.50	0.50	0.50	0.50	0.50
3	Net Generation (MU) (Net of Free Energy) *	1,110.09	1,177.59	1,140.91	1,149.18	1,144.44	1,144.44
4	Cost of Generation (P/U)						
<b>B</b>	<b>Receipts</b>						
1	Revenue from Sale of Power	168.06	229.09	288.67	267.44	230.80	235.32
2	Revenue Subsidies	-	-	-	-	-	-
3	Interest on Arrears & Others	0.12	0.33	0.05	0.05	0.24	0.05
	<b>Total</b>	<b>168.18</b>	<b>229.42</b>	<b>288.72</b>	<b>267.49</b>	<b>231.04</b>	<b>235.37</b>
<b>C</b>	<b>Expenditure</b>						
1	O&M expenses						
a	R&M Expense						
b	Employee Expenses	42.76	44.51	45.84	49.47	53.40	57.64
c	A&G Expense						
2	Depreciation & Advance against depreciation	0.49	32.14	70.47	70.47	70.47	70.47
3	Interest & Finance Charges	0.24	0.43	0.37	0.34	0.30	0.26
4	Interest on Working Capital	4.94	6.53	7.41	6.64	6.00	6.19
5	Less: Interest & other expenses capitalised	-	-	-	-	-	-
6	Return on Equity	78.60	78.66	78.65	78.64	78.64	78.64
7	Carrying Cost on truing up	-	-	-	-	-	-
8	Other Debits (If Any)	-	-	-	-	-	-
9	Extraordinary Items (If Any)	-	-	-	-	-	-
10	Net prior period credit (Fee & Taxes)	-	-	-	-	-	-
11	<b>Total</b>	<b>127.04</b>	<b>162.27</b>	<b>202.74</b>	<b>205.56</b>	<b>208.81</b>	<b>213.20</b>
12	Income Tax (Annexure 1)	12.15	16.54	47.16	20.55	21.99	22.12
<b>D</b>	<b>Annual Revenue Requirement</b>	<b>139.19</b>	<b>178.81</b>	<b>249.90</b>	<b>226.11</b>	<b>230.80</b>	<b>235.32</b>
<b>E</b>	<b>Surplus (+) / Shortfall (-)</b>	<b>28.99</b>	<b>50.61</b>	<b>38.81</b>	<b>41.39</b>	<b>0.24</b>	<b>0.05</b>

\* Net generation for FY 22-23 &amp; 23-24 are considered based upon the average net generation of FY 18-19 to FY 21-22.



**JSW Hydro Energy Limited (Baspa II HEP)**

017 'A'

**Return on Equity**

**Form No: S2**

(Rs Crores)

S. No.	Particulars	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
		Actual				Projected	
1	Equity (Opening Balance)	489.72	491.70	491.65	491.56	491.50	491.50
2	Net additions during the year	1.97	-0.05	-0.09	-0.06	-	-
3	Equity (Closing Balance)l	491.70	491.65	491.56	491.50	491.50	491.50
4	Rate of Return on Equity <sup>1</sup>	16%	16%	16%	16%	16%	16%
	<b>Return on Equity</b>	<b>78.60</b>	<b>78.66</b>	<b>78.65</b>	<b>78.64</b>	<b>78.64</b>	<b>78.64</b>

**Note**

1	Equity & Return on Equity (16% without tax) is as per provisions of PPA dated 04.06.1997 and Orders dated 24.02.2007, 24.01.2011, 30.03.2015 & 29.6.2019 as passed by Hon'ble HPERC.
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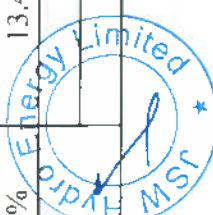


Details of COD, Type of hydro station, Capacity Index, Primary energy rate

NAME OF COMPANY: JSW Hydro Energy Limited

NAME OF POWER STATION : Baspa II H.E.P

Form S3

Sl. No.	Description	Unit	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
1	Installed Capacity	MW	300	300	300	300	300	300
2	Free power to home state (HP)	%	12	12	12	12	12	12
3	Date of commercial operation							
	Unit-1		24th May 2003	24th May 2003	24th May 2003	24th May 2003	24th May 2003	24th May 2003
	Unit-2		29th May 2003	29th May 2003	29th May 2003	29th May 2003	29th May 2003	29th May 2003
	Unit-3		8th June 2003	8th June 2003	8th June 2003	8th June 2003	8th June 2003	8th June 2003
4	Type of Station							
	a) Surface/underground		Underground	Underground	Underground	Underground	Underground	Underground
	b) Purely ROR/ Pondage/Storage		Diurnal Pondage	Diurnal Pondage	Diurnal Pondage	Diurnal Pondage	Diurnal Pondage	Diurnal Pondage
	c) Peaking		Diurnal Peaking	Diurnal Peaking	Diurnal Peaking	Diurnal Peaking	Diurnal Peaking	Diurnal Peaking
	d) No. of hours of peaking		4	4	4	4	4	4
	e) Overload capacity(MW) & period		-	-	-	-	-	-
5	Type of excitation							
	a) Rotating exciters on generator		-	-	-	-	-	-
	b) Static excitation		Static excitation	Static excitation	Static excitation	Static excitation	Static excitation	Static excitation
6	Design Energy (Annual) <sup>1</sup>	Gwh	1213.18	1213.18	1213.18	1213.18	1213.18	1213.18
7	Auxiliary Consumption including transformation losses	%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
8	Normative Plant Availability Factor (NAPF)	%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%
9.1	Maintenance Spares for WC	% of O&M	12%	12%	12%	12%	12%	12%
9.2	Recoverables for WC	in months	2 months	2 months	2 months	2 months	2 months	2 months
9.3	Base Rate of Return on Equity	%	16	16	16	16	16	16
9.4	Tax Rate	%	34.94%	34.94%	34.94%	17.47%	17.47%	17.47%
9.5	Prime lending Rate of SBI as on 1st April	%	13.45%	13.80%	12.90%	12.15%	12.15%	12.15%
<sup>1</sup> Monthwise Design energy figures to be given separately with the petition. <div style="text-align: right;">  </div>								
Enclosed as Form S3A								

**Design energy and peaking capability (monthwise)-  
ROR with Pondage/Storage type new stations**

019

**NAME OF COMPANY: JSW Hydro Energy Limited**

**NAME OF POWER STATION :Baspa II HEP**

**Form S3A**

Installed Capacity : (No of units X .MW) 3 x 100=300MW			
Month		Design Energy* (MUs)	Designed Peaking Capability (MW)
April	I	13.92	300MW
	II	14.57	300MW
	III	19.14	300MW
May	I	22.39	300MW
	II	21.83	300MW
	III	38.29	300MW
June	I	60.09	300MW
	II	65.39	300MW
	III	67.28	300MW
July	I	67.28	300MW
	II	67.28	300MW
	III	74.01	300MW
August	I	67.28	300MW
	II	67.28	300MW
	III	74.00	300MW
September	I	60.22	300MW
	II	47.94	300MW
	III	39.05	300MW
October	I	28.74	300MW
	II	25.64	300MW
	III	24.63	300MW
November	I	20.69	300MW
	II	18.58	300MW
	III	17.87	300MW
December	I	16.04	300MW
	II	14.91	300MW
	III	15.62	300MW
January	I	14.06	300MW
	II	14.20	300MW
	III	14.85	300MW
February	I	13.07	300MW
	II	13.07	300MW
	III	11.03	300MW
March	I	13.78	300MW
	II	13.78	300MW
	III	15.46	300MW
<b>Total</b>		<b>1193.24</b>	
*As per Schedule IX-A of PPA dated 04.06.1997 with HPSEB . (design energy delivered after deducting deemed transmission losses of 0.65 % and auxiliary & transformation losses of 1.00%)			
Note :			
Specify the number of peaking hours for which station has been designed. - Diurnal Peaking			





**Design energy and MW Continuous (monthwise)- ROR type stations**

020

**NAME OF COMPANY: JSW Hydro Energy Limited**

**NAME OF POWER STATION :Baspa II HEP**

**Form S3B**

Installed Capacity : (No of units X .MW) 3 x 100=300MW			
Month		Design Energy* (MUs)	MW continuous*
April	I	13.92	58.97
	II	14.57	61.72
	III	19.14	81.10
May	I	22.39	94.85
	II	21.83	92.46
	III	38.29	147.48
June	I	60.09	254.54
	II	65.39	277.02
	III	67.28	285.00
July	I	67.28	285.00
	II	67.28	285.00
	III	74.01	285.00
August	I	67.28	285.00
	II	67.28	285.00
	III	74.00	285.00
September	I	60.22	255.14
	II	47.94	203.10
	III	39.05	165.43
October	I	28.74	121.77
	II	25.64	108.61
	III	24.63	94.85
November	I	20.69	87.68
	II	18.58	78.71
	III	17.87	75.72
December	I	16.04	67.94
	II	14.91	63.16
	III	15.62	60.17
January	I	14.06	59.57
	II	14.20	60.17
	III	14.85	57.18
February	I	13.07	55.38
	II	13.07	55.38
	III	11.03	58.37
March	I	13.78	58.37
	II	13.78	58.37
	III	15.46	59.57
<b>Total</b>		<b>1193.24</b>	

\*As per Schedule IX-A of PPA dated 04.06.1997 with HPSEB . (design energy delivered after deducting deemed transmission loss of 0.65 % and auxiliary & transformation loss of 1.00%)



## SALIENT FEATURES OF HYDROELECTRIC PROJECT

NAME OF COMPANY: JSW Hydro Energy Limited

NAME OF POWER STATION: Baspa II H.E.P

<b>1. Location</b>	
State/Distt.	Dist.- Kinnaur (Himachal Pradesh)
River	Baspa
<b>2. Diversion Tunnel</b>	
Size, shape	Diversion through open channel on left bank, Trapezoidal shaped for 370 cumec discharge
Length	About 400M
<b>3. Dam</b>	
Type	Diversion Barrage
Maximum dam height	15M
<b>4. Spillway</b>	
Type	4 Barrage bays each 13M wide
Crest level of spillway	2520.5M
<b>5. Reservoir</b>	
Full Reservoir Level (FRL)	2531.5 M
Minimum Draw Down Level (MDDL)	2527.5 M
Live storage (MCM)	75 Ha-M
<b>6. Desilting Arrangement</b>	
Type	Sedimentation Chamber and Flushing Ducts
Number and Size	2 Nos, 138.5m(L)*17m(W)*16m(H)
Particle size to be removed(mm)	(+)0.2 mm
<b>7. Head Race Tunnel</b>	
Size and type	4M dia, Modified Horse Shoe Concrete Lined
Length	7.95 KM
Design discharge(Cumecs)	52 cumec
<b>8. Surge Shaft</b>	
Type	Restricted Orifice type
Diameter	6m/8m
Height	121m
<b>9. Penstock/Pressure shafts</b>	
Type	Steel lined
Diameter & Length	3.1m dia, 885m long branching into 3 No 1.8m dia penstocks
<b>10. Power House</b>	
Type	Underground
Installed capacity (No of units x MW)	(3*100)
Peaking capacity during lean period (MW)	300MW
Type of turbine	Pelton
Rated Head(M)	702m
Rated Discharge(Cumecs)	16.31 Cumec
<b>11. Tail Race Tunnel</b>	
Diameter, shape	5.6m D Shaped
Length	250M
Minimum tail water level	1810.4 M
<b>12. Switchyard</b>	
Type of Switch gear	400KV GIS
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	2
Note: Specify limitation on generation during specific time period on account of restriction(s) on water use due to irrigation, drinking water, industrial, environmental considerations etc.	





Calculation of O&M Expenses

Form no : F1

NAME OF COMPANY: JSW Hydro Energy Limited

NAME OF POWER STATION: Baspa II H.E.P

(Rs Cr)

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
	FY (n)	FY (n+1)	FY (n+2)	FY (n+3)	FY (n+4)	FY (n+5)
1	2	3	4	5	6	7
<b>CASE I: O&amp;M data available for 2010-11 to 2012-13</b>						
(Base O&M on the basis of actual data)						
<b>(A1) Employee Cost</b>						
a. Employee Cost						
<b>b. Less Abnormal expenditure:</b>						
- Over staffing						
- Past period Arrears						
- etc.						
c. Net Employee Cost						
d. Add Provision (provide details)						
<b>e. Total Employee Cost (c+d)</b>						
<b>(A2) R&amp;M Cost</b>						
f. R&M Cost						
<b>g. Less Abnormal expenditure:</b>						
- Siltation						
- etc.						
<b>h. Net R&amp;M Cost (f-g)</b>						
i. Opening GFA						
j. 'K' factor (c/d)						
<b>(A3) A&amp;G Cost</b>						
k. A&G cost						
l. Less Abnormal expenditure:						
provide details..						
m. Net A&G expense (k-l)						
n. Add: Provision (provide details)						
o. Total A&G Expense (m+n)						
<b>p. O&amp;M Expenses in terms of PPA as approved by Hon,ble Commission (as per working enclosed as Annexure 3 )</b>						
	40.27	41.87	43.12	46.63	50.43	54.53
<b>q. O&amp;M Expenses on ICF and Service Tax on O&amp;M Expenses paid to SJVNL approved by Hon,ble Commission (as per working enclosed as Annexure 3 )</b>						
	2.49	2.64	2.72	2.84	2.97	3.11
<b>Total O&amp;M Expenses (p+q)</b>						
	42.76	44.51	45.84	49.47	53.40	57.64
<b>CASE II: Stations for which O&amp;M data for 2010-11 to 2012-13 is not available</b>						
Year of Commissioning						
Calculation of Base O&M						
Assuming year of Commissioning 2013-14						

Case I

\* Abnormal O&M expenses such as:

- Security expenses on account of insurgency (other than normal security)
- Due to abnormal siltation

Esc^ = Escalation rate arrived as per Regulation 22 (6)

Case II

\*\* For new stations commissioned during 2013-14, the O&M shall be on pro data basis

\*PI, P2 and P3 are the actual O&M expenses claimed in the year 2010-11, 2011-12 and 2012-13 respectively



ITEMS	As existing	As existing	As existing	Current Year	Control Period				
	FY (n-3)	FY (n-2)	FY (n-1)	FY (n)	FY (n+1)	FY (n+2)	FY (n+3)	FY (n+4)	FY (n+5)
1	2	3	4	5	6	7	8	9	10
(A) Breakup of O&M expenses									
1 Plant level O&M Expense									
a Employee Expense (F2A)									
b Repair and Maintenance (F2B)									
c Administrative & General Expenses (F2C)									
Sub-total O&M Expense (a+b+c)									
5 Corporate office expenses allocation									
a Employee Expense									
b Repair and Maintenance									
c Administrative & General Expenses									
Sub-total Corporate Expense (a+b+c)									
6 Others (Specify items)									
7 Total (1 to 6)									

Notes:

I) The methodology of allocation of corporate expenses to various functional activities and allocation of Corporate expenses pertaining to power generation to each operating stations and stations under construction should be clearly specified.

(in Rs lacs)

Sl no	Items	As existing	As existing	As existing	Current Year	Control Period				
		FY (n-3)	FY (n-2)	FY (n-1)	FY (n)	FY (n+1)	FY (n+2)	FY (n+3)	FY (n+4)	FY (n+5)
1	2									
(A) Breakup of corporate expenses (Aggregate at Comp. level)										
1 Employee expenses										
a Salaries, wages and allowances										
b Staff welfare expenses										
c Productivity linked incentive										
d Expenditure on VRS										
e Ex-gratia										
2 Administrative Expenses										
a Repair and maintenance										
b Training and Recruitment										
c Communication										
d Travelling & Conveyance										
e Rent										
f Others (Specify items)										
Sub - Total (Administrative Expenses)										
3 Security										
4 Donations										
5 Provisions										
6 Others (specify items)										
7 Total (1 to 6)										
8 Less recoveries (if any)										
9 Net Corporate Expenses (Aggregate)										
(B) Allocation of Corporate Expenses to various Functional Activities like										
1 Power Generation										
2 Project management/Projects under Construction										
3 Consultancy Business										
4 Any other										
Note: Heads indicated above are illustrative. Generating companies may furnish the allocations in different functional activities suited to their company.										
(C) Allocation of Corporate Expenses relating to functional activity of power Generation to various generating stations										
1 Generating station 1										
2 Generating station 2										
3 Generating station 3										
Total										
(D) Details of number of Employees										
i) Executives										
ii) Non-Executives										
iii) Skilled										
iv) Non-Skilled										
Total										

- I) An annual increase in O&M expenses under a given head in excess of 20 percent should be explained with proper justification.
- II) The data should be based on audited balance sheets.
- III) Details of arrears, if any pertaining to period prior to the year 2003-04 should be mentioned separately.
- IV) No. of employees opting for VRS during each year should be indicated.
- V) Details of abnormal expenses, if any shall be furnished separately.
- VII) The monthwise provisions made in the employee cost towards wage revision/arrears shall be provided separately.





Details of Employee expenses

Form No: F2A

Name of Company  
Name of the power Station

JSW Hydro Energy Limited  
Baspa II HEP

024

(Rs. In Cr)

S. No.	ITEMS	Actual	Actual	Actual	Current Year	Control Period				
		FY (n-3)	FY (n-2)	FY (n-1)	FY (n)	FY (n+1)	FY (n+2)	FY (n+3)	FY (n+4)	FY (n+5)
<b>A</b>	<b>Details of Number of Employees</b>									
	<b>Employee Category</b>									
1	Executives									
2	Non-Executives									
3	Skilled									
4	Non-Skilled									
	<b>Total</b>									
<b>B</b>	<b>Employee's Cost (Other Than Covered In 'C' &amp; 'D')</b>									
1	Basic Pay									
2	Additional Pay									
3	Dearness Allowance									
4	House Rent Allowance									
5	Comensatory allowance									
6	Transport allowance									
7	Conveance Allowance									
8	Night Shift Duty Allowance									
9	Other Allowance (pl specify name.....)									
10	C. Off Encashment									
11	<b>Sub-Total: (1 to 10)</b>									
12	Medical Expenses Reimbursement									
13	Travelling Allowance(Conveyance Allowance)									
14	Leave Travel Assistance									
15	Honorarium/Overtime									
16	Production Linked Incentive									
17	Other Incentives/Awards Including That In Partnership Project (Specify Items)									
18	Earned Leave Encashment									
19	Tution Fee Re-Imbursement									
20	Administration Charges									
21	Empoyee's Insurance Expenditure									
22	Payment Under Workman'S Compensation And Gratuity									
23	Any Other Item									
24	Interim Relief / Wage Revision									
25	<b>Sub-Total (7 to 21)</b>									
26	Staff Welfare Expenses									
<b>C</b>	<b>Apprentice And Other Training Expenses</b>									
<b>D</b>	<b>Payment/Contribution To PF Staff Pension And Gratuity</b>									
1	<b>Terminal Benefits</b>									
	a) Provident Fund Contribution									
	b) Provision for PF Fund									
	c) Pension Payments									
	d) Gratuity Payment									
2	Any Other Items									
	<b>Total D</b>									
	<b>Grand Total  B.11+ B.26 + B.27 + C + D </b>									
<b>E</b>	<b>Grand Total</b>									
<b>F</b>	<b>Less: Chargeable To Construction Works</b>									
	<b>Balance Item 'F' Aproprate For (F)-(G)</b>									

Not Applicable as O&M in the Tariff is allowed as per the terms of PPA

- I) The data should be based on audited balance sheets.
- II) Details of arrears, if any pertaining to period prior to the year 2003-04 should be mentioned separately.
- III) No. of employees opting for VRS during each year should be indicated.
- IV) Details of abnormal expenses, if any shall be furnished separately.



Details of R&M expenses

Form No: F2B

Name of Company **JSW Hydro Energy Limited**  
 Name of the power Station **Baspa II HEP**

(Rs. In Cr)

S. No.	ITEMS	Actual	Actual	Actual	Current Year	Control Period				
		FY (n-3)	FY (n-2)	FY (n-1)	FY (n)	FY (n+1)	FY (n+2)	FY (n+3)	FY (n+4)	FY (n+5)
1	Plant and Machinery									
2	Building									
3	Civil Works									
4	Hydraulic Works									
5	Lines, Cables Net Works etc.	<b>Not Applicable as O&amp;M in the Tariff is allowed as per the terms of PPA</b>								
6	Vehicles									
7	Furniture and Fixtures									
8	Office Equipments									
9	Station Supplies									
10	Any other items									
11	Less: Capitalisation									
12	<b>Total</b>									





Details of A&G expenses

Form No: F2C  
(Rs. In Cr)

Name of Company **JSW Hydro Energy Limited**  
Name of the power Station **Baspa II HEP**

S. No.	ITEMS	Actual	Actual	Actual	Current Year	Control Period				
		FY (n-3)	FY (n-2)	FY (n-1)	FY (n)	FY (n+1)	FY (n+2)	FY (n+3)	FY (n+4)	FY (n+5)
<b>A)</b>	<b>Administration Expenses</b>									
	<b>Rent rates and taxes</b>									
i)	Rent									
ii)	Rates & Taxes									
	<b>Sub - total of Rent rates and taxes</b>									
iii)	Insurance									
iv)	Revenue Stamp Expenses Account									
v)	Telephone, Postage, Telegram & Telex Charges									
vi)	Incentive & Award To Employees									
vii)	Consultancy Charges									
viii)	Technical Fees									
ix)	Other Professional Charges									
x)	Conveyance And Travel									
xi)	HPERC fees									
	<b>License And Registration Fee Of</b>									
xii)	Plant And Machinery									
xiii)	Vehicles									
xiv)	<b>Vehicle Expenses (Other Than Trucks And Delivery Vans)</b>									
xv)	Vehicles Running Expenses Petrol And Oil									
xvi)	Hiring Of Vehicles									
xvii)	Security / Service Charges Paid To Outside Agencies									
	<b>Sub-Total of Administrative Expenses</b>									
<b>B)</b>	<b>Other Charges</b>									
i)	Fee And Subscriptions Books And Periodicals									
ii)	Printing And Stationery									
iii)	Advertisement Expenses (Other than Purchase Related) Exhibition & Demo.									
iv)	Contributions/Donations To Outside Institute / Association									
v)	Electricity Charges To Offices									
vi)	Water Charges									
vii)	Entertainment Charges									
viii)	Miscellaneous Expenses									
	<b>Sub-Total of other charges</b>									
<b>C)</b>	<b>Legal Charges</b>									
<b>D)</b>	<b>Auditor'S Fee</b>									
<b>E)</b>	<b>Material Related Expenses</b>									
i)	Freight On Capital Equipments									
ii)	Purchase Related Advertisement Expenses									
iii)	Vehicle Running Expenses Truck / Delivery Van									
iv)	Vehicle Hiring Expenses Truck / Delivery Van									
v)	Other Freight									
vi)	Transit Insurance									
vii)	Octroi									
viii)	Incidental Stores Expenses									
ix)	Fabrication Charges									
	<b>Sub Total of Material related expenses</b>									
<b>F)</b>	<b>Direction And Supervision Charges</b>									
<b>G)</b>	<b>Total Charges</b>									
<b>H)</b>	<b>Total Charges Chargeable To Capital Works</b>									
<b>I)</b>	<b>Total Charges Chargeable to Revenue Expenses</b>									



**Abstract of Admitted Capital Cost for the existing Projects**

<b>Name of the Company :</b>	JSW Hydro Energy Limited
<b>Name of the Power Station :</b>	Baspa II (300MW) HEP
<b>Capital cost as admitted by Commission</b>	Rs. 1638.52 crores
<b>Capital cost admitted as on 24.02.2007</b>	Rs. 1533.96 crores
<b>Capital cost admitted as on 24.01.2011</b>	Rs. 95.88 crores
<b>Capital cost admitted as on 06.06.2014</b>	Rs. 2.57 crores
<b>Capital cost admitted as on 29.06.2019</b>	Rs. 6.58 crores
<b>Capital cost admitted as on 29.06.2019</b>	Rs. -0.48 crores
<b>(Give reference of the relevant Commission Order with Petition No. &amp; Date)</b>	Tariff Orders: dated 24.2.2007 (Petition No. 338/2005), dated 24.01.2011 (Petition No. 11/2010), dated 06.06.2014 (Petition No. 138/2013 & 142/2013) dated 29.6.2019 (Petition No. 30/2019),
<b>Foreign Component, if any (In Million US \$ or the relevant Currency)</b>	US\$ 43.26 million (24.02.2007)
<b>Domestic Component (Rs. Cr.)</b>	Rs. 1073.77 crores (24.02.2007) Rs. 67.12 crores (24.01.2011) Rs. 1.80 crores (06.06.2014) Rs. 4.61 crores (29.06.2019) Rs. -0.33 crores (29.06.2019)
<b>Foreign Exchange rate considered for the admitted capital cost</b>	Rs. 47.04
<b>Hedging Cost, if any considered for the admitted capital cost</b>	
<b>Total Capital cost admitted (Rs. Cr)</b>	Rs. 1638.52 crores



**Abstract of Capital Cost Estimates and Schedule of Commissioning for the New Projects**

Name of the Company : JSW Hydro Energy Limited

Name of the Power Station : Baspa II (300MW) HEP

**New Projects****Capital Cost Estimates**

Board of Director/ Agency approving the project cost estimates: Techno Economic Clearance by Central Electricity Authority (TEC)

Date of approval of the Capital cost estimates: 29.04.1994

**Present Day Cost****Completed Cost**

Price level of approved estimates

As of End of \_\_\_\_\_ Qtr. Of the year \_\_\_\_\_

Rs 1667.34 Crs as on COD of Project i.e 8th June 2003.

Foreign Exchange rate considered for the capital cost estimates

**Capital Cost excluding IDC & FC**

Foreign Component, if any (In Million US \$ or the relevant Currency)

Domestic Component (Rs. Cr.)

Capital cost excluding IDC &amp; FC (Rs.)

**IDC & FC**

Foreign Component, if any (In Million US \$ or the relevant Currency)

Domestic Component (Rs. Cr.)

IDC &amp; FC (Rs.Cr.)

Rate of taxes &amp; duties considered

**Schedule of Commissioning**

COD of Unit-I

COD of Unit-II

COD of last Unit

**NOT APPLICABLE AS THE PROJECT HAS ALREADY BEEN COMMISSIONED ON 8th JUNE, 2003.****Note:**

1. Copy of approval letter from competent authority should be enclosed.
2. Details of capital cost are to be furnished as per FORM-5B or 5C as applicable.
3. Details of IDC & Financing Charges are to be furnished as per FORM-16.





NAME OF COMPANY:

JSW Hydro Energy Limited

NAME OF POWER STATION:

Baspa II (300MW ) HEP

(Rs. in crore)

S. No	Head of works	Original cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost
1.0	<b>Infrastructure Works</b>					
1.1	Preliminary including Development, Investigation and planning					
1.2	Land					
1.3	Buildings, Roads					
1.4	Township					
1.5	Maintenance					
1.6	Tools & Plants	<b>NOT APPLICABLE</b>				
1.7	Communication					
1.8	Environment & Ecology					
1.9	Losses on stock					
1.10	Receipt & Recoveries					
1.11	Total (Infrastructure works)					
2.0	<b>Major Civil Works</b>					
2.1	Dam, Intake & Desilting Chambers					
2.2	HRT, TRT, Surge Shaft & Pressure shafts					
2.3	Power Plant civil works					
2.4	Other civil works (to be specified)					
2.5	Total (Major Civil Works)					
3.0	<b>Hydro Mechanical equipments</b>					
4.0	<b>Plant &amp; Equipment</b>					
4.1	Initial spares of Plant & Equipment					
4.2	Total (Plant & Equipment)					
5.0	<b>Taxes and Duties</b>					
5.1	Custom Duty					
5.2	Other taxes & Duties					
5.3	Total Taxes & Duties					
6.0	<b>Construction &amp; Pre-commissioning expenses</b>					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)					
7.0	<b>Overheads</b>					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	Total (Overheads)					
8.0	<b>Capital Cost without IDC &amp; FC</b>					
9.0	<b>Financing charges (FC)</b>					
10.0	Interest during construction (IDC)					
11.0	<b>Capital Cost with IDC &amp; FC</b>					

**Note:**

- In case of time and cost over-run of the project, a detailed note giving reasons of such time and cost over run should be submitted, bringing out the agency responsible and whether such time and cost over run was beyond the control of the generating company.
- Any independent enquiry has been conducted - if yes, then submission of the findings



**Break up of Capital Cost for Plant & Equipment**

**NAME OF COMPANY:**  
**NAME OF POWER STATION:**

**JSW Hydro Energy Limited**  
**Baspa II (300MW) HEP**

(Rs. In crore)

S. No	Head of works	Original Cost as approved by Authority	Cost on COD	Variation	Reasons for variation	Admitted cost
1.0	<b>Generator, turbine &amp; Accessories</b>					
1.1	Generator package					
1.2	<b>Turbine package</b>					
1.3	Unit control Board					
1.4	C&I package					
1.5	Bus Duct of GT connection					
1.6	<b>Total (Generator, turbine &amp; Accessories)</b>					
2.0	<b>Auxiliary Electrical Equipment</b>				<b>NOT APPLICABLE</b>	
2.1	Step up transformer					
2.2	Unit Auxiliary Transformer					
2.3	Local supply transformer					
2.4	Station transformer					
2.5	SCADA					
2.6	Switchgear, Batteries, DC dist. Board					
2.7	Telecommunication equipment					
2.8	Illumination of Dam, PH and Switchyard					
2.9	Cables & cable facilities, grounding					
2.10	Diesel generating sets					
2.11	<b>Total (Auxiliary Elect. Equipment)</b>					
3.0	<b>Auxiliary equipment &amp; services for power station</b>					
3.1	EOT crane					
3.2	Other cranes					
3.3	Electric lifts & elevators					
3.4	Cooling water system					
3.5	Drainage & dewatering system					
3.6	Fire fighting equipment					
3.7	<b>Air conditioning, ventilation and heating</b>					
3.8	Water supply system					
3.9	Oil handling equipment					
3.10	<b>Workshop machines &amp; equipment</b>					
3.11	<b>Total (Auxiliary equipt. &amp; services for PS)</b>					
4.0	Switchyard package					
5.0	<b>Initial spares for all above equipments</b>					
6.0	<b>Total (Plant &amp; Equipment)</b>					



## Financial Package upto COD

Name of the Company  
Name of the Power Station

JSW Hydro Energy Limited  
Baspa II (300MW ) HEP

Project Cost as on COD<sup>1</sup>

Rs 1667.34 Crs

Date of Commercial Operation of the Station<sup>2</sup>

8th June 2003

(Amount in Crs)

	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	Currenc	Amount	Currency	Amount	Currency	Amount
Debt						
			RTL	972.84	RTL	870.27
Other			FCL	203.50	FCL	203.50
and so on						
Equity-						
Foreign						
Domestic				491.00		460.19
Total Equity						
Debt : Equity Ratio				71:29		70:30





**Statement of Additional Capitalisation after COD**

Form No: F5

Name of the Company : JSW Hydro Energy Limited  
 Name of Power Station: Baspa II (300MW ) HEP  
 COD: 8th June 2003

S. No	Year	Work/Equipment added after COD up to Cut off Date/ Beyond Cut off Date	Work/Equipment added after COD and Beyond Cut off Date	Amount Capitalised/ Proposed to be Capitalised	Whether equipment has been insured & amount claimed from insurance proceeds	Regulation under which claimed	Justification	Admitted Cost <sup>1</sup>
1	2		4	5	6	7	8	9
1	2005-06	Protection Works of Barrage	66.72	66.72	Yes	PPA dt 04.06.1997		
2	2006-07	Restoration & Protection of Pothead Yard	46.34	46.34	Yes	PPA dt 04.06.1997	Approved by HPSEB against actual expenditure of Rs 103.15 Crs.	43.67
3	2007-08	Restoration & Protection of Pothead Yard	40.24	40.24	Yes	PPA dt 04.06.1997		40.24
4	2008-09	Restoration & Protection of Pothead Yard	10.17	10.17	Yes	PPA dt 04.06.1997		10.17
5	2009-10	Additional Cost of ICF	1.80	1.80	Not Applicable	PPA dt 04.06.1997	As per Orders of CEA the additional cost of ICF if any to be added in capital cost for determination of Tariff.	1.80
6	2007-08	Compensation for Land	6.83	6.83	Not Applicable	PPA dt 04.06.1997		
7	2008-09	Compensation for Land	1.10	1.10	Not Applicable	PPA dt 04.06.1997		
8	2012-13	Additional Cost of ICF	3.33	3.33	Not Applicable	PPA dt 04.06.1997	As per Orders of CEA the additional cost of ICF if any to be added in capital cost for determination of Tariff.	2.57
9	2018-19	Award of additional capex by arbitral tribunal. in the matter of Baspa II project barrage site & downstream damages caused by flash floods in river Baspa on 5th/6th July 2005	66.95	66.95	Not Applicable	PPA dt 04.06.1997	In terms of arbitral award dt. 21.6.2018 and Hon'ble JHPERC order dt. 29.6.2019 in petition no. 30 of 2019	6.58
10	19-20 to 21-22	Additional capex allowed, net of de-capitalisation	1.41	1.41	Not Applicable	PPA dt 04.06.1997	For change in law, FGMO/RGMO enabled governor system	-0.48
<b>Total</b>				244.89				104.55

<sup>1</sup> In case of the project has been completed and any tariff notification(s) has already been issued in the past by Govt. fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)

Note:

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
2. In case initial spares are purchased alongwith any equipment , then the cost of such spares should be indicated separately.e.g. Rotor- 50 Crs. Initial spares / 5 Crs.



Financing of Additional Capitalisation

Form No: F6

Name of the Company **JSW Hydro Energy Limited**  
 Name of the Power Station **Baspa II (300MW) HEP**  
 Date of Commercial Operation **8th June 2003**

Financial Year (Starting from COD)	Actual										Admitted									
	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2018-19	FY 2019-20 to 2021-22	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2018-19	FY 2019-20 to 2021-22
Amount capitalised in Work/Equipment		46.34	47.07	11.27	1.80	-	3.33	-	66.95	1.58		43.67	40.24	10.17	1.80	-	2.57	-	6.58	1.58
Financing Details																				
Yes Bank		25.75										25.75								
Loan-2												4.82	28.17	7.12	1.26		1.80			
Loan-3																				
Loan-4																			4.61	
Total Loan <sup>2</sup>	-	25.75	-	-	-	-	-	-	-	-	-	30.57	28.17	7.12	1.26	-	1.80	-	4.61	1.11
Equity																				
Internal Resources		20.59	47.07	11.27	1.8	-	3.33	-	66.95	1.58		13.10	12.07	3.05	0.54	-	0.77	-	1.97	0.47
Others																				
Total	-	46.34	47.07	11.27	1.80	-	3.33	-	66.95	1.58	-	43.67	40.24	10.17	1.80	-	2.57	-	6.58	1.58

<sup>1</sup> Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

<sup>2</sup> Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.



S No	Particulars	Rate of depreciation (%)	Gross Fixed Assets				Depreciation				Net Fixed Assets		
			Balance at the beginning of the year	Additions during the year	Balance at the end of the year	Accumulated depreciation at the beginning of the year	Depreciation during the year	Accumulated depreciation at the end of the year	Balance at the beginning of the year	Additions during the year	Balance at the end of the year		
1	Land, road, under fall, till		16.93	-	16.93	-	-	16.93	-	-	-	-	16.93
2	Land, road, under lease		1.19	-	1.19	-	-	1.19	-	-	-	-	1.19
3	Free cost of clearing site	2.50%	-	0.41	0.41	-	0.43	-	-	-	-	-	0.43
4	Assets Purchased New		-	-	-	-	-	-	-	-	-	-	-
5	Plant and machinery in generating stations including plant, equipment		475.59	-	475.59	190.96	12.85	203.84	303.84	284.64	271.75	-	271.75
6	Hydro-electric	2.71%	-	-	-	-	-	-	-	-	-	-	-
7	Steam-electric, NIRS & Waste Heat Recovery, boilers / Plants		-	-	-	-	-	-	-	-	-	-	-
8	Diesel electric & gas plant		-	-	-	-	-	-	-	-	-	-	-
9	Cooling towers and circulating water systems	2.71%	1.74	-	1.74	0.70	0.05	0.75	1.03	1.03	1.10	-	1.10
10	Hydraulic works forming part of hydroelectric system including:		-	-	-	-	-	-	-	-	-	-	-
11	Dams, spillways, weirs, silters, reinforced concrete flumes & shafts	2.71%	673.59	-	673.59	270.46	18.25	288.72	403.32	384.87	-	-	384.87
12	Reinforced concrete spillways and surge tanks, steel pipelines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works	2.71%	-	-	-	-	-	-	-	-	-	-	-
13	Building & civil engineering works of a permanent character, including:		-	-	-	-	-	-	-	-	-	-	-
14	Buildings	1.65%	-	-	-	-	-	-	-	-	-	-	-
15	Others & structures		-	-	-	-	-	-	-	-	-	-	-
16	Continuing thermo-electric generating plant	2.71%	-	-	-	-	-	-	-	-	-	-	-
17	Continuing hydro-electric generating plant		-	-	-	-	-	-	-	-	-	-	-
18	Temporary erections such as wooden structures		-	-	-	-	-	-	-	-	-	-	-
19	Residual value of wooden work	1.03%	0.66	-	0.66	0.16	0.01	0.17	0.50	0.49	-	-	0.49
20	Wires	1.65%	35.97	7.90	43.87	4.58	0.72	9.27	27.41	34.60	-	-	34.60
21	Transformers, transformer (kV) sub-station equipment & other fixed apparatus and building main (substations)		-	-	-	-	-	-	-	-	-	-	-
22	Transformers (overhead transmission) having a rating of 100 kVA and upwards	2.71%	37.02	-	37.02	14.46	1.00	15.87	22.16	21.15	-	-	21.15
23	Wires	2.71%	-	-	-	-	-	-	-	-	-	-	-
24	Insulators, including cable supports	2.71%	-	-	-	-	-	-	-	-	-	-	-
25	Lighting apparatus		-	-	-	-	-	-	-	-	-	-	-
26	Station bye	2.71%	-	-	-	-	-	-	-	-	-	-	-
27	Gate type	2.71%	-	-	-	-	-	-	-	-	-	-	-
28	Stochastic transformer	2.71%	-	-	-	-	-	-	-	-	-	-	-
29	Wires	2.71%	1.46	-	1.46	0.59	0.04	0.63	0.87	0.84	-	-	0.84
30	Underground cable including joint boxes and disconnected pipes	2.71%	-	-	-	-	-	-	-	-	-	-	-
31	Cable, steel wire	2.71%	-	-	-	-	-	-	-	-	-	-	-
32	Overhead lines including supports		137.66	-	137.66	53.27	3.73	59.00	82.38	78.65	-	-	78.65
33	Lines on fabricated steel structure at normal voltages higher than 66 kV	2.71%	-	-	-	-	-	-	-	-	-	-	-
34	Lines on steel supports (structure at normal voltages higher than 13.2 kV, but not exceeding 66 kV)	2.71%	-	-	-	-	-	-	-	-	-	-	-
35	Lines on steel or reinforced concrete supports	2.71%	-	-	-	-	-	-	-	-	-	-	-
36	Lines on treated wood supports	2.71%	-	-	-	-	-	-	-	-	-	-	-
37	Meters	2.71%	-	-	-	-	-	-	-	-	-	-	-
38	Self-excited vehicles	2.71%	-	-	-	-	-	-	-	-	-	-	-
39	Air conditioning plants		-	-	-	-	-	-	-	-	-	-	-
40	Stair	2.71%	-	-	-	-	-	-	-	-	-	-	-
41	Penstock	2.71%	-	-	-	-	-	-	-	-	-	-	-
42	Others	6.03%	0.05	-	0.05	0.04	0.04	0.04	0.04	0.04	-	-	0.04
43	Office equipment	4.75% to 21%	1.93	-	1.93	1.30	0.09	1.29	0.63	0.54	-	-	0.54
44	Internal wiring, including fittings and apparatus		-	-	-	-	-	-	-	-	-	-	-
45	Street Light fittings		-	-	-	-	-	-	-	-	-	-	-
46	Apparatus set on bare		-	-	-	-	-	-	-	-	-	-	-
47	Other than meters		-	-	-	-	-	-	-	-	-	-	-
48	Meters		-	-	-	-	-	-	-	-	-	-	-
49	Communication equipment		0.13	-	0.13	0.05	0.00	0.16	0.06	0.08	-	-	0.08
50	Radio and higher frequency carrier systems		-	-	-	-	-	-	-	-	-	-	-
51	Telephone lines and telephones		0.37	-	0.37	0.30	0.01	0.36	0.30	0.07	-	-	0.07
52	Assets purchased in several lots and assets not otherwise provided for in the schedule		1.84.19	7.90	1.92.09	54.56	36.82	580.47	440.54	410.00	411.62	-	411.62
Total			1,84.19	7.90	1,92.09	54.56	36.82	580.47	440.54	410.00	411.62	-	411.62

Note: Gross block for Bega II project are revised in accordance with scheme of arrangement approved by Hon'ble High Court of Himachal Pradesh, Shimla dated 25.06.2015. Note: Bega II was taken over by JSW Hydro Energy Limited from Japraash Power Venture Limited effective from 19.01.15. Depreciation above has been revised from 8.6.2015, based on revised gross block of assets of JSW Hydro Energy Limited.





Details of Fixed Assets & Provision for Depreciation

S No	Particulars	Rate of depreciation (%)	2019-20				2019-20				Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year
			Balance at the beginning of the year	Depreciation during the year	Accumulated depreciation at the beginning of the year	Balance at the end of the year	Accumulated depreciation at the beginning of the year	Depreciation during the year	Accumulated depreciation at the end of the year	Balance at the end of the year				
1	Land owned under SUI title		16.93	-	-	16.93	-	-	-	-	-	-	16.93	-
2	Land held under lease		21.65	-	2.65	21.65	-	0.91	0.91	-	-	-	20.75	-
a)	For investment in land		1.09	-	1.09	1.09	-	0.03	0.03	-	-	-	0.63	-
b)	For use of generating site		-	-	-	-	-	-	-	-	-	-	-	-
3	Assets Purchased New		-	-	-	-	-	-	-	-	-	-	-	-
a)	Plant and machinery in generating stations including plant components		475.59	2.71%	2.88	475.59	2.88	12.97	12.97	216.81	271.75	2.88	261.67	-
b)	Hydro-electric		-	-	-	-	-	-	-	-	-	-	-	-
c)	Steam-electric		-	-	-	-	-	-	-	-	-	-	-	-
d)	Water Heat Recovery Boilers / Pumps		-	-	-	-	-	-	-	-	-	-	-	-
e)	Steel electric & gas plant		-	-	-	-	-	-	-	-	-	-	-	-
f)	Cooling towers and circulating water systems		1.75	2.71%	0.18	1.75	0.18	0.18	0.18	1.80	1.80	-	11.95	-
g)	Hydraulic works forming part of hydro-electric system		-	-	-	-	-	-	-	-	-	-	-	-
h)	Buildings		673.59	2.71%	2.88	673.59	2.88	18.25	18.25	306.97	384.87	-	366.62	-
i)	Items, spillways, weirs, canals, reinforced concrete flumes & bridges		-	-	-	-	-	-	-	-	-	-	-	-
j)	Mentioned concrete pipelines and surge tanks, steel pipelines & surge gates, steel surge tanks, hydraulic control valves and other hydraulic works		-	-	-	-	-	-	-	-	-	-	-	-
k)	Building & civil engineering works of a permanent character, not including library		-	-	-	-	-	-	-	-	-	-	-	-
l)	Stores & inventories		-	1.63%	-	-	-	-	-	-	-	-	-	-
m)	Controlling electro-mechanical generating plant		-	2.71%	-	-	-	-	-	-	-	-	-	-
n)	Controlling hydro-electric generating plant		-	2.71%	-	-	-	-	-	-	-	-	-	-
o)	Temporary structures such as wooden structures		0.66	1.63%	0.17	0.66	0.17	0.17	0.17	0.18	0.49	-	0.48	-
p)	Roads other than access roads		43.87	1.63%	0.72	43.87	0.72	0.72	0.72	9.99	34.60	-	33.88	-
q)	Others		-	-	-	-	-	-	-	-	-	-	-	-
r)	Transformers, transformer (banks) sub-station equipment & other fixed apparatus (including plant installations)		37.02	2.71%	1.00	37.02	1.00	1.00	1.00	16.87	21.15	-	20.15	-
s)	Insulators (including insulators) having a rating of 100 kV or less		-	2.71%	-	-	-	-	-	-	-	-	-	-
t)	Insulators including sub-stations		-	2.71%	-	-	-	-	-	-	-	-	-	-
u)	Insulators, including sub-stations		-	2.71%	-	-	-	-	-	-	-	-	-	-
v)	Applying insulators		-	2.71%	-	-	-	-	-	-	-	-	-	-
w)	Steel type		-	2.71%	-	-	-	-	-	-	-	-	-	-
x)	Post type		-	2.71%	-	-	-	-	-	-	-	-	-	-
y)	Hydraulic windmeter		-	2.71%	-	-	-	-	-	-	-	-	-	-
z)	Others		1.46	2.71%	0.04	1.46	0.04	0.04	0.04	0.67	0.84	-	0.80	-
aa)	Underground cable (including joint boxes and disconnected boxes)		-	2.71%	-	-	-	-	-	-	-	-	-	-
ab)	Cable (flat system)		-	2.71%	-	-	-	-	-	-	-	-	-	-
ac)	Overhead lines including supports		137.66	2.71%	3.73	137.66	3.73	3.73	3.73	63.73	74.65	-	74.92	-
ad)	Lines of increased size, operating at increased voltages higher than 66 kV		-	2.71%	-	-	-	-	-	-	-	-	-	-
ae)	Lines of steel supports operating at potential voltages higher than 13.8 kV but not exceeding 66 kV		-	2.71%	-	-	-	-	-	-	-	-	-	-
af)	Lines of steel or reinforced concrete supports		-	2.71%	-	-	-	-	-	-	-	-	-	-
ag)	Lines of untreated wood supports		-	2.71%	-	-	-	-	-	-	-	-	-	-
ah)	Meters		-	2.71%	-	-	-	-	-	-	-	-	-	-
ai)	Self-propelled vehicles		-	2.71%	-	-	-	-	-	-	-	-	-	-
aj)	Autocleaning plants		-	2.71%	-	-	-	-	-	-	-	-	-	-
ak)	Stair		-	2.71%	-	-	-	-	-	-	-	-	-	-
al)	Portable		-	2.71%	-	-	-	-	-	-	-	-	-	-
am)	Others		0.15	2.71%	0.40	0.15	0.40	0.40	0.40	0.60	0.15	-	0.15	-
an)	Office furniture and fittings		0.05	6.63%	0.06	0.05	0.06	0.06	0.06	0.03	0.01	-	0.04	-
ao)	Office equipment		1.93	4.79% to 21%	0.92	1.93	0.92	0.92	0.92	1.48	1.54	-	1.48	-
ap)	Internal wiring including fittings and apparatus		-	-	-	-	-	-	-	-	-	-	-	-
aq)	Street light fittings		-	-	-	-	-	-	-	-	-	-	-	-
ar)	Apparatus set on line		-	-	-	-	-	-	-	-	-	-	-	-
as)	Other than motor		-	-	-	-	-	-	-	-	-	-	-	-
at)	Motors		-	-	-	-	-	-	-	-	-	-	-	-
au)	Construction equipment		0.13	2.71%	0.06	0.13	0.06	0.06	0.06	0.06	0.08	-	0.07	-
av)	Radio and higher frequency carrier systems		-	-	-	-	-	-	-	-	-	-	-	-
aw)	Computers, lines and telephones		-	-	-	-	-	-	-	-	-	-	-	-
ax)	Assets purchased in second hand and assets otherwise provided for in the schedule		0.37	9.59%	0.37	0.37	0.37	0.37	0.37	0.31	0.47	-	0.07	-
<b>Total</b>			<b>1,392.09</b>		<b>24.73</b>	<b>1,416.82</b>	<b>580.47</b>	<b>37.50</b>	<b>37.80</b>	<b>648.27</b>	<b>811.62</b>	<b>24.73</b>	<b>788.55</b>	



S No	Particulars	Rate of depreciation (%)	Gross Fixed Assets			Depreciation			Net Fixed Assets			
			Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Accumulated depreciation at the beginning of the year	Depreciation during the year	Withdrawals during the year	Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year
1	Land owned under full title	-	16.93	-	-	-	-	-	-	-	-	16.93
2	Land held under lease	-	21.65	-	-	-	-	-	-	-	-	21.65
a)	Free investment in land	2.50%	1.99	-	-	0.10	-	-	-	-	-	1.89
b)	Free use of existing title	-	-	-	-	-	-	-	-	-	-	-
3	Assets Purchased New	-	-	-	-	-	-	-	-	-	-	-
4	Plant and machinery in generating stations including plant, foundations	2.71%	478.48	1.17	5.67	474.58	13.10	-	229.25	1.17	5.07	244.27
a)	Steam-electric N/R/S & Waste Heat Recovery Boilers / Pumps	-	-	-	-	-	-	-	-	-	-	-
b)	Diesel electric & gas plant	-	-	-	-	-	-	-	-	-	-	-
c)	Cooling towers and circulating water systems	2.71%	1.75	-	-	1.80	0.15	-	0.85	-	-	0.91
d)	Hydraulic works forming part of hydro-electric system including	-	-	-	-	-	-	-	-	-	-	-
e)	Dams, spillways weir, canals, reinforced concrete flumes & systems	2.71%	675.59	-	-	673.59	18.25	-	328.23	-	-	348.36
f)	Reinforced concrete pipelines and surge tanks, steel pipelines where pipes steel surge tanks) flexible control valves cast valve hydraulic control	2.71%	-	-	-	-	-	-	-	-	-	-
g)	Buildings & civil engineering works of a permanent character and ancillary structures	1.03%	-	-	-	-	-	-	-	-	-	-
h)	Offices & Showrooms	1.03%	-	-	-	-	-	-	-	-	-	-
i)	Generating therm-electric generating plant	-	-	-	-	-	-	-	-	-	-	-
j)	Generating hydro-electric generating plant	2.71%	-	-	-	-	-	-	-	-	-	-
k)	Temporary erections such as wooden structures	-	-	-	-	-	-	-	-	-	-	-
l)	Roads other than kutcha roads	1.03%	0.66	-	-	0.66	0.01	-	0.19	-	-	0.47
m)	Others	1.03%	43.87	-	-	43.87	9.99	0.72	10.70	-	-	33.17
n)	Transformers transformer (11kv) sub-station equipment & other fixed apparatus (including electrical apparatus)	-	-	-	-	-	-	-	-	-	-	-
o)	Transmission (including foundations) having a rating of 100 kV or above	2.71%	37.02	-	-	36.87	1.00	-	17.87	-	-	19.15
p)	Others	2.71%	-	-	-	-	-	-	-	-	-	-
q)	Switzerland, including cable connections	2.71%	-	-	-	-	-	-	-	-	-	-
r)	Lighting systems	2.71%	-	-	-	-	-	-	-	-	-	-
s)	Station type	2.71%	-	-	-	-	-	-	-	-	-	-
t)	Pole type	2.71%	-	-	-	-	-	-	-	-	-	-
u)	Hydraulic condenser	2.71%	-	-	-	-	-	-	-	-	-	-
v)	Buildings	2.71%	1.46	-	-	1.46	0.64	-	0.71	-	-	0.76
w)	Underground cable (including joint boxes and disconnector boxes)	2.71%	-	-	-	-	-	-	-	-	-	-
x)	Cable net system	2.71%	-	-	-	-	-	-	-	-	-	-
y)	Overhead lines including supports	2.71%	-	-	-	-	-	-	-	-	-	-
z)	Lines on reinforced steel structure at nominal voltages higher than 22 kV but not exceeding 66 kV	2.71%	137.66	-	-	137.66	62.73	3.73	66.46	74.92	-	71.19
aa)	Lines on steel supports operating at nominal voltages higher than 22 kV but not exceeding 66 kV	2.71%	-	-	-	-	-	-	-	-	-	-
ab)	Lines on steel or reinforced concrete supports	2.71%	-	-	-	-	-	-	-	-	-	-
ac)	Lines on reinforced concrete supports	2.71%	-	-	-	-	-	-	-	-	-	-
ad)	Meters	2.71%	-	-	-	-	-	-	-	-	-	-
ae)	Self propelled vehicles	2.71%	-	-	-	-	-	-	-	-	-	-
af)	Air conditioning plants	2.71%	-	-	-	-	-	-	-	-	-	-
ag)	Stairs	2.71%	-	-	-	-	-	-	-	-	-	-
ah)	Perch	2.71%	-	-	-	-	-	-	-	-	-	-
ai)	Others	2.71%	0.12	-	-	0.12	0.00	-	0.03	-	-	0.14
aj)	Office furniture and fixtures	6.03%	0.09	0.03	-	0.12	0.05	0.01	0.05	0.04	0.03	0.07
ak)	Office equipment	4.79% to 16.31%	1.93	-	-	1.93	1.48	0.09	1.57	0.45	-	0.36
al)	General stores including things and apparatus	-	-	-	-	-	-	-	-	-	-	-
am)	Street light fittings	-	-	-	-	-	-	-	-	-	-	-
an)	Apparatus for fire	-	-	-	-	-	-	-	-	-	-	-
ao)	Other than motors	-	-	-	-	-	-	-	-	-	-	-
ap)	Motors	-	-	-	-	-	-	-	-	-	-	-
aq)	Communication equipment	2.71%	0.13	-	-	0.16	0.00	-	0.06	-	-	0.07
ar)	Radio and higher frequency transmitters	-	-	-	-	-	-	-	-	-	-	-
as)	Telephone lines and telephones	-	-	-	-	-	-	-	-	-	-	-
at)	Assets purchased in several instalments over a period of more than 12 months	9.50%	0.37	-	-	0.37	0.30	0.01	0.31	-	-	0.06
<b>Total</b>			<b>1416.82</b>	<b>1.31</b>	<b>5.07</b>	<b>1413.96</b>	<b>618.27</b>	<b>37.84</b>	<b>655.54</b>	<b>1.20</b>	<b>5.07</b>	<b>756.85</b>



Details of Fixed Assets & Provision for Depreciation

S No	Particulars	Rate of depreciation (%)	Gross Fixed Assets		Accumulated depreciation at the beginning of the year	Depreciation during the year	Depreciation		Accumulated depreciation at the end of the year	Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year
			Balance at the beginning of the year	Additions during the year			Amount of depreciation written off during the year	Total					
1	Land owned under full title	-	16.93	-	-	-	-	-	16.93	-	-	-	16.93
2	Land held under lease	-	21.65	1.80	1.80	0.90	0.90	2.70	19.85	-	-	-	19.85
a)	Fee investment in land	2.50%	1.89	0.48	0.48	0.03	0.03	0.51	0.60	-	-	-	0.57
b)	Fee cost of clearing site	-	-	-	-	-	-	-	-	-	-	-	-
3	Assets Purchased New	-	-	-	-	-	-	-	-	-	-	-	-
#1	Plant and machinery in generating stations including plant, foundations	-	-	-	-	-	-	-	-	-	-	-	-
D)	Hydro-electric	2.71%	474.23	229.25	229.25	12.89	12.89	242.14	242.14	0.95	1.50	252.09	
#1)	Hydro-electric NTRN & Waste Heat Recovery Boilers / Plant	-	-	-	-	-	-	-	-	-	-	-	-
#2)	Steel structure & gas plant	2.71%	-	-	-	-	-	-	-	-	-	-	-
#3)	Cooling towers and circulating water systems	2.71%	1.75	0.85	0.85	0.05	0.05	0.89	0.91	-	-	-	0.86
E)	Hydraulic works forming part of hydro-electric system, including:	-	-	-	-	-	-	-	-	-	-	-	-
1)	Dams, spillways, weirs, canals, reinforced concrete flumes & silt-locks	2.71%	673.59	328.23	328.23	18.25	18.25	346.48	346.48	-	-	-	330.11
2)	Structural concrete pipelines and surge tanks, steel pipelines, stone gates, steel surge tanks / hydraulic control valves and other hydraulic works	2.71%	-	-	-	-	-	-	-	-	-	-	-
3)	Building & civil engineering works of a permanent character, per million/annum	-	-	-	-	-	-	-	-	-	-	-	-
F)	Offices & showrooms	1.03%	-	-	-	-	-	-	-	-	-	-	-
G)	Planting (hydro-electric generating plant)	-	-	-	-	-	-	-	-	-	-	-	-
H)	Construction hydro-electric generating plant	2.71%	-	-	-	-	-	-	-	-	-	-	-
I)	Temporary erection such as wooden structures	-	-	-	-	-	-	-	-	-	-	-	-
J)	Stalls other than outside roads	1.03%	0.66	0.19	0.19	0.01	0.01	0.20	0.47	-	-	-	0.46
K)	Others	1.03%	43.87	0.72	0.72	0.72	0.72	1.42	33.17	-	-	-	32.45
L)	Transformers, transformer (Auto) sub-station equipment & other fluid handling equipment (pumps, chill, condensers)	2.71%	37.02	17.87	17.87	1.00	1.00	18.88	19.15	-	-	-	18.14
M)	Transformers (including transformers) having a rating of 100 MVA or above and/or	-	-	-	-	-	-	-	-	-	-	-	-
N)	Others	2.71%	-	-	-	-	-	-	-	-	-	-	-
O)	Structures, including cable structures	2.71%	-	-	-	-	-	-	-	-	-	-	-
P)	Lighting structures	-	-	-	-	-	-	-	-	-	-	-	-
Q)	Station type	2.71%	-	-	-	-	-	-	-	-	-	-	-
R)	Block type	2.71%	-	-	-	-	-	-	-	-	-	-	-
S)	Substation equipment	2.71%	-	-	-	-	-	-	-	-	-	-	-
T)	Buildings	2.71%	1.46	0.71	0.71	0.04	0.04	0.75	0.76	-	-	-	0.72
U)	Telephone cable (including air cables and disconnected boxes)	2.71%	-	-	-	-	-	-	-	-	-	-	-
V)	Cable drier system	2.71%	-	-	-	-	-	-	-	-	-	-	-
W)	Overhead lines including supports	2.71%	137.66	66.46	66.46	3.73	3.73	70.19	71.19	-	-	-	67.46
X)	Lines (in fabric and steel) operating at nominal voltages higher than 56 kV	-	-	-	-	-	-	-	-	-	-	-	-
Y)	Lines (in steel) supports operating at nominal voltages higher than 12 kV but not exceeding 56 kV	2.71%	-	-	-	-	-	-	-	-	-	-	-
Z)	Lines (in steel) for reinforced concrete supports	2.71%	-	-	-	-	-	-	-	-	-	-	-
AA)	Lines (in treated wood) supports	2.71%	-	-	-	-	-	-	-	-	-	-	-
AB)	Meters	2.71%	-	-	-	-	-	-	-	-	-	-	-
AC)	Self propelled vehicles	2.71%	-	-	-	-	-	-	-	-	-	-	-
AD)	Air conditioning plants	2.71%	-	-	-	-	-	-	-	-	-	-	-
AE)	Stair	2.71%	-	-	-	-	-	-	-	-	-	-	-
AF)	Variable	2.71%	0.15	0.01	0.01	0.00	0.00	0.01	0.14	-	-	-	0.14
AG)	Pipes	6.03%	0.21	0.04	0.04	0.01	0.01	0.06	0.07	0.08	-	-	0.14
AH)	Pipes (in steel) and fittings	4.35% to 21%	1.93	1.57	1.57	0.09	0.09	1.66	0.36	-	-	-	1.26
AI)	Other equipments	-	-	-	-	-	-	-	-	-	-	-	-
AJ)	Accessories including fittings and apparatus	-	-	-	-	-	-	-	-	-	-	-	-
AK)	Street light fittings	-	-	-	-	-	-	-	-	-	-	-	-
AL)	Apparatus set on site	-	-	-	-	-	-	-	-	-	-	-	-
AM)	Other than motor	-	-	-	-	-	-	-	-	-	-	-	-
AN)	Motors	-	-	-	-	-	-	-	-	-	-	-	-
AO)	Communication equipment	2.71%	0.13	0.06	0.06	0.00	0.00	0.07	0.07	-	-	-	0.07
AP)	Rails and higher frequency carrier systems	-	-	-	-	-	-	-	-	-	-	-	-
AQ)	Telephone lines and telephones	-	-	-	-	-	-	-	-	-	-	-	-
AR)	Assets purchased in second hand and assets not otherwise specified in the schedule	9.50%	0.37	0.51	0.51	0.00	0.00	0.51	0.86	-	-	-	0.86
<b>Total</b>			<b>1412.95</b>	<b>1.03</b>	<b>1412.99</b>	<b>37.73</b>	<b>0.00</b>	<b>693.05</b>	<b>757.41</b>	<b>1.03</b>	<b>1.30</b>	<b>1.30</b>	<b>719.43</b>





Details of Fixed Assets & Provision for Depreciation

S.No	Particulars	Rate of depreciation (%)	Gross Fixed Assets		Accumulated depreciation at the beginning of the year	Depreciation charged during the year	Accumulated depreciation at the end of the year	Depreciation		Widdowals during the year	Retirement of assets during the year	Balance at the end of the year
			Balance at the beginning of the year	Additions during the year				Amount of depreciation written off during the year	Total			
1	Land owned under full title		16.93	-	-	-	-	-	-	-	-	16.93
2	Land held under lease		21.05	-	2.70	0.90	3.60	-	-	-	-	18.05
a)	Fee payment in land	2.50%	1.09	-	0.51	0.03	0.54	-	-	-	-	0.55
b)	Fee cost of clearing site		-	-	-	-	-	-	-	-	-	-
3	Assets Purchased New		-	-	-	-	-	-	-	-	-	-
4)	Plant and machinery in generating station including plant foundation		-	-	-	-	-	-	-	-	-	-
1)	Hydro-electric	2.71%	474.23	-	241.92	12.85	254.77	12.85	-	-	-	219.46
a)	Steam-electric NTRN & Waste Heat Recovery System / Plant		-	-	-	-	-	-	-	-	-	-
a0)	Diesel engine & gas plant		-	-	-	-	-	-	-	-	-	-
b)	Crane jacks and circulating water systems	2.71%	1.75	-	0.89	0.05	0.94	0.05	-	-	-	0.81
c)	Portable water forming part of hydro-electric system including		-	-	-	-	-	-	-	-	-	-
1)	Dams, spillways weirs, canals, reinforced concrete flumes & siphons	2.71%	673.59	-	343.48	18.25	561.73	18.25	-	-	-	311.85
a)	Reinforced concrete pipelines and surge tanks, steel pipelines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works	2.71%	-	-	-	-	-	-	-	-	-	-
4)	Building & civil engineering works of a permanent character, non-functional		-	-	-	-	-	-	-	-	-	-
1)	Offices & showrooms	1.63%	-	-	-	-	-	-	-	-	-	-
a)	Containing thermoelectric generating plant		-	-	-	-	-	-	-	-	-	-
a1)	Containing hydroelectric generating plant	2.71%	-	-	-	-	-	-	-	-	-	-
a2)	Containing other electric generating plant		-	-	-	-	-	-	-	-	-	-
a3)	Containing other non-electric generating plant		-	-	-	-	-	-	-	-	-	-
a4)	Containing other structures such as wooden structures		-	-	-	-	-	-	-	-	-	-
x1)	Roads other than kutcha roads	1.63%	0.66	-	0.20	0.01	0.21	0.01	-	-	-	0.45
x2)	Others	1.63%	43.87	-	11.42	0.72	12.13	0.72	-	-	-	31.74
e)	Transformers, transformer substations equipment & other fixed electrical appliances (including regulators)		-	-	-	-	-	-	-	-	-	-
1)	Transformers (including isolators) having a rating of 100 kVA and above	2.71%	37.02	-	18.88	1.00	19.88	1.00	-	-	-	17.14
2)	Others	2.71%	-	-	-	-	-	-	-	-	-	-
f)	Switchgear, including cable connections	2.71%	-	-	-	-	-	-	-	-	-	-
1)	Lightning arrestors		-	-	-	-	-	-	-	-	-	-
2)	Others	2.71%	-	-	-	-	-	-	-	-	-	-
g)	Wire type	2.71%	-	-	-	-	-	-	-	-	-	-
1)	Wire type		-	-	-	-	-	-	-	-	-	-
2)	Others	2.71%	-	-	-	-	-	-	-	-	-	-
h)	Structures, sandstone	2.71%	-	-	-	-	-	-	-	-	-	-
1)	Structures	2.71%	1.46	-	0.75	0.44	0.79	0.44	-	-	-	0.68
2)	Others	2.71%	-	-	-	-	-	-	-	-	-	-
i)	Underground cable including joints, boxes and disconnected boxes	2.71%	-	-	-	-	-	-	-	-	-	-
j)	Cable duct system	2.71%	-	-	-	-	-	-	-	-	-	-
k)	Overhead lines including supports	2.71%	137.66	-	70.10	3.73	73.92	3.73	-	-	-	63.73
1)	Lines not elevated and operating at normal voltages higher than 66 kV		-	-	-	-	-	-	-	-	-	-
2)	Lines on steel supports operating at normal voltages higher than 13.2 kV but not exceeding 66 kV	2.71%	-	-	-	-	-	-	-	-	-	-
3)	Lines on steel or reinforced concrete supports	2.71%	-	-	-	-	-	-	-	-	-	-
4)	Lines on treated wood supports	2.71%	-	-	-	-	-	-	-	-	-	-
5)	Others	2.71%	-	-	-	-	-	-	-	-	-	-
l)	Self propelled vehicles	2.71%	-	-	-	-	-	-	-	-	-	-
m)	For conducting items	2.71%	-	-	-	-	-	-	-	-	-	-
n)	Static	2.71%	-	-	-	-	-	-	-	-	-	-
o)	Portable	2.71%	-	-	-	-	-	-	-	-	-	-
p)	Others	2.71%	0.15	-	0.01	0.00	0.02	0.00	-	-	-	0.14
1)	Office furniture and fittings	6.03%	0.21	-	0.06	0.01	0.07	0.01	-	-	-	0.14
2)	Office equipment	4.39% to 6.21%	1.93	-	1.66	0.09	1.75	0.09	-	-	-	0.17
3)	Increased storage including fittings and apparatus		-	-	-	-	-	-	-	-	-	-
4)	Steel 2 1/2 ft dia		-	-	-	-	-	-	-	-	-	-
5)	Apparatus for on line		-	-	-	-	-	-	-	-	-	-
6)	Other than motor		-	-	-	-	-	-	-	-	-	-
7)	Motors		-	-	-	-	-	-	-	-	-	-
8)	Communications equipment		-	-	-	-	-	-	-	-	-	-
9)	Batteries, higher frequency carrier systems		0.13	-	0.07	0.00	0.10	0.00	-	-	-	0.06
10)	Telephone lines and telephones		-	-	-	-	-	-	-	-	-	-
11)	Assets purchased in second hand and assets not otherwise provided for in the schedule	9.56%	0.37	-	0.51	0.04	0.32	0.04	-	-	-	0.05
<b>Total</b>			1432.69	0.00	693.05	37.69	530.74	37.69	0.00	0.00	0.00	681.95





Details of Project Specific Loans

Form No:F8A

**JSW Hydro Energy Limited**  
**Baspa II (300MW ) HEP**

Name of the Company  
 Name of the Power Station

Particulars	(Amount in Cr)																						
	Package1	Package2	Package3	Package4	Package5	Package6	Package7	Package8	Package9	Package10	Package11	Package12	Package13	Package14	Package15	Package16	Package17	Package18	Package19	Package20	Package21		
Source of Loan <sup>1</sup>	ICICI	PFC	IFCI	UTI	LIC	IIBI	IDBI	BOB	IOB	CBOI	PNB	SBOI	SBOF	SBOT	SBOM	SBOH	Credit Lyonnais	Hypo Bank	VA Tech Finance	IDBI FCL	PFC(DPG)		
Currency <sup>2</sup>	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Million US\$	Million US\$	Million US\$	Million US\$	Million US\$		
Amount of Loan sanctioned	150	170	150	174	15	15	85.45	50	50	50	52	25	25	25	15	25	17.84	11.31	11.48	2.62	40.63		
Amount of Gross Loan drawn upto 31.03.2013 <sup>3</sup> COD 14.5.2015	150	165.75	150	174	15	13.66	74	50	50	50	52	25	25	25	15	25	17.11	10.14	10.301	2.18	40.63		
Interest Type <sup>4</sup>	Floating	Floating	Floating	Fixed	Floating	Fixed	Fixed	Floating	Floating	Floating	Floating	Floating	Floating	Floating	Floating	Floating	Fixed	Floating	Floating	Floating	Floating	Fixed	
Fixed Interest Rate, if applicable	-	-	-	0.1	-	0.185	0.185	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Base Rate, if Floating Interest <sup>5</sup>	PLR	PLR	PLR	N.A	PLR	N.A	N.A	PLR	PLR	PLR	PLR	PLR	PLR	PLR	PLR	PLR	-	-	-	-	-	-	
Margin, if Floating Interest <sup>6</sup>	4.50%	3.50%	0.035	N.A	3.50%	N.A	N.A	4.00%	4.00%	2.50%	3.75%	4.00%	2.25%	1.50%	4.00%	2.50%	5.65%	0.3% - First 5 years	0.5% - next 5 years	0.6% - 11th year onwards	0.3% - First 5 years	1.60%	
Are there any Caps/Floor <sup>7</sup>	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
If above is yes, specify caps/floor	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A
Maturation Period <sup>8</sup>	24 months	24 months	24 months	36 months	24 months	24 months	24 months	24 months	24 months	24 months	24 months	24 months	24 months	24 months	24 months	24 months	24 months	24 months	24 months	24 months	24 months	24 months	24 months
Maturation Period <sup>9</sup>	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03	June 03
Repayment Period <sup>10</sup>	11 Year	11 Year	11 Year	8 years	11 Year	11 Year	11 Year	11 Year	11 Year	11 Year	11 Year	11 Year	11 Year	11 Year	11 Year	11 Year	12 Year	12 Year	12 Year	12 Year	12 Year	12 Year	12 Year
Repayment effective from	July 05	July 05	July 05	July 10	July 05	July 05	July 05	July 05	July 05	July 05	July 05	July 05	July 05	July 05	July 05	July 05	Oct 03	July 03	July 03	July 03	July 03	July 03	July 03
Repayment Frequency <sup>11</sup>	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments
Repayment Instalment <sup>12,14</sup>	3.41	4.25	3.41	21.75	0.34	0.28	1.68	1.14	1.14	1.14	1.18	0.57	0.57	0.57	0.34	0.57	0.74	0.47	0.48	0.07	1.69		
Base Exchange Rate <sup>16</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

<sup>1</sup> Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC, etc.

<sup>2</sup> Currency refers to currency of loan such as US\$, Euro, DM, Yen, Indian Rupee etc.

<sup>3</sup> Details are to be submitted as on 31.03.2007 for existing assets and as on COD for the remaining assets.

<sup>4</sup> Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.

<sup>5</sup> If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.

<sup>6</sup> Interest type means whether the interest is fixed or floating.

<sup>7</sup> Base rate means the base as PLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

<sup>8</sup> Margin means the points over and above the floating rate.

<sup>9</sup> At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits

<sup>10</sup> Moratorium period refers to the period during which loan servicing liability is not required.

<sup>11</sup> Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

<sup>12</sup> Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

<sup>13</sup> Where there is more than one drawl/repayment for a loan, the date & amount of each drawal/repayment may also be given separately

<sup>14</sup> If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.

<sup>15</sup> In case of Foreign loan, date of each drawal & repayment alongwith exchange rate at that date may be given.

<sup>16</sup> Base exchange rate means the exchange rate prevailing as on 31.03.2007 for existing assets and as on COD for the remaining assets.





Name of the Company **JSW Hydro Energy Limited**  
 Name of the Power Station **Baspa II (300MW) HEP**

Particulars	(Amount in Cr)																						
	Package23	Package24	Package25	Package26	Package27	Package28	Package29	Package30	Package31	Package32	Package33	Package34	Package35	Package36	Package37	Package38	Package39	Package40	Package41	Package42	Package43	Package44	
Source of Loan <sup>1</sup>	Yes Bank	SBI	PNB	Allahabad Bank	United Bank	Uco Bank	OBC	Andhra Bank	IDBI Bank		Normative Loan	State Bank of India	Syndicate Bank	Central Bank of India	L&T Infra. Finance Co. Ltd.	Allahabad Bank	Vijaya Bank	Punjab National Bank	Axis Bank	State Bank of India (SBI)	Normative Loan	Normative Loan	
Currency <sup>2</sup>	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Amount of Loan sanctioned	75	170	170	111	111	111	56	56	60		41.37	503	86	86	57	57	57	47	34	23	4.61	1.11	
Amount of Gross Loan drawn upto 31.03.2013/COD <sup>3,4,5,13,15</sup>	25.75	170	170	111	111	111	56	56	60		41.37	503	86	86	57	57	57	47	34	23	4.61	1.11	
Interest Type <sup>6</sup>	Floating	Floating	Floating	Floating	Floating	Floating	Floating	Floating	Floating		Floating	Floating	Floating	Floating	Floating	Floating	Floating	Floating	Floating	Floating	Floating	Floating	Floating
Fixed Interest Rate, if applicable																							
Base Rate, if Floating Interest <sup>7</sup>	PLR	SBAR	SBAR	SBAR	SBAR	SBAR	SBAR	SBAR	SBAR		WAR	SBI MCLR	SBI MCLR	SBI MCLR	SBI MCLR	SBI MCLR	SBI MCLR	SBI MCLR	SBI MCLR	SBI MCLR	WAR	WAR	WAR
Margin, if Floating Interest <sup>8</sup>	-3.15%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%			1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%			
Are there any Caps/Floors <sup>9</sup>	No	No	No	No	No	No	No	No	No		No	No	No	No	No	No	No	No	No	No	No	No	No
If above is yes, specify caps/floors																							
Maturity Period <sup>10</sup>	10 months	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Moratorium effective from	Sept 06	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		12 Months	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	12 Months	12 Months
Repayment Period <sup>11</sup>	9 Year	14 Year	14 Year	14 Year	14 Year	14 Year	14 Year	14 Year	14 Year		11 Year	14 years	14 years	14 years	14 years	14 years	14 years	14 years	14 years	14 years	14 years	11 Year	11 Year
Repayment effective from	July 07	July 10	July 10	July 10	July 10	July 10	July 10	July 10	July 10		July 07	July 16	July 16	July 16	July 16	July 16	July 16	July 16	July 16	July 16	July 16	July 16	July 19
Repayment Frequency <sup>12</sup>	QLY																						
Repayment Instalment <sup>13,14</sup>	2.34										0.94	0.05											
Base Exchange Rate <sup>16</sup>																						0.10	0.03



**Details of Foreign loans**

**Form No: F8B**

042

(Details only in respect of loans applicable to the project under petition)

**Name of the Company**  
**Name of the Power Station**

JSW Hydro Energy Limited  
Baspa II (300MW ) HEP

(Amount in Cr)

Financial Year (Starting from COD)	FY 2019-20 to 2021-22			
	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs. crore)
<b>Currency (US\$)</b>				
<b>Balance B/F</b>				
<b>At the date of Drawl<sup>2</sup></b>				
<b>Sub Total Withdrawals</b>				
<b>Scheduled repayment date of principal</b>				
Repayment to Credit Agricole				
Repayment to IDBI Bank				
Repayment to HypoBank				
Repayment to Siemens Financials				
Repayment to IDBI Bank		<b>NIL</b>		
Repayment to Credit Agricole				
Repayment to IDBI Bank				
Repayment to HypoBank				
Repayment to Siemens Financials				
Repayment to IDBI Bank				
<b>Sub Total Repayments</b>				
<b>Scheduled payment date of interest</b>				
Interest to Credit Agricole				
Interest to IDBI Bank				
Interest to HypoBank				
Interest to Siemens Financials				
Interest to IDBI Bank				
Interest to Credit Agricole				
Interest to IDBI Bank				
Interest to HypoBank				
Interest to Siemens Financials				
Interest to IDBI Bank				
<b>Cl. Bal. at the end of Financial year</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Notes :-**

1. ForeX rates at actuals has been considered for past period. For subsequent period, last available rates considered.



Name of the Company  
Name of the Power StationJSW Hydro Energy Limited  
Baspa II (300MW) HEP

(Amount in Crs)

S No	Particulars	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
		Actual	Actual	Actual	Projected	Projected
<b>1</b>	<b>IDBI Loan</b>					
	Gross loan - Opening	84.96	84.96	84.96	84.96	84.96
	Cumulative repayments of Loans upto previous year	84.96	84.96	84.96	84.96	84.96
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
<b>2</b>	<b>Axis Bank Ltd</b>					
	Gross loan - Opening	136.22	136.22	136.22	136.22	136.22
	Cumulative repayments of Loans upto previous year	136.22	136.22	136.22	136.22	136.22
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
<b>3</b>	<b>IFCI Ltd (taken over from IIBI)</b>					
	Gross loan - Opening	13.65	13.65	13.65	13.65	13.65
	Cumulative repayments of Loans upto previous year	13.65	13.65	13.65	13.65	13.65
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan #	0.00%	-	-	-	-
	Interest on loan	-	-	-	-	-
<b>4</b>	<b>ICICI Bank Ltd</b>					
	Gross loan - Opening	150.00	150.00	150.00	150.00	150.00
	Cumulative repayments of Loans upto previous year	150.00	150.00	150.00	150.00	150.00
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year \$	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan #	-	-	-	-	-
<b>5</b>	<b>LIC</b>					
	Gross loan - Opening	15.00	15.00	15.00	15.00	15.00
	Cumulative repayments of Loans upto previous year	15.00	15.00	15.00	15.00	15.00
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
<b>6</b>	<b>Bank of Baroda</b>					
	Gross loan - Opening	50.00	50.00	50.00	50.00	50.00
	Cumulative repayments of Loans upto previous year	50.00	50.00	50.00	50.00	50.00
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
<b>7</b>	<b>Punjab National Bank</b>					
	Gross loan - Opening	49.41	49.41	49.41	49.41	49.41
	Cumulative repayments of Loans upto previous year	49.41	49.41	49.41	49.41	49.41
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-





S No	Particulars	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
		Actual	Actual	Actual	Projected	Projected
<b>8</b>	<b>Indian Overseas Bank</b>					
	Gross loan - Opening	50.00	50.00	50.00	50.00	50.00
	Cumulative repayments of Loans upto previous year	50.00	50.00	50.00	50.00	50.00
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
<b>9</b>	<b>State Bank of Indore</b>					
	Gross loan - Opening	21.00	21.00	21.00	21.00	21.00
	Cumulative repayments of Loans upto previous year	21.00	21.00	21.00	21.00	21.00
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
<b>10</b>	<b>State Bank of Hyderabad</b>					
	Gross loan - Opening	22.02	22.02	22.02	22.02	22.02
	Cumulative repayments of Loans upto previous year	22.02	22.02	22.02	22.02	22.02
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
<b>11</b>	<b>IFCI Ltd</b>					
	Gross loan - Opening	47.82	47.82	47.82	47.82	47.82
	Cumulative repayments of Loans upto previous year	47.82	47.82	47.82	47.82	47.82
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
<b>12</b>	<b>IDBI Bank Ltd</b>					
	Gross loan - Opening	100.00	100.00	100.00	100.00	100.00
	Cumulative repayments of Loans upto previous year	100.00	100.00	100.00	100.00	100.00
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
<b>13</b>	<b>Normative Loan-1</b>					
	Gross loan - Opening	41.37	41.37	41.37	41.37	41.37
	Cumulative repayments of Loans upto previous year	41.37	41.37	41.37	41.37	41.37
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
<b>13A</b>	<b>Normative Loan-2</b>					
	Gross loan - Opening	1.80	1.80	1.80	1.80	1.80
	Cumulative repayments of Loans upto previous year	1.48	1.66	1.80	1.80	1.80
	Net loan - Opening	0.32	0.14	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	0.18	0.14	-	-	-
	Net loan - Closing	0.14	-	-	-	-
	Average Net Loan	0.23	0.07	-	-	-
	Rate of Interest on Loan	9.26%	8.34%	-	-	-
	Interest on loan	0.02	0.01	-	-	-

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S No	Particulars	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
		Actual	Actual	Actual	Projected	Projected
<b>13A</b>	<b>Normative Loan-3</b>					
	Gross loan - Opening	0.37	0.74	1.11	1.11	1.11
	Cumulative repayments of Loans upto previous year	-	0.03	0.10	0.20	0.30
	Net loan - Opening	0.37	0.71	1.01	0.91	0.81
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	0.03	0.07	0.10	0.10	0.10
	Net loan - Closing	0.34	0.64	0.91	0.81	0.71
	Average Net Loan	0.35	0.67	0.96	0.86	0.76
	Rate of Interest on Loan	9.26%	8.34%	8.07%	8.03%	8.03%
	Interest on loan	0.03	0.06	0.08	0.07	0.06
<b>13B</b>	<b>Normative Loan-4</b>					
	Gross loan - Opening	4.61	4.61	4.61	4.61	4.61
	Cumulative repayments of Loans upto previous year	0.31	0.73	1.15	1.57	1.99
	Net loan - Opening	4.29	3.87	3.45	3.04	2.62
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	0.42	0.42	0.42	0.42	0.42
	Net loan - Closing	3.87	3.45	3.04	2.62	2.20
	Average Net Loan	4.08	3.66	3.24	2.83	2.41
	Rate of Interest on Loan	9.26%	8.34%	8.07%	8.03%	8.03%
	Interest on loan	0.38	0.31	0.26	0.23	0.19
<b>14</b>	<b>Power Finance Corporation</b>					
	Gross loan - Opening	165.75	165.75	165.75	165.75	165.75
	Cumulative repayments of Loans upto previous year	165.75	165.75	165.75	165.75	165.75
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
<b>15</b>	<b>Credit Agricole</b>					
	Gross loan - Opening	83.97	83.97	83.97	83.97	83.97
	Cumulative repayments of Loans upto previous year	83.97	83.97	83.97	83.97	83.97
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
	Actual Payment of FCL in Rs	-	-	-	-	-
<b>16</b>	<b>Hypovereinsbank</b>					
	Gross loan - Opening	53.16	53.16	53.16	53.16	53.16
	Cumulative repayments of Loans upto previous year	53.16	53.16	53.16	53.16	53.16
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
	Actual Payment of FCL in Rs	-	-	-	-	-
<b>17</b>	<b>Siemens Financials</b>					
	Gross loan - Opening	54.00	54.00	54.00	54.00	54.00
	Cumulative repayments of Loans upto previous year	54.00	54.00	54.00	54.00	54.00
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
	Actual Payment of FCL in Rs	-	-	-	-	-
<b>18</b>	<b>IDBI Bank Ltd -FCL</b>					
	Gross loan - Opening	12.32	12.32	12.32	12.32	12.32
	Cumulative repayments of Loans upto previous year	12.32	12.32	12.32	12.32	12.32
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan	-	-	-	-	-
	Interest on loan	-	-	-	-	-
	Actual Payment of FCL in Rs	-	-	-	-	-



S No	Particulars	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
		Actual	Actual	Actual	Projected	Projected
<b>19</b>	<b>Rupee Term Loans</b>					
	Gross loan - Opening	953.98	954.35	954.72	954.72	954.72
	Cumulative repayments of Loans upto previous year	949.00	949.63	950.26	950.77	951.29
	Net loan - Opening	4.98	4.72	4.46	3.95	3.43
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	0.63	0.63	0.52	0.52	0.52
	Net loan - Closing	4.35	4.09	3.95	3.43	2.91
	Average Net Loan	4.67	4.41	4.20	3.69	3.17
	Rate of Interest on Loan					
	Interest on loan	0.43	0.37	0.34	0.30	0.26
	Actual Payment of FCL in Rs					
<b>20</b>	<b>Foreign Currency Loans</b>					
	Gross loan - Opening	203.45	203.45	203.45	203.45	203.45
	Cumulative repayments of Loans upto previous year	203.45	203.45	203.45	203.45	203.45
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan					
	Interest on loan	-	-	-	-	-
	Actual Payment of FCL in Rs	-	-	-	-	-
	forex fluctuation	-	-	-	-	-
<b>21</b>	<b>Total Loan</b>					
	Gross loan - Opening	1,152.45	1,152.45	1,152.45	1,152.45	1,152.45
	Cumulative repayments of Loans upto previous year	1,156.37	1,157.01	1,157.63	1,158.15	1,158.67
	Net loan - Opening	4.98	4.72	4.46	3.95	3.43
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	0.63	0.63	0.52	0.52	0.52
	Net loan - Closing	4.35	4.09	3.95	3.43	2.91
	Average Net Loan	4.67	4.41	4.20	3.69	3.17
	Interest on loan	0.43	0.37	0.34	0.30	0.26

<sup>1</sup> In case of Foreign Loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Original currency is also to





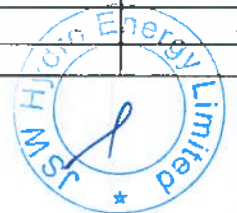
Name of the Company  
Name of the Power Station

JSW Hydro Energy Limited  
Baspa II (300MW) HEP

(Amount in Crs)

S No	Particulars	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
		Actual	Actual	Actual	Projected	Projected
<b>1</b>	<b>Credit Agricole</b>					
	Gross loan - Opening	17.85	17.85	17.85	17.85	17.85
	Cumulative repayments of Loans upto previous year	17.85	17.85	17.85	17.85	17.85
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan					
	Interest on loan	-	-	-	-	-
<b>2</b>	<b>Hypovereinsbank</b>					
	Gross loan - Opening	11.30	11.30	11.30	11.30	11.30
	Cumulative repayments of Loans upto previous year	11.30	11.30	11.30	11.30	11.30
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan					
	Interest on loan	-	-	-	-	-
<b>3</b>	<b>Siemens Financials</b>					
	Gross loan - Opening	11.48	11.48	11.48	11.48	11.48
	Cumulative repayments of Loans upto previous year	11.48	11.48	11.48	11.48	11.48
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan					
	Interest on loan	-	-	-	-	-
<b>4</b>	<b>IDBI Bank Ltd -FCL</b>					
	Gross loan - Opening	2.62	2.62	2.62	2.62	2.62
	Cumulative repayments of Loans upto previous year	2.62	2.62	2.62	2.62	2.62
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan					
	Interest on loan	-	-	-	-	-
<b>5</b>	<b>Foreign Currency Loans</b>					
	Gross loan - Opening	43.25	43.25	43.25	43.25	43.25
	Cumulative repayments of Loans upto previous year	43.25	43.25	43.25	43.25	43.25
	Net loan - Opening	-	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	-	-	-	-	-
	Net loan - Closing	-	-	-	-	-
	Average Net Loan	-	-	-	-	-
	Rate of Interest on Loan					
	Interest on loan	-	-	-	-	-

<sup>1</sup> In case of Foreign Loans, the calculations in Indian Rupees is to be furnished. However, the calculations in Original currency is also to be furnished seperately in the same form.



