

**BEFORE THE HIMACHAL PRADESH
ELECTRICITY REGULATORY COMMISSION**

M.A. No. _____

IN THE MATTER OF:

APPLICATION FOR TRUING UP OF TARIFF FOR FY 2017-18 TO FY 2018-19 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)
Karcham Wangtoo H.E. Project,
Sholtu Colony, PO. Tapri -172104,
Dist. Kinnaur (H.P) ...

*Received to-day
i.e. 25.11.2019 at
2.35 P.M.*

[Signature]
RECEIVING OFFICER
HPERC, Kasumpti,
Shimla-171005
Applicant

Chief Engineer (Commercial) Versus
HPSEB Ltd.

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

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Place: New Delhi
Dated: 21.11.2019

Filed by *[Signature]*
JSW Hydro Energy Limited

Received
[Signature]
P.S. to Chief Engineer (Commercial)
HPSEB Ltd. Vidyut Bhawan,
Shimla-171004

A. P. Secretariat
Central Registry Section
Date: 25.11.19
Computerized by 54888586

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HPSEB Ltd.
Vidyut Bhawan, Shimla – 171004

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Respondent No 1

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

...

Respondent No 2

AND

IN THE MATTER OF:

Application seeking truing up of the tariff for sale of power from Baspa II HEP to HPSEB Ltd. for the FY 2017-18 to FY 2018-19 approved by HPERC vide MYT order dated 06.06.2014 (case no. 138/2013 & 142/2013).

MOST RESPECTFULLY SHOWETH:

1. The Applicant 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.

3. In compliance with the Regulation 9 of the HPERC (Terms and Conditions for Determination of Hydro Generation Tariff) Regulation 2011 as amended by notification dated 1st November 2013, the Applicant is filing this Application for True up for FY 2017-18 to FY 2018-19. The audited accounts for the FY 2017-18 and FY 2018-19 of the Applicant, are attached as **Annexure T1 (colly)**.



4. The Hon'ble Commission vide para no. 4.33 of its Order dated 29th June 2019 had approved the additional capital cost of Rs. 6.58 crore for the FY 2018-19, making the aggregate approved Capital cost at Rs. 1638.99 crore (Equity of Rs. 491.70 crore and Debt of Rs. 1147.29 crore). Accordingly, the Application for true up of tariff is being filed considering project cost for FY 2017-18 of Rs 1632.41 crore (Equity of Rs 489.72 crore and Debt of Rs 1142.69 crore) and for FY 2018-19 of Rs. 1638.99 crore (Equity of Rs. 491.70 crore and Debt of Rs. 1147.29 crore).

As no separate format is available for True up, the Applicant has used the formats approved by Hon'ble Commission for filing MYT 2014-19.

TRUE UP FOR FY 2017-18 TO FY 2018-19

5. True up of Tariff for the control period FY 2017-18 to FY 2018-19 being claimed against the approved Tariff, is submitted as under:

Rs. Crore

S. no.	Particular	Approved vide order dt. 06.06.14		Submitted for True up	
		FY18	FY19	FY18	FY19
A	Capacity Charges				
1	Interest on Loans	0.22	0.04	0.19	0.23
2	Depreciation & Advance Against Depreciation	3.94	0.18	3.94	0.49
3	Tariff Application Fee	0.05	0.05	0.05	0.23
4	Publication Expense (MPR)	-	-	-	0.07
	Sub Total A	4.21	0.27	4.18	1.01
B	Primary Energy Charges				
5	O & M Expense	47.21	51.05	40.21	42.77
6	Return on Equity	78.36	78.36	78.36	78.67
7	Interest on Working Capital	4.89	5.00	5.41	4.95
	Sub Total B	130.46	134.41	123.98	126.39
C	Incentive & Taxes				
8	Income Tax	10.80	10.84	11.54	12.15
9	Incentive for Higher Plant Availability	-	-	9.79	9.83
10	Incentive for Secondary Energy	-	-	35.80	19.04
	Sub Total C	10.80	10.84	57.13	41.03
	Total (A to C)	145.46	145.51	185.30	168.43
	Payment made by HPSEB			191.06	174.52



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

I. Interest on Loans

The variation in interest on loans is due to:

- a. changes in weighted average interest rates for normative loans.
- b. additional capitalisation of Rs. 6.58 crore for the FY 2018-19 approved by the Hon'ble Commission vide order dated 29.6.2019

II. Depreciation & Advance against Depreciation (AAD)

Depreciation & Advance against Depreciation has been calculated in accordance with methodology approved by the Hon'ble Commission in its MYT Order dated 06.06.2014. The variation in Depreciation & AAD as compared to approved ARR in FY 2018-19, is on account of additional capitalisation of Rs. 6.58 crore for the FY 2018-19, approved by the Hon'ble Commission vide order dated 29.6.2019

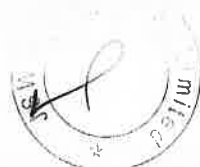
III. Tariff Filing Fee

Applicant has claimed tariff fee paid towards:

- a. MYT tariff application fee for the control period 2014-19 under case no. 138/2013 of Rs. 25 lakh (as approved by the Hon'ble Commission in MYT Order dated 06.06.2014)
- b. True up application fee for the period FY 2014-15 to FY 2016-17 under case no. 21/2018 of Rs. 2.50 lakh
- c. True up application fee for the period FY 2017-18 to FY 2018-19 under present application of Rs. 15 lakh

IV. O&M Expense

Hon'ble Commission had considered WPI and CPI indices on provisional basis @ 8.24% for escalation in O&M expenses in its MYT Order dated



06.06.2014. 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 indices as mentioned in Schedule XI of PPA has been discontinued, for truing up of O&M expense, the Applicant has considered latest available indices (**Annexure T2**). Same series of indices 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. Accordingly, WPI and CPI indices, considered for True Up are as under:

Particulars	31.3.17	31.3.18	31.3.19
CPI for Industrial Worker Index	275.0	287.0	309.0
March 2001 base = 100			
WPI Index for All commodities:	113.