Name of the Company  
Name of the Power Station

JSW Hydro Energy Limited  
Baspa II (300MW) HEP

(Amount in Cr)

Sl. No.	Draw Down Particulars	Quarter 1			Quarter 2			Quarter n (COD)		
		Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee
1	Loans									
1.1	Foreign Loans									
1.1.1	Foreign Loan 1									
	Draw down Amount									
	IDC									
	Financing charges									
1.1.2	Foreign Loan 2									
	Draw down Amount									
	IDC									
	Financing charges									
1.1.3	--									
	--									
	--									
1.1	Total Foreign Loans									
	Draw down Amount									
	IDC									
	Financing charges									
1.2	Indian Loans									
1.2.1	Indian Loan 1									
	Draw down Amount	--	--		--	--		--	--	
	IDC	--	--		--	--		--	--	
	Financing charges	--	--		--	--		--	--	
1.2.2	Indian Loan 2									
	Draw down Amount	--	--		--	--		--	--	
	IDC	--	--		--	--		--	--	
	Financing charges	--	--		--	--		--	--	
1.2.3	--	--	--		--	--		--	--	
	--	--	--		--	--		--	--	
	--	--	--		--	--		--	--	
1.2	Total Indian Loans									
	Draw down Amount	--	--		--	--		--	--	
	IDC	--	--		--	--		--	--	
	Financing charges	--	--		--	--		--	--	
1	Total of Loans drawn									
	IDC									
	Financing charges									
2	Equity									
2.1	Foreign equity drawn									
2.2	Indian equity drawn	--	--		--	--		--	--	
	Total equity deployed									

**NOT APPLICABLE  
PROJECT COMMISSIONED  
ON 8TH JUNE 2003**

Note: Drawal of debt and equity shall be on paripassu basis to meet the commissioning schedule. Drawal of higher equity in the beginning is permissible.



Name of the Company  
Name of the Power Station

JSW Hydro Energy Limited  
Baspa II (300MW ) HEP

(Amount in Rs Cr)

Particulars	Package1	Package2	Package3	Package4	Package5	Remarks
1	2	3	4	5	6	7
Source of Loan <sup>1</sup>						
Currency <sup>2</sup>						
Amount of Loan sanctioned						
Amount of Gross Loan drawn upto 31.03.2009/COD <sup>3,4,5,13,15</sup>						
Interest Type <sup>6</sup>						
Fixed Interest Rate, if applicable						
Base Rate, if Floating Interest <sup>7</sup>						
Margin, if Floating Interest <sup>8</sup>	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Are there any Caps/Floor <sup>9</sup>						
If above is yes,specify caps/floor						
Moratorium Period <sup>10</sup>	<b>NOT APPLICABLE</b>					
Moratorium effective from						
Repayment Period <sup>11</sup>						
Repayment effective from						
Repayment Frequency <sup>12</sup>						
Repayment Instalment <sup>13,14</sup>						
Base Exchange Rate <sup>16</sup>						
Are foreign currency loans hedged?						
If above is yes,specify details <sup>17</sup>						

Name of Projects	Distribution of loan packages to various projects					Total
Project 1						
Project 2						
Project 3 and so on						





**JSW Hydro Energy Limited (Baspa II HEP)**

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**Details of Expenses Capitalised**

**Form No: F9**

(Rs Crores)

Sl.No.	Particulars	PY2	PY1	CY
		FY20	FY21	FY22
1	Interest & Finance charges Capitalised - Restoration & Protection of Pothead Yard			
2	Other expenses capitalised:			
a.	Employee expenses	-	-	-
b.	R&M Expenses	-	-	-
c.	A&G Expenses	-	-	-
d.	Depreciation	-	-	-
e.	Others, if any	<b>NOT APPLICABLE</b>		
i	Protection Works of Barrage			
ii	Restoration & Protection of Pothead Yard			
iii	Additional cost of ICF		-	-
iv	Compensation for Land			
	<b>Sub-total</b>	-	-	-
	<b>Grand Total</b>	-	-	-



**JSW Hydro Energy Limited (Baspa II HEP)**

**Contributions, Grants and subsidies towards Cost of Capital Assets**

**Form No: F10**

Sl No	Particulars	(Rs Crores)												
		Previous Year		Current Year		Ensuing Year								
		Balance at the beginning of the year	FY(n-2) Additions during the Year	FY(n-1) Balance at the end of the Year	Additions during the Year	FY(n) Balance at the end of the Year	Additions during the Year	FY(n+1) Balance at the end of the Year	Additions during the Year	FY(n+2) Balance at the end of the Year	Additions during the Year	FY(n+3) Balance at the end of the Year		
1	Subsidies Towards Cost Of Capital Asset													
2	Grant Towards Cost Of Capital Assets													
	<b>Total</b>													

**NOT APPLICABLE**



Share Capital and Reserves & Surplus

Form No: F11

Sl. No.	Particulars	Opening Balance	Additions during the year	Withdrawals (Purpose to be indicated in the remarks column)	Closing Balance	Remarks
	<b>Financial Year 2019-20</b>					
	<b>A SHARE CAPITAL</b>					
1	Equity Capital	491.65	-	-	491.65	
	<b>B RESERVES</b>					
1	General Reserve					
2	Capital Reserve					
3	Sinking Fund Reserve for repayment of Borrowings					
4	Material Cost variance reserve					
5	Exchange rate variance reserve					
6	Property Insurance reserve					
7	<b>Sub-total of Reserves</b>	0.00	0.00	0.00	0.00	
	<b>C SURPLUS</b>					
1	Surplus	213.47	50.61	0.00	264.08	
2	<b>Sub-total of Surplus</b>	213.47	50.61	0.00	264.08	
	<b>D Net Worth (A + B + C)</b>	705.12	50.61	0.00	755.73	

Sl. No.	Particulars	Opening Balance	Additions during the year	Withdrawals (Purpose to be indicated in the remarks column)	Closing Balance	Remarks
	<b>Financial Year 2020-21</b>					
	<b>A SHARE CAPITAL</b>					
1	Equity Capital	491.56	-	-	491.56	
	<b>B RESERVES</b>					
1	General Reserve					
2	Capital Reserve					
3	Sinking Fund Reserve for repayment of Borrowings					
4	Material Cost variance reserve					
5	Exchange rate variance reserve					
6	Property Insurance reserve					
7	<b>Sub-total of Reserves</b>	0.00	0.00	0.00	0.00	
	<b>C SURPLUS</b>					
1	Surplus	264.08	38.81	0.00	302.90	
2	<b>Sub-total of Surplus</b>	264.08	38.81	0.00	302.90	
	<b>D Net Worth (A + B + C)</b>	755.65	38.81	0.00	794.46	





## JSW Hydro Energy Limited (Baspa II HEP)

## Share Capital and Reserves &amp; Surplus

Form No: F11

Sl. No.	Particulars	Opening Balance	Additions during the year	Withdrawals (Purpose to be indicated in the remarks column)	Closing Balance	Remarks
	<b>Financial Year 2021-22</b>					
<b>A</b>	<b>SHARE CAPITAL</b>					
1	Equity Capital	491.50			491.50	
<b>B</b>	<b>RESERVES</b>					
1	General Reserve					
2	Capital Reserve					
3	Sinking Fund Reserve for repayment of Borrowings					
4	Material Cost variance reserve					
5	Exchange rate variance reserve					
6	Property Insurance reserve					
7	<b>Sub-total of Reserves</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>C</b>	<b>SURPLUS</b>					
1	Surplus	302.90	41.39	0.00	344.28	
2	<b>Sub-total of Surplus</b>	<b>302.90</b>	<b>41.39</b>	<b>0.00</b>	<b>344.28</b>	
<b>D</b>	<b>Net Worth (A + B + C)</b>	<b>794.40</b>	<b>41.39</b>	<b>0.00</b>	<b>835.78</b>	



## JSW Hydro Energy Limited (Baspa II HEP)

## Share Capital and Reserves &amp; Surplus

Form No: F11

Sl. No.	Particulars	Opening Balance	Additions during the year	Withdrawals (Purpose to be indicated in the remarks column)	Closing Balance	Remarks
	<b>Financial Year 2022-23</b>					
<b>A</b>	<b>SHARE CAPITAL</b>					
1	Equity Capital	491.50		-	491.50	
<b>B</b>	<b>RESERVES</b>					
1	General Reserve					
2	Capital Reserve					
3	Sinking Fund Reserve for repayment of Borrowings					
4	Material Cost variance reserve					
5	Exchange rate variance reserve					
6	Property Insurance reserve					
7	<b>Sub-total of Reserves</b>	0.00	0.00	0.00	0.00	
<b>C</b>	<b>SURPLUS</b>					
1	Surplus	344.28	0.24	0.00	344.52	
2	<b>Sub-total of Surplus</b>	344.28	0.24	0.00	344.52	
<b>D</b>	<b>Net Worth (A + B + C)</b>	<b>835.78</b>	<b>0.24</b>	<b>0.00</b>	<b>836.02</b>	

Sl. No.	Particulars	Opening Balance	Additions during the year	Withdrawals (Purpose to be indicated in the remarks column)	Closing Balance	Remarks
	<b>Financial Year 2023-24</b>					
<b>A</b>	<b>SHARE CAPITAL</b>					
1	Equity Capital	491.50		-	491.50	
<b>B</b>	<b>RESERVES</b>					
1	General Reserve					
2	Capital Reserve					
3	Sinking Fund Reserve for repayment of Borrowings					
4	Material Cost variance reserve					
5	Exchange rate variance reserve					
6	Property Insurance reserve					
7	<b>Sub-total of Reserves</b>	0.00	0.00	0.00	0.00	
<b>C</b>	<b>SURPLUS</b>					
1	Surplus	344.52	0.05	0.00	344.57	
2	<b>Sub-total of Surplus</b>	344.52	0.05	0.00	344.57	
<b>D</b>	<b>Net Worth (A + B + C)</b>	<b>836.02</b>	<b>0.05</b>	<b>0.00</b>	<b>836.07</b>	



**JSW Hydro Energy Limited (Baspa II HEP)**

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**Working Capital Requirements**

**Form No: F12**

(Rs Crores)

Sl. No.	Particulars	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
		Actual	Actual	Actual	Projected	Projected
<b>1</b>	<b>O&amp;M Expenses</b>	44.51	45.84	49.47	53.40	57.64
1.1	Net R&M expenses					
1.2	Net A&G expenses					
1.3	Net Employee expenses					
1.4	1/12th of total	3.71	3.82	4.12	4.45	4.80
2.1	Maintenance Spares @ 12% of O&M Expenses	5.34	5.50	5.94	6.41	6.92
<b>3</b>	<b>Receivables</b>					
3.1	Annual Revenue from Tariff and charges	229.42	288.72	267.49	231.04	235.37
3.2	Receivables equivalent to 2 months average billing	38.24	48.12	44.58	38.51	39.23
<b>4</b>	<b>Total Working capital (1.4+2.1+3.2)</b>	<b>47.29</b>	<b>57.44</b>	<b>54.64</b>	<b>49.36</b>	<b>50.95</b>
<b>5</b>	<b>Rate of Interest as on 1st april of each year %</b>	13.80%	12.90%	12.15%	12%	12%
<b>6</b>	<b>Interest on Working capital</b>	<b>6.53</b>	<b>7.41</b>	<b>6.64</b>	<b>6.00</b>	<b>6.19</b>





**JSW Hydro Energy Limited (Baspa II HEP)**

Projectwise / Schemewise Capital Expenditure

Form No: F13

**GENERATION PROGRAMME FROM 2019-20 to 2021-22**

**Part : A GENERATION WORKS PROPOSED**

S. No.	PARTICULARS	Estimated Cost (Rs Crores)	Cumulative Expenditure till March 2005 (Rs Crores)	Fund Requirement (Rs Crores) (3 - 4)	Schedule of Commissioning / COD	Yearwise Fund Requirement (Rs. Crores)					Funding Agency / Remarks	
						PY FY (n-2)	PY FY (n-1)	CY FY (n)	EY FY (n+1)	EY FY (n+2)		EY FY (n+3)
1												
2												
3												
	Total											

**NOT APPLICABLE**



Capital Works in Progress

Form No. 13A

GENERATION PROGRAMME FROM 2019-20 to 2021-22

S. No.	Particulars	FY (n-2)			FY (n-1)			FY (n)		
		Opening Balance	Additions	Capitalisation	Adjustments	Closing Balance	Additions	Capitalisation	Adjustments	Closing Balance
1	Project 1									
2	Project 2									
3	Project 3									
	<b>TOTAL</b>									

NOT APPLICABLE



## JSW Hydro Energy Limited (Baspa II HEP)

**Income tax Calculation**  
(in terms of clause 8.11 of PPA)**Annexure 1 to Form SI**

Particulars	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
	Actual	Actual	Actual	Projected	Projected
<b>Tax calculation as per PPA clause 8.11.1</b>					
Return on equity	78.66	78.65		78.64	78.64
Add: Book depreciation	32.14	70.47		70.47	70.47
Less: Income tax depreciation \$	-25.69	-24.85		-23.25	-22.49
Add: 50% of incentive					
Incentive for Secondary energy	20.23	14.41			
Incentive for higher plant availability	4.92	4.92			
<b>Tax calculation as per APTEL order dt. 21.10.2011 (based on audited financials)</b>					
Total Revenue			218.82		
O&M expenses			29.94		
Interest			37.12		
Depreciation			34.17		
Total Expenses	-	-	101.23	-	-
Profit eligible for MAT	0.00	-	117.59	-	-
Taxable income	<b>110.25</b>	<b>143.60</b>	<b>117.59</b>	<b>125.86</b>	<b>126.62</b>
MAT /Income tax rate (%) *	34.94	34.94	17.47	17.47	17.47
MAT / Tax liability	38.53	50.18	20.55	21.99	22.12
Advance tax paid (Challans & TDS)	16.54	47.16	44.84	-	-
Tax liability as per audited accounts	17.31	46.50	22.98	-	-
Lower of MAT/Tax and actual tax paid	16.54	47.16	20.55	21.99	22.12

\$ Depreciation as per IT Act considered, basis MYT order dated 29.6.2019.

\* As per ITR filed for JSW Hydro for FY 19-20 & 20-21, normal tax rate liability is paid, net of MAT credit.





**Capital Cost and means of Finance for Baspa II HEP**

Capital Cost Amount	Order Date	Rs. Crore
	24.2.2007	1,533.96
	24.1.2011	95.88
	6.6.2014	2.57
	29.6.2019	6.58
	29.6.2019	-0.65 FY 19-20 to 21-22 *
		<u>1,638.34</u>

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
	Actual	Actual	Actual	Projected	Projected
<b>Capital cost</b>					
Opening project cost	1,638.99	1638.83	1,638.55	1,638.34	1,638.34
Additional capitalisation *	0.53	0.40	0.48	-	-
De-capitalisation *	-0.69	-0.69	-0.69	-	-
Closing project cost	1,638.83	1,638.55	1,638.34	1,638.34	1,638.34
<b>Means of Finance: Loans</b>					
Opening gross loan	1,147.29	1,147.18	1,146.98	1,146.84	1,146.84
Net Addition (normative loan @ 70%)	-0.11	-0.20	-0.15	-	-
Closing gross loan	1,147.18	1,146.98	1,146.84	1,146.84	1,146.84
<b>Equity</b>					
Opening equity	491.70	491.65	491.56	491.50	491.50
Net Addition (normative @ 30%)	-0.05	-0.09	-0.06	-	-
Closing equity	491.65	491.56	491.50	491.50	491.50

\* As allowed by Hon'ble HPERC vide its order dated 29.6.2019 in petition no. 30 of 2019



**BASPA-II HEP**

**GOVERNOR UPGRADE PURCHASE DETAILS**

Unit	Type	Description	Supplier	Asset No.	PO No.	Commissioning Year	PO Value (GST Included) in Rs (INR)	Grand Total in Lakh (INR)
Unit 3	Supply And Service	Supply_U#1 PNL,CTRL,ELCTRNC GVRNR;RGMO/FGMO FEATURE	M/s Andritz	430000000017	840000189	April,2019	5116342	52.92
		Supply MISCELLANEOUS ITEMS	M/s Andritz				175230	
		Service Erection & Commissioning	M/s Andritz					
		Service SCADA INTERFACING of Governor	M/s Duetek					
Unit 2	Supply Service	Supply PNL,CTRL,ELCTRNC GVRNR;RGMO/FGMO FEATURE	M/s Andritz	130000000045	840000349	Feb, 2021	3695642	40.47
		Service Erection & Commissioning	M/s Andritz		840000350		139358	
		Service SCADA INTERFACING of Governor	M/s Duetek		840000405		212400	
Unit 1	Supply Service	Supply PNL,CTRL,ELCTRNC GVRNR;RGMO/FGMO FEATURE	M/s Andritz	1300000000498	840000439	Mar, 2022	3763728	48.08
		Supply MISCELLANEOUS ITEMS	M/s Andritz				626462	
		Service Erection & Commissioning	M/s Andritz		840000440		177000	
		Service SCADA INTERFACING of Governor	M/s Duetek		890001282		240720	
<b>Total</b>							<b>14146882</b>	<b>141.47</b>



Operation & Maintenance cost (in terms of schedule XI of PPA)

Particulars	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
	Actual	Actual	Actual	Actual	Actual	Actual
Base O & M Exp. (excluding additional capitalisation and ICF facility)	38.23	39.75	40.94	44.27	47.87	51.76
Addl. O & M Exp. towards additional capitalisation Rs. 94.08 crore	1.98	2.06	2.12	2.29	2.48	2.68
Addl. O & M Exp. towards additional capitalisation Rs. 6.58 crore (First year @ 1.25%)	0.064	0.067	0.069	0.074	0.080	0.087
Addl. O & M Exp. towards additional capitalisation Rs. 1.41 crore (First year @ 1.25%)	-	0.007	0.012	0.019		
Impact of Rs 2.07 crore de-capitalisation (First year @ 1.25%)	-	-0.009	-0.017	-0.028		
O & M Exp. towards ICF Rs. 67.23 crore (62.86+1.80+2.57)	2.11	2.24	2.30	2.41	2.52	2.63
GST on ICF O&M exp.	0.38	0.40	0.41	0.43	0.45	0.47
<b>Total</b>	<b>42.76</b>	<b>44.51</b>	<b>45.84</b>	<b>49.47</b>	<b>53.40</b>	<b>57.64</b>

Escalation factor for ICF:	Mar'19	Apr/ Jul'19	Apr/Jul'20	Apr/Jul'21	Apr'22	Apr'23
					Estimated	Estimated
Bill Amt	22,58,008	23,93,488	24,65,772	25,77,472		
Esc. Rate		6.00%	3.02%	4.53%	4.53%	4.53%
<b>GST @ 18% effective from 1.7.17</b>						

Escalation factor for Base O & M:	31.3.18	31.3.19	31.3.20	31.3.21	31.3.22	31.3.23	31.3.24
CPI for Industrial Worker Index	287.0	309.0	326.0	328.9	346.5		
March 2001 base = 100							
WPI Index for All Commodities:	116.3	119.9	120.4	129.9	148.9		
March 2011-12 base = 100							
CPI Increase over previous year	4.36%	7.67%	5.50%	0.89%	5.35%		
WPI Increase over previous year	2.74%	3.10%	0.42%	7.89%	14.63%		
CPI Weightage	0.7	0.7	0.7	0.7	0.7		
WPI Weightage	0.3	0.3	0.3	0.3	0.3		
<b>Escalation % for O &amp; M Expense</b>	<b>3.88%</b>	<b>6.29%</b>	<b>3.98%</b>	<b>2.99%</b>	<b>8.13%</b>	<b>8.13%</b>	<b>8.13%</b>

W.e.f. Sep'2020 new base year 2016 has been considered for arriving CPI numbers. Accordingly Mar'21 and Mar'22 numbers have been reworked.

	Dec'16	Mar'20	Sep'20	Mar'21	Mar'22
CPI: 2016 series			118.1	119.6	126.0
CPI: 2001 series	275.0	326.0			
<b>Reworked numbers, basis Dec'16 as 100</b>			<b>324.8</b>	<b>328.9</b>	<b>346.5</b>





**Depreciation & Advance against depreciation**

Particulars		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
		Actual	Actual	Actual	Projected	Projected
1/12 of the Loans	A	95.61	95.61	95.61	95.61	95.61
Repayment of Loans	B	0.63	0.63	0.52	0.52	0.52
Minimum of the above	C	0.63	0.63	0.52	0.52	0.52
Less: Depreciation during the year	D	70.47	70.47	70.47	70.47	70.47
<b>A</b>	E=C-D	(69.84)	(69.85)	(69.96)	(69.96)	(69.96)
Cumulative Repayment of Loans	F	1,168.56	1,169.19	1,169.71	1,170.23	1,170.74
Less: Cumulative Depreciation	G	1,203.26	1,235.40	1,305.87	1,376.35	1,446.82
<b>B</b>	H=F-G	-	-	-	-	-
Advance against depreciation	I	(38.33)	-	-	-	-
Depreciation + AAD	J=D+I	32.14	70.47	70.47	70.47	70.47



**JSW Hydro Energy Limited (Baspa II HEP)**

Annexure 5

**Incentive for Higher Plant Availability**

Year	Plant availability (actual)	Equity (Rs Crs)	Rate of Incentive	Incentive for Higher plant availability (Rs Crs)
FY 2019-20	97.32%	491.65	Incentive due @ 2% (0.35% * (97.32%-90%) subject to maximum of 2%	9.83 (i.e 2% of Rs 491.65 Crs)
FY 2020-21	96.92%	491.56	Incentive due @ 2% (0.35% * (96.92%-90%) subject to maximum of 2%	9.83 (i.e 2% of Rs 491.60 Crs)
FY 2021-22	97.15%	491.50	Incentive due @ 2% (0.35% * (97.15%-90%) subject to maximum of 2%	9.83 (i.e 2% of Rs 491.55 Crs)

**Incentive for Secondary Energy**

	Secondary Energy (MU)	Equity (Rs Crs)	Rate of Incentive for Secondary Energy	Incentive for secondary energy	
				Maximum (Rs Crs)	Eligible (Rs Crs)
FY 2019-20	127.53	491.65	Incentive due @ 10% of ROE /155MU* Secondary Energy (MU) subject to maximum of 10% ROE)	49.165 (49.165 / 155*127.53)	40.45
FY 2020-21	90.85	491.56	Incentive due @ 10% of ROE /155MU* Secondary Energy (MU) subject to maximum of 10% ROE)	49.156 (49.160 / 155*90.85)	28.81
FY 2021-22	99.12	491.50	Incentive due @ 10% of ROE /155MU* Secondary Energy (MU) subject to maximum of 10% ROE)	49.150 (49.155 / 155*99.12)	31.43



### SBI Benchmark Prime Lending Rate PLR - (Historical Data)

15.06.2022	12.75	
15.03.2022	12.3	
15.12.2021	12.3	
15.09.2021	12.2	
15.06.2021	12.25	
10.03.2021	12.15	21-22
10.12.2020	12.05	
10.09.2020	12.15	
10.06.2020	12.15	
10.03.2020	12.9	20-21
16.12.2019	13.2	
10.09.2019	13.7	
10.12.2018	13.8	19-20
01.10.2018	13.75	
01.07.2018	13.7	
01.04.2018	13.45	18-19
01.01.2018	13.4	
01.10.2017	13.7	
01.07.2017	13.75	
01.04.2017	13.85	17-18
01.01.2017	14	

As available on the web portal of State Bank of India



## SBI Marginal Cost Lending Rates (MCLR)

065

	ON	1M	3M	6M	1Y	2Y	3Y	
15.07.2022	7.15	7.15	7.15	7.45	7.5	7.7	7.8	
15.07.2022	7.15	7.15	7.15	7.45	7.5	7.7	7.8	
15.06.2022	7.05	7.05	7.05	7.35	7.4	7.6	7.7	
15.05.2022	6.85	6.85	6.85	7.15	7.2	7.4	7.5	
15.04.2022	6.75	6.75	6.75	7.05	7.1	7.3	7.4	
15.03.2022	6.65	6.65	6.65	6.95	7	7.2	7.3	22-23
15.02.2022	6.65	6.65	6.65	6.95	7	7.2	7.3	
15.01.2022	6.65	6.65	6.65	6.95	7	7.2	7.3	
15.12.2021	6.65	6.65	6.65	6.95	7	7.2	7.3	
15.11.2021	6.65	6.65	6.65	6.95	7	7.2	7.3	
15.10.2021	6.65	6.65	6.65	6.95	7	7.2	7.3	
15.09.2021	6.65	6.65	6.65	6.95	7	7.2	7.3	
15.08.2021	6.65	6.65	6.65	6.95	7	7.2	7.3	
15.07.2021	6.65	6.65	6.65	6.95	7	7.2	7.3	
15.06.2021	6.65	6.65	6.65	6.95	7	7.2	7.3	
15.05.2021	6.65	6.65	6.65	6.95	7	7.2	7.3	
15.04.2021	6.65	6.65	6.65	6.95	7	7.2	7.3	
10.04.2021	6.65	6.65	6.65	6.95	7	7.2	7.3	
10.03.2021	6.65	6.65	6.65	6.95	7	7.2	7.3	21-22
10.02.2021	6.65	6.65	6.65	6.95	7	7.2	7.3	
10.01.2021	6.65	6.65	6.65	6.95	7	7.2	7.3	
10.12.2020	6.65	6.65	6.65	6.95	7	7.2	7.3	
10.11.2020	6.65	6.65	6.65	6.95	7	7.2	7.3	
10.10.2020	6.65	6.65	6.65	6.95	7	7.2	7.3	
10.09.2020	6.65	6.65	6.65	6.95	7	7.2	7.3	
10.08.2020	6.65	6.65	6.65	6.95	7	7.2	7.3	
10.07.2020	6.65	6.65	6.65	6.95	7	7.2	7.3	
10.06.2020	6.7	6.7	6.75	6.95	7	7.2	7.3	
10.05.2020	6.95	6.95	7	7.2	7.25	7.45	7.55	
10.04.2020	7.1	7.1	7.15	7.35	7.4	7.6	7.7	
10.03.2020	7.45	7.45	7.5	7.7	7.75	7.95	8.05	20-21
10.02.2020	7.6	7.6	7.65	7.8	7.85	8.05	8.15	
10.01.2020	7.65	7.65	7.7	7.85	7.9	8.1	8.2	
10.12.2019	7.65	7.65	7.7	7.85	7.9	8.1	8.2	
10.11.2019	7.65	7.65	7.7	7.85	8	8.1	8.2	
10.10.2019	7.7	7.7	7.75	7.9	8.05	8.15	8.25	
10.09.2019	7.8	7.8	7.85	8	8.15	8.25	8.35	
10.08.2019	7.9	7.9	7.95	8.1	8.25	8.35	8.45	
10.07.2019	8.05	8.05	8.1	8.25	8.4	8.5	8.6	
10.06.2019	8.1	8.1	8.15	8.3	8.45	8.55	8.65	
10.05.2019	8.1	8.1	8.15	8.3	8.45	8.55	8.65	
10.04.2019	8.15	8.15	8.2	8.35	8.5	8.6	8.7	
10.03.2019	8.2	8.2	8.25	8.4	8.55	8.65	8.75	19-20
10.02.2019	8.2	8.2	8.25	8.4	8.55	8.65	8.75	
10.01.2019	8.2	8.2	8.25	8.4	8.55	8.65	8.75	
10.12.2018	8.2	8.2	8.25	8.4	8.55	8.65	8.75	
01.11.2018	8.15	8.15	8.2	8.35	8.5	8.6	8.7	
01.10.2018	8.15	8.15	8.2	8.35	8.5	8.6	8.7	
01.09.2018	8.1	8.1	8.15	8.3	8.45	8.55	8.65	
01.08.2018	7.9	7.9	7.95	8.1	8.25	8.35	8.45	
01.07.2018	7.9	7.9	7.95	8.1	8.25	8.35	8.45	
01.06.2018	7.9	7.9	7.95	8.1	8.25	8.35	8.45	
01.05.2018	7.8	7.8	7.85	8	8.15	8.25	8.35	
01.04.2018	7.8	7.8	7.85	8	8.15	8.25	8.35	18-19
01.03.2018	7.8	7.8	7.85	8	8.15	8.25	8.35	
01.02.2018	7.7	7.8	7.85	7.9	7.95	8.05	8.1	
01.01.2018	7.7	7.8	7.85	7.9	7.95	8.05	8.1	
01.12.2017	7.7	7.8	7.85	7.9	7.95	8.05	8.1	





01.11.2017	7.7	7.8	7.85	7.9	7.95	8.05	8.1
01.10.2017	7.75	7.85	7.9	7.95	8	8.1	8.15
01.09.2017	7.75	7.85	7.9	7.95	8	8.1	8.15
01.08.2017	7.75	7.85	7.9	7.95	8	8.1	8.15
01.07.2017	7.75	7.85	7.9	7.95	8	8.1	8.15
01.06.2017	7.75	7.85	7.9	7.95	8	8.1	8.15
01.05.2017	7.75	7.85	7.9	7.95	8	8.1	8.15
01.04.2017	7.75	7.85	7.9	7.95	8	8.1	8.15
01.03.2017	7.75	7.85	7.9	7.95	8	8.1	8.15



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED  
Balance Sheet as on 31st March, 2020**

( ₹ Crore )

Particulars		Note No.	As at 31st March, 2020	As at 31st March, 2019
<b>A</b>	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
	(a) Property, plant and equipment	4	37.68	16.93
	(b) Capital work-in-progress	5	3.29	1.00
	(c) Intangible assets	6	783.34	813.58
	(d) Financial assets			
	(i) Other financial assets	7	217.19	221.99
	(e) Other non-current assets	8	25.34	25.20
	(f) Income tax assets		(0.18)	0.57
	<b>Total non - current assets</b>		<b>1,066.66</b>	<b>1,079.27</b>
2	<b>Current assets</b>			
	(a) Inventories	9	5.13	5.25
	(b) Financial assets			
	(i) Investments	10	-	-
	(ii) Trade receivables	11	29.90	28.91
	(iii) Cash and cash equivalents	12	0.15	11.90
	(iv) Bank balances other than (iii) above	12	1.91	1.68
	(v) Other financial assets	7	-	-
	(c) Other current assets	8	4.64	3.67
	<b>Total current assets</b>		<b>41.73</b>	<b>51.41</b>
	<b>Total Assets (1+2)</b>		<b>1,108.39</b>	<b>1,130.68</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>			
1	<b>Equity</b>			
	(a) Equity share capital	13	284.05	284.05
	(b) Other equity	14	214.43	146.30
	<b>Total equity</b>		<b>498.48</b>	<b>430.35</b>
	<b>Liabilities</b>			
2	<b>Non-current liabilities</b>			
	(a) Financial liabilities			
	(i) Borrowings	15	380.05	423.01
	(ii) Other financial liabilities	16	21.47	0.01
	(b) Provisions	17	1.13	0.76
	<b>Total non - current liabilities</b>		<b>402.65</b>	<b>423.78</b>
3	<b>Current liabilities</b>			
	(a) Financial liabilities			
	(i) Trade payables			
	(a) Total outstanding dues of micro and small enterprises	18	0.10	0.31
	(b) Total outstanding dues of creditors other than micro and small enterprises	18	7.86	2.09
	(ii) Other financial liabilities	16	198.69	273.00
	(b) Other current liabilities	19	0.27	0.83
	(c) Provisions	17	0.34	0.32
	<b>Total current liabilities</b>		<b>207.26</b>	<b>276.55</b>
	<b>Total Equity and Liabilities (1+2+3)</b>		<b>1,108.39</b>	<b>1,130.68</b>

See accompanying notes to the financial statements standalone

As per our attached report of even date

For Shah Gupta &amp; Co

Chartered Accountants

Firm Registration No.: 109574W



Vipul K Chokli  
Partner  
M No. 37606

For and on behalf of Board of Directors



Gyan Bhadra Kumar  
Whole Time Director  
[DIN: 03620109]



Prashant Jain  
Chairman  
[DIN: 01281621]



Sanjeev Kango  
Company Secretary &  
Chief Financial Officer

Place: Mumbai

Date: -19th May, 2020



**BASPA II HYDRO ELECTRIC PLANT**  
**JSW HYDRO ENERGY LIMITED**  
**Statement of Profit and Loss for the year ended 31st March, 2020**

( ₹ Crore )

Particulars	Note No.	For the year Ended 31st March ,2020	For the year Ended 31st March,2019
I Revenue from operations	20	216.63	172.28
II Other Income	21	0.24	1.45
<b>III Total income (I + II)</b>		<b>216.87</b>	<b>173.73</b>
<b>IV Expenses</b>			
(a) Employee benefits expense	22	9.42	8.46
(b) Finance costs	23	42.83	48.46
(c) Depreciation and amortisation expenses	24	34.23	33.29
(d) Other expenses	25	44.86	21.28
<b>Total expenses (IV)</b>		<b>131.34</b>	<b>111.49</b>
<b>V Profit/(loss) before exceptional item and tax (III-IV)</b>		<b>85.53</b>	<b>62.24</b>
VI Exceptional items		-	-
<b>VII Profit before tax (V - VI)</b>		<b>85.53</b>	<b>62.24</b>
VIII Tax Expense			
Current tax		17.31	12.21
Deferred tax		(12.35)	0.03
<b>IX Deferred Tax (recoverable)/adjustable in future tariff</b>		<b>12.35</b>	
	26	17.31	12.24
<b>X Profit for the year (VII-VIII)</b>		<b>68.22</b>	<b>50.00</b>
<b>XI Other comprehensive income</b>		<b>(0.10)</b>	<b>(0.20)</b>
(i) Items that will not be reclassified to profit or loss			
Remeasurements of the net defined benefit liabilities / (asset)		(0.13)	(0.25)
(ii) Income tax relating to items that will not be reclassified to profit or loss		0.03	0.05
<b>XII Total comprehensive income for the year ( X + XI )</b>		<b>68.12</b>	<b>49.80</b>

See accompanying notes to the financial statements standalone

As per our attached report of even date

For Shah Gupta & Co  
Chartered Accountants  
Firm Registration No.: 109574W

Vipul K Choksi  
Partner  
M No. 37606

Place: Mumbai  
Date: 19th May, 2020

For and on behalf of Board of Directors



Gyan Bhadra Kumar  
Whole Time Director  
[DIN: 03620109]



Prashant Jain  
Chairman  
[DIN: 01281621]



Sanjeev Kango  
Company Secretary &  
Chief Financial Officer



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Statement of changes in equity for the year ended 31st March, 2020


**a. Equity share capital (₹ Crore)**

Balance at the 1st April, 2018	284.05
Changes in equity share capital during the FY 2018-19	-
Balance at the 1st April, 2019	284.05
Changes in equity share capital during the FY 2019-20	-
Balance at the 31st March, 2020	284.05


**b. Other equity (₹ Crore)**

Particulars	Reserves & surplus			Capital Contribution by parent company	Total
	Equity-settled employee benefits reserve	Debenture redemption reserve	Retained earnings		
Balance as at 1st April, 2019	-	-	109.38	36.92	146.30
Profit for the year	-	-	68.24	-	68.24
Other comprehensive income for the year, net of income tax	-	-	(0.11)	-	(0.11)
<b>Total comprehensive Income for the period ended 31st March'20</b>	-	-	<b>177.51</b>	<b>36.92</b>	<b>214.43</b>

See accompanying notes to the financial statements standalone  
As per our attached report of even date

For Shah Gupta & Co  
Chartered Accountants  
Firm Registration No.: 109574W  
  
Vipul K Choksi  
Partner  
M No. 37606

For and on behalf of Board of Directors

  
Gyan Bhadra Kumar  
Whole Time Director  
[DIN: 03620109]

  
Prashant Jain  
Chairman  
[DIN: 01281621]

  
Sanjeev Kango  
Company Secretary &  
Chief Financial Officer

Place: Mumbai  
Date: 19th May, 2020





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 Notes to Financial Statements for the year ended 31<sup>st</sup> March, 2020

**Note 1: General information**

- a) Baspa II Hydro Electric Plant (300 MW) is a run of the river plant located at Sangla Valley in the Kinnaur district of the state of Himachal Pradesh.
- b) JSW Hydro Energy Limited (Formerly Known as Himachal Baspa Power company Limited) is a public limited company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. It is 100% subsidiary of M/s JSW Energy Limited. The registered office of the Company is located at Sholtu Colony, P.O. Tapri, Dist. Kinnaur, 172104 (HP).
- c) The Company is primarily engaged in the business of generation and sale of power.
- d) For details financial disclosures and policies, refer to standalone financial statement as prepared for the Financial Year 2019-20 of JSW Hydro Energy Limited.
- e) The company has continued its operations during lockdown due to outbreak of COVID-19 as the electricity generation is considered as one of the essential services by the Government. The Company substantial generation capacities are tied up under long term power purchase agreements, which insulates revenue of the company under such contracts. The notices of applying force majeure clause under the power supply agreements from some of the customers have been appropriately responded under legal advice that the prevailing situation is outside the ambit of force majeure clause. This position is further supported by clarification from Ministry of Power that the DISCOMs will have to comply with obligation to pay fixed capacity charges as per the power purchase agreement. Based on initial assessment, the Management does not expect any medium to long-term impact on the business of the Group. The Company has evaluated the possible effects on the carrying amounts of property, plant and equipment, inventory, loans, receivables and debt covenants basis the internal and external sources of information and determined, exercising reasonable estimates and judgements, that the carrying amounts of these assets are recoverable. Having regard to above, and the company's liquidity position, there is no uncertainty in meeting financial obligations over the foreseeable future.

**Note 2.1: Statement of compliance**

- a) These standalone financial statements have been prepared in accordance with the Indian accounting standards (referred to as "Ind AS") prescribed under section 133 of the Company act,2013 read with the Companies (India Accounting Standards) rules as amended from time to time.
- b) The standalone financial statements were approved for issue by the Board of Directors on 19<sup>th</sup> May, 2020



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**2.2 Recent India Accounting Standards (Ind AS)**

The Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards. There is no such notification which would have been applicable from April 1, 2020.

**2.3 Applicability of new Ind AS:  
 Initial application of an Ind AS**

**Ind AS 116-Leases**

The Company applied Ind AS 116-Leases first time. Ind AS 116 Leases was notified on March 30, 2019 by the Ministry of Corporate Affairs. It replaces Ind AS 17 Leases, including appendices thereto. Ind AS 116 is effective for annual periods beginning on or after April 1, 2019. Ind AS 116 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under Ind AS 17. The standard includes two recognition exemptions for lessees – leases of 'low-value' assets and short-term leases (i.e. leases with a lease term of 12 months or less). At the commencement date of a lease, a lessee will recognise a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right of use asset). Lessees will be required to separately recognise the interest expense on the lease liability and the depreciation expense on the right of use asset.

Lessees will be also required to remeasure the lease liability upon the occurrence of certain events (e.g., a change in the lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments). The lessee will generally recognise the amount of the remeasurement of the lease liability as an adjustment to the right of use asset.

The standard permits two possible methods of transition i.e. Full retrospective – Retrospectively to each prior period presented applying Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors, and Modified retrospective – Retrospectively, with the cumulative effect of initially applying the Standard recognized at the date of initial application. The Company adopted Ind AS 116 using the modified retrospective approach on transition. Therefore, the comparative information was not restated and continues to be reported under Ind AS 17. There was no impact on transition on the opening balance sheet as at April 1, 2019. The new standard has no material impact on the revenue recognised during the year.

**Note 3: Significant accounting policies**

**3.1 Basis of preparation of financial statements:**

- a) In accordance with the notification issued by the Ministry of Corporate Affairs, the Company is required to prepare its Financial Statements as per the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Accounting Standards) Amendment Rules, 2016 with effect from 1<sup>st</sup> April, 2016. Accordingly, the Company has prepared these Financial Statements which comprise the Balance Sheet as at 31<sup>st</sup>



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March, 2019, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended 31<sup>st</sup> March, 2019, and a summary of the significant accounting policies and other explanatory information (together hereinafter referred to as "Financial Statements". The figures for the previous year ended 31<sup>st</sup> March, 2018 have also been reinstated by the Management as per the requirements of Ind AS.

- b) General Purpose Financial Statements of Baspa II Hydro Electric Plant has been prepared for submission to various regulatory authorities.
- c) The financial statements of the Company are prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) on the accrual basis of accounting and historical cost convention except for certain material items that have been measured at fair value as required by the relevant Ind AS and explained in the ensuing policies below.
- d) The financial statements are presented in Indian Rupees ('INR') and all values are rounded to the nearest crore, except otherwise indicated.
- e) All expenses of the company are booked in their respective plant. The expenses incurred for the company as a whole, which are directly identifiable are allocated to the respective plant on the basis suitable for the respective transaction.
- f) Current and non-current classification  
 The company presents assets and liabilities in the balance sheet passed on current / non-current classification.

An assets is classified as current when it satisfies any of the followings criteria:

- it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle, it is held primarily for the purpose of being traced:
- it is expected to be realised within 12 months after the reporting date: or
- it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the followings criteria:

- it is expected to be settled in the Company's normal operating cycle:
- it is held primarily for the purpose of being traced.
- It is due to be settled within 12 months after the reporting date ;or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Term of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non -current only.



**BASPA II HYDRO ELECTRIC PLANT****JSW HYDRO ENERGY LIMITED****(Formerly Known as Himachal Baspa Power Company Limited)****Notes to Financial Statements for the year ended 31<sup>st</sup> March, 2020****3.2 Use of estimates & judgements**

- a) The preparation of the financial statements requires that the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. The recognition, measurement, classification or disclosure of an item or information in the financial statements is made relying on these estimates.
- b) The estimates and judgements used in the preparation of the financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Company believes to be reasonable under the existing circumstances. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods. The critical accounting judgements and key estimates followed by the Company for preparation of financial statements is described in note 27.

**3.3 Property, plant and equipment**

- a) The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to statement of profit and loss in the period in which the costs are incurred.
- b) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.
- c) Assets in the course of construction are capitalised in the assets under construction account. At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences.
- d) Property, plant and equipment except freehold land held for use in the production, supply or administrative purposes, are stated in the consolidated balance sheet at cost less accumulated depreciation and accumulated impairment losses, if any. Freehold or Leasehold land is stated at historical cost.

**3.4 Other Intangible assets**

- a) Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Intangible assets with indefinite useful lives are carried at cost less accumulated impairment losses.





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- b) Certain computer software costs are capitalized and recognized as Intangible assets based on materiality, accounting prudence and significant benefits expected to flow therefrom for a period longer than one year.

**3.5 Amortisation**

- a) Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.
- b) Assets held under Service concession arrangement are amortised over their expected useful lives on the same basis as owned assets. However, when there is no reasonable certainty that ownership will be obtained by the end of the lease term, assets are depreciated over the shorter of the lease term and their useful lives.

**3.6 Impairment of tangible and intangible assets other than goodwill**

- a) At the end of each reporting period, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest Company of cash-generating units for which a reasonable and consistent allocation basis can be identified.
- b) Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.
- c) Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.
- d) If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.
- e) When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss



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been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

**3.7 Borrowing costs**

- a) Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.
- b) All other borrowing costs are recognised in profit or loss in the period in which they are incurred.
- c) The Company determines the amount of borrowing costs eligible for capitalisation as the actual borrowing costs incurred on that borrowing during the period less any interest income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets, to the extent that an entity borrows funds specifically for the purpose of obtaining a qualifying asset. In case if the Company borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalisation are determined by applying a capitalisation rate to the expenditures on that asset.

The Company suspends capitalisation of borrowing costs during extended periods in which it suspends active development of a qualifying asset.

**3.8 Cash and cash equivalents**

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and demand deposits with an original maturity of three months or less and highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

**3.9 Revenue recognition**

Sale of Power

The Company primarily generates revenue from contracts with customers for supply of power generated from power plants including from allocating the capacity of the plant under the long term power purchase agreements.

Revenue from capacity charges (other than from contracts classified as lease) under the long term power supply agreements is recognised over a period of time as the capacity of the plant is made available under the terms of the contracts. Electricity charges are recognised on supply of power under such power supply agreements.



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Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Interest or Surcharge on delayed payments or overdue trade receivables is recognised when significant certainty as to measurability or realisability exists.

**3.10 Foreign currency transactions**

The functional currency of the Company and its subsidiaries is determined on the basis of the primary economic environment in which it operates. The functional currency of the Company is Indian National Rupee (INR).

In preparing the financial statements, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions.

At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined.

Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences on monetary items are recognised in profit or loss in the period in which they arise except for:

- exchange differences on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest costs on those foreign currency borrowings; and
- exchange differences on transactions entered into in order to hedge certain foreign currency risks

**3.11 Employee benefits**

The Company has following post-employment plans:

**a) Defined-benefit plan - gratuity**

The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plan is the present value of defined benefit obligations at the end of the reporting period less fair value of plan assets. The defined benefit obligation is calculated annually by actuaries through actuarial valuation using the projected unit credit method.



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The Company recognises the following changes in the net defined benefit obligation as an expense in the statement of profit and loss:

- service cost comprising current service costs, past-service costs, gains and losses on curtailment and non-routine settlements
- net interest expense or income

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and fair value of plan assets. This cost is included in employee benefit expenses in the statement of the profit & loss.

Re-measurement comprising of actuarial gains and losses arising from

- (a) Re-measurement of Actuarial (gains) / losses
- (b) Return on plan assets, excluding amount recognized in effect of asset ceiling
- (c) Re-measurement arising because of change in effect of asset ceiling are recognised in the period in which they occur directly in Other comprehensive income. Re-measurement is not reclassified to profit or loss in subsequent periods.

Ind AS 19 requires the exercise of judgment in relation to various assumptions including future pay rises, inflation and discount rates and employee and pensioner demographics. The Company determines the assumptions in conjunction with its actuaries, and believes these assumptions to be in line with best practice, but the

application of different assumptions could have a significant effect on the amounts reflected in the income statement, other comprehensive income and balance sheet. There may be also interdependency between some of the assumptions.

**b) Defined-contribution plan – provident fund**

Under defined contribution plans, provident fund, the Company pays pre-defined amounts to separate funds and does not have any legal or informal obligation to pay additional sums. Defined Contribution plan comprise of contributions to the employees' provident fund set up as trust or Regional Provident Fund Commissioner and certain state plans like Employees' State Insurance. The Company's payments to the defined contribution plans are recognised as expenses during the period in which the employees perform the services that the payment covers.

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

**c) Short-term and other long-term employee benefits**

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave and sick leave in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.





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Liabilities recognised in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

Liabilities recognised in respect of other long-term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by

the Company in respect of services provided by employees up to the reporting date.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as a liability at the present value of the obligation as at the Balance sheet date determined based on an actuarial valuation.

### **3.12 Share-based payment arrangements**

- a) Equity-settled share-based payments to employees and others providing similar services are measured at the fair value of the equity instruments at the grant date.
- b) The fair value determined at the grant date of the equity-settled share-based payments is expensed on a straight-line basis over the vesting period, based on the Company's estimate of equity instruments that will eventually vest, with a corresponding increase in equity. At the end of each reporting period, the

Company revises its estimate of the number of equity instruments expected to vest. The impact of the revision of the original estimates, if any, is recognised in profit or loss such that the cumulative expense reflects the revised estimate, with a corresponding adjustment to the equity-settled employee benefits reserve.

### **3.13 Taxation**

- i) Income tax comprises current and deferred tax. Income tax expense is recognized in the statement of profit and loss except to the extent it relates to items directly recognized in equity or in other comprehensive income.

#### **a) Current tax**

Current tax is the amount of tax payable based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the consolidated statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.



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b) Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary

differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

Deferred tax liabilities are recognised for taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures, except where the Company is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax assets arising from deductible temporary differences associated with such investments and interests are only recognised to the extent that it is probable that there will be sufficient taxable profits against which to utilise the benefits of the temporary differences and they are expected to reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets and liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets relate to the same taxable entity and same taxation authority.

ii) Minimum Alternative Tax ('MAT') credit is recognised as an asset only when and to the extent there is convincing evidence that the Company will pay normal income-tax during the specified period. In the year in which the MAT credit becomes eligible to be recognised as an asset, the said asset is created by way of a credit to the statement of profit and loss. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income-tax during the specified period.

iii) Current and deferred tax for the year

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in



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which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

**3.14 Earnings per share**

Basic earnings per share is computed by dividing the profit/(loss) after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit/(loss) after tax as adjusted

for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date.

**3.15 Provisions, contingencies and commitments**

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present

obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

A disclosure for contingent liabilities is made when there is

- (a) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- (b) a present obligation that arises from past events but is not recognized because:
  - (i) it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
  - (ii) the amount of the obligation cannot be measured with sufficient reliability.



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A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Commitments include the amount of purchase order (net of advances) issued to parties for completion of assets.

Provisions, contingent liabilities, contingent assets and commitments are reviewed at each reporting period.

Provisions for onerous contracts are recognized when the expected benefits to be derived by the Company from a contract are lower than the unavoidable costs of meeting the future obligations under the contract.

**3.16 Financial Instruments**

Financial assets and financial liabilities are recognised when an entity becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

**Financial assets**

Financial assets are recognised when the Company becomes a party to the contractual provisions of the instruments. Financial assets other than trade receivables are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value, and transaction costs are expensed in the Statement of Profit and Loss.

**Subsequent measurement**

Financial assets, other than equity instruments, are subsequently measured at amortised cost, fair value through other comprehensive income or fair value through profit or loss on the basis of both:

- (a) the entity's business model for managing the financial assets and
- (b) the contractual cash flow characteristics of the financial asset.

**Classification of financial assets**

Debt instruments that meet the following conditions are subsequently measured at amortised cost (except for debt instruments that are designated at fair value through profit or loss on initial recognition):





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- the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Debt instruments that meet the following conditions are subsequently measured at fair value through other comprehensive income (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

- 
- the asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Interest income is recognised in profit or loss for FVTOCI debt instruments. For the purposes of recognising foreign exchange gains and losses, FVTOCI debt instruments are treated as financial assets measured at amortised cost. Thus, the exchange differences on the amortised cost are recognised in profit or loss and other changes in the fair value of FVTOCI financial assets are recognised in other comprehensive income and accumulated under the heading of 'Reserve for debt instruments through other comprehensive income'. When the investment is disposed of, the cumulative gain or loss previously accumulated in this reserve is reclassified to profit or loss.

All other financial assets are subsequently measured at fair value.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees paid or received that form an integral part of the

effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognised in profit or loss and is included in the "Other income" line item.

Investments in equity instruments at FVTOCI

On initial recognition, the Company can make an irrevocable election (on an instrument-by-instrument basis) to present the subsequent changes in fair value in other comprehensive income pertaining to investments in equity instruments. This election is not permitted if the equity investment is held for trading. These elected investments are initially measured at fair value plus transaction costs.



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Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the 'Reserve for equity instruments through other comprehensive income'. The cumulative gain or loss is not reclassified to profit or loss on disposal of the investments.

A financial asset is held for trading if:

- it has been acquired principally for the purpose of selling it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument or a financial guarantee.

Dividends on these investments in equity instruments are recognised in profit or loss when the Company's right to receive the dividends is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably. Dividends recognised in profit or loss are included in the 'Other income' line item.

**Financial assets at fair value through profit or loss (FVTPL)**

Investments in equity instruments are classified as at FVTPL, unless the Company irrevocably elects on initial recognition to present subsequent changes in fair value in other comprehensive income for investments in equity instruments which are not held for trading.

Debt instruments that do not meet the amortised cost criteria or FVTOCI criteria (see above) are measured at FVTPL. In addition, debt instruments that meet the amortised cost criteria or the FVTOCI criteria but are designated as at FVTPL are measured at FVTPL.

A financial asset that meets the amortised cost criteria or debt instruments that meet the FVTOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognising

the gains and losses on them on different bases. The Company has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset and is included in the 'Other income' line item. Dividend on financial assets at FVTPL is recognised when the Company's right to receive the dividends is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent



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a recovery of part of cost of the investment and the amount of dividend can be measured reliably.

Impairment of financial assets

- a) The Company recognises a loss allowance for Expected Credit Losses (ECL) on financial assets that are measured at amortised cost and at FVOCI. The credit loss is difference between all contractual cash flows that are due to an entity in accordance with the contract and all the cash flows that the entity expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate. This is assessed on an individual or collective basis after considering all reasonable and supportable including that which is forward-looking.
- b) The Company's trade receivables or contract revenue receivables do not contain significant financing component and loss allowance on trade receivables is measured at an amount equal to life time expected losses i.e. expected cash shortfall, being simplified approach for recognition of impairment loss allowance.
- c) Under simplified approach, the Company does not track changes in credit risk. Rather it recognizes impairment loss allowance based on the lifetime ECL at each reporting date right from its initial recognition. The Company uses a provision matrix to determine impairment loss allowance on the portfolio of trade receivables.
- d) The provision matrix is based on its historically observed default rates over the expected life of the trade receivable and is adjusted for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.
- e) For financial assets other than trade receivables, the Company recognises 12-month expected credit losses for all originated or acquired financial assets if at the reporting date the credit risk of the financial asset has not increased significantly since its initial recognition. The expected credit losses are measured as lifetime expected credit losses if the credit risk on financial asset increases significantly since its initial recognition. If, in a subsequent period, credit quality of the instrument improves such that there is no longer significant increase in credit risks since initial recognition, then the Company reverts to recognizing impairment loss allowance based on 12 months ECL. The Impairment losses and reversals are recognised in Statement of Profit and Loss. For equity instruments and financial assets measured at FVTPL, there is no requirement for impairment testing.

Derecognition of financial assets

- a) The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the



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risks and rewards of ownership of a transferred financial asset, the Company continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

- b) On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset.
- c) On derecognition of a financial asset other than in its entirety (e.g. when the Company retains an option to repurchase part of a transferred asset), the Company allocates the previous carrying amount of the financial asset between the part it continues to recognise under continuing involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on

the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised on the basis of the relative fair values of those parts.

### **3.17 Financial liabilities and equity instruments**

#### Classification as debt or equity

Debt and equity instruments issued by a company entity are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

#### Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by an entity are recognised at the proceeds received, net of direct issue costs.

Repurchase of the Company's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in profit or loss on the purchase, sale, issue or cancellation of the Company's own equity instruments.





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Financial liabilities

All Financial liabilities are measured at amortized cost using effective interest method or fair value through profit and loss. However, financial liabilities that arise

when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies, financial guarantee contracts issued by the Company, and commitments issued by the Company to provide a loan at below-market interest rate are measured in accordance with the specific accounting policies set out below.

**Financial liabilities at FVTPL**

Financial liabilities are classified as at FVTPL when the financial liability is either contingent consideration recognised by the Company as an acquirer in a business combination to which Ind AS 103 applies or is held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:

- It has been incurred principally for the purpose of repurchasing it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument.

A financial liability other than a financial liability held for trading or contingent consideration recognised by the Company as an acquirer in a business combination to which Ind AS 103 applies, may be designated as at FVTPL upon initial recognition if:

- such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;
- the financial liability forms part of a group of financial assets or financial liabilities or both, which is managed and its performance is evaluated on a fair value basis, in accordance with the Company's documented risk management or investment strategy, and information about the grouping is provided internally on that basis; or
- it forms part of a contract containing one or more embedded derivatives, and Ind AS 109 permits the entire combined contract to be designated as at FVTPL in accordance with Ind AS 109.

Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in

profit or loss incorporates any interest paid on the financial liability and is included in the 'Other income' line item.



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However, for non-held-for-trading financial liabilities that are designated as at FVTPL, the amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is recognised in other comprehensive income, unless the recognition of the effects of changes in the liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss, in which case these effects of changes in credit risk are recognised in profit or loss. The remaining amount of change in the

fair value of liability is always recognised in profit or loss. Changes in fair value attributable to a financial liability's credit risk that are recognised in other comprehensive income are reflected immediately in retained earnings and are not subsequently reclassified to profit or loss.

Gains or losses on financial guarantee contracts and loan commitments issued by the Company that are designated by the Company as at fair value through profit or loss are recognised in profit or loss.

Financial liabilities subsequently measured at amortised cost

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the 'Finance costs' line item.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

Derecognition of financial liabilities

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

Reclassification of financial assets and liabilities

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets



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which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in the business model. The Company does not restate any

previously recognised gains, losses (including impairment gains or losses) or interest.

The following table shows various reclassifications and the how they are accounted for:

Original Classification	Revised Classification	Accounting treatment
Amortised cost	FVTPL	Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in statement of profit and loss.
FVPTL	Amortised cost	Fair value at reclassification date becomes its new gross carrying amount. EIR is calculated based on new gross carrying amount.
Amortised cost	FVTOCI	Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in OCI. No change in EIR due to reclassification.
FVTOCI	Amortised cost	Fair value at reclassification date becomes its new gross carrying amount. However, cumulative gain or loss in OCI is adjusted against fair value. Consequently, the asset is measured as if it had always been measured at amortised cost.
FVTPL	FVTOCI	Fair value at reclassification date becomes its new gross carrying amount. No other adjustment is required.
FCTOCI	FVTPL	Assets continue to be measured at fair value. Cumulative gain or loss previously recognised in OCI is reclassified to statement of profit and loss at the reclassification date.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.



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For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

**3.18 Leases**

- a) As per requirement of Ind AS 116 company defines a lease as a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration

- b) Accounting for arrangements that contains Finance lease

As per Ind AS 116 company using a single lessee accounting model which requires a lessee to recognize assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognize a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments. Lease liability is initially recognised and measured at an amount equal to the present value of minimum lease payments during the lease term. Right of use asset is recognised and measured at cost, consisting of initial measurement of lease liability plus any lease payments made to the lessor at or before the commencement date less any lease incentives received, initial estimate of the restoration costs and any initial direct costs incurred. The company has made election for leases for which the underlying asset is of low value on lease-by-lease basis.

- c) The Company as lessee

Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments (discounted at the interest rate implicit in the lease or at the entity's incremental borrowing rate). For the purpose of impairment testing the recoverable amount (i.e. the higher of the fair value less cost to sale and the value in use) is determined on an individual assets basis unless the assets does not generate cash flows that are largely independent of does from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the assets belongs.

The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining

balance of the liability. Finance expenses are recognised immediately in profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's general policy on borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

The company accounts for each lease component within the contract as a lease separately from non-lease components in the contract, unless it is practically expedient to do so.





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All leases other than finance lease is operating Lease. Lease payments under an operating lease is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

The company has exposure to leases which have not yet commenced contractually but to which company is committed and is making provision for rentals.

**3.19 Service concession arrangements**

Under Appendix C to Ind AS 115 – Service Concession Arrangements (revenue from contract with customer) applies to public-to-private service concession arrangements if:

- a) the grantor controls or regulates what services the operator must provide with the infrastructure, to whom it must provide them, and at what price; AND
- b) the grantor controls—through ownership, beneficial entitlement or otherwise—any significant residual interest in the infrastructure at the end of the term of the arrangement; AND
- c) Is the infrastructure constructed or acquired by the operator from a third party for the purpose of the service arrangement OR is the infrastructure existing infrastructure of the grantor to which the operator is given access for the purpose of the service arrangement?

Infrastructure used in a public-to-private service concession arrangement for its entire useful life (whole of life assets) is within the scope of this Appendix if the conditions in 'a') above are met.

These arrangements are accounted on the basis of below mentioned models depending on the nature of consideration and relevant contract law.

**Financial asset model:**

The Financial asset model is used when the Company, being an operator, has an unconditional contractual right to receive cash or another financial asset from or at the direction of the grantor for the construction services. Unconditional contractual right is established when the grantor contractually guarantees to pay the operator:

- (a) specific or determinable amount;
- (b) the shortfall, if any, between amounts received from the users of the public services and specified or determinable amounts.

**Intangible asset model:**

The intangible asset model is used to the extent that the company, being an operator, receives a right (a license) to charge users of the public service. A right to charge users of a public services is not an unconditional right to receive cash because the amounts are contingent on to the extent that public uses the services.



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Both type of arrangements may exist within a single contract to the extent that the grantor has given an unconditional guarantee of payment for the construction and the operation i.e. considered as a Financial asset and to the extent that the operator has to rely on the public using the service in order to obtain payment, the operation has an intangible asset. If the Company (being an operator) performs more than one service (i.e., construction or upgrade services and operation services) under a single contract or arrangement, consideration received or receivable is allocated by reference to the relative fair values of the services delivered, when the amounts are separately identifiable.

The Company manages concession arrangements which include power supply from one of its hydro power plant. The Company maintains and services the infrastructure during the concession period. These concession arrangements set out rights and obligations related to the infrastructure and the services to be provided.

The right to consideration gives rise to an intangible asset and financial receivable and accordingly, both the intangible asset and financial receivable models are applied.

Income from the concession arrangements earned under the intangible asset model consists of the (i) Fair Value of the contract revenue, which is deemed to be fair value of consideration transferred to acquire the asset; and (ii) payments actually received from the users. The intangible asset is amortized over its expected useful life in a way that reflects the pattern in which the asset's economic benefits are consumed by the Company, starting from the date when the right to operate starts to be used. Based on these principles, the intangible asset is amortized in line with the actual usage of the specific public facility, with a maximum of the duration of the concession.

Financial receivable is recorded at a fair value of guaranteed residual value to be received at the end of the concession period. This receivable is subsequently measured at amortised cost.

Any asset carried under concession arrangements is derecognised on disposal or when no future economic benefits are expected from its future use or disposal or when the contractual rights to the financial asset expire.

**3.20 Inventories**

Cost of inventories includes cost of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Inventories of stores, spare parts, fuel and loose tools are stated at the lower of weighted average cost and net realizable value. Net realisable value represents the estimated selling price for inventories in the ordinary course of business less all estimated costs of completion and estimated costs necessary to make the sale.



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**Note 4. Property, plant & equipment**

( ₹ Crore )

Description of Assets	Land - Freehold	Right of Use Assets	Total
<b>I. Gross carrying value</b>			
Balance as at 1st April, 2019	16.93	-	16.93
Additions	-	21.65	21.65
<b>Balance as at 31st March, 2020</b>	16.93	21.65	38.58
<b>II. Accumulated depreciation and impairment for the year 2019-20</b>			
Balance as at 1st April, 2019	-	-	-
Depreciation expense for the year	-	0.90	0.90
<b>Balance as at 31st March, 2020</b>	-	0.90	0.90
<b>Net carrying value as at 31st March, 2020 (I-II)</b>	16.93	20.75	37.68

( ₹ Crore )

Description of Assets	Land - Freehold	Right of Use Assets	Total
<b>I. Gross carrying value</b>			
Balance as at 1st April, 2018	16.93	-	16.93
<b>Balance as at 31st March, 2019</b>	16.93	-	16.93
<b>II. Accumulated depreciation and impairment for the year 2018-19</b>			
Balance as at 1st April, 2018	-	-	-
Depreciation expense for the year	-	-	-
<b>Balance as at 31st March, 2019</b>	-	-	-
<b>Net carrying value as at 31st March, 2019 (I-II)</b>	16.93	-	16.93

Note:

a) Refer note 15 for the details in respect of certain property , plant and equipment hypothecated/mortgaged as security against borrowing

**Note 5. Capital work in progress**

Capital work in progress & pre operative expenditure during construction period

( ₹ Crore )

Balance as at 31st March, 2019	1.00
Balance as at 31st March, 2020	3.29

Footnote:

1) Amount transferred to property plant and equipment during the year ₹ 1.54 crore (for the year ended 31st March 2019: ₹ 0.83 Crore )



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**Note 6. Other Intangible assets**

( ₹ Crore )

Description of Assets	Computer Software	Service Concession Arrangement Intangibles	Total
<b>I. Gross Carrying Value</b>			
Balance as at 1st April, 2019	0.05	932.74	932.79
Additions	-	3.08	3.08
Balance as at 31st March, 2020	0.05	935.82	935.87
<b>II. Accumulated amortisation and impairment for the year 2019-20</b>			
Balance as at 1st April, 2019	0.04	119.17	119.21
Amortisation expense for the year	0.01	33.31	33.32
Balance as at 31st March, 2020	0.05	152.48	152.53
<b>Net carrying value as at 31st March, 2020 (I-II)</b>	<b>0.00</b>	<b>783.34</b>	<b>783.34</b>

( ₹ Crore )

Description of Assets	Computer Software	Service Concession Arrangement Intangibles	Total
<b>I. Gross Carrying Value</b>			
Balance as at 1st April, 2018	0.05	931.41	931.46
Additions	-	1.32	1.32
Balance as at 31st March, 2019	0.04	932.73	932.78
<b>II. Accumulated amortisation and impairment for the year 2018-19</b>			
Balance as at 1st April, 2018	0.02	85.89	85.91
Amortisation expense for the year	0.01	33.28	33.29
Balance as at 31st March, 2019	0.04	119.17	119.20
<b>Net carrying value as at 31st March, 2019 (I-II)</b>	<b>0.00</b>	<b>813.56</b>	<b>813.58</b>





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Note 7. Other financial assets

( ₹ Crore )

Particulars	As at 31st March, 2020			As at 31st March, 2019		
	Current	Non-Current	Total	Current	Non-Current	Total
(a) Service concession receivable	-	216.80	216.80	-	221.47	221.47
(b) Security Deposits						
- Unsecured, considered good						
(i) Government/Semi-Government Authorities	-	0.37	0.37	-	0.37	0.37
(ii) Others	-	-	-	-	0.00	0.00
	-	0.37	0.37	-	0.37	0.37
c) Revenue receivable						
- Unbilled revenue	-	-	-	-	-	-
	-	-	-	-	-	-
d) Other bank balances						
- in margin money for security against entry tax	-	0.02	0.02	-	0.15	0.15
	-	0.02	0.02	-	0.15	0.15
<b>Total</b>	-	<b>217.19</b>	<b>217.19</b>	-	<b>221.99</b>	<b>221.99</b>



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Notes to the financial statements for the year ended 31st March, 2020

Note 8. Other non-current and current assets

( ₹ Crore )

Particulars	As at 31st March, 2020			As at 31st March, 2019		
	Current	Non- Current	Total	Current	Non- Current	Total
(a) Capital Advances	-	0.02	0.02	0.02	-	0.02
(b) Prepayments	2.13	0.32	2.45	1.80	0.20	2.00
(c) Deposit with Government/Semi Government	-	25.00	25.00	-	25.00	25.00
(d) Entry tax receivable	0.70	-	0.70	0.70	-	0.70
(e) Advance to Vendor	1.74	-	1.74	-	-	-
(f) Others	0.07	-	0.07	1.15	-	1.15
<b>Total</b>	<b>4.64</b>	<b>25.34</b>	<b>29.98</b>	<b>3.67</b>	<b>25.20</b>	<b>28.87</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

**Note 9. Inventories**

( ₹ Crore )

Particulars	As at 31st March, 2020	As at 31st March, 2019
Stores and spares	5.13	5.25
<b>Total</b>	<b>5.13</b>	<b>5.25</b>

Basis of valuation: Refer note 3.20 (Inventories)

Refer Note 15 for Inventories hypothecated as security against certain bank borrowings.



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

**Note 10. Investment**

( ₹ Crore )

Particulars	As at 31st March, 2020			As at 31st March, 2019		
	Current	Non- Current	Total	Current	Non- Current	Total
Investments carried at:						
(B) Fair value through Profit and Loss						
(a) Investments in mutual funds	-	-	-	-	-	-
Total	-	-	-	-	-	-





**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

Note 11. Trade receivables

( ₹ Crore )

Particulars	As at 31st March, 2020			As at 31st March, 2019		
	Current	Non-Current	Total	Current	Non-Current	Total
(a) Unsecured, considered good						
(i) Trade Receivables considered good - Secured;	29.90	-	29.90	28.91	-	28.91
<b>Total</b>	<b>29.90</b>	<b>-</b>	<b>29.90</b>	<b>28.91</b>	<b>-</b>	<b>28.91</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

Note 12. Cash and cash equivalents and other bank balances

( ₹ Crore )

Particulars	As at 31st March, 2020	As at 31st March, 2019
<b>Cash and cash equivalents</b>		
(a) Balances with banks		
(i) In Current accounts	0.15	1.99
(ii) In Deposit accounts with maturity less than 3 months at inception	-	9.90
(b) Cash on hand	0.00	0.01
<b>Total</b>	<b>0.15</b>	<b>11.90</b>

( ₹ Crore )

Particulars	As at 31st March, 2020	As at 31st March, 2019
<b>Bank balances other than above</b>		
(i) Earmarked balances with banks		
- Margin money for Security against Entry Tax	1.91	1.68
<b>Total</b>	<b>1.91</b>	<b>1.68</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

Note 13. Equity share capital

( ₹ Crore )

Particulars	As at 31st March, 2020		As at 31st March, 2019	
	No. of shares	Amount	No. of shares	Amount
Authorised: Equity shares of ₹ 10 each with voting rights	284,050,000	284.05	284,050,000	284.05
Issued, Subscribed and Fully Paid: Equity shares of ₹ 10 each with voting rights	284,050,000	284.05	284,050,000	284.05
	<b>284,050,000</b>	<b>284.05</b>	<b>284,050,000</b>	<b>284.05</b>
<b>a) Reconciliation of the number of shares outstanding at the beginning and end of the year:</b>				
Particulars	As at 31st March, 2020		As at 31st March, 2019	
	No. of Shares		No. of Shares	
Balance as at the beginning of the year	284,050,000		284,050,000	
Issued during the year	-		-	
Balance as at the end of the year	284,050,000		284,050,000	
<b>b) Terms &amp; Rights attached to equity shares :</b>				
(i) The Company has only one class of equity shares having a par value of ₹ 10 each. Each holder of equity shares is entitled to one vote per share.				
(ii) In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount, in proportion to the shareholding. However, no such preferential amount exists currently.				
<b>c) Details of shareholding more than 5% shares in the company are set out below :</b>				
	Particulars	No. of Shares		No. of Shares
1	JSW Energy Limited & Its nominees	284,050,000		284,050,000
		100%		100%
		-		-



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**BASPA II HYDRO ELECTRIC PLANT**  
**JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

**Note 14. Other Equity**

Particulars	As at 31st March, 2020	As at 31st March, 2019
Retained earnings	177.51	109.38
Capital contribution by parent company	36.92	36.92
<b>Total comprehensive income</b>	<b>214.43</b>	<b>146.30</b>

\*As per Ind AS, waiver of interest by the company on debentures issued to it, has been considered capital contribution by parent

**Notes:**

**(1) Retained earning**

Retained earning comprise balance of accumulated (undistributed) profit and loss at each year end.

**(2) Equity -settled employee benefit reserve**

The Company offers ESOP under which options to subscribe for the Company's share have been granted to certain employees and senior management. The share based payment reserve is used to recognise the value of equity settled share based payments provided as part of the ESOP scheme.

**(3) Debenture redemption reserve**

The Indian Companies Act requires companies that issue debentures to create a debenture redemption reserve from annual profit until such debenture are redeemed. Company are required to maintain 25% as a reserve of outstanding redeemable debentures. The amount credited to the debentures redemption reserve may not be utilised except to redeem debentures. During the year company has fully redeemed the debentures and the balance of debentures redemption reserve transfer to retained earning.





**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

**Note 15. borrowings**

( ₹ Crore )

Particulars	As at 31st March, 2020		As at 31st March, 2019	
	Current	Non Current	Current	Non Current
Measured at amortised cost				
Secured Borrowings:				
i Term loans				
i From Banks	43.50	382.35	17.40	425.85
	43.50	382.35	17.40	425.85
Less: unamortised borrowing cost	0.54	2.30	0.59	2.84
Less: Current maturities of long term debt (included in note no 16)	42.96	-	16.81	-
<b>Total</b>	-	380.05	-	423.01

**i) Term of Repayment of Rupee Term Loans :**

Particulars	As at 31st March, 2020	As at 31st March, 2019
<b>From Banks :</b>		
2 - 3 Years	87.00	78.30
4 - 5 Years	93.61	119.72
6 - 10 Years	151.35	177.45
Above 10 Year	50.39	50.38
<b>Total Borrowings from Banks</b>	<b>382.35</b>	<b>425.85</b>

**Reconciliation at the beginning of the year (including current maturities)**

Particulars	As at 31st March, 2020	As at 31st March, 2019
Balance as at the beginning of the year (including current maturities)	439.82	616.99
Cash flows (repayment)/proceeds	(17.39)	(178.34)
Non cash changes		
1 Foreign exchange movement	-	-
1 Amortised borrowings cost	0.58	1.17
<b>Balance as at the end of the year (including current maturities)</b>	<b>423.01</b>	<b>439.82</b>

**(ii) Details of Security :**

Rupee Term Loan aggregating to ₹ 423.01 crore (Previous Year ₹ 439.82 crore) included in A are secured on a pari passu basis by

(a) a first charge on all immovable assets of the Karcham Wangtoo and Baspa II hydro electric plant of the Company (the Projects),

(b) a first charge on all moveable assets of the Projects, (c) a first charge on all project related documents licenses, permits, approvals, rights, titles, interest etc pertaining to the Projects, and (d) first charge on book debts, operating cash flows, receivable, commissions & revenue (both present & future) and bank accounts of the Projects.



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

Note 16. Other financial liabilities

( ₹ Crore )

Particulars	As at 31st March, 2020	As at 31st March, 2019
<b>Non-Current</b>		
(a) Deposits received from Dealers	0.01	0.01
(b) Lease Payable	21.46	-
	21.47	0.01
<b>Current</b>		
(a) Current maturities of long-term debt *	42.96	16.81
(b) Interest accrued but not due on borrowings	3.36	1.81
(c) Lease Liabilities	0.11	-
(d) Payable for capital project	3.60	4.39
(e) Other payable	148.66	250.00
	198.69	273.00
<b>Total</b>	220.16	273.01

\* Refer Note 15 for the details of borrowings repayment terms and security charge.



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

**Note 17. Provisions**

( ₹ Crore )

Particulars	As at 31st March, 2020			As at 31st March, 2019		
	Current	Non-Current	Total	Current	Non-Current	Total
Provision for employee benefits						
(i) Provision for gratuity	0.29	0.61	0.90	0.27	0.31	0.58
(ii) Provision for compensated absence	0.05	0.52	0.57	0.05	0.45	0.50
<b>Total</b>	<b>0.34</b>	<b>1.13</b>	<b>1.47</b>	<b>0.32</b>	<b>0.76</b>	<b>1.08</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

**Note 18. Trade payables**

( ₹ Crore )

Particulars	As at 31st March, 2020			As at 31st March, 2019		
	Current	Non-Current	Total	Current	Non-Current	Total
Trade Payables						
(a) Total outstanding dues of micro and small enterprises	0.10	-	0.10	0.31	-	0.31
(b) Total outstanding dues of creditors other than micro and small enterprises	7.86	-	7.86	2.09	-	2.09
<b>Total</b>	7.96	-	7.96	2.40	-	2.40





**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

Note 19. Other non-current and current liabilities

( ₹ Crore )

Particulars	As at 31st March, 2020			As at 31st March, 2019		
	Current	Non-Current	Total	Current	Non-Current	Total
(a) Employee recoveries and employer contributions	0.09	-	0.09	0.08	-	0.08
(b) Statutory dues	0.18	-	0.18	0.50	-	0.50
(c) Advance against depreciation	-	-	-	0.25	-	0.25
<b>Total</b>	<b>0.27</b>	<b>-</b>	<b>0.27</b>	<b>0.83</b>	<b>-</b>	<b>0.83</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

**Note 20. Revenue from operations**

( ₹ Crore )

Particulars	For the year Ended 31st March ,2020	For the year Ended 31st March,2019
<b>Disaggregation of revenue from contract with customers:</b>		
(1) Sale of power		
Own generation	188.94	146.13
<b>Total revenue from contract with customers (A)</b>	<b>188.94</b>	<b>146.13</b>
(2) Income from service concession arrangement	27.69	26.15
<b>Income from service concession arrangement (B)</b>	<b>27.69</b>	<b>26.15</b>
<b>Total (A) + (B)</b>	<b>216.63</b>	<b>172.28</b>

**(a) Details of revenue from contract with Customer**

Particulars	For the year Ended 31st March ,2020	For the year Ended 31st March,2019
Total Revenue from contract with customers as above	188.94	146.13
Add: Rebate on prompt payment	2.62	3.46
Less: Incentive	9.83	9.79
<b>Total Revenue from contract with customers as per contracted price</b>	<b>181.73</b>	<b>139.80</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

Note 21. Other income

( ₹ Crore )

Particulars	For the year Ended 31st March ,2020	For the year Ended 31st March,2019
a) Interest Income earned on financial assets that are not designated as at FVTPL		
i On Bank deposits	0.16	0.13
ii Interest Income	-	0.95
b) Others		
i Domestic Scrap Sales	0.01	-
ii Provision no longer required written back	0.01	0.23
iii Miscellaneous Income	0.06	0.13
<b>Total</b>	<b>0.24</b>	<b>1.45</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

Note 22. Employee benefits expense

( ₹ Crore )

Particulars	For the year Ended 31st March ,2020	For the year Ended 31st March,2019
(a) Salaries and wages	8.53	7.77
(b) Contribution to provident and other funds	0.78	0.35
(c) Staff welfare expenses	0.11	0.34
Total	9.42	8.46





**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

Note 23. Finance costs

( ₹ Crore )

Particulars	For the year Ended 31st March ,2020	For the year Ended 31st March,2019
(a) Interest expense		
i Interest on Debentures	-	1.06
ii Interest on Term Loan	40.13	46.11
iii Interest cash credit	0.00	-
(b) Unwinding of interest on Financial liabilities carried at Amortised cost	0.49	0.49
(c) Other borrowing costs	0.27	0.80
(d) Interest on lease liabilities	1.94	-
<b>Total</b>	<b>42.83</b>	<b>48.46</b>



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**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

Note 24. Depreciation and amortisation expense

( ₹ Crore )

Particulars	For the year Ended 31st March ,2020	For the year Ended 31st March,2019
(a) Depreciation on property, plant and equipment	0.90	-
(b) Amortization on Intangible assets	33.33	33.29
Total	<b>34.23</b>	<b>33.29</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

**Note 25. Other expenses**

( ₹ Crore )

Particulars	For the year Ended 31st March ,2020	For the year Ended 31st March,2019
(a) Stores and spares consumed	3.99	2.58
(b) Power & Water	2.28	2.46
(c) Rent including lease rentals	0.04	2.06
(d) Repairs and maintenance	13.30	7.91
(e) Royalty	0.01	0.01
(f) Rates and taxes	0.18	0.11
(g) Insurance	4.06	3.73
(h) Net loss / (gain) on foreign currency transactions net off )	0.00	-
(i) Legal and other professional charges	0.33	0.30
(j) Travelling Expenses	0.10	0.08
(k) Donation	-	0.04
(l) Other General Expenses	0.28	1.99
(m) Provision for doubtful debts	18.89	-
(n) Safety and Security	0.07	-
(o) Branding Expenses	0.64	-
(p) Share Service cost	0.69	-
<b>Total</b>	<b>44.86</b>	<b>21.28</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements for the year ended 31st March, 2020

Note 26. Tax expense

( ₹ Crore )

Particulars	For the year Ended 31st March ,2020	For the year Ended 31st March,2019
a) Current Tax	17.31	12.21
b) Deferred Tax	-	0.03
Total	17.31	12.24





**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED  
Balance Sheet as on 31st March, 2021**

( ₹ Crore )

Particulars		Note No.	As at 31st March, 2021	As at 31st March, 2020
<b>A</b>	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
	(a) Property, plant and equipment	4	36.78	37.68
	(b) Capital work-in-progress	5	5.09	3.29
	(c) Other intangible assets	6	746.77	783.34
	(d) Financial assets			
	(i) Other financial assets	7	120.22	171.74
	(e) Income tax assets (net)	7A	0.49	(0.18)
	(f) Other non-current assets	8	25.29	25.34
	<b>Total non-current assets</b>		<b>934.64</b>	<b>1,021.21</b>
2	<b>Current assets</b>			
	(a) Inventories	9	5.14	5.13
	(b) Financial assets			
	(i) Investments	10	-	-
	(ii) Trade receivables	11	33.53	16.25
	(iii) Cash and cash equivalents	12	1.79	0.15
	(iv) Bank balances other than (iii) above	12	2.04	1.91
	(v) Other financial assets	7	59.86	59.10
	(c) Other current assets	8	2.99	4.64
	<b>Total current assets</b>		<b>105.35</b>	<b>87.18</b>
	<b>Total Assets (1+2)</b>		<b>1,039.99</b>	<b>1,108.39</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>			
1	<b>Equity</b>			
	(a) Equity share capital	13	284.05	284.05
	(b) Other equity	14	303.50	214.43
	<b>Total equity</b>		<b>587.55</b>	<b>498.48</b>
	<b>Liabilities</b>			
2	<b>Non-current liabilities</b>			
	(a) Financial liabilities			
	(i) Borrowings	15	345.74	380.05
	(ii) Other financial liabilities	16	33.38	32.12
	(b) Provisions	17	1.10	1.13
	<b>Total non-current liabilities</b>		<b>380.22</b>	<b>413.30</b>
3	<b>Current liabilities</b>			
	(a) Financial liabilities			
	(i) Trade payables			
	(a) Total outstanding dues of micro and small enterprises	18	0.14	0.10
	(b) Total outstanding dues of creditors other than micro and small enterprises	18	4.08	7.86
	(ii) Other financial liabilities	16	67.53	188.04
	(b) Other current liabilities	19	0.19	0.27
	(c) Provisions	17	0.28	0.34
	<b>Total current liabilities</b>		<b>72.22</b>	<b>196.61</b>
	<b>Total liabilities</b>		<b>452.44</b>	<b>609.91</b>
	<b>Total Equity and Liabilities (1+2+3)</b>		<b>1,039.99</b>	<b>1,108.39</b>

See accompanying notes to the standalone financial statements

As per our attached report of even date

For Shah Gupta & Co  
Chartered Accountants

Firm Registration No.: 109574W

*Vipul K Choksi*

Vipul K Choksi  
Partner  
M No. 37606



Place: Mumbai  
Date: 24th June, 2021

For and on behalf of Board of Directors

*Gyan Bhadra Kumar*

Gyan Bhadra Kumar  
Whole Time Director  
(DIN: 03620109)

*Prashant Jain*

Prashant Jain  
Chairman  
(DIN: 01281621)

*Sanjeev Kango*

Sanjeev Kango  
Company Secretary &  
Chief Financial Officer



**BASPA II HYDRO ELECTRIC PLANT**  
**JSW HYDRO ENERGY LIMITED**  
**Statement of Profit and Loss for the year ended 31st March, 2021**

( ₹ Crore )

Particulars	Note No.	For the Year Ended 31st March, 2021	For the year Ended 31st March, 2020
I Revenue from operations	20	239.27	216.63
II Other income	21	0.40	0.24
III Total income (I + II)		239.67	216.87
IV Expenses			
(a) Employee benefits expense	22	6.65	9.42
(b) Finance costs	23	35.70	42.83
(c) Depreciation and amortisation expenses	24	34.16	34.23
(d) Other expenses	25	27.58	44.86
Total expenses (IV)		104.09	131.34
V Profit before exceptional item and tax (III-IV)		135.58	85.53
VI Exceptional Items			
VII Profit before tax (V - VI)		135.58	85.53
VIII Tax Expense			
Current tax		46.50	17.31
Deferred tax		(24.83)	(12.35)
IX Deferred Tax (recoverable from)/adjustable in future tariff		24.83	12.35
X Profit for the year (VII-VIII)	26	46.50	17.31
XI Other comprehensive income		(0.01)	(0.10)
(i) Items that will not be reclassified to profit or loss			
Remeasurements of the net defined benefit plan		(0.02)	(0.13)
(ii) Income tax relating to items that will not be reclassified to profit or loss		0.01	0.03
XII Total comprehensive (loss)/income for the year (X + XI)		89.07	68.12

See accompanying notes to the standalone financial statements

As per our attached report of even date

For Shah Gupta &amp; Co

Chartered Accountants

Firm Registration No.: 109574W

Vipul K Choksi  
Partner  
M No. 37606



Place: Mumbai  
Date: 24th June, 2021

For and on behalf of Board of Directors

Gyanbhadra Kr.  
Gyan Bhadra Kumar  
Whole Time Director  
[DIN: 03620109]

Prashant Jain  
Chairman  
[DIN: 01281621]

Sanjeev Kango  
Company Secretary &  
Chief Financial Officer



**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Statement of changes in equity for the year ended 31st March, 2021

**a. Equity share capital** (₹ Crore)

Balance at the 1st April, 2019	284.05
Changes in equity share capital during the FY 2019-20	-
Balance at the 31st March, 2020	284.05
Changes in equity share capital during the FY 2020-21	-
Balance at the 31st March, 2021	284.05

**b. Other equity** (₹ Crore)

Particulars	Reserves & surplus			Capital Contribution by parent company	Total
	Equity-settled employee benefits reserve	Debenture redemption reserve	Retained earnings		
Balance as at 1st April, 2020	-	-	177.51	36.92	214.43
Profit for the year	-	-	89.08	-	89.08
Other comprehensive income for the year, net of income tax	-	-	(0.01)	-	(0.01)
Balance as at 31st March 2021	-	-	266.58	36.92	303.50

(₹ Crore)

Particulars	Reserves & surplus			Capital Contribution by parent company	Total
	Equity-settled employee benefits reserve	Debenture redemption reserve	Retained earnings		
Balance at 1st April, 2019	-	-	109.38	36.92	146.30
Profit for the year	-	-	68.24	-	68.24
Other comprehensive income for the year, net of income tax	-	-	(0.11)	-	(0.11)
Balance as at 31st March 2020	-	-	177.51	36.92	214.43

See accompanying notes to the standalone financial statements

As per our attached report of even date

For Shah Gupta & Co  
Chartered Accountants  
Firm Registration No.: 109574W

*Vipul R Choksi*

Vipul R Choksi  
Partner  
M No. 37606



Place: Mumbai  
Date: 24th June, 2021

For and on behalf of Board of Directors

*Gyan Bhadra Kumar*

Gyan Bhadra Kumar  
Whole Time Director  
(DIN: 03620109)

*Prashant Jain*

Prashant Jain  
Chairman  
(DIN: 01281621)

*Sanjeev Kango*

Sanjeev Kango  
Company Secretary &  
Chief Financial Officer



**BASPA II HYDRO ELECTRIC PLANT**  
**JSW HYDRO ENERGY LIMITED**  
**(Formerly Known as Himachal Baspa Power Company Limited)**  
**Notes to Financial Statements for the year ended 31<sup>st</sup> March, 2021**

**Note 1: General information**

- a) Baspa II Hydro Electric Plant (300 MW) is a run of the river plant located at Sangla Valley in the Kinnaur district of the state of Himachal Pradesh.
- b) JSW Hydro Energy Limited (Formerly Known as Himachal Baspa Power company Limited) is a public limited company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. It is 100% subsidiary of M/s JSW Energy Limited. The registered office of the Company is located at Sholtu Colony, P.O. Tapri, Dist. Kinnaur, 172104 (HP).
- c) The Company is primarily engaged in the business of generation and sale of power.
- d) For details financial disclosures and policies, refer to standalone financial statement as prepared for the Financial Year 2020-21 of JSW Hydro Energy Limited.
- e) The company has continued its operations during lockdown due to outbreak of COVID-19 as the electricity generation is considered as one of the essential services by the Government. The Company substantial generation capacities are tied up under long term power purchase agreements, which insulates revenue of the company under such contracts. The notices of applying force majeure clause under the power supply agreements from some of the customers have been appropriately responded under legal advice that the prevailing situation is outside the ambit of force majeure clause. This position is further supported by clarification from Ministry of Power that the DISCOMs will have to comply with obligation to pay fixed capacity charges as per the power purchase agreement. Based on initial assessment, the Management does not expect any medium to long-term impact on the business of the Group. The Company has evaluated the possible effects on the carrying amounts of property, plant and equipment, inventory, loans, receivables and debt covenants basis the internal and external sources of information and determined, exercising reasonable estimates and judgements, that the carrying amounts of these assets are recoverable. Having regard to above, and the company's liquidity position, there is no uncertainty in meeting financial obligations over the foreseeable future.

**Note 2.1: Statement of compliance**

- a) These standalone financial statements have been prepared in accordance with the Indian accounting standards (referred to as "Ind AS") prescribed under section 133 of the Company act, 2013 read with the Companies (India Accounting Standards) rules as amended from time to time.
- b) The standalone financial statements were approved for issue by the Board of Directors on 24<sup>th</sup> June, 2021





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**Note 2.2 - Applicability of new Indian Accounting Standards ('Ind AS') amendments and interpretations:**

The Ministry of Corporate Affairs ("MCA") through Companies (Indian Accounting Standards) Amendment Rules, 2020, has notified the following major amendments, which became applicable with effect from 1st April, 2020.

**Amendments to Ind AS 103- Business combinations**

The Company has adopted the amendments to Ind AS 103 for the first time in the current year. The amendments clarify that while businesses usually have outputs, outputs are not required for an integrated set of activities and assets to qualify as a business. To be considered a business, an acquired set of activities and assets must include, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs.

The amendments remove the assessment of whether market participants are capable of replacing any missing inputs or processes and continuing to produce outputs. The amendments also introduce additional guidance that helps to determine whether a substantive process has been acquired.

The amendments introduce an optional concentration test that permits a simplified assessment of whether an acquired set of activities and assets is not a business. Under the optional concentration test, the acquired set of activities and assets is not a business if substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar assets. The amendments are applied prospectively to all business combinations and asset acquisitions for which the acquisition date is on or after 1st April, 2020.

**Amendments to Ind AS 116 – Leases**

The Company has adopted the amendments to Ind AS 116 for the first time in the current year. The amendments provide practical relief, subject to certain conditions, to lessees in accounting for rent concessions occurring as a direct consequence of COVID-19, by introducing a practical expedient to Ind AS 116. The practical expedient permits a lessee to elect not to assess whether a COVID-19-related rent concession is a lease modification. A lessee that makes this election shall account for any change in lease payments resulting from the COVID-19-related rent concession the same way it would account for the change applying Ind AS 116 if the change were not a lease modification.

The adoption of this amendments has not had any impact on the disclosures or reported amounts in these financial statements.

**Amendment to Ind AS 109 and Ind AS 107 – Interest Rate Benchmark Reform**

These amendments modify specific hedge accounting requirements to allow hedge accounting to continue for affected hedges during the period of uncertainty before the hedged items or hedging instruments affected by the current interest rate benchmarks are amended as a result of the on-going interest rate benchmark reforms. The adoption of these amendments has not had material impact on the disclosures or reported amounts in these financial statements.

**Amendment to Ind AS 1 and Ind AS 8 – Definition of "Material"**

The Company has adopted the amendments to Ind AS 1 and Ind AS 8 for the first time in the current year. The amendments make the definition of material in Ind AS 1 easier to understand and are not intended to alter the underlying concept of materiality in Ind ASs. The concept of 'obscuring' material information with immaterial information has been included as part of the new definition.



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The threshold for materiality influencing users has been changed from 'could influence' to 'could reasonably be expected to influence'. The definition of material in Ind AS 8 has been replaced by a reference to the definition of material in Ind AS 1. In addition, the MCA amended other Standards that contain the definition of 'material' or refer to the term 'material' to ensure consistency.

The adoption of these amendments did not have any material impact on its evaluation of materiality in relation to the consolidated financial statements.

**New and revised Ind ASs in issue but not yet effective:**

At the date of approval of these consolidated financial statements, the Company has not applied the following new and amendments to ASs that have been issued but are not yet effective.

**Amendment to Ind AS:**

The Ministry of Corporate Affairs (MCA) vide Notification dated 18th June, 2021 has issued new Companies (Indian Accounting Standard) Amendment Rules, 2021. These rules are applicable with immediate effect from the date of the said notification. Major amendments notified in the notification are provided below:

- (a) Ind AS 116 | Leases – The amendment extends the benefits of the COVID 19 related rent concession that were introduced in the previous year (which allowed lessees to recognize COVID 19 related rent concessions as income rather than as lease modification) from 30th June, 2021 to 30th June, 2022.
- (b) Ind AS 109 | Financial Instruments – The amendment provides a practical expedient for assessment of contractual cash flow test, which is one of the criteria for being eligible to measure a financial asset at amortized cost, for the changes in the financial assets that may arise as a result of Interest Rate Benchmark Reform. An additional temporary exception from applying hedge accounting is also added for Interest Rate Benchmark Reform.
- (c) Ind AS 101 | Presentation of Financial Statements – The amendment substitutes the item (d) mentioned in paragraph BI as 'Classification and measurement of financial instruments'. The term 'financial asset' has been replaced with 'financial instruments'.
- (d) Ind AS 102 | Share-Based Payment – The amendments to this standard are made in reference to the Conceptual Framework of Financial Reporting under Ind AS in terms of defining the term 'Equity Instrument' which shall be applicable for the annual reporting periods beginning on or after 1st April, 2021.
- (e) Ind AS 103 | Business Combinations – The amendment substitutes the definition of 'assets' and 'liabilities' in accordance with the definition given in the framework for the Preparation and Presentation of Financial Statements in accordance with Ind AS for qualifying the recognition criteria as per acquisition method.
- (f) Ind AS 104 | Insurance Contracts – The amendment covers the insertion of certain paragraphs in the standard in order to maintain consistency with IFRS 4 and also incorporates the guidance on accounting treatment for amendments due to Interest Rate Benchmark Reform.
- (g) Ind AS 105 | Non-current assets held for sale and discontinued operations – The amendment substitutes the definition of – "fair value less costs to sell" with "fair



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value less costs of disposal”.

- (h) Ind AS 106 | Exploration for and evaluation of mineral resources – The amendment has been made in reference to the Conceptual Framework for Financial Reporting under Indian Accounting Standards in respect of expenditures that shall not be recognized as exploration and evaluation assets.
- (i) Ind AS 107 | Financial Instruments: Recognition, Presentation and Disclosure – The amendment clarifies the certain additional disclosures to be made on account of Interest Rate Benchmark Reform like the nature and extent of risks to which the entity is exposed arising from financial instruments subject to interest rate benchmark reform; the entity’s progress in completing the transition to alternative benchmark rates, and how the entity is managing the transition.
- (j) Ind AS 111 | Joint Arrangements – In order to maintain consistency with the amendments made in Ind AS 103, respective changes have been made in Ind AS 111.
- (k) Ind AS 114 | Regulatory Deferral Accounts – The amendment clarifies that an entity may only change its accounting policies for the recognition, measurement, and impairment & derecognition of regulatory deferral account balances if the change makes the financial statements more relevant to the economic decision-making needs of users and no less reliable.
- (l) Ind AS 115 | Revenue from Contracts with Customers – Certain amendments have been made in order to maintain consistency with number of paragraphs of IFRS 15.
- (m) Ind AS 8 | Accounting Policies, Changes in Accounting Estimates and Errors – In order to maintain consistency with the amendments made in Ind AS 114 and to substitute the word ‘Framework’ with the ‘Conceptual Framework of Financial Reporting in Ind AS’, respective changes have been made in the standard.
- (n) Ind AS 16 | Property, Plant and Equipment –The amendment has been made by substituting the words “Recoverable amount is the higher of an asset’s fair value less costs to sell and its value in use” with “Recoverable amount is the higher of an asset’s fair value less costs of disposal and its value in use”.
- (o) Ind AS 34 | Interim Financial Reporting –The amendments to this standard are made in reference to the conceptual framework of Financial Reporting in Ind AS.
- (p) Ind AS 37 | Provisions, Contingent Liabilities and Contingent Assets – The amendment substitutes the definition of the term ‘Liability’ as provided in the Conceptual Framework for Financial Reporting under Indian Accounting Standards.
- (q) Ind AS 38 | Intangible Assets – The amendment substitutes the definition of the term ‘Asset’ as provided in the Conceptual Framework for Financial Reporting under Indian Accounting Standards.

The company is evaluating the impact of these amendments

**II. Amendment to Schedule III of the Companies Act, 2013:**

On 24th March, 2021, MCA through a notification, amended Schedule III of the Companies Act, 2013, with effect from 1st April, 2021. Key amendments relevant for the



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Company are:

- (a) Lease liabilities should be separately disclosed under the head 'financial liabilities', duly distinguished as current or non-current.
- (b) Current maturities of long-term borrowings should be disclosed separately within borrowings instead of earlier disclosure requirement under Other Financial Liabilities.
- (c) Certain additional disclosures in the statement of changes in equity due to prior period errors and restated balances at the beginning of the current reporting period.
- (d) Specified format for disclosure of shareholding of promoters.
- (e) Specified format for ageing schedule of trade receivables, trade payables, capital work-in progress and intangible asset under development.
- (f) Additional disclosures relating to Corporate Social Responsibility, undisclosed income and crypto or virtual currency.
- (g) Disclosure of specified ratios along with explanation for items included in numerator and denominator and explanation for change in any ratio is excess of 25% compared to preceding year.
- (h) If a company has not used funds for the specific purpose for which it was borrowed from banks and financial institutions, then disclosure of details of where it has been used.
- (i) Specific disclosure under 'additional regulatory requirement' such as compliance with approved schemes of arrangements, compliance with number of layers of companies, title deeds of immovable property not held in name of company, loans and advances to promoters, directors, key managerial personnel and related parties and details of benami property held.

The Company is evaluating the impact of these amendments.

**Note 3: Significant accounting policies**

**3.1 Basis of preparation of financial statements:**

- a) In accordance with the notification issued by the Ministry of Corporate Affairs, the Company is required to prepare its Financial Statements as per the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Accounting Standards) Amendment Rules, 2016 with effect from 1<sup>st</sup> April, 2016. Accordingly, the Company has prepared these Financial Statements which comprise the Balance Sheet as at 31<sup>st</sup>

March, 2019, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended 31<sup>st</sup> March, 2021, and a summary of the significant accounting policies and other explanatory information (together hereinafter referred to as "Financial Statements". The figures for the previous year ended 31<sup>st</sup> March, 2020 have also been reinstated by the Management as per the requirements of Ind AS.





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- b) General Purpose Financial Statements of Baspa II Hydro Electric Plant has been prepared for submission to various regulatory authorities.
- c) The financial statements of the Company are prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) on the accrual basis of accounting and historical cost convention except for certain material items that have been measured at fair value as required by the relevant Ind AS and explained in the ensuing policies below.
- d) The financial statements are presented in Indian Rupees ('INR') and all values are rounded to the nearest crore, except otherwise indicated.
- e) All expenses of the company are booked in their respective plant. The expenses incurred for the company as a whole, which are directly identifiable are allocated to the respective plant on the basis suitable for the respective transaction.
- f) Current and non-current classification  
 The company presents assets and liabilities in the balance sheet passed on current / non-current classification.

An assets is classified as current when it satisfies any of the followings criteria:

- it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle, it is held primarily for the purpose of being traced:
- it is expected to be realised within 12 months after the reporting date: or
- it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the followings criteria:

- it is expected to be settled in the Company's normal operating cycle:
- it is held primarily for the purpose of being traced.
- It is due to be settled within 12 months after the reporting date ;or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Term of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non -current only.

**3.2 Use of estimates & judgements**

- a) The preparation of the financial statements requires that the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. The recognition, measurement, classification or disclosure of an



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item or information in the financial statements is made relying on these estimates.

- b) The estimates and judgements used in the preparation of the financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Company believes to be reasonable under the existing circumstances. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods. The critical accounting judgements and key estimates followed by the Company for preparation of financial statements is described in standalone financial statement as prepared for the Financial Year 2020-21 of JSW Hydro Energy Limited.

**3.3 Property, plant and equipment**

- a) The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to statement of profit and loss in the period in which the costs are incurred.
- b) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.
- c) Assets in the course of construction are capitalised in the assets under construction account. At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences.
- d) Property, plant and equipment except freehold land held for use in the production, supply or administrative purposes, are stated in the consolidated balance sheet at cost less accumulated depreciation and accumulated impairment losses, if any. Freehold or Leasehold land is stated at historical cost.

**3.4 Other Intangible assets**

- a) Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Intangible assets with indefinite useful lives are carried at cost less accumulated impairment losses.
- b) Certain computer software costs are capitalized and recognized as Intangible assets based on materiality, accounting prudence and significant benefits expected to flow therefrom for a period longer than one year.



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- c) An intangible asset is derecognised on disposal, or when no further economic benefits are expected from use or disposal. Gain / (loss) on de-recognition are recognized in profit or loss.

**3.5 Amortisation**

- a) Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.
- b) Assets held under Service concession arrangement are amortised over their expected useful lives on the same basis as owned assets. However, when there is no reasonable certainty that ownership will be obtained by the end of the lease term, assets are depreciated over the shorter of the lease term and their useful lives.

**3.6 Impairment of tangible and intangible assets other than goodwill**

- a) At the end of each reporting period, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest Company of cash-generating units for which a reasonable and consistent allocation basis can be identified.
- b) Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.
- c) Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.
- d) If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.
- e) When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss



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been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

**3.7 Borrowing costs**

- a) Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.
- b) All other borrowing costs are recognised in profit or loss in the period in which they are incurred.
- c) The Company determines the amount of borrowing costs eligible for capitalisation as the actual borrowing costs incurred on that borrowing during the period less any interest income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets, to the extent that an entity borrows funds specifically for the purpose of obtaining a qualifying asset. In case if the Company borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalisation are determined by applying a capitalisation rate to the expenditures on that asset.

The Company suspends capitalisation of borrowing costs during extended periods in which it suspends active development of a qualifying asset.

**3.8 Cash and cash equivalents**

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and demand deposits with an original maturity of three months or less and highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

**3.9 Revenue recognition**

Sale of Power

The Company primarily generates revenue from contracts with customers for supply of power generated from power plants including from allocating the capacity of the plant under the long term power purchase agreements.

Revenue from capacity charges (other than from contracts classified as lease) under the long term power supply agreements is recognised over a period of time as the capacity of the plant is made available under the terms of the contracts. Electricity charges are recognised on supply of power under such power supply agreements.

Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the





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principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Interest or Surcharge on delayed payments or overdue trade receivables is recognised when significant certainty as to measurability or realisability exists.

**3.10 Foreign currency transactions**

The functional currency of the Company and its subsidiaries is determined on the basis of the primary economic environment in which it operates. The functional currency of the Company is Indian National Rupee (INR).

In preparing the financial statements, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions.

At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined.

Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences on monetary items are recognised in profit or loss in the period in which they arise except for:

- exchange differences on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest costs on those foreign currency borrowings; and
- exchange differences on transactions entered into in order to hedge certain foreign currency risks

**3.11 Employee benefits**

The Company has following post-employment plans:

**a) Defined-benefit plan - gratuity**

The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plan is the present value of defined benefit obligations at the end of the reporting period less fair value of plan assets. The defined benefit obligation is calculated annually by actuaries through actuarial valuation using the projected unit credit method.

The Company recognises the following changes in the net defined benefit obligation as an expense in the statement of profit and loss:



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- service cost comprising current service costs, past-service costs, gains and losses on curtailment and non-routine settlements
- net interest expense or income

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and fair value of plan assets. This cost is included in employee benefit expenses in the statement of the profit & loss.

Re-measurement comprising of actuarial gains and losses arising from

- (a) Re-measurement of Actuarial (gains) / losses
- (b) Return on plan assets, excluding amount recognized in effect of asset ceiling
- (c) Re-measurement arising because of change in effect of asset ceiling are recognised in the period in which they occur directly in Other comprehensive income. Re-measurement is not reclassified to profit or loss in subsequent periods.

Ind AS 19 requires the exercise of judgment in relation to various assumptions including future pay rises, inflation and discount rates and employee and pensioner demographics. The Company determines the assumptions in conjunction with its actuaries, and believes these assumptions to be in line with best practice, but the

application of different assumptions could have a significant effect on the amounts reflected in the income statement, other comprehensive income and balance sheet. There may be also interdependency between some of the assumptions.

**b) Defined-contribution plan – provident fund**

Under defined contribution plans, provident fund, the Company pays pre-defined amounts to separate funds and does not have any legal or informal obligation to pay additional sums. Defined Contribution plan comprise of contributions to the employees’ provident fund set up as trust or Regional Provident Fund Commissioner and certain state plans like Employees’ State Insurance. The Company’s payments to the defined contribution plans are recognised as expenses during the period in which the employees perform the services that the payment covers.

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

**C) Short-term and other long-term employee benefits**

**Short Term employee benefits:**

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

**Long-term employee benefits:**

Compensated absences which are not expected to be availed or encashed within twelve months after the end of the period in which the employee renders the related service are



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recognised as a liability as at the Balance Sheet date on the basis of actuarial valuation using projected unit credit method.

**3.12 Share-based payment arrangements**

- a) Equity-settled share-based payments to employees and others providing similar services are measured at the fair value of the equity instruments at the grant date.
- b) The fair value determined at the grant date of the equity-settled share-based payments is expensed on a straight-line basis over the vesting period, based on the Company's estimate of equity instruments that will eventually vest, with a corresponding increase in equity. At the end of each reporting period, the

Company revises its estimate of the number of equity instruments expected to vest. The impact of the revision of the original estimates, if any, is recognised in profit or loss such that the cumulative expense reflects the revised estimate, with a corresponding adjustment to the equity-settled employee benefits reserve.

**3.13 Taxation**

- i) Income tax comprises current and deferred tax. Income tax expense is recognized in the statement of profit and loss except to the extent it relates to items directly recognized in equity or in other comprehensive income.

a) Current tax

Current tax is the amount of tax payable based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the consolidated statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

b) Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary

differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

Deferred tax liabilities are recognised for taxable temporary differences associated with investments in subsidiaries and associates, and interests in joint ventures, except where the Company is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the



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foreseeable future. Deferred tax assets arising from deductible temporary differences associated with such investments and interests are only recognised to the extent that it is probable that there will be sufficient taxable profits against which to utilise the benefits of the temporary differences and they are expected to reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets and liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets relate to the same taxable entity and same taxation authority.

ii) Minimum Alternative Tax ('MAT') credit is recognised as an asset only when and to the extent there is convincing evidence that the Company will pay normal income-tax during the specified period. In the year in which the MAT credit becomes eligible to be recognised as an asset, the said asset is created by way of a credit to the statement of profit and loss. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income-tax during the specified period.

iii) Current and deferred tax for the year

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in

which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

### **3.14 Earnings per share**

Basic earnings per share is computed by dividing the profit/(loss) after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit/(loss) after tax as adjusted

for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date.





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**3.15 Provisions, contingencies and commitments**

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present

obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

A disclosure for contingent liabilities is made when there is

- (a) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- (b) a present obligation that arises from past events but is not recognized because:
  - (i) it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
  - (ii) the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Commitments include the amount of purchase order (net of advances) issued to parties for completion of assets.

Provisions, contingent liabilities, contingent assets and commitments are reviewed at each reporting period.

Provisions for onerous contracts are recognized when the expected benefits to be derived by the Company from a contract are lower than the unavoidable costs of meeting the future obligations under the contract.

**3.16 Financial instruments**

Financial assets and financial liabilities are recognised when an entity becomes a party to the contractual provisions of the instruments.



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Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

**Financial assets**

Financial assets are recognised when the Company becomes a party to the contractual provisions of the instruments. Financial assets other than trade receivables are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value, and transaction costs are expensed in the Statement of Profit and Loss.

Subsequent measurement

Financial assets, other than equity instruments, are subsequently measured at amortised cost, fair value through other comprehensive income or fair value through profit or loss on the basis of both:

- (a) the entity's business model for managing the financial assets and
- (b) the contractual cash flow characteristics of the financial asset.

Classification of financial assets

Debt instruments that meet the following conditions are subsequently measured at amortised cost (except for debt instruments that are designated at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Debt instruments that meet the following conditions are subsequently measured at fair value through other comprehensive income (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Interest income is recognised in profit or loss for FVTOCI debt instruments. For the purposes of recognising foreign exchange gains and losses, FVTOCI debt



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instruments are treated as financial assets measured at amortised cost. Thus, the exchange differences on the amortised cost are recognised in profit or loss and other changes in the fair value of FVTOCI financial assets are recognised in other comprehensive income and accumulated under the heading of 'Reserve for debt instruments through other comprehensive income'. When the investment is disposed of, the cumulative gain or loss previously accumulated in this reserve is reclassified to profit or loss.

All other financial assets are subsequently measured at fair value.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees paid or received that form an integral part of the

effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognised in profit or loss and is included in the "Other income" line item.

Investments in equity instruments at FVTOCI

On initial recognition, the Company can make an irrevocable election (on an instrument-by-instrument basis) to present the subsequent changes in fair value in other comprehensive income pertaining to investments in equity instruments. This election is not permitted if the equity investment is held for trading. These elected investments are initially measured at fair value plus transaction costs.

Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the 'Reserve for equity instruments through other comprehensive income'. The cumulative gain or loss is not reclassified to profit or loss on disposal of the investments.

A financial asset is held for trading if:

- it has been acquired principally for the purpose of selling it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument or a financial guarantee.

Dividends on these investments in equity instruments are recognised in profit or loss when the Company's right to receive the dividends is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably. Dividends recognised in profit or loss are included in the 'Other income' line item.



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Financial assets at fair value through profit or loss (FVTPL)

Investments in equity instruments are classified as at FVTPL, unless the Company irrevocably elects on initial recognition to present subsequent changes in fair value in other comprehensive income for investments in equity instruments which are not held for trading.

Debt instruments that do not meet the amortised cost criteria or FVTOCI criteria (see above) are measured at FVTPL. In addition, debt instruments that meet the amortised cost criteria or the FVTOCI criteria but are designated as at FVTPL are measured at FVTPL.

A financial asset that meets the amortised cost criteria or debt instruments that meet the FVTOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognising

the gains and losses on them on different bases. The Company has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset and is included in the 'Other income' line item. Dividend on financial assets at FVTPL is recognised when the Company's right to receive the dividends is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent

a recovery of part of cost of the investment and the amount of dividend can be measured reliably.

Impairment of financial assets

- a) The Company recognises a loss allowance for Expected Credit Losses (ECL) on financial assets that are measured at amortised cost and at FVOCI. The credit loss is difference between all contractual cash flows that are due to an entity in accordance with the contract and all the cash flows that the entity expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate. This is assessed on an individual or collective basis after considering all reasonable and supportable including that which is forward-looking.
- b) The Company's trade receivables or contract revenue receivables do not contain significant financing component and loss allowance on trade receivables is measured at an amount equal to life time expected losses i.e. expected cash shortfall, being simplified approach for recognition of impairment loss allowance.
- c) Under simplified approach, the Company does not track changes in credit risk. Rather it recognizes impairment loss allowance based on the lifetime ECL at each reporting date right from its initial recognition. The Company uses a





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provision matrix to determine impairment loss allowance on the portfolio of trade receivables.

- d) The provision matrix is based on its historically observed default rates over the expected life of the trade receivable and is adjusted for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.
- e) For financial assets other than trade receivables, the Company recognises 12-month expected credit losses for all originated or acquired financial assets if at the reporting date the credit risk of the financial asset has not increased significantly since its initial recognition. The expected credit losses are measured as lifetime expected credit losses if the credit risk on financial asset increases significantly since its initial recognition. If, in a subsequent period, credit quality of the instrument improves such that there is no longer significant increase in credit risks since initial recognition, then the Company reverts to recognizing impairment loss allowance based on 12 months ECL. The impairment losses and reversals are recognised in Statement of Profit and Loss. For equity instruments and financial assets measured at FVTPL, there is no requirement for impairment testing.

Derecognition of financial assets

- a) The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the

risks and rewards of ownership of a transferred financial asset, the Company continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

- b) On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset.
- c) On derecognition of a financial asset other than in its entirety (e.g. when the Company retains an option to repurchase part of a transferred asset), the Company allocates the previous carrying amount of the financial asset between the part it continues to recognise under continuing involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on

the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is



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recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised on the basis of the relative fair values of those parts.

**3.17 Financial liabilities and equity instruments**

Classification as debt or equity

Debt and equity instruments issued by a company entity are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity Instruments issued by an entity are recognised at the proceeds received, net of direct issue costs.

Repurchase of the Company's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in profit or loss on the purchase, sale, issue or cancellation of the Company's own equity instruments.

Financial liabilities

All Financial liabilities are measured at amortized cost using effective interest method or fair value through profit and loss. However, financial liabilities that arise

when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies, financial guarantee contracts issued by the Company, and commitments issued by the Company to provide a loan at

below-market interest rate are measured in accordance with the specific accounting policies set out below.

**Financial liabilities at FVTPL**

Financial liabilities are classified as at FVTPL when the financial liability is either contingent consideration recognised by the Company as an acquirer in a business combination to which Ind AS 103 applies or is held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:

- it has been incurred principally for the purpose of repurchasing it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or



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- it is a derivative that is not designated and effective as a hedging instrument.

A financial liability other than a financial liability held for trading or contingent consideration recognised by the Company as an acquirer in a business combination to which Ind AS 103 applies, may be designated as at FVTPL upon initial recognition if:

- such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;
- the financial liability forms part of a group of financial assets or financial liabilities or both, which is managed and its performance is evaluated on a fair value basis, in accordance with the Company's documented risk management or investment strategy, and information about the grouping is provided internally on that basis; or
- it forms part of a contract containing one or more embedded derivatives, and Ind AS 109 permits the entire combined contract to be designated as at FVTPL in accordance with Ind AS 109.

Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in

profit or loss incorporates any interest paid on the financial liability and is included in the 'Other income' line item.

However, for non-held-for-trading financial liabilities that are designated as at FVTPL, the amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is recognised in other comprehensive income, unless the recognition of the effects of changes in the liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss, in which case these effects of changes in credit risk are recognised in profit or loss. The remaining amount of change in the

fair value of liability is always recognised in profit or loss. Changes in fair value attributable to a financial liability's credit risk that are recognised in other comprehensive income are reflected immediately in retained earnings and are not subsequently reclassified to profit or loss.

Gains or losses on financial guarantee contracts and loan commitments issued by the Company that are designated by the Company as at fair value through profit or loss are recognised in profit or loss.

**Financial liabilities subsequently measured at amortised cost**

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the 'Finance costs' line item.



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The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

**Derecognition of financial liabilities**

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

**Reclassification of financial assets and liabilities**

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets

which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company

reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in the business model. The Company does not restate any

previously recognised gains, losses (including impairment gains or losses) or interest.

The following table shows various reclassifications and the how they are accounted for:





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Original Classification	Revised Classification	Accounting treatment
Amortised cost	FVTPL	Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in statement of profit and loss.
FVPTL	Amortised cost	Fair value at reclassification date becomes its new gross carrying amount. EIR is calculated based on new gross carrying amount.
Amortised cost	FVTOCI	Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in OCI. No change in EIR due to reclassification.
FVTOCI	Amortised cost	Fair value at reclassification date becomes its new gross carrying amount. However, cumulative gain or loss in OCI is adjusted against fair value. Consequently, the asset is measured as if it had always been measured at amortised cost.
FVTPL	FVTOCI	Fair value at reclassification date becomes its new gross carrying amount. No other adjustment is required.
FCTOCI	FVTPL	Assets continue to be measured at fair value. Cumulative gain or loss previously recognised in OCI is reclassified to statement of profit and loss at the reclassification date.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained below.

Financial assets/ financial liabilities	
Fair value hierarchy	Valuation technique(s) and key input(s)
Level 1	Quoted (unadjusted) market prices in active markets for identical assets or liabilities
Level 2	Valuation Techniques for which the lowest level input that is significant to the fair Value measurement is directly or indirectly observable.
Level 3	Valuation Techniques for which the lowest level input that is significant to the fair Value measurement is unobservable.



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**3.18 Leases**

- a) As per requirement of Ind AS 116 company defines a lease as a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration
- b) Accounting for arrangements that contains Finance lease

As per Ind AS 116 company using a single lessee accounting model which requires a lessee to recognize assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognize a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments. Lease liability is initially recognised and measured at an amount equal to the present value of minimum lease payments during the lease term. Right of use asset is recognised and measured at cost, consisting of initial measurement of lease liability plus any lease payments made to the lessor at or before the commencement date less any lease incentives received, initial estimate of the restoration costs and any initial direct costs incurred. The company has made election for leases for which the underlying asset is of low value on lease-by-lease basis.

- c) The Company as lessee

Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments (discounted at the interest rate implicit in the lease or at the entity's incremental borrowing rate). For the purpose of impairment testing the recoverable amount (i.e. the higher of the fair value less cost to sale and the value in use) is determined on an individual assets basis unless the assets does not generate cash flows that are largely independent of does from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the assets belongs.

The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining

balance of the liability. Finance expenses are recognised immediately in profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's general policy on borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

The company accounts for each lease component within the contract as a lease separately from non-lease components in the contract, unless it is practically expedient to do so.

All leases other than finance lease is operating Lease. Lease payments under an operating lease is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary



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cost increases, such increases are recognised in the year in which such benefits accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

The company has exposure to leases which have not yet commenced contractually but to which company is committed and is making provision for rentals.

**3.19 Service concession arrangements**

Under Appendix C to Ind AS 115 – Service Concession Arrangements (revenue from contract with customer) applies to public-to-private service concession arrangements if:

- a) the grantor controls or regulates what services the operator must provide with the infrastructure, to whom it must provide them, and at what price; AND
- b) the grantor controls—through ownership, beneficial entitlement or otherwise—any significant residual interest in the infrastructure at the end of the term of the arrangement; AND
- c) Is the infrastructure constructed or acquired by the operator from a third party for the purpose of the service arrangement OR is the infrastructure existing infrastructure of the grantor to which the operator is given access for the purpose of the service arrangement?

Infrastructure used in a public-to-private service concession arrangement for its entire useful life (whole of life assets) is within the scope of this Appendix if the conditions in 'a') above are met.

These arrangements are accounted on the basis of below mentioned models depending on the nature of consideration and relevant contract law.

**Financial asset model:**

The Financial asset model is used when the Company, being an operator, has an unconditional contractual right to receive cash or another financial asset from or at the direction of the grantor for the construction services. Unconditional contractual right is established when the grantor contractually guarantees to pay the operator:

- (a) specific or determinable amount;
- (b) the shortfall, if any, between amounts received from the users of the public services and specified or determinable amounts.

**Intangible asset model:**

The intangible asset model is used to the extent that the company, being an operator, receives a right (a license) to charge users of the public service. A right to charge users of a public services is not an unconditional right to receive cash because the amounts are contingent on to the extent that public uses the services.

Both type of arrangements may exist within a single contract to the extent that the grantor has given an unconditional guarantee of payment for the construction and



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the operation i.e. considered as a financial asset and to the extent that the operator has to rely on the public using the service in order to obtain payment, the

operation has an intangible asset. If the Company (being an operator) performs more than one service (i.e., construction or upgrade services and operation services) under a single contract or arrangement, consideration received or receivable is allocated by reference to the relative fair values of the services delivered, when the amounts are separately identifiable.

The Company manages concession arrangements which include power supply from one of its hydro power plant. The Company maintains and services the infrastructure during the concession period. These concession arrangements set out rights and obligations related to the infrastructure and the services to be provided.

The right to consideration gives rise to an Intangible asset and financial receivable and accordingly, both the intangible asset and financial receivable models are applied.

Income from the concession arrangements earned under the intangible asset model consists of the (i) Fair Value of the contract revenue, which is deemed to be fair value of consideration transferred to acquire the asset; and (ii) payments actually received from the users. The intangible asset is amortized over its expected useful life in a way that reflects the pattern in which the asset's economic benefits are consumed by the Company, starting from the date when the right to operate starts to be used. Based on these principles, the intangible asset is amortized in line with the actual usage of the specific public facility, with a maximum of the duration of the concession.

Financial receivable is recorded at a fair value of guaranteed residual value to be received at the end of the concession period. This receivable is subsequently measured at amortised cost.

Any asset carried under concession arrangements is derecognised on disposal or when no future economic benefits are expected from its future use or disposal or when the contractual rights to the financial asset expire.

**3.20 Inventories**

Cost of inventories includes cost of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Inventories of stores, spare parts, fuel and loose tools are stated at the lower of weighted average cost and net realizable value. Net realisable value represents the estimated selling price for inventories in the ordinary course of business less all estimated costs of completion and estimated costs necessary to make the sale.





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Note 4. Property, plant & equipment

( ₹ Crore )

Description of Assets	Land - Freehold	Right of Use Assets	Total
<b>I. Gross carrying value</b>			
Balance as at 1st April, 2020	16.93	21.65	38.58
Additions	-	-	-
Disposals/Discard	-	-	-
<b>Balance as at 31st March, 2021</b>	<b>16.93</b>	<b>21.65</b>	<b>38.58</b>
<b>II. Accumulated depreciation and impairment for the year 2020-21</b>			
Balance as at 1st April, 2020	-	0.90	0.90
Depreciation expense for the year	-	0.90	0.90
Eliminated on Disposals/discards	-	-	-
<b>Balance as at 31st March, 2021</b>	<b>-</b>	<b>1.80</b>	<b>1.80</b>
<b>Net carrying value as at 31st March, 2021 (I-II)</b>	<b>16.93</b>	<b>19.85</b>	<b>36.78</b>

( ₹ Crore )

Description of Assets	Land - Freehold	Right of Use Assets	Total
<b>I. Gross carrying value</b>			
Balance as at 1st April, 2019	16.93	-	16.93
Additions	-	21.65	21.65
<b>Balance as at 31st March, 2020</b>	<b>16.93</b>	<b>21.65</b>	<b>38.58</b>
<b>II. Accumulated depreciation and impairment for the year 2019-20</b>			
Balance as at 1st April, 2019	-	-	-
Depreciation expense for the year	-	0.90	0.90
Eliminated on Disposals/discards	-	-	-
<b>Balance as at 31st March, 2020</b>	<b>-</b>	<b>0.90</b>	<b>0.90</b>
<b>Net carrying value as at 31st March, 2020 (I-II)</b>	<b>16.93</b>	<b>20.75</b>	<b>37.68</b>

Note 5. Capital work in progress

Capital work in progress & pre operative expenditure during construction period (pending allocation) relating to property, plant & equipment

( ₹ Crore )

Balance as at 31st March, 2020	3.29
Balance as at 31st March, 2021	5.09

Footnote:

1) Amount transferred to property plant and equipment during the year ₹ 0.16 crore (for the year ended 31st March, 2020: ₹ 1.54 Crore)



**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2021

**Note 6. Intangible assets**

( ₹ Crore )

Description of Assets	Computer Software	Service Concession Arrangement Intangibles	Total
<b>At Cost/deemed cost</b>			
<b>I. Gross Carrying Value</b>			
Balance as at 1st April, 2020	0.04	935.82	935.86
Disposals or classified as held for sale	-	(5.07)	(5.07)
Additions	-	1.20	1.20
<b>Balance as at 31st March, 2021</b>	<b>0.04</b>	<b>931.95</b>	<b>931.99</b>
<b>II. Accumulated amortisation and impairment for the year 2020-21</b>			
Balance as at 1st April, 2020	0.04	152.48	152.52
Amortisation expense for the year	-	33.26	33.26
Eliminated on disposal of assets	-	(0.56)	(0.56)
<b>Balance as at 31st March, 2021</b>	<b>0.04</b>	<b>185.18</b>	<b>185.22</b>
<b>Net carrying value as at 31st March, 2021 (I-II)</b>	<b>0.00</b>	<b>746.77</b>	<b>746.77</b>

( ₹ Crore )

Description of Assets	Computer Software	Service Concession Arrangement Intangibles	Total
<b>At Cost/deemed cost</b>			
<b>I. Gross Carrying Value</b>			
Balance as at 1st April, 2019	0.05	932.74	932.79
Additions	-	3.08	3.08
<b>Balance as at 31st March, 2020</b>	<b>0.05</b>	<b>935.82</b>	<b>935.87</b>
<b>II. Accumulated amortisation and impairment for the year 2019-20</b>			
Balance as at 1st April, 2019	0.04	119.17	119.21
Amortisation expense for the year	0.01	33.31	33.32
<b>Balance as at 31st March, 2020</b>	<b>0.05</b>	<b>152.48</b>	<b>152.53</b>
<b>Net carrying value as at 31st March, 2020 (I-II)</b>	<b>-</b>	<b>783.34</b>	<b>783.34</b>



**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2021

Note 7. Other financial assets

( ₹ Crore )

Particulars	As at 31st March, 2021			As at 31st March, 2020		
	Current	Non- Current	Total	Current	Non- Current	Total
(a) Service concession receivable	51.53	119.83	171.36	45.45	171.35	216.80
(b) Security Deposits						
- Government/Semi- Government Authorities	-	0.37	0.37	-	0.37	0.37
	-	<b>0.37</b>	<b>0.37</b>	-	<b>0.37</b>	<b>0.37</b>
(c) Revenue receivable						
- Unbilled revenue	8.27	-	8.27	13.65	-	13.65
- Interest accrued on deposits	0.06	-	0.06	-	-	-
	<b>8.33</b>	-	<b>8.33</b>	<b>13.65</b>	-	<b>13.65</b>
(d) Other bank balances						
- Bank deposits with Original maturity more than Twelve Months	-	0.02	0.02	-	-	-
- Fixed deposits / Margin money for security for Entry Tax	-	-	-	-	0.02	0.02
	-	<b>0.02</b>	<b>0.02</b>	-	<b>0.02</b>	<b>0.02</b>
<b>Total</b>	<b>59.86</b>	<b>120.22</b>	<b>180.08</b>	<b>59.10</b>	<b>171.74</b>	<b>230.84</b>



**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2021

Note 7A. Income Tax (net)

( ₹ Crore )

Particulars	As at 31st March,2021		As at 31st March,2020	
	Current	Non current	Current	Non current
Advance Tax and tax deducted at sources (Net of provision for Tax)	-	0.49	-	(0.18)
	-	0.49	-	(0.18)





**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2021

Note 8. Other non-current and current assets

( ₹ Crore )

Particulars	As at 31st March, 2021			As at 31st March, 2020		
	Current	Non- Current	Total	Current	Non- Current	Total
(a) Capital Advances	-	0.07	0.07	-	0.02	0.02
(b) Prepayments	2.35	0.22	2.57	2.13	0.32	2.45
(c) Deposit with Government/Semi Government	-	25.00	25.00	-	25.00	25.00
(d) Entry tax receivable	-	-	-	0.70	-	0.70
(e) Advances to Vendor	0.64	-	0.64	1.74	-	1.74
(f) Others	-	-	-	0.07	-	0.07
<b>Total</b>	<b>2.99</b>	<b>25.29</b>	<b>28.28</b>	<b>4.64</b>	<b>25.34</b>	<b>29.98</b>



**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2021

Note 9. Inventories (₹ Crore)

Particulars	As at 31st March, 2021	As at 31st March, 2020
(a) Stores and spares	5.14	5.13
Total	5.14	5.13



**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2021

Note 10. Other investment

(₹ Crore)

Particulars	As at 31st March, 2021			As at 31st March, 2020		
	Current	Non-Current	Total	Current	Non-Current	Total
Investments carried at fair value through Profit and Loss	-	-	-	-	-	-
Investment in mutual funds						
<b>Total</b>	-	-	-	-	-	-



**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2021

Note 11. Trade receivables

( ₹ Crore )

Particulars	As at 31st March, 2021			As at 31st March, 2020		
	Current	Non- Current	Total	Current	Non- Current	Total
(i) Trade Receivables considered good - Secured	31.26	-	31.26	16.25	-	16.25
(ii) Trade Receivables considered good - Unsecured	2.27	-	2.27	-	-	-
	<b>33.53</b>	-	<b>33.53</b>	<b>16.25</b>	-	<b>16.25</b>
Unsecured, Credit impaired	-	-	-	-	-	-
Less: Loss allowance for doubtful receivables	-	-	-	-	-	-
<b>Total</b>	<b>33.53</b>	-	<b>33.53</b>	<b>16.25</b>	-	<b>16.25</b>





**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2021

Note 12. Cash and cash equivalents and other bank balances

( ₹ Crore )

Particulars	As at 31st March, 2021	As at 31st March, 2020
<b>Cash and cash equivalents</b>		
(a) Balances with banks		
-In Current accounts	1.79	0.15
(b) Cash on hand	0.00	0.00
<b>Total</b>	<b>1.79</b>	<b>0.15</b>
Particulars	As at 31st March, 2021	As at 31st March, 2020
<b>Bank balances other than above</b>		
(a) Balances with banks		
-In deposit accounts (maturity more than 3 months at Inception)	2.04	-
(b) Earmarked balances with banks		
-Margin money for Security against Entry Tax	-	1.91
<b>Total</b>	<b>2.04</b>	<b>1.91</b>



**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2021

**Note 13. Equity share capital**

( ₹ Crore )

Particulars	As at 31st March, 2021		As at 31st March, 2020	
	No. of shares	Amount	No. of shares	Amount
Authorised: Equity shares of ₹ 10 each with voting rights	284,050,000	284.05	284,050,000	284.05
Issued, Subscribed and Fully Paid: Equity shares of ₹ 10 each with voting rights	284,050,000	284.05	284,050,000	284.05
	<b>284,050,000</b>	<b>284.05</b>	<b>284,050,000</b>	<b>284.05</b>
<b>a) Reconciliation of the number of shares outstanding at the beginning and end of Year:</b>				
Particulars	As at 31st March, 2021		As at 31st March, 2020	
	No. of Shares		No. of Shares	
Balance as at the beginning of the year	284,050,000		284,050,000	
Issued during the year	-		-	
Balance as at the end of the year	284,050,000		184,050,000	
<b>b) Terms &amp; Rights attached to equity shares :</b>				
(i) The Company has only one class of equity shares having a par value of ₹ 10 each. Each holder of equity shares is entitled to one vote per share.				
(ii) In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount, in proportion to the shareholding. However, no such preferential amount exists currently.				
<b>c) Details of shareholding more than 5% shares in the company are set out below :</b>				
Particulars	No. of Shares		No. of Shares	
1 JSW Energy Limited & Its nominees	284,050,000 100%		284,050,000 100%	



**JSW HYDRO ENERGY LIMITED**  
**(Formerly know as Himachal Baspa Power Company Limited)**  
**Notes to the financial statements as at and for the year ended 31st March, 2021**

**Note 14. Other Equity**

( ₹ Crore )

Particulars	As at 31st March, 2021	As at 31st March, 2020
Retained earnings	266.58	177.51
Capital contribution by parent company	36.92	36.92
<b>Total comprehensive income</b>	<b>303.50</b>	<b>214.43</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2021

**Note 15. Borrowings**

( ₹ Crore )

Particulars	As at 31st March, 2021		As at 31st March, 2020	
	Current	Non - Current	Current	Non - Current
<b>Borrowings at amortised cost</b>				
Secured Borrowings:				
i) Term loans				
From Banks	34.80	347.55	43.50	382.35
	34.80	347.55	43.50	382.35
Less: Unamortised borrowing cost	0.50	1.81	0.54	2.30
Less: Current maturities of long term debt (included in note no 16)	34.30	-	42.96	-
	-	345.74	-	380.05





**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2021

**Note 16. Other financial liabilities**

( ₹ Crore )

Particulars	As at 31st March, 2021	As at 31st March, 2020
<b>Non- Current</b>		
(a) Deposits received	0.01	0.01
(b) Lease liabilities	21.26	21.46
(c) Other payable	12.11	10.65
	<b>33.38</b>	<b>32.12</b>
<b>Current</b>		
(a) Current maturities of long-term debt	34.31	42.96
(b) Interest accrued but not due on borrowings	1.44	3.36
(c) Lease liabilities	0.20	0.11
(d) Payable for capital supplies/services	5.00	3.60
(e) Other payable	26.58	138.01
	<b>67.53</b>	<b>188.04</b>
<b>Total</b>	<b>100.91</b>	<b>220.16</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2021

**Note 17. Provisions**

( ₹ Crore )

Particulars	As at 31st March, 2021			As at 31st March, 2020		
	Current	Non- Current	Total	Current	Non- Current	Total
Provision for employee benefits						
(i) Provision for gratuity	0.19	0.55	0.74	0.29	0.61	0.90
(ii) Provision for compensated absence	0.09	0.55	0.64	0.05	0.52	0.57
<b>Total</b>	<b>0.28</b>	<b>1.10</b>	<b>1.38</b>	<b>0.34</b>	<b>1.13</b>	<b>1.47</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2021

**Note 18. Trade payables**

( ₹ Crore )

Particulars	As at 31st March, 2021			As at 31st March, 2020		
	Current	Non- Current	Total	Current	Non- Current	Total
Trade Payables						
(a) Total outstanding dues of micro and small enterprises	0.14	-	0.14	0.10	-	0.10
(b) Total outstanding dues of creditors other than micro and small enterprises	4.08	-	4.08	7.86	-	7.86
<b>Total</b>	<b>4.22</b>	<b>-</b>	<b>4.22</b>	<b>7.96</b>	<b>-</b>	<b>7.96</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2021

Note 19. Other current liabilities

( ₹ Crore )

Particulars	As at 31st March, 2021		As at 31st March, 2020	
	Current	Total	Current	Total
(a) Employee recoveries and employer contributions	0.07	0.07	0.09	0.09
(b) Statutory dues	0.12	0.12	0.18	0.18
<b>Total</b>	<b>0.19</b>	<b>0.19</b>	<b>0.27</b>	<b>0.27</b>





**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2021

Note 20. Revenue from operations

( ₹ Crore )

Particulars	For the Year Ended 31st March, 2021	For the year Ended 31st March, 2020
<b>Disaggregation of revenue from contract with customers:</b>		
(1) Sale of power (Own generation)	214.48	188.94
<b>Total revenue from contract with customers (A)</b>	<b>214.48</b>	<b>188.94</b>
(2) Income from service concession arrangement	24.79	27.69
<b>Income from service concession arrangement (B)</b>	<b>24.79</b>	<b>27.69</b>
<b>Total (A) + (B)</b>	<b>239.27</b>	<b>216.63</b>
<b>Details of revenue from contract with Customer</b>		
Particulars	For the Year Ended 31st March, 2021	For the year Ended 31st March, 2020
Total Revenue from contract with customers as above	214.48	188.94
Add: Rebate on prompt payment	21.44	2.62
Less: Incentive	9.83	9.83
<b>Total Revenue from contract with customers as per contracted price</b>	<b>226.09</b>	<b>181.73</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2021

**Note 21. Other income**

( ₹ Crore )

Particulars	For the Year Ended 31st March, 2021	For the year Ended 31st March, 2020
<b>a) Interest Income earned on financial assets that are not designated as at FVTPL</b>		
i On Bank deposits	0.12	0.16
<b>b) Other non-operating income</b>		
i Net Gain on disposal of property, plant and equipment	0.05	
ii Domestic Scrap Sales	0.17	0.01
iii Provision no longer required written back	-	0.01
iv Miscellaneous Income	0.06	0.06
<b>Total</b>	<b>0.40</b>	<b>0.24</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2021

**Note 22. Employee benefits expense**

( ₹ Crore )

Particulars	For the Year Ended 31st March, 2021	For the year Ended 31st March, 2020
(a) Salaries and wages	5.89	8.53
(b) Contribution to provident and other funds	0.52	0.78
(c) Staff welfare expenses	0.24	0.11
<b>Total</b>	<b>6.65</b>	<b>9.42</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2021

**Note 23. Finance costs**

( ₹ Crore )

Particulars	For the Year Ended 31st March, 2021	For the year Ended 31st March, 2020
(a) Interest expense		
i Interest on Term Loan	33.17	40.13
ii Interest cash credit	-	0.00
(b) Unwinding of interest on Financial liabilities carried at Amortised cost	0.49	0.49
(c) Other borrowing costs	0.10	0.27
(d) Interest on lease liabilities	1.94	1.94
<b>Total</b>	<b>35.70</b>	<b>42.83</b>





**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2021

Note 24. Depreciation and amortisation expense

( ₹ Crore )

Particulars	For the Year Ended 31st March, 2021	For the year Ended 31st March, 2020
(a) Depreciation on property, plant and equipment	0.90	0.90
(b) Amortization on Intangible assets	33.26	33.33
<b>Total</b>	<b>34.16</b>	<b>34.23</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2021

Note 25. Other expenses

( ₹ Crore )

Particulars	For the Year Ended 31st March, 2021	For the year Ended 31st March, 2020
(a) Stores and spares consumed	5.22	3.99
(b) Power & Water	2.50	2.28
(c) Rent including lease rentals	(0.03)	0.04
(d) Repairs and maintenance	8.70	13.30
(e) Royalty	0.03	0.01
(f) Rates and taxes	0.20	0.18
(g) Insurance	4.53	4.06
(h) Net loss / (gain) on foreign currency transactions net off )	-	0.00
(i) Legal and other professional charges	0.36	0.33
(j) Travelling Expenses	0.04	0.10
(k) Other General Expenses	0.22	0.28
(l) Provision for doubtful debts	-	18.89
(m) Safety and Security	0.13	0.07
(n) Branding Expenses	0.72	0.64
(o) Shared Service Charges	0.47	0.69
(p) Property ,Plant and equipment written off	4.49	-
<b>Total</b>	<b>27.58</b>	<b>44.86</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2021

Note 26. Tax expense

( ₹ Crore )

Particulars	For the Year Ended 31st March, 2021	For the year Ended 31st March, 2020
(a) Current Tax	46.50	17.31
<b>Total</b>	<b>46.50</b>	<b>17.31</b>



**BASPA II HYDRO ELECTRIC PLANT**  
**JSW HYDRO ENERGY LIMITED**  
**Balance Sheet as at 31st March, 2022**

(₹ Crore)

Particulars		Note No.	As at 31st March, 2022	As at 31st March, 2021
<b>A</b>	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
	(a) Property, plant and equipment	4	35.88	36.78
	(b) Capital work-in-progress	5	1.00	5.09
	(c) Other Intangible assets	6	713.45	746.77
	(d) Investments in subsidiary	10A	-	-
	(e) Financial assets			
	(i) Other financial assets	7	66.64	120.22
	(f) Income tax assets (net)	7A	22.40	0.49
	(g) Other non-current assets	8	0.09	25.29
	<b>Total non-current assets</b>		<b>839.46</b>	<b>934.64</b>
2	<b>Current assets</b>			
	(a) Inventories	9	4.91	5.14
	(b) Financial assets			
	(i) Investments	10B	-	-
	(ii) Trade receivables	11	53.60	33.53
	(iii) Cash and cash equivalents	12A	0.62	1.79
	(iv) Bank balances other than (iii) above	12B	5.00	2.04
	(v) Other financial assets	7	228.42	59.86
	(c) Other current assets	8	2.92	2.99
	<b>Total current assets</b>		<b>295.47</b>	<b>105.35</b>
	<b>Total assets (1+2)</b>		<b>1,134.93</b>	<b>1,039.99</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>			
1	<b>Equity</b>			
	(a) Equity share capital	13	284.05	284.05
	(b) Other equity	14	402.15	303.50
	<b>Total equity</b>		<b>686.20</b>	<b>587.55</b>
	<b>Liabilities</b>			
2	<b>Non-current liabilities</b>			
	(a) Financial liabilities			
	(i) Borrowings	15	344.43	345.74
	(ii) Lease liabilities	15A	21.04	21.26
	(iii) Other financial liabilities	16	38.00	12.12
	(b) Provisions	17	1.07	1.10
	<b>Total non-current liabilities</b>		<b>404.54</b>	<b>380.22</b>
3	<b>Current liabilities</b>			
	(a) Financial liabilities			
	(i) Borrowings	15	30.79	34.30
	(ii) Lease liabilities	15A	0.22	0.20
	(iii) Trade payables			
	(a) Total outstanding dues of micro and small enterprises	18	1.01	0.34
	(b) Total outstanding dues of creditors other than micro and small enterprises	18	3.23	4.08
	(iv) Other financial liabilities	16	8.47	33.02
	(b) Other current liabilities	19	0.18	0.19
	(c) Provisions	17	0.29	0.28
	<b>Total current liabilities</b>		<b>44.19</b>	<b>72.22</b>
	<b>Total liabilities</b>		<b>448.73</b>	<b>452.44</b>
	<b>Total equity and liabilities (1+2+3)</b>		<b>1,134.93</b>	<b>1,039.99</b>

See accompanying notes to the standalone financial statements

As per our attached report  
 For Shah Gupta & Co  
 Chartered Accountants  
 Firm Registration No.: 109574W

For and on behalf of Board of Directors

*VK Choksi*  
 Vipul K Choksi  
 Partner  
 M No. 37606



*Gyanbhadra K*  
 Gyan Bhadra Kumar  
 Whole Time Director  
 (DIN: 03620109)

*Prashant Jain*  
 Prashant Jain  
 Chairman  
 (DIN: 01281621)

*Sanjeev Kango*  
 Sanjeev Kango  
 Company Secretary &  
 Chief Financial Officer

Place: Mumbai  
 Date: 02 May, 2022



**BASPA II HYDRO ELECTRIC PLANT**  
**JSW HYDRO ENERGY LIMITED**  
**Statement of Profit and Loss for the Year ended 31st March, 2022**

(₹ Crore)

Particulars	Note No.	For the year Ended 31st March, 2022	For the year Ended 31st March, 2021
I Revenue from operations	20	218.82	239.27
II Other income	21	13.37	0.40
III Total income (I + II)		<b>232.19</b>	<b>239.67</b>
IV Expenses			
(a) Employee benefits expense	22	6.74	6.65
(b) Finance costs	23	37.12	35.70
(c) Depreciation and amortisation expenses	24	34.17	34.16
(d) Other expenses	25	23.20	27.58
Total expenses		<b>101.23</b>	<b>104.09</b>
V Profit before exceptional item and tax (III-IV)		<b>130.96</b>	<b>135.58</b>
VI Exceptional items			
VII Profit before tax (V - VI)		<b>130.96</b>	<b>135.58</b>
VIII Tax Expense	26		
Current tax		22.98	46.50
Deferred tax		(23.96)	(38.14)
IX Deferred Tax (recoverable from)/adjustable in future tariff		23.96	38.14
		<b>22.98</b>	<b>46.50</b>
X Profit for the year (VII-VIII)		<b>107.98</b>	<b>89.08</b>
XI Other comprehensive income		(9.33)	(0.01)
A (i) Items that will not be reclassified to profit or loss			
Remeasurements of the net defined benefit plan		(0.27)	(0.02)
(ii) Income tax relating to items that will not be reclassified to profit or loss		0.05	0.01
B (i) Items that will be reclassified to profit or loss		(9.11)	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
(iii) Deferred tax recoverable from / (adjustable in) future tariff		-	-
XII Total comprehensive (loss)/income for the year (X + XI)		<b>98.65</b>	<b>89.07</b>

See accompanying notes to the standalone financial statements


As per our attached report

For Shah Gupta &amp; Co

Chartered Accountants

Firm Registration No.: 109574W

*V K Choksi*  
Vipul K Choksi  
Partner  
M No. 37606



For and on behalf of Board of Directors

*Gyan Bhadra K*  
Gyan Bhadra Kumer  
Whole Time Director  
(DIN: 03620109)

*Prashant Jain*  
Prashant Jain  
Chairman  
(DIN: 01281621)

*Sanjeev Kango*  
Sanjeev Kango  
Company Secretary &  
Chief Financial Officer

Place: Mumbai  
Date: 02 May, 2022





**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Statement of changes in equity for the year ended 31st March, 2022

**a. Equity share capital (₹ Crore)**

Balance at the 1st April, 2020	284.05
Changes in equity share capital during the FY 2020-21	-
Balance at the 31st March, 2021	284.05
Changes in equity share capital during the FY 2021-22	-
Balance at the 31st March, 2022	284.05

**b. Other equity (₹ Crore)**

Particulars	Reserves & surplus		Items of other comprehensive income	Capital Contribution by parent company	Total
	Equity-settled employee benefits reserve	Retained earnings	Effective portion of cash flow hedge reserve		
Balance as at 1st April, 2021	-	266.58	-	36.92	303.50
Profit for the year	-	107.98	-	-	107.98
Other comprehensive income for the period, net of income tax	-	(0.23)	(9.10)	-	(9.33)
Balance as at 31st March, 2022	-	374.33	(9.10)	36.92	402.15

(₹ Crore)

Particulars	Reserves & surplus		Items of other comprehensive income	Capital Contribution by parent company	Total
	Equity-settled employee benefits reserve	Retained earnings	Effective portion of cash flow hedge reserve		
Balance at 1st April, 2020	-	177.51	-	36.92	214.43
Profit for the year	-	89.08	-	-	89.08
Other comprehensive income for the year, net of income tax	-	(0.01)	-	-	(0.01)
Balance as at 31st March 2021	-	266.58	-	36.92	303.50

See accompanying notes to the standalone financial statements

As per our attached report  
For Shah Gupta & Co  
Chartered Accountants  
Firm Registration No.: 109574W

Vigul K Choksi  
Partner  
M No. 37606



Gyanbhadr K

Gyan Bhadra Kumar  
Whole Time Director  
[DIN: 03620109]

Prashant Jain  
Chairman  
[DIN: 01281621]

Sanjeev Kango  
Company Secretary &  
Chief Financial Officer

Place: Mumbai  
Date: 02 May, 2022



## BASPA II HYDRO ELECTRIC PLANT

(JSW Hydro Energy Limited)

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Notes to Financial Statement for the year ended 31st March, 2022

### Note 1: General information

a) Baspa II Hydro Electric Plant (300 MW) is a run of the river plant located at Sangla Valley in the Kinnaur district of the state of Himachal Pradesh.

b) JSW Hydro Energy Limited is a public limited Company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India is wholly owned subsidiary of JSW Neo Energy Limited and is a step down subsidiary of JSW Energy Limited. ( in the FY 2020-21 JSW Hydro energy limited was wholly owned subsidiary of JSW energy Limited).The registered office of the Company is located at Sholtu Colony, P.O. Tapri, Dist. Kinnaur, 172104 (HP).

c) The Company is primarily engaged in the business of generation and sale of power.

d) For details financial disclosures and policies, refer to standalone financial statement as prepared for the Financial Year 2021-22 of JSW Hydro Energy Limited.

e) The company has continued its operations during lockdown due to outbreak of COVID-19 as the electricity generation is considered as one of the essential services by the Government. The Company substantial generation capacities are tied up under long term power purchase agreements, which insulates revenue of the company under such contracts. The notices of applying force majeure clause under the power supply agreements from some of the customers have been appropriately responded under legal advice that the prevailing situation is outside the ambit of force majeure clause. This position is further supported by clarification from Ministry of Power that the DISCOMs will have to comply with obligation to pay fixed capacity charges as per the power purchase agreement. Based on initial assessment, the Management does not expect any medium to long-term impact on the business of the Company. The Company has evaluated the possible effects on the carrying amounts of property, plant and equipment, inventory, loans, receivables and debt covenants basis the internal and external sources of information and determined, exercising reasonable estimates and judgements, that the carrying amounts of these assets are recoverable. Having regard to above, and the company's liquidity position, there is no uncertainty in meeting financial obligations over the foreseeable future.

### Note 2.1: Statement of compliance

a) These unit-wise financial statements have been prepared in accordance with the Indian accounting standards (referred to as "Ind AS") prescribed under section 133 of the Company Act, 2013 read with the Companies (India Accounting Standards) rules as amended from time to time.

### Note No. 2.2 - Recent accounting pronouncements:

The Ministry of Corporate Affairs ("MCA") notifies new standards / amendments under Companies (Indian Accounting Standards) Rules as issued from time to time. On 23rd March, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, as below.:

- (a) Ind AS 16 | Property, plant and equipment – The amendment clarifies that excess of net sale proceeds of items produced over the cost of testing, if any, shall not be recognised in the profit or loss but deducted from the directly attributable costs considered as part of cost of an item of property, plant, and equipment. The effective date for adoption of this amendment is annual periods beginning on or after April 1, 2022.
- (b) Ind AS 37 | Provisions, contingent liabilities and contingent assets – The amendment specifies that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour, materials) or an
- (c) Ind AS 103 | Business combinations – The amendment adds a new exception in Ind AS 103 for liabilities and contingent liabilities.
- (d) Ind AS 109 | Financial instruments – The amendment clarifies which fees an entity includes when it applies the '10%' test in assessing whether to derecognise a financial liability. An entity includes only fees paid or received

The company is in the process of evaluating the impact of these amendments.



## BASPA II HYDRO ELECTRIC PLANT

(JSW Hydro Energy Limited)

Notes to Financial Statement for the year ended 31st March, 2022

### Note 3: Significant accounting policies

#### 3.1 Basis of preparation of financial statements:

a) The Company has prepared these unit-wise Financial Statements which comprise the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended 31st March, 2022, and a summary of the significant accounting policies and other explanatory information (together hereinafter referred to as "Financial Statements").

b) The Financial Statements of Baspa II Hydro Electric Plant has been prepared for submission to various regulatory authorities.

c) These Financial Statement do not include all the information and disclosures normally included in annual financial statements. Accordingly, these statements are to be read in conjunction with annual financial statements for the year ended 31 March,2022.

d) Accounting Policies followed in the Financial Statements are same as compared with the annual financial statements for the year ended 31th March,2022.

e) The Financial Statements are presented in Indian Rupees ('INR') and all values are rounded to the nearest crore, except otherwise indicated.

f) Current and non-current classification

The company presents assets and liabilities in the balance sheet passed on current / non-current classification.

An asset is classified as current when it satisfies any of the followings criteria:

- it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle, it is held primarily for the purpose of being traced:
- it is expected to be realised within 12 months after the reporting date: or
- it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the followings criteria:

- it is expected to be settled in the Company's normal operating cycle:
- it is held primarily for the purpose of being traced.
- It is due to be settled within 12 months after the reporting date ;or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Term of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current only.



## BASPA II HYDRO ELECTRIC PLANT

(JSW Hydro Energy Limited)

Notes to Financial Statement for the year ended 31st March, 2022

### 3.2 Use of estimates & judgements

a) The preparation of the Financial Statements requires that the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the Financial Statements and the reported amounts of revenue and expenses during the reporting period. The recognition, measurement, classification or disclosure of an item or information in the Financial Statements is made relying on these estimates.

b) The estimates and judgements used in the preparation of the Financial Statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Company believes to be reasonable under the existing circumstances. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods. The critical accounting judgements and key estimates followed by the Company for preparation of Financial Statements is described in note 27.

### 3.3 Property, plant and equipment

a) The cost of property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, including relevant borrowing costs for qualifying assets and any expected costs of decommissioning. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are charged to statement of profit and loss in the period in which the costs are incurred.

b) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property,

plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

a) Assets in the course of construction are capitalised in the assets under construction account. At the point when an asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of property, plant and equipment and depreciation commences.

b) Property, plant and equipment except freehold land held for use in the production, supply or administrative purposes, are stated in the balance sheet at cost less accumulated depreciation and accumulated impairment losses, if any. Freehold or Leasehold land is stated at historical cost.

### 3.4 Other Intangible assets

a) Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Intangible assets with indefinite useful lives are carried at cost less accumulated impairment losses.

b) Certain computer software costs are capitalized and recognized as Intangible assets based on materiality, accounting prudence and significant benefits expected to flow therefrom for a period longer than one year.

c) An intangible asset is derecognised on disposal, or when no further economic benefits are expected from use or disposal. Gain / (loss) on de-recognition are recognized in profit or loss.





## BASPA II HYDRO ELECTRIC PLANT

(ISW Hydro Energy Limited)

Notes to Financial Statement for the year ended 31st March, 2022

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### 3.5 Amortisation

a) Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

b) Assets held under Service concession arrangement are amortised over their expected useful lives on the same basis as owned assets. However, when there is no reasonable certainty that ownership will be obtained by the end of the lease term, assets are depreciated over the shorter of the lease term and their useful lives.

### 3.6 Impairment of tangible and intangible assets

a) At the end of each reporting period, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest Company of cash-generating units for which a reasonable and consistent allocation basis can be identified.

b) Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.

c) Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

d) If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

e) When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.





## BASPA II HYDRO ELECTRIC PLANT

JSW HYDRO ENERGY LIMITED

Notes to Financial Statement for the year ended 31st March, 2022

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### 3.7 Borrowing costs

a) Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

b) All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

c) The Company determines the amount of borrowing costs eligible for capitalisation as the actual borrowing costs incurred on that borrowing during the period less any interest income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets, to the extent that an entity borrows funds specifically for the purpose of obtaining a qualifying asset. In case if the Company borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalisation are determined by applying a capitalisation rate to the expenditures on that asset.

The Company suspends capitalisation of borrowing costs during extended periods in which it suspends active development of a qualifying asset.

### 3.8 Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and demand deposits with an original maturity of three months or less and highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

### 3.9 Revenue recognition

#### Sale of Power

The Company primarily generates revenue from contracts with customers for supply of power generated from power plants including from allocating the capacity of the plant under the long term power purchase agreements, from sale of power on merchant basis including under short term contracts.

Revenue from capacity charges (other than from contracts classified as lease) under the long term power supply agreements is recognised over a period of time as the capacity of the plant is made available under the terms of the contracts. Electricity charges are recognised on supply of power under such power supply agreements. Revenue from sale of power on merchant basis is recognised when power is supplied to the customers.

#### Interest income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Interest or Surcharge on delayed payments on overdue trade receivables is recognised when significant certainty as to measurability or realisability exists.

### 3.10 Foreign currency transactions

The functional currency of the Company and its subsidiary is determined on the basis of the primary economic environment in which it operates. The functional currency of the Company is Indian National Rupee (INR).

In preparing the Financial Statements, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions.

At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined.

Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences on monetary items are recognised in profit or loss in the period in which they arise except for:

- exchange differences on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest costs on those foreign currency borrowings; and
- exchange differences on transactions entered into in order to hedge certain foreign currency risks.



## BASPA II HYDRO ELECTRIC PLANT

JSW HYDRO ENERGY LIMITED

Notes to Financial Statement for the year ended 31st March, 2022

### 3.11 Employee benefits

The Company has following post-employment plans:

#### a) Defined-benefit plan - gratuity

The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plan is the present value of defined benefit obligations at the end of the reporting period less fair value of plan assets. The defined benefit obligation is calculated annually by actuaries through actuarial valuation using the projected unit credit method.

The Company recognises the following changes in the net defined benefit obligation as an expense in the statement of profit and loss:

- service cost comprising current service costs, past-service costs, gains and losses on curtailment and non-routine settlements
- net interest expense or income

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and fair value of plan assets. This cost is included in employee benefit expenses in the statement of the profit & loss.

Re-measurement comprising of actuarial gains and losses arising from

(b) Return on plan assets, excluding amount recognized in effect of asset ceiling

(c) Re-measurement arising because of change in effect of asset ceiling are recognised in the period in which they occur directly in Other comprehensive income. Re-measurement is not reclassified to profit or loss in subsequent periods.

Ind AS 19 requires the exercise of judgment in relation to various assumptions including future pay rises, inflation and discount rates and employee and pensioner demographics. The Company determines the assumptions in conjunction with its actuaries, and believes these assumptions to be in line with best practice, but the application of different assumptions could have a significant effect on the amounts reflected in the income statement, other comprehensive income and balance sheet. There may be also interdependency between some of the assumptions.

#### b) Defined-contribution plan – provident fund

Under defined contribution plans, provident fund, the Company pays pre-defined amounts to separate funds and does not have any legal or informal obligation to pay additional sums. Defined Contribution plan comprise of contributions to the employees' provident fund set up as trust or Regional Provident Fund Commissioner and certain state plans like Employees' State Insurance. The Company's payments to the defined contribution plans are recognised as expenses during the period in which the employees perform the services that the payment covers.

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

### C) Short-term and other long-term employee benefits

#### Short Term employee benefits:

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

#### Long-term employee benefits:

Compensated absences which are not expected to be availed or encashed within twelve months after the end of the period in which the employee renders the related service are recognised as a liability as at the Balance Sheet date on the basis of actuarial valuation using projected unit credit method.

### 3.12 Share-based payment arrangements

a) Equity-settled share-based payments to employees and others providing similar services are measured at the fair value of the equity instruments at the grant date.

b) The fair value determined at the grant date of the equity-settled share-based payments is expensed on a straight-line basis over the vesting period, based on the Company's estimate of equity instruments that will eventually vest, with a corresponding increase in equity. At the end of each reporting period, the Company revises its estimate of the number of equity instruments expected to vest. The impact of the revision of the original estimates, if any, is recognised in the Statement of Profit and Loss such that the cumulative expense reflects the revised estimate, with a corresponding adjustment to the equity-settled employee benefits reserve.



## BASPA II HYDRO ELECTRIC PLANT

JSW HYDRO ENERGY LIMITED

Notes to Financial Statement for the year ended 31st March, 2022

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### 3.13 Taxation

i) Income tax comprises current and deferred tax. Income tax expense is recognized in the statement of profit and loss except to the extent it relates to items directly recognized in equity or in other comprehensive income.

#### a) Current tax

Current tax is the amount of tax payable based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

#### b) Deferred tax

(i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

Deferred tax liabilities are recognised for taxable temporary differences associated with investments in subsidiary, and interests in joint ventures, except where the Company is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred tax assets arising from deductible temporary differences associated with such investments and interests are only recognised to the extent that it is probable that there will be sufficient taxable profits against which to utilise the benefits of the temporary differences and they are expected to reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets and liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets relate to the same taxable entity and same taxation authority.

ii) Minimum Alternative Tax ('MAT') credit is recognised as an asset only when and to the extent there is convincing evidence that the Company will pay normal income-tax during the specified period. In the year in which the MAT credit becomes eligible to be recognised as an asset, the said asset is created by way of a credit to the statement of profit and loss. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income-tax during the specified period.

#### iii) Current and deferred tax for the year

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.





## BASPA II HYDRO ELECTRIC PLANT

JSW HYDRO ENERGY LIMITED

Notes to Financial Statement for the year ended 31st March, 2022

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### 3.14 Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) for the year by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for treasury shares, bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

Diluted earnings per share is computed by dividing the profit/(loss) for the year as adjusted for dividend, interest and other charges to expense or income (net of

any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date.

### 3.15 Provisions, contingencies and commitments

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

A disclosure for contingent liabilities is made when there is

- (a) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- (b) a present obligation that arises from past events but is not recognized because:
  - (i) it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
  - (ii) the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Commitments include the amount of purchase order (net of advances) issued to parties for completion of assets.

Provisions, contingent liabilities, contingent assets and commitments are reviewed at each reporting period.

Provisions for onerous contracts are recognized when the expected benefits to be derived by the Company from a contract are lower than the unavoidable costs of meeting the future obligations under the contract.

### 3.16 Financial Instruments

Financial assets and financial liabilities are recognised when an entity becomes a party to the contractual provisions of the instruments.

#### Investment in subsidiaries:

The Company has accounted for its investments in subsidiaries at cost.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.



## BASPA II HYDRO ELECTRIC PLANT

JSW HYDRO ENERGY LIMITED

Notes to Financial Statement for the year ended 31st March, 2022

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### Financial assets

#### (i) Initial recognition and measurement:

All financial assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition of financial assets, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition. Purchase and sale of financial assets are recognised using trade date accounting.

Financial assets are recognised when the Company becomes a party to the contractual provisions of the instruments. Financial assets other than trade receivables are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value, and transaction costs are expensed in the Statement of Profit and Loss.

#### (ii) Subsequent measurement

Financial assets, other than equity instruments, are subsequently measured at amortised cost, fair value through other comprehensive income or fair value through profit or loss on the basis of both:

- (a) the entity's business model for managing the financial assets and
- (b) the contractual cash flow characteristics of the financial asset.

#### Classification of financial assets

Debt instruments that meet the following conditions are subsequently measured at amortised cost (except for debt instruments that are designated at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Debt instruments that meet the following conditions are subsequently measured at fair value through other comprehensive income (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Interest income is recognised in profit or loss for FVTOCI debt instruments. For the purposes of recognising foreign exchange gains and losses, FVTOCI debt instruments are treated as financial assets measured at amortised cost. Thus, the exchange differences on the amortised cost are recognised in profit or loss and other changes in the fair value of FVTOCI financial assets are recognised in other comprehensive income and accumulated under the heading of 'Reserve for debt instruments through other comprehensive income'. When the investment is disposed of, the cumulative gain or loss previously accumulated in this reserve is reclassified to profit or loss.





## BASPA II HYDRO ELECTRIC PLANT

JSW HYDRO ENERGY LIMITED

Notes to Financial Statement for the year ended 31st March, 2022

All other financial assets are subsequently measured at fair value.

### Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognised in profit or loss and is included in the "Other income" line item.

### Investments in equity instruments at FVTOCI

On initial recognition, the Company can make an irrevocable election (on an instrument-by-instrument basis) to present the subsequent changes in fair value in other comprehensive income pertaining to investments in equity instruments. This

election is not permitted if the equity investment is held for trading. These elected investments are initially measured at fair value plus transaction costs. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income' and accumulated in the 'Reserve for equity instruments through other comprehensive income'. The cumulative gain or loss is not reclassified to profit or loss on disposal of the investments.

A financial asset is held for trading if:

- it has been acquired principally for the purpose of selling it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument or a financial guarantee.

Dividends on these investments in equity instruments are recognised in profit or loss when the Company's right to receive the dividends is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably. Dividends recognised in profit or loss are included in the 'Other income' line item.

### Financial assets at fair value through profit or loss (FVTPL)

Investments in equity instruments are classified as at FVTPL, unless the Company irrevocably elects on initial recognition to present subsequent changes in fair value in other comprehensive income for investments in equity instruments which are not held for trading.

Debt instruments that do not meet the amortised cost criteria or FVTOCI criteria (see above) are measured at FVTPL. In addition, debt instruments that meet the amortised cost criteria or the FVTOCI criteria but are designated as at FVTPL are measured at FVTPL.

A financial asset that meets the amortised cost criteria or debt instruments that meet the FVTOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognising the gains and losses on them on different bases. The Company has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset and is included in the 'Other income' line item. Dividend on financial assets at FVTPL is recognised when the Company's right to receive the dividends is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably.



## BASPA II HYDRO ELECTRIC PLANT

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Notes to Financial Statement for the year ended 31st March, 2022

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### Impairment of financial assets

a) The Company recognises a loss allowance for Expected Credit Losses (ECL) on financial assets that are measured at amortised cost and at FVOCI. The credit loss is difference between all contractual cash flows that are due to an entity in accordance with the contract and all the cash flows that the entity expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate. This is assessed on an individual or collective basis after considering all reasonable and supportable including that which is forward-looking.

b) The Company's trade receivables or contract revenue receivables do not contain significant financing component and loss allowance on trade receivables is measured at an amount equal to life time expected losses i.e. expected cash shortfall, being simplified approach for recognition of impairment loss allowance.

c) Under simplified approach, the Company does not track changes in credit risk. Rather it recognizes impairment loss allowance based on the lifetime ECL at each reporting date right from its initial recognition. The Company uses a provision matrix to determine impairment loss allowance on the portfolio of trade receivables.

d) The provision matrix is based on its historically observed default rates over the expected life of the trade receivable and is adjusted for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

e) For financial assets other than trade receivables, the Company recognises 12-month expected credit losses for all originated or acquired financial assets if at the reporting date the credit risk of the financial asset has not increased significantly since its initial recognition. The expected credit losses are measured as lifetime expected credit losses if the credit risk on financial asset increases significantly since its initial recognition. If, in a subsequent period, credit quality of the instrument improves such that there is no longer significant increase in credit risks since initial recognition, then the Company reverts to recognizing impairment loss allowance based on 12 months ECL. The impairment losses and reversals are recognised in Statement of Profit and Loss. For equity instruments and financial assets measured at FVTPL, there is no requirement for impairment testing.

### Derecognition of financial assets

a) The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

b) On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset.

c) On derecognition of a financial asset other than in its entirety (e.g. when the Company retains an option to repurchase part of a transferred asset), the Company allocates the previous carrying amount of the financial asset between the part it continues to recognise under continuing involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised on the basis of the debt covenants basis the internal and external



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### 3.17 Financial liabilities and equity instruments

Classification as debt or equity

Debt and equity instruments issued by a company entity are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

#### Equity instruments:

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by an entity are recognised at the proceeds received, net of direct issue costs.

Repurchase of the Company's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in profit or loss on the purchase, sale, issue or cancellation of the Company's own equity instruments.

#### Financial liabilities:

All Financial liabilities are measured at amortized cost using effective interest method or fair value through profit and loss. However, financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies, financial guarantee contracts issued by the Company, and commitments issued by the Company to provide a loan at below-market interest rate are measured in accordance with the specific accounting policies set out below.

#### Derivative financial instruments:

The company uses derivative financial instruments, such as option foreign exchange contracts, to hedge its foreign currency risks. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently remeasured at fair value, with changes in fair value recognised in the Statement of Profit and Loss.

Derivatives are initially recognised at fair value at the date the derivative contracts are entered into and are subsequently remeasured to their fair value at the end of each reporting period. The resulting gain or loss is recognised in statement of profit and loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in the Statement of Profit and Loss depends on the nature of the hedging relationship and the nature of the hedged item.

The contracts to buy or sell a non-financial item that were entered into and continue to be held for the purpose of the receipt or delivery of a nonfinancial item in accordance with the entity's expected purchase, sale or usage requirements are not considered as derivative instruments.

#### Cash flow hedges:

The effective portion of changes in fair value of derivatives that are designated and qualify as cash flow hedges is recognized in other comprehensive income and accumulated under the heading of cash flow hedging reserve. The gain or loss relating to the ineffective portion is recognised immediately in the Statement of Profit and Loss.

Amounts previously recognised in other comprehensive income and accumulated in equity relating to effective portion as described above are reclassified to Consolidated Statement of Profit and Loss in the periods when the hedged item affects profit or loss, in the same line as the recognised hedged item. However, when the hedged forecast transaction results in the recognition of a non-financial asset or a non-financial liability, such gains or losses are transferred from equity (but not as a reclassification adjustment) and included in the initial measurement of the cost of the nonfinancial asset or non-financial liability.

Hedge accounting is discontinued when the hedging instrument expires or is sold, terminated, or exercised, or when it no longer qualifies for hedge accounting. Any gain or loss recognised in other comprehensive income and accumulated in equity at that time remains in equity and is recognised when the forecast transaction is ultimately recognised in Consolidated Statement of Profit and Loss. When a forecast transaction is no longer expected to occur, the gain or loss accumulated in equity is recognised immediately in Consolidated Statement of Profit and Loss.

#### Segment reporting:

Operating segments are those components of the business whose operating results are regularly reviewed by the chief operating decision making body in the Group to make decisions for performance assessment and resource allocation. The reporting of segment information is the same as provided to the management for the purpose of the performance assessment and resource allocation to the segments.





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### Financial liabilities at FVTPL:

Financial liabilities are classified as at FVTPL when the financial liability is either contingent consideration recognised by the Company as an acquirer in a business combination to which Ind AS 103 applies or is held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:

- it has been incurred principally for the purpose of repurchasing it in the near term; or
  - on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument.

- A financial liability other than a financial liability held for trading or contingent consideration recognised by the Company as an acquirer in a business combination to which Ind AS 103 applies, may be designated as at FVTPL upon initial recognition if:

- such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;
- the financial liability forms part of a company of financial assets or financial liabilities or both, which is managed and its performance is evaluated on a fair value basis, in accordance with the Company's documented risk management or investment strategy, and information about the grouping is provided internally on that basis; or
- it forms part of a contract containing one or more embedded derivatives, and Ind AS 109 permits the entire combined contract to be designated as at FVTPL in accordance with Ind AS 109.

Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability and is included in the 'Other income' line item.

However, for non-held-for-trading financial liabilities that are designated as at FVTPL, the amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is recognised in other comprehensive income, unless the recognition of the effects of changes in the liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss, in which case these effects of changes in credit risk are recognised in profit or loss. The remaining amount of change in the fair value of liability is always recognised in profit or loss. Changes in fair value attributable to a financial liability's credit risk that are recognised in other comprehensive income are reflected immediately in retained earnings and are not subsequently reclassified to profit or loss.

Gains or losses on financial guarantee contracts and loan commitments issued by the Company that are designated by the Company as at fair value through profit or loss are recognised in profit or loss.

### Financial liabilities subsequently measured at amortised cost:

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the 'Finance costs' line item.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

### Derecognition of financial liabilities:

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.



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**Reclassification of financial assets and liabilities:**

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in the business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

The following table shows various reclassifications and the how they are accounted for:

Original Classification	Revised Classification	Accounting treatment
Amortised cost	FVTPL	Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in statement of profit and loss.
FVPTL	Amortised cost	Fair value at reclassification date becomes its new gross carrying amount. EIR is calculated based on new gross carrying amount.
Amortised cost	FVTOCI	Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in OCI. No change in EIR due to reclassification.
FVTOCI	Amortised cost	Fair value at reclassification date becomes its new gross carrying amount. However, cumulative gain or loss in OCI is adjusted against fair value. Consequently, the asset is measured as if it had always been measured at amortised cost.
FVTPL	FVTOCI	Fair value at reclassification date becomes its new gross carrying amount. No other adjustment is required.
FCTOCI	FVTPL	Assets continue to be measured at fair value. Cumulative gain or loss previously recognised in OCI is reclassified to statement of profit and loss at the reclassification date.





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For assets and liabilities that are recognised in the Financial Statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained below.

Financial assets/ financial liabilities	
Fair value hierarchy	Valuation technique(s) and key input(s)
Level 1	Quoted (unadjusted) market prices in active markets for identical assets or liabilities
Level 2	Valuation Techniques for which the lowest level input that is significant to the fair Value measurement is directly or indirectly observable.
Level 3	Valuation Techniques for which the lowest level input that is significant to the fair Value measurement is unobservable.

**3.18 Leases**

a) As per requirement of Ind AS 116 company defines a lease as a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration

b) Accounting for arrangements that contains Finance lease

As per Ind AS 116 company using a single lessee accounting model which requires a lessee to recognize assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognize a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments. Lease liability is initially recognised and measured at an amount equal to the present value of minimum lease payments during the lease term. Right of use asset is recognised and measured at cost, consisting of initial measurement of lease liability plus any lease payments made to the lessor at or before the commencement date less any lease incentives received, initial estimate of the restoration costs and any initial direct costs incurred. The company has made election for leases for which the underlying asset is of low value on lease-by-lease basis.

c) The Company as lessee

Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments (discounted at the interest rate implicit in the lease or at the entity's incremental borrowing rate). For the purpose of impairment testing the recoverable amount (i.e. the higher of the fair value less cost to sale and the value in use) is determined on an individual assets basis unless the assets does not generate cash flows that are largely independent of does from other assets. In such cases, the recoverable amount is determined on a cash generating unit (CGU) to which the assets belongs.

recoverable amount is determined for the cash generating unit (CGU) to which the assets belongs.

The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's general policy on borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

The company accounts for each lease component within the contract as a lease separately from non-lease components in the contract, unless it is practically expedient to do so.



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All leases other than finance lease is operating Lease. Lease payments under an operating lease is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

The company has exposure to leases which have not yet commenced contractually but to which company is committed and is making provision for rentals.

### 3.19 Service concession arrangements

Under Appendix C to Ind AS 115 – Service Concession Arrangements (revenue from contract with customer) applies to public-to-private service concession arrangements if:

- a) the grantor controls or regulates what services the operator must provide with the infrastructure, to whom it must provide them, and at what price; AND
- b) the grantor controls—through ownership, beneficial entitlement or otherwise—any significant residual interest in the infrastructure at the end of the term of the arrangement; AND
- c) Is the infrastructure constructed or acquired by the operator from a third party for the purpose of the service arrangement OR is the infrastructure existing infrastructure of the grantor to which the operator is given access for the purpose of the service arrangement?

Infrastructure used in a public-to-private service concession arrangement for its entire useful life (whole of life assets) is within the scope of this Appendix if the conditions in 'a') above are met.

These arrangements are accounted on the basis of below mentioned models depending on the nature of consideration and relevant contract law.

#### Financial asset model:

The Financial asset model is used when the Company, being an operator, has an unconditional contractual right to receive cash or another financial asset from or at the direction of the grantor for the construction services. Unconditional contractual right is established when the grantor contractually guarantees to pay the operator:

- (a) specific or determinable amount;
- (b) the shortfall, if any, between amounts received from the users of the public services and specified or determinable amounts.

#### Intangible asset model:

The intangible asset model is used to the extent that the company, being an operator, receives a right (a license) to charge users of the public service. A right to charge users of a public services is not an unconditional right to receive cash because the amounts are contingent on to the extent that public uses the services. Both type of arrangements may exist within a single contract to the extent that the grantor has given an unconditional guarantee of payment for the construction and the operation i.e. considered as a Financial asset and to the extent that the operator has to rely on the public using the service in order to obtain payment, the operation has an intangible asset. If the Company (being an operator) performs more than one service (i.e., construction or upgrade services and operation services) under a single contract or arrangement, consideration received or receivable is allocated by reference to the relative fair values of the services delivered, when the amounts are separately identifiable.

The Company manages concession arrangements which include power supply from one of its hydro power plant. The Company maintains and services the infrastructure during the concession period. These concession arrangements set out rights and obligations related to the infrastructure and the services to be provided.

The right to consideration gives rise to an intangible asset and financial receivable and accordingly, both the intangible asset and financial receivable models are applied.

Income from the concession arrangements earned under the intangible asset model consists of the (i) Fair Value of the contract revenue, which is deemed to be fair value of consideration transferred to acquire the asset; and (ii) payments actually received from the users. The intangible asset is amortized over its expected useful life in a way that reflects the pattern in which the asset's economic benefits are consumed by the Company, starting from the date when the right to operate starts to be used. Based on these principles, the intangible asset is amortized in line with the actual usage of the specific public facility, with a maximum of the duration of the concession.

Financial receivable is recorded at a fair value of guaranteed residual value to be received at the end of the concession period. This receivable is subsequently measured at amortised cost.



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Any asset carried under concession arrangements is derecognised on disposal or when no future economic benefits are expected from its future use or disposal or when the contractual rights to the financial asset expire.

**3.20 Inventories**

Cost of inventories includes cost of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Inventories of stores, spare parts, fuel and loose tools are stated at the lower of weighted average cost and net realizable value. Net realisable value represents the estimated selling price for inventories in the ordinary course of business less all estimated costs of completion and estimated costs necessary to make the sale.



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Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 4. Property, plant & equipment**

( ₹ Crore )

Description of Assets	Land - Freehold	Right of Use Assets	Total
<b>I. Gross carrying value</b>			
Balance as at 1st April, 2021	16.93	21.65	38.58
Additions	-	-	-
Disposals/Discard	-	-	-
<b>Balance as at 31st March, 2022</b>	16.93	21.65	38.58
<b>II. Accumulated depreciation and impairment for the year 2020-21</b>			
Balance as at 1st April, 2021	-	1.80	1.80
Depreciation expense for the year	-	0.90	0.90
Eliminated on Disposals/discards	-	-	-
<b>Balance as at 31st March, 2022</b>	-	2.70	2.70
<b>Net carrying value as at 31st March, 2022 (I-II)</b>	16.93	18.95	35.88

( ₹ Crore )

Description of Assets	Land - Freehold	Right of Use Assets	Total
<b>I. Gross carrying value</b>			
Balance as at 1st April, 2020	16.93	21.65	38.58
Additions	-	-	-
Disposals/Discard	-	-	-
<b>Balance as at 31st March, 2021</b>	16.93	21.65	38.58
<b>II. Accumulated depreciation and impairment for the year 2019-20</b>			
Balance as at 1st April, 2020	-	0.90	0.90
Depreciation expense for the year	-	0.90	0.90
Eliminated on Disposals/discards	-	-	-
<b>Balance as at 31st March, 2021</b>	-	1.80	1.80
<b>Net carrying value as at 31st March, 2021 (I-II)</b>	16.93	19.85	36.78





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Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 5. Capital work in progress**

Capital work in progress & pre operative expenditure during construction period (pending allocation) relating to property, plant & equipment

( ₹ Crore )

Balance as at 31st March, 2021	5.09
Balance as at 31st March, 2022	1.00

Footnote:

1) Amount transferred to property plant and equipment during the year ₹ 5.09 crore (for the year ended 31st March, 2021:

₹ 0.16 Crore)

2) No project temporarily suspended as on 31st March, 2022.

**Capital work in progress ageing & schedule**

( ₹ crore)

As at 31st March, 2022	Amount in CWIP for a period of				Total
	< 1 year	1-2 years	2-3 years	> 3 years	
Projects in progress	1.00	-	-	-	1.00
Projects temporarily suspended					
<b>Total</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.00</b>

**Capital work in progress for projects whose is completion is overdue**

As at 31st March, 2022	To be completed in				Total
	< 1 year	1-2 years	2-3 years	> 3 years	
Projects	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Capital work in progress ageing & schedule**

As at 31st March, 2021	Amount in CWIP for a period of				Total
	< 1 year	1-2 years	2-3 years	> 3 years	
Projects in progress	1.79	3.29	-	-	5.09
Projects temporarily suspended					
<b>Total</b>	<b>1.79</b>	<b>3.29</b>	<b>-</b>	<b>-</b>	<b>5.09</b>

**Capital work in progress for projects whose is completion is overdue**

As at 31st March, 2021	To be completed in				Total
	< 1 year	1-2 years	2-3 years	> 3 years	
Projects	5.09		-	-	5.09
<b>Total</b>	<b>5.09</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.09</b>



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Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 6. Intangible assets**

( ₹ Crore )

Description of Assets	Computer Software	Service Concession Arrangement Intangibles	Total
<b>At Cost/deemed cost</b>			
<b>I. Gross Carrying Value</b>			
Balance as at 1st April, 2021	0.04	931.95	931.99
Disposals or classified as held for sale	-	(1.29)	(1.29)
Additions	-	1.03	1.03
<b>Balance as at 31st March, 2022</b>	<b>0.04</b>	<b>931.69</b>	<b>931.73</b>
<b>II. Accumulated amortisation and impairment for the year 2020-21</b>			
Balance as at 1st April, 2021	0.04	185.19	185.23
Amortisation expense for the year	-	33.27	33.27
Eliminated on disposal of assets	-	(0.22)	(0.22)
<b>Balance as at 31st March, 2022</b>	<b>0.04</b>	<b>218.24</b>	<b>218.28</b>
<b>Net carrying value as at 31st March, 2022 (I-II)</b>	<b>-</b>	<b>713.45</b>	<b>713.45</b>

( ₹ Crore )

Description of Assets	Computer Software	Service Concession Arrangement Intangibles	Total
<b>At Cost/deemed cost</b>			
<b>I. Gross Carrying Value</b>			
Balance as at 1st April, 2020	0.04	935.82	935.86
Disposals or classified as held for sale	-	(5.07)	(5.07)
Additions	-	1.20	1.20
<b>Balance as at 31st March, 2021</b>	<b>0.04</b>	<b>931.95</b>	<b>931.99</b>
<b>II. Accumulated amortisation and impairment for the year 2020-21</b>			
Balance as at 1st April, 2020	0.04	152.48	152.52
Amortisation expense for the year	-	33.26	33.26
Eliminated on disposal of assets	-	(0.56)	(0.56)
<b>Balance as at 31st March, 2021</b>	<b>0.04</b>	<b>185.18</b>	<b>185.22</b>
<b>Net carrying value as at 31st March, 2021 (I-II)</b>	<b>-</b>	<b>746.77</b>	<b>746.77</b>



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Notes to the financial statements as at and for the year ended 31st March, 2022

Note 7. Other financial assets

( ₹ Crore )

Particulars	As at 31st March, 2022			As at 31st March, 2021		
	Current	Non- Current	Total	Current	Non- Current	Total
(a) Service concession receivable	58.42	61.41	119.83	51.53	119.83	171.36
(b) Security Deposits						
- Unsecured, considered good						
- Government/Semi-Government Authorities	-	0.37	0.37	-	0.37	0.37
	-	0.37	0.37	-	0.37	0.37
(c) Revenue receivable						
- Unsecured Considered Goods	157.14	0.00	157.14	-	-	-
- Unbilled revenue	12.77	-	12.77	8.27	-	8.27
- Interest accrued on deposits	0.09	-	0.09	0.06	-	0.06
	170.00	-	170.00	8.33	-	8.33
(d) Bank deposits with Original maturity more than Twelve Months						
	-	-	-	-	0.02	0.02
	-	-	-	-	0.02	0.02
(e) Other Receivable						
- Receivable from JSW Neo Energy Limited	-	-	-	-	-	-
	-	-	-	-	-	-
(f) Derivative asset						
- Foreign Currency Options	-	4.86	4.86	-	-	-
<b>Total</b>	<b>228.42</b>	<b>66.64</b>	<b>295.06</b>	<b>59.86</b>	<b>120.22</b>	<b>180.08</b>



**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2022

Note 7A. Income Tax Assets (net)

( ₹ Crore )

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Current	Non-current	Current	Non-current
Advance Tax and tax deducted at sources (Net of provision for Tax)	-	22.40	-	0.49
	-	22.40	-	0.49





**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2022

Note 8. Other non-current and current assets

( ₹ Crore )

Particulars	As at 31st March, 2022			As at 31st March, 2021		
	Current	Non- Current	Total	Current	Non- Current	Total
(a) Capital Advances	-	0.00	0.00	-	0.07	0.07
(b) Prepayments	2.34	0.09	2.43	2.35	0.22	2.57
(c) Deposit with Government/Semi Government	-	-	-	-	25.00	25.00
(d) Advances to Vendors	0.58	-	0.58	0.64	-	0.64
<b>Total</b>	<b>2.92</b>	<b>0.09</b>	<b>3.01</b>	<b>2.99</b>	<b>25.29</b>	<b>28.28</b>



**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 9. Inventories**

( ₹ Crore )

Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Stores and spares	4.91	5.14
<b>Total</b>	<b>4.91</b>	<b>5.14</b>



**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 10A. Investment in equity**

( ₹ Crore )

Particulars	As at 31st March, 2022			As at 31st March, 2021		
	Current	Non- Current	Total	Current	Non- Current	Total
Investment in equity instruments	-	-	-	-	-	-
Total	-	-	-	-	-	-

**Note 10B. Other Investment**

( ₹ Crore )

Particulars	As at 31st March, 2022			As at 31st March, 2021		
	Current	Non- Current	Total	Current	Non- Current	Total
Investments carried at fair value through Profit and Loss Investment in mutual funds						
Total	-	-	-	-	-	-



**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 11. Trade receivables**

( ₹ Crore )

Particulars	As at 31st March, 2022			As at 31st March, 2021		
	Current	Non- Current	Total	Current	Non- Current	Total
(i) Trade Receivables considered good - Secured	53.60	-	53.60	33.53	-	33.53
(ii) Trade Receivables considered good - Unsecured	-	-	-	-	-	-
	<b>53.60</b>	-	<b>53.60</b>	<b>33.53</b>	-	<b>33.53</b>
Unsecured, Credit impaired	-	-	-	-	-	-
Less: Loss allowance for doubtful receivables	-	-	-	-	-	-
<b>Total</b>	<b>53.60</b>	<b>-</b>	<b>53.60</b>	<b>33.53</b>	<b>-</b>	<b>33.53</b>

**Ageing of Trade Receivables**

( ₹ Crore )

As at 31st March, 2022	Undisputed Trade receivables		Disputed Trade Receivables	
	Considered good	Considered doubtful	Considered good	Considered doubtful
Outstanding for following periods from due date of payment				
Less than 6 months	26.73	-	-	-
6 months-1 year	8.13	-	-	-
1-2 years	14.86	-	1.71	-
2-3 years	-	-	-	-
More than 3 years	-	-	2.17	-
<b>Total</b>	<b>49.72</b>	<b>-</b>	<b>3.88</b>	<b>-</b>

( ₹ Crore )

As at 31st March, 2021	Undisputed Trade receivables		Disputed Trade Receivables	
	Considered good	Considered doubtful	Considered good	Considered doubtful
Outstanding for following periods from due date of payment				
Less than 6 months	28.87	-	-	-
6 months-1 year	0.78	-	1.71	-
1-2 years	-	-	-	-
2-3 years	-	-	1.05	-
More than 3 years	-	-	1.12	-
<b>Total</b>	<b>29.65</b>	<b>-</b>	<b>3.88</b>	<b>-</b>



**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 12. Cash and cash equivalents and other bank balances**

( ₹ Crore )

Particulars	As at 31st March, 2022	As at 31st March, 2021
<b>Cash and cash equivalents</b>		
(a) Balances with banks		
(i) With scheduled banks		
-In Current accounts	0.61	1.79
(b) Cash on hand	0.01	0.00
<b>Total</b>	<b>0.62</b>	<b>1.79</b>

**Note 12B. Bank balance other than Cash and cash equivalents**

( ₹ Crore )

Particulars	As at 31st March, 2022	As at 31st March, 2021
<b>Bank balances other than above</b>		
(a) Balances with banks		
-In deposit accounts (maturity more than 3 months at Inception)	-	2.04
(b) Earmarked balances with banks		
-Margin money for Security	5.00	-
<b>Total</b>	<b>5.00</b>	<b>2.04</b>





**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 13. Equity share capital**

( ₹ Crore )

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	No. of shares	Amount	No. of shares	Amount
Authorised: Equity shares of ₹ 10 each with voting rights	284,050,000	284.05	284,050,000	284.05
Issued, Subscribed and Fully Paid: Equity shares of ₹ 10 each with voting rights	284,050,000	284.05	284,050,000	284.05
	<b>284,050,000</b>	<b>284.05</b>	<b>284,050,000</b>	<b>284.05</b>

**a) Reconciliation of the number of shares outstanding at the beginning and end of year:**

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	No. of Shares		No. of Shares	
Balance as at the beginning of the year	284,050,000		284,050,000	
Issued during the year	-		-	
Balance as at the end of the year	284,050,000		284,050,000	

**b) Terms & Rights attached to equity shares :**

(i) The Company has only one class of equity shares having a par value of ₹ 10 each. Each holder of equity shares is entitled to one vote per share.

(ii) In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount, in proportion to the shareholding. However, no such preferential amount exists currently.

**c) Details of shareholding more than 5% shares in the company are set out below :**

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	No. of Shares		No. of Shares	
1 JSW Neo Energy Limited & its nominees	284,050,000		284,050,000	
2 JSW Energy Limited & its nominees	100%		100%	

**d) Shares held by promoters at the end of the year**

Name of Promoter	As at 31st March, 2022		As at 31st March, 2021	
	No. of shares	% of total shares	No. of shares	% of total shares
JSW Neo Energy Limited & its nominees	284,050,000	100%	-	-
JSW Energy Limited & its nominees	-	-	284,050,000	100%
<b>Total</b>	<b>284,050,000</b>	<b>100%</b>	<b>284,050,000</b>	<b>100%</b>



**JSW HYDRO ENERGY LIMITED**  
**(Formerly known as Himachal Baspa Power Company Limited)**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 14. Other Equity**

( ₹ Crore )

Particulars	As at 31st March, 2022	As at 31st March, 2021
Retained earnings	374.33	266.58
Effective portion of cash flow hedge	(9.10)	-
Capital contribution by parent company	36.92	36.92
<b>Total comprehensive income</b>	<b>402.15</b>	<b>303.50</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 15. Borrowings**

( ₹ Crore )

Particulars	As at 31st March, 2022	As at 31st March, 2021
<b>Non- Current</b>		
<b>Borrowings at amortised cost</b>		
<b>Secured Borrowings:</b>		
i) Green Bond	348.86	-
ii) Term loans		
From Banks	-	347.55
Less: Unamortised borrowing cost	4.43	1.81
	344.43	345.74
<b>Current</b>		
<b>Short Term Borrowings (Secured)</b>		
i) Green Bond	31.54	-
ii) Short Term loans		
From Banks	-	34.80
Less: Unamortised borrowing cost	0.75	0.50
	30.79	34.30
<b>Total</b>	<b>375.22</b>	<b>380.04</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 15A. Lease liabilities**

Particulars	As at 31st March, 2022			As at 31st March, 2021		
	Current	Non-Current	Total	Current	Non-Current	Total
Lease liabilities	0.22	21.04	21.26	0.20	21.26	21.46
<b>Total</b>	0.22	21.04	21.26	0.20	21.26	21.46



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 16. Other financial liabilities**

( ₹ Crore )

Particulars	As at 31st March, 2022	As at 31st March, 2021
<b>Non- Current</b>		
(a) Deposits received	0.01	0.01
(b) Other payable	37.99	12.11
	<b>38.00</b>	<b>12.12</b>
<b>Current</b>		
(a) Interest accrued but not due on borrowings	1.44	1.44
(b) Payable for capital supplies/services	7.03	5.00
(c) Other payable	-	26.58
	<b>8.47</b>	<b>33.02</b>
<b>Total</b>	<b>46.47</b>	<b>45.14</b>





**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2022

Note 17. Provisions

( ₹ Crore )

Particulars	As at 31st March, 2022			As at 31st March, 2021		
	Current	Non- Current	Total	Current	Non- Current	Total
Provision for employee benefits						
(i) Provision for gratuity	0.21	0.38	0.59	0.19	0.55	0.74
(ii) Provision for compensated absence	0.08	0.69	0.77	0.09	0.55	0.64
<b>Total</b>	<b>0.29</b>	<b>1.07</b>	<b>1.36</b>	<b>0.28</b>	<b>1.10</b>	<b>1.38</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 18. Trade payables**

( ₹ Crore )

Particulars	As at 31st March, 2022			As at 31st March, 2021		
	Current	Non- Current	Total	Current	Non- Current	Total
Trade Payables						
(a) Total outstanding dues of micro and small enterprises	1.01	-	1.01	0.14	-	0.14
(b) Total outstanding dues of creditors other than micro and small enterprises	3.23	-	3.23	4.08	-	4.08
<b>Total</b>	<b>4.24</b>	<b>-</b>	<b>4.24</b>	<b>4.22</b>	<b>-</b>	<b>4.22</b>

**Creditors Ageing**

( ₹ Crore )

As at 31st March, 2022	Undisputed		Disputed	
	MSME	Others	MSME	Others
Outstanding for following periods from due date of payment				
Less than 1 year	1.01	0.41	-	-
1-2 years	-	0.26	-	-
2-3 years	-	0.15	-	-
More than 3 years	-	0.02	-	-
Not due	-	1.41	-	-
Unbilled	-	0.98	-	-
<b>Total</b>	<b>1.01</b>	<b>3.23</b>	<b>-</b>	<b>-</b>

( ₹ Crore )

As at 31st March, 2021	Undisputed		Disputed	
	MSME	Others	MSME	Others
Outstanding for following periods from due date of payment				
Less than 1 year	0.14	0.78	-	-
1-2 years	-	0.26	-	-
2-3 years	-	0.03	-	-
More than 3 years	-	0.02	-	-
Not due	-	1.15	-	-
Unbilled	-	1.84	-	-
<b>Total</b>	<b>0.14</b>	<b>4.08</b>	<b>-</b>	<b>-</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 19. Other current liabilities**

( ₹ Crore )

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Current	Total	Current	Total
(a) Advance received from customers	-	-	-	-
(b) Employee recoveries and employer contributions	0.08	0.08	0.07	0.07
(c) Statutory dues	0.10	0.10	0.12	0.12
<b>Total</b>	<b>0.18</b>	<b>0.18</b>	<b>0.19</b>	<b>0.19</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 20. Revenue from operations**

( ₹ Crore )

Particulars	For the year Ended 31st March, 2022	For the year Ended 31st March, 2021
<b>Disaggregation of revenue from contract with customers:</b>		
(1) Sale of power (Own generation)	196.30	214.48
<b>Total revenue from contract with customers (A)</b>	<b>196.30</b>	<b>214.48</b>
(2) Income from service concession arrangement	18.71	24.79
<b>Income from service concession arrangement (B)</b>	<b>18.71</b>	<b>24.79</b>
(3) Other Operational Income (C)	3.81	-
<b>Total (A) + (B) + (C)</b>	<b>218.82</b>	<b>239.27</b>

**(a) Details of revenue from contract with Customer**

Particulars	For the year Ended 31st March, 2022	For the year Ended 31st March, 2021
Total Revenue from contract with customers as above	196.30	214.48
Add: Rebate on prompt payment	24.36	21.44
Less: Incentive	118.20	9.83
<b>Total Revenue from contract with customers as per contracted price</b>	<b>102.46</b>	<b>226.09</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 21. Other income**

( ₹ Crore )

Particulars	For the year Ended 31st March, 2022	For the year Ended 31st March, 2021
<b>a) Interest Income earned on financial assets that are not designated as at FVTPL</b>		
i On Bank deposits	0.14	0.12
ii Other Financial Assets	11.98	-
<b>b) Other non-operating income</b>		
i Net Gain on disposal of property, plant and equipment	0.04	0.05
ii Domestic Scrap Sales	1.16	0.17
iii Miscellaneous income	0.05	0.06
<b>Total</b>	<b>13.37</b>	<b>0.40</b>





**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2022

Note 22. Employee benefits expense

( ₹ Crore )

Particulars	For the year Ended 31st March, 2022	For the year Ended 31st March, 2021
(a) Salaries and wages	5.99	5.89
(b) Contribution to provident and other funds	0.05	0.52
(c) Staff welfare expenses	0.70	0.24
<b>Total</b>	<b>6.74</b>	<b>6.65</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 23. Finance costs**

( ₹ Crore )

Particulars	For the year Ended 31st March, 2022	For the year Ended 31st March, 2021
(a) Interest expense		
i Interest on foreign currency loan	14.21	-
ii Hedging charges	10.55	-
iii Interest on Term Loan	4.93	33.17
(b) Revaluation gain/loss on foreign currency borrowings (Net)	0.05	-
(c) Other borrowing costs	5.46	0.59
(d) Interest on lease liabilities	1.92	1.94
<b>Total</b>	<b>37.12</b>	<b>35.70</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2022

Note 24. Depreciation and amortisation expense

( ₹ Crore )

Particulars	For the year Ended 31st March, 2022	For the year Ended 31st March, 2021
(a) Depreciation on property, plant and equipment	0.90	0.90
(b) Amortization on Intangible assets	33.27	33.26
Total	34.17	34.16



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note 25. Other expenses**

( ₹ Crore )

Particulars	For the year Ended 31st March, 2022	For the year Ended 31st March, 2021
(a) Stores and spares consumed	5.57	5.22
(b) Power & Water	1.74	2.50
(c) Rent including lease rentals	(0.06)	(0.03)
(d) Repairs and maintenance	8.45	8.70
(e) Royalty	0.06	0.03
(f) Rates and taxes	0.23	0.20
(g) Insurance	4.41	4.53
(h) Legal and other professional charges	0.15	0.36
(i) Travelling Expenses	0.03	0.04
(j) Other General Expenses	0.28	0.22
(k) Safety and Security	0.15	0.13
(l) Branding Expenses	0.61	0.72
(m) Shared Service Charges	0.51	0.47
(n) Property ,Plant and equipment written off	1.07	4.49
<b>Total</b>	<b>23.20</b>	<b>27.58</b>



**BASPA II HYDRO ELECTRIC PLANT  
JSW HYDRO ENERGY LIMITED**

Notes to the financial statements as at and for the year ended 31st March, 2022

Note 26. Tax expense

( ₹ Crore )

Particulars	For the year Ended 31st March, 2022	For the year Ended 31st March, 2021
(a) Current Tax	22.98	46.50
Total	22.98	46.50





**BASPA II HYDRO ELECTRIC PLANT  
(JSW HYDRO ENERGY LIMITED)**

Notes to the financial statements as at and for the year ended 31st March, 2022

**Note no. 27 - Financial Ratios**

Sr. No.	Particulars	For the year ended 31st March, 2022			For the year ended 31st March, 2021		Variance (%)	Reason for variance over 25%
		Numerator	Denominator	31.03.2022	31.03.2021			
1	<b>Current Ratio (In times)</b> (Current Assets / Current Liabilities)	295.47	44.19	6.69	1.46	358%	Due to Debtors increase and Receivable receivable from Karcham Plant increase	
2	<b>Debt-Equity Ratio (In times)</b> (Total Borrowings / Net Worth)	375.22	686.20	0.55	0.65	-15%		
3	<b>Debt Service Coverage Ratio (In times)</b> (Profit before Tax, Exceptional Items, Depreciation, Finance Charges / Finance Charges + Long Term Borrowings scheduled Principal repayments (excluding prepayments + refinancing) during the period). Finance Charges : Interest on Term Loans and Interest on Debentures	160.64	42.97	3.74	2.20	70%	Due to increase in profit Decrease	
4	<b>Return on Equity Ratio (%)</b> (Net profit after tax / Average Networth)	107.90	636.87	17%	16.40%	3%		
5	<b>Inventory Turnover (no. of days)</b> (Average Inventory / (Fuel Cost + Stores & Spares Consumed + Purchase of stock in trade))	5.02	14.02	130.76	134.65	-3%		
6	<b>Debtors Turnover (no. of days)</b> ((Average Trade Receivables including unbilled revenue * No of days) / Revenue from operations)	54.08	218.82	90.22	54.69	65%	Due to increase in sale increase and Profit decrease.	
7	<b>Payables Turnover (no. of days)</b> ((Average Trade payables including * No of days) / Cost of goods sold)	4.23	14.02	110.05	159.69	-31%	Due to Average Trade payable has been decreased	
8	<b>Net Capital Turnover (In times)</b> (Annual turnover / Shareholder's equity)	218.82	686.20	0.32	0.41	-22%		
9	<b>Net Profit Margin (%)</b> (Net profit for the period / year / Total Income)	107.90	232.19	47%	37%	25%	Profit increase due to Current tax decrease	
10	<b>Return on Capital Employed (%)</b> ((Profit after tax plus Interest on long term loans and debentures) / Average capital employed)	137.66	1,014.50	14%	13%	5%		
11	<b>Return on Investment (%)</b> (Profit generated on sale of investment / Cost of investment)	-	-	-	-	-		



# PRESS RELEASE

◀◀BACK

## CPI(IW) Base 2016=100 Monthly Index Letter - May 2022

[Click here for press note](#)

<b>JANUARY 2022</b>	125.1
<b>FEBRUARY 2022</b>	125.0
<b>MARCH 2022</b>	126.0
<b>APRIL 2022</b>	127.7
<b>MAY 2022</b>	129.0
<b>JUNE 2022</b>	
<b>JULY 2022</b>	
<b>AUGUST 2022</b>	
<b>SEPTEMBER 2022</b>	
<b>OCTOBER 2022</b>	
<b>NOVEMBER 2022</b>	
<b>DECEMBER 2022</b>	

<b>JANUARY 2021</b>	118.2
<b>FEBRUARY 2021</b>	119.0
<b>MARCH 2021</b>	119.6
<b>APRIL 2021</b>	120.1
<b>MAY 2021</b>	120.6
<b>JUNE 2021</b>	121.7
<b>JULY 2021</b>	122.8
<b>AUGUST 2021</b>	123.0
<b>SEPTEMBER 2021</b>	123.3
<b>OCTOBER 2021</b>	124.9
<b>NOVEMBER 2021</b>	125.7
<b>DECEMBER 2021</b>	125.4

<b>SEPTEMBER 2020</b>	118.1
<b>OCTOBER 2020</b>	119.5
<b>NOVEMBER</b>	119.9



<b>2020</b>	
<b>DECEMBER 2020</b>	<b>118.8</b>

**CPI(IW) Base 2001=100 Monthly Index Letter - August 2020**

JANUARY 2016	269
<b>FEBRUARY 2016</b>	267
MARCH 2016	268
APRIL 2016	271
MAY 2016	275
JUNE 2016	277
JULY 2016	280
<b>AUGUST 2016</b>	278
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<b>AUGUST 2018</b>	<b>301</b>
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<b>OCTOBER 2018</b>	<b>302</b>
<b>NOVEMBER 2018</b>	<b>302</b>
<b>DECEMBER 2018</b>	<b>301</b>

<b>JANUARY 2019</b>	<b>307</b>
<b>FEBRUARY 2019</b>	<b>307</b>
<b>MARCH 2019</b>	<b>309</b>
<b>APRIL 2019</b>	<b>312</b>
<b>MAY 2019</b>	<b>314</b>
<b>JUNE 2019</b>	<b>316</b>
<b>JULY 2019</b>	<b>319</b>
<b>AUGUST 2019</b>	<b>320</b>
<b>SEPTEMBER 2019</b>	<b>322</b>
<b>OCTOBER 2019</b>	<b>325</b>
<b>NOVEMBER 2019</b>	<b>328</b>
<b>DECEMBER 2019</b>	<b>330</b>

<b>JANUARY 2020</b>	<b>330</b>
<b>FEBRUARY 2020</b>	<b>328</b>
<b>MARCH 2020</b>	<b>326</b>
<b>APRIL 2020</b>	<b>329</b>
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**ALL-INDIA CONSUMER PRICE INDEX NUMBERS FOR  
AGRICULTURAL AND RURAL LABOURERS**

<b>Month</b>	<b>CPI-AL</b>	<b>CPI-RL</b>
January 2016	849	854
February 2016	843	849
March 2016	843	848
April 2016	848	854



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PRESS RELEASE

May 2016	860	866
June 2016	869	874
July 2016	877	881
August 2016	876	881
September 2016	873	877
October 2016	876	881
November 2016	878	883
December 2016	876	881

Month	CPI-AL	CPI-RL
January 2017	870	876
February 2017	869	874
March 2017	866	872
April 2017	870	876
May 2017	872	878
June 2017	877	884
July 2017	884	890
August 2017	894	900
September 2017	893	899
October 2017	901	907
November 2017	905	910
December 2017	900	906

Month	CPI-AL	CPI-RL
January 2018	895	901
February 2018	889	896
March 2018	887	894
April 2018	888	896
May 2018	891	899
June 2018	894	902
July 2018	902	910
August 2018	907	915
September	910	917

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PRESS RELEASE

2018		
October 2018	913	920
November 2018	914	921
December 2018	913	921

Month	CPI-AL	CPI-RL
January 2019	915	923
February 2019	917	925
March 2019	924	932
April 2019	932	939
May 2019	940	948
June 2019	950	957
July 2019	958	965
August 2019	965	972
September 2019	976	983
October 2019	987	993
November 2019	1000	1006
December 2019	1014	1019

Month	CPI-AL	CPI-RL
January 2020	1016	1021
February 2020	1010	1016
March 2020	1007	1013
April 2020	1014	1019
May 2020	1019	1025
June 2020	1018	1024
July 2020	1021	1028
August 2020	1026	1033
September 2020	1037	1043
October 2020	1052	1057
November 2020	1060	1065
December	1047	1053

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PRESS RELEASE

2020		
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Month	CPI-AL	CPI-RL
January 2021	1038	1045
February 2021	1037	1044
March 2021	1035	1043
April 2021	1041	1049
May 2021	1049	1057
June 2021	1057	1065
July 2021	1061	1070
August 2021	1066	1074
September 2021	1067	1076
October 2021	1081	1090
November 2021	1092	1101
December 2021	1097	1106

Month	CPI-AL	CPI-RL
January 2022	1095	1105
February 2022	1095	1106
March 2022	1098	1109
April 2022	1108	1119
May 2022	1119	1131
June 2022		
July 2022		
August 2022		
September 2022		
October 2022		
November 2022		
December 2022		

[Click here for press note](#)

[Click here for MIL](#)



WPI Base year 2011-12

COMM_NAME	COMM_CODE	COMM_WT	INDX042012	INDX032013	INDX032014	INDX032015	INDX032016	INDX032017	INDX032018	INDX032019	INDX032020	INDX032021	INDX032022	INDX042022	INDX052022	INDX062022
All commodities		100.000000	104.7	108.6	114.3	109.9	107.7	113.2	116.3	119.9	120.4	129.9	148.9	152.3	154.0	154.0
I PRIMARY ARTICLES		22.61756	107.1	114.6	121.4	120.1	123.0	127.1	128.2	134.5	137.4	147.4	170.9	174.5	179.8	182.4
(A) FOOD ARTICLES		15.25585	106.2	113.5	122.9	128.7	133.4	137.6	137.3	144.5	151.2	156.4	168.6	175.3	179.3	183.6
(B) NON-FOOD ARTICLES		4.11894	107.6	119.7	118.2	111.7	117.4	121.9	120.1	123.7	124.8	139.7	175.0	177.5	180.0	176.3
(C) MINERALS		0.83317	103.3	121.9	115.4	111.8	115.6	114.8	138.3	138.0	158.8	188.1	228.9	208.2	228.9	208.2
(D) CRUDE PETROLEUM & NATURAL GAS		2.40960	113.2	110.1	119.7	82.8	69.3	74.1	81.2	88.2	64.7	89.6	151.6	152.5	165.5	178.4
II FUEL & POWER		13.15190	108.3	109.8	119.3	82.0	76.5	93.6	98.0	102.5	99.5	109.2	143.9	151.2	154.4	155.4
(A) COAL		2.13813	100.9	102.5	106.7	106.7	106.4	116.3	122.6	123.6	126.5	126.9	130.9	130.9	130.9	130.9
(B) MINERAL OILS		7.94968	111.2	116.3	127.7	82.1	86.2	83.9	88.5	95.0	86.7	103.7	155.7	167.9	173.1	174.8
(C) ELECTRICITY		3.06409	97.4	98.2	106.4	107.5	102.9	102.3	105.4	107.3	113.9	111.1	122.2	122.2	122.2	122.2
III MANUFACTURED PRODUCTS		64.23054	103.5	106.2	110.7	110.0	108.8	112.3	115.8	118.3	118.6	127.9	142.3	144.7	144.8	143.7
(A) MANUFACTURE OF FOOD PRODUCTS		9.12173	105.5	108.8	116.4	112.8	117.1	127.3	127.9	128.4	136.5	149.8	165.7	169.9	170.9	169.6
(B) MANUFACTURE OF BEVERAGES		0.90907	101.9	107.1	112.3	112.5	114.9	117.4	119.7	122.0	124.6	125.0	127.0	127.7	128.1	128.5
(C) MANUFACTURE OF TOBACCO PRODUCTS		0.51357	106.1	111.4	118.4	129.9	136.7	142.2	150.3	153.8	154.5	157.8	162.4	164.6	165.0	164.0
(D) MANUFACTURE OF TEXTILES		4.86068	100.8	106.8	113.6	109.6	108.7	112.9	114.2	118.6	116.7	127.4	143.9	145.8	147.6	148.6
(E) MANUFACTURE OF WEARING APPAREL		0.81414	111.2	109.1	119.0	122.2	126.8	133.1	137.7	138.3	138.4	140.0	145.1	146.5	148.6	146.7
(F) MANUFACTURE OF LEATHER AND RELATED PRODUCTS		0.53540	105.0	108.6	116.5	118.3	123.4	120.4	120.4	120.6	117.5	117.6	120.4	121.0	121.7	122.5
(G) MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK		0.77181	107.0	114.0	120.8	125.9	130.2	130.0	131.4	135.1	132.8	137.7	144.4	146.0	147.2	148.3
(H) MANUFACTURE OF PAPER AND PAPER PRODUCTS		1.11322	102.1	105.1	113.7	113.2	112.8	115.7	120.3	123.8	120.4	130.7	148.5	153.7	153.8	155.8
(I) PRINTING AND REPRODUCTION OF RECORDED MEDIA		0.67622	108.0	115.1	120.6	131.0	138.3	143.5	144.5	146.1	153.5	153.7	162.7	167.6	167.7	167.3
(J) MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS		6.46505	105.6	109.8	116.2	113.8	110.9	111.7	115.5	119.6	115.5	125.6	142.3	145.7	146.3	147.5
(K) MANUFACTURE OF PHARMACEUTICALS, MEDICINAL CHEMICAL AND BOTANICAL PRODUCTS		1.99345	101.0	105.6	110.5	115.4	119.2	121.4	120.7	126.4	129.7	133.4	138.0	139.6	139.4	139.9
(L) MANUFACTURE OF RUBBER AND PLASTICS PRODUCTS		2.29851	102.7	104.0	113.0	109.7	106.0	108.8	107.6	110.1	107.4	119.5	130.0	131.7	131.9	131.6
(M) MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS		3.20176	107.4	106.3	109.3	112.1	109.8	109.3	114.0	116.6	116.1	120.2	127.7	130.5	130.6	132.6
(N) MANUFACTURE OF BASIC METALS		9.64632	105.9	103.2	105.0	99.5	89.2	95.6	109.6	111.1	106.0	124.0	157.5	161.2	158.7	150.2
(O) MANUFACTURE OF FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND EQUIPMENT		3.15498	103.1	103.5	104.5	108.2	105.1	108.5	112.0	116.8	115.3	121.8	135.3	138.8	139.7	139.3
(P) MANUFACTURE OF COMPUTER, ELECTRONIC AND OPTICAL PRODUCTS		2.00875	99.7	101.9	103.4	108.8	108.0	108.0	110.6	111.4	110.1	111.0	116.4	116.4	116.0	116.1
(Q) MANUFACTURE OF ELECTRICAL EQUIPMENT		2.92970	104.1	102.7	107.2	109.2	108.5	108.0	110.1	112.3	111.5	118.9	126.0	127.4	126.4	128.3
(R) MANUFACTURE OF MACHINERY AND EQUIPMENT		4.78899	102.2	105.0	107.5	109.4	108.5	108.3	109.9	112.3	113.3	116.1	122.7	124.3	124.4	124.7
(S) MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS		4.98853	98.4	110.7	109.7	111.4	110.0	110.7	111.1	112.9	115.6	120.1	125.8	126.1	126.8	127.7
(T) MANUFACTURE OF OTHER TRANSPORT EQUIPMENT		1.64777	98.8	101.1	104.0	103.9	105.2	109.9	110.4	113.3	120.5	128.7	133.9	134.5	134.8	135.5
(U) MANUFACTURE OF FURNITURE		0.72672	103.9	107.0	115.3	112.8	114.6	116.5	124.6	129.5	132.0	143.2	157.3	155.2	159.4	155.8
(V) OTHER MANUFACTURING		1.06417	92.8	91.8	104.1	106.4	115.7	114.9	104.4	107.3	119.8	134.2	146.6	147.5	144.3	139.6
IV FOOD INDEX		24.37758	105.9	111.8	120.5	122.8	127.3	133.7	133.7	138.5	145.7	153.9	168.2	173.3	176.1	178.4



**एनजेवीएन लिमिटेड**

(भारत सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपक्रम)  
विद्युत गृह अनुसंधान विभाग झाकड़ी, शिमला, हिमाचल प्रदेश - 172201  
दूरभाष नं०. 01782-275104 फ़ैक्स नं०. 01782-275834  
सीआईएन नं० L40101HP1988GOI008409  
जीएनटीआईएन नं० 02AAICS1307F1ZY

No: SJVN /NJHPS/O&amp;M /GIS/ICF-175 /- 127

Dated: 25.04.2019

To,

Managing Director,  
M/s JSW Hydro Energy Limited,  
Baspa – II H.E. Plant, Sholtu Colony,  
PO. Tapri, Distt Kinnaur (HP) - 172104  
(Fax No: 01786- 261258)

**Subject: Agreement with M/s JSWHEL for Interconnection Facility (ICF) at 1500MW NJHPS Jhakri – Payment of O&M Charges for the Month of April, 2019 thereof.**

Respected Sir,

On the above cited subject, please find enclosed Invoice No. **NJ/PHEM/19-20/001** Dated **25.04.2019** amounting to **INR 22,58,008/-** towards O&M charges for the Month of April, 2019 for the interconnection facility at 1500MW NJHPS Jhakri.

In view of above, you are requested to release the above amount to SJVN Ltd through RTGS (no other payment mode shall be acceptable to SJVN) Bank Details mentioned in enclosed Invoice at the earliest or before 10.05.2019 positively as per terms & condition of agreement please.

Thanking you.

Yours Sincerely,

(प्रकाश चन्दा)

उप महाप्रबंधक (पीएचईएम),  
नामझाऊजविणपो, झाकड़ी।





**INVOICE****एन जे पी एन लिमिटेड**

1500 मे० पाट नथपा झाकड़ी जल विद्युत परियोजना

(भारत सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपक्रम)

विद्युत गृह अनुसंधान विभाग झाकड़ी, शिमला, हिमाचल प्रदेश- 172201

दूरभाष न०. 01782-275104 फैक्स न०. 01782-275834

<b>Name &amp; Address of Buyer</b>	Invoice No: NJIPHEM/19-20/001
Managing Director	Invoice Date: 25.04.2019
M/s JSW Hydro Energy Limited,	PAN: AAICS1307F
Sholtu Colony, PO. Tapri, Distt Kinnaur	GSTIN: 02AAICS1307F1ZY
HP-172104, Fax No: 01786- 261258	SAC No.: 999799
GSTIN of M/s JSWHEL: 02AADCH3821L1ZU	TIN No: 02011000291
	TAN No: PTL513797A
	CIN: L40101HP1988GOI008409

**Buyer Reference: ICF Agreement with M/s JSWHEL for Interconnection facility at Jhakri (Agreement Dated 08.05.2003)**

Buyer TIN No:

SI No	Description of Payment	Amount in INR
1	O&M Charges for the month of March, 2019.	1,913,566
2	CGST @ 9%	172,221
3	SGST @ 9%	172,221
4	Grand Total	2,258,008
5	<b>Net Payable Amount</b>	<b>2,258,008</b>

**Net Invoice value in words: Rupees Twenty Two Lakhs Fifty Eight Thousand and Eight Only.****Payment Instruction:**

Please release the payment through RTGS only.

**RTGS Transfer Details:**

Bank Name: State Bank of India

Bank Address: PO: Jhakri, Teh: Rampur Bsr, Distt. Shimla (HP)

Bank Account No: 11543142129

IFSC/RTGS Code: SBIN0006988

Note: O &amp; M Charges for the month of April, 2019 have been calculated without taking in to consideration Annual escalation @ 6% &amp; same shall be recovered on actual basis w.e.f. 01.04.2019 based upon CPI/WPI published by office of Economic Adviser GOI, Ministry of Commerce &amp; Industry(DIPP) as on 31.03.2019.

Certified that the particulars given above is true &amp; correct &amp; amount indicated represents the price actually charged &amp; there is no flow of additional consideration directly or indirectly from the buyer.

Page  
1/1

For SJVN Ltd

Authorized Signatory





3/13

INVOICE		
एन जे सी एन लिमिटेड		
1500 मे० घाट नाथन झाकड़ी जल विद्युत परियोजना		
(भारत सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपक्रम)		
विद्युत गृह अनुसंधान विभाग झाकड़ी, शिमला, हिमाचल प्रदेश- 172201		
दूरभाष नं०. 01782-275104 फैक्स नं०. 01782-275834		
Name & Address of Buyer		Invoice No: PHEM/19-20/008
Managing Director		Invoice Date: 25.07.2019
M/s JSW Hydro Energy Limited,		PAN: AAICS1307F
Sholtu Colony, PO. Tapri, Distt Kinnaur		GSTIN: 02AAICS1307F1ZY
HP-172104, Fax No: 01786- 261258		SAC No.: 999799
GSTIN of M/s JSWHEL: 02AADCH3821L1ZU		TIN No: 02D11000291
		TAN No: PTL513797A
		CIN: L40101HP1988GOI008409
Buyer Reference: ICF Agreement with M/s JSWHEL for interconnection facility at Jhakri (Agreement Dated 08.05.2003)		
Buyer TIN No:		
Sl No	Description of Payment	Amount in INR
1	O&M Charges for the month of July, 2019.	19,13,566 ✓
2	Escalation @ 6% for the month of July, 19 (FY 2019-20)	1,14,814 ✓
3	Arrear on account of O&M charges escalation @ 6% for the month of April, 19 to June, 19 (03 Months).	3,44,442 ✓
4	CGST @ 8%	2,13,554 ✓
5	SGST @ 9%	2,13,554 ✓
	Grand Total	27,99,930
	Net Payable Amount	27,99,930 ✓
Net Invoice value In words: Rupees Twenty Seven Lakhs Ninty Nine Thousand Nine Hundred and Thirty Only.		
Payment Instruction:		
Please release the payment through RTGS only.		
RTGS Transfer Details:		
Bank Name: State Bank of India		
Bank Address: PO: Jhakri, Teh: Rampur Bsr. Distt. Shimla (HP)		
Bank Account No: 11543142129		
IFSC/RTGS Code: SBIN0006988		
Note: Adjustment has been made in current invoice at our end. w.e.f. 01.04.2019. Escalation Factor agreed mutually and as per ICF agreement calculated @ 6.00%.		
Certified that the particulars given above is true & correct & amount indicated represents the price actually charged & there is no flow of additional consideration directly or indirectly from the buyer.		Page 1/1
		For SJWNLtd Authorized Signatory 25/7/19

" Verified By Me

Rs. 27,99,930.."

Done  
26/07/2019



## एनजेपीएन लिमिटेड

(भारत सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपक्रम)  
विद्युत गृह अनुसंधान विभाग झाकडी, शिमला, हिमाचल प्रदेश - 172201  
दूरभाष न०. 01782-275104 फैक्स न०. 01782-275834  
सीआईएन न० L40101HP1988GOI008409  
जीएनटीआईएन न० 02AAICS1307F1ZY

No: SJVN /NJHPS/O&M /GIS/ICF-175 - 2121 - 24

Dated: 28.04.2020

To,

Managing Director,  
M/s JSW Hydro Energy Limited,  
Baspa – II H.E. Plant, Sholtu Colony,  
PO.Tapri, Distt Kinnaur (HP) - 172104  
(Fax No: 01786- 261258)

**Subject: Agreement with M/s JSWHEL for Interconnection Facility (ICF) at 1500MW NJHPS Jhakri – Payment of O&M Charges for the Month of April, 2020 thereof.**

Respected Sir,

On the above cited subject, please find enclosed Invoice No. 90000031 Dated 28.04.2020 amounting to INR 23,93,488/- towards O&M charges for the Month of April, 2020 for the interconnection facility at 1500MW NJHPS Jhakri.

Further O & M Charges for the month of April, 2020 have been calculated without taking in to consideration Annual escalation @ 6% & same shall be recovered on actual basis w.e.f. 01.04.2020 based upon CPI/WPI published by office of Economic Adviser GOI, Ministry of Commerce & Industry (DIPP) as on 31.03.2020.

In view of above, you are requested to release the above amount to SJVN Ltd through RTGS (no other payment mode shall be acceptable to SJVN) Bank Details mentioned in enclosed Invoice at the earliest or before 10.05.2020 positively as per terms & condition of agreement please.

Thanking you.

Yours Sincerely,

(प्रकाश चन्द)

28/4/2020  
डेप्ट. महाप्रबंधक (पीएचईएम),  
ना० झाकडी, ज० प०, झाकडी।

प्रतिलिपि:

- 1.) महाप्रबंधक/परियोजना प्रमुख ना० झाकडी ज० प०, झाकडी।
- 2.) मुख्य महाप्रबंधक सी एंड एन ग्रो एनजेपीएन शिमला।
- 3.) अपर महाप्रबंधक (वित्त एवं लेखा) ना० झाकडी ज० प०, झाकडी।



## एसजेवीएन लिमिटेड

(भारत सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपक्रम)  
एक भारत एक भूतल का पीछे पकड़ आईएसओ 9001:2015 प्रमाणित कंपनी



## SJVN LIMITED

(A Joint Venture of Govt. of India & Govt. of Himachal Pradesh)  
A 'Mini Ratna' & Schedule 'A' PSU | ISO 9001:2015 Certified Company

5000 MW by 2023, 12000 MW by 2030, 25000 MW by 2040

Buyer's GSTIN : 02AADCII382ILJZU

Plant : 1003(Natpna Jhakri)

Seller's GSTIN : 02AAICS1307F1ZX

Customer Reference:

Invoice No : 90000831

Customer Name: JSW HYDRO ENERGY LIMITED

Invoice Date : 28.04.2020

Street : KINNAUR DISTT. KINNAUR

CIN: L40101HP1988G01008409

City : KINNAUR

PAN: AAICS1307F

Postal Code : 172115

TAN No. PTL513797A

Office Address : JSW HYDRO ENERGY LIMITED

Sl. NO	Material	Description	HSN/SAC No.	QTY	UGM	Item	CURR	Amount	CGST		SGST/UGST		IGST		Total Tax		Total Amount
									Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	
1	50000010	OW&T charges for interconnecting facility	999799	1.000	LOT	000010	INR	2,028,380.00	9.00	182,554.00	9.00	182,554.00	0.00	0.00	18.00	365,108.00	2,393,488.00
Total																	2,393,488.00

TWENTY THREE LAKH NINETY THREE THOUSAND FOUR HUNDRED EIGHTY EIGHT Rupees

Payment Instruction:
Please release the payment through RTGS only
RTGS Transfer Details:
Bank Name: STATE BANK OF INDIA, JHAKRI
Bank Address: PO JHAKRI RAMPUR
Bank Account No: 11543142129
IFSC/RTGS Code: SBIN006988
Account Name: SJVN LIMITED

*[Signature]*  
For & on behalf of SJVN  
28/4/2020



## एनजेवीएन लिमिटेड

(भारत सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपक्रम)  
 विद्युत गृह अनुविकास विभाग झाकड़ी, शिमला, हिमाचल प्रदेश - 172201  
 दूरभाष नं०. 01782-275104 फैक्स नं०. 01782-275834  
 सीआईएन नं० L40101HP1988GOI008409  
 जीएसटीआईएन नं० 02AAICS1307F1ZY

No: SJVN /NJHPS/PHEM /GIS/175/- 2551-54

Dated: 30.07.2020

To,

Managing Director,  
 M/s JSW Hydro Energy Limited,  
 Baspa - II H.E. Plant, Sholtu Colony,  
 PO.Tapri, Distt Kinnaur (HP) - 172104  
 (Fax No: 01786- 261258)

**Subject: Agreement with M/s JSWHEL for Interconnection Facility (ICF) at 1500MW NJHPS Jhakri – Payment of O&M Charges for the Month of July, 2020 thereof.**

Respected Sir,


On the above cited subject, please find enclosed Invoice No. 90000035 Dated 30.07.2020 amounting to INR 26,82,620/- towards O&M charges for the Month of July, 2020 for the interconnection facility at 1500MW NJHPS Jhakri.

Further O & M Charges for the month of July, 2020 and Arrear of 03 Months (April, 2020 to June, 2020) have been calculated taking in to consideration Annual escalation @ 3.02%.

In view of above, you are requested to release the above amount to SJVN Ltd through RTGS (no other payment mode shall be acceptable to SJVN) Bank Details mentioned in enclosed Invoice at the earliest or before 10.08.2020 positively as per terms & condition of agreement please.

Thanking you.

Yours Sincerely,

  
 (प्रकाश चक्रवर्ती)  
 उपाय महाप्रबंधक (पीएचईएम),  
 ना०झा०ज०वि०प०, झाकड़ी।

प्रतिलिपि:

- 1.) मुख्य महाप्रबंधक सी एंड एस ओ एनजेवीएन शिमला।
- 2.) महाप्रबंधक/परियोजना प्रमुख ना० झा० ज० वि० प०, झाकड़ी।
- 3.) अपर महाप्रबंधक (वित्त एवं लेखा) ना०झा०ज०वि०प० झाकड़ी।





## एसजेवीएन लिमिटेड

(महाराष्ट्र सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपक्रम)  
एन सीडी डब्ल्यू श्रेणी का पंजीकृत आईएसओ 9001:2015 प्रमाणित कंपनी

## SJVN LIMITED

(A Joint Venture of Govt. of India & Govt. of Himachal Pradesh)  
A 'Mini Ratna' & Schedule 'A' PSU | ISO 9001:2015 Certified Company

5000 MW by 2023, 12000 MW by 2030, 25000 MW by 2040

Buyer's GSTIN : 02AADC13821L1ZU

Plant : 1003(Nathpa Jhakri)

Seller's GSTIN : 02AAICS1307F1ZY

Customer Reference:

Invoice No : 9000035

Customer Name: JSW HYDRO ENERGY LIMITED

Invoice Date : 30.07.2020

Street : KINNAUR DISTT. KINNAUR

CIN: L40101HP1988G01008409

City : KINNAUR

PAN: AAICS1307F

Postal Code : 172115

TAN No. PTL513797A

Office Address : JSW HYDRO ENERGY LIMITED

Sl. No	Material	Description	HSN/SAC No.	QTY	UOM	Item	CURR	Amount	CGST		SGST/UGST		IGST		Total Tax		Total Amount
									Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	
1	3000010	O&M charges for interconnecting facility	999799	1.000	LOT	000010	INR	2,08,637.00	9.00	188,067.00	9.00	188,067.00	0.00	0.00	18.00	376,134.00	2,465,771.00
2	8000020	Amcar	999792	1.000	LOT	000020	INR	183,771.00	9.00	16,519.00	9.00	16,519.00	0.00	0.00	38.00	33,038.00	2,16,849.00
Total:																	2,682,620.00

TWENTY SIX LAKH EIGHTY TWO THOUSAND SIX HUNDRED TWENTY Rupees

## Payment Instruction:

Please release the payment through RTGS only

## RTGS Transfer Details:

Bank Name: STATE BANK OF INDIA, JHAKRI

Bank Address: PO JHAKRI RAMPUR

Bank Account No: 11543142129

IFSC/RTGS Code: SBIN0046988

Account Name: SJVN LIMITED

For & on behalf of SJVN  
30/7/2020



## एनजेपीएन लिमिटेड

(भारत सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपक्रम)  
विद्युत गृह अनुसंधान विभाग झाकड़ी, शिमला, हिमाचल प्रदेश - 172201  
दूरभाष नं०. 01782-275104 फैक्स नं०. 01782-275834  
सीआईएन नं० L40101HP1988GOI008409  
जीएनटीआईएन नं० 02AAICS1307F1ZY

No: SJVN /NJHPS/PHEM /GIS/175/- 56A

Dated: 26.04.2021

To,

Managing Director,  
M/s JSW Hydro Energy Limited,  
Baspa – II H.E. Plant, Sholtu Colony,  
PO.Tapri, Distt Kinnaur (HP) - 172104  
(Fax No: 01786- 261258)

**Subject: Agreement with M/s JSWHEL for Interconnection Facility (ICF) at 1500MW NJHPS Jhakri – Payment of O&M Charges for the Month of April, 2021 thereof.**

Respected Sir,

On the above cited subject, please find enclosed e-Invoice bearing Invoice Reference No. (IRN) **d427465c71d9b8f36e68a5af9ff9b3d87d60621282f9fa1f23aa151a89f976a7** Dated **26.04.2021** amounting to **INR 24,65,771/-** towards O&M charges for the Month of **April, 2021** for the interconnection facility at 1500MW NJHPS Jhakri.

*Further O & M Charges for the month of April, 2021 have been calculated without taking in to consideration Annual escalation @ 6% & same shall be recovered on actual basis w.e.f. 01.04.2021 based upon CPI/WPI published by office of Economic Adviser GOI, Ministry of Commerce & Industry (DIPP) as on 31.03.2021.*

In view of above, you are requested to release the above amount to SJVN Ltd through RTGS (no other payment mode shall be acceptable to SJVN) Bank Details mentioned in enclosed Invoice at the earliest or before 10.05.2021 positively as per terms & condition of agreement please.

Thanking you.

Yours Sincerely,

*(प्रकाश गुन्ड)*  
26/4/2021  
उप महाप्रबंधक (पीएचईएम),  
नॉन्-आरजोपिओपी, झाकड़ी।



02AAICS1307F1ZY  
SJVN LIMITED



## 1.e-Invoice Details

IRN : d427465c71d9b8f36e68a5af9f9b3d87d Ack No. : 132110705756310  
60621282f9fa1f23aa151a89f976a7

Ack Date : 26-04-2021 17:53:00

## 2.Transaction Details

Category : B2B

Document No. : 90000108

IGST on INTRA : No

Document Type : Tax Invoice

Document Date : 26-04-2021

## 3.Party Details

Seller :

GSTIN : 02AAICS1307F1ZY

SJVN LIMITED

SHAKTI SADAN SHANAN SHIMLA

HIMACHAL PRADESH 171006 HIMACHAL PRADESH

Purchaser :

GSTIN : 02AADCH3821L1ZU

Ms JSW Hydro Energy Limited

Street Kinnaur Distt Kinnaur

Kinnaur Place of Supply: HIMACHAL PRADESH

172115 HIMACHAL PRADESH

## 4.Item Details

SI No	Product Description	HSN Code	Quantity	Unit	Unit Price (Rs)	Discount (Rs)	Taxable Amount (Rs)	Tax Rate (GST + Cess   State Cess + Cess Non.Advol)	Other charges	Total
1	OM Charges for Interconnecting facility	999799	1	UNT	2089637	0	2089637	18.00 + 0.00   0.00 + 0	0	2465771.66
Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	State CESS	Discount	Other Charges	Round off Amt	Tot Inv. Amt	
2089637.00	188067.00	188067.00	0.00	0.00	0.00	0.00	0.00	0.00	2465771.66	

Generated By : 02AAICS1307F1ZY

Print Date : 26-04-2021 17:53:03



132110705756310

eSign

Digitally Signed by NIC-IRP  
on : 2021-04-26 17:53:00



## एनजेपीएन लिमिटेड

(भारत सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपक्रम)  
विद्युत गृह अनुविकास विभाग झाकड़ी, शिमला, हिमाचल प्रदेश - 172201  
दूरभाष नं०. 01782-275104 फैक्स नं०. 01782-275834  
सीआईएन नं० L40101HP1988GOI008409  
जीएसटीआईएन नं० 02AAICS1307F1ZY

No: SJVN /NJHPS/PHEM /GIS/175/-/69

Dated: 27.07.2021

To,

Managing Director,  
M/s JSW Hydro Energy Limited,  
Baspa – II H.E. Plant, Sholtu Colony,  
PO.Tapri, Distt Kinnaur (HP) - 172104  
(Fax No: 01786- 261258)

**Subject: Agreement with M/s JSWHEL for Interconnection Facility (ICF) at 1500MW NJHPS Jhakri – Payment of O&M Charges for the Month of July, 2021 thereof.**

Respected Sir,

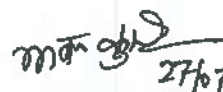
On the above cited subject, please find enclosed e-Invoice bearing Invoice Reference No. (IRN) 70c7de938d9b8118188ba2b87e51e988ed78088aca50aa3ec747116498269152 Dated 26.07.2021 amounting to INR 29,12,571/- (INR 25,77,472/- & INR 3,35,099/-) towards O&M charges for the Month of July, 2021 (including arrear) for the interconnection facility at 1500MW NJHPS Jhakri.

Further O & M Charges for the month of July, 2021 and Arrear of 03 Months (April, 2021 to June, 2021) amounting INR 3,35.099/- have been calculated taking in to consideration Annual escalation @ 4.53%.

In view of above, you are requested to release the above amount to SJVN Ltd through RTGS (no other payment mode shall be acceptable to SJVN) Bank Details mentioned in enclosed Invoice at the earliest or before 10.08.2021 positively as per terms & condition of agreement please.

Thanking you.

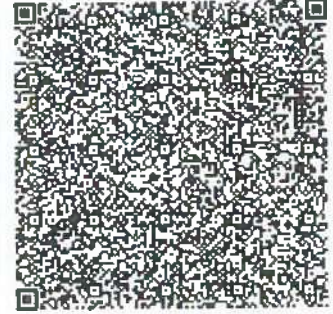
Yours Sincerely,

  
27/07/2021  
(अजय कुमार)

उप महाप्रबंधक (पीएचईएम),  
नॉ० झाकड़ी, शिमला, हिमाचल प्रदेश।



02AAICS1307F1ZY  
SJVN LIMITED



#### 1.e-Invoice Details

IRN : 70c7de938d9b8118188ba2b87e51e988 Ack No. : 132111033778467  
ed78088aca50aa3ec747116498269152

Ack Date : 26-07-2021 18:18:00

#### 2.Transaction Details

Category : B2B Document No. : 90000116 IGST applicable despite Supplier and Recipient located in same State : No  
Document Type : Tax Invoice Document Date : 26-07-2021

#### 3.Party Details

Supplier :  
GSTIN : 02AAICS1307F1ZY  
SJVN LIMITED  
SHAKTI SADAN SHANAN SHIMLA  
HIMACHAL PRADESH 171006 HIMACHAL PRADESH

Recipient :  
GSTIN : 02AADCH3821L1ZU  
M/s JSW Hydro Energy Limited  
Street Kinnaur, Distt. Kinnaur Street Kinnaur, Distt. Kinnaur  
Kinnaur Place of Supply: HIMACHAL PRADESH  
172115 HIMACHAL PRADESH

#### 4.Details of Goods / Services

SI No	Item Description	HSN Code	Quantity	Unit	Unit Price(Rs)	Discount(Rs)	Taxable Amount(Rs)	Tax Rate(GST + Cess   State Cess + Cess Non.Advol)	Other charges	Total
1	O and M Charges for Interconnecting facility	999799	1	UNT	2468281	0	2468281	18.00 + 0.00   0.00 + 0	0	2912571

Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	State CESS	Discount	Other Charges	Round off Amt	Tot Inv. Amt
2468281.00	222145.00	222145.00	0.00	0.00	0.00	0.00	0.00	0.00	2912571.00

Generated By : 02AAICS1307F1ZY  
Print Date : 26-07-2021 18:18:01



132111033778467

eSign

Digitally Signed by NIC-IRP  
on :2021-07-26 18:18:00



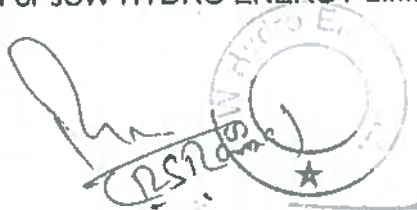


**JSW HYDRO ENERGY LIMITED  
BASPA-II (3x100 MW) HYDRO-ELECTRIC PROJECT**

**Consolidated Statement of Plant Availability (in %)  
As per Section 9.21 of PPA For The Tariff Year 2019-20**

S.N.	Month	Plant Availability in %	
		For the Month	Cumulative
1	Apr-19	100.00%	100.00%
2	May-19	100.00%	100.00%
3	Jun-19	100.00%	100.00%
4	Jul-19	100.00%	100.00%
5	Aug-19	99.71%	99.94%
6	Sep-19	99.73%	99.91%
7	Oct-19	100.00%	99.92%
8	Nov-19	100.00%	99.93%
9	Dec-19	98.38%	99.75%
10	Jan-20	98.97%	99.67%
11	Feb-20	85.37%	98.44%
12	Mar-20	85.22%	97.32%

For JSW HYDRO ENERGY LIMITED



(Ravindra Rana)  
Authorised Signatory

  
Superintending Engineer  
Generation Circle  
JSW Hydro Energy Limited, Ghate Nagar






**JSW HYDRO ENERGY LIMITED  
BASPA-II (3x100 MW) HYDRO-ELECTRIC PROJECT**

**Consolidated Statement of Plant Availability (in %)  
As per Section 9.21 of PPA For The Tariff Year 2020-21**

S.N.	Month	Plant Availability in %	
		For the Month	Cumulative
1	Apr-20	100.00%	100.00%
2	May-20	100.00%	100.00%
3	Jun-20	100.00%	100.00%
4	Jul-20	100.00%	100.00%
5	Aug-20	97.97%	99.59%
6	Sep-20	100.00%	99.66%
7	Oct-20	100.00%	99.71%
8	Nov-20	100.00%	99.74%
9	Dec-20	100.00%	99.77%
10	Jan-21	88.93%	98.67%
11	Feb-21	85.62%	97.58%
12	Mar-21	89.78%	96.92%

For JSW HYDRO ENERGY LIMITED

  
(Vikas Gupta)  
Authorised Signatory

  
Superintending Engineer  
Generation Circle  
H.P.S.E.D. Ltd. Shaba Nagar




**JSW HYDRO ENERGY LIMITED**  
**BASPA-II (3x100 MW) HYDRO-ELECTRIC PROJECT**

**Consolidated Statement of Plant Availability (in %)**  
**As per Section 9.21 of PPA For The Tariff Year 2021-22**

S.N.	Month	Plant Availability in %	
		For the Month	Cumulative
1	Apr-21	100.00%	100.00%
2	May-21	100.00%	100.00%
3	Jun-21	100.00%	100.00%
4	Jul-21	99.37%	99.84%
5	Aug-21	98.39%	99.55%
6	Sep-21	100.00%	99.62%
7	Oct-21	100.00%	99.68%
8	Nov-21	100.00%	99.72%
9	Dec-21	100.00%	99.75%
10	Jan-22	81.65%	97.91%
11	Feb-22	96.43%	97.79%
12	Mar-22	90.23%	97.15%

For JSW HYDRO ENERGY LIMITED

  
 (Vikas Gupta)  
 Authorised Signatory

  
 Superintending Engineer,  
 Generation Circle,  
 H.P.S.E.B. Ltd. Shaba Nagar



## JSW HYDRO ENERGY LIMITED

## BASPA-II ( 3X100 MW ) HYDRO-ELECTRIC PROJECT

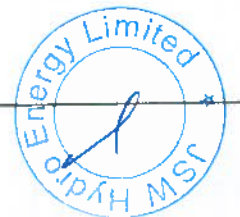
## Consolidated Statement of Energy (in Kwh) as per Section 9.20 of PPA For The Tariff Year 2019-20

Month	Total Energy delivered	Free Energy (12% of delivered Energy)	88% of Delivered		Saleable Energy		Saleable Design Energy		Saleable Primary Energy		Secondary Energy (4-7)
			Energy	Energy	Firm	Infirm	Energy	Energy	Energy	Energy	
1	2	3	4	5	6	7	8	9			
Apr-19	64755833	7770700	56985133	56985133	0.00	41910000	41910000				
May-19	120572154	14468658	106103495	106103495	0.00	72600000	72600000				
Jun-19	223690996	26842919	196848076	196848076	0.00	169620000	169620000				
Jul-19	234448117	28133774	206314343	206314343	0.00	183530000	183530000				
Aug-19	234058665	28087040	205971625	205971625	0.00	183530000	183530000				
Sep-19	204402193	24528263	179873930	179873930	0.00	129540000	129540000				
Oct-19	77418984	9290278	68128706	68128706	0.00	69530000	69530000				
Nov-19	48461440	5815373	42646067	42646067	0.00	50290000	50290000				
Dec-19	39239773	4708773	34531000	34531000	0.00	40980000	40980000				
Jan-20	33445681	4013482	29432199	29432199	0.00	37950000	37950000				
Feb-20	27903938	3348473	24555465	24555465	0.00	32710000	32710000				
Mar-20	29772215	3572666	26199549	26199549	0.00	37870000	37870000				
For The Tariff year 2019-20	1338169988	160580399	1177589589	1177589589	0.00	1050060000	1050060000				127529589

For JSW HYDRO ENERGY LIMITED



(Ravindra Rana)  
Authorised Signatory



*R.V.*  
Superintending Engineer  
Generation Circle  
H.P.S.E.B. Ltd. Bhaba Nagar

## JSW HYDRO ENERGY LIMITED

### BASPA-II ( 3X100 MW ) HYDRO-ELECTRIC PROJECT Consolidated Statement of Energy (in Kwh) as per Section 9.20 of PPA For The Tariff Year 2020-21

Month	Total Energy delivered	Free Energy (12% of delivered Energy)	88% of Delivered Energy		Saleable Energy		Saleable Design Energy		Saleable Primary Energy		Secondary Energy (4-7)
			Energy	Energy	Firm	Infirm	Firm	Infirm	Energy	Energy	
1	2	3	4	5	6	7	8	9			
Apr-20	40667929	4880151	35787778	35787778	0.00	41910000	41910000				
May-20	112132371	13455885	98676486	98676486	0.00	72600000	72600000				
Jun-20	210487878	25258545	185229332	185229332	0.00	169620000	169620000				
Jul-20	239920812	28790497	211130314	211130314	0.00	183530000	183530000				
Aug-20	238102210	28572265	209529945	209529945	0.00	183530000	183530000				
Sep-20	208655864	25038704	183617160	183617160	0.00	129540000	129540000				
Oct-20	91949419	11033930	80915488	80915488	0.00	69530000	69530000				
Nov-20	44153624	5298435	38855189	38855189	0.00	50290000	50290000				
Dec-20	35810211	4297225	31512986	31512986	0.00	40980000	40980000				
Jan-21	29886964	3586436	26300528	26300528	0.00	37950000	37950000				
Feb-21	22757608	2730913	20026695	20026695	0.00	32710000	32710000				
Mar-21	21965292	2635835	19329457	19329457	0.00	37870000	37870000				
<b>For The Tariff year 2020-21</b>	<b>1296490180</b>	<b>155578822</b>	<b>1140911358</b>	<b>1140911358</b>	<b>0.00</b>	<b>1050060000</b>	<b>1050060000</b>	<b>1050060000</b>	<b>1050060000</b>	<b>37870000</b>	<b>90851358</b>

For JSW HYDRO ENERGY LIMITED



*Vikas Gupta*  
(Vikas Gupta)  
Authorised Signatory

*ML*  
Superintending Engineer  
Generation Circle  
H.P.S.E.C. Ltd. Ghabha Nagar





**JSW HYDRO ENERGY LIMITED**

**BASPA-II ( 3X100 MW ) HYDRO-ELECTRIC PROJECT**

**Consolidated Statement of Energy (in Kwh) as per Section 9.20 of PPA For The Tariff Year 2021-22**

Month	Total Energy delivered	Free Energy (12% of delivered Energy)	88% of Delivered Energy		Saleable Energy		Saleable Design Energy	Saleable Primary Energy	Secondary Energy (4-7)
			Energy	Energy	Firm	Infirm			
1	2	3	4	5	6	7	8	9	
Apr-21	30482567	3657908	26824659	26824659	0.00	41910000	41910000		
May-21	87559639	10507157	77052482	77052482	0.00	72600000	72600000		
Jun-21	208154643	24978557	183176086	183176086	0.00	169620000	169620000		
Jul-21	24,15,44,688	2,89,85,363	212559325	212559325	0.00	183530000	183530000		
Aug-21	23,80,57,006	2,85,66,841	209490165	209490165	0.00	183530000	183530000		
Sep-21	20,57,70,243	2,46,92,429	181077814	181077814	0.00	129540000	129540000		
Oct-21	10,05,82,492	1,20,69,899	88512593	88512593	0.00	69530000	69530000		
Nov-21	5,38,61,426	64,63,371	47398055	47398055	0.00	50290000	50290000		
Dec-21	4,14,14,775	49,69,773	36445002	36445002	0.00	40980000	40980000		
Jan-22	3,47,43,142	41,69,177	30573965	30573965	0.00	37950000	37950000		
Feb-22	2,72,76,400	32,73,168	24003232	24003232	0.00	32710000	32710000		
Mar-22	36440812	4372896	32067916	32067916	0.00	37870000	37870000		
For The Tariff year 2021-22	1305887831	156706538	1149181293	1149181293	0.00	1050060000	1050060000	99121293	

For JSW HYDRO ENERGY LIMITED



*(Vikas Gupta)*  
 (Vikas Gupta)  
 Authorised Signatory

*(M)*  
 Superintending Engineer,  
 Generation Circle  
 H.P.S.E.S. Ltd. Chhaba Nagar



<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>				Assessment Year <b>2020-21</b>	
[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)					
PAN	AADCH3821L				
Name	JSW HYDRO ENERGY LIMITED				
Address	SHOLTU COLONY, , , TAPRI (91/3), KINNAUR, HIMACHAL PRADESH, 172104				
Status	Plc Company	Form Number	ITR-6		
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	245984631080221		
Taxable Income and Tax details	Current Year business loss, if any	1	0		
	Total Income		1330200350		
	Book Profit under MAT, where applicable	2	1046904893		
	Adjusted Total Income under AMT, where applicable	3	0		
	Net tax payable	4	182915223		
	Interest and Fee Payable	5	569804		
	Total tax, interest and Fee payable	6	183485027		
	Taxes Paid	7	191010996		
(+)Tax Payable /(-)Refundable (6-7)	8	-7525970			
Dividend Distribution Tax details	Dividend Tax Payable	9	0		
	Interest Payable	10	0		
	Total Dividend tax and interest payable	11	0		
	Taxes Paid	12	0		
	(+)Tax Payable /(-)Refundable (11-12)	13	0		
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0		
	Additional Tax payable u/s 115TD	15	0		
	Interest payable u/s 115TE	16	0		
	Additional Tax and interest payable	17	0		
	Tax and interest paid	18	0		
	(+)Tax Payable /(-)Refundable (17-18)	19	0		
Income Tax Return submitted electronically on <u>08-02-2021 20:33:24</u> from IP address <u>157.33.47.28</u> and verified by <u>PRASHANT JAIN</u>					
having PAN <u>ACNPJ6049F</u> on <u>08-02-2021 20:33:24</u> from IP address <u>157.33.47.28</u> using					
<b>Digital Signature Certificate (DSC).</b>					
DSC details: <u>30617621432792CN=Verasys CA</u> <u>2014.2.5.4.51=#13294f6666696365204e6f2e2032312c20326e6420466c6f6f722c20426861766e61204275696c64696e67,STREET-V.S.</u>					
<b>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</b>					



<b>ITR-6</b>			
[For Companies other than companies claiming exemption under section 11] (Please see rule 12 of the Income-tax Rules, 1962)			
<b>Schedule Part-A General(1)</b>			
<b>PERSONAL INFORMATION</b>			
Name	JSW HYDRO ENERGY LIMITED		
Corporate Identity Number (CIN) issued by MCA	U40101HP2014PLC000681	Is there any change in the name? If yes, please furnish the old name	
PAN	AADCH3821L	Date of incorporation (DDMMYYYY)	14/03/2014
<b>Address</b>			
Flat/Door/Block No	SHOLTU COLONY	Town/ City/ District	KINNAUR
Name of Premises / Building / Village		Road/Street/Post Office	
Area/ Locality	TAPRI (91/3)	State	HIMACHAL PRADESH
Country	INDIA	PIN Code	172104
Type of company	Domestic Company	If a public company select 6, and if private company select 7 (as defined in section 3 of The Companies Act)	6-Public Company
Office Phone Number with STD code	120 - 4972847		
Mobile no.1	91 - 9805084407	Mobile no.2	91 - 9805084407
Email Address-1	SANJEEV.KANGO@JSW.IN	Email Address-2	
<b>Filing Status</b>			
Filed u/s or Filed in Response to Notice u/s	139(I)-On or before due date		
If revised/in response to notice for Defective/Modified, then enter Receipt No		Date of filing original return (DD/MM/YYYY)	
<b>If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C or order under section 119(2)(b), enter unique number /Document Identification Number (DIN) and date of such notice/Order, or if filed u/s 92CD enter date of advance pricing agreement</b>			
Unique number/ Document Identification number (DIN)			
Date of such Notice or Order or if filed u/s 92CD enter date of advance pricing agreement			
Residential Status	RES - Resident		
Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB? (applicable on Domestic Company)	None of above		
Whether total turnover/ gross receipts in the previous year 2017-18 exceeds 400 crore rupees? (Yes/No) (applicable for Domestic Company)	Yes		
Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(t)			
In the case of non-resident, is there a permanent establishment (PE) in India			



Whether assessee is required to seek registration under any law for the time being in force relating to companies?	
Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015	Yes
Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange?	No
Whether the assessee company is under liquidation	No
Whether you are an FII / FPI?	No
If yes, please provide SEBI Regn. No.	
Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956?	No
<b>Other Details</b>	
Whether this return is being filed by a representative assessee? If yes, please furnish following information	No
Name of the representative assessee	
Capacity of representative	
Address of the representative assessee	
Permanent Account Number (PAN) of the representative assessee	
Aadhaar No. of the representative	
Whether you are recognized as start up by DPIIT	No
If yes, please provide start up recognition number allotted by the DPIIT	
Whether certificate from inter-ministerial board for certification is received?	
If yes provide the certification number	
Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return?	
If yes, provide date of filing Form-2	
<b>Audit Information</b>	
(a1) Whether liable to maintain accounts as per section 44AA?	No
(a2) Whether assessee is declaring income only under section 44AE/44B/44BB/44B3A/44B3B?	No
(a2i) If No, Whether during the year Total sales/turnover/gross receipts of business exceeds Rs. 1 crore but does not exceeds Rs. 5 Crore?	No
(a2ii) If Yes is selected at a2i, whether aggregate of all amounts received including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount?	
(a2iii) If yes is selected at a2i, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc. in cash, during the previous year does not exceed five per cent of the said payment ?	
(b) Whether liable for audit under section 44AB?	Yes





(c)	If (b) is Yes, whether the accounts have been audited by an accountant? If Yes, furnish the following information					Yes			
	(i)	Date of furnishing of the audit report (DD/MM/YYYY)			21/12/2020				
	(ii)	Name of the auditor signing the tax audit report			VIPUL K CHOKSI				
	(iii)	Membership no. of the auditor			037606				
	(iv)	Name of the auditor (proprietorship/ firm)			SHAH GUPTA AND COMPANY				
	(v)	Proprietorship/firm registration number			0109574W				
	(vi)	Permanent Account Number (PAN) of the auditor (proprietorship/ firm)			AAAFS7702F				
	(vii)	Aadhaar No. of the Auditor							
(viii)	Date of furnishing audit report				10/12/2020				
(d.i)	Are you liable for Audit u/s 92E?				Yes				
(d.i)(a)	If (d.i) is Yes, whether the accounts have been audited u/s. 92E?				Yes				
	Date of furnishing audit report (DD/MM/YYYY)				23/11/2020				
(d.ii)	If liable to furnish other audit report under the Income-tax Act, mention the date of furnishing of the audit report? (DD/MM/YYYY) (Please see Instruction 6(ii))								
	Sl.No	Section Code	Other Section	Whether have you furnished such other audit report?	Date (DD/MM/YYYY)				
	1	80-1A		Yes	25/12/2020				
(e)	Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act								
	Sl.No	Act	Description	Section Code	Have you got audited under the selected Act other than the Income-tax Act?	Date (DD/MM/YYYY)			
<b>Schedule PART A - GENERAL (2)</b>									
<b>HOLDING STATUS</b>									
(a)	Nature of company (write 1 if holding company, write 2 if a subsidiary company, write 3 if both, write 4 if any other)				3- Both				
(b)	If subsidiary company, mention the details of the Holding Company								
	Sl.No.	PAN	Name of Holding Company	Address of Holding Company	City	State	Country	Pin code/ Zip code	Percentage of Shares held
	1	AAACJ8109N	JSW ENERGY LIMITED	JSW CENTRE, BANDRA KURLA COMPLEX, BANDRA EAST	MUMBAI	MAHARASHTRA	INDIA	400051	100
(c)	If holding company, mention the details of the subsidiary companies.								
	Sl.No.	PAN	Name of Subsidiary Company	Address of Subsidiary Company	City	State	Country	Pin code/ Zip code	Percentage of Shares held



Acknowledgement Number : 245984631080221

Assessment Year : 2020-21

1	AADCJ0552G	JSW KUTE HR (ENER GY) LIMIT ED,	VILL.MACH HETTAR,P.O .CHIANHOTA ,DISTT.CHA MBA	CHAMBA	HIMACHAL PRADES H	INDIA	176309	100
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**BUSINESS ORGANISATION**

SI.No.	Business Type	PAN	Company Name	Address	City	State	Country	Pin code/ Zip code	Date of event
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**KEY PERSONS**

Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return.

SI.No.	Name	Designation	PAN	Aadhaar No.	Residential Address	City	State	Country	Pin code/ Zip code	Director Identification Number (DIN) issued by MCA, in case of Director
1	PRASHANT JA IN	Director	ACNPJ6049F		201,SAAR HI CHS,3 3K.M. MU NSI MAR G,CHAW PATTY	MUMBAI	MAHARA SHTRA	INDIA	400007	01281621
2	GYAN BHADRA KUMAR	Director	ACTPK8542J		FLAT NO 604,URJA VIHAR, S ECTOR 45 ,NHPC C OLONY	FARIDAB AD	HARYAN A	INDIA	121010	03620109
3	SHEILA SANG WAN	Director	ABDPS3200Q		FLTAT-22 ,DAKSHI NESHWA R,10 HAIL EY ROAD	NEW DE LHI	DELHI	INDIA	110001	01857875
4	RAKESH NATH	Director	AAAPN0619 A		F-10,2ND FLOOR,K AILASH C OLONY,G	NEW DE LHI	DELHI	INDIA	110048	00045986





					REATER KAILASH SOUTH D ELHI					
5	NIRMAL KUMAR JAIN	Director	ADPPJ9711M		302,SUMAN,PLAYGROUND,ROUND ROAD,VILLE PARLE (EAST), MUMBAI	MUMBAI	MAHARASHTRA	INDIA	400057	00019442
6	JYOTI KUMAR AGARWAL	Director	ADKPA8134G		FLAT NO 2703,BUILDING NO 2,GOVINDJI PLATINUM,PIRANAGAR,VIKHROLI ( E )	MUMBAI	MAHARASHTRA	INDIA	400079	01911652
7	SHARAD MAHENDRA	Director	ABFPM1905J		1601,G-WING KANAKIA PARKS,KHERWADI,BANDRA (EAST)	MUMBAI	MAHARASHTRA	INDIA	400051	02100401
8	SEEMA JAJODIA	Director	ACJJP6249H		C-2,3RD FLOOR,WESTEND,NEW DELHI	DELHI	DELHI	INDIA	110021	00172353

**SHAREHOLDERS INFORMATION**

Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year.

Sl.No.	Name	PAN	Aadhaar No.	Address	City	State	Country	Pin code/ Zip code	Percentage of shares held (If determinate)
1	JSW ENERGY LIMITED	AAACJ8109N		JSW CENTRE,BANDRA	MUMBAI	MAHARASHTRA	INDIA	400051	100



				DRA KUR LA COM PLEX BA NDRA E AST					
<b>OWNERSHIP INFORMATION</b>									
In case of unlisted company, particulars of natural persons who were the ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of the voting power at any time of the previous year									
Sl.No.	Name	PAN	Aadhaar No.	Address	City	State	Country	Pin code/ Zip code	Percentage of shares held
In case of Foreign Company, please furnish the details of Immediate Parent Company									
Sl.No.	Name	PAN	Address	City	State	Country of Residence	Pin code/ Zip code	Taxpayer's registration number or any unique identification number allotted in the country of residence	
In case of Foreign Company, please furnish the details of Ultimate Parent Company									
Sl.No.	Name	PAN	Address	City	State	Country of Residence	Pin code/ Zip code	Taxpayer's registration number or any unique identification number allotted in the country of residence	
<b>NATURE OF COMPANY AND ITS BUSINESS</b>									
Nature of company									
1	Whether a public sector company as defined in section 2(36A) of the Income-tax Act								No
2	Whether a company owned by the Reserve Bank of India								No
3	Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank								No
4	Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949								No
5	Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act								No
6	Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)								No
7	Whether a company being a non-banking Financial Institution								No
8	Whether the Company is Unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1								Yes
<b>Schedule - Nature of business</b>									
Nature of business/profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under section 44AE)									
Sl.No.	Code-Sub Sector					Tradename			



I	05001-Production, collection and distribution of electricity		
<b>Schedule PART A-BS Balance sheet as on 31st day of March, 2020 or as on the Date of Amalgamation</b>			
<b>I. Equity and Liabilities</b>			
<b>1. Shareholder's fund</b>			
A.	Share capital		
i	Authorised	Ai	0
ii	Issued, Subscribed and fully Paid up	Aii	0
iii	Subscribed but not fully paid	Aiii	0
iv	<b>Total (Aii + Aiii)</b>	<b>Aiv</b>	<b>0</b>
B.	Reserves and Surplus		
i	Capital Reserve	Bi	0
ii	Capital Redemption Reserve	Bii	0
iii	Securities Premium Reserve	Biii	0
iv	Debenture Redemption Reserve	Biv	0
v	Revaluation Reserve	Bv	0
vi	Share options outstanding amount	Bvi	0
vii	Other reserve (specify nature and amount)		
Sl No.	Nature	Amount	
Total		<b>Bvii</b>	<b>0</b>
viii	Surplus i.e. Balance in profit and loss account (Debit balance to be shown as - ve figure)	<b>Bviii</b>	<b>0</b>
ix	<b>Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (Debit balance to be shown as - ve figure)</b>	<b>Bix</b>	<b>0</b>
C	Money received against share warrants	<b>1C</b>	<b>0</b>
D	<b>Total Shareholder's fund (Aiv + Bix + 1C)</b>	<b>1D</b>	<b>0</b>
<b>2.</b>	<b>Share application money pending allotment</b>		
i	Pending for less than one year	i	0
ii	Pending for more than one year	ii	0
iii	<b>Total (i + ii)</b>	<b>2</b>	<b>0</b>
<b>3. Non-current liabilities</b>			
A	Long-term borrowings		
i	Bonds/ debentures		
a.	Foreign currency	ia	0
b.	Rupee	ib	0
c.	<b>Total (ia + ib)</b>	<b>ic</b>	<b>0</b>
ii	Term loans		



	a. Foreign currency	iaa	0	
	b. Rupee loans			
	1. From Banks	b1	0	
	2. From others	b2	0	
	3. Total (b1 + b2)	b3	0	
	c. Total Term loans (iaa + b3)	ic	0	
iii	Deferred payment liabilities	iii	0	
iv	Deposits from related parties (see instructions)	iv	0	
v	Other deposits	v	0	
vi	Loans and advances from related parties (see instructions)	vi	0	
vii	Other loans and advances	vii	0	
viii	Long term maturities of finance lease obligations	viii	0	
ix	Total Long term borrowings (ic + iic + iii + iv + v + vi + vii + viii)	3A		0
B	Deferred tax liabilities (net)	3B		0
C	Other long-term liabilities			
i	Trade payables	i	0	
ii	Others	ii	0	
iii	Total Other long-term liabilities (i + ii)	3C		0
D	Long-term provisions			
i	Provision for employee benefits	i	0	
ii	Others	ii	0	
iii	Total (i + ii)	3D		0
E.	Total Non-current liabilities (3A + 3B + 3C + 3D)	3E		0
<b>4. Current liabilities</b>				
A	Short-term borrowings			
i	Loans repayable on demand			
	a. From Banks	ia	0	
	b. From Non-Banking Finance Companies	ib	0	
	c. From other financial institutions	ic	0	
	d. From others	id	0	
	e. Total Loans repayable on demand (ia + ib + ic + id)	ie	0	
ii	Deposits from related parties (see instructions)	ii	0	
iii	Loans and advances from related parties (see instructions)	iii	0	
iv	Other loans and advances	iv	0	
v	Other deposits	v	0	
vi	Total Short-term borrowings (ie + ii + iii + iv + v)	4A		0
B.	Trade payables			





i	Outstanding for more than 1 year	i	0
ii	Others	ii	0
iii	Total Trade payables (i + ii)	4B	0
<b>C. Other current liabilities</b>			
i	Current maturities of long-term debt	i	0
ii	Current maturities of finance lease obligations	ii	0
iii	Interest accrued but not due on borrowings	iii	0
iv	Interest accrued and due on borrowings	iv	0
v	Income received in advance	v	0
vi	Unpaid dividends	vi	0
vii	Application money received for allotment of securities and due for refund and interest accrued	vii	0
viii	Unpaid matured deposits and interest accrued thereon	viii	0
ix	Unpaid matured debentures and interest accrued thereon	ix	0
x	Other payables	x	0
xi	Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)	4C	0
<b>D. Short-term provisions</b>			
i	Provision for employee benefit	i	0
ii	Provision for Income-tax	ii	0
iii	Proposed Dividend	iii	0
iv	Tax on dividend	iv	0
v	Other	v	0
vi	Total Short-term provisions (i + ii + iii + iv + v)	4D	0
E	Total Current liabilities (4A vi + 4B iii + 4C xi + 4D vi)	4E	0
Total Equity and liabilities (1D + 2 + 3E + 4E)			0
<b>II. ASSETS</b>			
<b>1. Non-current assets</b>			
<b>A. Fixed assets</b>			
i	Tangible assets		
a.	Gross block	ia	0
b.	Depreciation	ib	0
c.	Impairment losses	ic	0
d.	Net block (ia - ib - ic)	id	0
ii	Intangible assets		
a.	Gross block	ii a	0
b.	Amortization	ii b	0
c.	Impairment losses	ii c	0





Acknowledgement Number : 245984631080221

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	d. Net block (iia - iib - iic)	iid	0
iii	Capital work-in-progress	iii	0
iv	Intangible assets under development	iv	0
v	Total Fixed assets (id + iid + iii + iv)	Av	0
<b>B</b>	<b>Non-current investments</b>		
i	Investment in property	i	0
ii	Investments in Equity instruments		
	a. Listed equities	iia	0
	b. Unlisted equities	iib	0
	c. Total (iia + iib)	iic	0
iii	Investments in Preference shares	iii	0
iv	Investments in Government or trust securities	iv	0
v	Investments in Debenture or bonds	v	0
vi	Investments in Mutual funds	vi	0
vii	Investments in Partnership firms	vii	0
viii	Others Investments	viii	0
ix	Total Non-current investments (i + iic + iii + iv + v + vi + vii + viii)	Bix	0
<b>C</b>	<b>Deferred tax assets (Net)</b>		
		<b>C</b>	<b>0</b>
<b>D</b>	<b>Long-term loans and advances</b>		
i	Capital advances	i	0
ii	Security deposits	ii	0
iii	Loans and advances to related parties (see instructions)	iii	0
iv	Other Loans and advances	iv	0
v	Total Long-term loans and advances (i + ii + iii + iv)	Dv	0
vi	Long-term loans and advances included in Dv which is		
	a. for the purpose of business or profession	via	0
	b. not for the purpose of business or profession	vib	0
	c. given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vic	0
<b>E</b>	<b>Other non-current assets</b>		
i	Long-term trade receivables		
	a. Secured, considered good	ia	0
	b. Unsecured, considered good	ib	0
	c. Doubtful	ic	0
	d. Total Other non-current assets (ia + ib + ic)	id	0
ii	Others	ii	0



	iii	Total (id + ii)		Eiii	0
	iv	Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(c) of I.T. Act	iv		0
F		Total Non-current assets (Av + Bix + C + Dv + Eiii)	IF		0
<b>2. Current assets</b>					
<b>A. Current investments</b>					
	i	Investment in Equity instruments			
	a.	Listed equities	ia		0
	b.	Unlisted equities	ib		0
	c.	Total (ia + ib)	ic		0
	ii	Investment in Preference shares	ii		0
	iii	Investment in government or trust securities	iii		0
	iv	Investment in debentures or bonds	iv		0
	v	Investment in Mutual funds	v		0
	vi	Investment in partnership firms	vi		0
	vii	Other investment	vii		0
	viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)	Aviii		0
<b>B Inventories</b>					
	i	Raw materials	i		0
	ii	Work-in-progress	ii		0
	iii	Finished goods	iii		0
	iv	Stock-in-trade (in respect of goods acquired for trading)	iv		0
	v	Stores and spares	v		0
	vi	Loose tools	vi		0
	vii	Others	vii		0
	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)	Bviii		0
<b>C Trade receivables</b>					
	i	Outstanding for more than 6 months	i		0
	ii	Others	ii		0
	iii	Total Trade receivables (i + ii)	Ciii		0
<b>D Cash and cash equivalents</b>					
	i	Balances with Banks	i		0
	ii	Cheques, drafts in hand	ii		0
	iii	Cash in hand	iii		0
	iv	Others	iv		0
	v	Total Cash and cash equivalents (i + ii + iii + iv)	Dv		0



E	Short-term loans and advances				
	i	Loans and advances to related parties (see instructions)	i	0	
	ii	Others	ii	0	
	iii	Total Short-term loans and advances (i + ii)	Eiii	0	
	iv	Short-term loans and advances included in Eiii which is			
	a.	for the purpose of business or profession	iva	0	
	b.	not for the purpose of business or profession	ivb	0	
	c.	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	ive	0	
F	Other current assets			F	0
G	Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)			2G	0
Total Assets (1F + 2G)				II	0

## Schedule Part A-BS – Ind AS

Balance Sheet as on 31st day of March, 2020 or as on the date of business combination [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015] (fill items below in a case where regular books of accounts are maintained, otherwise fill item III)

I	Equity and Liabilities					
	1	Equity				
	A	Equity share capital				
		i	Authorised	Ai	12500500000	
		ii	Issued, Subscribed and fully paid up	Aii	12500500000	
		iii	Subscribed but not fully paid	Aiii	0	
		iv	Total (Aii + Aiii)	Aiv	12500500000	
	B	Other Equity				
		i	Other Reserves			
		a	Capital Redemption Reserve	ia	0	
		b	Debenture Redemption Reserve	ib	0	
		c	Share Options Outstanding account	ic	0	
		d	Other (specify nature and amount)			
			Sl. No.	Nature	Amount	
			1	Equity settled employee benefits reserve	4530038	
			2	Capital Contribution by parent company	1561424657	
			Total		id	1565954695
		e	Total other reserves (ia + ib + ic + id)		ie	1565954695
		ii	Retained earnings (Debit balance of statement of P & I. to be shown as –ve figure)		ii	4327283550



		iii	Total (Bie + ii) (Debit balance to be shown as -ve figure)	Biii	5893238245
		C	Total Equity (Aiv + Biii)	IC	18393738245
2			<b>Liabilities</b>		
		A	<b>Non-current liabilities</b>		
		I	<b>Financial Liabilities</b>		
			<b>Borrowings</b>		
		a	<b>Bonds or debentures</b>		
		1	Foreign currency	a1	0
		2	Rupee	a2	0
		3	<b>Total (1 + 2)</b>	a3	0
		b	<b>Term loans</b>		
		1	Foreign currency	b1	0
		2	<b>Rupee loans</b>		
		i	From Banks	i	51403004494
		ii	From other parties	ii	0
		iii	<b>Total (i + ii)</b>	b2	51403004494
		3	<b>Total Term loans (b1 + b2)</b>	b3	51403004494
		c	<b>Deferred payment liabilities</b>	c	0
		d	<b>Deposits</b>	d	0
		e	<b>Loans from related parties (see instructions)</b>	e	0
		f	<b>Long term maturities of finance lease obligations</b>	f	0
		g	<b>Liability component of compound financial instruments</b>	g	0
		h	<b>Other loans</b>	h	0
		i	<b>Total borrowings (a3 + b3 + c + d + e + f + g + h)</b>	i	51403004494
		j	<b>Trade Payables</b>	j	0
		k	<b>Other financial liabilities (Other than those specified in II under provisions)</b>	k	0
		II	<b>Provisions</b>		
		a	Provision for employee benefits	a	46809852
		b	Others (specify nature)		
			Sl. No	Nature	Amount
			<b>Total</b>	b	0
		c	<b>Total Provisions</b>	IIc	46809852
		III	<b>Deferred tax liabilities (net)</b>	III	0
		a	<b>Advances</b>	a	0
		b	Other (specify nature and amount)		
			Sl. No	Nature	Amount





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			1	Lease Liabilities and Others		265421318		
			<b>Total</b>			b	265421318	
		c	Total Other non-current liabilities			IVc	265421318	
		Total Non-Current Liabilities (Ii + Ij + Ik + IIC + III + IVc)			2A	51715235664		
	B	<b>Current liabilities</b>						
	I	Financial Liabilities						
		i	<b>Borrowings</b>					
			a	Loans repayable on demand				
			1	From Banks	1	0		
			2	From Other parties	2	0		
			3	Total Loans repayable on demand (1 + 2)	3	0		
			b	Loans from related parties	b	0		
			c	Deposits	c	0		
			d	Other loans (specify nature)				
			Sl. No	Nature	Amount			
			Total			d	0	
			Total Borrowings (a) + b + c + d)			li	0	
		ii	Trade payables			lii	751279934	
		iii	Other financial liabilities					
			a	Current maturities of long-term debt	a	2834510714		
			b	Current maturities of finance lease obligations	b	0		
			c	Interest accrued	c	431301472		
			d	Unpaid dividends	d	0		
			e	Application money received for allotment of securities to the extent refundable and interest accrued thereon	e	0		
			f	Unpaid matured deposits and interest accrued thereon	f	0		
			g	Unpaid matured debentures and interest accrued thereon	g	0		
			h	Other (specify nature and amount)				
			Sl. No	Nature	Amount			
			1	Others	6703630677			
			Total			h	6703630677	





		i	Total Other financial liabilities (a + b + c + d + e + f + g + h)		i	9969442863
		iv	Total Financial Liabilities (ii + iii + liii)		liiv	10720722797
		II	Other Current liabilities			
		a	Revenue received in advance	a	0	
		b	Other advances (specify nature and amount)			
			Sl. No	Nature	Amount	
			I	Misc	4132610	
			Total		B	4132610
		c	Others (specify nature)			
			Sl. No	Nature	Amount	
			I	Statutory Dues	22410901	
			Total		c	22410901
		d	Total Other current liabilities (a + b + c)		liid	26543511
		III	Provisions			
		a	Provision for employee benefits	a	13878103	
		b	Others (specify nature)			
			Sl. No	Nature	Amount	
			Total		b	0
		c	Total provisions (a + b)		IIIc	13878103
		IV	ProCurrent Tax Liabilities (Net)visions		IV	0
			Total Current liabilities (liiv + liid + IIIc + IV)		2B	10761144411
			Total Equity and liabilities (IC + 2A + 2B)		I	80870118320
		II	ASSETS			
		1	Non-current assets			
		A	Property, Plant and Equipment			
		a	Gross block	a	76659023053	
		b	Depreciation	b	13230735587	
		c	Impairment losses	c	0	
		d	Net block (a - b - c)		Ad	63428287466
		B	Capital work-in-progress		B	179699145
		C	Investment Property			
		a	Gross block	a	0	
		b	Depreciation	b	0	
		c	Impairment losses	c	0	
		d	Net block (a - b - c)		Cd	0
		D	Goodwill			



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	a	Gross block	a	0		
	b	Impairment losses	b	0		
	c	Net block (a - b - c)	De	0		
	E	Other Intangible Assets				
	a	Gross block	a	9372382008		
	b	Amortisation	b	1528996432		
	c	Impairment losses	c	0		
	d	Net block (a - b - c)	Ed	7843385576		
	F	Intangible assets under development	F	0		
	G	Biological assets other than bearer plants				
	a	Gross block	a	0		
	b	Impairment losses	b	0		
	c	Net block (a - b)	Ge	0		
	H	Financial Assets				
	I	Investments				
	i	Investments in Equity instruments				
	a	Listed equities	ia	688649520		
	b	Unlisted equities	ib	0		
	c	Total (ia + ib)	ic	688649520		
	ii	Investments in Preference shares	ii	0		
	iii	Investments in Government or trust securities	iii	0		
	iv	Investments in Debenture or bonds	iv	0		
	v	Investments in Mutual funds	v	0		
	vi	Investments in Partnership firms	vi	0		
	vii	Others Investments (specify nature)				
		Sl. No	Nature	Amount		
		Total			vii	0
	viii	Total non-current investments (ic + ii + iii + iv + v + vi + vii)			viii	688649520
	II	Trade Receivables				
	a	Secured, considered good	a	0		
	b	Unsecured, considered good	b	0		
	c	Doubtful	c	0		
	d	Total Trade receivables	III	0		
	III	Loans				
	i	Security deposits	i	255791661		
	ii	Loans to related parties (see instructions)	ii	0		



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		iii	Other loans (specify nature)			
		Sl. No	Nature	Amount		
			<b>Total</b>	iii		0
		iv	<b>Total Loans (i + ii + iii)</b>	IIII		255791661
		v	Loans included in IIII above which is-			
		a	for the purpose of business or profession	va		0
		b	not for the purpose of business or profession	vb		0
		c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	vc		0
		IV	<b>Other Financial Assets</b>			
		i	Bank Deposits with more than 12 months maturity	i		20127541
		ii	Others	ii		2168048360
		iii	<b>Total of Other Financial Assets (i + ii)</b>	HIIV		2188175901
I			<b>Deferred Tax Assets (Net)</b>		I	0
		J	<b>Other non-current Assets</b>			
		i	Capital Advances	i		298080
		ii	Advances other than capital advances	ii		0
		iii	<b>Others (specify nature)</b>			
		Sl. No	Nature	Amount		
		1	Income Tax	340427498		
		2	Prepayments	4995503		
			<b>Total</b>	vii		345423001
		iv	<b>Total non-current assets (i + ii + iii)</b>	iv		345721081
		v	Non-current assets included in J above which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/ benefit of such shareholder as per section 2(22)(e) of I.T. Act	v		0
			<b>Total Non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HJ + IIII + IIIII + HIIV + I + J)</b>	I		74929710350
2			<b>Current assets</b>			
		A	<b>Inventories</b>			
		i	Raw materials	i		0
		ii	Work-in-progress	ii		0



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	iii	Finished goods	iii	0	
	iv	Stock-in-trade (in respect of goods acquired for trading)	iv	0	
	v	Stores and spares	v	114587009	
	vi	Loose tools	vi	0	
	vii	Others	vii	0	
	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)	2A		114587009
B	Financial Assets				
I	Investments				
	i	Investment in Equity instruments			
	a	Investment in Equity instruments	ia	0	
	a	Unlisted equities	ib	0	
	c	Total (ia + ib)	ic	0	
	ii	Investment in Preference shares	ii	0	
	iii	Investment in government or trust securities	iii	0	
	iv	Investment in debentures or bonds	iv	0	
	v	Investment in Mutual funds	v	2038378262	
	vi	Investment in partnership firms	vi	0	
	vii	Other Investments	vii	0	
	viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)	viii		2038378262
II	Trade receivables				
	i	Secured, considered good	i	2351571886	
	ii	Unsecured, considered good	ii	729976173	
	iii	Doubtful	iii	0	
	iv	Total Trade receivables (i + ii + iii)	II		3081548059
III	Cash and cash equivalents				
	i	Balances with Banks (of the nature of cash and cash equivalents)	i	323166744	
	ii	Cheques, drafts in hand	ii	0	
	iii	Cash on hand	iii	132097	
	iv	Others (specify nature)	iv		
	Sl. No	Nature	Amount		
		Total	vii	0	
	v	Total Cash and cash equivalents (i + ii + iii + iv)	III		323298841
IV	Bank Balances other than III above				IV
					0
V	Loans				
	i	Security Deposits	i	0	





	ii	Loans to related parties (see instructions)		ii	0	
	iii	Others(specify nature)				
		Sl. No	Nature	Amount		
		Total		vii	0	
	iv	Total loans (i + ii + iii)		V	0	
	v	Loans and advances included in V above which is-				
	a	for the purpose of business or profession		va	0	
	b	not for the purpose of business or profession		vb	0	
	c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/ benefit of such shareholder as per section 2(22)(c) of I.T. Act		vc	0	
	VI	Other Financial Assets		VI	53205939	
	Total Financial Assets (I + II + III + IV + V + VI)				2B	5496431101
	C	Current Tax Assets (Net)		2C	0	
	D	Other current assets				
	i	Advances other than capital advances		i	0	
	ii	Others(specify nature)				
		Sl. No	Nature	Amount		
		1	Misc	329389860		
		Total		vii	329389860	
	iii	Total		2D	329389860	
	Total Current assets (2A + 2B + 2C + 2D)				2	5940407970
	Total Assets (1 + 2)				II	80870118320
<b>Schedule Part A-Manufacturing Account- Manufacturing Account for the financial year 2019-20 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)</b>						
1	Opening Inventory					
A	(i)	Opening stock of raw-material			A(i)	
	(ii)	Opening stock of Work in progress			A(ii)	
	(iii)	Total (i + ii)			A(iii)	0
B	Purchases (net of refunds and duty or tax, if any)				B	
C	Direct wages				C	
D	Direct expenses(Di + Dii + Diii)				D	0
	(i)	Carriage inward			(i)	
	(ii)	Power and fuel			(ii)	
	(iii)	Other direct expenses			(iii)	





	E	Factory Overheads				
	(i)	Indirect wages		(i)		
	(ii)	Factory rent and rates		(ii)		
	(iii)	Factory Insurance		(iii)		
	(iv)	Factory fuel and power		(iv)		
	(v)	Factory general expenses		(v)		
	(vi)	Depreciation of factory machinery		(vi)	0	
	(vii)	Total (i+ii+iii+iv+v+vi)		(vii)	0	
	F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evi)			F	0
2	Closing Stock					
	(i)	Raw material		(i)		
	(ii)	Work-in-progress		(ii)		
		Total (2i +2ii)			0	
3	Cost of Goods Produced – transferred to Trading Account (1F-2)				0	
<b>Schedule Part A-Trading Account -Trading Account for the financial year 2019-20 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)</b>						
4	Revenue from operations					
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)				
	(i)	Sale of goods		(i)	0	
	(ii)	Sale of services		(ii)	0	
	(iii)	Other operating revenues (specify nature and amount)				
		S. No.	Nature of other operating revenue	Amount		
		Total			0	
	(iv)	Total(i+ii+iii)		A(iv)	0	
	B	Gross receipts from Profession			B	0
	C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied				
	(i)	Union Excise duties		CI		
	(ii)	Service Tax		Cii		
	(iii)	VAT/ Sales tax		Ciii		
	(iv)	Central Goods & Service Tax (CGST)		Civ	0	
	(v)	State Goods & Services Tax (SGST)		Cv	0	
	(vi)	Integrated Goods & Services Tax (IGST)		Cvi	0	
	(vii)	Union Territory Goods & Services Tax (UTGST)		Cvii	0	
	(viii)	Any other duty, tax and cess		Cviii		
	(ix)	Total (i + ii + iii + iv +v+ vi+vii+viii)		Cix	0	
	D	Total Revenue from operations (Aiv + B +Cix)			D	0
5	Closing Stock of Finished Stocks				5	0



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6	Total of credits to Trading Account (4D + 5 )		6	0
7	Opening Stock of Finished Goods		7	0
8	Purchases (net of refunds and duty or tax, if any)		8	0
9	Direct Expenses(9i + 9ii + 9iii)		9	0
	(i)	Carriage inward	9(i)	0
	(ii)	Power and fuel	9(ii)	0
	(iii)	Other direct expenses		
		S. No. Nature of direct expenses	Amount	
		Total	0	
10	Duties and taxes, paid or payable, in respect of goods and services purchased			
	(i)	Custom duty	10i	0
	(ii)	Counter veiling duty	10ii	0
	(iii)	Special additional duty	10iii	0
	(iv)	Union excise duty	10iv	0
	(v)	Service Tax	10v	0
	(vi)	VAT/ Sales tax	10vi	0
	(vii)	Central Goods & Service Tax (CGST)	10vii	0
	(viii)	State Goods & Services Tax (SGST)	10viii	0
	(ix)	Integrated Goods & Services Tax (IGST)	10ix	0
	(x)	Union Territory Goods & Services Tax (UTGST)	10x	0
	(xi)	Any other tax, paid or payable	10xi	0
	(xii)	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x+10xi)	10xii	0
11	Cost of goods produced – Transferred from Manufacturing Account		11	0
12	Gross Profit/Loss from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)		12	0
12a	Turnover from Intraday Trading		12a	0
12b	Income from Intraday Trading		12b	0
<b>Schedule Part A-P and L- Profit and Loss Account for financial year 2019-20. (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)</b>				
<b>CREDITS TO PROFIT AND LOSS ACCOUNT</b>				
13	Gross profit transferred from Trading Account		13	0
14	Other income			
	i.	Rent	i	0
	ii.	Commission	ii	0
	iii.	Dividend income	iii	0
	iv.	Interest income	iv	0
	v.	Profit on sale of fixed assets	v	0
	vi.	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	0



	vii.	Profit on sale of other investment	vii	0
	viii.	Gain(Loss) on account of foreign exchange fluctuation u/s 43AA	viii	0
	ix.	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix	0
	x.	Agriculture income	x	0
	xi.	Any other income (specify nature and amount)		
		Sl.No	Nature	Amount
		xix	Total	0
	xii.	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xi)	14xii	0
15		Total of credits to profit and loss account (13+14xii)	15	0
16		Freight outward	16	0
17		Consumption of stores and spare parts	17	0
18		Power and fuel	18	0
19		Rents	19	0
20		Repairs to building	20	0
21		Repairs to machinery	21	0
22		Compensation to employees		
	i.	Salaries and wages	22i	0
	ii.	Bonus	22ii	0
	iii.	Reimbursement of medical expenses	22iii	0
	iv.	Leave encashment	22iv	0
	v.	Leave travel benefits	22v	0
	vi.	Contribution to approved superannuation fund	22vi	0
	vii.	Contribution to recognised provident fund	22vii	0
	viii.	Contribution to recognised gratuity fund	22viii	0
	ix.	Contribution to any other fund	22ix	0
	x.	Any other benefit to employees in respect of which an expenditure has been incurred	22x	0
	xi.	Total compensation to employees (total of 22i to 22x)	22xi	0
	22xii	Whether any compensation, included in 22xi, paid to non-residents	xiiia	
		If Yes, amount paid to non-residents	xiiib	0
23		Insurance		
	i.	Medical Insurance	23i	0
	ii.	Life Insurance	23ii	0
	iii.	Keyman's Insurance	23iii	0
	iv.	Other Insurance including factory, office, car, goods, etc.	23iv	0
	v.	Total expenditure on insurance (23i+23ii+23iii+23iv)	23v	0
24.		Workmen and staff welfare expenses	24	0





25.	Entertainment	25	0
26.	Hospitality	26	0
27.	Conference	27	0
28.	Sales promotion including publicity (other than advertisement)	28	0
29.	Advertisement	29	0
<b>30</b>	<b>Commission</b>		
	i. Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0
	ii. To others	ii	0
	iii. Total (i + ii)	30iii	0
<b>31</b>	<b>Royalty</b>		
	i. Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0
	ii. To others	ii	0
	iii. Total (i + ii)	31iii	0
<b>32</b>	<b>Professional / Consultancy fees / Fee for technical services</b>		
	i. Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0
	ii. To others	ii	0
	iii. Total (i + ii)	32iii	0
33.	Hotel , boarding and Lodging	33	0
34.	Traveling expenses other than on foreign traveling	34	0
35.	Foreign travelling expenses	35	0
36.	Conveyance expenses	36	0
37.	Telephone expenses	37	0
38.	Guest House expenses	38	0
39.	Club expenses	39	0
40.	Festival celebration expenses	40	0
41.	Scholarship	41	0
42.	Gift	42	0
43.	Donation	43	0
<b>44</b>	<b>Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)</b>		
	i. Union excise duty	44i	0
	ii. Service tax	44ii	0
	iii. VAT/ Sales tax	44iii	0
	iv. Cess	44iv	0
	v. Central Goods and Service Tax (CGST)	44v	0
	vi. State Goods and Services Tax (SGST)	44vi	0
	vii. Integrated Goods and Services Tax (IGST)	44vii	0
	viii. Union Territory Goods and Services Tax (UTGST)	44viii	0



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	ix.	Any other rate, tax, duty or cess incl. STT and CTT										44ix	0
	x.	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v+44vi+44vii+44viii+44ix)										44x	0
45.	Audit fee										45	0	
46.	Other expenses (specify nature and amount)												
		Nature										Amount	
		Total											0
47.	Bad debts (specify PAN of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)												
	i.	PAN			Aadhaar			Amount					
		Total										0	
	ii.	Others (more than Rs. 1 lakh) where PAN is not available(provide name and complete address)											
		Sl. No.	Name	Flat/ Door/ Block No.	Name of Premises / Building / Village	Road/ Street/ Post office	Area/ Locality	Town/ City/ District	State	Country	PIN Code/ ZIP Code	Amount	
		Total										0	
	iii.	Others (amounts less than Rs. 1 lakh)										iii	0
	iv.	Total Bad Debt (47i + 47ii + 47iii)										39iv	0
48.	Provision for bad and doubtful debts										48	0	
49.	Other provisions										49	0	
50.	Profit before interest, depreciation and taxes [15 - (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii+ 47iv + 48 + 49)]										50	0	
51.	Interest												
	i.	Paid outside India, or paid in India to a non-resident other than a company or a foreign company										i	0
	ii.	To others										ii	0
	iii.	Total (i + ii)										51iii	0
52.	Depreciation and amortization.										52	0	
53.	Net Profit before taxes (50 - 51iii - 52 )										53	0	
PROVISIONS FOR TAX AND APPROPRIATIONS													
54.	Provision for current tax										54	0	
55.	Provision for Deferred Tax										55	0	
56.	Profit after tax ( 53 - 54 - 55)										56	0	
57.	Balance brought forward from previous year										57	0	
58.	Amount available for appropriation (56+57)										58	0	
59.	Appropriations												
	i.	Transfer to reserves and surplus										59i	0
	ii.	Proposed dividend/ Interim dividend										59ii	0
	iii.	Tax on dividend/ Tax on dividend for earlier years										59iii	0





	iv.	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)			59iv	0	
	v.	Any other appropriation			59v	0	
	vi.	Total (59i + 59ii + 59iii + 59iv+59v)			59vi	0	
60	Balance carried to balance sheet (58 – 59vi)				60	0	
61	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE						
	Sl. No.	Name of the Business			Business Code	Description	
	i	Sl.No	Registration No. of goods carriage	Whether owned/ leased/hired	Tonnage Capacity of goods carriage(in MT)	Number of months for which goods carriage was owned / leased / hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher
		Total				0	0
	ii	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table at Point 6i(i)]				61ii	0
NO ACCOUNT CASE							
62	In case of Foreign Company whose total income comprises solely of profits and gains from business referred to in section 44B, 44BB, 44BBA or 44BBB, furnish the following information						
	a.	Gross receipts / Turnover			62a	0	
	b.	Net profit			62b	0	
<b>Schedule Part A-Manufacturing Account Ind As- Manufacturing Account for the financial year 2019-20 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]</b>							
I	Debits to Manufacturing Account						
	A	Opening Inventory					
		(i)	Opening stock of raw-material		A(i)	0	
		(ii)	Opening stock of Work in progress		A(ii)	0	
		(iii)	Total (i + ii)		A(iii)	0	
	B	Purchases (net of refunds and duty or tax, if any)				B	0
	C	Direct wages				C	0
	D	Direct expenses (Di + Dii + Diii)				D	0
		(i)	Carriage inward		(i)	0	
		(ii)	Power and fuel		(ii)	0	
		(iii)	Other direct expenses		(iii)	0	
	E	Factory Overheads					
		(i)	Indirect wages		(i)	0	



	(ii)	Factory rent and rates	(ii)	0
	(iii)	Factory Insurance	(iii)	0
	(iv)	Factory fuel and power	(iv)	0
	(v)	Factory general expenses	(v)	0
	(vi)	Depreciation of factory machinery	(vi)	0
	(vii)	Total (i+ii+iii+iv+v+vi)	(vii)	0
F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)		F	0
2	Closing Stock			
	(i)	Raw material	(i)	0
	(ii)	Work-in-progress	(ii)	0
	Total (2i +2ii)			0
3	Cost of Goods Produced – transferred to Trading Account (1F-2)			0
<b>Schedule Part A-Trading Account Ind As -Trading Account for the financial year 2019-20 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]</b>				
4	Revenue from operations			
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)		
	(i)	Sale of goods	(i)	12360064188
	(ii)	Sale of services	(ii)	0
	(iii)	Other operating revenues (specify nature and amount)		
		S. No.	Nature of other operating revenue	Amount
		I	SERVICE CONCESSION INCOME	276852034
		Total		276852034
	(iv)	Total(i+ii+iiic)	A(iv)	12636916222
	B	Gross receipts from Profession		B
				0
	C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied		
	(i)	Union Excise duties	ci	0
	(ii)	Service Tax	Cii	0
	(iii)	VAT/ Sales tax	Ciii	0
	(iv)	Central Goods & Service Tax (CGST)	Civ	0
	(v)	State Goods & Services Tax (SGST)	Cv	0
	(vi)	Integrated Goods & Services Tax (IGST)	Cvi	0
	(vii)	Union Territory Goods & Services Tax (UTGST)	Cvii	0
	(viii)	Any other duty, tax and cess	Cviii	0
	(ix)	Total (i + ii + iii + iv +v+ vi+vii+viii)	Cix	0
	D	Total Revenue from operations (Aiv + B +Cix)		D
				12636916222
5	Closing Stock of Finished Stocks			5
				0



6	Total of credits to Trading Account (4D + 5 )		6	12636916222
7	Opening Stock of Finished Goods		7	0
8	Purchases (net of refunds and duty or tax, if any)		8	0
9	Direct Expenses (9i + 9ii + 9iii)		9	0
	(i)	Carriage inward	9(i)	0
	(ii)	Power and fuel	9(ii)	0
	(iii)	Other direct expenses	9(iii)	0
	S. No.	Nature of direct expenses	Amount	
		Total	0	
10	Duties and taxes, paid or payable, in respect of goods and services purchased			
	(i)	Custom duty	10i	
	(ii)	Counter veiling duty	10ii	
	(iii)	Special additional duty	10iii	
	(iv)	Union excise duty	10iv	
	(v)	Service Tax	10v	
	(vi)	VAT/ Sales tax	10vi	
	(vii)	Central Goods & Service Tax (CGST)	10vii	
	(viii)	State Goods & Services Tax (SGST)	10viii	
	(ix)	Integrated Goods & Services Tax (IGST)	10ix	
	(x)	Union Territory Goods & Services Tax (UTGST)	10x	
	(xi)	Any other tax, paid or payable	10xi	
	(xii)	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x+10xi)	10xii	0
11	Cost of goods produced – Transferred from Manufacturing Account		11	0
12	Gross Profit/Loss from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)		12	12636916222
12a	Turnover from Intraday Trading		12a	0
12b	Income from Intraday Trading		12b	0
<b>Schedule A-P &amp; L Profit and Loss Account for the financial year 2019-20 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]</b>				
<b>CREDITS TO PROFIT AND LOSS ACCOUNT</b>				
13	Gross profit transferred from Trading Account		13	12636916222
14	Other income			
	i.	Rent	i	0
	ii.	Commission	ii	0
	iii.	Dividend income	iii	0
	iv.	Interest income	iv	24060726
	v.	Profit on sale of fixed assets	v	0





	vi.	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	0
	vii.	Profit on sale of other investment	vii	63284743
	viii.	Gain(Loss) on account of foreign exchange fluctuation u/s 43AA	viii	0
	ix.	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix	0
	x.	<b>Agriculture income</b>	x	0
	xi.	Any other income (specify nature and amount)		
		Sl.No	Nature	Amount
		1	SCRAP SALE	136112
		2	SALE OF CARBON CREDITS	20713417
		3	PROVISION WRITTEN BACK	1658626
		4	OTHER INCOME	5946508
		5	NET GAIN ON FOREIGN CURRENCY TRANSACTION	817
		xi.c	<b>Total</b>	<b>28455480</b>
	xii.	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xi.c)	14xii	115800949
15		Total of credits to profit and loss account (13+14xii)	15	12752717171
16		Freight outward	16	0
17		Consumption of stores and spare parts	17	185779608
18		Power and fuel	18	48100586
19		Rents	19	21484245
20		Repairs to building	20	58899415
21		Repairs to machinery	21	369328960
22		<b>Compensation to employees</b>		
	i.	Salaries and wages	22i	429807292
	ii.	Bonus	22ii	16206331
	iii.	Reimbursement of medical expenses	22iii	6214771
	iv.	Leave encashment	22iv	1016761
	v.	Leave travel benefits	22v	5191403
	vi.	Contribution to approved superannuation fund	22vi	0
	vii.	Contribution to recognised provident fund	22vii	36271829
	viii.	Contribution to recognised gratuity fund	22viii	0
	ix.	Contribution to any other fund	22ix	0
	x.	Any other benefit to employees in respect of which an expenditure has been incurred	22x	100000
	xi.	Total compensation to employees (total of 22i to 22x)	22xi	494808387
	22xii	Whether any compensation, included in 22xi, paid to non-residents	xii.a	No
		If Yes, amount paid to non-residents	xii.b	0



Acknowledgement Number : 245984631080221

Assessment Year : 2020-21

<b>23</b>	<b>Insurance</b>				
	i.	Medical Insurance	23i	0	
	ii.	Life Insurance	23ii	0	
	iii.	Keyman's Insurance	23iii	0	
	iv.	Other Insurance including factory, office, car, goods, etc.	23iv	194336441	
	v.	Total expenditure on insurance (23i+23ii+23iii+23iv)	23v	194336441	
<b>24.</b>	<b>Workmen and staff welfare expenses</b>			<b>24</b>	<b>19514422</b>
<b>25.</b>	<b>Entertainment</b>			<b>25</b>	<b>0</b>
<b>26.</b>	<b>Hospitality</b>			<b>26</b>	<b>0</b>
<b>27.</b>	<b>Conference</b>			<b>27</b>	<b>0</b>
<b>28.</b>	Sales promotion including publicity (other than advertisement)			<b>28</b>	<b>0</b>
<b>29.</b>	<b>Advertisement</b>			<b>29</b>	<b>1955465</b>
<b>30</b>	<b>Commission</b>				
	i.	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0	
	ii.	To others	ii	0	
	iii.	Total (i + ii)	30iii	0	
<b>31</b>	<b>Royalty</b>				
	i.	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0	
	ii.	To others	ii	397414	
	iii.	Total (i + ii)	31iii	397414	
<b>32</b>	<b>Professional/ Consultancy fees / Fee for technical services</b>				
	i.	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0	
	ii.	To others	ii	14384381	
	iii.	Total (i + ii)	32iii	14384381	
<b>33.</b>	<b>Hotel , boarding and Lodging</b>			<b>33</b>	<b>2637921</b>
<b>34.</b>	Traveling expenses other than on foreign traveling			<b>34</b>	<b>12423950</b>
<b>35.</b>	Foreign travelling expenses			<b>35</b>	<b>0</b>
<b>36.</b>	<b>Conveyance expenses</b>			<b>36</b>	<b>0</b>
<b>37.</b>	Telephone expenses			<b>37</b>	<b>930372</b>
<b>38.</b>	Guest House expenses			<b>38</b>	<b>618366</b>
<b>39.</b>	<b>Club expenses</b>			<b>39</b>	<b>0</b>
<b>40.</b>	Festival celebration expenses			<b>40</b>	<b>368165</b>
<b>41.</b>	Scholarship			<b>41</b>	<b>0</b>
<b>42.</b>	<b>Gift</b>			<b>42</b>	<b>367914</b>
<b>43.</b>	<b>Donation</b>			<b>43</b>	<b>50000000</b>
<b>44</b>	<b>Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)</b>				
	i.	Union excise duty	44i	0	





	ii.	Service tax										44ii	0
	iii.	VAT/ Sales tax										44iii	0
	iv.	Cess										44iv	0
	v.	Central Goods and Service Tax (CGST)										44v	0
	vi.	State Goods and Services Tax (SGST)										44vi	0
	vii.	Integrated Goods and Services Tax (IGST)										44vii	0
	viii.	Union Territory Goods and Services Tax (UTGST)										44viii	0
	ix.	Any other rate, tax, duty or cess incl. STT and CTT										44ix	4426738
	x.	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v+44vi+44vii+44viii+44ix)										44x	4426738
45.	Audit fee											45	6706717
46	Other expenses (specify nature and amount)												
			Nature									Amount	
		1	OPEN ACCESS CHARGES									666775	
		2	LEGAL FEE									5205053	
		3	SEFTY - SECURITY CHARGES									12403629	
		4	HOUSEKEEPING EXPENSES									2015289	
		5	BRANDING EXPENSES									37234364	
		6	CSR									34499364	
		7	OTHERGENERAL EXPENSES									77385701	
			Total									169410175	
47	Bad debts (specify PAN/Aadhar No. of the person, if it is available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)												
	i	PAN			Aadhaar			Amount					
	i										0		
		Total									0		
	ii.	Others (more than Rs. 1 lakh) where PAN/Aadhaar No. is not available (provide name and complete address)											
		Sl No.	Name	Flat/ Door/ Block No.	Name of Premises / Building / Village	Road/ Street/ Post office	Area/ Locality	Town/ City/ District	State	Country	PIN Code/ ZIP Code	Amount	
		Total										0	
	iii.	Others (amounts less than Rs. 1 lakh)									iii	0	
	iv.	Total Bad Debt (47i + 47ii + 47iii)									39iv	0	
48.	Provision for bad and doubtful debts										48	188899074	
49.	Other provisions										49	0	
50.	Profit before interest, depreciation and taxes [15 - (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii+ 47iv + 48 + 49)]										50	10906938455	
51.	Interest												



	i.	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0
	ii.	To others	ii	5500042637
	iii.	Total (i + ii)	51iii	5500042637
52		Depreciation and amortization.	52	4338892906
53		Net Profit before taxes (50 - 51iii - 52 )	53	1068002912
<b>PROVISIONS FOR TAX AND APPROPRIATIONS</b>				
54		Provision for current tax	54	183872683
55		Provision for Deferred Tax	55	0
56		Profit after tax ( 53 - 54 - 55)	56	884130229
57		<b>Balance brought forward from previous year</b>	57	0
58		Amount available for appropriation (56+57)	58	884130229
59.	<b>Appropriations</b>			
	i.	Transfer to reserves and surplus	59i	0
	ii.	Proposed dividend/ Interim dividend	59ii	0
	iii.	Tax on dividend/ Tax on dividend for earlier years	59iii	0
	iv.	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)	59iv	0
	v.	Any other appropriation	59v	-384500000
	vi.	Total (59i + 59ii + 59iii + 59iv+59v)	59vi	-384500000
60		<b>Balance carried to balance sheet (58 – 59vi)</b>	60	1268630229
61	A	<b>Items that will not be reclassified to P&amp;L</b>	61	
	i	Changes in revaluation surplus	i	0
	ii	Re-measurements of the defined benefit plans	ii	-5497222
	iii	Equity instruments through OCI	iii	0
	iv	Fair value Changes relating to own credit risk of financial liabilities designated at FVTPL	iv	0
	v	Share of Other comprehensive income in associates and joint ventures , to the extent not to be classified to P&L	v	0
	vi	<b>Others (Specify nature)</b>		
		Nature	Amount	
		<b>Total of (vi)</b>	vi	0
	vii	Income tax relating to items that will not be reclassified to P&L	vii	960475
	viii	<b>Total</b>	viii	-4536747
	B	<b>Items that will be reclassified to P&amp;L</b>	B	
	i	Exchange differences in translating the financial statements of a foreign operation	i	0
	ii	Debt instruments through OCI	ii	0
	iii	The effective portion of gains and loss on hedging instruments in a cash flow hedge	iii	0
	iv	Share of OCI in associates and joint ventures to the extent to be classified into P&L.	iv	0



v		Others (Specify nature)	Amount	
		Nature		
		Total of (v)	v	0
vi		Income tax relating to items that will be reclassified to P&L	vi	0
vii		Total	vii	0
62	Total Comprehensive Income(56 + 61A + 61B)		62	879593482
<b>Part A OI-Other Information ((mandatory if liable for audit under section 44AB, for other fill, if applicable)</b>				
1	Method of accounting employed in the previous year		1	Mercantile
2	Is there any change in method of accounting		2	No
3	3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11a(iii) of Schedule ICDS]	3a	428495619
	3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11b(iii) of Schedule ICDS]	3b	0
4	Method of valuation of closing stock employed in the previous year (If applicable, fill all serial nos in red, since blank will be treated as zeroes)(optional in case of professionals)			
	a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	4a	1. Cost or market rate , whichever is less
	b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	4b	1. Cost or market rate , whichever is less
	c	Is there any change in stock valuation method	4c	No
	d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A	4d	0
	e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A	4e	0
5	Amounts not credited to the profit and loss account, being			
	a	the items falling within the scope of section 28	5a	0
	b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	0
	c	escalation claims accepted during the previous year	5c	0
	d	Any other item of income	5d	0
	e	Capital receipt, if any	5e	0
	f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f	0
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of condition specified in relevant clauses :-			





a	Premium paid for insurance against risk of damage or destruction of stocks or store[36(1)(i)]	6a	0
b	Premium paid for insurance on the health of employees[36(1)(ib)]	6b	0
c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend[36(1)(ii)]	6c	0
d	Any amount of interest paid in respect of borrowed capital[36(1)(iii)]	6d	0
e	Amount of discount on a zero-coupon bond[36(1)(iia)]	6e	0
f	Amount of contributions to a recognised provident fund[36(1)(iv)]	6f	0
g	Amount of contributions to an approved superannuation fund[36(1)(iv)]	6g	0
h	Amount of contribution to a pension scheme referred to in section 80CCD[36(1)(iva)]	6h	0
i	Amount of contributions to an approved gratuity fund[36(1)(v)]	6i	0
j	Amount of contributions to any other fund	6j	0
k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k	0
l	Amount of bad and doubtful debts [36(1)(vii)]	6l	0
m	Provision for bad and doubtful debts [36(1)(viii)]	6m	0
n	Amount transferred to any special reserve [36(1)(viii)]	6n	0
o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o	0
p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p	0
q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q	0
r	Any other disallowance	6r	0
s	Total amount disallowable under section 36(total of 6a to 6r)	6s	0
t	Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)		
	i deployed in India	i	0
	ii deployed outside India	ii	0
	iii Total i+ii	iii	0
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37		
a	Expenditure of capital nature [37(1)]	7a	0
b	Expenditure of personal nature[37(1)]	7b	0
c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession[37(1)]	7c	0





	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party[37(2B)]	7d	0
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e	0
	f	Any other penalty or fine	7f	0
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g	0
	h	Expenditure incurred on corporate social responsibility (CSR)	7h	34499364
	i	Amount of any liability of a contingent nature	7i	0
	j	Any other amount not allowable under section 37	7j	238961761
	k	Total amount disallowable under section 37 (total of 7a to 7j)	7k	273461125
8	A	Amounts debited to the profit and loss account, to the extent disallowable under section 40		
	a	Amount disallowable under section 40(a)(i) on account of non-compliance with provisions of Chapter XVII-B	Aa	0
	b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab	0
	c	Amount disallowable under section 40(a)(ib) on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac	0
	d	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad	0
	e	Amount of tax or rate levied or assessed on the basis of profits[40(a)(ii)]	Ae	17260
	f	Amount paid as wealth tax[40(a)(iaa)]	Af	0
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Ag	0
	h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member inadmissible under section [40(b)/40(ba)]	Ah	0
	i	Any other disallowance	Ai	0
	j	Total amount disallowable under section 40(total of Aa to Ai)	Aj	17260
	B	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year	8B	0
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A			
	a	Amounts paid to persons specified in section 40A(2)(b)	9a	0
	b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b	0
	c	Provision for payment of gratuity [40A(7)]	9c	0
	d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d	0
	e	Any other disallowance	9e	0
	f	Total amount disallowable under section 40A (total of 9a to 9e)	9f	0



10	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year		
a	Any sum in the nature of tax, duty, cess or fee under any law	10a	0
b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b	0
c	Any sum payable to an employee as bonus or commission for services rendered	10c	0
d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d	0
e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	10e	0
f	Any sum payable towards leave encashment	10f	427952
g	Any sum payable to the Indian Railways for the use of railway assets	10g	0
h	Total amount allowable under section 43B (total of 10a to 10g)	10h	427952
11	Any amount debited to profit and loss account of the previous year but disallowable under section 43B		
a	Any sum in the nature of tax, duty, cess or fee under any law	11a	0
b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b	12620063
c	Any sum payable to an employee as bonus or commission for services rendered	11c	0
d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d	0
da	Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking non-banking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11da	0
e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e	0
f	Any sum payable towards leave encashment	11f	2163607
g	Any sum payable by the assessee to the Indian Railways for the use of railway assets.	11g	0
h	Total amount disallowable under Section 43B (total of 11a to 11g)	11h	14783670
12	Amount of credit outstanding in the accounts in respect of		
a	Union Excise Duty	12a	0
b	Service tax	12b	0
c	VAT/sales tax	12c	0
d	Central Goods and Service Tax (CGST)	12d	0
e	State Goods and Services Tax (SGST)	12e	0
f	Integrated Goods and Services Tax (IGST)	12f	0



	g	Union Territory Goods and Services Tax (UTGST)	12g	0
	h	Any other tax	12h	0
	e	Total amount outstanding (total of 12a to 12h)	12e	0
<b>13</b>	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC		13	0
	i	Section 33AB	13i	0
	ii	Section 33ABA	13ii	0
	iii	Section 33AC	13iii	0
14	Any amount of profit chargeable to tax under section 41		14	0
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)		15	0
16	Amount of expenditure disallowed u/s 14A		16	0
17	Whether assessee is exercising option under subsection 2A of section 92CE		17	No

**Schedule QD-Quantitative details (mandatory if liable for audit under section 44AB)**

**(a) In the case of a trading concern**

Item Name	Unit	Opening stock	Purchase during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
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**(b) In the case of a manufacturing concern - Raw Materials**

Item Name	Unit of measure	Opening stock	Purchase during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	Yield Finished Products	Percentage of yield	Shortage/ excess, if any
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**(c) In the case of a manufacturing concern - Finished products/ By-products**

Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
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**Schedule OL - Receipt and payment account of company under liquidation**

<b>1</b>	<b>Opening Balance</b>			
	i	Cash in hand	li	
	ii	Bank	lii	
	iii	Total opening balance (li + lii)	liii	
<b>2</b>	<b>Receipts</b>			
	i	Interest	2i	
	ii	Dividend	2ii	
	iii	Sale of assets(pls. specify nature and amount)		
	S. No.	Nature		Amount
	Total(iiii + iiib + iiic)			





	iv	Realisation of dues/debtors	2iv		
	v	Others(pls. specify nature and amount)			
	S. No.	Nature of receipt			Amount
	Total of other receipts(va + vb )				2v
	vi	Total receipts (2i + 2ii + 2iiid+ 2iv + 2vc)	2vi		
3	Total of opening balance and receipts		3		
4	Payments				
	i	Repayment of secured loan	4i		
	ii	Repayment of unsecured loan	4ii		
	iii	Repayment to creditors	4iii		
	iv	Commission	4iv		
	v	Others (pls. specify)			
	S. No.	Nature of payment			Amount
	Total of other payments(4va + 4vb )				4v
	vi	Total payments(4i + 4ii + 4iii + 4iv + 4vi)	4vi		
5	Closing balance				
	i	Cash in hand	5i		
	ii	Bank	5ii		
	iii	Total Closing balance (5i + 5ii)	5iii		
6	Total of closing balance and payments (4vi + 5iii)		6		

**Schedule HP - Details of Income from House Property**

1	Pass through income if any	
2	Income under the head "Income from house property" (1k+2k+3)(if negative take the figure to 2i of schedule CYLA)	
NOTE: Furnishing PAN of tenant is mandatory, if tax is deducted under section 194-IB.		
Furnishing TAN of tenant is mandatory, if tax is deducted under section 194-I.		

**Schedule BP - Computation of income from business or profession**

A	From business or profession other than speculative business and specified business			
	1.	Profit before tax as per profit and loss account (item 53 ,61(ii) and 62(b) of Part A-P &L) / (item 53 of Part A-P&L – Ind AS) (as applicable)	1	1068002912
	2a.	Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss)	2a	0
	2b.	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)	2b	0
	3.	Income/ receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115B3B/chargeable u/s 115B3G		
	a.	House property	3a	0
	b.	Capital gains	3b	62673395





	c	Other sources	3c	24060727
	d	u/s 115BBF	3d	0
	e	u/s 115BBG	3e	0
4a.	Profit or loss included in I, which is referred to in section 44AE/44B/44BB/44BBA/44BBB/ 44D/44DA/ Chapter-XII-G/ First Schedule of Income-tax Act(other than 115B)		4a	0
	Sl.No	Section	Amount	
	i.	44AE	0	
	ii.	44B	0	
	iii.	44BB	0	
	iv.	44BBA	0	
	v.	44BBB	0	
	vi.	44D	0	
	vii.	44DA	0	
	viii.	Chapter-XII-G	0	
	ix.	First Schedule of Income Tax Act (other than 115B)	0	
4b.	Profit and gains from life insurance business referred to in section 115B		4b	0
4c.	Profit from activities covered under rule 7, 7A, 7B(1), 7B(1A) and 8		4c	0
	i	Profit from activities covered under rule 7	4i	0
	ii	Profit from activities covered under rule 7A	4ii	0
	iii	Profit from activities covered under rule 7B(1)	4iii	0
	iv	Profit from activities covered under rule 7B(1A)	4iv	0
	v	Profit from activities covered under rule 8	4v	0
5.	Income credited to Profit and Loss account (included in I) which is exempt			
	a.	Share of income from firm(s)	5a	0
	b.	Share of income from AOP/ BOI	5b	0
	c.	Any other exempt income (specify nature and amount)		
		Sl.No.	Nature	Amount
		Total	SC	0
	d	Total exempt income (5a + 5b + 5c)	5d	0
6.	Balance(I – 2a – 2b – 3a – 3b – 3c – 3e – 3d – 4 – 5d)		6	981268790
7.	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG			
	a.	House property	7a	0
	b.	Capital gains	7b	0
	c.	Other sources	7c	0
	d.	u/s 115BBF	7d	0
	e.	u/s 115BBG	7e	0



8a.	Expenses debited to profit and loss account which relate to exempt income		8a	0
8b.	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)		8b	0
9.	Total (7a + 7b + 7c + 7d + 7e + 8a + 8b)		9	0
10.	Adjusted profit or loss (6+9)		10	981268790
11.	Depreciation and amortisation debited to profit and loss account		11	4338892906
12.	Depreciation allowable under Income-tax Act			
	i	Depreciation allowable under section 32(1)(ii) and 32(1)(iii) (item 6 of Schedule-DEP)	12i	0
	ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii	3228584074
	iii	Total (12i + 12ii)	12iii	3228584074
13.	Profit or loss after adjustment for depreciation (10 + 11 - 12iii)		13	2091577622
14.	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6r of Part A-OI)		14	0
15.	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k of Part A-OI)		15	273461125
16.	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8A) of Part A-OI)		16	17260
17.	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part A-OI)		17	0
18.	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of Part A-OI)		18	14783670
19.	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006		19	0
20.	Deemed income under section 41		20	0
21.	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ 80-IA		21	0
	(i)	Section 32AC	21(i)	0
	(ii)	Section 32AD	21(ii)	0
	(iii)	Section 33AB	21(iii)	0
	(iv)	Section 33ABA	21(iv)	0
	(v)	Section 35ABA	21(v)	0
	(vi)	Section 35ABB	21(vi)	0
	(vii)	Section 35AC	21(vii)	0
	(viii)	Section 40A(3A)	21(viii)	0
	(ix)	Section 33AC	21(ix)	0
	(x)	Section 72A	21(x)	0
	(xi)	Section 80HHD	21(xi)	0
	(xii)	Section 80-IA	21(xii)	0
22.	Deemed income under section 43CA		22	0
23.	Any other item or items of addition under section 28 to 44DA		23	0



24.	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)	24	0
(a)	Salary	24(a)	0
(b)	Bonus	24(b)	0
(c)	Commission	24(c)	0
(d)	Interest	24(d)	0
(e)	Others	24(e)	0
25.	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Schedule OI)	25	428495619
26.	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+ 22 + 23 + 24 + 25)	26	716757674
27.	Deduction allowable under section 32(1)(iii)	27	62688
28.	Deduction allowable under section 32AD	28	0
29.	Amount allowable as deduction under section 32AC	29	0
30.	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	30	0
31.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)	31	0
32.	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10g of Part A-OI)	32	427952
33.	Any other amount allowable as deduction	33	156597182
34.	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Schedule OI)	34	0
35.	Total (27 + 28 + 29 +30 + 31 + 32c + 33 + 34)	35	157087822
36.	Income (13 + 26 – 35)	34	2651247474
37.	Profits and gains of business or profession deemed to be under -		
i	Section 44AE(61(ii) of schedule P&I.)	36i	0
ii	Section 44B	36ii	0
iii	Section 44BB	36iii	0
iv	Section 44BBA	36iv	0
v	Section 44BBB	36v	0
vi	Section 44D	36vi	0
vii	Section 44DA	36vii	0
viii	Chapter-XII-G (tonnage)	36viii	0
ix	First Schedule of Income-tax Act (other than 115B)	36ix	0
x	Total (37 i to 37ix)	36x	0
38.	Net profit or loss from business or profession other than speculative and specified business (34 + 37x )	38	2651247474





39.	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable (If rule 7A, 7B or 8 is not applicable, enter same figure as in 36) (If loss take the figure to 2i of item F)(39a+ 39b + 39c + 39d + 39e + 39f)		39	2651247474
a.	Income Chargeable under Rule 7		39a	0
b.	Deemed income chargeable under Rule 7A		39b	0
c.	Deemed income chargeable under Rule 7B(1)		39c	0
d.	Deemed income chargeable under Rule 7B(1A)		39d	0
e.	Deemed income chargeable under Rule 8		39e	0
f.	Income other than Rule 7A, 7B & 8 (Item No. 38)		39f	2651247474
40.	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-(39a+39b+39c+39d+39e)]		40f	0
<b>B. Computation of income from speculative business</b>				
41	Net profit or loss from speculative business as per profit or loss account		41	0
42	Additions in accordance with section 28 to 44DA		42	0
43	Deductions in accordance with section 28 to 44DA		43	0
44	Income from speculative business (41+42-43) (if loss, take the figure to 6xv of schedule CFL)		B44	0
<b>C. Computation of income from specified business under section 35AD</b>				
45	Net profit or loss from specified business as per profit or loss account		45	0
46	Additions in accordance with section 28 to 44DA		46	0
47	Deductions in accordance with section 28 to 44DA (other than deduction u/s 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed))		47	0
48	Profit or loss from specified business (45 + 46 - 47)		48	0
49	Deductions in accordance with section 35AD(1) or 35AD(1A)		49	0
50	Income from Specified Business (if loss, take the figure to 7xii of schedule CFL)(48-49)		C50	0
51	S.No.	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)		
D.	Income chargeable under the head 'Profits and gains from business or profession' (A39+B44+C50)		D	2651247474
<b>E. Computation of income from life insurance business referred to in section 115B</b>				
(i)	Net Profit or loss from life insurance business referred to in section 115B		E(i)	0
(ii)	Additions in accordance with section 30 to 43B		E(ii)	
(iii)	Deductions in accordance with section 30 to 43B		E(iii)	
(iv)	Income from life insurance business under section 115B		E(iv)	0
<b>F. Intra head set off of business loss of current year</b>				
Sl	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
		(1)	(2)	(3) = (1) - (2)





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i	Loss to be set off (Fill this row only if figure is negative)			0	
ii	Income from speculative business	0		0	0
iii	Income from specified business	0		0	0
iv	Profit and gains from life insurance business u/s 115B	0		0	0
v	Total loss set off (ii + iii + iv)			0	
vi	Loss remaining after set off (i - v)			0	
<b>Schedule DPM - Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)</b>					
1	Block of assets	Plant and machinery			
2	Rate (%)	15	30	40	45
		(i)	(ii)	(iii)	(iv)
3	Written down value on the first day of previous year				
3a	Amount as adjusted on account of opting for taxation under section 115BAA / 115BA				
3b	Adjusted Written down value on the first day of previous year (3) + (3a)				
4	Additions for a period of 180 days or more in the previous year				
5	Consideration or other realization during the previous year out of 3b or 4				
6	Amount on which depreciation at full rate to be allowed (3b + 4 - 5) (enter 0, if result is negative)				
7	Additions for a period of less than 180 days in the previous year				
8	Consideration or other realizations during the year out of 7				
9	Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result is negative)				
10	Depreciation on 6 at full rate				
11	Depreciation on 9 at half rate				



12	Additional depreciation, if any, on 4				
13	Additional depreciation, if any, on 7				
14	Additional depreciation relating to immediately preceding year' on asset put to use for less than 180 days				
15	Total depreciation (10+11+12+13+14)				
16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)				
17	Net aggregate depreciation (15-16)				
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 17)				
19	Expenditure incurred in connection with transfer of asset/ assets				
20	Capital gains/ loss under section 50(5) + 8 -3b -4 -7 -19) (enter negative only if block ceases to exist)				
21	Written down value on the last day of previous year (6+ 9 -15) (enter 0 if result is negative)				

**Schedule DOA - Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)**

1	Block of assets	Land	Building (not including land)			Furniture and Fittings	Intangible assets	Ships
			5	10	40			
2	Rate (%)	nil	(i)	(ii)	(iii)	(iv)	(v)	(vi)
3	Written down value on the first day of previous year							
4	Additions for a period of 180 days or more in the previous year							
5	Consideration or other realization during the previous year out of 3 or 4							
6	Amount on which depreciation at full rate to be allowed(3 + 4 -5) (enter 0, if result is negative)							



7	Additions for a period of less than 180 days in the previous year							
8	Consideration or other realizations during the year out of 7							
9	Amount on which depreciation at half rate to be allowed (7 - 8) (enter 0, if result is negative)							
10	Depreciation on 6 at full rate							
11	Depreciation on 9 at half rate							
12	Total depreciation (10+11)							
13	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12)							
14	Net aggregate depreciation (12-13)							
15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)							
16	Expenditure incurred in connection with transfer of asset/ assets							
17	Capital gains/ loss under section 50 (5 + 8 - 3 - 4 - 7 - 16)* (enter negative only if block ceases to exist)							
18	Written down value on the last day of previous year* (6+ 9 - 12) (enter 0 if result is negative)							

**Schedule DEP - Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction under any other section)**

1	Plant and machinery		
	a	Block entitled for depreciation @ 15 per cent ( Schedule DPM - 17i or 18i as applicable)	1a
	b	Block entitled for depreciation @ 30 per cent ( Schedule DPM - 17ii or 18ii as applicable)	1b
	c	Block entitled for depreciation @ 40 per cent ( Schedule DPM - 17iii or 18iii as applicable)	1c
	d	Block entitled for depreciation @ 45 per cent ( Schedule DPM - 17iv or 18iv as applicable)	1d
	e	Total depreciation on plant and machinery ( 1a + 1b + 1c + 1d)	1e
2	Building (not including land)		
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable)	2a
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 14iii or 15iii as applicable)	2b
	c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 14iv or 15iv as applicable)	2c



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	d	Total depreciation on building (total of 2a + 2b + 2c)	2d	
3		Furniture and fittings (Schedule DOA- 14v or 15v as applicable)	3	
4		Intangible assets (Schedule DOA- 14vi or 15vi as applicable)	4	
5		Ships (Schedule DOA- 14vii or 15vii as applicable)	5	
6		Total depreciation ( 1e+2d+3+4+5)	6	

**Schedule DCG - Deemed Capital Gains on sale of depreciable assets**

1	Plant and machinery			
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 20i)	1a	
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 20ii)	1b	
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 20iii)	1c	
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM - 20iv)	1d	
	e	Total ( 1a+1b+ 1c+ 1d)	1e	
2	Building (not including land)			
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 17ii)	2a	
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 17iii)	2b	
	c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 17iv)	2c	
	d	Total ( 2a + 2b + 2c)	2d	
3	Furniture and fittings (Schedule DOA- 17v)			
4	Intangible assets (Schedule DOA- 17vi)			
5	Ships (Schedule DOA- 17vii)			
6	Total ( 1e+2d+3+4+5)			

**Schedule ESR - Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)**

Sl.No.	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)			
ii	35(1)(ii)			
iii	35(1)(ia)			
iv	35(1)(iii)			
v	35(1)(iv)			
vi	35(2AA)			
vii	35(2AB)			
viii	35CCC			
ix	35CCD			
x	Total			

**Schedule CG-Capital Gains**

A	Short-term capital gain (Sub-items 4 & 5 are not applicable for residents)
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	I From sale of land or building or both (fill up details separately for each property)								
	a	i	Full value of consideration received/receivable					ai	0
		ii	Value of property as per stamp valuation authority					aii	0
		iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (aii) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)]					aiii	0
	b	Deductions under section 48							
		i	Cost of acquisition without indexation					bi	0
		ii	Cost of Improvement without indexation					bii	0
		iii	Expenditure wholly and exclusively in connection with transfer					biii	0
	c	iv Total (bi + bii + biii)					biv	0	
		Balance (aiii - biv)					lc	0	
d	Deduction under section 54D/ 54G/54GA (Specify details in item D below)								
	S. No.	Nature					Amount		
e	Total					ld	0		
	Short-term Capital Gains on Immovable property (1c - 1d)					A1e	0		
f	In case of transfer of immovable property, please furnish - the following details (see note)								
Sl No	Name of Buyer(s)	PAN of Buyer(s)	Aadhaar No. of buyer(s)	Percentage share	Amount	Address of Property	Pincode		
<p>Note 1 : Furnishing of PAN is mandatory, if the tax is deducted under section 194-IA. Note 2 : In case of more than one buyer, please indicate the respective percentage share and amount.</p>									
2	From slump sale								
	a	Full value of consideration					2a	0	
	b	Net worth of the under taking or division					2b	0	
	c	Short term capital gains from slump sale(2a-2b)					A2c	0	
3	I From sale of equity share or unit of equity oriented Mutual Fund (MF) or Unit of a business trust on which STT is paid under section 111A								
	a	Full value of consideration					3a	0	
	b	Deductions under section 48							
		i	Cost of acquisition without indexation					bi	0
		ii	Cost of Improvement without indexation					bii	0
		iii	Expenditure wholly and exclusively in connection with transfer					biii	0
	c	iv Total (i + ii + iii)					biv	0	
		Balance (3a - 3biv)					3c	0	
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)					3d	0	
	e	Short-term capital gain on equity share or equity oriented MF (STT paid) u/s 111A[for others] (3c +3d)					A3e	0	



4	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)						
	a	STCG on transactions on which securities transaction tax (STT) is paid		A4a	0		
	b	STCG on transactions on which securities transaction tax (STT) is not paid		A4b	0		
5	For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD						
	a	i	In case securities sold include shares of a company other than quoted shares, enter the following details				
			a	Full value of consideration received/receivable in respect of unquoted share		5aia	0
			b	Fair market value of unquoted shares determined in the prescribed manner		5aib	0
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		5aic	0
		ii	Full value of consideration in respect of securities other than unquoted shares			5aii	0
		iii	Total (ic + ii)			5aiii	0
	b	Deductions under section 48					
		i	Cost of acquisition without indexation			bi	0
		ii	Cost of improvement without indexation			bii	0
		iii	Expenditure wholly and exclusively in connection with transfer			biii	0
		iv	Total (i + ii + iii)			biv	0
	c	Balance (5aiii - biv)			5c	0	
	d	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)			5d	0	
	e	Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d)			A5e	0	
6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above						
	a	i	In case assets sold include shares of a company other than quoted shares, enter the following details				
			a	Full value of consideration received/receivable in respect of unquoted share		6aia	0
			b	Fair market value of unquoted shares determined in the prescribed manner		6aib	0
			c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)		6ic	0
		ii	Full value of consideration in respect of assets other than unquoted shares			6aii	45754401808
		iii	Total (ic + ii)			6aiii	45754401808
	b	Deductions under section 48					
		i	Cost of acquisition without indexation			bi	45691728413
		ii	Cost of Improvement without indexation			bii	0
iii		Expenditure wholly and exclusively in connection with transfer			biii	0	
	iv	Total (i + ii + iii)			biv	45691728413	
c	Balance (6aiii - biv)			6c	62673395		



d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)						6d	0			
e	Deemed short term capital gains on depreciable assets (6 of schedule- DCG)						6e	0			
f	Deduction under section 54D/54G/54GA (Specify details in item D below)						6f				
	S. No.	Nature				Amount					
	1	54D				0					
	2	54G				0					
	3	54GA				0					
	Total						6f	0			
g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6e + 6d + 6e - 6f)						A6g	62673395			
7	Amount Deemed to be short-term capital gains										
a	Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? If yes, then provide the details below						No				
	Sl.No.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)					
				Year in which asset acquired/constructed	Amount utilised out of Capital Gains account						
b	Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'						0				
	Total Amount deemed to be short term capital gains (aX1 + b)						A7	0			
8	Pass Through Income/loss in the nature of Short Term Capital Gain, (Fill up schedule PTI)(A8a + A8b + A8c)						A8	0			
a	Pass Through Income/loss in the nature of Short Term Capital Gain, chargeable @ 15%						A8a	0			
b	Pass Through Income/loss in the nature of Short Term Capital Gain, chargeable @ 30%						A8b	0			
c	Pass Through Income in the nature of Short Term Capital Gain, chargeable at applicable rates						A8c	0			
9	Amount of STCG included in A1-A8 but not chargeable to tax or chargeable at special rates in India as per DTAA										
	Sl. No.	Amount of income	Item no. A1 to A8 above in which included	Country Name, Code	Article of DTAA	Rate as per Treaty(enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
a	Total amount of STCG not chargeable to tax in India as per DTAA									A9a	0
b	Total amount of STCG chargeable to tax at special rates in India as per DTAA									A9b	0
10	Total short term capital gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5c+ A6g+A7+A8-A9a)									A10	62673395
B	Long-term capital gain (LTCG) (Sub-items 6, 7 & 8 are not applicable for residents)										
1	From sale of land or building or both (fill up details separately for each property)										
a	i	Full value of consideration received/receivable					ai	0			
	ii	Value of property as per stamp valuation authority					aii	0			





	iii	Full value of consideration adopted as per section 50C for the purpose of Capital Gains [in case (ai) does not exceed 1.05 times (ai), take this figure as (ai), or else take (aii)]						aiii	0
b	Deductions under section 48								
	i	Cost of acquisition with indexation						bi	0
	ii	Cost of Improvement with indexation						bii	0
	iii	Expenditure wholly and exclusively in connection with transfer						biii	0
	iv	Total (bi + bii + biii)						biv	0
c	Balance (aiii – biv)							1c	0
d	Deduction under section 54D/54EC/54EE /54G/54GA (Specify details in item D below)								
	S. No.	Section						Amount	
	1	54D						0	
	2	54EC						0	
	3	54G						0	
	4	54GA						0	
		Total						1d	0
e	Long-term Capital Gains on Immovable property (1c - 1d)							13e	0
f	In case of transfer of immovable property, please furnish - the following details (see note)								
	S.No.	Name of Buyer	PAN of Buyer (s)	Aadhaar of buyer (s)	Percentage share	Amount	Address of Property	Pincode	
2	From slump sale								
	a	Full value of consideration						2a	0
	b	Net worth of the under taking or division						2b	0
	c	Balance(2a-2b)						2c	0
	d	Deduction u/s 54EC						2d	0
	e	Long term capital gains from slump sale (2c-2d)						132e	0
3	From sale of bonds or debenture (other than capital indexed bonds issued by Government)								
	a	Full value of consideration						3a	0
	b	Deductions under section 48							
	i	Cost of acquisition without indexation						bi	0
	ii	Cost of improvement without indexation						bii	0
	iii	Expenditure wholly and exclusively in connection with transfer						biii	0
	iv	Total (bi + bii + biii)						biv	0
	c	LTCG on bonds or debenture(other than capital indexed bonds issued by Government)(3a – biv)						3c	0
4	From sale of i) listed securities (other than a unit) or zero coupon bonds where proviso under section 112(f) is applicable								
	a	Full value of consideration						4a	0
	b	Deductions under section 48							
	i	Cost of acquisition without indexation						bi	0





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	ii	Cost of improvement without indexation	bii	0		
	iii	Expenditure wholly and exclusively in connection with transfer	biii	0		
	iv	Total (bi + bii + biii)	biv	0		
	c	Long-term Capital Gains on assets at 7 above in case of NON-RESIDENT (4a – biv)	4c	0		
5	From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A					
	Long-term Capital Gains on sale of capital assets at B5 above (column 14 of Schedule 112A)			0		
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)					
	a	LTCG computed without indexation benefit	6a	0		
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A					
	Long-term Capital Gains on assets at B5 above (column 14 of Schedule 115AD(1)(b)(iii)-Proviso)			0		
9	From sale of assets where B1 to B8 above are not applicable					
	a	In case assets sold include shares of a company other than quoted shares, enter the following details				
		a	Full value of consideration received/receivable in respect of unquoted shares	1a	0	
		b	Fair market value of unquoted shares determined in the prescribed manner	1b	0	
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	1c	0	
	ii	Full value of consideration in respect of assets other than unquoted shares		ii	0	
	iii	Total (1c + ii)		iii	0	
	b	Deductions under section 48				
		i	Cost of acquisition with indexation	bi	0	
		ii	Cost of Improvement with indexation	bii	0	
		iii	Expenditure wholly and exclusively in connection with transfer	biii	0	
		iv	Total (bi + bii + biii)	biv	0	
	c	Balance (9a/iii - biv)		9c	0	
	d	Deduction under sections 54D/54G/54GA (Specify details in item D below)				
		S. No.	Section	Amount		
		1	54D	0		
		2	54G	0		
		3	54GA	0		
		Deduction under sections 54D/54G/54GA (Specify details in item D below)			9d	0
	e	Long-term Capital Gains on assets at B9 above (9c-9d)		B9c	0	
10	Amount deemed to be long-term capital gains					
	a	Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? If yes, then provide the details below		No		



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SI No.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)				
			Year in which asset acquired/constructed	Amount utilised out of Capital Gains account					
b	Amount deemed to be long-term capital gains, other than at 'a'				0				
Amount deemed to be long-term capital gains (Xi + b)					B10 0				
11	Pass Through Income/Loss in the nature of Long Term Capital Gain,(Fill up schedule PTI) (B11a+B11b)				B11 0				
a1	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A				B11a1 0				
a2	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 10% under section other than u/s 112A				B11a2 0				
b	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 20%				B11b 0				
12	Amount of LTCG included in B1- B11 but not chargeable to tax or chargeable at special rates in India as per DTAA (to be taken to schedule SI)								
Sl. No	Amount of income	Item B1 to B11 above in which included	Country Name, Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether Tax Residency Certificate obtained?	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
a	Total amount of LTCG not chargeable to tax under DTAA							B12a	0
b	Total amount of LTCG chargeable at special rates in India as per DTAA							B12b	0
13	Total long term capital gain [B1e + B2c + B3c + B4c + B5 + B6 + B7c + B8 + B9e + B10+B11-B12a](In case of loss take the figure to 9xi of schedule CFL)							B13	0
C	Income chargeable under the head "CAPITAL GAINS" (A10 + B13) (take B13 as nil, if loss)							C	62673395
D	Information about deduction claimed								
I	In case of deduction u/s 54D/54EC /54G/54GA give following details								
a	Deduction claimed u/s 54D								
	SI No	Date of acquisition of original asset	Cost of purchase/ construction of new land or building for industrial undertaking	Date of purchase of new land or building	Amount deposited in Capital Gains Accounts Scheme before due date	Amount of deduction claimed			
b	Deduction claimed u/s 54EC								
	SI No	Date of transfer of original asset	Amount invested in specified/notified bonds (not exceeding fifty lakh rupees)	Date of investment	Amount of deduction claimed				
c	Deduction claimed u/s 54G								
	SI No	Date of transfer of original asset	Cost and expenses incurred for purchase or construction of new asset	Date of purchase/construction of new asset in an area other than urban area	Amount deposited in Capital Gains	Amount of deduction claimed			



										Accounts Scheme before due date					
d										Deduction claimed u/s 54GA					
										Sl.No	Date of transfer of original asset	Cost and expenses incurred for purchase or construction of new asset	Date of purchase/construction of new asset in an area other than urban area	Amount deposited in Capital Gains Accounts Scheme before due date	Amount of deduction claimed
e										Total deduction claimed (1a + 1b + 1c + 1d)			g	0	
E											Set-off of current year capital losses with current year capital gains (excluding amounts included in A9(a) and B12(a) which is not chargeable under DTAA)				
Sl.No	Type of Capital Gain	Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss set off				Long term capital loss set off			Current year's capital gains remaining after set off (9=1-2-3-4-5 -6-7-8)					
			15%	30%	applicable rate	DTAA rate	10%	20%	DTAA rate						
		1	2	3	4	5	6	7	8	9					
i	Capital Loss to be set off (Fill this row only if figure computed is negative)		0	0	0	0	0	0	0						
ii	Short term capital gain	15%	0	0	0	0				0					
iii		30%	0	0	0	0				0					
iv		applicable rate	62673395	0	0		0				62673395				
v		DTAA rates	0	0	0	0					0				
vi		Long term capital gain	10%	0	0	0	0		0	0	0				
vii	20%		0	0	0	0		0	0	0					
viii	DTAA rates		0	0	0	0		0	0		0				
ix	Total loss set off (ii + iii + iv + v + vi + vii + viii)		0	0	0	0	0	0	0						
x	Loss remaining after set off (i - ix)		0	0	0	0	0	0	0						
F											Information about accrual/receipt of capital gain				



Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)
1 Short-term capital gains taxable at the rate of 15% Enter value from item 5vi of schedule BFLA, if any.	0	0	0	0	0
2 Short-term capital gains taxable at the rate of 30% Enter value from item 5vii of schedule BFLA, if any.	0	0	0	0	0
3 Short-term capital gains taxable at applicable rates Enter value from item 5viii of schedule BFLA, if any.	11696696	11537301	20141283	13091069	6207046
4 Short-term capital gains taxable at DTAA rates Enter value from item 5ix of schedule BFLA, if any.	0	0	0	0	0
5 Long- term capital gains taxable at the rate of 10% Enter value from item 5x of schedule BFLA, if any. Enter value from item 3vi of schedule BFLA, if any.	0	0	0	0	0
6 Long- term capital gains taxable at the rate of 20% Enter value from item 5xi of schedule BFLA, if any.	0	0	0	0	0
7 Long-term capital gains taxable at DTAA rates Enter value from item 5xii of schedule BFLA, if any.	0	0	0	0	0

Note Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head

**Tool-112A - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A**

Sl. No	Share/ Unit Acquired	ISIN Code	Name of the Share/ Unit	No. of Shares/ Units	Sale- price per Share/ Unit	Full Value of Consideration If shares/ units are acquired on or before 31st January, 2018 (Total Sale Value) (4*5) or If shares/ units are acquired	Cost of acquisition without indexation (higher of 8 or 9)	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018, lower of 11 & 6	Fair Market Value per share/ unit as on 31st January, 2018	Total Fair Market Value as on 31st January, 2018 of capital asset as per section 55(2)(ac)-(4*10)	Expenditure wholly and exclusively in connection with transfer	Total deduct ions (7 + 12)	Balance (6-13) -Item 5 of LTCG Sched ule CG





						after 31st January, 2018 - Please enter Full Value of Considera tion								
(1)	(1a)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total														

**Tool-115AD (1)(iii)(p) -For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A**

Sl. No	Share/ Unit Acquired	ISIN Code	Name of the Share/ Unit	No. of Shares/ Units	Sale-price per Share/ Unit	Full Value of Consideration If shares/ units are acquired on or before 31st January, 2018 (Total Sale Value) (4*5) or If shares/ units are acquired after 31st January, 2018 - Please enter Full Value of	Cost of acquisition without indexation (higher of 8 or 9)	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018, 11 & 6	Fair Market Value per share/ unit as on 31st January, 2018.	Total Fair Market Value as on 31st January, 2018 of capital asset as per section 55(2)(ac)-(4*10)	Expenditure wholly and exclusively in connection with transfer	Total deduct ions (7+12)	Balance (6-13) -Item 8 of LTCG Schedule CG



(1)	(1a)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total														
<b>Schedule OS: Income from other sources</b>														
1	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)											1	24060727	
	a	Dividend, Gross [(not exempt u/s 10(34) and 10(35)]										1a	0	
	b	Interest, Gross(bi + bii + biii + biv + bv)										1b	24060727	
	bi	From Savings Bank										1bi	0	
	bii	From Deposit (Bank/ Post Office/ Co-operative Society)										1bii	23956509	
	biii	From Income Tax Refund										1biii	0	
	biv	In the nature of Pass through income/loss										1biv	0	
	bv	Others										1bv	104218	
	c	Rental income from machinery, plants, buildings, etc., Gross										1c	0	
	d	Income of the nature referred to in section 56(2)(x) which is chargeable to tax (di + dii + diii + div + dv)										1d	0	
	di	Aggregate value of sum of money received without consideration										1di	0	
	dii	In case immovable property is received without consideration, stamp duty value of property										1dii	0	
	diii	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration										1diii	0	
	div	In case any other property is received without consideration, fair market value of property										1div	0	
	dv	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration										1dv	0	
	1e	Any other income (please specify nature)											0	
		SL No	Nature									Amount		
		Total										0		
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e)											2	0	
	a	Income by way of winnings from lotteries, crossword puzzles etc										0		
	b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)										0		
		i	Cash credits u/s 68									0		
		ii	Unexplained investments u/s 69									0		
		iii	Unexplained money etc. u/s 69A									0		
		iv	Undisclosed investments etc. u/s 69B									0		
		v	Unexplained expenditure etc. u/s 69C									0		
		vi	Amount borrowed or repaid on hundi u/s 69D									0		
	c	Any other income chargeable at special rate (total of ci to cxix)										0		
		SL No	Nature									Amount		
	d	Pass through income in the nature of income from other sources chargeable at special rates										0		



SL No		Nature							Amount	
e		Amount included in 1 and 2 above, which is chargeable at special rates or not chargeable to tax in India as per DTAA (total of column (2) of table below)							0	
Sl No (1)	Amount of income (2)	Item No. 1a to 1d, 2a, 2c & 2d in which included	Country Name, Code (4)	Article of DTAA (5)	Rate as per Treaty (enter NIL, if not chargeable) (6)	Whether TRC obtained (Y/N) (7)	Section of I.T. Act (8)	Rate as per I.T. Act (9)	Applicable rate [lower of (6) or (9)] (10)	
3 Deductions under section 57:- (other than those relating to income chargeable at special rates under 2a, 2b & 2d)										
a	Expenses / Deductions							a	0	
b	Depreciation							b	0	
c	Total							c	0	
4 Amounts not deductible u/s 58										
5 Profits chargeable to tax u/s 59										
6 Net Income from other sources chargeable at normal applicable rates 1(after reducing income related to DTAA portion)-3+4+5 (If negative take the figure to 4i of schedule CYLA)								6	24060727	
7 Income from other sources (other than from owning & maintaining race horses)(2+6) (enter 6 as nil, if negative)								7	24060727	
8 Income from the activity of owning race horses										
a	Receipts							8a	0	
b	Deductions under section 57 in relation to receipts at 8a only							8b	0	
c	Amounts not deductible u/s 58							8c	0	
d	Profits chargeable to tax u/s 59							8d	0	
e	Balance (8a - 8b + 8c + 8d) (if negative take the figure to 10xii of Schedule CFL)							8e	0	
9 Income under the head "Income from other sources" (7+8e) (take 8e as nil if negative)								9	24060727	
10 Information about accrual/receipt of income from Other Sources										
S. No.	Other Source Income	Upto 15/6(i)	From 16/6 to 15/9(ii)	From 16/9 to 15/12(iii)	From 16/12 to 15/3(iv)	From 16/3 to 31/3(v)				
1	Dividend Income u/s 115BBDA	0	0	0	0	0				
2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)	0	0	0	0	0				

NOTE: Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head.

**Schedule CYLA-Details of Income after set-off of current years losses**

Sl.No.	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off Total loss (4 of Schedule - HP)	Business Loss (other than speculation loss or Income from life insurance business u/	Other sources loss (other than loss from race horses) of the current	Current year's Income remaining after set off
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		s 115B or specified business loss) of the current year set off (2v of item E of Schedule BP)				year set off Total loss (6) of Schedule-OS
		1	2	3	4	5=1-2-3-4
i	Loss to be set off (Fill this row only if computed figure is negative)		0	0	0	
ii	House property	0		0	0	0
iii	Income from Business (excluding Profit and gains from life insurance business u/s 115B or speculation profit and income from specified business) or profession	2651247474	0		0	2651247474
iv	Profit and gains from life insurance business u/s 115B	0	0		0	0
v	Speculation Income	0	0		0	0
vi	Specified business income u/s 35AD	0	0		0	0
vii	Short-term capital gain taxable @ 15%	0	0	0	0	0
viii	Short-term capital gain taxable @ 30%	0	0	0	0	0
ix	Short-term capital gain taxable at applicable rates	62673395	0	0	0	62673395
x	Short-term capital gain taxable at special rates in India as per DTAA rates	0	0	0	0	0
xi	Long term capital gain taxable @ 10%	0	0	0	0	0
xii	Long term capital gain taxable @ 20%	0	0	0	0	0





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xiii	Long term capital gains taxable at special rates in India as per DTAA rates	0	0	0	0	0
xiv	Net income from Other sources chargeable at normal applicable rates	24060727	0	0		24060727
xv	Profit from owning and maintaining race horses	0	0	0	0	0
xvi	Other sources income taxable at special rates as per DTAA rates	0	0	0	0	0
xvii	<b>Total loss set-off</b>		0	0	0	
xviii	Loss remaining after set-off (i - xvii)		0	0	0	

## Schedule BFLA-Details of Income after Set off of Brought Forward Losses of earlier years

Sl.No	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35(4) set off	Current year's income remaining after set off
		1	2	3	4	5
i	House property	0	0	0	0	0
ii	Business (excluding Profit and gains from life insurance business u/s 115B or speculation profit and income from specified business)	2651247474	0	0	0	2651247474
iii	Profit and gains from life insurance business u/s 115B	0	0	0	0	0
iv	Speculation Income	0	0	0	0	0
v	Specified Business Income	0	0	0	0	0
vi	Short-term capital gain taxable at 15%	0	0	0	0	0
vii	Short-term capital gain taxable at 30%	0	0	0	0	0
viii	Short-term capital gain taxable at applicable rates	62673395	0	0	0	62673395
ix	Short-term capital gain taxable at special rates in India as per DTAA	0	0	0	0	0
x	Long term capital gain taxable at 10%	0	0	0	0	0
xi	Long term capital gain taxable at 20%	0	0	0	0	0
xii	Long term capital gains taxable at special rates in India as per DTAA	0	0	0	0	0
xiii	Net income from other sources chargeable at normal applicable rates	24060727		0	0	24060727
xiv	Profit from the activity of owning and maintaining race horses	0	0	0	0	0



xv	Income from other sources income taxable at special rates in India as per DTAA	0	0	0	0	
xii	Total of brought forward loss set off	0	0	0		
xiii	Current year's income remaining after set off Total (i5 + ii5 + iii5 + iv5 + v5+ vi5+ vii5 + viii5+ ix5 + x3 + xi3 + xii5 + xiii5 + xiv5 + xv5)					2737981596

**Schedule CFL:Details of Losses to be carried forward to future years**

Sl.No	Assessment Year	Date of Filing (DD/MM/YYYY)	House property loss			Loss from business other than loss from speculative Business, specified business & Insurance business as referred in section 115B			Loss from speculative Business	Loss from specified business u/s 115B	Loss from Life insurance business	Short-term capital loss			Long-term Capital loss			Loss from owning and maintaining race horses
			House property loss (4a)	PTI (4b)	Total (4c=4a+4b)	Brought forward business loss account of opting for taxation under section 115BAA/(5a)	Amount as adjusted Business loss available for set off during the year 115BAA/(5c)	Brought forward Business loss				Normal (9a)	PTI (9b)	Total (9c=9a+9b)	Normal (10a)	PTI (10b)	Total (10c=10a+10b)	
i	2010-11																	
ii	2011-12																	
iii	2012-13																	
iv	2013-14																	
v	2014-15																	
vi	2015-16																	
vii	2016-17																	
viii	2017-18																	
ix	2018-19																	
x	2019-20																	









**Schedule 80G:Details of donation entitled for deduction under Section 80G**

**A. Donations entitled for 100% deduction without qualifying limit**

Sl.No.	Name of donee	Address Detail	City or Town or District	State Code	PinCode	PAN of Donee	Amount of donation			Eligible Amount of Donation
							Donation in cash	Donation in other mode	Total Donation	
Total										
A										

**B. Donations entitled for 50% deduction without qualifying limit**

Sl.No.	Name of donee	Address Detail	City or Town or District	State Code	PinCode	PAN of Donee	Amount of donation			Eligible Amount of Donation
							Donation in cash	Donation in other mode	Total Donation	
Total										
B										

**C. Donations entitled for 100% deduction subject to qualifying limit**

Sl.No.	Name of donee	Address Detail	City or Town or District	State Code	PinCode	PAN of Donee	Amount of donation			Eligible Amount of Donation
							Donation in cash	Donation in other mode	Total Donation	
Total										
C										

**D. Donations entitled for 50% deduction subject to qualifying limit**

Sl.No.	Name of donee	Address Detail	City or Town or District	State Code	PinCode	PAN of Donee	Amount of donation			Eligible Amount of Donation
							Donation in cash	Donation in other mode	Total Donation	
Total										
D										

E. Total Amount of Donations (Aix + Bix + Cix + Dix)

F. Total Eligible amount of Donations (A + B + C + D)

**Schedule 80GGA - Details of donations for scientific research or rural development**

S.No	Relevant Clause under which deduction is claimed	Name of Donee	Address	City Or Town Or District	State Code	Pin Code	PAN of Donee	Amount of Donation			Eligible Amount of Donation
								Donation in Cash	Donation in Other Mode	Total Donation	
Donation in cash											



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Donation in other mode											
Total Donation											
Eligible Amount of Donation											
<b>Schedule RA Details of donations to research associations etc.</b>											
<b>[deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)]</b>											
S No.	Name of donee	Address Detail	City or Town or District	State Code	PinCode	PAN of Donee	Amount of donation			Eligible Amount of Donation	
							Donation in cash	Donation in other mode	Total Donation		
Total A											
<b>Schedule 80-IA - Deductions under section 80-IA</b>											
a	Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) [Infrastructure facility]										
1	Undertaking No. 1						0				
b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services]										
1	Undertaking No. 1						0				
c	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs]										
1	Undertaking No. 1						0				
d	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]										
1	Undertaking No. 1						1357781243				
e	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Revival of power generating plant] and deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi) [Cross-country natural gas distribution network]										
1	Undertaking No. 1						0				
f	Total deductions under section 80-IA (a + b + c + d + e)									f	1357781243
<b>Sch 80- IB Deductions under Section 80-IB</b>											
a	Deduction in respect of industrial undertaking located in Jammu and Kashmir or Ladakh [Section 80-IB(4)]										
1	Undertaking No. 1						0				
b	Deduction in respect of industrial undertaking located in industrially backward states specified in Eighth Schedule [Section 80-IB(4)]										
1	Undertaking No. 1						0				
c	Deduction in respect of industrial undertaking located in industrially backward districts [Section 80-IB(5)]										
1	Undertaking No. 1						0				
d	Deduction in the case of multiplex theatre [Section 80-IB(7A)]										
1	Undertaking No. 1						0				
e	Deduction in the case of convention centre [Section 80-IB(7B)]										
1	Undertaking No. 1						0				
f	Deduction in the case of company carrying on scientific research [Section 80-IB(8A)]										
1	Undertaking No. 1						0				



g	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]		
	1	Undertaking No. 1	0
h	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]		
	1	Undertaking No. 1	0
i	Deduction in the case of an undertaking operating a cold chain facility [Section 80-IB(11)]		
	1	Undertaking No. 1	0
j	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]		
	1	Undertaking No. 1	0
k	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of foodgrains [Section 80-IB(11A)]		
	1	Undertaking No. 1	0
l	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB(11B)]		
	1	Undertaking No. 1	0
m	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB(11C)]		
	1	Undertaking No. 1	0
n	Total deduction under section 80-IB (Total of a1 to m2)		n 0
<b>Sch 80-IC or 80-IE Deductions under section 80-IC or 80-IE</b>			
a	Deduction in respect of undertaking located in Sikkim		
	1	Undertaking No. 1	0
b	Deduction in respect of undertaking located in Himachal Pradesh		
	1	Undertaking No. 1	0
c	Deduction in respect of undertaking located in Uttaranchal		
	1	Undertaking No. 1	0
d	Deduction in respect of undertaking located in North-East		
da	Assam		
	1	Undertaking No. 1	0
db	Arunachal Pradesh		
	1	Undertaking No. 1	0
dc	Manipur		
	1	Undertaking No. 1	0
dd	Mizoram		
	1	Undertaking No. 1	0
de	Meghalaya		



	l	Undertaking No. l		0	
df	Nagaland				
	l	Undertaking No. l		0	
dg	Tripura				
	l	Undertaking No. l		0	
dh	Total deduction for undertakings located in North-east (total of da1 to dg2)			dh	0
e	Total deduction under section 80-IC or 80-IE (a + b + c + dh)			e	0
<b>Deductions under Chapter VI-A</b>					
1. Part B- Deduction in respect of certain payments					
Whether, you have made any investment/ deposit/ payments between 01.04.2020 to 31.07.2020 for the purpose of claiming any deduction under Part B of Chapter VIA? (If yes, please fill sl no "A" of schedule DI)				No	
a	80G - Donations to certain funds, charitable institutions, etc.(Please fill 80G Schedule. This field is auto-populated from schedule.)		0	0	
b	80GGB - Contribution given by companies to political parties		50000000	50000000	
c	80GGA - Certain donations for scientific research or rural development(Please fill 80GGA Schedule. This field is auto-populated from schedule.)		0	0	
d	80GGC - Donation to Political party		0	0	
	Total Deduction under Part B (a + b + c + d)		50000000	50000000	
2 Part C- Deduction in respect of certain incomes					
e	80-IA (f of Schedule 80-IA) - Profits and gains from industrial undertakings or enterprises engaged in infrastructure development, etc.		1357781243	1357781243	
f	80-IAB - Profits and gains by an undertaking or enterprise engaged in development of Special Economic Zone		0	0	
g	80-IAC - Special provision in respect of specified business		0	0	
h	80-IB (n of Schedule 80-IB)- Profits and gains from certain industrial undertakings other than infrastructure development undertakings		0	0	
i	80-IBA - Profits and gains from housing projects		0	0	
j	80-IC/ 80-IE (e of Schedule 80-IC/ 80-IE)-Special provisions in respect of certain undertakings or enterprises in certain special category States/ North-Eastern States.		0	0	
k	80JJA-Profits and gains from business of collecting and processing of bio-degradable waste		0	0	
l	80JJAA-Employment of new employees		0	0	
m	80LA(1)-Certain Income Of Offshore Banking Units		0	0	
n	80LA(1A)-Certain Income Of International Financial Services Centre		0	0	
o	80PA- Income of co-operative societies		0	0	





	Total Deduction under Part C (total of e to o)		1357781243	1357781243
3	Total deductions under Chapter VI-A (1 + 2)		1407781243	1407781243
<b>Schedule SI-Income chargeable to tax at special rates [Please see instruction Number-7(ii) for section and rate of tax]</b>				
Sl.No.	Section/Description	Special rate (%)	Income (i)	Tax thereon (ii)
1	115B - Profits and gains from life insurance business	12.5	0	0
2	111A Short term capital gains on equity share or equity oriented fund chargeable to STT	15	0	0
3	112 (LTCG on others)	20	0	0
4	112 proviso (LTCG on listed securities/ units without indexation)	10	0	0
5	112(1)(c)(iii)(LTCG on unlisted securities in case of non-residents)	10	0	0
6	112A LTCG on equity shares/units of equity oriented fund/units of business trust on which STT is paid	10	0	0
7	115BB - Income by way of winnings from lotteries, crossword puzzles etc.	30	0	0
8	115AD(1)(ii) -STCG (other than on equity share or equity oriented mutual fund referred to in section 111A) by an FII	15	0	0
9	115BBF_BP - Tax on income from patent (Income under head business or profession)	10	0	0
10	115BBG_BP - Income under head business or profession (Income under head business or profession)	10	0	0
11	115AD(1)(iii) Proviso For NON-RESIDENTS from sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A	10	0	0



12	STCGDTAARate - STCG Chargeable at special rates in India as per DTAA	1	0	0
13	LTCGDTAARate - LTCG Chargeable at special rates in India as per DTAA	1	0	0
14	OSDTAARate - Other source Chargeable at special rates in India as per DTAA	1	0	0
Total			0	0

**Schedule EI-Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)**

1	Interest income		1				
2	Dividend income		2				
3	i	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	i				
	ii	Expenditure incurred on agriculture	ii				
	iii	Unabsorbed agricultural loss of previous eight assessment years	iii				
	iv	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(2) and 8 (from Sl. No. 40 of Sch. BP)	iv				
	v	Net Agricultural income for the year (i – ii – iii + iv) (enter nil if loss)	4				
	vi	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details					
		Sl.No.	Name of district along with pin code in which agricultural land is located	Measurement of agricultural land in Acre	Whether the agricultural land is owned or held on lease	Whether the agricultural land is irrigated or rain-fed	
			Name of district.	Pin code			
4	Other exempt income (please specify)						
	Sl.No.	Nature of Income		Amount			
	Total			4			
5	Income not chargeable to tax as per DTAA						
	Sl.No	Amount of Income	Nature of Income	Country name & code	Article of DTAA	Head of Income	Whether TRC obtained
	Total Income from DTAA not chargeable to tax				5		
6	Pass through income not chargeable to tax (Schedule PTI)				6		
7	Total (1 + 2 + 3(v) + 4 + 5 +6)				7		

**Schedule PTI - Pass Through Income details from business trust or investment fund as per section 115UA,115UB**

Sl	Investment entity covered by section 115UA/115UB	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl	Head of income	Current year income	Share of current year loss	Net Income/ Loss 9=7-8	TDS on such amount, if any
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6	Deductions		
a	Amount withdrawn from reserve or provisions if credited to Profit and Loss account	6a	151099960
b	Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	6b	0
c	Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset	6c	0
d	Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account	6d	0
e	Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB	6e	0
f	Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1 to section 115JB	6f	0
g	Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB	6g	0
h	Income by way of royalty referred to in clause (iig) of explanation 1 to section 115JB	6h	0
i	Loss brought forward or unabsorbed depreciation whichever is less or both as may be applicable	6i	0
j	Profit of sick industrial company till net worth is equal to or exceeds accumulated losses	6j	0
k	Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c)	6k	0
l	Total deductions (6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k)	6l	151099960
7	Book profit under section 115JB (4+ 5n - 6l)	7	1105819286
8	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes, furnish the details below:-	8	Y
A. Additions to book profit under sub-sections (2A) to (2C) of section 115JB			
a	Amounts credited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss"	8	0
b	Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8	0
c	One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)	8	0
d	Others (including residual adjustment)	8	0
e	Total additions (8a + 8b + 8c + 8d)	8	0
B. Deductions from book profit under sub-sections (2A) to (2C) of section 115JB			
f	Amounts debited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss"	8f	5497222
g	Amounts credited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8g	0





	h	One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)	8h	53417171
	i	Others (including residual adjustment)	8i	0
	j	Total deductions (8f + 8g + 8h + 8i)	8j	58914393
9		Deemed total income under section 115JB (7 + 8e - 8j)	9	1046904893
10		Tax payable under section 115JB	10	157035734

**Schedule MATC - Computation of tax credit under section 115JAA**

1	Tax under section 115JB in assessment year 2020-21 (1d of Part-B-TTI)	1	182915223
2	Tax under other provisions of the Act in assessment year 2020-21 (2f of Part-B-TTI)	2	464825211
3	Amount of tax against which credit is available [enter (2 - 1) if 2 is greater than 1, otherwise enter 0]	3	281909988
4	Utilisation of MAT credit Available [Sum of MAT credit utilized during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward ]		

Sl.No.	Assessment Year (A)	MAT Credit			MAT Credit Utilised during the Current Year (C)	Balance MAT Credit Carried Forward (D)= (B3) - (C)
		Gross (B1)	Set-off in earlier years (B2)	Balance Brought forward (B3)=(B1)-(B2)		
i	2008-09	0	0	0	0	0
ii	2009-10	0	0	0	0	0
iii	2010-11	0	0	0	0	0
iv	2011-12	0	0	0	0	0
v	2012-13	0	0	0	0	0
vi	2013-14	0	0	0	0	0
vii	2014-15	0	0	0	0	0
viii	2015-16	0	0	0	0	0
ix	2016-17	334985110	244395031	90590079	90590079	0
x	2017-18	107527139	0	107527139	107527139	0
xi	2018-19	115869459	0	115869459	83792770	32076689
xii	2019-20	0	0	0	0	0
xiii	2020-21 (enter 1 -2, if 1>2 else enter 0)	0				0
xiv	Total	558381708	244395031	313986677	281909988	32076689
5	Amount of tax credit under section 115JAA utilised during the year [enter 4(C)xii]				5	281909988
6	Amount of MAT liability available for credit in subsequent assessment years [enter 4(D)xii]				6	32076689

**Schedule DDT - Details of tax on distributed profits of domestic companies and its payment**

1	2	3	4	5	6	7	8	9	10	
Sl.No	Section Under which	Date of declaration or	Rate of Dividend, declared,	Amount of dividend	Amount of reduction	Tax payable on dividend declared, distributed or paid	Interest payable under	Additional income-tax and	Tax And Interest Paid	Net payable/



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dividend is being declared	distribution or payment, whichever is earliest, of dividend by domestic company	distributed or paid	declared, distributed or paid	as per section 115-O(A)	Additional Income-tax @15% or 30% as applicable under section 115-O (4-5)(5a)	Surcharge on "a" (5b)	Health & Education Cess on (a+b)(5c)	Total tax payable (a + b + c) (5d)	section 115P	interest payable (6d + 7)	refundable (8-9)
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## Schedule BBS - Details of tax on distributed income of a domestic company on buy back of shares

1	2	3	4	5				6	7	8	9	
Sl.No	Date of payments of any consideration to the shareholder on buy back of share	Amount of consideration paid by the company on buy-back of shares	Amount received by the company for issue of such shares	Distributed Income of the company (2 - 3)	Additional income-tax @20% payable under section 115QA on 4 (5a)	Surcharge on "a" (5b)	Health & Education Cess on (a+b)(5c)	Total tax payable (a + b + c) (5d)	Interest payable under section 115QB	Additional income-tax and interest payable (5d + 6)	Tax and Interest Paid	Net payable/ refundable (7-8)

## Schedule TPSA: Details of Tax on secondary adjustments as per section 92CE(2A)

1	Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time	
2	a	Additional Income tax payable @ 18% on above
	b	Surcharge @ 12% on "a"
	c	Health & Education cess on (a+b)
	d	Total Additional tax payable (a+b+c)
3	Taxes paid	
4	Net tax payable (2d-3)	

## Details of Taxes Paid

Sl.No.	BSR Code	Name of Bank and Branch	Date of Deposit (DD/MM/YYYY)	Serial number of challan	Amount
Amount deposited					

## Schedule FSI - Details of Income from outside India and tax relief (available only in case of resident)



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Sl	Country Code	Taxpayer Identification Number	Sl.No.	Head of income	Income from outside India(included in PART B-TI)	Tax paid outside India	Tax payable on such income under normal provisions in India	Tax relief available in India(e)=(e) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A

Note: Please refer to the instructions for filling out this schedule

**Schedule TR - Summary of tax relief claimed for taxes paid outside India (available only in case of resident)**

I Details of Tax Relief claimed							
Sl.No	Country Code	Taxpayer Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available(total of (e) of Schedule FSI in respect of each country)	Tax Relief Claimed under section (specify 90, 90A or 91)		
(a)	(b)	(c)	(d)	(e)			
Total							
2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))					2	
3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))					3	
4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below					4	
4a	Amount of tax refunded					4a	
4b	Assessment year in which tax relief allowed in India					4b	

Note: Please refer to the instructions for filling out this schedule

**Schedule FA - Details of Foreign Assets and Income from any source outside India**

A1 Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period)										
Sl.No	Country	Name of the financial institution(3)	Address of the financial institution(4)	Zip Code(5)	Account Number (6)	Status(7)	Account opening date (8)	Peak Balance During the period (in rupees) (9)	Closing balance (10)	Gross interest paid/credited to the account during the period(11)
(1)	Name and Code (2)									
A2 Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period										
Sl.No.	Country	Name of the financial institution(3)	Address of the financial institution(4)	ZIP Code(5)	Account Number(6)	Status(7)	Account opening date(8)	Peak Balance During the Period(9)	Closing balance(10)	Gross amount paid/credited to the account during the period(11)
(1)	Name and code(2)									
										Nature Amount
A3 Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the relevant accounting period										



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Sl.No. (1)	Country Name and code(2)	Name of entity(3)	Address of entity(4)	ZIP Code(5)	Nature of entity(6)	Date of acquiring the interest(7)	Initial value of the investment(8)	Peak value of investment During the Period(9)	Closing balance(10)	Total gross amount paid/ credited with respect to the holding during the period(11)	Total gross proceeds from sale or redemption of investment during the period(12)		
A4 Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period													
Sl.No. (1)	Country Name and code(2)	Name of financial institution in which insurance contract held(3)	Address of the financial institution(4)	ZIP Code(5)	Date of contract(6)	The cash value or surrender value of the contract(7)	Total gross amount paid/credited with respect to the contract during the period(8)						
B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period													
Sl.No. (1)	Country Name and Code (2a)	Zip Code (2b)	Nature of entity (3)	Name of the Entity (4a)	Address of the Entity (4b)	Nature of Interest (5)	Date since held (6)	Total Investment (at cost) (in rupees) (7)	Income accrued from such Interest(8)	Nature of Income (9)	Income taxable and offered in this return		
											Amount (10)	Schedule where offered (11)	Item number of schedule (12)
C Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period													
Sl.No. (1)	Country Name and Code(2a)	Zip Code(2b)	Address of the Property (3)	Ownership (4)	Date of acquisition (5)	Total Investment (at cost) (in rupees) (6)	Income derived from the property (7)	Nature of Income (8)	Income taxable and offered in this return				
									Amount (9)	Schedule where offered (10)	Item number of schedule (11)		
D Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period													
Sl.No. (1)	Country Name and Code(2a)	Zip Code(2b)	Nature of Asset (3)	Ownership (4)	Date of acquisition (5)	Total Investment (at cost) (in rupees) (6)	Income derived from the property (7)	Nature of Income (8)	Income taxable and offered in this return				
									Amount (9)	Schedule where offered (10)	Item number of schedule (11)		
E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above													



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Sl.No. (1)	Name of the Institution in which the account is held (2)	Address of the Institution (3a)	Country Code and Name (3b)	Zip Code (3c)	Name of the account holder (4)	Account Number (5)	Peak Balance/ Investment during the year (6)	Whether income accrued is taxable in your hands? (7)	If (7) is yes, Income accrued in the account (8)	If (7) is yes, Income offered in this return		
										Amount (9)	Schedule where offered (10)	Item number of schedule (11)

F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor.

Sl.No. (1)	Country Name and Code (2a)	Zip Code (2b)	Name of the trust (3)	Address of the trust (3a)	Name of trustees (4)	Address of trustees (4a)	Name of Settlor (5)	Address of Settlor (5a)	Name of Benefi ciaries (6)	Address of Benefi ciaries (6a)	Date since posi tion held (7)	Whether income derived is taxable in your hands? (8)	If (8) is yes, Income accrued in the account (9)	If (8) is yes, Income offered in this return		
														Amount (10)	Schedule where offered (11)	Item number of schedule (12)

G Details of any other income derived from any source outside India which is not included in, - (i) items A to F above and, (ii) income under the head business or profession

Sl.No. (1)	Country Name and Code(2a)	Zip Code(2b)	Name of the person from whom derived (3a)	Address of the person from whom derived (3b)	Income derived (4)	Nature of income (5)	Whether taxable in your hands? (6)	If (6) is yes, Income offered in this return		
								Amount (7)	Schedule where offered (8)	Item number of schedule (9)

Note: Please refer to the instructions for filling up this schedule

**Schedule SH-1 - SHAREHOLDING OF UNLISTED COMPANY****(other than a start-up for which Schedule SH-2 is to be filled up)**

Are you a Company registered under section 8 of the Companies Act, 2013 (or section 25 of the Companies Act, 1956) or Company Formed Limited by Guarantee under section 3(2) of Companies Act, 2013? No

Guarantee under section 3(2) of Companies Act, 2013?

A Details of shareholding at the end of the previous year												
Sl No	Name of the shareholder	Residential status in India	Type of share	Others	PAN	Aadhaar	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Amount received	
1	JSW ENE RGY LIM ITED	Resident	Equity Shares		AAACJ8 109N		08/09/2015	1250050000	10	10	12500500 000	
B Details of equity share application money pending allotment at the end of the previous year												
Sl No	Name of the applicant	Residential status in India	Type of share	Others	PAN	Aadhaar	Date of application	Number of shares applied for	Application money received	Face value per share	Proposed issue price	
C Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year												





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SI No	Name of the shareholder	Residential status in India	Type of share	PAN	Aadhaar	Number of shares held	Face value per share	Issue Price per share	Amount received	Date of allotment	Date on which cease to be shareholder	Mode of cessation	In case of transfer, PAN of the new shareholder	Aadhaar of new shareholder
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**Schedule SH-2 - SHAREHOLDING OF START-UPS**

If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following details of shareholding

A Details of shareholding at the end of the previous year														
SI No	Name of the shareholder	Category of shareholder	Type of share	Others	PAN	Aadhaar	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Share premium		
B Details of share application money pending allotment at the end of the previous year														
SI No	Name of the applicant	Category of applicant	Type of share	Others	PAN	Aadhaar	Date of application	Number of shares applied for	Face value per share	Proposed issue price per share	Share application money	Share application premium		
C Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year														
SI No	Name of the shareholder	Category of shareholder	Type of share	PAN	Aadhaar	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Date on which cease to be shareholder	Mode of cessation	In case of transfer, PAN of the new shareholder	Aadhaar of new shareholder

**Schedule AL-1 - Assets and liabilities as at the end of the year (mandatorily required to be filled by an unlisted company) (other than a start-up for which Schedule AL-2 is to be filled up)**

Do you have Assets and liabilities as at the end of the year as mentioned in Schedule AL-1 ?												Yes			
A Details of building or land appurtenant there to, or both, being a residential house															
SI No	Address			Pin code		Date of acquisition		Cost of acquisition Rs.		Purpose for which used (dropdown to be provided)					
B Details of land or building or both not being in the nature of residential house															
SI No	Address			Pin code		Date of acquisition		Cost of acquisition Rs		Purpose for which used (dropdown to be provided)					
1	Sholtu colony tapri			172104		2015-09-01		1480483426		Own Office					
C Details of listed equity shares															
Opening balance				Shares acquired during the year				Shares transferred during the year				Closing balance			
SI No	Number of shares	Type of share	Cost of acquisition	Number of shares	Type of share	Cost of acquisition	Number of shares	Type of share	Sale consideration	No. of shares	Type of share	Cost of acquisition			



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D Details of unlisted equity shares														
			Opening balance		Shares acquired during the year						Shares transferred during the year		Closing balance	
Sl No	Name of company	PAN	Number of shares	Cost of acquisition	Number of shares	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	Number of shares	Sale consideration	Number of shares	Cost of acquisition	
1	JSW Energy (Kutcher) Limited	AADCJ0552G	0	0	26345620	2019-12-23	10	0	10	0	0	26345620	263456200	
2	JSW Energy (Kutcher) Limited	AADCJ0552G	0	0	25010930	2020-01-13	10	0	10	0	0	25010930	250109300	
3	JSW Energy (Kutcher) Limited	AADCJ0552G	0	0	7503601	2020-02-03	10	0	10	0	0	7503601	75036010	
4	JSW Energy (Kutcher) Limited	AADCJ0552G	0	0	7503601	2020-02-03	10	0	10	0	0	7503601	75036010	
5	JSW Energy (Kutcher) Limited	AADCJ0552G	0	0	2501200	2020-03-03	10	0	10	0	0	2501200	25012000	
E Details of other securities														
			Opening balance		Securities acquired during the year						Securities transferred during the year		Closing balance	
Sl No	Type of securities	Description	Whether listed or unlisted	Number of securities	Cost of acquisition	Number of securities	Date of subscription / purchase	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	Number of securities	Sale consideration	Number of securities	Cost of acquisition



										of fresh issue)	purchase from existing share holder)
<b>F</b> Details of capital contribution to any other entity											
SI No	Name of entity	PAN	Opening balance	Amount contributed during the year	Amount withdrawn during the year	Amount of profit/ loss/ dividend/ interest debited or credited during the year	Closing balance				
<b>G</b> Details of Loans & Advances to any other concern (If money lending is not assessee's substantial business )											
SI No	Name of the person	PAN	Opening balance	Amount received during the year	Amount paid	Interest credited/ Received if any	Closing balance	Rate of interest (%)			
<b>H</b> Details of motor vehicle, aircraft, yacht or other mode of transport											
SI No	Particulars of asset	Description	Registration number of vehicle	Cost of acquisition	Date of acquisition		Purpose for which used				
<b>I</b> Details of Jewellery, archaeological collections, drawings, paintings, sculptures, any work of art or bullion											
SI No	Particulars of asset	Description	Quantity	Cost of acquisition	Date of acquisition		Purpose of use				
<b>J</b> Details of liabilities											
Details of loans, deposits and advances taken from a person other than financial institution											
SI No	Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest credited if any	Closing balance	Rate of interest (%)			
<b>Schedule AL-2 - Assets and liabilities as at the end of the year (applicable for start-ups only)</b>											
Do you have Assets and liabilities as at the end of the year as mentioned in Schedule AL-2 ?											
If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following information for the period from the date of incorporation upto end of the year											
<b>A</b> Details of building or land appurtenant there to, or both, being a residential house acquired since incorporation											
SI No	Address	Pin code	Date of acquisition	Cost of acquisition	Purpose for which used (dropdown to be provided)	Whether transferred on or before the end of the previous year	If Yes date of transfer				
<b>B</b> Details of land or building or both not being a residential house acquired since incorporation											



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	Sl No	Address	Pin code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used	Whether transferred on or before the end of the previous year	If Yes date of transfer		
C	Details of Loans & Advances made since incorporation (If lending of money is not assessee's substantial business)									
	Sl No	Name of the person	PAN	Date on which loans and advances has been made	Amount of loans and advances	Amount	Whether loans and advances has been repaid	If Yes date of such repayment	Closing balance as at the end of the previous year, if any	Rate of interest, if any
D	Details of capital contribution made to any other entity since incorporation									
	Sl No	Name of entity	PAN	Date on which capital contribution has been made	Amount of contribution	Amount withdrawn, if any	Amount of profit/loss/ dividend/ interest debited or credited during the year	Closing balance as at the end of the previous year, if any		
E	Details of acquisition of shares and securities									
	Sl No	Name of company/ entity	PAN	Type of shares/ securities	Number of shares/ securities acquired	Cost of acquisition	Date of acquisition	Whether transferred	If Yes date of transfer	Closing balance as at the end of the previous year, if any
F	Details of motor vehicle, aircraft, yacht or other mode of transport, the actual cost of which exceeds ten lakh rupees acquired since incorporation									
	Sl No	Particulars of asset	Registration number of vehicle	Cost of acquisition	Date of acquisition	Purpose for which used	Whether transferred	If Yes date of transfer		
G	Details of Jewellery acquired since incorporation									
	Sl No	Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose for which used	Whether transferred	If Yes date of transfer	Closing balance as at the end of the previous year, if any	
H	Details of archaeological collections, drawings, paintings, sculptures, any work of art or bullion acquired since incorporation									
	Sl No	Particulars of asset	Quantity	Cost of acquisition	Date of acquisition	Purpose for which used	Whether transferred	If Yes date of transfer	Closing balance	
I	Details of liabilities									



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Details of loans, deposits and advances taken from a person other than financial institution									
SI No	Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest credited if any	Closing balance	Rate of interest, if any	
<b>Schedule DI - Details of investments</b>									
<b>A Investment/ Deposit/ Payments for the purpose of claiming deduction under Chapter VIA</b>									
S.No.	Section (1)			Eligible amount of deduction during FY 2019-20 (2)		Deduction attributable to investment/ expenditure made between 01.04.2020 to 31.07.2020 (3)			
1	80G			0		0			
2	80GGA			0		0			
3	80GGB			0		0			
4	80GGC			0		0			
<b>Total</b>				0		0			
<b>B Eligible amount of deduction u/s 10AA</b>									
S.No.	Undertaking as per schedule 10AA (1)	Amount of deduction as per schedule 10AA (2)		Date of letter of approval issued in accordance with the provisions of the SEZ Act, 2005 (3)		Is this the first year of claiming deduction u/s 10AA AND whether conditions have been complied between 01.04.2020 to 30.09.2020 [Yes/ No] (4)			
<b>Total</b>		0							
<b>C Payment/Acquisition/Purchase/Construction for the purpose of claiming deduction u/s 54 to 54GA</b>									
<b>i Long Term Capital Gain</b>									
S.No.	Section (1)		Amount utilised out of Capital Gains account (2)		Amount utilised between 01.04.2020 to 30.09.2020 out of Col 2 (3)				
1	54D		0		0				
2	54G		0		0				
3	54GA		0		0				
<b>Total</b>			0		0				
<b>ii Short Term Capital Gain</b>									
S.No.	Section (1)		Amount utilised out of Capital Gains account (2)		Amount utilised between 01.04.2020 to 30.09.2020 out of Col 2				





				(3)
1	54D		0	0
2	54G		0	0
3	54GA		0	0
<b>Total</b>			0	0

**Schedule GST - INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST**

SI No	GSTIN No(s)	Annual value of outward supplies as per the GST return(s) filed
1	02AADCH3821L1ZU	15970865585
2	27AADCH3821L1Z1	0
3	07AADCH3821L1ZK	0

**Schedule FD - Break-up of payments/receipts in Foreign currency (to be filled up by the assessee who is not liable to get accounts audited u/s 44AB)**

SI No		Amount (in Rs.)
i	Payments made during the year on capital account	0
ii	Payments made during the year on revenue account	0
iii	Receipts during the year on capital account	0
iv	Receipts during the year on revenue account	0

**Schedule Part B-TI Computation of Total Income**

1	Income from house property (4 of Schedule-HP) (enter nil if loss)			1	0
2	Profits and gains from business or profession				
i	Profit and gains from business other than Insurance Business u/s 115B or Speculative business and Specified Business (A39 of Schedule-BP) (enter nil if loss)	2i	2651247474		
ii	Profit and gains from speculative business (3(ii) of table F of Sch BP of Schedule-BP) (enter nil if loss and carry this figure to Schedule CFL)	2ii	0		
iii	Profit and gains from Specified Business (3(iii) of table F of Sch BP) (enter nil if loss and carry this figure to Schedule CFL)	2iii	0		
iv	Income chargeable to tax at special rate (3d,3e and 3iv of Table F of schedule BP)	2iv	0		
v	Total (2i + 2ii + 2iii + 2iv )	2v	2651247474		
3	Capital gains				
a	Short term Capital Gain				
i	Short-term chargeable @ 15% (9ii of item E of schedule CG)	3ai	0		
ii	Short-term chargeable @ 30% (9iii of item E of schedule CG)	3aii	0		
iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)	3aiii	62673395		



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	iv	STCG chargeable at special rates in India as per DTAA(9v of item E of Schedule CG)	3aiv	0	
	v	Total short-term Capital Gain (ai+aii+aiii+aiiv)	3aiv	62673395	
	b	Long term Capital Gain			
	i	Long-term chargeable @ 10% (9vi of item E of schedule CG)	3bi	0	
	ii	Long-term chargeable @ 20% (9vii of item E of schedule CG)	3bii	0	
	iii	LTCG chargeable at special rates as per DTAA (9viii of item E of schedule CG)	3biii	0	
	iv	Total Long-Term (bi+bii+biii)(enter nil if loss)	3biv	0	
	c	Total Capital Gains(3av + 3biv) (enter nil if loss)			3c 62673395
4		Income from other sources			
	a	Net income from other sources chargeable to tax at normal applicable rates (6 of Schedule OS) (enter nil if loss)	4a	24060727	
	b	Income chargeable to tax at special rate (2 of Schedule OS)	4b	0	
	c	from owning and maintaining race horses (8e of Schedule OS) (enter nil if loss)	4c	0	
	d	Total (4a + 4b + 4c)			4d 24060727
5		Total of head wise income(1 + 2vi + 3c + 4d)			5 2737981596
6		Losses of current year to be set off against 5 (total of 2xvii, 3xvii and 4xvii of Schedule CYLA)			6 0
7		Balance after set off current year losses (5 - 6) (also total of column 5 of Schedule CYLA +4b+2iv- 2e of schedule OS - 3iv of Table F of schedule BP)			7 2737981596
8		Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of Schedule BFLA)			8 0
9		Gross Total income (7 - 8) Field Total of column 5 of Schedule Sch BFLA+4b+2iv- 2e of schedule OS - 3iv of Table F of schedule BP)			9 2737981596
10		Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9			10 0
11		Deductions under Chapter VI-A			
	a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto total of (i,ii,iv,v,viii,xiii,xiv) of column 5 of schedule BFLA	11a	50000000	
	b	Part-C of Chapter VI-A [2 of Schedule VI-A and limited upto ii5 of BFLA	11b	1357781243	
	c	Total (11a + 11b)	11c	1407781243	
12		Deduction u/s 10AA (Total of Sch. 10AA)	12	0	
13		Total income (9 - 11c - 12)	13	1330200350	
14		Income chargeable to tax at special rates (total of (i) of schedule SI)	14	0	
15		Income chargeable to tax at normal rates (13 - 14)	15	1330200350	
16		Net agricultural income (3 of Schedule EI)	16	0	
17		Losses of current year to be carried forward (total of xv of Schedule CFL)	17	0	
18		Deemed total income under section 115JB (9 of Schedule MAT)	18	1046904893	



Schedule Part B-TTI - Computation of tax liability on total income					
1	a	Tax Payable on deemed total Income under section 115JB (10 of Schedule MAT)	1a	157035734	
	b	Surcharge on (a) above(if applicable)	1b	18844288	
	c	Health & Education Cess @ 4% on (1a+1b) above	1c	7035201	
	d	Total Tax Payable w/s 115JB (1a+1b+1c)	1d	182915223	
2	Tax payable on total income				
	a	Tax at normal rates on 15 of Part B-TI	2a	399060105	
	b	Tax at special rates (total of col (ii) of Schedule-SI)	2b	0	
	c	Tax Payable on Total Income (2a + 2b)	2c	399060105	
	d	Surcharge			
	di	25% of 12(ii) of Schedule SI	2di	0	
	dii	On [(2d) - (12(ii) of Schedule SI)]	2dii	47887213	
	diii	Total (i + ii)	2diii	47887213	
	e	Health & Education cess @ 4% on 2c+2diii	2e	17877893	
	f	Gross tax liability (2c+2diii+2e)	2f	464825211	
3	Gross tax payable (higher of 1d and 2f)			3	464825211
4	Credit under section 115JAA of tax paid in earlier years (if 2f is more than 1d) (5 of Schedule MATC)			4	281909988
5	Tax payable after credit under section 115JAA [(3 - 4)]			5	182915223
6	Tax relief				
	a	Section 90/90A(2 of Schedule TR)	6a	0	
	b	Section 91(3 of Schedule TR)	6b	0	
c	Total (6a + 6b)	6c	0		
7	Net tax liability (5 - 6c) (enter zero,if negative)			7	182915223
8	Interest and fee payable				
	a	Interest For default in furnishing the return (section 234A)	8a	0	
	b	Interest For default in payment of advance tax (section 234B)	8b	0	
	c	Interest For deferment of advance tax (section 234C)	8c	569804	
	d	Fee for default in furnishing return of income (section 234F)	8d	0	
e	Total Interest and Fee Payable (8a+8b+8c+8d)	8e	569804		
9	Aggregate liability (7 + 8e)			9	183485027
10	Taxes Paid				
	a	Advance Tax (from column 5 of 15A /Schedule IT )	10a	120800000	
	b	TDS(total of column 9 of 15B/schedule TDS 1 & 2)	10b	70204144	
	c	TCS(total of column 7 of 15C schedule TCS )	10c	6852	
	d	Self Assessment Tax (from column 5 of 15A/Schedule IT )	10d	0	
e	Total Taxes Paid (10a + 10b + 10c + 10d)	10e	191010996		
11	Amount payable (9 - 10e) (Enter if 9 is greater than 10e, else enter 0)			11	0



Refund			
12	Refund (If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)	12	7525970

Bank Account Details					
13	Sl No.	IFSC Code of the BANK	Name of the BANK	Account Number	Indicate the accounts in which you prefer to get your refund credited
	1	SBIN0011525	STATE BANK OF INDIA	35072467370	✓
	2	SBIN0011525	STATE BANK OF INDIA	35072522796	✗
	3	SBIN0009995	STATE BANK OF INDIA	35276747811	✗
	4	SBIN0009995	STATE BANK OF INDIA	35276744184	✗
	5	PUNB0042700	PUNJAB NATIONAL BANK	0427008700024400	✗
	6	IBKL0000127	IDBI BANK	127655100001540	✗

b) Non-residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account

	Sl No.	SWIFT Code	Name of the Bank	Country of Location	IBAN	
14	Do you at any time during the previous year, - (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India, or (ii) have signing authority in any account located outside India, or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes ]					NO

#### 15 A. Sch IT - Details of payments of Advance Tax and Self-Assessment Tax

Sl No	BSR Code	Date of deposit(DD/MM/YYYY)	Serial number of challan	Amount(Rs)
(1)	(2)	(3)	(4)	(5)
1	0004329	15/06/2019	5616	17800000
2	0013283	13/09/2019	5298	27500000
3	6910333	13/12/2019	2119	15900000
4	0011349	13/03/2020	12575	54800000
5	0013283	13/03/2020	12543	4800000
Total				120800000

#### TDS1

#### 15 B1 - Details of Tax Deducted at Source (TDS) on Income [As per FORM 16A issued by Deductor(s)]

Sl. No	TDS credit in the name of TDS credit	PAN of Other Person (if TDS)	Aadhaar No. Of Other Person	Tax Deduction Account Number	Unclaimed TDS brought forward (b/f)		TDS of current financial year(TDS deducted during the FY 2019-20)		TDS credit out of (6), (7) or (8) being claimed this Year (only if corresponding income is being offered for tax this year)		Corresponding Income offered		TDS credit out of (6), (7) or (8) being
					Fin. Year in which	TDS b/f	Deducted in own hands	Deducted in the hands of any other person as	Claimed in own hands	Claimed in the hands of any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income	



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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)				(11)	(12)	(13)
							Income	TDS		Income	TDS	PAN of other person	Aadhaar No.			
1	Self		DEL P103 71E			68504062		676682 83					33834 13543	Income from Busine ss and Profe ssion	835779	
2	Self		MUM S861 68F			2242165		22421 65					22420 411	Income from Other Sources	0	
3	Self		DELJ 0658 2C			157466		157466					5548 034	Income from Busine ss and Profe ssion	0	
4	Self		PTLP 1152 2A			4883		4883					73270	Income from Other Sources	0	
5	Self		MUM S895 80B			104728		104728					1047 272	Income from Other Sources	0	





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6	Self			BLR P045 06F			26619			26619				26619	Income from Other Sources	0
7	Self			DEL P103 71E	2018	20940				0						20940
8	Self			PTLP 1152 2A	2018	2375				0						2375
Total							702041			44						

Note: Please enter total of column 8 of 15B1 and column 8 of 15B2 in 10b of Part B-TT1

**TDS2**

**15 B2 - Details of Tax Deducted at Source (TDS) on Income [As per Form 16B/16C/16D furnished issued by Deductor(s)]**

Sl. No.	TDS credit in the name of [TDS credit relating to self/ other person as per rule 37BA (2)]	PAN of Other Person (if TDS credit related to other person)	Aadhaar No. Of Other Person (if TDS credit related to other person)	PAN of the buyer/ Tenant/ Deductor	Aadhaar of the buyer/ Tenant/ Deductor	Unclaimed TDS brought forward (b/f)		TDS of current financial year (TDS deducted during the FY 2019-20)		TDS credit out of (6), (7) or (8) being claimed this Year (only if corresponding income is being offered for tax this year)				Corresponding Income offered		TDS credit out of (6), (7) or (8) being carried forward	
						Fin Year	TDS b/f	Deducted in own hands	Deducted in the hands of any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)	(11)				(12)	(13)	(14)
								Income	TDS		Income	TDS	PAN of other person	Aadhaar No.			
Total																	

Note: Please enter total of column 8 of 15B1 and column 8 of 15B2 in 10b of Part B-TT1



15 C - Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]							
Sl.No.	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Unclaimed TCS brought forward (b/f)		TCS of current financial year(TCS collected during the FY 2018-19)	Amount out of (5) or (6) being claimed this year (only if corresponding income is being offered for tax this year)	Amount out of (5) or (6) being carried forward
			Financial year in which Collected	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	PTLM13229G	MINING OFFICER KINNAUR DISTT AT RECKONPEO			6852	6852	0
Total						6852	
Note: Please enter total of column (7) in 10c of Part B-TTI							

## VERIFICATION

I, **PRASHANT JAIN**, son/ daughter of **SURENDRA KUMAR JAIN**, solemnly declare that to the best of my knowledge and belief, the information given in the return and the schedules thereto is correct and complete and is in accordance with the provisions of the Income-tax Act, 1961. I further declare that I am making this return in my capacity as **Director**, and I am also competent to make this return and verify it. I am holding permanent account number **ACNPJ6049F** (if allotted) (Please see instruction).



**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2021-22

PAN	AADCH3821L		
Name	JSW HYDRO ENERGY LIMITED		
Address	SHOLTU COLONY , Tapri S.O , Tapri (91/3) , KINNAUR , 13-Himachal Pradesh , 91-India , 172104		
Status	Public Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	323640520110322

Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		1,77,14,38,550
	Book Profit under MAT, where applicable	2	2,08,10,34,031
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	58,20,75,015
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	58,20,75,015
	Taxes Paid	7	61,23,72,254
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 3,02,97,240	
Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

This return has been digitally signed by PRASHANT JAIN in the capacity of Director having PAN ACNPJ6049F from IP address 10.1.122.226 on 11-03-2022 12:05:50

DSC SI. No. & Issuer 2926396 & 7513695414882473201CN=PantaSign CA 2014,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd., C=IN

System Generated

Barcode/QR Code



AADCH3821L063236405201103222E7F377B542245679EDA9F8DC48959CFD31AEA1D

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



Acknowledgement Number : 323640520110322

FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year			
			2	0	2	1

Part A-GEN

GENERAL

PERSONAL INFORMATION & RESIDENTIAL ADDRESS	Name JSW HYDRO ENERGY LIMITED		PAN AADCH3821L		
	Is there any change in the company's name? If yes, please furnish the old name		Corporate Identity Number (CIN) issued by MCA U40101HP2014PLC000681		
	Flat/Door/Block No SHOLTU COLONY	Name of Premises /Building/Village	Date of incorporation (DD/MM/YYYY) 14-Mar-2014		Date of commencement of business (DD/MM/YYYY)
	Road/Street/Post Office Tapri S.O	Area/Locality Tapri (91/3)	Type of company (Tick any one) <input checked="" type="checkbox"/>		
	Town/City/District KINNAUR	State 13-Himachal Pradesh	Pin code/Zip code 172104	If a public company write 6, and if private company write 7 (as defined in section 3 of The Companies Act)	
		Country 91-India	<input checked="" type="checkbox"/> public company <input type="checkbox"/> private company		
Office Phone Number with STD code	Mobile No. 1 91 9920407666	Mobile No. 2	Email Address-1 tax.jswel@jsw.in		
Email Address-2 hirva.shah@jsw.in					

FILING STATUS	(a)	Filed w/s (Tick) [Please see instruction]	<input checked="" type="checkbox"/> 139(1)- On or Before due date, <input type="checkbox"/> 139(4)- After due date, <input type="checkbox"/> 139(5)- Revised Return, <input type="checkbox"/> 92CD-Modified return, <input type="checkbox"/> 119(2)(b)- after condonation of delay
		Or filed in response to notice w/s	<input type="checkbox"/> 139(9), <input type="checkbox"/> 142(1), <input type="checkbox"/> 148
	(b)	If revised/ defective/Modified, then enter Receipt No and Date of filing original return (DD/MM/YYYY)	
	(c)	If filed, in response to a notice w/s 139(9)/142(1)/148 or order under section 119(2)(b), enter unique number /Document Identification Number (DIN) and date of such notice/Order, or if filed w/s 92CD enter date of advance pricing agreement	/
	(d)	Residential Status (Tick) <input checked="" type="checkbox"/> Resident <input type="checkbox"/> Non-Resident	
	(e)	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB? (drop down to be provided in e-filing utility) (applicable on Domestic Company) None of the above	
	(f)	Whether total turnover/ gross receipts in the previous year 2018-19 exceeds 400 crore rupees? (Yes/No) (applicable for Domestic Company) Y	
	(g)	Whether assessee is a resident of a country or specified territory with which India has an agreement referred to in sec 90 (1) or Central Government has adopted any agreement under sec 90A(1)? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	(h)	In the case of non-resident, is there a Permanent Establishment (PE) in India (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	(i)	Whether assessee is required to seek registration under any law for the time being in force relating to companies? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	(j)	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015 (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
(k)	Whether assessee is located in an International Financial Services Centre and derives income solely in convertible foreign exchange? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
(l)	Whether the assessee company is under liquidation (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		



(m)	Whether you are an FII / FPI? Yes/No If yes, please provide SEBI Regn. No.	No /			
(n)	Whether the company is a producer company as defined in Sec.581A of Companies Act, 1956? (Tick) <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
(o)	Whether this return is being filed by a representative assessee? (Tick) <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, please furnish following information -				
	(1) Name of the representative assessee				
	(2) Capacity of the Representative (drop down to be provided)				
	(3) Address of the representative assessee				
	(4) Permanent Account Number (PAN)/Aadhaar No. of the representative assessee	/			
(p)	Whether you are recognized as start up by DPIIT (Tick) <input checked="" type="checkbox"/>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
	1 If yes, please provide start up recognition number allotted by the DPIIT				
	2 Whether certificate from inter-ministerial board for certification is received?	<input type="checkbox"/> Yes <input type="checkbox"/> No			
	3 If yes provide the certification number				
	4 Whether declaration in Form-2 in accordance with para 5 of DPIIT notification dated 19/02/2019 has been filed before filing of the return?	<input type="checkbox"/> Yes <input type="checkbox"/> No			
	5 If yes, provide date of filing Form-2				
(a1)	Whether liable to maintain accounts as per section 44AA? (Tick) <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
(a2)	Whether assessee is declaring income only under section 44AE/ 44B/ 44BB/ 44BBA/ 44BBB? (Tick) <input checked="" type="checkbox"/>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(a2i)	If No, Whether during the year total sales/turnover/gross receipts of business exceeds 1 Crore Rupees but does not exceed 10 Crore Rupees? (Tick) <input checked="" type="checkbox"/>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
(a2ii)	If (a2i) is Yes, whether aggregate of all amounts received, including amount received for sales, turnover or gross receipts or on capital account such as capital contribution, loans etc. during the previous year, in cash, does not exceed five per cent of said amount? (Tick) <input checked="" type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No			
(a2iii)	If (a2i) is Yes, whether aggregate of all payments made including amount incurred for expenditure or on capital account such as asset acquisition, repayment of loan etc., in cash, during the previous year does not exceed five per cent of the said payment (Tick) <input checked="" type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No			
(b)	Whether liable for audit under section 44AB? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
(c)	If (b) is Yes, whether the accounts have been audited by an accountant? (Tick) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If Yes, furnish the following information below				
	(1) Mention the date of furnishing of audit report (DD/MM/YYYY) 01-Feb-2022				
	(2) Name of the auditor signing the tax audit report PARTH P PATEL				
	(3) Membership No. of the auditor 172670				
	(4) Name of the auditor (proprietorship/ firm) SHAH GUPTA AND COMPANY				
	(5) Proprietorship/firm registration number 0109574W				
	(6) Permanent Account Number (PAN/Aadhaar No.) of the auditor (proprietorship/ firm) AAASF7702F /				
	(7) Date of audit report 01-Feb-2022				
(di)	Are you liable for Audit u/s 92E? (Tick) <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
(dii)	If (di) is Yes, whether the accounts have been audited u/s. 92E?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Date of furnishing audit report?			
(diii)	If liable to furnish other audit report under the Income-tax Act, mention whether have you furnished such report. If yes, please provide the details as under: ) (Please see Instruction 5)				
	Sl. No.	Section Code	Description	Whether have you furnished such report?	Date (DD/MM/YYYY)

AUDIT INFORMATION





	1	80-IA	Yes	15-Feb-2022			
(e)	Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act						
	<b>Sl. No</b>	<b>Act and section</b>	<b>Description</b>	<b>Have you got audited under the selected Act other than the Income-tax Act?</b>	<b>(DD/MM/YY)</b>		
<b>HOLDING STATUS</b>	(a)	Nature of company (select 1 if holding company, select 2 if a subsidiary company, select 3 if both, select 4 if any other)			Both Holding & Subsidiary Companies		
	(b)	If subsidiary company, mention the details of the Holding Company					
		<b>Sl. No.</b>	<b>PAN of Holding Company</b>	<b>Name of the Holding Company</b>	<b>Address of Holding Company</b>	<b>Percentage of shares held</b>	
	1	AAACJ8109N	JSW ENERGY LIMITED	JSW CENTRE, BANDRA KURLA COMPLEX, BANDRA EAST, MUMBAI, 19-Maharashtra, 91-India, 400051	100 %		
(c)	If holding company, mention the details of the subsidiary companies						
	<b>Sl. No.</b>	<b>PAN of subsidiary Company</b>	<b>Name of the subsidiary Company</b>	<b>Address of Subsidiary Company</b>	<b>Percentage of shares held</b>		
1	AADCJ0552G	JSW KUTEHR (ENERGY) LIMITED	VILL.MACHHETTAR,P.O.CHANHOTA,DISTT.CHAMBA, CHAMBA, 13-HIMACHAL PRADESH, 91-INDIA, 176309, CHAMBA, 13-Himachal Pradesh, 91-India, 176309	100 %			
<b>BUSINESS ORGANISATION</b>	Details of Amalgamating, Amalgamated, Demerged and Resulting Company (as the case may be)						
	<b>Sl. No.</b>	<b>Business Type</b>	<b>Date of event</b>	<b>PAN</b>	<b>Name of the Company</b>	<b>Address</b>	
<b>KEY PERSONS</b>	Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return.						
	<b>Sl. No.</b>	<b>Name</b>	<b>Designation</b>	<b>Residential Address</b>	<b>PAN</b>	<b>Aadhaar No.</b>	<b>Director Identification Number (DIN) issued by MCA</b>
	1	PRASHANT JA IN	DIR - Director	201, SAARHI CHS, 3 3K, M. MUNSI MARG, CHAWPATTY, MUMBAI, 19-Maharashtra, 91-India, 400007	ACNPJ6049F		01281621
	2	GYAN BHADRA KUMAR	DIR - Director	FLAT NO 604, URJA VIHAR, SECTOR 45, NHPC COLONY, FARIDABAD, 12-Haryana, 91-India, 121010	ACTPK8542J		03620109
	3	SHEILA SANWAN	DIR - Director	FLAT-22, DAKSHINESHWAR, 10 HAILEY ROAD, NEW DELHI, 09-Delhi, 91-India, 110001	ABDPS3200Q		01857875
	4	RAKESH NATH	DIR - Director	F-10, 2ND FLOOR, KAILASH COLONY, GREATER KAILASH SOUTH D ELHI, NEW DELHI, 09-Delhi, 91-India, 110048	AAAPN0619A		00045986
	5	NIRMAL KUMAR JAIN	DIR - Director	302, SUMAN, PLAYGROUND ROAD, VILE PARLE (EAST), MUMBAI, MUMBAI, 19-Maharashtra, 91-India, 400057	ADPPJ9711M		00019442
	6	JYOTI KUMAR AGARWAL	DIR - Director	FLAT NO 2703, BUILDING NO B2, GODREJ PLATINUM, PIROJSHNAGAR, VIKHROLI (E), MUMBAI, 19-Maharashtra, 91-India, 400079	ADKPA8134G		01911652
	7	SHARAD MAHENDRA	DIR - Director	1601, G-WING KANAKIA PARIS, KHERWADI, BANDRA (EAST), MUMBAI, 19-Maharashtra, 91-India, 400051	ABFPM1905J		02100401
	8	SEEMA JAJODIA	DIR - Director	C-2, 3RD FLOOR, WESTEND, NEW DELHI, DELHI, 09-Delhi, 91-India, 110021	ACJPJ6249H		00172353
	9	PRITESH VINAY	DIR - Director	FLAT NO. 2005, SKY FLAMA, B WING, DOSI FLAMINGOS, TJ ROAD NEWAR SEWARI NAKA, SWWRI(W), MUMBAI, 19-Maharashtra, 91-India, 400015	ACWPV5914A		08866022
10	SUNIL GOYAL	DIR - Director	731/A, AKSHAY GIRI KUNJ-3, PAIRAM ROAD, BEHIND BMC OFFICE, ANDHER WEST, ANDHERI RAILWAY STATION, MUMBAI, 19-Maharashtra, 91-India, 400058	AADPG7780L		00503570	
Particulars of persons who were beneficial owners of shares holding not less than 10% of the voting power at any time of the previous year							



SHAREHOLDERS  
INFORMATION

Sl. No.	Name and Address	Percentage of shares held (If determinate)	PAN (if allotted)	Aadhaar No.
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OWNERSHIP  
INFORMATION

In case of unlisted company, particulars of natural persons who were the ultimate beneficial owners, directly or indirectly, of shares holding not less than 10% of the voting power at any time of the previous year

Sl. No.	Name	Address	Percentage of shares held	PAN/Aadhaar No. (if allotted)
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In case of Foreign company, please furnish the details of immediate parent company.

Sl. No.	Name	Address	Country of residenc	PAN (if allotted)	Taxpayer?s registration number or any unique identification number allotted in the country of residence
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In case of foreign company, please furnish the details of ultimate parent company

Sl. No.	Name	Address	Country of residenc	PAN (if allotted)	Taxpayer?s registration number or any unique identification number allotted in the country of residence
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NATURE OF COMPANY  
AND ITS BUSINESS

Nature of company		(Tick) <input checked="" type="checkbox"/>
1	Whether a public sector company as defined in section 2(36A) of the Income-tax Act	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
2	Whether a company owned by the Reserve Bank of India	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3	Whether a company in which not less than forty percent of the shares are held (whether singly or taken together) by the Government or the Reserve Bank of India or a corporation owned by that Bank	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
4	Whether a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
5	Whether a scheduled Bank being a bank included in the Second Schedule to the Reserve Bank of India Act	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
6	Whether a company registered with Insurance Regulatory and Development Authority (established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
7	Whether a company being a non-banking Financial Institution	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
8	Whether the company is unlisted? If yes, please ensure to fill up the Schedule SH-1 and Schedule AL-1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Nature of business or profession, if more than one business or profession indicate the three main activities/ products (Other than those declaring income under section 44AE)



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	1	-	2

Nature of business or profession, if more than one business or profession indicate the three main activities/  
products (Other than those declaring income under section 44AE)

Sl. No.	Code [Please see instruction No.7(i)]	Description
i	05001 - 05001 -Production, collection and distribution of electricity	JSW HYDRO ENERGY LIMITED



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year				
			2	0	2	1	-

**Part A-BS BALANCE SHEET AS ON 31 DAY OF MARCH, 2021 OR AS ON THE DATE OF AMALGAMATION**
**1 Equity and Liabilities**
**1 Shareholder's fund**
**A Share capital**

i	Authorised	Ai	0
ii	Issued, Subscribed and fully Paid up	Aii	0
iii	Subscribed but not fully Paid	Aiii	0
iv	Total(Aii + Aiii)	Aiv	0

**B Reserves and Surplus**

i	Capital Reserve	Bi	0
ii	Capital Redemption Reserve	Bii	0
iii	Securities Premium Reserve	Biii	0
iv	Debentures Redemption Reserve	Biv	0
v	Revaluation Reserve	Bv	0
vi	Share options outstanding amount	Bvi	0
vii	Other reserve(specify nature and amount)		
	<b>SI.No</b>	<b>Other reserve nature</b>	<b>Amount</b>
		Total	0
viii	Surplus i.e. Balance in profit and loss account (Debit balance to be shown as -ve figure)	Bviii	0
ix	Total(Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii)(Debit balance to be shown as -ve figure)	Bix	0

**C Money received against share warrants**
**D Total Shareholder's fund(Aiv + Bix + 1C)**

1C	0
1D	0

**2 Share application money pending allotment**

i	Pending for less than one year	i	0
ii	Pending for more than one year	ii	0
iii	Total (ia + ib)	2	0

**3 Non-current liabilities**
**A Long -term borrowings**
**i Bonds/debentures**

a	Foreign currency	ia	0
b	Rupee	ib	0
c	Total(ia + ib)	ic	0

**ii Term loans**

a	Foreign currency	ia	0
---	------------------	----	---



<b>b</b>		<b>Rupee Loans</b>			
	1	From Banks	ia	0	
	2	From others	iib	0	
	3	Total(b1 + b2)	iib	0	
	<b>c</b>	<b>Total Term loans (iia + b3)</b>			iic 0
iii	Deferred payment liabilities				iii 0
iv	Deposits from related parties				iv 0
v	Other deposits				v 0
vi	Loan and advances from related parties				vi 0
vii	Other loans and advances				vii 0
viii	Long term maturities of finance lease obligations				viii 0
ix	Total long term borrowings(ic + iic + iii + iv + v + vi + vii + viii)				3A 0
<b>B</b>	<b>Deferred tax liabilities(net)</b>				3B 0
<b>C</b>	<b>Other long-term liabilities</b>				
	i	Trade payables	i	0	
	ii	Others	ii	0	
	iii	Total Long-term other liabilities(i + ii)			3C 0
<b>D</b>	<b>Long-term provisions</b>				
	i	Provision for employee benefits	i	0	
	ii	Others	ii	0	
	iii	Total(i + ii)			3D 0
<b>E</b>	<b>Total Non-current liabilities(3A + 3B + 3C)</b>				3E 0
<b>4</b>	<b>Current liabilities</b>				
<b>A</b>	<b>Short-term borrowings</b>				
	i	Loans repayable on demand			
	a	From banks	ia	0	
	b	From Non-Banking Finance Companies	ib	0	
	c	From other financial institutions	ic	0	
	d	From others	id	0	
	e	Total Loans repayable on demand(ia + ib + ic + ie)			ie 0
	ii	Deposits from related parties			ii 0
	iii	Loans and advances from related parties			iii 0
	iv	Other loans and advances			iv 0
	v	Other deposits			v 0
	vi	Total Short-term borrowings(ie + ii + iii + iv + v)			4A 0
<b>B</b>	<b>Trade payables</b>				
	i	Outstanding for more than 1 year	i	0	
	ii	Others	ii	0	
	iii	Total Trade payables(i + ii)			4B 0
<b>C</b>	<b>Other current liabilities</b>				
	i	Current maturities of long-term debt	i	0	





ii	Current maturities of finance lease obligation	ii	0		
iii	Interest accrued but not due on borrowings	iii	0		
iv	Interest accrued and due on borrowings	iv	0		
v	Income received in advance	v	0		
vi	Unpaid dividends	vi	0		
vii	Application money received for allotment of securities and due for refund and interest accrued	vii	0		
viii	Unpaid matured deposits and interest accrued thereon	viii	0		
ix	Unpaid matured debentures and interest accrued thereon	ix	0		
x	Other payables	x	0		
xi	Total Other current liabilities(i + ii + iii + iv + v + vi + vii + viii + ix + x)			4C	0
<b>D Short-term provisions</b>					
i	Provision for employee benefit	i	0		
ii	Provision for income tax	ii	0		
iii	Provision Dividend	iii	0		
iv	Tax on dividend	iv	0		
v	Others	v	0		
vi	Total Short-term provisions(i + ii + iii + iv + v)			4D	0
E	Total Current liabilities(4A + 4B + 4C + 4D)			4E	0
Total Equity and liabilities(1D + 2 + 3E + 4E)				I	0
<b>II Assets</b>					
<b>1 Non-current assets</b>					
<b>A Fixed assets</b>					
<b>i Tangible assets</b>					
a	Gross block	ia	0		
b	Depreciation	ib	0		
c	Impairment losses	ic	0		
d	Net block(ia - ib - ic)	id	0		
<b>ii intangible assets</b>					
a	Gross block	ii a	0		
b	Amortization	ii b	0		
c	Impairment losses	ii c	0		
d	Net block(ii a - ii b - ii c)	ii d	0		
iii	Capital work-in progress	id	0		
iv	intangible assets under development	id	0		
v	Total Fixed assets(id + ii d + iii + iv)			Av	0
<b>B Non-current investments</b>					
<b>i Investments in property</b>					
<b>ii Investments in Equity instrument</b>					
a	Listed equities	ii a	0		



	b	Unlisted equities	iib	0		
	c	Total(iia + iib)	iic	0		
iii		Investments in Preference shares	iic	0		
iv		Investments in Government or trust securities	iv	0		
v		Investments in Debenture or bonds	v	0		
vi		Investments in Mutual funds	vi	0		
vii		Investments in Partnership firms	vii	0		
viii		Others Investments	viii	0		
ix		Total Non-current investments(i + iic + iii + iv + v + vi + vii + viii)			Bix	0
C		Deferred tax assets(Net)			C	0
D		Long-term loans and advance				
i		Capital advances	i	0		
ii		Security deposits	ii	0		
iii		Loans and advances to related parties	iii	0		
iv		Other Loans and advances	iv	0		
v		Total long-term loans and advances(i + ii + iii + iv)			Dv	0
vi		Long-term loans and advances included in Dv which is				
	a	For the purpose of business or profession	via	0		
	b	not for the purpose of business or profession	vib	0		
	c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of I.T. Act	vic	0		
E		Other non-current assets				
i		Long-term trade receivables				
	a	Secured, considered good	ia	0		
	b	Unsecured, considered good	ib	0		
	c	Doubtful	ic	0		
	d	Total Other non-current assets(ia + ib + ic)	id	0		
ii		Others	ii	0		
iii		Total(id + ii)			Eiii	0
iv		Non-current assets included in Eii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of I.T. Act				0
F		Total Non-current assets(Av + Bix + C + Dv + Eiii)			IF	0
2		Current assets				
A		Current investments				
i		Investments in Equity instruments				
	a	Listed equities	ia	0		
	b	Unlisted equities	ib	0		
	c	Total(ia + ib)	ic	0		



ii	Investments in Preference shares	ii	0		
iii	Investments in Government or trust securities	iii	0		
iv	Investments in debentures or bonds	iv	0		
v	Investments in Mutual funds	v	0		
vi	Investments in partnership firms	vi	0		
vii	Other investment	vii	0		
viii	Total Current investments(ic + ii + iii + iv + v + vi + vii)			Aviii	0
<b>B Inventories</b>					
i	Raw material	i	0		
ii	Work-in-progress	ii	0		
iii	Finished goods	iii	0		
iv	Stock-in-trade(in respect of goods acquired for trading)	iv	0		
v	Store and spares	v	0		
vi	Loose tools	vi	0		
vii	Others	vii	0		
viii	Total Inventories(i + ii + iii + iv + v + vi + vii)			Bviii	0
<b>C Trade receivables</b>					
i	Outstanding for more than 6 months	i	0		
ii	Others	ii	0		
iii	Total Trade receivables(i + ii + iii)			Ciii	0
<b>D Cash and cash equivalents</b>					
i	Balance with Banks	i	0		
ii	Cheques, draft in hands	ii	0		
iii	Cash in hand	iii	0		
iv	Others	iv	0		
v	Total cash and equivalents(i + ii + iii + iv)			Dv	0
<b>E Short-term loans and advances</b>					
i	Loans and advances to related parties	i	0		
ii	Others	ii	0		
iii	Total short-term loans and advances(i + ii)			Eiii	0
iv	Short-term loans and advances included in Eii which is				
a	for the purpose of business or profession	iva	0		
b	not for the purpose of business or profession	ivb	0		
c	given to a shareholder, being the beneficial owner of share, or to any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of I. T. Act.	ivc	0		
F	Other current assets			F	0
G	Total Current assets (Aviii + Bviii + Cviii + Dv + Eiii + F)			G	0
Total Assets (1F + 2G)				II	0



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year					
				2	0	2	1	-	2
Part A-BS ? Ind AS		BALANCE SHEET AS ON 31 DAY OF MARCH, 2021 OR AS ON THE DATE OF BUSINESS COMBINATION <i>[applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]</i>							
1		Equity and Liabilities							
1		Equity							
A		Equity share capital							
i		Authorised	Ai	12,50,05,00,000					
ii		Issued,Subscribed and fully Paid up	Aii	12,50,05,00,000					
iii		Subscribed but not fully paid	Aiii	0					
iv		Total(Aii + Aiii)				Aiv	12,50,05,00,000		
B		Other Equity							
i		Other Reserves							
a		Capital Redemption Reserve	ia	0					
b		Debentures Redemption Reserve	ib	0					
c		Share Options Outstanding account	ic	0					
d		Others(specify nature and amount)	id	1,56,85,86,213					
i		Equity-settled employee benefits reserve		71,61,556					
ii		Capital Contribution by parent company		1,56,14,24,657					
e		Total other reserve(ia + ib + ic + id)	ie	1,56,85,86,213					
ii		Retained earnings(Debit balance of statement of P&L to be shown as -ve figure)	ii	5,81,65,36,148					
iii		Total(Bie + ii)(Debit balance to be shown as -ve figure)	Biii	7,38,51,22,361					
C		Total Equity(Aiv + Biii)	1C	19,88,56,22,361					
2		Liabilities							
A		Non-current liabilities							
I		Financial Liabilities							
		Borrowings							
a		Bonds or debentures							
1		Foreign currency	a1	0					
2		Rupee	a2	0					
3		Total(1 + 2)				a3	0		
b		Term loans							
1		Foreign currency	b1	0					
b		Rupee Loans							
i		From Banks	i	48,38,07,81,581					
ii		From others parties	ii	0					



	3	Total(i + ii)	b2	48,38,07,81,581		
	3	Total Term loans (b1 + b2)			b3	48,38,07,81,581
c		Deferred payment liabilities			c	0
d		Deposits			d	0
e		Loans from related parties			e	0
f		Loan term maturities of finance lease obligation			f	0
g		Liability component of compound financial instruments			g	0
h		Other loans			h	0
i		Total borrowings(a3 + b3 + c + d + e + f + g + h)			i	48,38,07,81,581
j		Trade Payables			j	0
k		Other financial liabilities(Other than those specified in II under provisions)			k	4,52,21,82,615
II		Provisions				
a		Provision for employee benefits	a	6,98,02,465		
b		Others(specify nature)	b	0		
c		Total Provision			IIC	6,98,02,465
III		Deferred tax liabilities (net)			III	0
IV		Other non-current liabilities				
a		Advances	a	0		
b		Others(specify nature)	b	0		
c		Total Other non-current liabilities			IVC	0
		Total Non-current liabilities(li + lj + lk + IIC + III + IVc)			2A	52,97,27,66,661
B		Current liabilities				
I		Financial Liabilities				
i		Borrowings				
a		Loans repayable on demand				
	1	From banks	1	30,00,00,000		
	2	From other parties	2	0		
	3	Total Loans repayable on demand(1 + 2)	3	30,00,00,000		
b		Loans from related parties	b	0		
c		Deposits	c	0		
d		Other loans(specify nature)	d	0		
		Total Borrowings(a3 + b + c + d)			ii	30,00,00,000
ii		Trade payables			iii	25,86,41,473
iii		Other financial liabilities				
a		Current maturities of long-term debt	a	3,02,22,22,908		
b		Current maturities of finance lease obligation	b	0		
c		Interest accrued	c	21,76,37,823		
d		Unpaid dividends	d	0		
e		Application money received for allotment of securities to the extend refundable and interest accrued thereon	e	0		





	f	Unpaid matured deposits and interest accrued thereon	f	0	
	g	Unpaid matured debentures and interest accrued thereon	g	0	
	h	Others (specify nature)	h	5,33,08,15,872	
	i	Lease liabilities		27,83,748	
	ii	Payable for capital supplies/services		33,08,08,472	
	iii	Other payable		4,99,72,23,652	
	i	Total Other financial liabilities(a + b + c + d + e + f + g + h)	liii	8,57,06,76,603	
	iv	Total Financial liabilities (li + lii + liii)	liv	9,12,93,18,076	
<b>II</b>	<b>Other Current liabilities</b>				
	a	Revenue received in advance	a	0	
	b	Other advances (specify nature)	b	0	
	c	Others (specify nature)	c	2,38,64,865	
	i	Advance received from customers		1,03,79,523	
	ii	Employee recoveries and employer contributions		51,58,717	
	iii	Statutory dues		83,26,625	
	d	Total Other current liabilities(a + b + c)	liid	2,38,64,865	
<b>III</b>	<b>Provisions</b>				
	a	Provision for employee benefits	a	1,74,27,960	
	b	Others(specify nature)	b	0	
	c	Total provisions (a + b)	liic	1,74,27,960	
<b>IV</b>	<b>Current Tax Liabilities (Net)</b>				
			IV	0	
	<b>Total Current liabilities (liv + liid + liic + IV)</b>				<b>2B</b> 9,17,06,10,901
	<b>Total Equity and liabilities(1C + 2A + 2B)</b>				<b>I</b> 82,02,89,99,923
<b>II</b>	<b>Assets</b>				
<b>1</b>	<b>Non-current assets</b>				
	<b>A</b>	<b>Property, Plant and Equipment</b>			
	a	Gross block	a	77,01,92,39,476	
	b	Depreciation	b	17,32,44,61,480	
	c	Impairment losses	c	0	
	d	Net block(a - b - c)	Ad	59,69,47,77,996	
	<b>B</b>	<b>Capital work-in progress</b>			<b>B</b> 23,02,86,563
	<b>C</b>	<b>Investment Property</b>			
	a	Gross block	a	0	
	b	Depreciation	b	0	
	c	Impairment losses	c	0	
	d	Net block(a - b - c)	Cd	0	
	<b>D</b>	<b>Goodwill</b>			
	a	Gross block	a	0	
	b	Impairment losses	b	0	
	c	Net block(a-b)	Dc	0	



<b>E Other intangible Assets</b>					
a	Gross block	a	9,33,36,98,496		
b	Amortisation	b	1,85,78,60,130		
c	Impairment losses	c	0		
d	Net block(a - b - c)			Ed	7,47,58,38,366
<b>F Intangible assets under development</b>				F	0
<b>G Biological assets other than bearer plants</b>					
a	Gross block	a	0		
b	Impairment losses	b	0		
c	Net block(a-b)			Gc	0
<b>H Financial Assets</b>					
<b>I Investments</b>					
<b>i Investments in Equity instruments</b>					
a	Listed equities	ia	0		
b	Unlisted equities	ib	0		
c	Total (ia + ib)			ic	0
ii	Investments in Preference shares	ii	0		
iii	Investments in Government or trust securities	iii	0		
iv	Investments in Debentures or bonds	iv	0		
v	Investments in Mutual funds	v	0		
vi	Investments in partnership firms	vi	0		
vii	Others Investment(specify nature)	vii	4,54,14,56,200		
i	Investment in subsidiary		4,54,14,56,200		
viii	Total non-current investments(ic + ii + iii + iv + v + vi + vii)			HI	4,54,14,56,200
<b>II Trade receivables</b>					
a	Secured, considered good	a	0		
b	Unsecured, considered good	b	0		
c	Doubtful	c	0		
d	Total Trade receivables			HIII	0
<b>III Loans</b>					
i	Security deposits	i	0		
ii	Loans to related parties	ii	0		
iii	Other loans (specify nature)	iii	0		
iv	Total Loans(i + ii + iii)			HIIII	0
<b>v Loans included in HIIII above which is:</b>					
a	for the purpose of business or profession	a	0		
b	not for the purpose of business or profession	b	0		
c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/benefits of such shareholder as per the section 2(22)(e) of I.T. Act	c	0		
<b>IV Other Financial Assets</b>					



## ASSETS

	i	Bank deposits with more than 12 month maturity	i	2,31,309		
	ii	Others	ii	1,20,43,20,799		
	iii	Total of Other Financial Assets (i + ii)			HIV	1,20,45,52,108
I		Deferred Tax Assets (Net)			I	36,51,82,096
J		Other Non-current Assets				
	i	Capital Assets	i	42,84,757		
	ii	Advances other than capital advances	ii	0		
	iii	Others(specify nature)	iii	25,34,01,040		
	i	Prepayments		34,01,040		
	ii	Deposit with Government		25,00,00,000		
	iv	Total non-current assets(i + ii + iii)			J	25,76,85,797
	v	Non-current assets included in J above which is due from shareholder, being the beneficial owner of share, or from the concern or on behalf/benefits of such shareholder as per the section 2(22)(e) of I.T. Act.	v	0		
		Total Non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + Hl + Hll + Hlll + HIV + I + J)			1	73,76,97,79,126
2		Current assets				
	A	Inventories				
	i	Raw Materials	i	0		
	ii	Work-in progress	ii	0		
	iii	Finished goods	iii	0		
	iv	Stock-in-trade (in respect of goods acquired for trading)	iv	0		
	v	Stores and spares	v	11,53,59,746		
	vi	Loose tools	vi	0		
	vii	Others	vii	12,55,352		
	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			2A	11,66,15,098
	B	Financial Assets				
	I	Investments				
	i	Investment in Equity instruments				
	a	Listed equities	ia	0		
	b	Unlisted equities	ib	0		
	c	Total (ia + ib)	ic	0		
	ii	Investment in Preference share	ii	0		
	iii	Investment in government or trust securities	iii	0		
	iv	Investment in debentures or bonds	iv	0		
	v	Investment in Mutual funds	v	4,72,21,72,765		
	vi	Investment in partnership firm	vi	0		
	vii	Others investment	vii	0		
	viii	Total Current Investments(ic + ii + iii + iv + v + vi + vii)			I	4,72,21,72,765
	II	Trade receivables				
	i	Secured, considered goods	i	48,99,31,453		
	ii	Unsecured, considered goods	ii	2,26,20,775		



iii	Doubtful	iii	0			
iv	Total Trade receivables(i + ii + iii)			II	51,25,52,228	
III	<b>Cash and cash equivalents</b>					
i	Balances with Banks(of the nature of cash and cash equivalents)	i	1,09,92,19,059			
ii	Cheques, drafts in hand	ii	0			
iii	Cash on hand	iii	1,62,583			
iv	Others(specify nature)	iv	40,13,50,718			
	i Balance with bank in deposit account		40,13,50,718			
v	Total cash and cash equivalents(i + ii + iii + iv)			III	1,50,07,32,360	
IV	<b>Bank Balances other than III above</b>				IV	0
V	<b>Loans</b>					
i	Security Deposits	i	0			
ii	Loans to related parties	ii	0			
iii	Others(specify nature)	iii	0			
iv	Total Loans(i + ii + iii)			V	0	
v	Loans and advances included in V above which is-					
	a for the purpose of business or profession	a	0			
	b not for the purpose of business or profession	b	0			
	c given to shareholder, being the beneficial owner of share, or to any concern or on behalf/benefits of such shareholder as per the section 2(22)(e) of I.T. Act	c	0			
VI	<b>Other Financial Assets</b>				VI	1,28,00,96,346
	<b>Total Financial Assets(i + ii + iii + iv + v + vi)</b>				2B	8,01,55,53,699
C	<b>Current Tax Assets(Net)</b>				2C	0
D	<b>Other current assets</b>					
i	Adventures other than capital adventures	i	0			
ii	Others (specify nature)	ii	12,70,52,000			
	i Prepayments		10,05,53,812			
	ii GST Input Tax		10,32,682			
	iii Advances to Vendor		2,54,65,506			
iii	Total			2D	12,70,52,000	
	<b>Total Current(2A + 2B + 2C + 2D)</b>				2	8,25,92,20,797
	<b>Total Assets(1 + 2)</b>				II	82,02,89,99,923



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year					
				2	0	2	1	-	2
Part A - Manufacturing Account		Manufacturing Account for the financial year 2020-21 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)							
<b>1</b>	<b>Debits to Manufacturing Account</b>								
<b>A</b>		<b>Opening Inventory</b>							
	i	Opening stock of raw-material	i				0		
	ii	Opening stock of Work in progress	ii				0		
	iii	Total (i + ii)						Aiii 0	
<b>B</b>		<b>Purchases (net of refunds and duty or tax, if any)</b>						<b>B</b>	<b>0</b>
<b>C</b>		<b>Direct wages</b>						<b>C</b>	<b>0</b>
<b>D</b>		<b>Direct expenses (Di + Dii + Diii)</b>						<b>D</b>	<b>0</b>
	i	Carriage inward	i				0		
	ii	Power and fuel	ii				0		
	iii	Other direct expenses	iii				0		
<b>E</b>		<b>Factory Overheads</b>							
	i	Indirect wages	i				0		
	ii	Factory rent and rates	ii				0		
	iii	Factory Insurance	iii				0		
	iv	Factory fuel and power	iv				0		
	v	Factory general expenses	v				0		
	vi	Depreciation of factory machinery	vi				0		
	vii	Total (i+ii+iii+iv+v+vi)						Evii 0	
<b>F</b>		<b>Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)</b>						<b>F</b>	<b>0</b>
<b>2</b>	<b>Closing Stock</b>								
	i	Raw material	2i				0		
	ii	Work-in-progress	2ii				0		
	Total (2i + 2ii)							2 0	
<b>3</b>	<b>Cost of Goods Produced ? transferred to Trading Account (1F - 2)</b>						<b>3</b>	<b>0</b>	





<b>FORM</b>	<b>ITR-6</b>	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year				
			2	0	2	1	- 2 2

Part A-Trading Account      Trading Account for the financial year 2020-21 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62as applicable)

CREDITS TO TRADING ACCOUNT	<b>4</b>	<b>Revenue from operations</b>				
		<b>A</b>	<b>Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)</b>			
			<b>i</b>	<b>Sale of goods</b>	<b>i</b>	0
			<b>ii</b>	<b>Sale of services</b>	<b>ii</b>	0
			<b>iii</b>	<b>Other operating revenues (specify nature and amount)</b>		
				<b>Sl.No.</b>	<b>Nature of Revenue</b>	<b>Amount</b>
				<b>Total</b>		0
			<b>iv</b>	<b>Total (i + ii + iiic)</b>		Aiv 0
			<b>B</b>	<b>Gross receipts from Profession</b>		B 0
			<b>C</b>	<b>Duties, taxes and cess received or receivable in respect of goods and services sold or supplied</b>		
				<b>i</b>	<b>Union Excise duties</b>	0
				<b>ii</b>	<b>Service tax</b>	0
				<b>iii</b>	<b>VAT/Sales tax</b>	0
				<b>iv</b>	<b>Central Goods &amp; Service Tax (CGST)</b>	0
				<b>v</b>	<b>State Goods &amp; Services Tax (SGST)</b>	0
			<b>vi</b>	<b>Integrated Goods &amp; Services Tax (IGST)</b>	0	
			<b>vii</b>	<b>Union Territory Goods &amp; Services Tax (UTGST)</b>	0	
			<b>viii</b>	<b>Any other duty, tax and cess</b>	0	
			<b>ix</b>	<b>Total (i + ii + iii + iv +v+ vi+vii+viii)</b>	Cix 0	
		<b>D</b>	<b>Total Revenue from operations (Aiv + B +Cix)</b>		4D 0	
	<b>5</b>	<b>Closing Stock of Finished Stocks</b>			5 0	
	<b>6</b>	<b>Total of credits to Trading Account (4D + 5 )</b>			6 0	
	<b>7</b>	<b>Opening Stock of Finished Goods</b>			7 0	
	<b>8</b>	<b>Purchases (net of refunds and duty or tax, if any)</b>			8 0	
	<b>9</b>	<b>Direct Expenses (9i + 9ii + 9iii)</b>			9 0	
			<b>i</b>	<b>Carriage inward</b>	0	
			<b>ii</b>	<b>Power and fuel</b>	0	
			<b>iii</b>	<b>Other direct expenses</b>	0	
			<b>Sl. No.</b>	<b>Nature of Expense</b>	<b>Amount</b>	
	<b>10</b>	<b>Duties and taxes, paid or payable, in respect of goods and services purchased</b>				



## DEBITS TO TRADING ACCOUNT

i	Custom duty	10i	0
ii	Counter veiling duty	10ii	0
iii	Special additional duty	10iii	0
iv	Union excise duty	10iv	0
v	Service tax	10v	0
vi	VAT/ Sales tax	10vi	0
vii	Central Goods & Service Tax (CGST)	10vii	0
viii	State Goods & Services Tax (SGST)	10viii	0
ix	Integrated Goods & Services Tax (IGST)	10ix	0
x	Union Territory Goods & Services Tax (UTGST)	10x	0
xi	Any other tax, paid or payable	10xi	0
xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)		10xii 0
11	Cost of goods produced ? Transferred from Manufacturing Account		11 0
12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)		12 0
12a	Turnover from Intraday Trading		12a 0
12b	Income from Intraday Trading		12b 0



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year					
				2	0	2	1	-	2
Part A- P&L	Profit and Loss Account for the financial year 2020-21 (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 62 to 66 as applicable)								
13	Gross profit transferred from Trading Account							13	0
14	Other income								
	i	Rent					i	0	
	ii	Commission					ii	0	
	iii	Dividend income					iii	0	
	iv	Interest income					iv	0	
	v	Profit on sale of fixed assets					v	0	
	vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)					vi	0	
	vii	Profit on sale of other investment					vii	0	
	viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA					viii	0	
	ix	Profit on conversion of inventory into capital asset u/s 28(via) (FMV of inventory as on the date of conversion)					ix	0	
	x	Agricultural income					x	0	
	xi	Any other income (specify nature and amount)							
		Sl.No	Nature of Income			Amount			
			Total			0			
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xi)					14xii	0	
15	Total of credits to profit and loss account (13+14xii)							15	0
16	Freight outward							16	0
17	Consumption of stores and spare parts							17	0
18	Power and fuel							18	0
19	Rents							19	0
20	Repairs to building							20	0
21	Repairs to machinery							21	0
22	Compensation to employees								
	i	Salaries and wages					22i	0	
	ii	Bonus					22ii	0	
	iii	Reimbursement of medical expenses					22iii	0	
	iv	Leave encashment					22iv	0	



v	Leave travel benefits	22v	0		
vi	Contribution to approved superannuation fund	22vi	0		
vii	Contribution to recognised provident fund	22vii	0		
viii	Contribution to recognised gratuity fund	22viii	0		
ix	Contribution to any other fund	22ix	0		
x	Any other benefit to employees in respect of which an expenditure has been incurred	22x	0		
xi	Total compensation to employees (total of 22i to 22x)			22xi	0
xii	Whether any compensation, included in 22xi, paid to non-residents	xiiia			
	If Yes, amount paid to non-residents	xiiib	0		
23	Insurance				
i	Medical Insurance	23i	0		
ii	Life Insurance	23ii	0		
iii	Keyman's Insurance	23iii	0		
iv	Other Insurance including factory, office, car, goods, etc.	23iv	0		
v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v	0
24	Workmen and staff welfare expenses			24	0
25	Entertainment			25	0
26	Hospitality			26	0
27	Conference			27	0
28	Sales promotion including publicity (other than advertisement)			28	0
29	Advertisement			29	0
30	Commission				
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0		
ii	To others	ii	0		
iii	Total (i + ii)			30iii	0
31	Royalty				
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0		
ii	To others	ii	0		
iii	Total (i + ii)			31iii	0
32	Professional / Consultancy fees / Fee for technical services				
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0		
ii	To others	ii	0		
iii	Total (i + ii)			32iii	0
33	Hotel, boarding and Lodging			33	0
34	Traveling expenses other than on foreign traveling			34	0



35	Foreign travelling expenses										35	0
36	Conveyance expenses										36	0
37	Telephone expenses										37	0
38	Guest House expenses										38	0
39	Club expenses										39	0
40	Festival celebration expenses										40	0
41	Scholarship										41	0
42	Gift										42	0
43	Donation										43	0
44	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)											
	i	Union excise duty								44i	0	
	ii	Service tax								44ii	0	
	iii	VAT/ Sales tax								44iii	0	
	iv	Cess								44iv	0	
	v	Central Goods & Service Tax (CGST)								44v	0	
	vi	State Goods & Services Tax (SGST)								44vi	0	
	vii	Integrated Goods & Services Tax (IGST)								44vii	0	
	viii	Union Territory Goods & Services Tax (UTGST)								44viii	0	
	ix	Any other rate, tax, duty or cess incl STT and CTT								44ix	0	
	x	Total rates and taxes paid or payable (44i + 44ii +44iii +44iv + 44v + 44vi + 44vii + 44viii +44ix)								44ix	0	
45	Audit fee										45	0
46	Other expenses (specify nature and amount)											
	Sl. No.		Nature of Expense						Amount			
			Total						0			
47	Bad debts (specify PAN/ Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)											
	Sl. No.		PAN of the person			Aadhaar Number of the person			Amount			
	i	(Rows can be added as required) Total [47i(1)+47i(2)+47i(3)]								47i	0	
	ii	Others (more than Rs. 1 lakh) where PAN/ Aadhaar No. is not available (provide name and complete address)								47ii	0	
Sl. No.	Name	Flat / Door/ Block No	Name of Premises/ Building/ Village	Road/ Street/ Post Office	Area/ Locality	Town/ City/ District	State	Country	PIN Code	ZIP Code	Amount	
	iii	Others (amounts less than Rs. 1 lakh)								47iii	0	
	iv	Total Bad Debt (47i + 47ii + 47iii)								47iv	0	
48	Provision for bad and doubtful debts										48	0
49	Other provisions										49	0
	Profit before interest, depreciation and taxes [15 ? (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii +											





50	33 to 43 + 44x + 45 + 46 + 47iii + 48iv + 49 ]]				50	0	
51	Interest						
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company		i	0		
	ii	To others		ii	0		
	iii	Total (i + ii)		51iii	0		
52	Depreciation and amortisation				52	0	
53	Net profit before taxes (50 ? 51iii ? 52)				53	0	
54	Provision for current tax				54	0	
55	Provision for Deferred Tax				55	0	
56	Profit after tax (53 - 54 - 55)				57	0	
57	Balance brought forward from previous year				57	0	
58	Amount available for appropriation (56 + 57)				58	0	
59	Appropriations						
	i	Transfer to reserves and surplus		59i	0		
	ii	Proposed dividend/ Interim dividend		59ii	0		
	iii	Tax on dividend/ Tax on dividend for earlier years		59iii	0		
	iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013) Appropriation towards Corporate Social Responsibility (CSR) activities		59iv	0		
	v	Any other appropriation		59v	0		
	vi	Total (59i + 59ii + 59iii + 59iv+59v)		59vi	0		
60	Balance carried to balance sheet (58 - 59vi)				60	0	
61	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE						
SR.NO.		Name of Business		Business code	Description		
	Registration No. of goods carriage	Whether owned /leased /hired	Tonnage capacity of goods carriage (in MT)	Number of months for which goods carriage was owned /leased/hired by assessee	Presumptive income u/s 44AE for the goods carriage (Computed @ Rs.1000 per ton per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been actually earned, whichever is higher		
(i)	(1)	(2)	(3)	(4)	(5)		
Add row options as necessary ( Please Note : At any time during the year the number of vehicles should not exceed 10 vehicles)							
(ii)	Total presumptive income from goods carriage u/s 44AE [total of column (5) of table 61(i)]				61	0	
NOTE? If the profits are lower than prescribed under S.44AE or the number of goods carriage owned / leased / hired at any time during the year exceeds 10, then , it is mandatory to maintain books of accounts and have a tax audit under section 44AB							
62	In case of Foreign Company whose total income comprises solely of profits and gains from business referred to in sections 44B, 44BB, 44BBA or 44BBB, furnish the following information						
	a	Gross receipts / Turnover			62a	0	
	b	Net profit			62b	0	



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year			
				2	0	2	1
Part A- Manufacturing Account Ind- AS		Manufacturing Account for the financial year 2020-21 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]					
1	Debits to Manufacturing account						
	A Opening Inventory						
	i	Opening stock of raw-material	i	0			
	ii	Opening stock of Work in progress	ii	0			
	iii	Total (i + ii)			Aiii	0	
	B	Purchases (net of refunds and duty or tax, if any)				B	0
	C	Direct wages				C	0
	D	Direct expenses				D	0
	i	Carriage inward	i	0			
	ii	Power and fuel	ii	0			
	iii	Other direct expenses	iii	0			
	E Factory Overheads						
	i	Indirect wages		0			
	ii	Factory rent and rates		0			
	iii	Factory Insurance		0			
	iv	Factory fuel and power		0			
	v	Factory general expenses		0			
	vi	Depreciation of factory machinery		0			
	vii	Total (i+ii+iii+iv+v+vi)			Evii	0	
	F	Total of Debits to Manufacturing Account (Aiii+B+C+D+Evii)				1F	0
2	Closing Stock						
	i	Raw material	2i	0			
	ii	Work-in-progress	2ii	0			
	Total (2i +2ii)				2	0	
3	Cost of Goods Produced ? transferred to Trading Account (1F - 2)				3	0	



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year							
				2	0	2	1	-	2	2	
Part A-Trading Account Ind- AS	Trading Account for the financial year 2020-21 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]										
CREDITS TO TRADING ACCOUNT	4	Revenue from operations									
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)									
		i	Sale of goods	i	11,97,82,75,191						
		ii	Sale of services	ii	0						
		iii	Other operating revenues (specify nature and amount)								
			Sl.No.	Nature of Revenue		Amount					
		a		Service concession income		24,79,09,951					
			Total		24,79,09,951						
		iv	Total (i + ii + iiic)							Aiv	12,22,61,85,142
		B	Gross receipts from Profession							B	0
		C	Duties, taxes and cess received or receivable in respect of goods and services sold or supplied								
			i	Union Excise duties	i	0					
			ii	Service tax	ii	0					
			iii	VAT/Sales tax	iii	0					
			iv	Central Goods & Service Tax (CGST)	iv	0					
			v	State Goods & Services Tax (SGST)	v	0					
			vi	Integrated Goods & Services Tax (IGST)	vi	0					
			vii	Union Territory Goods & Services Tax (UTGST)	vii	0					
			viii	Any other duty, tax and cess	viii	0					
			ix	Total (i + ii + iii + iv +v+ vi+vii+viii)							Cix
	D	Total Revenue from operations (Aiv + B +Cix)							4D	12,22,61,85,142	
	5	Closing Stock of Finished Stocks							5	0	
	6	Total of credits to Trading Account (4D + 5)							6	12,22,61,85,142	
	7	Opening Stock of Finished Goods							7	0	
	8	Purchases (net of refunds and duty or tax, if any)							8	0	
	9	Direct Expenses (9i + 9ii + 9iii)							9	0	
		i	Carriage inward	9i	0						



## DEBITS TO TRADING ACCOUNT

ii	Power and fuel	9ii		0
iii	Other direct expenses Note: Row can be added as per the nature of Direct Expenses	9iii		0
	<b>SI.No.</b>	<b>Other direct expenses</b>		<b>Amount</b>
10	Duties and taxes, paid or payable, in respect of goods and services purchased			
i	Custom duty	10i		0
ii	Counter veiling duty	10ii		0
iii	Special additional duty	10iii		0
iv	Union excise duty	10iv		0
v	Service tax	10v		0
vi	VAT/ Sales tax	10vi		0
vii	Central Goods & Service Tax (CGST)	10vii		0
viii	State Goods & Services Tax (SGST)	10viii		0
ix	Integrated Goods & Services Tax (IGST)	10ix		0
x	Union Territory Goods & Services Tax (UTGST)	10x		0
xi	Any other tax, paid or payable	10xi		0
xii	Total (10i + 10ii + 10iii + 10iv + 10v + 10vi + 10vii + 10viii + 10ix + 10x + 10xi)	10xii		0
11	Cost of goods produced ? Transferred from Manufacturing Account			11
12	Gross Profit from Business/Profession - transferred to Profit and Loss account (6-7-8-9-10xii-11)			12
12a	Turnover from Intraday Trading			12a
12b	Income from Intraday Trading			12b



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year					
		2 0 2 1 - 2 2							
Part A-P& L Ind-AS		Profit and Loss Account for the financial year 2020-21 [applicable for a company whose financial statements are drawn up in compliance to the Indian Accounting Standards specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015]							
CREDITS TO PROFIT AND LOSS ACCOUNT	13	Gross profit transferred from Trading Account					13	12,22,61,85,142	
	14	Other income							
		i	Rent	i	0				
		ii	Commission	ii	0				
		iii	Dividend income	iii	0				
		iv	Interest income	iv	5,63,74,932				
		v	Profit on sale of fixed assets	v	0				
		vi	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	vi	0				
		vii	Profit on sale of other investment	vii	0				
		viii	Gain (loss) on account of foreign exchange fluctuation u/s 43AA	viii	0				
		ix	Profit on conversion of inventory into capital asset u/s 28(via) (Fair Market Value of inventory as on the date of conversion)	ix	0				
		x	Agricultural income	x	0				
		xi	Any other income (specify nature and amount)						
			Sl. No.	Nature of Income	Amount				
			1	Net Gain on sale of investment as at FVTPL	12,03,82,179				
		2	Net Gain on disposal of PPE	5,51,947					
		3	Domestic Scrap Sales	16,61,935					
		4	Sale of Carbon credit	2,08,61,013					
		5	Provision no longer required written back	18,00,00,000					
		6	Miscellaneous income	86,51,578					
			Total (xia + xib)	33,21,08,652					
	xii	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)					14xii	38,84,83,584	
	15	Total of credits to profit and loss account (13+14xii)					15	12,61,46,68,726	
	16	Freight outward					16	0	
	17	Consumption of stores and spare parts					17	20,83,52,129	
	18	Power and fuel					18	4,53,63,404	
	19	Rents					19	2,05,96,820	
	20	Repairs to building					20	0	
	21	Repairs to machinery					21	30,83,57,113	



## DEBITS TO PROFIT AND LOSS ACCOUNT

22	Compensation to employees					
	i	Salaries and wages	22i	48,27,75,995		
	ii	Bonus	22ii	0		
	iii	Reimbursement of medical expenses	22iii	0		
	iv	Leave encashment	22iv	0		
	v	Leave travel benefits	22v	0		
	vi	Contribution to approved superannuation fund	22vi	0		
	vii	Contribution to recognised provident fund	22vii	3,30,44,935		
	viii	Contribution to recognised gratuity fund	22viii	0		
	ix	Contribution to any other fund	22ix	0		
	x	Any other benefit to employees in respect of which an expenditure has been incurred	22x	27,31,518		
	xi	Total compensation to employees (total of 22i to 22x)			22xi	51,85,52,448
	xii	Whether any compensation, included in 22xi, paid to non-residents	xii	No		
	xii	If Yes, amount paid to non-residents	xii	0		
23	Insurance					
	i	Medical Insurance	23i	0		
	ii	Life Insurance	23ii	0		
	iii	Keyman's Insurance	23iii	0		
	iv	Other Insurance including factory, office, car, goods, etc.	23iv	20,57,09,296		
	v	Total expenditure on insurance (23i + 23ii + 23iii + 23iv)			23v	20,57,09,296
24	Workmen and staff welfare expenses				24	2,72,14,450
25	Entertainment				25	0
26	Hospitality				26	0
27	Conference				27	0
28	Sales promotion including publicity (other than advertisement)				28	0
29	Advertisement				29	0
30	Commission					
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0		
	ii	To others	ii	0		
	iii	Total (i + ii)			iii	0
31	Royalty					
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0		
	ii	To others	ii	5,98,736		
	iii	Total (i + ii)			31iii	5,98,736
32	Professional / Consultancy fees / Fee for technical services					
	i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company	i	0		
	ii	To others	ii	4,46,68,083		



## PROVISIONS PROVISION FOR TAX AND APPROPRIATIONS

	iii	Total (i + ii)		32iii	4,46,68,083
33		Hotel, boarding and Lodging		33	0
34		Traveling expenses other than on foreign traveling		34	65,02,035
35		Foreign travelling expenses		35	0
36		Conveyance expenses		36	0
37		Telephone expenses		37	0
38		Guest House expenses		38	0
39		Club expenses		39	0
40		Festival celebration expenses		40	0
41		Scholarship		41	0
42		Gift		42	0
43		Donation		43	5,00,000
44		Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)			
	i	Union excise duty	44i		0
	ii	Service tax	44ii		0
	iii	VAT/ Sales tax	44ii		0
	iv	Cess	44iv		0
	v	Central Goods & Service Tax (CGST)	44v		0
	vi	State Goods & Services Tax (SGST)	44vi		0
	vii	Integrated Goods & Services Tax (IGST)	44vii		0
	viii	Union Territory Goods & Services Tax (UTGST)	44viii		0
	ix	Any other rate, tax, duty or cess incl STT and CTT	44ix		0
	x	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v + 44vi + 44vii + 44viii + 44ix)		44ix	0
45		Audit fee		45	0
46		Other expenses (specify nature and amount)			
	Sl. No.	Nature of Other expenses		Amount	
	i	Rates and taxes		44,50,070	
	ii	Net loss on foreign currency transaction		1,812	
	iii	CSR expense		3,00,00,000	
	iv	Open access charges		5,55,933	
	v	Other general expenses		4,89,61,677	
	vi	Safety and Security		1,21,42,869	
	vii	Branding Expenses		3,59,67,816	
	viii	Shared Service Charges		2,02,12,675	
	ix	Property ,Plant and equipment written off		5,10,82,842	
		Total		20,33,75,694	
47		Bad debts (specify PAN/ Aadhaar No. of the person, if available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)			
	Sl.	PAN of the person	Aadhaar Number of the person	Amount	



No.														
i	(Rows can be added as required) Total [47i(1)+47i(2)+47i(3)]										47i	0		
ii	Others (more than Rs. 1 lakh) where PAN/ Aadhaar No. is not available (provide name and complete address)										47ii	0		
Sl. No.	Name	Flat / Door /Block No	Name of Premises/ Building/ Village	Road/ Street/ Post Office	Area/ Locality	Town/ City/ District	State	Country	PIN Code	ZIP Code	Amount			
iii	Others (amounts less than Rs. 1 lakh)										47iii	0		
iv	Total Bad Debt (47i + 47ii + 47iii)										47iv	0		
48	Provision for bad and doubtful debts											48	0	
49	Other provisions											49	0	
50	Profit before interest, depreciation and taxes [15 - (16 to 21 + 22xi + 23v + 24 to 29 + 30iii + 31iii + 32iii + 33 to 43 + 44x + 45 + 46iii + 47iv + 48 + 49)]											50	11,02,48,78,518	
51	Interest													
i	Paid outside India, or paid in India to a non-resident other than a company or a foreign company							i			0			
ii	To others							ii	4,51,36,16,145					
iii	Total (i + ii)							51iii			4,51,36,16,145			
52	Depreciation and amortisation											52	4,42,90,51,843	
53	Net profit before taxes (50 + 51iii - 52)											53	2,08,22,10,530	
54	Provision for current tax											54	59,21,92,552	
55	Provision for Deferred Tax											55	0	
56	Profit after tax (53 - 54 - 55)											56	1,49,00,17,978	
57	Balance brought forward from previous year											57	0	
58	Amount available for appropriation (56 + 57)											58	1,49,00,17,978	
59	Appropriations													
i	Transfer to reserves and surplus						59i			0				
ii	Proposed dividend/ Interim dividend						59ii			0				
iii	Tax on dividend/ Tax on dividend for earlier years						59iii			0				
iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)						59iv			0				
v	Any other appropriation						59v			0				
vi	Total (59i + 59ii + 59iii + 59iv+59v)						59vi			0				
60	Balance carried to balance sheet (58 - 59vi)											60	1,49,00,17,978	
61	A	Items that will not be reclassified to P&L												
i	Changes in revaluation surplus						i			0				
ii	Re-measurements of the defined benefit plans						ii			-11,76,499				
iii	Equity instruments through OCI						iii			0				
iv	Fair value Changes relating to own credit risk of financial liabilities designated at FVTPL						iv			0				



v	Share of Other comprehensive income in associates and joint ventures , to the extent not to be classified to P&L	v	0		
vi	Others (Specify nature)	vi	0		
<b>Sl. No.</b>	<b>Nature</b>			<b>Amount</b>	
vii	Income tax relating to items that will not be reclassified to P&L	vii	4,11,116		
viii	<b>Total</b>			<b>61A</b>	<b>-7,65,383</b>
<b>B</b>	<b>Items that will be reclassified to P&amp;L</b>				
i	Exchange differences in translating the financial statements of a foreign operation	i	0		
ii	Debt instruments through OCI	ii	0		
iii	The effective portion of gains and loss on hedging instruments in a cash flow hedge	iii	0		
iv	Share of OCI in associates and joint ventures to the extent to be classified into P&L	iv	0		
v	Others (Specify nature)	v	0		
<b>Sl. No.</b>	<b>Nature</b>			<b>Amount</b>	
vi	Income tax relating to items that will be reclassified to P&L	vi	0		
vii	<b>Total</b>			<b>61B</b>	<b>0</b>
<b>62</b>	<b>Total Comprehensive Income (56 + 61A + 61B)</b>			<b>62</b>	<b>1,48,92,52,595</b>



FORM	ITR6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year				
				2	0	2	1	-
Part A - OI		Other Information (mandatory if liable for audit under section 44AB, for other fill, if applicable)						
1	Method of accounting employed in the previous year (Tick) <input checked="" type="checkbox"/> mercantile <input type="checkbox"/> cash							
2	Is there any change in method of accounting (Tick) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							
3a	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145 (2) [column 11a(iii) of Schedule ICDS]		3a	43,82,19,185				
3b	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145 (2) [column 11b(iii) of Schedule ICDS]		3b	0				
4	Method of valuation of closing stock employed in the previous year							
a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)			1				
b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)			1				
c	Is there any change in stock valuation method (Tick) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							
d	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation specified under section 145A		4d	0				
e	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation specified under section 145A		4e	0				
5	Amounts not credited to the profit and loss account, being -							
a	the items falling within the scope of section 28	5a	0					
b	the proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, or refund of GST, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	5b	0					
c	escalation claims accepted during the previous year	5c	0					
d	any other item of income	5d	0					
e	capital receipt, if any	5e	0					
f	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	5f	0					
6	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses							
a	Premium paid for insurance against risk of damage or destruction of stocks or store [36	6a	0					



	(1)(i)			
b	Premium paid for insurance on the health of employees [36(1)(ib)]	6b		0
c	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend [36(1)(ii)]	6c		0
d	Any amount of interest paid in respect of borrowed capital [36(1)(iii)]	6d		0
e	Amount of discount on a zero-coupon bond [36(1)(iiiia)]	6e		0
f	Amount of contributions to a recognised provident fund [36(1)(iv)]	6f		0
g	Amount of contributions to an approved superannuation fund [36(1)(iv)]	6g		0
h	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(iva)]	6h		0
i	Amount of contributions to an approved gratuity fund [36(1)(v)]	6i		0
j	Amount of contributions to any other fund	6j		0
k	Any sum received from employees as contribution to any provident fund or superannuation fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]	6k		0
l	Amount of bad and doubtful debts [36(1)(vii)]	6l		0
m	Provision for bad and doubtful debts [36(1)(viiia)]	6m		0
n	Amount transferred to any special reserve [36(1)(viii)]	6n		0
o	Expenditure for the purposes of promoting family planning amongst employees [36(1)(ix)]	6o		0
p	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	6p		0
q	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	6q		0
r	Any other disallowance	6r		0
s	Total amount disallowable under section 36 (total of 6a to 6r)	6s		0
t	Total number of employees employed by the company (mandatory in case company has recognized Provident Fund)			
	i deployed in India	i		
	ii deployed outside India	ii		



	iii	Total	iii	
7	Amounts debited to the profit and loss account, to the extent disallowable under section 37			
	a	Expenditure of capital nature [37(1)]	7a	0
	b	Expenditure of personal nature [37(1)]	7b	0
	c	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	7c	0
	d	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party [37(2B)]	7d	0
	e	Expenditure by way of penalty or fine for violation of any law for the time being in force	7e	0
	f	Any other penalty or fine	7f	0
	g	Expenditure incurred for any purpose which is an offence or which is prohibited by law	7g	0
	h	Expenditure incurred on corporate social responsibility (CSR)	7h	3,00,00,000
	i	Amount of any liability of a contingent nature	7i	0
	j	Any other amount not allowable under section 37	7j	5,15,82,842
	k	Total amount disallowable under section 37 (total of 7a to 7j)	7k	8,15,82,842
8	A Amounts debited to the profit and loss account, to the extent disallowable under section 40			
	a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa	0
	b	Amount disallowable under section 40 (a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab	0
	c	Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VIII of the Finance Act, 2016	Ac	0
	d	Amount disallowable under section 40 (a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ad	0
	e	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	Ae	0
	f	Amount paid as wealth tax [40(a)(ia)]	Af	0
	g	Amount paid by way of royalty, license fee, service fee etc. as per section 40 (a)(ib)	Ag	0
		Amount of interest, salary, bonus, commission or remuneration paid to		



	h	any partner or member inadmissible under section [40(b)/40(ba)]	Ah	0		
	i	Any other disallowance	Ai	0		
	j	Total amount disallowable under section 40(total of Aa to Ai)	8Aj			0
8B	B	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year	8B			0
9	Amounts debited to the profit and loss account, to the extent disallowable under section 40A					
	a	Amounts paid to persons specified in section 40A(2)(b)	9a			0
	b	Amount paid otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account or through such electronic mode as may be prescribed, disallowable under section 40A(3)	9b			0
	c	Provision for payment of gratuity [40A(7)]	9c			0
	d	Any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d			0
	e	Any other disallowance	9e			0
	f	Total amount disallowable under section 40A(total of 9a to 9e)	9f			0
10	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year					
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a			0
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b			0
	c	Any sum payable to an employee as bonus or commission for services rendered	10c			0
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d			0
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit or a primary co-operative agricultural and rural development bank	10e			0
	f	Any sum payable towards leave encashment	10f		11,21,910	
	g	Any sum payable to the Indian Railways for the use of railway assets	10g			0
	h	Total amount allowable under section 43B (total of 10a to 10g)	10h			11,21,910
Any amount debited to profit and loss account of the previous year but						



11	disallowable under section 43B			
	a	Any sum in the nature of tax, duty, cess or fee under any law	11a	0
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	11b	92,87,950
	c	Any sum payable to an employee as bonus or commission for services rendered	11c	0
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	11d	0
	da	Any sum payable by the assessee as interest on any loan or borrowing from a deposit taking non-banking financial company or systemically important non-deposit taking nonbanking financial company, in accordance with the terms and conditions of the agreement governing such loan or borrowing	11da	0
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	11e	0
	f	Any sum payable towards leave encashment	11f	1,51,70,547
	g	Any sum payable to the Indian Railways for the use of railway assets	11g	0
	h	Total amount disallowable under Section 43B (total of 11a to 11g)	11h	2,44,58,497
12	Amount of credit outstanding in the accounts in respect of			
	a	Union Excise Duty	12a	0
	b	Service tax	12b	0
	c	VAT/sales tax	12c	0
	d	Central Goods & Service Tax (CGST)	12d	0
	e	State Goods & Services Tax (SGST)	12e	0
	f	Integrated Goods & Services Tax (IGST)	12f	0
	g	Union Territory Goods & Services Tax (UTGST)	12g	0
	h	Any other tax	12h	0
	i	Total amount outstanding (total of 12a to 12h)	12i	0
13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC			13
	13a	33AB	13a	0
	13b	33ABA	13b	0



	13c	33AC	13c	0
14	Any amount of profit chargeable to tax under section 41		14	5,43,308
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)		15	0
16	Amount of expenditure disallowed u/s 14A		16	0
17	Whether assessee is exercising option under subsection 2A of section 92CE (Tick) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No [If yes , please fill schedule TPSA]		17	





FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year				
			2	0	2	1	-

**Part A ? QD** Quantitative details (mandatory, if liable for audit under section 44AB)

(a) In the case of a trading concern

S.No.	Item Name	Unit	Opening stock	Purchase during the previous year	Sales during the previous year	Closing stock	Shortage/ excess, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(b) In the case of a manufacturing concern

(6) Raw materials

S. No.	Item Name	Unit of measure	Opening stock	Purchase during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	Yield finished products	Percentage of yield	Shortage/ excess, if any
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	

(7) Finished products/ By-products

S. No.	Item Name	Unit	Opening stock	Purchase during the previous year	quantity manufactured during the previous year	Sales during the previous year	Closing stock	shortage/ excess, if any
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)			Assessment Year				
		2	0	2	1	-	2	2	
Part A ? OL		Receipt and payment account of company under liquidation							
SOURCES OF FUNDS	1	Opening balance							
		i	Cash in hand	1i				0	
		ii	Bank	1ii				0	
		iii	Total Opening balance	1iii				0	
	2	Receipts							
		i	Interest	2i				0	
		ii	Dividend	2ii				0	
		iii	Sale of assest(pls specify nature and amount)						
			Sl. No.	Nature				Amount	
				Total				0	
		iv	Realisation of dues/debtors	2iv				0	
		v	Others(pls. specify nature and amount)						
			Sl. No.	Nature				Amount	
				Total				0	
		vi	Total receipts(2i + 2ii + 2iiid + 2iv + 2v)		2vi			0	
	3	Total of opening balance and receipts						3	0
	4	Payments							
		i	Repayment of secured loan		4i			0	
		ii	Repayment of unsecured loan		4ii			0	
		iii	Repayment to creditors		4iii			0	
	iv	Commission		4iv			0		
	v	Others(pls. specify)							
		Sl. No.	Nature of Payment				Amount		
			Total of other payments				0		
	vi	Total Payments(4i + 4ii + 4iii + 4iv + 4v)		4vi			0		
5	Closing balance								
	i	Cash in hand		5i			0		
	ii	Bank		5ii			0		



	iii	Total of closing balance(5i + 5ii)	5iii		0	
6		Total of closing balance and payments(4vi + 5iii)			6	0



FORM	ITR- 6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions for guidance)	Assessment Year					
			2	0	2	1	-	2
Schedule HP	Details Of Income From House Property (Please refer to instructions) (Drop down to be provided indicating ownership of property)							
3	Pass through income/loss if any *						3	0
4	Income under the head ?Income from house property? (1k + 2k + 3) (if negative take the figure to 2i of schedule CYLA)						4	0
Furnishing of PAN/ Aadhaar No. of tenant is mandatory, if tax is deducted under section 194-IB. Furnishing of TAN of tenant is mandatory, if tax is deducted under section 194-I.								



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year					
				2	0	2	1	-	2
Schedule BP		Computation of income from business or profession							
A		From business or profession other than speculative business and specified business							
1	Profit before tax as per profit and loss account (item 53, 61(ii) and 62(b) of Part A-P&L) / (item 53 of Part A-P&L - Ind AS) (as applicable)						1	2,08,22,10,530	
2a	Net profit or loss from speculative business included in 1 (enter -ve sign in case of loss)			2a	0				
2b	Net profit or Loss from Specified Business u/s 35AD included in 1 (enter -ve sign in case of loss)			2b	0				
3	Income/ receipts credited to profit and loss account considered under other heads of income/chargeable u/s 115BBF/ chargeable u/s 115BBG	a	House property	3a	0				
		b	Capital gains	3b	10,39,63,261				
		c	Other sources	3c	6,50,26,510				
		ci	Dividend Income	3ci	0				
		cii	Other than Dividend Income	3cii	6,50,26,510				
		d	u/s 115BBF	3d	0				
		e	u/s 115BBG	3e	2,08,61,013				
a	Profit or loss included in 1, which is referred to in section 44B/44BB/44BBA/44BBB/44AE/44D/44DA/ Chapter-XII-G/ First Schedule of Income-tax Act (other than 115B)			4a	0				
Sl. No	Section			Amount					
i	44B			4ai	0				
ii	44BB			4aii	0				
iii	44BBA			4aiii	0				
iv	44BBB			4aiv	0				
v	44AE			4av	0				
vi	44D			4avi	0				
4	vii	44DA			4avii	0			
	viii	Chapter XII-G			4aviii	0			
	ix	First Schedule of Income Tax Act (other than 115B)			4aix	0			
b	Profit and gains from life insurance business referred to in section 115B			4b	0				
c	Profit from activities covered under rule 7, 7A, 7B (1), 7B(1A) and 8			4c	0				





ci	i. Profit from activities covered under rule 7	4ci	0
cii	ii. Profit from activities covered under rule 7A	4cii	0
ciii	iii. Profit from activities covered under rule 7B(1)	4ciii	0
civ	iv. Profit from activities covered under rule 7B(1A)	4civ	0
cv	v. Profit from activities covered under rule 8	4cv	0
5	Income credited to Profit and Loss account (included in 1) which is exempt		
a	Share of income from firm(s)	5a	0
b	Share of income from AOP/ BOI	5b	0
c	Any other exempt income (specify nature and amount)		
	<b>Sl. No.</b>	<b>Nature of Exempt Income</b>	<b>Amount</b>
	Total		0
d	Total exempt income (5a + 5b + 5c)	5d	0
6	Balance (1 - 2a - 2b - 3a - 3b - 3c - 3d - 3e - 4a - 4b - 4c - 5d)		6 1,89,23,59,746
7	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF or u/s 115BBG	a House property	7a 0
		b Capital gains	7b 0
		c Other sources	7c 0
		d u/s 115BBF	7d 0
		e u/s 115BBG	7e 0
8a	Expenses debited to profit and loss account which relate to exempt income	8a	0
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)	8b	0
9	Total (7a + 7b + 7c + 7d + 7e + 8a + 8b)	9	0
10	Adjusted profit or loss (6+9)		10 1,89,23,59,746
11	Depreciation and amortisation debited to profit and loss account		11 4,42,90,51,843
12	Depreciation allowable under Income-tax Act		
i	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP)	12i	0
ii	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix-IA of IT Rules)	12ii	3,24,31,21,208
iii	Total (12i + 12ii)		12iii 3,24,31,21,208
13	Profit or loss after adjustment for depreciation (10 + 11 - 12iii)		13 3,07,82,90,381
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6s of PartA-OI)	14	0
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k of Part A-OI)	15	8,15,82,842



## INCOME FROM BUSINESS OR PROFESSION

16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of PartA-OI)	16	0
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of PartA-OI)	17	0
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11h of PartA-OI)	18	2,44,58,497
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	19	0
20	Deemed income under section 41	20	5,43,308
21	Deemed income under section 32AC/ 32AD/ 33AB/ 33ABA/35ABA/ 35ABB/ 35AC/ 40A(3A)/ 33AC/ 72A/ 80HHD/ 80-IA	21	0
	i 32AC	21i	0
	ii 32AD	21ii	0
	iii 33AB	21iii	0
	iv 33ABA	21iv	0
	v 35ABA	21v	0
	vi 35ABB	21vi	0
	vii 35AC	21vii	0
	viii 40A(3A)	21viii	0
	ix 33AC	21ix	0
	x 72A	21x	0
	xi 80HHD	21xi	0
	xii 80-IA	21xii	0
22	Deemed income under section 43CA	22	0
23	Any other item of addition under section 28 to 44DA	23	0
24	Any other income not included in profit and loss account /any other expense not allowable (including income from salary, commission, bonus and interest from firms in which company is a partner)	24	0
	i Salary	24i	0
	ii Bonus	24ii	0
	iii Commission	24iii	0
	iv Interest	24iv	0
	v Others	24v	0
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a + 4d of Part A - OI)	25	43,82,19,185
26	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24 + 25)	26	54,48,03,832
27	Deduction allowable under section 32(1)(iii)	27	5,17,94,691
28	Deduction allowable under section 32AD	28	0



29	Amount allowable as deduction under section 32AC	29	0
30	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item x(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	30	0
31	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of PartA-OI)	31	0
32	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10h of PartA-OI)	32	11,21,910
33	Any other amount allowable as deduction	33	17,28,446
34	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A- OI)	34	0
35	Total (27+28+29+30+31+32+33+34)	35	5,46,45,047
36	Income (13+26-35)	36	3,56,84,49,166
37	Profits and gains of business or profession deemed to be under -		
	i Section 44AE[61(ii) of schedule P&L]	37i	0
	ii Section 44B	37ii	0
	iii Section 44BB	37iii	0
	iv Section 44BBA	37iv	0
	v Section 44BBB	37v	0
	vi Section 44D	37vi	0
	vii Section 44DA	37vii	0
	viii Chapter-XII-G (tonnage)	37viii	0
	ix First Schedule of Income-tax Act (other than 115B)	37ix	0
	x Total (37i to 37ix)	37x	0
38	Net profit or loss from business or profession other than speculative and specified business (36+37x)	37	3,56,84,49,166
39	Net Profit or loss from business or profession other than speculative business and specified business after applying rule 7A, 7B or 8, if applicable e (If rule 7A, 7B or 8 is not applicable, enter same figure as in 38) (If loss take the figure to 2i of item F) (39a+ 39b + 39c + 39d + 39e + 39f)	A39	3,56,84,49,166
	a Income chargeable under Rule 7	39a	0
	b Deemed income chargeable under Rule 7A	39b	0
	c Deemed income chargeable under Rule 7B(1)	39c	0
	d Deemed income chargeable under Rule 7B(1A)	39d	0
	e Deemed income chargeable under Rule 8	39e	0
	f Income other than Rule 7A, 7B & 8 (Item No. 38)	39f	3,56,84,49,166
40	Balance of income deemed to be from agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for the purpose of aggregation of income as per Finance Act [4c-	40	0



(39a+39b+39c+39d+39e)]

B		Computation of income from speculative business		
41	Net profit or loss from speculative business as per profit or loss account	41		0
42	Additions in accordance with section 28 to 44DA	42		0
43	Deductions in accordance with section 28 to 44DA	43		0
44	Income from speculative business (41+42-43) (if loss, take the figure of 6xv of schedule CFL)	B44		0
C		Computation of income from specified business under section 35AD		
45	Net profit or loss from specified business as per profit or loss account	45		0
46	Additions in accordance with section 28 to 44DA	46		0
47	Deductions in accordance with section 28 to 44DA (other than deduction under section,- (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)	47		0
48	Profit or loss from specified business (45+46-47)	48		0
49	Deductions in accordance with section 35AD(1)	49		0
50	Income from Specified Business (48-49) (if loss, take the figure to 7xiv of schedule CFL)	C50		0
51	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	C51		
D	Income chargeable under the head ?Profits and gains from Business or profession? (A39+B44+C50)	D		3,56,84,49,166
E		Intra head set off of business loss of current year		
Sl.	Type of Business income	Income of current year (Fill this column only if figure is zero or positive)	Business loss set off	Business income remaining after set off
		(1)	(2)	(3) = (1) - (2)
i	Loss to be set off (Fill this row only if figure is negative)		0	
ii	Income from speculative business	0	0	0
iii	Income from specified business	0	0	0
iv	Income from Life Insurance business u/s. 115B	0	0	0
v	Total loss set off (ii + iii)		0	
vi	Loss remaining after set off (i - v)		0	



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	1	-	2

Schedule DPM		Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)			
1	Block of assets	Plant and machinery			
		15	30	40	45
2	Rate (%)	(i)	(ii)	(iii)	(iv)
3	Written down value on the first day of previous year	0	0	0	0
4	Additions for a period of 180 days or more in the previous year	0	0	0	0
5	Consideration or other realization during the previous year out of 3 or 4	0	0	0	0
6	Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative)	0	0	0	0
7	Additions for a period of less than 180 days in the previous year	0	0	0	0
8	Consideration or other realizations during the year out of 7	0	0	0	0
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)	0	0	0	0
10	Depreciation on 6 at full rate	0	0	0	0
11	Depreciation on 9 at half rate	0	0	0	0
12	Additional depreciation, if any, on 4	0	0	0	0
13	Additional depreciation, if any, on 7	0	0	0	0
14	Additional depreciation relating to immediately preceding year on asset put to use for less than 180 days	0	0	0	0
15	Total depreciation (10+11+12+13+14)	0	0	0	0
16	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 15)	0	0	0	0
17	Net aggregate depreciation (15-16)	0	0	0	0
18	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc (out of column 17)	0	0	0	0
19	Expenditure incurred in connection with transfer of asset/ assets	0	0	0	0
20	Capital gains/ loss under section 50 (5 + 8 - 3 - 4 - 7 - 19) (enter negative only, if block ceases to exist)	0	0	0	0
21	Written down value on the last day of previous year* (6+ 9 - 15) (enter 0, if result is negative)	0	0	0	0





FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)				Assessment Year			
		2	0	2	1	-	2	2	
Schedule DOA		Depreciation on other assets (Other than assets on which full capital expenditure is allowable as deduction)							
1	Block of assets	Land	Building (not including land)			Furniture and fittings	Intangible assets	Ships	
2	Rate (%)	Nil	5	10	40	10	25	20	
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	
3	Written down value on the first day of previous year	0	0	0	0	0	0	0	
4	Additions for a period of 180 days or more in the previous year	0	0	0	0	0	0	0	
5	Consideration or other realization during the previous year out of 3 or 4	0	0	0	0	0	0	0	
6	Amount on which depreciation at full rate to be allowed (3 + 4 - 5) (enter 0, if result is negative)	0	0	0	0	0	0	0	
7	Additions for a period of less than 180 days in the previous year	0	0	0	0	0	0	0	
8	Consideration or other realizations during the year out of 7	0	0	0	0	0	0	0	
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)	0	0	0	0	0	0	0	
10	Depreciation on 6 at full rate	0	0	0	0	0	0	0	
11	Depreciation on 9 at half rate	0	0	0	0	0	0	0	
12	Total depreciation* (10+11)	0	0	0	0	0	0	0	
13	Depreciation disallowed under section 38(2) of the I.T. Act (out of column 12)	0	0	0	0	0	0	0	
14	Net aggregate depreciation (12-13)	0	0	0	0	0	0	0	
15	Proportionate aggregate depreciation allowable in the event of succession, amalgamation, demerger etc. (out of column 14)	0	0	0	0	0	0	0	



16	Expenditure incurred in connection with transfer of asset/ assets	0	0	0	0	0	0	0
17	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -16) (enter negative only if block ceases to exist)	0	0	0	0	0	0	0
18	Written down value on the last day of previous year* (8+ 9 -12) (enter 0 if result is negative)	0	0	0	0	0	0	0



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)			Assessment Year				
		2	0	2	1	-	2	2	
Schedule DEP		Summary of depreciation on assets (Other than assets on which full capital expenditure is allowable as deduction under any other section)							
SUMMARY OF DEPRECIATION ON ASSETS	1	Plant and machinery							
	a	Block entitled for depreciation @ 15 per cent (Schedule DPM - 17i or 18i as applicable)	1a					0	
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 17ii or 18ii as applicable)	1b					0	
	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 17iii or 18iii as applicable)	1c					0	
	d	Block entitled for depreciation @ 45 per cent (Schedule DPM ? 17iv or 18iv as applicable)	1d					0	
	e	Total depreciation on plant and machinery ( 1a + 1b + 1c+1d)					1e		0
	2	Building (not including land)							
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 14ii or 15ii as applicable)	2a					0	
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 14iii or 15iii as applicable)	2b					0	
	c	Block entitled for depreciation @ 40 per cent (Schedule DOA- 14iv or 15iv as applicable)	2c					0	
	d	Total depreciation on building (total of 2a + 2b + 2c)					2d		0
	3	Furniture and fittings (Schedule DOA- 14v or 15v as applicable)					3		0
	4	Intangible assets (Schedule DOA- 14vi or 15vi as applicable)					4		0
	5	Ships (Schedule DOA- 14vii or 15vii as applicable)					5		0
	6	Total depreciation (1e+2d+3+4+5)					6		0



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)			Assessment Year				
					2	0	2	1	-
Schedule DCG		Deemed Capital Gains on sale of depreciable assets							
1	Plant and machinery								
	a	Block entitled for depreciation @ 15 percent (schedule DPM - 20i)	1a					0	
	b	Block entitled for depreciation @ 30 percent (schedule DPM - 20ii)	1b					0	
	c	Block entitled for depreciation @ 40 percent (schedule DPM - 20iii)	1c					0	
	d	Block entitled for depreciation @ 45 percent (schedule DPM - 20iii)	1d					0	
	e	Total ( 1a + 1b + 1c+1d)					1e		0
2	Building (not including land)								
	a	Block entitled for depreciation @ 5 percent (schedule DOA - 17ii)	2a					0	
	b	Block entitled for depreciation @ 10 percent (schedule DOA - 17iii)	2b					0	
	c	Block entitled for depreciation @ 40 percent (schedule DOA - 17iv)	2c					0	
	d	Total (2a + 2b + 2c)					2d		0
3	Furniture and fittings (schedule DOA - 17v)							3	0
4	Intangible assets (schedule DOA - 17vi)							4	0
5	Ships (schedule DOA - 17vii)							5	0
6	Total depreciation (1e+2d+3+4+5)							6	0



FORM	ITR6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year					
				2	0	2	1	-	2
Schedule ESR		Expenditure on scientific Research etc. (Deduction under section 35 or 35CCC or 35CCD)							
Sl.No.	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)					
i	35(1)(i)	0	0	0					
ii	35(1)(ii)	0	0	0					
iii	35(1)(iia)	0	0	0					
iv	35(1)(iii)	0	0	0					
v	35(1)(iv)	0	0	0					
vi	35(2AA)	0	0	0					
vii	35(2AB)	0	0	0					
viii	35CCC	0	0	0					
ix	35CCD	0	0	0					
x	Total	0	0	0					
NOTE		In case any deduction is claimed under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA), please provide the details as per Schedule RA.							





<b>FORM</b>	<b>ITR-6</b>	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year 2 0 2 1 - 2 2				

<b>Schedule CG</b>		<b>Capital Gains</b>				
<b>A</b>	<b>Short-term Capital Gains (STCG) (Sub-items 4 and 5 are not applicable for residents)</b>					
<b>2</b>	<b>From slump sale</b>					
	<b>a</b>	Full value of consideration	<b>2a</b>		0	
	<b>b</b>	Net worth of the under taking or division	<b>2b</b>		0	
	<b>c</b>	Short term capital gains from slump sale (2a-2b)			A2c 0	
<b>3</b>	From sale of equity share or unit of equity oriented Mutual Fund (MF) or unit of a business trust on which STT is paid under section 111A or 115AD(1)(b)(ii) proviso (for FII)					
<b>4</b>	For NON-RESIDENT, not being an FII- from sale of shares or debentures of an Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)					
	<b>a</b>	STCG on transactions on which securities transaction tax (STT) is paid			A4a 0	
	<b>b</b>	STCG on transactions on which securities transaction tax (STT) is not paid			A4b 0	
<b>5</b>	For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD					
	<b>a</b>	<b>i</b>	In case securities sold include shares of a company other than quoted shares, enter the following details			
		<b>a</b>	Full value of consideration received/receivable in respect of unquoted shares	<b>ia</b>	0	
		<b>b</b>	Fair market value of unquoted shares determined in the prescribed manner	<b>ib</b>	0	
		<b>c</b>	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	<b>ic</b>	0	
		<b>ii</b>	Full value of consideration in respect of securities other than unquoted shares	<b>aii</b>	0	
		<b>iii</b>	Total (ic + ii)	<b>aiii</b>	0	
	<b>b</b>	Deductions under section 48				
		<b>i</b>	Cost of acquisition without indexation	<b>bi</b>	0	
		<b>ii</b>	Cost of improvement without indexation	<b>bii</b>	0	
		<b>iii</b>	Expenditure wholly and exclusively in connection with transfer	<b>biii</b>	0	
		<b>iv</b>	Total (i + ii + iii)	<b>biv</b>	0	
	<b>c</b>	Balance (5aiii - biv)			5c 0	
	<b>d</b>	Loss to be disallowed u/s 94(7) or 94(8)- for example if security bought/acquired within 3 months prior to record date and dividend/income/bonus units are received, then loss arising out of sale of such security to be ignored (Enter positive value only)			5d 0	
	<b>e</b>	Short-term capital gain on securities (other than those at A3 above) by an FII (5c +5d)			A5e 0	
<b>6</b>	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above					
	<b>a</b>	<b>i</b>	In case securities sold include shares of a company other than quoted shares, enter the following details			
		<b>a</b>	Full value of consideration received/receivable in respect of unquoted shares	<b>ia</b>	0	
		<b>b</b>	Fair market value of unquoted shares determined in the prescribed manner	<b>ib</b>	0	
		<b>c</b>	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	<b>ic</b>	0	
		<b>ii</b>	Full value of consideration in respect of assets other than unquoted shares	<b>aii</b>	23,96,96,28,090	



	ii	Total (ic + ii)		aiii	23,96,96,28,090					
b	Deductions under section 48									
	i	Cost of acquisition without indexation		bi	23,86,56,64,828					
	ii	Cost of improvement without indexation		bii	0					
	iii	Expenditure wholly and exclusively in connection with transfer		biii	0					
	iv	Total (i + ii + iii)		biv	23,86,56,64,828					
c	Balance (6a-iii - biv)			6c	10,39,63,262					
d	In case of asset (security/unit) loss to be disallowed u/s 94(7) or 94(8)- for example if asset bought/acquired within 3 months prior to record date and dividend/income /bonus units are received, then loss arising out of sale of such asset to be ignored (Enter positive value only)			6d	0					
e	Deemed short term capital gains on depreciable assets (6 of schedule DCG)			6e	0					
f	Deduction under section 54D/54G/54GA			6f	0					
g	SSTCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e - 6f)			A6g		10,39,63,262				
7	Amount deemed to be short term capital gains									
a	Whether any amount of unutilized capital gain on asset transferred during the previous years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable If yes, then provide the details below (Note : In case any amount is utilised out of Capital Gains account please fill sl no "C" of schedule D)									
	Sl.	Previous year in which asset transferred	Section under which deduction claimed in that year	New asset acquired /constructed Year in which asset acquired /constructed Amount utilised out of Capital Gains account		Amount not used for new asset or remained unutilized in Capital gains account (X)				
b	Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'					0				
	Amount deemed to be short term capital gains (Xi + b)					A7	0			
8	Pass Through Income/ Loss in the nature of Short Term Capital Gain (Fill up schedule PTI) (A8a + A8b + A8c)					A8	0			
	a	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 15%			A8a	0				
	b	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable @ 30%			A8b	0				
	c	Pass Through Income/ Loss in the nature of Short Term Capital Gain, chargeable at applicable rates			A8c	0				
9	Amount of STCG included in A1 - A8 but not chargeable to tax or chargeable at special rates in India as per DTAA									
	Sl. No.	Amount of Income	Item No. A1 to A8 above in which included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (8) or (9))
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	a	Total amount of STCG not chargeable to tax in India as per DTAA						A9a	0	
	b	Total amount of STCG chargeable to tax at special rates in India as per DTAA						A9b	0	
10	Total Short-term Capital Gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7 + A8 - A9a)							A10		10,39,63,262
2	From slump sale									
	a	Full value of consideration			2a				0	
	b	Net worth of the under taking or division			2b				0	
	c	Balance (2a - 2b)			2c				0	
	d	Deduction u/s 54EC			2d				0	
	e	Long term capital gains from slump sale (2c-2d)						B2e		0
3	From sale of bonds or debenture (other than capital indexed bonds issued by Government)									



a	Full value of consideration		3a	0
b	Deductions under section 48			
	i	Cost of acquisition without indexation	bi	0
	ii	Cost of improvement without indexation	bii	0
	iii	Expenditure wholly and exclusively in connection with transfer	biii	0
	iv	Total (bi + bii + biii)	biv	0
c	LTCG on bonds or debenture (3a - 3biv)		B3c	0
4	From sale of listed securities (other than a unit) or zero coupon bonds where proviso under section 112(1) is applicable			
a	Full value of consideration		4a	0
b	Deductions under section 48			
	i	Cost of acquisition without indexation	bi	0
	ii	Cost of improvement without indexation	bii	0
	iii	Expenditure wholly and exclusively in connection with transfer	biii	0
	iv	Total (bi + bii + biii)	biv	0
c	Long-term Capital Gains on assets at B4 above (4a - 4biv)		B4c	0
5	From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A			
	Long-term Capital Gains on sale of capital assets at B5 above ) (Column 14 of schedule 112A)		B5	0
6	For NON-RESIDENTS- from sale of shares or debenture of Indian company (to be computed with foreign exchange adjustment under first proviso to section 48)			
	LTCG on share or debenture computed without indexation benefit		B6	0
7	For NON-RESIDENTS- from sale of, (i) unlisted securities as per sec. 112(1)(c), (ii) units referred in sec. 115AB, (iii) bonds or GDR as referred in sec. 115AC, (iv) securities by FI as referred to in sec. 115AD			
8	For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A			
	Long-term Capital Gains on sale of capital assets at B8 above (Column 14 of Schedule 115AD(1)(b)(iii) proviso)		B8	0
9	From sale of assets where B1 to B8 above are not applicable			
a	i	In case assets sold include shares of a company other than quoted shares, enter the following details		
		a	Full value of consideration received/receivable in respect of unquoted shares	ia 0
		b	Fair market value of unquoted shares determined in the prescribed manner	ib 0
		c	Full value of consideration in respect of unquoted shares adopted as per section 50CA for the purpose of Capital Gains (higher of a or b)	ic 0
	ii	Full value of consideration in respect of securities other than unquoted		aii 0
	iii	Total (ic + ii)		aiii 0
b	Deductions under section 48			
	i	Cost of acquisition with indexation	bi	0
	ii	Cost of improvement with indexation	bii	0
	iii	Expenditure wholly and exclusively in connection with transfer	biii	0
	iv	Total (bi + bii + biii)	biv	0
c	Balance (aiii - biv)		9c	0
d	Deduction under section 54D/54G/54GA (Specify details in item D below)		9d	0
e	Long-term Capital Gains on assets at B9 above (9c- 9d)		B9e	0
10	Amount deemed to be long-term capital gains			
a	Whether any amount of unutilized capital gain on asset transferred during the previous year shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Not Applicable If yes, then provide the details below (Note : In case any amount is utilised out of Capital Gains account please fill sl no "C" of schedule DI)			

Sl.	Previous year in which asset	Section under which deduction claimed in that	New asset acquired/constructed		Amount not used for new asset or remained unutilized in Capital gains account (X)
			Year in which	Amount utilised	



	transferred	year	asset acquired /constructed	out of Capital Gains account							
b	Amount deemed to be long-term capital gains, other than than at 7a?					0					
c	Amount deemed to be long-term capital gains (Xi + b)					B10	0				
11	Pass Through Income in the nature of Long Term Capital Gain, (Fill up schedule PTI) (B11a1+B11a2 + B11b)					B11	0				
a1	Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% u/s 112A				B11a1	0					
a2	2 Pass Through Income/Loss in the nature of Long Term Capital Gain, chargeable @ 10% under sections other than 112A				B11a2	0					
b	Pass Through Income/ Loss in the nature of Long Term Capital Gain, chargeable @ 20%				B11b	0					
12	Amount of LTCG included in items B1 to B11 but not chargeable to tax or chargeable at special rates in India as per DTAA										
Sl. No.	Amount of Income	Item No. B1 to B11 above in which Included	Country name & Code	Article of DTAA	Rate as per Treaty (enter NIL, if not chargeable)	Whether TRC obtained (Y/N)	Section of I.T. Act	Rate as per I.T. Act	Applicable rate (lower of (6) or (9))		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
a	Total amount of LTCG not chargeable to tax in India as per DTAA					B12a	0				
b	Total amount of LTCG chargeable to tax at special rates in India as per DTAA					B12b	0				
13	Total long term capital gain] [B1e + B2e + B3c + B4c + B5 + B6 + B7c + B8 + B9f+ B10 + B11 - B12a]					B13	0				
C	Income chargeable under the head "CAPITAL GAINS" (A10+ B13) (take B13 as nil, if loss)					C	10,39,63,262				
D	Information about deduction claimed against Capital Gains										
1	In case of deduction u/s 54D/54EC/54G/54GA give following details										
a	Deduction claimed u/s 54D										
	Sl. No.	Date of acquisition of original asset	Cost of purchase/ construction of new land or building for industrial undertaking	Date of purchase of new land or building	Amount deposited in Capital Gains Accounts Scheme before due date	Amount of deduction claimed					
b	Deduction claimed u/s 54EC										
	Sl. No.	Date of transfer of original asset	Amount invested in specified/notified bonds	Date of investment	Amount of deduction claimed						
c	Deduction claimed u/s 54G										
	Sl. No.	Date of transfer of original asset	Cost and expenses incurred for purchase or construction of new asset	Date of purchase/construction of new asset in an area other than urban area	Amount deposited in Capital Gains Accounts Scheme before due date	Amount of deduction claimed					
d	Deduction claimed u/s 54GA										
	Sl. No.	Date of transfer of original asset from urban area	Cost and expenses incurred for purchase or construction of new asset	Date of purchase /construction of new asset in SEZ	Amount deposited in Capital Gains Accounts Scheme before due date	Amount of deduction claimed					
e	Total deduction claimed (1a + 1b + 1c + 1d)					e	0				
E	Set-off of current year capital losses with current year capital gains										
Sl.No.	Type of Capital Gain	Capital Gain of current year (Fill this column only if computed figure is positive)	Short term capital loss				Long term capital loss			Current year's capital gains remaining after set off (see 1-3-4-6-7-8)	
			10%	30%	applicable rate	Covered by DTAA	10%	20%	Covered by DTAA		
			1	2	3	4	5	6	7	8	9
i	Capital Loss to be set off (Fill this row only if computed figure is negative)			0	0	0	0	0	0		0
ii	Short term capital gain	15%	0				0				0
iii		30%	0	0			0				0
iv		applicable rate	10,39,63,262	0	0			0			
v	Long term capital gain	DTAA Rates	0	0	0	0					0
vi		10%	0	0	0	0	0		0		0
vii		20%	0	0	0	0	0	0		0	0
viii	DTAA Rates		0	0	0	0	0	0	0		0
ix		Total loss set off (i + ii + iv + vi + viii)		0	0	0	0	0	0		0
x	Loss remaining after set off (i - ix)		0	0	0	0	0	0		0	0
F	Information about accrual/receipt of capital gain										



	Type of Capital gain / Date	Upto 15/6 (i)	16/6 to 15/9 (ii)	16/9 to 15/12 (iii)	16/12 to 15/3 (iv)	16/3 to 31/3 (v)
1	Short-term capital gains taxable at the rate of 15% <i>Enter value from item 5v of schedule BFLA, if any.</i>	0	0	0	0	0
2	Short-term capital gains taxable at the rate of 30% <i>Enter value from item 5vi of schedule BFLA, if any</i>	0	0	0	0	0
3	Short-term capital gains taxable at applicable rates <i>Enter value from item 5vii of schedule BFLA, if any.</i>	10,39,63,262	0	0	0	0
4	Short-term capital gains taxable at DTAA rates <i>Enter value from item 5viii of schedule BFLA, if any</i>	0	0	0	0	0
5	Long-term capital gains taxable at the rate of 10% <i>Enter value from item 5ix of schedule BFLA, if any.</i>	0	0	0	0	0
6	Long-term capital gains taxable at the rate of 20% <i>Enter value from item 5x of schedule BFLA, if any.</i>	0	0	0	0	0
7	Long-term capital gains taxable at the rate DTAA rates <i>Enter value from item 5xi of schedule BFLA, if any</i>	0	0	0	0	0





<b>FORM</b>	<b>ITR-6</b>	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)						<b>Assessment Year</b> 2 0 2 1 - 2 2						
		<b>Schedule 112A</b> From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A												
Sl. No.	Share held acquired	ISIN Code	Name of the Share	No. of Shares	Sale-price per Share	Fair Value Consideration - If shares are acquired on or before 31.03.2018 (Total Sale Value) (4*) - If shares are Acquired after 31st January, 2018 - Please enter Fair Value of Consideration	Cost of acquisition without indexation (higher of 8 or 9)	Cost of acquisition	If the long term capital asset was acquired before 01.02.2018, Lower of 8 & 11	Fair Market Value per share/unit as on 31st January, 2018	Total Fair Market Value of capital asset as per section 68(2)(ac) - (10*)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (8-13) Item 6 of LTCG Schedule of ITR6
(Col 1)	(Col 1a)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
<b>Total</b>							0	0	0	0	0	0	0	0



<b>FORM</b>	<b>ITR-6</b>	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)					<b>Assessment Year</b> 2 0 2 1 - 2 2							
		Schedule 115AD(1)(b) (iii)-Proviso		For NON-RESIDENTS - From sale of equity share in a company or unit of equity oriented fund or unit of a business trust on which STT is paid under section 112A										
Sl. No.	Share /Unit acquired	ISIN Code	Name of the Share Unit	No. of Shares Units	Sale-price per Share Unit	Full Value Consideration - If shares are acquired on or before 31.03.2019 (Total Sale Value) (1*5) - If shares are Acquired after 31st January 2019 - Please enter Full Value of Consideration.	Cost of acquisition without inflation (higher of 8 or 8)	Cost of acquisition	If the long term capital asset was acquired before 01.02.2019, Lower of 8 & 11	Fair Market Value per share Unit as on 31st January, 2019	Total Fair Market Value of capital asset as per section 68(2)(c)-(4)'19)	Expenditure wholly and exclusively in connection with transfer	Total deductions (7+12)	Balance (5-13) Item 8 of LTCG Schedule of ITRs
(Col 1)	(Col 1a)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10)	(Col 11)	(Col 12)	(Col 13)	(Col 14)
<b>Total</b>							0	0	0	0	0	0	0	0



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year						
				2	0	2	1	-	2	2
Schedule OS		Income from other sources								
1	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)							1	6,50,26,510	
	a	Dividends, Gross	1a						0	
	ai	Dividend income [other than (ii)]	ai						0	
	aii	Dividend income u/s 2(22)(e)	aii						0	
	b	Interest, Gross (bi + bii + biii + biv+ bv)	1b						5,63,74,932	
		i From Savings Bank	bi						0	
		ii From Deposits (Bank/ Post Office/ Co-operative) Society/)	bii						5,63,74,932	
		iii From Income-tax Refund	biii						0	
		iv In the nature of Pass through income/ loss	biv						0	
		v Others	bv						0	
	c	Rental income from machinery, plants, buildings, etc., Gross	1c						0	
	d	Income of the nature referred to in section 56(2) (x) which is chargeable to tax (di + dii + diii + div + dv)	1d						0	
		i Aggregate value of sum of money received without consideration	di						0	
		ii In case immovable property is received without consideration, stamp duty value of property	dii						0	
		iii In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	diii						0	
		iv In case any other property is received without consideration, fair market value of property	div						0	
		v In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	dv						0	
	e	Any other income (please specify nature)	1e						86,51,578	
	Sl. No.	Nature							Amount	
	1	Miscellaneous income							86,51,578	
2	Income chargeable at special rates (2a+ 2b+ 2c+ 2d + 2e elements related to Sl. No.1)							2	0	



a	Winnings from lotteries, crossword puzzles etc. chargeable u/s 115BB	2a	0							
b	Income chargeable u/s 115BBE (bi + bii + biii + biv+ bv + bvi)	2b	0							
	i Cash credits u/s 68	bi	0							
	ii Unexplained investments u/s 69	bii	0							
	iii Unexplained money etc. u/s 69A	biii	0							
	iv Undisclosed investments etc. u/s 69B	biv	0							
	v Unexplained expenditure etc. u/s 69C	bv	0							
	vi Amount borrowed or repaid on hundi u/s 69D	bvi	0							
c	Any other income chargeable at special rate (total of ci to cxx)	2c	0							
	<b>SI. No.</b>	<b>Nature</b>	<b>Amount</b>							
d	Pass through income in the nature of income from other sources chargeable at special rates (drop down to be provided)	2d	0							
	<b>SI. No.</b>	<b>Nature</b>	<b>Amount</b>							
e	Amount included in 1 and 2 above, which is chargeable at special rates in India as per DTAA (total of column (2) of table below)	2e	0							
	<b>Sl. No.</b>	<b>Amount of Income</b>	<b>Item No.1 &amp; 2 in which included</b>	<b>Country name &amp; Code</b>	<b>Article of DTAA</b>	<b>Rate as per Treaty (enter NIL, if not chargeable)</b>	<b>Whether TRC obtained (Y/N)</b>	<b>Section of I.T. Act</b>	<b>Rate as per I.T. Act</b>	<b>Applicable rate (lower of (6) or (10)) Applicable rate</b>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
3	Deductions under section 57 (other than those relating to income chargeable at special rates under 2a, 2b, 2c & 2d)									
a	Expenses / Deductions		3a	0						
b	Depreciation (available only if income offered in 1c)		3b	0						
c	Interest expenditure u/s 57(1) (available only if income offered in 1a)		3c	0						
	Interest expenditure claimed			0						
d	Total		3d	0						
4	Amounts not deductible u/s 58			4	0					
5	Profits chargeable to tax u/s 59			5	0					
6	Net Income from other sources chargeable at normal applicable rates (1(after reducing income related to DTAA portion) ? 3 + 4 + 5) (if negative take the figure to 4i of schedule CYLA)			6	6,50,26,510					
7	Income from other sources (other than from owning race horses) (2 + 6) (enter 6 as nil, if negative)			7	6,50,26,510					
8	Income from the activity of owning and maintaining race horses									
a	Receipts		8a	0						
	Deductions under section 57 in relation to									



b	receipts at 8a only	8b	0
c	Amounts not deductible u/s 58	8c	0
d	Profits chargeable to tax u/s 59	8d	0
e	Balance (8a - 8b + 8c + 8d) (if negative take the figure to 11xv of Schedule CFL)	8e	0

9 Income under the head "Income from other sources" (7 + 8e) (take 8e as nil if negative) 9 6,50,26,510

10 Information about accrual/receipt of income from Other Sources

S. No.	Other Source Income	Upto 15/6	From 16/6 to 15/9	From 16/9 to 15/12	From 16/12 to 15/3	From 16/3 to 31/3
		(i)	(ii)	(iii)	(iv)	(v)
1	Dividend Income	0	0	0	0	0
2	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc. referred to in section 2(24)(ix)	0	0	0	0	0
3	Dividend Income chargeable under DTAA rates	0	0	0	0	0





FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)				Assessment Year			
		2	0	2	1	-	2	2	
<b>Schedule CYLA</b>		<b>Details of Income after Set off of current year losses</b>							
Sl. No	Head/ Source of Income	Income of current year (Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's income remaining after set off			
		1	2	3	4	5=1-2-3-4			
i	Loss to be set off (Fill this row only, if computed figure is negative)		0	0	0				
ii	House property	0		0	0	0			
iii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	3,56,84,49,166	0		0	3,56,84,49,166			
iv	Income from life insurance business u/s 115B	0	0		0	0			
v	Speculation income	0	0		0	0			
vi	Specified business income u/s 35AD	0	0		0	0			
vii	Short-term capital gain taxable @ 15%	0	0	0	0	0			
viii	Short-term capital gain taxable @ 30%	0	0	0	0	0			
ix	Short-term capital gain taxable at	10,39,63,262	0	0	0	10,39,63,262			



	applicable rates					
x	Short-term capital gain taxable at special rates in India as per DTAA	0	0	0	0	0
xi	Long term capital gain taxable @ 10%	0	0	0	0	0
xii	Long term capital gain taxable @ 20%	0	0	0	0	0
xiii	Long term capital gains taxable at special rates in India as per DTAA	0	0	0	0	0
xiv	Net income from other sources chargeable at normal applicable rates	6,50,26,510	0	0		6,50,26,510
xv	Profit from the activity of owning and maintaining race horses	0	0	0	0	0
xvi	Income from other sources taxable at special rates in India as per DTAA	0	0	0	0	0
xvii	Total loss set off		0	0	0	
xviii	Loss remaining after set-off (i ? xvii)		0	0	0	



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)				Assessment Year				
						2	0	2	1	-
Schedule BFLA		Details of Income after Set off of Brought Forward Losses of earlier years								
	Sl. No.	Head/ Source of Income	Income after set off, if any, of current year's losses as per 5 of Schedule CYLA)	Brought forward loss set off	Brought forward depreciation set off	Brought forward allowance under section 35 (4) set off	Current year's income remaining after set off			
			1	2	3	4	5			
BROUGHT FORWARD LOSS ADJUSTMENT	i	House property	0	0	0	0	0			
	ii	Business (excluding Income from life insurance business u/s 115B speculation income and income from specified business)	3,56,84,49,166	0	0	0	3,56,84,49,166			
	iii	Profit and gains from life insurance business u/s 115B	0	0	0	0	0			
	iv	Speculation Income	0	0	0	0	0			
	v	Specified Business Income	0	0	0	0	0			
	vi	Short-term capital gain taxable @ 15%	0	0	0	0	0			
	vii	Short-term capital gain taxable @ 30%	0	0	0	0	0			
	viii	Short-term capital gain taxable at applicable rates	10,39,63,262	0	0	0	10,39,63,262			
	ix	Short-term capital gain taxable at special rates in India as per DTAA	0	0	0	0	0			
	x	Long-term capital gain	0	0	0	0	0			



	taxable @ 10%						
xi	Long-term capital gain taxable @ 20%	0	0	0	0	0	0
xii	Long term capital gains taxable at special rates in India as per DTAA	0	0	0	0	0	0
xiii	Net income from other sources chargeable at normal applicable rates	6,50,26,510			0	0	6,50,26,510
xiv	Profit from owning and maintaining race horses	0	0	0	0	0	0
xv	Income from other sources income taxable at special rates in India as per DTAA	0			0	0	0
xvi	Total of brought forward loss set off		0	0	0	0	
xvii	Current year's income remaining after set off Total of (5i + 5ii + 5iii + 5iv+ 5v + 5vi + 5vii + 5viii + 5ix + 5x + 5xi +5xii +5xiii+ 5xiv + 5xv)						3,73,74,38,938



<b>FORM</b>	<b>ITR-6</b>	<b>INDIAN INCOME TAX RETURN</b>	<b>Assessment Year</b>				
		[For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	2	0	2	1	-

**Schedule CFL** Details of Losses to be carried forward to future years

Sl. No.	Assessment Year	Date of Filing (DD/MM/YYYY)	House Property Loss	Loss from business other than loss from speculative business and specified business			Loss from speculative business	Loss from specified business	Loss from life insurance business u/s 115B	Short-term Capital Loss	Long-term Capital Loss	Loss from owning and maintaining race horses
				Brought forward Business Loss	Amount as adjusted on account of opting for taxation u/s 115BAA	Brought forward Business Loss available for set off during the year						
1	2	3	4	5a	5b	5c=5a-5b	6	7	8	9	10	11
i	2010-11							0				
ii	2011-12							0				
iii	2012-13							0				
iv	2013-14		0	0	0	0		0	0	0	0	
v	2014-15		0	0	0	0		0	0	0	0	
vi	2015-16		0	0	0	0		0	0	0	0	
vii	2016-17		0	0	0	0		0	0	0	0	
viii	2017-18		0	0	0	0	0	0	0	0	0	0
ix	2018-19		0	0	0	0	0	0	0	0	0	0
x	2019-20		0	0	0	0	0	0	0	0	0	0
xi	2020-21		0	0	0	0	0	0	0	0	0	0
xii	Total of earlier year losses b //		0			0	0	0	0	0	0	0
xiii	Adjustment of above losses in schedule BFLA		0			0	0	0	0	0	0	0
xiv	2021-22 (Current year losses)		0			0	0	0	0	0	0	0
xv	Current year loss distributed among the unit-holder (Applicable for		0							0	0	0

**CARRY FORWARD OF LOSS**





	Investment fund only)												
xvi	Current year losses to be carried forward (xiv-xv)	0				0	0	0	0	0	0	0	0
xvii	Total loss Carried forward to future years (xii-xiii+xvi)	0				0	0	0	0	0	0	0	0



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	1	-	2

Schedule UD Unabsorbed depreciation and allowance under section 35(4)

Sl No	Assessment Year	Depreciation				Allowance under section 35(4)		
		Amount of brought forward unabsorbed depreciation	Amount as adjusted on account of opting for taxation section 115BAA	Amount of depreciation set-off against the current year income	Balance carried forward to the next year	Amount of brought forward unabsorbed allowance	Amount of allowance set-off against the current year income	Balance Carried forward to the next year
(1)	(2)	(3)	(3a)	(4)	(5)	(6)	(7)	(8)
i					0			0
	Total	0	0	0	0	0	0	0



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year					
				2	0	2	1	-	2
Schedule ICDS		Effect of Income Computation Disclosure Standards on profit							
Sl.No.	ICDS	Amount (+) or (-)							
(i)	(ii)	(iii)							
I	Accounting Policies	-1,80,90,406							
II	Valuation of Inventories (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)	0							
III	Construction Contracts	0							
IV	Revenue Recognition	45,44,90,049							
V	Tangible Fixed Assets	0							
VI	Changes in Foreign Exchange Rates	0							
VII	Government Grants	0							
VIII	Securities (other than the effect of change in method of valuation u/s 145A, if the same is separately reported at col. 4d or 4e of Part A-OI)	0							
IX	Borrowing Costs	18,19,542							
X	Provisions, Contingent Liabilities and Contingent Assets	0							
11a.	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)	43,82,19,185							
11b.	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)	0							



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)			Assessment Year			
					2	0	2	1
Schedule 10AA		Deduction under section 10AA						
Deductions in respect of units located in Special Economic Zone								
	SI	Undertaking	Assessment year in which unit begins to manufacture/produce /provide services			Amount of deduction		
	Total deduction under section 10AA (a + b)						0	



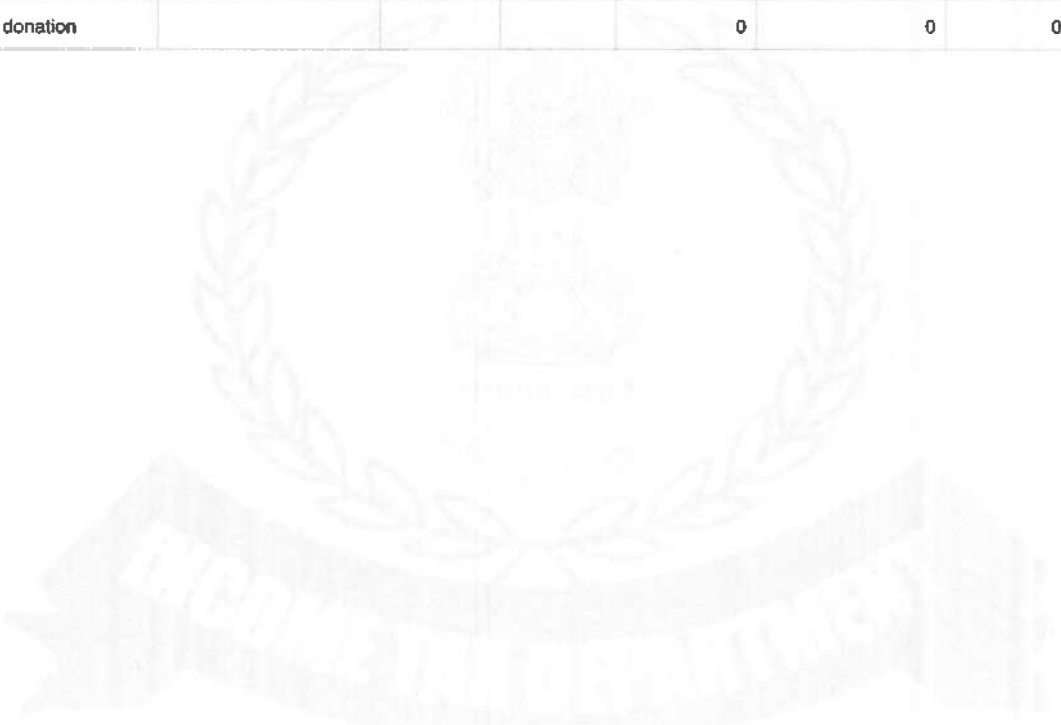
FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)			Assessment Year					
					2	0	2	1	-	2
Schedule 80G		Details of donations entitled for deduction under section 80G								
DETAILS OF DONATIONS	A Donations entitled for 100% deduction without qualifying limit									
	Name and address of Donee		PAN of Donee		Amount of donation			Eligible Amount of donation		
					Donation in cash	Donation in other mode	Total Donation			
	Total				0	0	0		0	
	B Donations entitled for 50% deduction without qualifying limit									
	Name and address of Donee		PAN of Donee		Amount of donation			Eligible Amount of donation		
					Donation in cash	Donation in other mode	Total Donation			
	Total				0	0	0		0	
	C Donations entitled for 100% deduction subject to qualifying limit									
	Name and address of Donee		PAN of Donee		Amount of donation			Eligible Amount of donation		
					Donation in cash	Donation in other mode	Total Donation			
	Total				0	0	0		0	
	D Donations entitled for 50% deduction subject to qualifying limit									
	Name and address of Donee		PAN of Donee		Amount of donation			Eligible Amount of donation		
					Donation in cash	Donation in other mode	Total Donation			
	JSW FOUNDATION JSW CENTRE, BANDRA KURLA COMPLEX, BANDRA EAST MUMBAI 19-Maharashtra 400051		AAATJ0601J		0	3,00,00,000	3,00,00,000		1,50,00,000	
Total				0	3,00,00,000	3,00,00,000		1,50,00,000		
E Total donations (A + B + C + D)										
								1,50,00,000		





<b>FORM</b>	<b>ITR-6</b>	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year				
			2	0	2	1	-

Schedule 80GGA		Details of donations for scientific research or rural development						
Sl. No.	Relevant clause under which deduction is claimed <i>(drop down to be provided)</i>	Name and address of Donee	PAN of Donee	Date of Donation in Cash	Amount of donation			Eligible Amount of donation
					Donation in cash	Donation in other mode	Total Donation	
					0	0	0	0
<b>Total donation</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



<b>FORM</b>	<b>ITR-6</b>	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year				
			2	0	2	1	-

<b>Schedule RA</b>	<b>Details of donations to research associations etc. [deduction under sections 35(1)(ii) or 35(1)(iia) or 35(1)(iii) or 35(2AA)]</b>
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	Name and address of donee	PAN of Donee	Amount of donation			Eligible Amount of donation
			Donation in cash	Donation in other mode	Total Donation	
			0	0	0	0
	<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)			Assessment Year					
					2	0	2	1	-	2
Schedule 80-IA		Deductions under section 80-IA								
a	Deduction in respect of profits of an enterprise referred to in section 80-IA(4)(i) [Infrastructure facility]	a 1	Undertaking no. 1	0						
b	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(ii) [Telecommunication services]	b 1	Undertaking no. 1	0						
c	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iii) [Industrial park and SEZs]	c 1	Undertaking no. 1	0						
d	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(iv) [Power]	d 1	Undertaking no. 1	1,97,18,61,405						
e	Deduction in respect of profits of an undertaking referred to in section 80-IA(4)(v) [Revival of power generating plant] and deduction in respect of profits of an undertaking referred to in section 80-IA(4)(vi) [Cross-country natural gas distribution network]	e 1	Undertaking no. 1	0						
f	Total deductions under section 80-IA (a + b + c + d + e)				1,97,18,61,405					



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year					
				2	0	2	1	-	2
<b>Schedule 80-IB</b>		<b>Deductions under section 80-IB</b>							
a	Deduction in respect of industrial undertaking located in Jammu & Kashmir or Ladakh [Section 80-IB(4)]								
b	Deduction in the case of multiplex theatre [Section 80-IB (7A)]								
c	Deduction in the case of convention centre [Section 80-IB (7B)]								
d	Deduction in the case of company carrying on scientific research [Section 80-IB(8A)]								
e	Deduction in the case of undertaking which begins commercial production or refining of mineral oil [Section 80-IB(9)]								
f	Deduction in the case of an undertaking developing and building housing projects [Section 80-IB(10)]								
g	Deduction in the case of an undertaking engaged in processing, preservation and packaging of fruits, vegetables, meat, meat products, poultry, marine or dairy products [Section 80-IB(11A)]								
h	Deduction in the case of an undertaking engaged in integrated business of handling, storage and transportation of food grains [Section 80-IB (11A)]								
i	Deduction in the case of an undertaking engaged in operating and maintaining a rural hospital [Section 80-IB (11B)]								
j	Deduction in the case of an undertaking engaged in operating and maintaining a hospital in any area, other than excluded area [Section 80-IB (11C)]								
k	Total deduction under section 80-IB or 80-IE (Total of a to j)							0	



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year					
				2	0	2	1	-	2
Schedule 80-IC or 80-IE		Deductions under section 80-IC or 80-IE							
DEDUCTION U/S 80-IC	a	Deduction in respect of undertaking located in Sikkim							
	b	Deduction in respect of undertaking located in Himachal Pradesh							
	c	Deduction in respect of undertaking located in Uttaranchal							
	d	Deduction in respect of undertaking located in North-East							
	da	Assam							
	db	Arunachal Pradesh							
	dc	Manipur							
	dd	Mizoram							
	de	Meghalaya							
	df	Nagaland							
dg	Tripura								
dh	Total deduction for undertakings located in North-east (total of da1 to dg2)					dh	0		
e	Total deduction under section 80-IC or 80-IE (a + d + c + dh)					e	0		





FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year					
				2	0	2	1	-	2
<b>Schedule VI-A</b>		<b>Deductions under Chapter VI-A</b>							
<b>TOTAL DEDUCTION</b>	<b>1 Part B- Deduction in respect of certain payments</b>								
	Please note that the deduction in respect of the investment/ deposit/ payments for the period 01-04-2020 to 31- 07-2020 cannot be claimed again, if already claimed in the AY 2020-21.						System Calculated		
	a	80G			3,00,00,000			1,50,00,000	
	b	80GGB			0			0	
	c	80GGA			0			0	
	d	80GGC			0			0	
	Total Deduction under Part B (a + b + c +d)		1		3,00,00,000			1,50,00,000	
	<b>2 Part C- Deduction in respect of certain incomes</b>								
	e	80-IA			1,97,18,61,405			1,97,18,61,405	
	f	80-IAB			0			0	
	g	80-IAC			0			0	
	h	80-IB			0			0	
	i	80-IBA			0			0	
	j	80-IC/ 80-IE			0			0	
	k	80JJA			0			0	
	l	80JJAA			0			0	
	m	80LA(1)			0			0	
	n	80LA(1A)			0			0	
	o	80M- Details of distribution of dividend as provided in e-filing utility			0			0	
		A	Schedule OS			0		0	
	B	Schedule BP			0		0		
p	80-PA			0			0		
Total Deduction under Part C (total of e to p )		2		1,97,18,61,405			1,97,18,61,405		
3	Total deductions under Chapter VI-A (1 + 2)	3		2,00,18,61,405			1,98,68,61,405		



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	1	-	2

Schedule SI		Income chargeable to tax at special rates [Please see instructions for section and rate of tax]				
SI No.	Section/ Description	<input type="checkbox"/>	Special rate (%)	Income	Tax thereon	
1	115BBG - Income under head other sources	<input type="checkbox"/>	10 %	2,08,61,013	20,86,101	
Total				2,08,61,013	20,86,101	



<b>FORM</b>	<b>ITR-6</b>	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year 2 0 2 1 - 2 2				

<b>Schedule EI</b>	<b>Details of Exempt Income (Income not to be included in Total Income or not chargeable to tax)</b>
--------------------	--

<b>EXEMPT INCOME</b>	<b>1</b>	<b>Interest income</b>				<b>1</b>	<b>0</b>	
	<b>2</b>	<b>i</b>	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)	<b>i</b>	0			
		<b>ii</b>	Expenditure incurred on agriculture	<b>ii</b>	0			
		<b>iii</b>	Unabsorbed agricultural loss of previous eight assessment years	<b>iii</b>	0			
		<b>iv</b>	Agricultural income portion relating to Rule 7, 7A, 7B(1), 7B(1A) and 8 (from Sl. No. 40 of Sch. BP)	<b>iv</b>	0			
		<b>v</b>	Net Agricultural income for the year (i ? ii ? iii+iv) (enter nil if loss)		<b>2</b>	<b>0</b>		
		<b>vi</b>	In case the net agricultural income for the year exceeds Rs.5 lakh, please furnish the following details (Fill up details separately for each agricultural land)					
			Sl. No.	Name of district along with pin code in which agricultural land is located	Measurement of agricultural land in acre	Whether the agricultural land is owned or held on lease?	Whether the agricultural land is irrigated or rain-fed?	
		<b>3</b>	<b>Other exempt income (please specify)</b>					
			Sl. No.	Nature of Income			Amount	
		Total				0		
	<b>4</b>	<b>Income not chargeable to tax as per DTAA</b>						
		Sl. No.	Nature of Income	Country name & Code	Article of DTAA	Head of Income	Whether TRC obtained (Y/N)	Amount of Income



	Total Income from DTAA not chargeable to tax		0
5	Pass through income not chargeable to tax (Schedule PTI)	5	0
6	Total (1 + 2v + 3+ 4 + 5)	6	0



<b>FORM</b>	<b>ITR6</b>	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	<b>Assessment Year</b>					
			2	0	2	1	-	2
<b>Schedule PTI</b>		<b>Pass Through Income details from business trust or investment fund as per section 115UA, 115UB</b>						
<b>Note: Please refer to the instructions for filling out this schedule.</b>								





<b>FORM</b>	<b>ITR-6</b>	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	1	-	2

**Schedule MAT** Computation of Minimum Alternate Tax payable under section 115JB

1	Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II of Schedule III to the Companies Act, 2013 (If yes, write "Y", if no write "N")	<input checked="" type="checkbox"/>	Yes
2	If 1 is no, whether profit and loss account is prepared in accordance with the provisions of the Act governing such company (If yes, write "Y", if no write "N")	<input type="checkbox"/>	
3	Whether, for the Profit and Loss Account referred to in item 1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting? (If yes, write "Y", if no write "N")	<input checked="" type="checkbox"/>	Yes
4	Profit after tax as shown in the Profit and Loss Account (enter item 56 of Part A-P&L) / (enter item 56 of Part A- P&L Ind AS) (as applicable)	4	1,49,00,17,978
5	Additions (if debited in profit and loss account)		
a	Income-tax paid or payable or its provision including the amount of deferred tax and the provision thereof	5a	59,21,92,552
b	Reserve (except reserve under section 33AC)	5b	0
c	Provisions for unascertained liability	5c	0
d	Provisions for losses of subsidiary companies	5d	0
e	Dividend paid or proposed	5e	0
f	Expenditure related to exempt income under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	5f	0
g	Expenditure related to share in income of AOP/ BOI on which no income-tax is payable as per section 86	5g	0
h	Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB	5h	0
i	Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 to section 115JB	5i	0
j	Expenditure relatable to income by way of royalty in respect of patent chargeable to tax u/s 115BBF	5j	0
k	Depreciation attributable to revaluation of assets	5k	0



## Minimum Alternate Tax

	l	Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB	5l	0		
	m	Others (including residual unadjusted items and provision for diminution in the value of any asset)	5m	0		
	n	Total additions (5a+5b+5c+5d+5e+5f+5g+5h+5i+5j+5k+5l+5m)			5n	59,21,92,552
6	Deductions					
	a	Amount withdrawn from reserve or provisions if credited to Profit and Loss account	6a	0		
	b	Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	6b	0		
	c	Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset	6c	0		
	d	Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account	6d	0		
	e	Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB	6e	0		
	f	Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1 to section 115JB	6f	0		
	g	Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB	6g	0		
	h	Income by way of royalty referred to in clause (iig) of explanation 1 to section 115JB	6h	0		
	i	Loss brought forward or unabsorbed depreciation whichever is less or both as may be applicable	6i	0		
	j	Profit of sick industrial company till net worth is equal to or exceeds accumulated losses	6j	0		
	k	Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c)	6k	0		
	l	Total deductions (6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k)	6l	0		
7	Book profit under section 115JB (4+ 5n ? 6l)				7	2,08,22,10,530
	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS)			<input checked="" type="checkbox"/> yes		



8	specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes, furnish the details below:-		<input type="checkbox"/> No
	<b>A. Additions to book profit under sub-sections (2A) to (2C) of section 115JB</b>		
a	Amounts credited to other comprehensive income in statement of profit & loss under the head ?items that will not be reclassified to profit & loss?	8a	0
b	Amounts debited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8b	0
c	One fifth of the transition amount as referred to in section 115JB (2C)	8c	0
d	Others (including residual adjustment)	8d	0
e	Total additions (8a + 8b + 8c + 8d)	8e	0
	<b>B. Deductions from book profit under sub-sections (2A) to (2C) of section 115JB</b>		
f	Amounts debited to other comprehensive income in statement of profit & loss under the head ?items that will not be reclassified to profit & loss	8f	11,76,499
g	Amounts credited to the statement of profit & loss on distribution of non-cash assets to shareholders in a demerger	8g	0
h	One fifth of the transition amount as referred to in section 115JB (2C)	8h	0
i	Others (including residual adjustment)	8i	0
j	Total deductions (8f + 8g + 8h + 8i)	8j	11,76,499
9	Deemed total income under section 115JB (7 + 8e ? 8j)	9	2,08,10,34,031
a	Deemed total income from Units located in IFSC, if any	9a	0
b	Deemed total income from other Units (9-9a)	9b	2,08,10,34,031
10	Tax payable under section 115JB	10	31,21,55,105



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)			Assessment Year			
		2	0	2	1	-	2	2
Schedule MATC		Computation of tax credit under section 115JAA						
MAT CREDIT	1	Tax under section 115JB in assessment year 2021-22 (1d of Part-B-TTI)			1	36,35,98,267		
	2	Tax under other provisions of the Act in assessment year 2021-22 (2f of Part-B-TTI)			2	61,41,51,704		
	3	Amount of tax against which credit is available [enter (2 ? 1) if 2 is greater than 1, otherwise enter 0]			3	25,05,53,437		
	4	Utilisation of MAT credit Available [Sum of MAT credit utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward]						
		S. No	Assessment Year (A)	MAT Credit			MAT Credit Utilised during the Current Year (C)	Balance MAT Credit Carried Forward (D)= (B3) ? (C)
				Gross (B1)	Set-off in earlier years (B2)	Balance Brought forward (B3)=(B2)-(B1)		
		i	2016-17	33,49,85,110	33,49,85,110	0	0	0
		ii	2017-18	10,75,27,139	10,75,27,139	0	0	0
		iii	2018-19	11,58,69,459	8,37,92,770	3,20,76,689	3,20,76,689	0
		xiv	2021-22 [(SI no 1-SI no 2 of)-(SI No 6c -2f of Schedule Part BTTI, only if positive)]	0				0
	xv	Total	55,83,81,708	52,63,05,019	3,20,76,689	3,20,76,689	0	
	5	Amount of tax credit under section 115JAA utilised during the year [enter 4(c)xv]			5	3,20,76,689		
	6	Amount of MAT liability available for credit in subsequent assessment years [enter 4(D)xv]			6	0		



FORM	ITR-6	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	1	-	2
Schedule BBS		Details of tax on distributed income of a domestic company on buy back of shares						





FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)				Assessment Year			
		2	0	2	1	-	2	2	
<b>Schedule TSPA</b>		Details of Tax on secondary adjustments as per section 92CE(2A) as per the schedule provided in e-filing utility							
<b>TAX ON SECONDARY ADJUSTMENTS AS PER SECTION 92CE(2A)</b>	1	Amount of primary adjustment on which option u/s 92CE(2A) is exercised & such excess money has not been repatriated within the prescribed time						0	
	Financial Year for which claiming benefit under Section 92CE(2A)								
		<b>Sl.No</b>	<b>Financial Year</b>						<b>Amount deposited</b>
	2	a	Additional Income tax payable @ 18% on above						0
		b	Surcharge @ 12% on "a"						0
		c	Health & Education cess on (a+b)						0
		d	Total Additional tax payable (a+b+c)						0
	3	Taxes paid						0	
	4	Net tax payable (2d-3)						0	
		<b>Date(s) of deposit of tax on secondary adjustments as per section 92CE(2A)</b>	<b>Name of Bank and Branch</b>	<b>BSR Code</b>	<b>Serial number of challan</b>	<b>Amount deposited</b>			
	Total						0		



FORM	ITR6	<b>INDIAN INCOME TAX RETURN</b> <b>[For Companies other than companies claiming exemption under section 11]</b> (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	1	-	2
Schedule FSI		Details of Income from outside India and tax relief (Available only in case of resident)						
<b>Note:</b> Please refer to the instructions for filling out this schedule.								



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)			Assessment Year			
		2	0	2	1	-	2	2
<b>Schedule TR</b>		Summary of tax relief claimed for taxes paid outside India (Available only in case of resident)						
<b>TAX RELIEF FOR TAX PAID OUTSIDE INDIA</b>	1	Details of Tax relief claimed						
		Country Code	Tax Identification Number	Total taxes paid outside India (total of (c) of Schedule FSI in respect of each country)	Total tax relief available (total of (e) of Schedule FSI in respect of each country)	Section under which relief claimed (specify 90, 90A or 91)		
		(a)	(b)	(c)	(d)	(e)		
		Total		0	0			
	2	Total Tax relief available in respect of country where DTAA is applicable (section 90/90A) (Part of total of 1(d))				2	0	
	3	Total Tax relief available in respect of country where DTAA is not applicable (section 91) (Part of total of 1(d))				3	0	
4	Whether any tax paid outside India, on which tax relief was allowed in India, has been refunded/credited by the foreign tax authority during the year? If yes, provide the details below				4			
a	Amount of tax refunded	0	b	Assessment year in which tax relief allowed in India				

**Note:** Please refer to the instructions for filling out this schedule.



<b>FORM</b>	<b>ITR-6</b>	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year				
			2	0	2	1	-

**Schedule FA** Details of Foreign Assets and Income from any source outside India

DETAILS OF FOREIGN ASSETS	<b>A1</b>		Details of Foreign Depository Accounts held (including any beneficial interest) at any time during the relevant accounting period										
	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP Code	Account Number	Status	Account opening date	Peak balance during the period	Closing balance	Gross interest paid/credited to the account during the period	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
	<b>A2</b>		Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period										
	Sl No	Country name	Country code	Name of financial institution	Address of financial institution	ZIP Code	Account Number	Status	Account opening date	Peak balance during the period	Closing balance	Gross amount paid/credited to the account during the period (drop down to be provided specifying nature of amount viz. Interest/dividend/proceeds from sale or redemption of financial assets/ other income)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
												Nature	Amount
	<b>A3</b>		Details of Foreign Equity and Debt Interest held (including any beneficial interest) in any entity at any time during the relevant accounting period										
	Sl No	Country name	Country code	Name of entity	Address of entity	ZIP Code	Nature of entity	Date of acquiring the interest	Initial value of the investment	Peak value of investment during the period	Closing value	Total gross amount paid /credited with respect to the holding during the period	Total gross proceeds from sale or redemption of investment during the period
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	<b>A4</b>		Details of Foreign Cash Value Insurance Contract or Annuity Contract held (including any beneficial interest) at any time during the relevant accounting period										
	Sl No	Country name	Country code	Name of financial institution in which insurance contract held			Address of financial institution	ZIP Code	Date of contract	The cash value or surrender value of the contract	Total gross amount paid /credited with respect to the contract during the period		
	(1)	(2)	(3)	(4)			(5)	(6)	(7)	(8)	(9)		
	<b>B</b>		Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the relevant accounting period										
	Sl No	Country Name and Code	ZIP Code	Nature of entity	Name and Address of the Entity	Nature of Interest- Direct/ Beneficial owner /Beneficiary	Date since held	Total Investment (at cost) (in rupees)	Income accrued from such interest	Nature of Income	Income taxable and offered in this return		
										Amount	Schedule where offered	Item number of schedule	
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	



**C** Details of Immovable Property held (including any beneficial interest) at any time during the relevant accounting period

Sl No	Country Name and Code	ZIP Code	Address of the property	Ownership-Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the property	Nature of Income	Income taxable and offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

**D** Details of any other Capital Asset held (including any beneficial interest) at any time during the relevant accounting period

Sl No	Country Name and Code	ZIP Code	Nature of Asset	Ownership-Direct/ Beneficial owner/ Beneficiary	Date of acquisition	Total Investment (at cost) (in rupees)	Income derived from the asset	Nature of Income	Income taxable and offered in this return		
									Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

**E** Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the relevant accounting period and which has not been included in A to D above.

Sl No	Name of the institution in which the account is held	Address of the institution	Country Name & Code	ZIP Code	Name of the account holder	Account Number	Peak Balance Investment during the year (in rupees)	Whether income accrued is taxable in your hands?	If (7) is yes, Income accrued in the account	If (7) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2)	(3a)	(3b)	(3c)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

**F** Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor

Sl No	Country Name and Code	ZIP Code	Name and address of the trust	Name and address of the trustees	Name and address of the Settlor	Name and address of the Beneficiaries	Date since position held	Whether income derived is taxable in your hands?	If (8) is yes, Income derived from the trust	If (8) is yes, Income offered in this return		
										Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

**G** Details of any other income derived from any source outside India which is not included in,- (i) items A to F above and, (ii) income under the head business or profession

Sl No	Country Name and Code	ZIP Code	Name and address of the person from whom derived	Income derived	Nature of income	Whether taxable in your hands?	If (6) is yes, Income offered in this return		
							Amount	Schedule where offered	Item number of schedule
(1)	(2a)	(2b)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

**Note :** Please refer to instructions for filling out this schedule





FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year					
			2	0	2	1	-	2

**SCHEDULE SH-1**

**SHAREHOLDING OF UNLISTED COMPANY** (other than a company that is registered under section 8 of the Companies Act, 2013 (or section 25 of the Companies Act, 1956) or a company limited by guarantee under section 3(2) of Companies Act, 2013 or a start-up for which Schedule SH-2 is to be filled up)

If you are an unlisted company, please furnish the following details:-

Details of shareholding at the end of the previous year

Sl.No	Name of the shareholder	Residential status in India	Type of share	Others	PAN/Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Amount received
1	JSW ENERGY LIMITED	Resident	Equity Share		AAACJB109N /	08-Sep-2015	1250050000	10	10	12,50,05,00,000

Details of equity share application money pending allotment at the end of the previous year

Sl. No	Name of the applicant	Residential status in India	Type of share	Others	PAN/Aadhaar No.	Date of application	Number of shares applied for	Application money received	Face value per share	Proposed issue price
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Details of shareholders who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year

Sl. No	Name of the shareholder	Residential status in India	Type of share	PAN /Aadhaar No.	Number of shares held	Face value per share	Issue Price per share	Amount received	Date of allotment	Date on which cease to be shareholder	Mode of cessation	In case of transfer/sale, PAN /Aadhaar of the new shareholder
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FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year				
			2	0	2	1	-

**SCHEDULE SH-2 SHAREHOLDING OF START-UPS**

If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, please furnish the following details of shareholding:-

Details of shareholding as at the end of the previous year

Name of the shareholder	Category of shareholder (drop down to be provided- nonresident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	Others	PAN /Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Share premium
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Details of share application money pending allotment as at the end of the previous year

Name of the applicant	Category of applicant (drop down to be provided- nonresident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	Others	PAN /Aadhaar No.	Date of application	Number of shares applied for	Face value per share	Proposed Issue price per share	Share application money	Share application premium
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Details of shareholder who is not a shareholder at the end of the previous year but was a shareholder at any time during the previous year

Name of the shareholder	Category of shareholder (drop down to be provided- nonresident/ venture capital company/ venture capital fund/ specified company/ any other person)	Type of share	Others	PAN /Aadhaar No.	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Paid up value per share	Date on which ceased to be shareholder	Mode of cessation	In case of transfer, PAN/Aadhaar of the new shareholder
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**Note:** For definition of expressions? ?venture capital company?, ?venture capital fund? and ?specified company?, please refer DPIIT notification dated 19.02.2019.



<b>FORM</b>	<b>ITR-6</b>	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year			
			2	0	2	1

**Schedule AL-1** Assets and liabilities as at the end of the year (mandatorily required to be filled up by an unlisted company) (other than a start-up for which Schedule AL-2 is to be filled up)

DETAILS OF ASSETS AND LIABILITIES	<b>A</b> Details of building or land appurtenant thereto, or both, being a residential house												
	Sl.No	Address			Pin Code	Date of Acquisition			Cost of acquisition Rs.		Purpose for which used (dropdown to be provided)		
	(1)	(2)			(3)	(4)			(5)		(6)		
	1	Shohu			172104	01-Sep-2015			1,48,04,83,425		Own Office		
	<b>B</b> Details of land or building or both not being in the nature of residential house												
	Sl.No	Address		Pin Code	Date of Acquisition		Cost of acquisition Rs.		Purpose for which used (dropdown to be provided)				
	(1)	(2)		(3)	(4)		(5)		(6)				
	<b>C</b> Details of listed equity shares												
	Opening balance			Shares acquired during the year			Shares transferred during the year			Closing balance			
	Number of Shares	Type of shares	Cost of acquisition	Number of Shares	Type of shares	Cost of acquisition	Number of Shares	Type of shares	Sale consideration	Number of Shares	Type of shares	Cost of acquisition	
	1	2	3	4	5	6	7	8	9	10	11	12	
	<b>D</b> Details of unlisted equity shares												
	Name of Company	PAN	Opening balance			Shares acquired during the year				Shares transferred during the year		Closing balance	
			No of Shares	Cost of acquisition	Date of subscription/purchase	No of Shares	Face value per share	Issue price per share (in case of fresh issue)	Purchase price per share (in case of purchase from existing shareholder)	No of Shares	Sale consideration	No of Shares	Cost of acquisition
	<b>E</b> Details of other securities												
Type of securities	Others	Whether listed or unlisted	Opening balance		Securities acquired during the year				Securities transferred during the year		Closing balance		
			No of Securities	Cost of acquisition	Date of subscription/purchase	No of Securities	Face value per share	Issue price of security (in case of purchase from existing shareholder)	No of Securities	Sale consideration	No of Securities	Cost of acquisition	
<b>F</b> Details of capital contribution to other entity													
Name of entity	PAN	Opening balance	Amount contributed during the year		Amount withdrawn during the year		Amount of profit/loss/ dividend/interest debited or credited during the year			Closing balance			
<b>G</b> Details of Loans & Advances to any other concern (if money lending is not assessee's substantial business)													
Name of Person	PAN	Opening balance	Amount received		Amount paid		Interest debited, if any		Closing balance		Rate of interest (%)		
<b>H</b> Details of motor vehicle, aircraft, yacht or other mode of transport													
Particulars of asset		Others	Registration number of vehicle		Cost of acquisition		Date of acquisition		Purpose for which used (dropdown to be provided)				
<b>I</b> Details of Jewellery, archaeological collections, drawings, paintings, sculptures, any work of art or bullion													
Particulars of asset		Others	Quantity	Cost of acquisition		Date of acquisition		Purpose for which used (dropdown to be provided)					
<b>J</b> Details of liabilities													
Details of loans, deposits and advances taken from a person other than financial institution													
Name of Person	PAN	Opening balance	Amount received		Amount paid		Interest debited, if any		Closing balance		Rate of interest (%)		



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year			
			2	0	2	1 - 2 2

Schedule AL2 Assets and liabilities as at the end of the year (applicable for start-ups only)

If you are a start-up which has filed declaration in Form-2 under para 5 of DPIIT notification dated 19.02.2019, Please furnish the following information for the period from the date of incorporation upto end of the year:

DETAILS OF ASSETS AND LIABILITIES	<b>A Details of building or land appurtenant there to, or both, being a residential house acquired since incorporation.</b>										
	Sl.No	Address	Pin Code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used (dropdown to be provided)		Whether transferred on or before the end of the previous year, if Yes date of transfer			
	(1)	(2)	(3)	(4)	(5)	(6)		(7)			
	<b>B Details of land or building or both not being a residential house acquired since incorporation.</b>										
	Sl.No	Address	Pin Code	Date of acquisition	Cost of acquisition Rs.	Purpose for which used (dropdown to be provided)		Whether transferred on or before the end of the previous year, if Yes date of transfer			
	(1)	(2)	(3)	(4)	(5)	(6)		(7)			
	<b>C Details of Loans &amp; Advances made since incorporation (If lending of money is not asses's substantial business)</b>										
	Sl. No	Name of Person	PAN	Date on which loans and advances has been made	Amount of loans and advances	Amount	Whether loans and advances has been repaid, if Yes date of such repayment		Closing balance as at the end of the previous year, if any		Rate of interest, if any
	<b>D Details of capital contribution made to any other entity since incorporation</b>										
	Sl. No	Name of entity	PAN	Date on which capital contribution has been made	Amount of contribution	Amount withdrawn, if any	Amount of profit/loss/ dividend/ interest debited or credited		Closing balance as at the end of the previous year, if any		
	<b>E Details of acquisition of shares and securities</b>										
	Sl. No	Name of company/entity	PAN	Type of shares / securities	Others	Number of shares / securities	Cost of acquisition	Date of acquisition	Whether transferred, if Yes date of transfer		Closing balance as the end of the previous year, if any
	<b>F Details of motor vehicle, aircraft, yacht or other mode of transport, the actual cost of which exceeds ten lakh rupees acquired since incorporation</b>										
	Sl. No	Particulars of asset	Others	Registration number of vehicle	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)		Whether transferred, if Yes date of transfer		
	<b>G Details of Jewellery acquired since incorporation</b>										
Sl. No	Particulars of asset	Description	Quantity	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)		Whether transferred, if Yes date of transfer		Closing balance as at the end of the previous year, if any	
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)			
<b>H Details of archaeological collections, drawings, paintings, sculptures, any work of art or bullion acquired since incorporation</b>											
Sl. No	Particulars of asset	Others	Quantity	Cost of acquisition	Date of acquisition	Purpose for which used (dropdown to be provided)		Whether transferred, if Yes date of transfer		Closing balance as at the end of the previous year, if any	
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)		(9)	
<b>I Details of liabilities</b>											
<b>Details of loans, deposits and advances taken from a person other than financial institution</b>											
Sl.No	Name of Person	PAN	Opening balance	Amount received	Amount paid	Interest debited, if any		Closing balance		Rate of interest (%)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)		(9)	



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)		Assessment Year					
				2	0	2	1	-	2
Schedule GST		INFORMATION REGARDING TURNOVER/GROSS RECEIPT REPORTED FOR GST							
DETAILS OF GST	Sl.No.	GSTIN No(s).		Annual value of outward supplies as per the GST return(s) filed					
	(1)	(2)		(3)					
	1	02AADCH3821L1ZU		16,14,53,40,915					
	2	27AADCH3821L1ZI		0					
	3	07AADCH3821L1ZK		0					
	<b>Total</b>		<b>16,14,53,40,915</b>						
<b>Note: Please furnish the information above for each GSTIN No. separately</b>									





FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see rule 12 of the Income-tax Rules, 1962) (Please refer instructions)				Assessment Year			
						2	0	2	1
Schedule FD		Break-up of payments/receipts in Foreign currency (to be filled up by the assessee who is not liable to get accounts audited u/s 44AB)							
Foreign Currency Transaction	S.No.	Currency-wise Break-Up					Amount (in Rs.)		
	i	Payments made during the year on capital account					0		
	ii	Payments made during the year on revenue account					0		
	iii	Receipts during the year on capital account					0		
	iv	Receipts during the year on revenue account					0		
NOTE		Please refer to instructions for filling out this schedule.							



FORM	ITR-6	INDIAN INCOME TAX RETURN [For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)				Assessment Year			
						2	0	2	1
<b>Part B ? TI</b>		<b>Computation of total income</b>							
1	Income from house property (4 of schedule HP)(enter nil if loss)							1	0
2	Profits and gains from business or profession								
	i	Profits and gains from business other than speculative business and specified business (A39 of schedule BP)(enter nil if loss)					2i	3,56,84,49,166	
	ii	Profits and gains from speculative business (3(ii) of Table E of schedule BP)(enter nil if loss and take the figure of schedule CFL)					2ii	0	
	iii	Profits and gains from specified business (3(iii) of Table E of schedule BP)(enter nil if loss and take the figure of schedule CFL)					2iii	0	
	iv	Income chargeable to tax at special rate (3d and 3e & 3iv of Table E of schedule BP)					2iv	2,08,61,013	
	v	Total (2i + 2ii + 2iii + 2iv)					2v	3,58,93,10,179	
3	Capital gains								
	a	Short term							
	i	Short-term chargeable @ 15% (9ii of item E of schedule CG)					ai	0	
	ii	Short-term chargeable @ 30% (9iii of item E of schedule CG)					aai	0	
	iii	Short-term chargeable at applicable rate (9iv of item E of schedule CG)					aiii	10,39,63,262	
	iv	Short-term chargeable at special rates in India as per DTAA (9v of item E of schedule CG)					aiv	0	
	v	Total Short-term (ai + aai + aiii + aiv) (enter nil if loss)					3av	10,39,63,262	
	b	Long term							
	i	Long-term chargeable @ 10% (9vi of item E of schedule CG)					bi	0	
	ii	Long-term chargeable @ 20% (9vii of item E of schedule CG)					bii	0	
	iii	Long-term chargeable at special rates in India as per DTAA (9viii of item E of schedule CG)					biii	0	
	iv	Total Long-term (bi + bii + biii)(enter nil if loss)					biv	0	
	c	Total capital gains (3av + 3biv) (enter nil if loss)					3c	10,39,63,262	



4	Income from other sources			
	a	Net income from other sources chargeable to tax at normal applicable rates (6 of schedule OS) (enter nil if loss)	4a	6,50,26,510
	b	Income chargeable to tax at special rate (2 of schedule OS)	4b	0
	c	Income from the activity of owning and maintaining race horses (8e of schedule OS) (enter nil if loss)	4c	0
	d	Total (4a + 4b + 4c)	4d	6,50,26,510
5	Total of head wise income (1 + 2v + 3c + 4d)		5	3,75,82,99,951
6	Losses of current year to be set off against 5 (total of 2xvii, 3xvii and 4xvii of schedule CYLA)		6	0
7	Balance after set off of current year losses (5 - 6) (Also total of (ii, iii, v to xv of column 5 of schedule CYLA + 4b + 2iv)		7	3,75,82,99,951
8	Brought forward losses to be set off against 7 (total of 2xvi, 3xvi and 4xvi of schedule BFLA)		8	0
9	Gross Total income (7 - 8) Field Total of column 5 of Schedule Sch BFLA + 4b + 2iv - 2e of schedule OS - 3iv of Table E of schedule BP)		9	3,75,82,99,951
10	Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9		10	2,08,61,013
11	Deductions under Chapter VI-A			
	a	Part-B of Chapter VI-A [1 of schedule VI-A and limited upto total of (i, ii, iv, v, vii, xii, xiv) of column 5 of schedule BFLA]	11a	1,50,00,000
	b	Part-C of Chapter VI-A [2 of schedule VI-A and limited upto (ii) of column 5 of schedule BFLA]	11b	1,97,18,61,405
	c	Total (11a + 11b) [limited upto (9-10)]	11c	1,98,68,61,405
12	Deduction u/s 10AA (Total sch. 10AA)		12	0
13	Total income (9 - 11c - 12)		13	1,77,14,38,550
14	Income chargeable to tax at special rates (total of (i) of schedule SI)		14	2,08,61,013
15	Income chargeable to tax at normal rates (13-14)		15	1,75,05,77,537
16	Net agricultural income (3v of schedule EI)		16	0
17	Losses of current year to be carried forward (total of xvi of schedule CFL)		17	0
18	Deemed total income under section 115JB (9 of schedule MAT)		18	2,08,10,34,031



<b>FORM</b>	<b>ITR-6</b>	INDIAN INCOME TAX RETURN	Assessment Year				
		[For Companies other than companies claiming exemption under section 11] (Please see Rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	2	0	2	1	-

Part B ? TTI		Computation of tax liability on total income								
COMPUTATION OF TAX LIABILITY	1	a	Tax payable on deemed total income under section 115JB (10 of Schedule MAT)					1a	31,21,55,105	
		b	Surcharge on (a) above (if applicable)					1b	3,74,58,613	
		c	Health and Education Cess @ 4% on 1a+1b above					1c	1,39,84,549	
		d	Total Tax Payable u/s 115JB (1a+1b+1c)					1d	36,35,98,267	
	2	Tax payable on total income								
		a	Tax at normal rates on 15 of Part B-TI			2a	52,51,73,261			
		b	Tax at special rates (total of col. (ii) of Schedule-SI)			2b	20,86,101			
		c	Tax Payable on Total Income (2a+2b)					2c	52,72,59,362	
		d	Surcharge							
			i	25% of 12(ii) of Schedule SI			2di	0		
			ii	on[(2c) -(12(ii) of Schedule SI)]			2dii	6,32,71,123		
			iii	Total (i+ii)			2diii	6,32,71,123		
		e	Health and Education Cess @ 4% on (2c+2diii)					2e	2,36,21,219	
		f	Gross tax liability (2c + 2diii + 2e)					2f	61,41,51,704	
	3	Gross tax payable (higher of 1d or 2f)							3	61,41,51,704
	4	Credit under section 115JAA of tax paid in earlier years (if 2f is more than 1d) (5 of Schedule AMTC)							4	3,20,76,689
	5	Tax payable after credit under section 115JAA [(3 - 4)]							5	58,20,75,015
	6	Tax relief								
		a	Section 90/90A (2 of Schedule TR)			6a	0			
		b	Section 91 (3 of Schedule TR)			6b	0			
	c	Total (6a + 6b)					6c	0		
7	Net tax liability (5 ? 6c) (enter zero, if negative)							7	58,20,75,015	
8	Interest and fee payable									
	a	Interest for default in furnishing the return (section 234A)			8a	0				
	b	Interest for default in payment of advance tax (section 234B)			8b	0				
	c	Interest for deferment of advance tax (section 234C)			8c	0				
	d	Fee for default in furnishing return of income (section 234F)			8d	0				
	e	Total Interest and Fee Payable (8a+8b+8c+8d)					8e	0		
9	Aggregate liability (7 + 8e)							9	58,20,75,015	
10	Taxes Paid									





TAXES PAID AND BANK DETAILS					
a	Advance Tax (from column 5 of 15A)	10a	60,82,00,000		
b	TDS (total of column 9 of 15B)	10b	40,46,416		
c	TCS (total of column 7 of 15C)	10c	1,25,838		
d	Self-Assessment Tax (from column 5 of 15A)	10d	0		
e	Total Taxes Paid (10a+10b+10c+10d)	10e	61,23,72,254		
11	Amount payable(9-10e) (Enter if 9 is greater than 10e, else enter 0)	11	0		
12	Refund (If 10e is greater than 9) (refund, if any, will be directly credited into the bank account)	12	3,02,97,240		
13	Do you have a bank account in India (Non- Residents claiming refund with no bank account in India may select No)			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
a) Details of all Bank Accounts held in India at any time during the previous year (excluding dormant accounts)					
Sl.	IFS Code of the Bank in case of Bank Accounts held in India	Name of the Bank	Account Number	Indicate the account in which you prefer to get your refund credited, if any (tick one account) <input checked="" type="checkbox"/>	
i	IBKL0000127	IDBI BANK	0127103000019354	<input checked="" type="checkbox"/>	
i	SBIN0011525	STATE BANK OF INDIA	35072522796	<input type="checkbox"/>	
i	SBIN0009995	STATE BANK OF INDIA	35276747811	<input type="checkbox"/>	
i	SBIN0009995	STATE BANK OF INDIA	35276744184	<input type="checkbox"/>	
i	PUNB0042700	PUNJAB NATIONAL BANK	0427008700024400	<input type="checkbox"/>	
i	IBKL0000127	IDBI BANK	127655100001540	<input type="checkbox"/>	
i	SBIN0011525	STATE BANK OF INDIA	35072467370	<input type="checkbox"/>	
Note: 1) Minimum one account should be selected for refund credit 2) In case of refund, multiple accounts are selected for refund credit, then refund will be credited to one of the account decided by CPC after processing the return					
b) Non- residents, who are claiming income-tax refund and not having bank account in India may, at their option, furnish the details of one foreign bank account:					
Sl. No.	SWIFT Code	Name of the Bank	Country of Location	IBAN	
14	Do you at any time during the previous year,- (i) hold, as beneficial owner, beneficiary or otherwise, any asset (including financial interest in any entity) located outside India; or (ii) have signing authority in any account located outside India; or (iii) have income from any source outside India? [applicable only in case of a resident] [Ensure Schedule FA is filled up if the answer is Yes ]			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	





<b>FORM</b>	<b>ITR-6</b>	<b>INDIAN INCOME TAX RETURN</b> [For Companies other than companies claiming exemption under section 11] (Please see rule 12 of the Income-tax Rules, 1962) (Please refer instructions)	Assessment Year 2 0 2 1 - 2 2				

15 TAX PAYMENTS

A Details of payments of Advance Tax and Self-Assessment Tax

Sl No	BSR Code	Date of Deposit (DD/MM/YY)	Serial Number of Challan	Amount (Rs)
(1)	(2)	(3)	(4)	(5)
1	6910333		2448	9,10,00,000
2	6910333		2445	3,07,00,000
3	6910333		2172	3,65,15,920
4	6910333		2175	18,58,84,080
5	6910333		2099	7,18,00,000
6	6910333		3936	14,65,44,808
7	6910333		3912	4,57,55,192
<b>Total</b>				<b>60,82,00,000</b>

Note: Enter the totals of Advance tax and Self-Assessment tax in Sl No 10a & 10d of Part B-TT

B Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A issued or Form 16B/16C furnished by Deductor(s)]

Sl No	TDS credit relating to self/other person (spouse as per section 8A/other person as per rule 37BA(2))	PAN/ Aadhaar of Other Person (if TDS credit related to other person)	TAN of the Deductor/ PAN/ Aadhaar of Tenant/ Buyer	Unclaimed TDS brought forward (b/c)		TDS of the current Financial Year (TDS deducted during FY 2020-21)		TDS credit being claimed this Year (only if corresponding income is being offered for tax this year)			Corresponding Receipt offered		TDS credit being carried forward	
				Fin. Year in which deducted	TDS b/c	Deducted in own hands	Deducted in the hands of spouse as per section 8A or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 8A or any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
						Income	TDS	Income	TDS	PAN/ Aadhaar				
1	Self	/	PTLHI2127D		0	1,125	0	0	1,125	0	/	12,600	Income from Other Sources	0
2	Self	/	MUMH0622B		0	66,496	0	0	0	0	/	0	66,496	
3	Self	/	MUMS86189F		0	15,55,128	0	0	15,55,128	0	/	2,07,26,300	Income from Other Sources	0
4	Self	/	MUM589560B		0	10,429	0	0	10,429	0	/	1,39,041	Income from Other Sources	0
5	Self	/	DELH0662C		0	1,43,580	0	0	1,43,580	0	/	65,80,667	Income from Other Sources	0
6	Self	/	DELPI7480B		0	39,556	0	0	0	0	/	0	Income from Business & Profession	39,556
7	Self	/	DELP10371E		0	1,07,06,993	0	0	20,33,902	0	/	19,04,41,161	Income from Business & Profession	1,47,33,091
8	Self	/	DELP10371E	2019	8,59,094	0	0	0	3,02,254	0	/	53,35,248	Income from Business & Profession	5,50,840



TDS claimed in own hands (total of column 9)	40,46,416
--	-----------

**NOTE** Please enter total of column 9 in 10b of Part B- TTI

**C Details of Tax Deducted at Source (TDS) on Income [As per Form 16A issued or Form 16B/16C/16D furnished by Deductor(s)]**

Sl No	TDS credit relating to self/other person (spouse as per section 6A/other person as per rule 37BA(2))	PAN/Aadhaar of Other Person (if TDS credit related to other person)	PAN/Aadhaar No. of the Employer / Tenant	Unclaimed TDS brought forward (b/f)		TDS of the current Financial Year (TDS deducted during FY 2020-21)			TDS credit being claimed this Year (only if corresponding income is being offered for tax this year)			Corresponding Receipt offered		TDS credit being carried forward	
				Fin. Year in which deducted	TDS b/f	Deducted in own hands	Deducted in the hands of spouse as per section 6A or any other person as per rule 37BA(2) (if applicable)	Claimed in own hands	Claimed in the hands of spouse as per section 6A or any other person as per rule 37BA(2) (if applicable)	Gross Amount	Head of Income				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
							Income	TDS		Income	TDS	PAN/Aadhaar			
TDS claimed in own hands (total of column 9)										0					

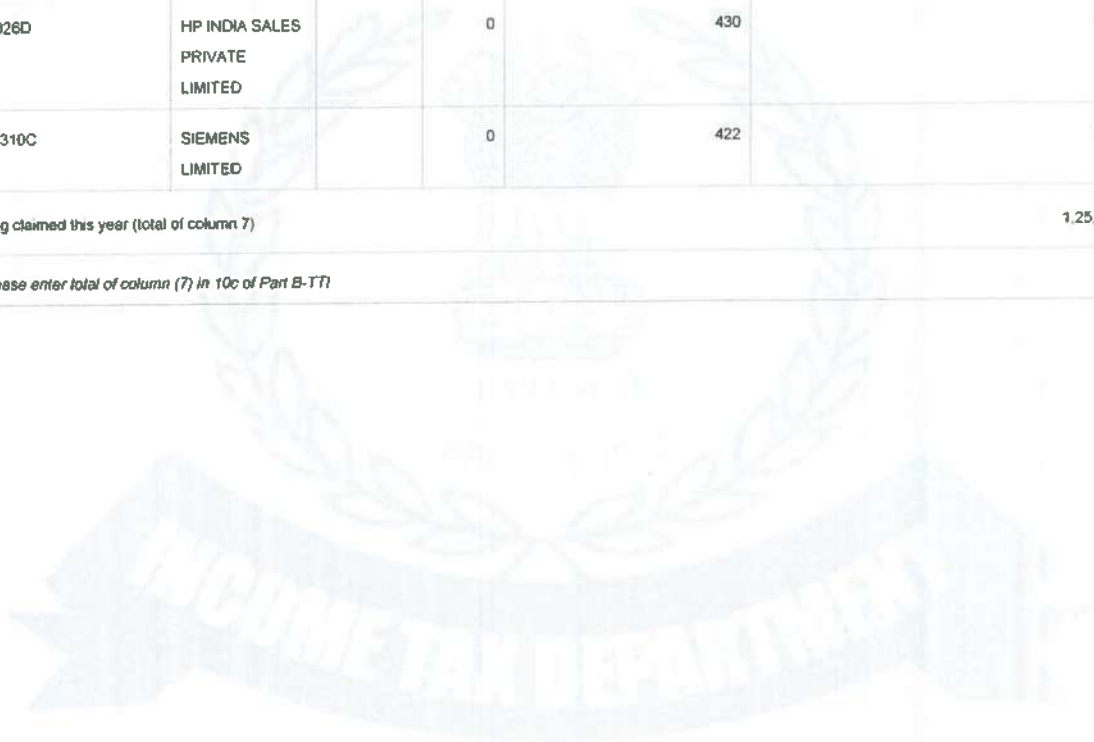
*Note: Please enter total of column 6 in 10b of Part B- TTI*

**D Details of Tax Collected at Source (TCS) [As per Form 27D issued by the Collector(s)]**

Sl No	Tax Deduction and Tax Collection Account Number of the Collector	Name of the Collector	Unclaimed TCS brought forward (b/f)		TCS of the current financial Year (TCS collected during the FY 2020-21)	Amount out of (5) or (6) being claimed this Year (only if corresponding income is being offered for tax this year)	Amount out of (5) or (6) being carried forward
			Fin. Year in which collected	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	BLRS20304E	SHAH EXPORTS PRIVATE LIMITED		0	685	685	0
2	CALG10033C	GAINWELL COMMOALES PRIVATE LIMITED		0	454	0	454
3	PTLD11934G	DIVISONAL FOREST OFFICERRAMPUR FOREST DIVISON		0	94,875	94,875	0
4	CHEB00076G	ROTORK CONTROLS (INDIA) PRIVATE LIMITED		0	13	13	0
5	BLRT04899G	TWENTY TWO BY 7 SOLUTIONS PRIVATE LIMITED		0	318	318	0
6	PTLB13953C	BIPAN KUMAR SHARMA		0	827	318	509
7	PTLM13229G	MINING OFFICER KINNAUR DISTT AT RECKONPEO		0	16,259	16,259	0
8	MUMG10958B	KELVION INDIA PRIVATE LIMITED		0	826	0	826



9	BPLV00336A	ANDRITZ HYDRO PRIVATE LIMITED	0	3,520	3,520	0
10	CALS13302C	SIKA INDIA PRIVATE LIMITED	0	1,663	1,663	0
11	DELI09652G	INDIAN OIL CORPORATION LIMITED	0	6,373	6,373	0
12	CHET00416D	GE T&D INDIA LIMITED	0	296	0	296
13	BRDV01577C	VDIETH HYDRO PRIVATE LIMITEDH	0	1,023	962	61
14	BLRC01326D	HP INDIA SALES PRIVATE LIMITED	0	430	430	0
15	MUMS00310C	SIEMENS LIMITED	0	422	422	0
TCS being claimed this year (total of column 7)					1,25,838	
Note: Please enter total of column (7) in 10c of Part B-TT1						



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**Shah Gupta & Co.**  
Chartered Accountants

**INDEPENDENT AUDITORS' CERTIFICATE**

To the Board of Directors of JSW Hydro Energy Limited

**Re: Statement of Advance Income Tax of Baspa-II Hydro Electric Plant ('Baspa Plant') on June 15, 2019 for the Financial Year 2019-20 relevant to Assessment Year 2020-21 in terms of provisions of Income Tax Act, 1961 (the 'Statement')**

This Certificate is issued in accordance with the terms of our engagement with JSW Hydro Energy Limited (JSWHIEL) (the 'Company') and having its registered office at Sholtu Colony, P.O Tapri, Dist. Kinnaur, Himachal Pradesh.

**Management's responsibility for preparation of the Statement**

The preparation of this Statement is the responsibility of the management of the Company including the creation and maintenance of all accounting and other records supporting its contents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation that are reasonable in the circumstances.

The Management is also responsible for ensuring that the Company complies with the requirements set out by clause 8.11 of Power Purchase Agreement (PPA) for Baspa Plant.

**Auditor's responsibility**

Pursuant to the requirements, it is our responsibility to obtain reasonable assurance and report that the receipts and payments in the Statement are in accordance with the books of account and other records of the Company produced to us for our examination.

We conducted our examination of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India which include the concept of test check and materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

**Conclusion**

Based on our verification and according to the information and explanations given to us we, read with Other Matters para below, certify that the Baspa Plant has advance income tax liability as on June 15, 2019 of Rs.2,64,11,961 (Rs. Two crores sixty-four lakhs eleven thousand nine hundred sixty-one only) for the Financial Year 2019-20 relevant to Assessment Year 2020-21 in terms of provisions of Income Tax Act, 1961 based on projections given by the management.

The Company has paid amount of Rs.1,78,00,000 (Rs. One crore seventy-eight lakhs only) vide bank challan no.05616 dated June 15, 2019 as advance tax against such income tax liability. Based on projections, tax liability in respect of Karcham Wangtoo Plant after adjusting MAT credit is Rs.NIL. However, Karcham Wangtoo Plant has tax deducted at source which the Company intends to utilize against the balance amount payable by Baspa Unit. Accordingly, tax deducted at source amounting to Rs.86,11,961 (Rs. Eighty-six Lakhs eleven thousand nine hundred sixty-one only) has been adjusted for towards payment of balance advance tax of Baspa Plant.

We further certify that the above advance income tax liability relates to the income from the business of generation of Power from Baspa Plant.



**Tax Payer Counterfoil**PAN **AADCH3821L**

Received from : JSW XXXXO ENERGY LIMITED

Rs : **17800000/-**

(In words) : One Crore And Seventy Eight Lakhs Rupees Only

Drawn On : **Internet Banking through SBI**PAN ON ACCOUNT OF INCOME TAX  
ON: Major Head : COMPANIES  
TAX(0020)  
Minor Head : ADVANCE TAX [100]

For the assessment year : 2020-21

Payment Status : **Success**

SBI Ref No. : CKJ7134297

	BSR Code	Tender date	Challan No
CIN	0004329	150619	05616
Date of challan :	15-06-2019		

**State Bank of India**  
Bangalore Focal Point Branch  
Bangalore  
(Internet Collection Center)





38, Bombay Mutual Building,  
2<sup>nd</sup> Floor, Dr. D. N. Road, Fort,  
Mumbai - 400 001.

Tel. : +91(22) 2262 3000/4085 1000  
Email : contact@shahgupta.com  
Web : www.shahgupta.com

## Shah Gupta & Co.

Chartered Accountants

### INDEPENDENT AUDITORS' CERTIFICATE

To the Board of Directors of JSW Hydro Energy Limited

Re: Statement of Advance Income Tax of Baspa-II Hydro Electric Plant ('Baspa Plant') on September 15, 2019 for the Financial Year 2019-20 relevant to Assessment Year 2020-21 in terms of provisions of Income Tax Act, 1961 (the 'Statement')

This Certificate is issued in accordance with the terms of our engagement with JSW Hydro Energy Limited (JSWHEL) (the 'Company') and having its registered office at Sholtu Colony, P.O Tapri, Dist.-Kinnaur, Himachal Pradesh.

#### Management's responsibility for preparation of the Statement

The preparation of this Statement is the responsibility of the management of the Company including the creation and maintenance of all accounting and other records supporting its contents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation that are reasonable in the circumstances.

The Management is also responsible for ensuring that the Company complies with the requirements set out by clause 8.11 of Power Purchase Agreement (PPA) for Baspa Plant.

#### Auditor's responsibility

Pursuant to the requirements, it is our responsibility to obtain reasonable assurance and report that the receipts and payments in the Statement are in accordance with the books of account and other records of the Company produced to us for our examination.

We conducted our examination of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India which include the concept of test check and materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

#### Conclusion

Based on our verification and according to the information and explanations given to us we, read with Other Matters para below, certify that the Baspa Plant has advance income tax liability as on September 15, 2019 of Rs.3,14,23,214 (Rs. Three crore fourteen lakhs twenty-three thousand two hundred fourteen only) for the Financial Year 2019-20 relevant to Assessment Year 2020-21 in terms of provisions of Income Tax Act, 1961 based on projections given by the management.

The Company has paid an amount of Rs.2,75,00,000 (Rs. Two crore seventy-five lakhs only) vide bank challan no.05298 dated September 13, 2019 as advance tax against such Income tax liability. Based on projections, tax liability in respect of Karcham Wangtoo Plant after adjusting MAT credit is Rs. Nil. However, Karcham Wangtoo Plant has tax deducted at source which the Company intends to utilize against the balance amount payable by Baspa Unit. Accordingly, tax deducted at source amounting to Rs.39,23,214 (Rs. Thirty-nine lakhs twenty-three thousand two hundred fourteen only) has been adjusted for towards payment of balance advance tax of Baspa Plant.

We further certify that the above advance income tax liability relates to the income from the business generation of Power from Baspa Plant.



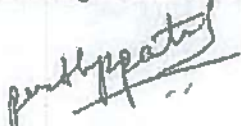
**Other Matters**

The above certificate has been prepared based on the unaudited books of account, records and documents maintained by the Company and produced before us for our verification. We have relied on the annual estimated profit for the Baspa-II Hydro Electric Project (300 MW) considered in the computation of income for advance tax prepared by the management.

**Restriction of use**

This certificate is issued for the sole use of the Management of the company, for submission to the Himachal Pradesh State Electricity Board Limited (HPSEBL) for reimbursement of tax and should not be used by any other person or for any other purpose. We, Shah Gupta & Co., Chartered Accountants neither accept nor assumes any duty or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing. We, however, have no obligation to update this certificate for events, trends or transactions relating to the company in general and occurring subsequent to the date of this certificate.

**For SHAH GUPTA & CO.**  
Chartered Accountants  
Firm Registration No: 109574W



**Parth P Patel**  
Partner  
M No. 172670  
UDIN: 19172670AAAAABA9900  
Date: September 25, 2019  
Place: Mumbai



**Tax Payer Counterfoil**PAN **AADCH3821L**Received from : JSW XXXXO ENERGY  
LIMITEDRs : **27500000/-**(in words) : Two Crores And Seventy Five Lakhs  
Rupees OnlyDrawn On : **Internet Banking through SBI**PAN ON ACCOUNT OF INCOME TAX  
ON: Major Head : COMPANIES  
TAX[0020]  
Minor Head : ADVANCE TAX [100]For the assessment year : **2020-21**Payment Status : **Success**SBI Ref No. : **CKK5684578**

	BSR Code	Tender date	Challan No
CIN	0013283	130919	05298

Date of  
challan : **13-09-2019**

**State Bank of India**  
Gandhinagar  
Bangalore  
(Internet Collection Center)



38, Bombay Mutual Building,  
2<sup>nd</sup> Floor, Dr. D. N. Road, Fort,  
Mumbai - 400 001.

Tel. : +91(22) 2262 3000/4085 1000  
Email : contact@shahgupta.com  
Web : www.shahgupta.com

## Shah Gupta & Co.

Chartered Accountants

### INDEPENDENT AUDITORS' CERTIFICATE

To the Board of Directors of JSW Hydro Energy Limited

Re: Statement of Advance Income Tax of Baspa-II Hydro Electric Plant ('Baspa Plant') on December 15, 2019 for the Financial Year 2019-20 relevant to Assessment Year 2020-21 in terms of provisions of Income Tax Act, 1961 (the 'Statement')

This Certificate is issued in accordance with the terms of our engagement with JSW Hydro Energy Limited (JSWHEL) (the 'Company') and having its registered office at Sholtu Colony, P.O Tapri, Dist.-Kinnaur, Himachal Pradesh.

#### Management's responsibility for preparation of the Statement

The preparation of this Statement is the responsibility of the management of the Company including the creation and maintenance of all accounting and other records supporting its contents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation that are reasonable in the circumstances.

The Management is also responsible for ensuring that the Company complies with the requirements set out by clause 8.11 of Power Purchase Agreement (PPA) for Baspa Plant.

#### Auditor's responsibility

Pursuant to the requirements, it is our responsibility to obtain reasonable assurance and report that the receipts and payments in the Statement are in accordance with the books of account and other records of the Company produced to us for our examination.

We conducted our examination of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India which include the concept of test check and materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

#### Conclusion

Based on our verification and according to the information and explanations given to us we, read with Other Matters para below, certify that the Baspa Plant has advance income tax liability as on December 15, 2019 of Rs.5,25,74,797 (Rs. Five crore twenty-five lakhs seventy-four thousand seven hundred ninety-seven only) for the Financial Year 2019-20 relevant to Assessment Year 2020-21 in terms of provisions of Income Tax Act, 1961 based on projections given by the management.

The Company has paid an amount of Rs.1,59,00,000 (Rs. one crore fifty-nine lakhs only) vide bank challan no.02119 dated December 13, 2019 as advance tax against such income tax liability. Based on projections, tax liability in respect of Karcham Wangtoo Plant after adjusting MAT credit is Rs. Nil. However, Karcham Wangtoo Plant has tax deducted at source which the Company intends to utilize against the balance amount payable by Baspa Unit. Accordingly, tax deducted at source amounting to Rs.3,66,74,797 (Rs. Three Crore Sixty-six lakhs seventy-four thousand seven hundred ninety-seven only) has been adjusted for towards payment of balance advance tax of Baspa Plant.

We further certify that the above advance income tax liability relates to the income from the business of generation of Power from Baspa Plant.





**Other Matters**

The above certificate has been prepared based on the unaudited books of account, records and documents maintained by the Company and produced before us for our verification. We have relied on the annual estimated profit for the Baspa-II Hydro Electric Project (300 MW) considered in the computation of income for advance tax prepared by the management.

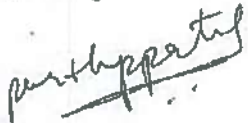
**Restriction of use**

This certificate is issued for the sole use of the Management of the company, for submission to the Himachal Pradesh State Electricity Board Limited (HPSEBL) for reimbursement of tax and should not be used by any other person or for any other purpose. We, Shah Gupta & Co., Chartered Accountants neither accept nor assumes any duty or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing. We, however, have no obligation to update this certificate for events, trends or transactions relating to the company in general and occurring subsequent to the date of this certificate.

**For SHAH GUPTA & CO.**

Chartered Accountants

Firm Registration No: 109574W


**Parth P Patel**

Partner

M No. 172670


UDIN: 19172670AAAABP4236

Date: December 18, 2019

Place: Mumbai





Cin:- 02119	TAX CHALLAN RECEIPT		
Tax Applicable	0020- CORPORATION TAX	CHALLAN NO. 280	
PAN	AADCH3821L	Assessment Year	2020-21
Full Name	JSW HYDRO ENERGY LIMITED		
Address	SHOLTU COLONY P O TAPRI KINNAUR HIMACHAL PRADESH 172104		
Type of Payment	100 - Advance Tax		
Nature of Payment	NA		
<b>DETAILS OF PAYMENT</b>		Paid in Cash / Debit to A/c / Cheque No. :	INTERNET
TAX	15900000	Drawn on	Internet Banking through IDBI
Surcharge	0	 <b>IDBI BANK</b> IDBI BANK Ltd. IDBI Buliding, Sector 11, CBD Belapur, Navi Mumbai. BSR Code: 6910333	
Education Cess	0		
Interest	0		
Penalty	0		
OTHERS	0		
Fce under sec. 234E	0	Date of Tender	13/12/2019
Total	15900000	Realization Date	13/12/2019 11:50:03 AM AM
		Challan Serial No.	02119
		Ref No.	62549379
Rupees One Crore Fifty Nine Lakh Only.			



38, Bombay Mutual Building,  
2<sup>nd</sup> Floor, Dr. D. N. Road, Fort,  
Mumbai - 400 001.

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## Shah Gupta & Co.

Chartered Accountants

### INDEPENDENT AUDITORS' CERTIFICATE

To the Board of Directors of JSW Hydro Energy Limited

**Re: Statement of Advance Income Tax of Baspa-II Hydro Electric Plant ('Baspa Plant') for the Financial Year 2019-20 relevant to Assessment Year 2020-21 in terms of provisions of Income Tax Act, 1961 (the 'Statement')**

This Certificate is issued in accordance with the terms of our engagement with JSW Hydro Energy Limited (JSWHEL) (the 'Company') and having its registered office at Sholtu Colony, P.O Tapri, Dist.-Kinnaur, Himachal Pradesh.

#### Management's responsibility for preparation of the Statement

The preparation of this Statement is the responsibility of the management of the Company including the creation and maintenance of all accounting and other records supporting its contents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation that are reasonable in the circumstances.

The Management is also responsible for ensuring that the Company complies with the requirements set out by clause 8.11 of Power Purchase Agreement (PPA) for Baspa Plant.

#### Auditor's responsibility

Pursuant to the requirements, it is our responsibility to obtain reasonable assurance and report that the receipts and payments in the Statement are in accordance with the books of account and other records of the Company produced to us for our examination.

We conducted our examination of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India which include the concept of test check and materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

#### Conclusion

Based on our verification and according to the information and explanations given to us we, read with Other Matters para below, certify that out of total advance income tax liability of Rs.16,52,09,972 (Rs. Sixteen crore Fifty-Two lakhs Nine thousand Nine hundred and Seventy-Two only), we have already issued certificate of Rs.1,78,00,000 (Rs. One Crore Seventy-Eight Lakhs only) on dated June 21, 2019, Rs.2,75,00,000 (Rs. Two Crore Seventy-Five Lakhs only) on dated September 25, 2019 and Rs. 1,59,00,000/- (Rs. One Crore and Fifty-Nine Lakhs Only) on dated December 18, 2019.

The company has utilised tax deducted at source amounting to Rs.4,92,09,972 (Rs. Four Crore Ninety-Two Lakhs Nine Thousand Nine hundred and Seventy-Two only) pertaining to Karcham Wangtoo Plant during the Assessment Year 2020-21. We certify payment of additional advance tax of Rs.5,48,00,000 (Rs. Five Crore Forty-Eight Lakhs Only) vide Challan No. 12575 Dated March 13, 2020 for the Financial Year 2019-20 relevant to Assessment Year 2020-21 has been paid in terms of provisions of Income Tax Act, 1961.

We further certify that the above advance Income tax relates to the income from the business of generation of power from Baspa-II Hydro Electric Project (300 MW).



**Other Matters**

The above certificate has been prepared based on the unaudited books of account, records and documents maintained by the Company and produced before us for our verification. We have relied on the annual estimated profit for the Baspa-II Hydro Electric Project (300 MW) considered in the computation of income for advance tax prepared by the management.

**Restriction of use**

This certificate is issued for the sole use of the Management of the company, for submission to the Himachal Pradesh State Electricity Board Limited (HPSEBL) for reimbursement of tax and should not be used by any other person or for any other purpose. We, Shah Gupta & Co., Chartered Accountants neither accept nor assumes any duty or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing. We, however, have no obligation to update this certificate for events, trends or transactions relating to the company in general and occurring subsequent to the date of this certificate.

**For SHAH GUPTA & CO.**

Chartered Accountants

Firm Registration No: 109574W

*Parth P Patel*

Parth P Patel

Partner

M No. 172670

UDIN: 20172670AAAAAS6731

Date: March 16, 2019

Place: Mumbai



**Tax Payer Counterfoil**PAN **AADCH3821L**Received from : JSW XXXXO ENERGY  
LIMITEDRs : **54800000/-**(in words) : Five Crores And Fourty Eight Lakhs  
Rupees OnlyDrawn On : **Internet Banking through SBI**PAN ON ACCOUNT OF INCOME TAX  
ON: Major Head :COMPANIES  
TAX[0020]  
Minor Head : ADVANCE TAX [100]

For the assessment year : 2020-21

Payment Status : **Success**

SBI Ref No. : CKM5057869

	BSR Code	Tender date	Challan No
CIN	0011349	130320	12575
Date of challan :	13-03-2020		

**State Bank of India**  
Gandhinagar  
Bangalore  
(Internet Collection Center)

**Shah Gupta & Co.**  
Chartered Accountants

38, Bombay Mutual Building,  
2<sup>nd</sup> Floor, Dr. D N Road, Fort,  
Mumbai - 400 001

Tel: +91(22) 4085 1000  
Fax: +91(22) 4085 1015  
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Web: [www.shahgupta.com](http://www.shahgupta.com)

**INDEPENDENT AUDITORS' CERTIFICATE**

**To the Board of Directors of JSW Hydro Energy Limited**

**Re: Statement of Advance Income Tax of Baspa-II Hydro Electric Plant ('Baspa Plant') paid on June 15, 2020 for the Financial Year 2020-21 relevant to Assessment Year 2021-22 in terms of provisions of Income Tax Act, 1961 (the 'Statement')**

This Certificate is issued in accordance with the terms of our engagement with JSW Hydro Energy Limited (JSWHEL) (the 'Company') and having its registered office at Sholtu Colony, P.O Tapri, Dist.-Kinnaur, Himachal Pradesh.

**Management's responsibility for preparation of the Statement**

The preparation of this Statement is the responsibility of the management of the Company including the creation and maintenance of all accounting and other records supporting its contents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation that are reasonable in the circumstances.

The Management is also responsible for ensuring that the Company complies with the requirements set out by clause 8.11 of Power Purchase Agreement (PPA) for Baspa Plant.

**Auditor's responsibility**

Pursuant to the requirements, it is our responsibility to obtain reasonable assurance and report that the receipts and payments in the Statement are in accordance with the books of account and other records of the Company produced to us for our examination.

We conducted our examination of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India which include the concept of test check and materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

**Conclusion**

Based on our verification and according to the information and explanations given to us we, read with Other Matters para below, certify that the Baspa Plant has advance income tax liability as on June 15, 2020 of Rs.7,18,00,000 (Rs. Seven Crore Eighteen Lakhs only) for the Financial Year 2020-21 relevant to Assessment Year 2021-22 in terms of provisions of Income Tax Act, 1961 based on projections given by the management.

We certify that the Company has paid on June 15, 2020 an advance Income Tax amount of Rs.7,18,00,000 (Rs. Seven Crore Eighteen Lakhs Only) vide bank challan serial no.02099 dated June 15, 2020 for the Financial Year 2020-21 relevant to Assessment Year 2021-22 in terms of provisions of Income Tax Act, 1961. We further certify that the above advance Income tax relates to the income from the business of generation of power from Baspa-II Hydro Electric Project (300 MW).





**Other Matters**

The above certificate has been prepared based on the unaudited books of account, records and documents maintained by the Company and produced before us for our verification. We have relied on the annual estimated profit for the Baspa-II Hydro Electric Project (300 MW) considered in the computation of income for advance tax prepared by the management.

**Restriction of use**

This certificate is issued for the sole use of the Management of the company, for submission to the Himachal Pradesh State Electricity Board Limited (HPSEBL) for reimbursement of tax and should not be used by any other person or for any other purpose. We, Shah Gupta & Co., Chartered Accountants neither accept nor assumes any duty or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing. We, however, have no obligation to update this certificate for events, trends or transactions relating to the company in general and occurring subsequent to the date of this certificate.

**For SHAH GUPTA & CO.**

Chartered Accountants

Firm Registration No: 109574W

**PARTH  
PRAKASH PATEL**

Digitally signed by Parth P Patel (CN=Parth P Patel, O=Shah Gupta & Co., OU=Chartered Accountants, C=IN) DN: cn=Parth P Patel, o=Shah Gupta & Co., ou=Chartered Accountants, c=IN

**Parth P Patel**

Partner


M No. 172670

UDIN: 20172670AAAABO1493

Date: June 21, 2020

Place: Mumbai



Cin:- 02099	<b>TAX CHALLAN RECEIPT</b>		
Tax Applicable	0020-CORPORATION TAX	CHALLAN NO. 280	
PAN	AADCH3821L	Assessment Year	2021-22
Full Name	JSW HYDRO ENERGY LIMITED		
Address	SHOLTU COLONY P O TAPRI KINNAUR HIMACHAL PRADESH 172104		
Type of Payment	100 - Advance Tax		
Nature of Payment	NA		
<b>DETAILS OF PAYMENT</b>			
TAX	71800000	Paid in Cash / Debit to A/c / Cheque No. :	INTERNET
Surcharge	0	Drawn on	Internet Banking through IDBI
Education Cess	0	 <b>IDBI BANK</b> <b>IDBI BANK Ltd.</b> IDBI Building, Sector 11, CBD Belapur, Navi Mumbai. BSR Code: 6910333	
Interest	0		
Penalty	0		
OTHERS	0		
Fee under sec. 234E	0		
Total	71800000	Date of Tender	15/06/2020
		Realization Date	15/06/2020 11:51:04 AM AM
		Challan Serial No.	02099
		Ref No.	30880111
Rupees Seven Crore Eighteen Lakh Only.			



**INDEPENDENT AUDITORS' CERTIFICATE**

**To the Board of Directors of JSW Hydro Energy Limited**

**Re: Statement of Advance Income Tax of Baspa-II Hydro Electric Plant ('Baspa Plant') paid on September 14, 2020 for the Financial Year 2020-21 relevant to Assessment Year 2021-22 in terms of provisions of Income Tax Act, 1961 (the 'Statement')**

This Certificate is Issued in accordance with the terms of our engagement with JSW Hydro Energy Limited (JSWHEL) (the 'Company') and having its registered office at Sholtu Colony, P.O Tapri, Dist.-Kinnaur, Himachal Pradesh.

**Management's responsibility for preparation of the Statement**

The preparation of this Statement is the responsibility of the management of the Company including the creation and maintenance of all accounting and other records supporting its contents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation that are reasonable in the circumstances.

The Management is also responsible for ensuring that the Company complies with the requirements set out by clause 8.11 of Power Purchase Agreement (PPA) for Baspa Plant.

**Auditor's responsibility**

Pursuant to the requirements, it is our responsibility to obtain reasonable assurance and report that the receipts and payments in the Statement are in accordance with the books of account and other records of the Company produced to us for our examination.

We conducted our examination of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India which include the concept of test check and materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

**Conclusion**

Based on our verification and according to the information and explanations given to us we, read with Other Matters para below, certify that the Baspa Plant has advance income tax liability as on September 15, 2020 of Rs. 21,83,44,808 (Rs. Twenty-one Crore Eighty-Three Lakhs Forty-Four Thousand Eight Hundred Eight only) for the Financial Year 2020-21 relevant to Assessment Year 2021-22 in terms of provisions of Income Tax Act, 1961 based on projections given by the management. We have already issued certificate of Rs. 7,18,00,000 (Rs. Seven Crore Eighteen Lakhs Only) on dated June 21, 2020.

We certify that the Company has paid on September 14, 2020 an advance Income Tax amount of Rs. 14,65,44,808 (Rs. Fourteen Crore Sixty-Five Lakhs, Forty-Four Thousand and Eight Hundred Eight Only) vide bank challan serial no. 03936 dated September 14, 2020 for the Financial Year 2020-21 relevant to Assessment Year 2021-22 in terms of provisions of Income Tax Act, 1961. We further certify that the above advance Income tax relates to the income from the business of generation of power from Baspa-II Hydro Electric Project (300 MW).



**Other Matters**

The above certificate has been prepared based on the unaudited books of account, records and documents maintained by the Company and produced before us for our verification. We have relied on the annual estimated profit for the Baspa-II Hydro Electric Project (300 MW) considered in the computation of income for advance tax prepared by the management.

**Restriction of use**

This certificate is issued for the sole use of the Management of the company, for submission to the Himachal Pradesh State Electricity Board Limited (HPSEBL) for reimbursement of tax and should not be used by any other person or for any other purpose. We, Shah Gupta & Co., Chartered Accountants neither accept nor assumes any duty or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing. We, however, have no obligation to update this certificate for events, trends or transactions relating to the company in general and occurring subsequent to the date of this certificate.

**For SHAH GUPTA & CO.**  
Chartered Accountants  
Firm Registration No: 109574W


**PARTH  
PRAKASH  
PATEL**

Digitaly signed by Parth P Patel (172670) on 23/09/2020 11:58:10 AM  
DN: c=IN, o=Shah Gupta & Co., ou=Chartered Accountants, email=parth.patel@shahgupta.com, cn=Parth P Patel  
+ SHAH GUPTA & CO., CHARTERED ACCOUNTANTS, MUMBAI  
Date: 20200923 11:58:10 AM



**Parth P Patel**  
Partner  
M No. 172670  
UDIN: 20172670AAAAC8534  
Date: September 23, 2020  
Place: Mumbai



<b>Cin:-</b> 03936	<b>TAX CHALLAN RECEIPT</b>		
<b>Tax Applicable</b>	0020-CORPORATION TAX	<b>CHALLAN NO. 280</b>	
<b>PAN</b>	AADCH3821L	<b>Assessment Year</b>	2021-22
<b>Full Name</b>	JSW HYDRO ENERGY LIMITED		
<b>Address</b>	SHOLTU COLONY P O TAPRI KINNAUR HIMACHAL PRADESH 172104		
<b>Type of Payment</b>	100 - Advance Tax		
<b>Nature of Payment</b>	NA		
<b>DETAILS OF PAYMENT</b>		<b>Paid in Cash / Debit to A/c / Cheque No. :</b>	INTERNET
<b>TAX</b>	146544808	<b>Drawn on</b>	Internet Banking through IDBI
<b>Surcharge</b>	0	 <b>IDBI BANK Ltd.</b> IDBI Buliding, Sector 11, CBD Belapur, Navi Mumbai. BSR Code: 6910333	
<b>Education Cess</b>	0		
<b>Interest</b>	0		
<b>Penalty</b>	0		
<b>OTHERS</b>	0		
<b>Fee under sec. 234E</b>	0	<b>Date of Tender</b>	14/09/2020
<b>Total</b>	146544808	<b>Realization Date</b>	14/09/2020 05:55:08 PM
		<b>Challan Serial No.</b>	03936
		<b>Ref No.</b>	51759342
Rupees Fourteen Crore Sixty Five Lakh Forty Four Thousand Eight Hundred Eight Only.			





**Shah Gupta & Co.**  
Chartered Accountants

38, Bombay Mutual Building,  
2<sup>nd</sup> Floor, Dr. D N Road, Fort,  
Mumbai - 400 001

Tel: + 91(22) 4085 1000  
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Email: contact@shahgupta.com  
Web: www.shahgupta.com

**INDEPENDENT AUDITORS' CERTIFICATE**

To the Board of Directors of JSW Hydro Energy Limited

Re: Statement of Advance Income Tax of Baspa-II Hydro Electric Plant ('Baspa Plant') on December 15, 2020 for the Financial Year 2020-21 relevant to Assessment Year 2021-22 in terms of provisions of Income Tax Act, 1961 (the 'Statement')

This Certificate is issued in accordance with the terms of our engagement with JSW Hydro Energy Limited (JSWHEL) (the 'Company') and having its registered office at Sholtu Colony, P.O Tapri, Dist-Kinnaur, Himachal Pradesh.

**Management's responsibility for preparation of the Statement**

The preparation of this Statement is the responsibility of the management of the Company including the creation and maintenance of all accounting and other records supporting its contents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation that are reasonable in the circumstances.

The Management is also responsible for ensuring that the Company complies with the requirements set out by clause 8.11 of Power Purchase Agreement (PPA) for Baspa Plant.

**Auditor's responsibility**

Pursuant to the requirements, it is our responsibility to obtain reasonable assurance and report that the receipts and payments in the Statement are in accordance with the books of account and other records of the Company produced to us for our examination.

We conducted our examination of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India which include the concept of test check and materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.


**Conclusion**

Based on our verification and according to the information and explanations given to us we, read with Other Matters para below, certify that the Baspa Plant has advance income tax liability as on December 15, 2020 of Rs.18,58,84,080 (Rs. Eighteen crore Fifty-eight lakhs eighty-four thousand and eighty only) for the Financial Year 2020-21 relevant to Assessment Year 2021-22 in terms of provisions of Income Tax Act, 1961 based on projections given by the management.

We certify that the Company has paid on December 15, 2020 an advance Income Tax amount of Rs.18,58,84,080 (Rs. Eighteen crore Fifty-eight lakhs eighty-four thousand and eighty only) vide bank challan serial no.02175 dated December 15, 2020 for the Financial Year 2020-21 relevant to Assessment Year 2021-22 in terms of provisions of Income Tax Act, 1961. We further certify that the above advance Income tax relates to the income from the business of generation of power from Baspa-II Hydro Electric Project (300 MW).





Cin:- 02175	TAX CHALLAN RECEIPT		
Tax Applicable	0020-CORPORATION TAX	CHALLAN NO. 280	
PAN	XXXXXX821L	Assessment Year	2021-22
Full Name	JSW HYDRO ENERGY LIMITED		
Address	SHOLTU COLONY P O TAPRI KINNAUR HIMACHAL PRADESH 172104		
Type of Payment	100 - Advance Tax		
Nature of Payment	NA		
DETAILS OF PAYMENT		Paid in Cash / Debit to A/c / Cheque No. :	INTERNET
TAX	185884080	Drawn on	Internet Banking through IDBI
Surcharge	0	 <b>IDBI BANK</b> <b>IDBI BANK Ltd.</b> IDBI Buliding, Sector 11, CBD Belapur, Navi Mumbai. BSR Code: 6910333	
Education Cess	0		
Interest	0		
Penalty	0		
OTHERS	0		
Fee under sec. 234E	0	Date of Tender	15/12/2020
Total	185884080	Realization Date	15/12/2020 12:09:37 PM PM
		Challan Serial No.	02175
		Ref No.	21996934
Rupees Eighteen Crore Fifty Eight Lakh Eighty Four Thousand Eighty Only.			



**Shah Gupta & Co.**  
Chartered Accountants

J8, Bombay Mutual Building,  
2<sup>nd</sup> Floor, Dr. D N Road, Fort,  
Mumbai - 400 001

Tel: - 91(22) 4085 1000  
Fax: - 91(22) 4085 1015  
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Web: [www.shahgupta.com](http://www.shahgupta.com)

**INDEPENDENT AUDITORS' CERTIFICATE**

To the Board of Directors of JSW Hydro Energy Limited

**Re: Statement of Advance Income Tax of Baspa-II Hydro Electric Plant ('Baspa Plant') for the Financial Year 2020-21 relevant to Assessment Year 2021-22 in terms of provisions of Income Tax Act, 1961 (the 'Statement')**

This Certificate is issued in accordance with the terms of our engagement with JSW Hydro Energy Limited (JSWHEL) (the 'Company') and having its registered office at Sholtu Colony, P.O Tapri, Dist.-Kinnaur, Himachal Pradesh.

**Management's responsibility for preparation of the Statement**

The preparation of this Statement is the responsibility of the management of the Company including the creation and maintenance of all accounting and other records supporting its contents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation that are reasonable in the circumstances.

The Management is also responsible for ensuring that the Company complies with the requirements set out by clause 8.11 of Power Purchase Agreement (PPA) for Baspa Plant.

**Auditor's responsibility**

Pursuant to the requirements, it is our responsibility to obtain reasonable assurance and report that the details in the Statement are in accordance with the books of account and other records of the Company produced to us for our examination.

We conducted our examination of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India which include the concept of test check and materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

**Conclusion**

Based on our verification and according to the information and explanations given to us we, read with Other Matters para below, certify that out of total advance income tax liability of Rs. 47,13,93,928 (Rs. Forty-Seven Crore Thirteen Lakhs Ninety-Three Thousand Nine Hundred and Twenty-Eight only), we have already issued certificate of Rs.7,18,00,000 (Rs. Seven Crore and Eighteen Lakhs only) on dated June 21, 2020, Rs. 14,65,44,808 (Rs. Fourteen Crore Sixty-Five Lakhs Forty-Four Thousand Eight Hundred and Eight only) on dated September 23, 2020 and Rs. 18,58,84,080/- (Rs. Eighteen Crore Fifty-Eight Lakhs Eighty-Four Thousand and Eighty Only) on dated December 24, 2020.

We certify payment of additional advance tax of Rs.9,10,00,000 (Rs. Nine Crore Ten Lakhs Only) vide Challan Serial No. 02448 dated March 15, 2021 for the Financial Year 2020-21 relevant to Assessment Year 2021-22 has been paid in terms of provisions of Income Tax Act, 1961. Out of the above, advance tax payment of Rs. 6,71,65,040 (Six Crore Seventy-One Lakhs Sixty-Five Thousand and Forty only) was made for the Baspa Plant.

We further certify that the above advance income tax relates to the income from the business of generation of power from Baspa-II Hydro Electric Project (300 MW).



**Other Matters**

The above certificate has been prepared based on the unaudited books of account, records and documents maintained by the Company and produced before us for our verification. We have relied on the annual estimated profit for the Baspa-II Hydro Electric Project (300 MW) considered in the computation of income for advance tax prepared by the management.

**Restriction of use**

This certificate is issued for the sole use of the Management of the company, for submission to the Himachal Pradesh State Electricity Board Limited (HPSEBL) for reimbursement of tax and should not be used by any other person or for any other purpose. We, Shah Gupta & Co., Chartered Accountants neither accept nor assumes any duty or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing. We, however, have no obligation to update this certificate for events, trends or transactions relating to the company in general and occurring subsequent to the date of this certificate.

For **SHAH GUPTA & CO.**  
Chartered Accountants  
Firm Registration No: 109574W


**PARTH  
PRAKASH  
PATEL**

Chartered Accountant in India (Member of ICAI)  
Date: 05/04/2021  
Firm Registration No: 109574W  
UDIN: 21172670AAAAAT8434  
Date: 05/04/2021  
Place: Mumbai

**Parth P Patel**  
Partner  
M No. 172670  
UDIN:21172670AAAAAT8434  
Date: April 05, 2021  
Place: Mumbai





Cin:- 02448		TAX CHALLAN RECEIPT	
Tax Applicable	0020-CORPORATION TAX	CHALLAN NO	280
PAN	XXXXXX821L	Assessment Year	2021-22
Full Name	JSW HYDRO ENERGY LIMITED		
Address	SHOLTU COLONY P O TAPRI KINNAUR HIMACHAL PRADESH 172104		
Type of Payment	100 - Advance Tax		
Nature of Payment	NA		
DETAILS OF PAYMENT			
TAX	91000000	Paid in Cash / Debit to A/c / Cheque No. :	INTERNET
Surcharge	0	Drawn on	Internet Banking through IDBI
Education Cess	0	 IDBI BANK Ltd. IDBI Building, Sector 11, CBD Belapur, Navi Mumbai. BSR Code: 6910333	
Interest	0		
Penalty	0		
OTHERS	0		
Fee under sec. 234E	0	Date of Tender	15/03/2021
Total	91000000	Realization Date	15/03/2021 12:53:14 PM PM
		Challan Serial No.	02148
		Ref No.	17952278
Rupees Nine Crore Ten Lakh Only.			

BANK PA - 67165040-  
 KW - 23834960-  
91000000 -



**Shah Gupta & Co.**  
Chartered Accountants

38, Bombay Mutual Building,  
2<sup>nd</sup> Floor, Dr. D.N. Road, Fort,  
Mumbai - 400 001

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Web: [www.shahgupta.com](http://www.shahgupta.com)

**INDEPENDENT AUDITORS' CERTIFICATE**

To the Board of Directors of JSW Hydro Energy Limited

**Re: Statement of Advance Income Tax of Baspa-II Hydro Electric Plant ('Baspa Plant') paid on June 15, 2021 for the Financial Year 2021-22 relevant to Assessment Year 2022-23 in terms of provisions of Income Tax Act, 1961 (the 'Statement')**

This Certificate is issued in accordance with the terms of our engagement with JSW Hydro Energy Limited (JSWHEL) (the 'Company') and having its registered office at Sholtu Colony, P.O Tapri, Dist.-Kinnaur, Himachal Pradesh.

**Management's responsibility for preparation of the Statement**

The preparation of this Statement is the responsibility of the management of the Company including the creation and maintenance of all accounting and other records supporting its contents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation that are reasonable in the circumstances.

The Management is also responsible for ensuring that the Company complies with the requirements set out by clause 8.11 of Power Purchase Agreement (PPA) for Baspa Plant.

**Auditor's responsibility**

Pursuant to the requirements, it is our responsibility to obtain reasonable assurance amounts in the Statement are in accordance with the books of account and other records of the Company produced to us for our examination.

We conducted our examination of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India which include the concept of test check and materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

**Conclusion**

Based on our verification and according to the information and explanations given to us we, read with Other Matters para below, the Baspa Plant has advance income tax liability as on June 15, 2021 of Rs. 8,03,85,782 (Rs. Eight crore Three lakhs Eighty-Five thousand Seven hundred and eighty-two only) for the Financial Year 2021-22 relevant to Assessment Year 2022-23 in terms of provisions of Income Tax Act, 1961 based on projections given by the management.

We certify that the Company has paid on June 15, 2021 an advance Income Tax amount of Rs. 8,03,85,782 (Rs. Eight crore Three lakhs Eighty-Five thousand Seven hundred and eighty-two only) vide bank challan serial no.02104 dated June 15, 2021 for the Financial Year 2021-22 relevant to Assessment Year 2022-23 in terms of provisions of Income Tax Act, 1961.

We further certify that the above advance Income tax relates to the income from the business of generation of power from Baspa-II Hydro Electric Project (300 MW).



**Other Matters**

The above certificate has been prepared based on the unaudited books of account, records and documents maintained by the Company and produced before us for our verification. We have relied on the annual estimated profit for the Baspa-II Hydro Electric Project (300 MW) considered in the computation of income for advance tax prepared by the management.

**Restriction of use**

This certificate is issued for the sole use of the Management of the company, for submission to the Himachal Pradesh State Electricity Board Limited (HPSEBL) for reimbursement of tax and should not be used by any other person or for any other purpose. We, Shah Gupta & Co., Chartered Accountants neither accept nor assumes any duty or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing. We, however, have no obligation to update this certificate for events, trends or transactions relating to the company in general and occurring subsequent to the date of this certificate.


**For SHAH GUPTA & CO.**  
Chartered Accountants  
Firm Registration No: 109574W

**PARTH  
PRAKASH  
PATEL**

Digitally signed by Parth P Patel, DN: cn=Parth P Patel, o=Shah Gupta & Co., ou=Chartered Accountants, email=parth.patel@shahgupta.com, c=IN, date=2021.06.21 10:10:10 +05'30'

**Parth P Patel**  
Partner  
M No. 172670  
UDIN: 21172670AAAABTS459  
Date: June 21, 2021  
Place: Mumbai



<b>Cin:-</b> 02104	<b>TAX CHALLAN RECEIPT</b>		
<b>Tax Applicable</b>	0020-CORPORATION TAX	CHALLAN NO. 280	
<b>PAN</b>	XXXXXX821L	Assessment Year	2022-23
<b>Full Name</b>	JSW HYDRO ENERGY LIMITED		
<b>Address</b>	SHOLTU COLONY P O TAPRI KINNAUR HIMACHAL PRADESH 172104		
<b>Type of Payment</b>	100 - Advance Tax		
<b>Nature of Payment</b>	NA		
<b>DETAILS OF PAYMENT</b>		<b>Paid in Cash / Debit to A/c / Cheque No. :</b>	INTERNET
<b>TAX</b>	80385782	<b>Drawn on</b>	Internet Banking through IDBI
<b>Surcharge</b>	0	 <b>IDBI BANK Ltd.</b> IDBI Buliding, Sector 11, CBD Belapur, Navi Mumbai. BSR Code: 6910333	
<b>Education Cess</b>	0		
<b>Interest</b>	0		
<b>Penalty</b>	0		
<b>OTHERS</b>	0		
<b>Fee under sec. 234E</b>	0	<b>Date of Tender</b>	15/06/2021
<b>Total</b>	80385782	<b>Realization Date</b>	15/06/2021 12:03:33 PM PM
		<b>Challan Serial No.</b>	02104
		<b>Ref No.</b>	13105300
Rupees Eight Crore Three Lakh Eighty Five Thousand Seven Hundred Eighty Two Only.			



**INDEPENDENT AUDITORS' CERTIFICATE**

To the Board of Directors of JSW Hydro Energy Limited

Re: Statement of Advance Income Tax of Baspa-II Hydro Electric Plant ('Baspa Plant') paid on September 15, 2021 for the Financial Year 2021-22 relevant to Assessment Year 2022-23 in terms of provisions of Income Tax Act, 1961 (the 'Statement')

This Certificate is issued in accordance with the terms of our engagement with JSW Hydro Energy Limited (JSWHEL) (the 'Company') and having its registered office at Sholtu Colony, P.O Tapri, Dist.-Kinnaur, Himachal Pradesh.

**Management's responsibility for preparation of the Statement**

The preparation of this Statement is the responsibility of the management of the Company including the creation and maintenance of all accounting and other records supporting its contents. This responsibility includes the design, implementation and maintenance of Internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation that are reasonable in the circumstances.

The Management is also responsible for ensuring that the Company complies with the requirements set out by clause 8.11 of Power Purchase Agreement (PPA) for Baspa Plant.

**Auditor's responsibility**

Pursuant to the requirements, it is our responsibility to obtain reasonable assurance that amounts in the Statement are in accordance with the books of account and other records of the Company produced to us for our examination.

We conducted our examination of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes Issued by the Institute of Chartered Accountants of India which include the concept of test check and materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

**Conclusion**

Based on our verification and according to the information and explanations given to us we, read with Other Matters para below, certify that the Baspa Plant has advance income tax liability as on September 15, 2021 of Rs. 23,96,10,782 (Rs. Twenty-Three crores Ninety Six Lakh Ten Thousand seven Hundred and eighty Two only) for the Financial Year 2021-22 relevant to Assessment Year 2022-23 in terms of provisions of Income Tax Act, 1961 based on projections given by the management. We have already issued a certificate of Rs. 8,03,85,782 (Rs. Eight crore Three lakhs Eighty-Five thousand Seven hundred and eighty-two only) on June 21, 2021.

We certify that the Company has paid on September 15, 2021 an advance Income Tax amount of Rs. 15,92,25,000 (Rs. Fifteen crore Ninety-Two lakh Twenty-Five thousand only) vide bank challan serial no.02133 dated September 15, 2021 for the Financial Year 2021-22 relevant to Assessment Year 2022-23 in terms of provisions of Income Tax Act, 1961.

We further certify that the above advance Income tax relates to the income from the business of generation of power from Baspa-II Hydro Electric Project (300 MW).





**Other Matters**

The above certificate has been prepared based on the unaudited books of account, records and documents maintained by the Company and produced before us for our verification. We have relied on the annual estimated profit for the Baspa-II Hydro Electric Project (300 MW) considered in the computation of income for advance tax prepared by the management.

**Restriction of use**

This certificate is issued for the sole use of the Management of the company, for submission to the Himachal Pradesh State Electricity Board Limited (HPSEBL) for reimbursement of tax and should not be used by any other person or for any other purpose. We, Shah Gupta & Co., Chartered Accountants neither accept nor assumes any duty or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing. We, however, have no obligation to update this certificate for events, trends or transactions relating to the company in general and occurring subsequent to the date of this certificate.


**For SHAH GUPTA & CO.**  
Chartered Accountants  
Firm Registration No: 109574W

**PARTH  
PRAKASH  
PATEL**

Digitally signed by Parth P Patel  
DN: cn=Parth P Patel, o=Shah Gupta & Co., ou=Chartered Accountants, email=parth.patel@shahgupta.com, c=IN  
Date: 2021.09.20 10:45:27 +05'30'

**Parth P Patel**  
Partner  
M No. 172670  
UDIN: 21172670AAAADC7657  
Date: September 20, 2021  
Place: Mumbai



Cin:- 02133	TAX CHALLAN RECEIPT		
Tax Applicable	0020-CORPORATION TAX	CHALLAN NO. 280	
PAN	XXXXXX821L	Assessment Year	2022-23
Full Name	JSW HYDRO ENERGY LIMITED		
Address	SHOLTU COLONY P O TAPRI KINNAUR HIMACHAL PRADESH 172104		
Type of Payment	100 - Advance Tax		
Nature of Payment	NA		
DETAILS OF PAYMENT			
TAX	159225000	Paid in Cash / Debit to A/c / Cheque No. :	INTERNET
Surcharge	0	Drawn on	Internet Banking through IDBI
Education Cess	0	 IDBI BANK Ltd. IDBI Buliding, Sector 11, CBD Belapur, Navi Mumbai. BSR Code: 6910333	
Interest	0		
Penalty	0		
OTHERS	0		
Fee under sec. 234E	0	Date of Tender	15/09/2021
Total	159225000	Realization Date	15/09/2021 11:54:43 AM AM
		Challan Serial No.	02133
		Ref No.	58586819
Rupees Fifteen Crore Ninety Two Lakh Twenty Five Thousand Only.			



**Shah Gupta & Co.**  
Chartered Accountants

38, Bombay Mutual Building,  
2<sup>nd</sup> Floor, Dr. D.N. Road, Fort,  
Mumbai - 400 001

Tel: +91(22) 4085 1000  
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Email: [contact@shahgupta.com](mailto:contact@shahgupta.com)  
Web: [www.shahgupta.com](http://www.shahgupta.com)

**INDEPENDENT AUDITORS' CERTIFICATE**

To the Board of Directors of JSW Hydro Energy Limited

Re: Statement of Advance Income Tax of Baspa-II Hydro Electric Plant ('Baspa Plant') paid on December 15, 2021 for the Financial Year 2021-22 relevant to Assessment Year 2022-23 in terms of provisions of Income Tax Act, 1961 (the 'Statement')

This Certificate is issued in accordance with the terms of our engagement with JSW Hydro Energy Limited (JSWHEL) (the 'Company') and having its registered office at Sholtu Colony, P.O Tapri, Dist.-Kinnaur, Himachal Pradesh.

**Management's responsibility for preparation of the Statement**

The preparation of this Statement is the responsibility of the management of the Company including the creation and maintenance of all accounting and other records supporting its contents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation that are reasonable in the circumstances.

The Management is also responsible for ensuring that the Company complies with the requirements set out by clause 8.11 of Power Purchase Agreement (PPA) for Baspa Plant.

**Auditor's responsibility**

Pursuant to the requirements, it is our responsibility to obtain reasonable assurance that amounts in the Statement are in accordance with the books of account and other records of the Company produced to us for our examination.

We conducted our examination of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India which include the concept of test check and materiality. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

**Conclusion**

Based on our verification and according to the information and explanations given to us we, read with Other Matters para below, certify that the Baspa Plant has advance income tax liability as on December 15, 2021 of Rs. 44,73,10,782 (Rs. Forty-Four Crores Seventy Three Lakh Ten Thousand Seven Hundred and Eighty-Two only) for the Financial Year 2021-22 relevant to Assessment Year 2022-23 in terms of provisions of Income Tax Act, 1961 based on projections given by the management. We have already issued a certificate of Rs. 23,96,10,782 (Rs. Twenty-Three Crores Ninety-Six Lakh Ten Thousand Seven Hundred and Eighty-Two only) on September 20, 2021.

We certify that the Company has paid on December 15, 2021 an advance Income Tax amount of Rs. 20,77,00,000 (Rs. Twenty Crore Seventy-Seven Lakh only) vide bank challan serial No.03411 dated December 15, 2021 for the Financial Year 2021-22 relevant to Assessment Year 2022-23 in terms of provisions of Income Tax Act, 1961.

We further certify that the above advance Income tax relates to the income from the business of generation of power from Baspa-II Hydro Electric Project (300 MW).











Joint reconciliation for the FY 01/04/2020 TO 31/03/2021

Sl No	Bill Details	Bill date	Receiving date	Bill Amount as per JSWHEL	Supplementary bill for change in Law (TCS)	Total Bill Amount	Robata	Import Energy	Amount Paid	Outstanding	Due date of payment	Actual date of payment
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Apr-20	02-May-20	11-May-20	103,600,926		103,600,926	1,036,003.00	622	102,564,301		04-Jun-20	03-Jun-20
2	May-20	01-Jun-20	04-Jun-20	232,088,976		232,088,976	2,321,058.00		229,767,918		05-Jul-20	04-Jul-20
3	Tax	17-Jun-20	22-Jun-20	71,800,000		71,800,000			71,800,000		27-Jul-20	21-Jul-20
4	Jun-20	01-Jul-20	03-Jul-20	319,554,921		319,554,921	3,195,549.00		316,359,272	100	03-Aug-20	03-Aug-20
5	Jul-20	01-Aug-20	05-Aug-20	374,885,619		374,885,619	3,748,856.00		371,136,586	177	03-Sep-20	03-Sep-20
6	Aug-20	01-Sep-20	03-Sep-20	359,809,856		359,809,856	2,589,000.00	622	256,310,976		05-Oct-20	03-Oct-20
									23,200,000		05-Oct-20	03-Oct-20
									61,896,371		05-Oct-20	21-Oct-20
									618,964		05-Oct-20	07-Nov-20
									8,025,349		05-Oct-20	03-Feb-21
									36,981		05-Oct-20	15-Feb-21
										17,131,593		
7	Tax	23-Sep-20	25-Sep-20	146,544,808		146,544,808			146,544,808		30-Oct-20	26-Oct-20
8	Sep-20	05-Oct-20	05-Oct-20	391,712,732		391,712,732	3,917,127		387,795,605		04-Nov-20	03-Nov-20
9	TCS	31-Oct-20	06-Nov-20	350,515	350,515.00	350,515			350,515		06-Dec-20	15-Dec-20
10	Oct-20	03-Nov-20	05-Nov-20	163,443,795		163,443,795	1,634,438		161,809,357		05-Dec-20	04-Dec-20
11	TCS	30-Nov-20	07-Dec-20	294,249	294,249.00	294,249			294,249		05-Jan-21	15-Dec-21
12	Nov-20	02-Dec-20	04-Dec-20	107,415,866		107,415,866	1,073,996	16,312	106,325,558		04-Jan-21	02-Jan-21
13	Tax	26-Dec-20	30-Dec-20	185,884,080		185,884,080	494,552		48,960,640		03-Feb-21	28-Jan-21
14	TCS	31-Dec-20	07-Jan-21		122,583.00	122,583.00				136,428,888	03-Feb-21	
15	Dec-20	02-Jan-21	04-Jan-21	98,284,367	73,713	98,358,080	2,455,670	28,785	95,873,625		06-Feb-21	14-Jan-21
16	TCS	31-Jan-21	04-Feb-21		117,653	117,653			117,653		04-Feb-21	11-Jan-21
17	Jan-21	03-Feb-21	06-Feb-21	91,099,100	68,324	91,167,424	910,991	24,947	90,231,466		06-Mar-21	11-Feb-21
18	TCS	28-Feb-21	06-Mar-21		6,019	6,019			6,019		07-Mar-21	06-Mar-21
19	Feb-21	02-Mar-21	04-Mar-21	81,123,073	60,842	81,183,915		16,312	81,167,603		05-Apr-21	02-Apr-21
20	Tax	31-Mar-21	07-Apr-21	67,165,040		67,165,040				67,165,040	04-Apr-21	02-Apr-21
21	Mar-21	02-Apr-21	05-Apr-21	82,987,266	82,987	83,070,253		21,109	83,049,144		12-May-21	07-May-21
22	Incentive PAFM	02-Apr-21	08-Apr-21	98,320,200		98,320,200			98,320,200		05-May-21	07-May-21
23	Annual Adjustment	15-Apr-21	19-Apr-21	(98,586,681)		(98,586,681)			(112,759,956)		13-May-21	07-May-21
	Total			2,887,133,944	1,176,895	2,888,310,829	23,377,240	108,709	2,629,925,807	234,899,073	24-May-21	07-May-21

Closing Balance as per HPSEBL ending 31/3/2021.

debit - 214th 2/4/21 Amt 6,30,49,144.  
 - 149th 6/4/21 983,20,200.  
 Credit memo 11,27,59,956.  
 Net Balance 6,86,09,388.

\* Surcharge calculation shall be reconciled separately

NOV 2020  
 Accounts Officer (AFM)  
 PPA WIND ENERGY LTD LIMITED  
 WIND BUSINESS/SHENGLIA-TT1004



Authorised signatory



**JSW HYDRO ENERGY LIMITED**  
 Beape-II HEP  
 Jointly statement of payment made by HPSEBL to M/s.JSWHEL for FY 2019-20

Sl.No	Bill No.	Bill Date	Bill Details	Bill amount as per JSWHEL	Rebate Availed by HPSEBL	Deduction of Import Energy	Amount Paid	Outstanding	Due date of payment	Actual date of payment	Delay in No of days	Interest @ 18.00% (SBI PLR as on 01.04.2019 @ 13.00% + 3%)	Amount in Re. Remarks
1	EB-191	01-May-19	Apr-19	1014,98,731 101498448	25,37,461	1,283	989,60,987	-	04-Jun-19	10-May-19	-	-	
2	EB-192	01-Jun-19	May-19	1990,07,401	-	-	1990,07,401	-	05-Jul-19	05-Jul-19	-	-	
3	EB-193	01-Jul-19	Jun-19	3033,65,799	75,84,145	-	2957,81,650	-	04-Aug-19	11-Jul-19	-	-	
4	SB-137	22-Jun-19	Tax	264,11,981	-	-	261,47,841	-	09-Aug-19	03-Aug-19	-	-	
5	SB-138	10-Jul-19	Suppl Bill	637,04,226	-	-	637,04,226	-	15-Aug-19	13-Aug-19	-	606	
6	EB-194	03-Aug-19	Jul-19	3226,41,113	32,26,388	1,218	3226,39,897	(32,26,388)	04-Sep-19	03-Sep-19	-	-	
7	EB-195	02-Sep-19	Aug-19	3215,54,037	32,15,541	-	3183,38,496	-	05-Oct-19	04-Oct-19	-	-	
8	EB-196	01-Oct-19	Sep-19	2924,66,307	29,24,663	-	2895,41,644	-	04-Nov-19	04-Nov-19	-	-	
9	SB-139	24-Sep-19	Tax	314,23,214	-	-	314,23,214	-	30-Oct-19	26-Oct-19	-	-	Detail of Claiming balance FY-2019-20 HPSEBL
10	EB-197	01-Nov-19	Oct-19	1100,54,381	11,00,543	-	1088,53,838	-	05-Dec-19	30-Nov-19	-	-	Monthly bill 2 from 556704772
11	EB-198	02-Dec-19	Nov-19	790,70,020	10,29,355	-	780,40,665	-	04-Jan-20	03-Jan-20	-	-	Monthly bill 2 from 570247810
12	SB-140	27-Dec-19	Tax	525,74,797	-	-	525,74,797	-	31-Jan-20	08-Feb-20	-	-	Monthly bill 2 from 570247810
13	EB-199	02-Jan-20	Dec-19	692,02,910	6,92,029	-	685,10,881	-	04-Feb-20	03-Feb-20	-	-	Supply bill 2 from 548000000
14	EB-200	01-Feb-20	Jan-20	630,03,278	6,30,033	-	623,73,245	-	06-Mar-20	05-Mar-20	-	-	Annual amount @ 316537800
15	EB-201	02-Mar-20	Feb-19	556,73,511	-	3,040	556,70,471	-	04-Apr-20	18-Apr-20	-	-	60 parts Profit
16	SB-141	14-Mar-20	Tax	548,00,000	-	-	548,00,000	-	21-Apr-20	24-Apr-20	-	-	Year 2019-20 @ 24300080
17	EB-202	01-Apr-20	Mar-19	576,27,191	-	3,040	576,24,151	-	05-May-20	19-May-20	14	3,67,607	Robot for 4/bill
18	SB-142	02-Apr-20	Incentive PA	983,29,800	-	-	973,43,502	-	06-May-20	19-May-20	14	6,27,285	M/o 11/2-18817/2-18
19	SB-143	11-Apr-20	Annual Adjustment	(194,67,725)	-	-	(316,33,780)	121,46,055	15-May-20	19-May-20	-	-	260,36,065
	Total			(22829,21,926)	229,40,168	8,578	22462,67,586	137,05,595					237,36,065

For JSW Hydro Energy Limited  
 Authorised signatory  
*[Signature]*  
 17/6/20

For H.P. State Electricity Board Limited  
 Note:- Claiming balance as per DSRAL during 2020 ₹ 237,36,065/-  
 Authorised signatory  
*[Signature]*  
 20/07/20





भारतीय स्टेट बैंक  
State Bank of India  
Branch: SHOLTU (DISTT KINNAUR)  
कोड / CODE No: 11525  
फोन / No. 01788-261383

मांगद्राफ्ट  
DEMAND DRAFT

Key: YOBMEN  
Sr. No: 144253

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D O M M Y Y Y Y

मांगे जानेपर THE SECRETARY HPERC .....

या उनके आदेश पर  
OR ORDER

ON DEMAND PAY  
रुपये RUPEES Eighteen Lakh Seventy Five Thousand Only

अदा करें ₹ 1875000.00

IOI 000378364770  
Name of Applicant

Key: YOBMEN Sr. No: 144253'  
JSW HYDRO ENERGY LTD (erstwhil

AMOUNT BELOW 1875001(0/7)

मूल्य प्राप्त / VALUE RECEIVED

भारतीय स्टेट बैंक  
STATE BANK OF INDIA  
अदाकर्ता शाखा / DRAWEE BRANCH: SHIMLA  
कोड क्र. / CODE No: 00718

अधिकृत दस्तावेज  
AUTHORISED SIGNATURE  
MANAGER

कम्प्यूटर द्वारा मुद्रित होने पर ही वैध  
VALID ONLY IF COMPUTER PRINTED

केवल 3 महीने के लिए वैध  
VALID FOR 3 MONTHS ONLY

₹ 1,50,000/- एवं अधिक के निशानों के दस्तावेजों को असाधारण होने पर ही वैध है।  
INSTRUMENTS FOR ₹ 1,50,000/- & ABOVE ARE VALID ONLY IF UNLESS SIGNED BY TWO OFFICERS

⑈ 364770⑈ 000002000⑈ 000378⑈ 16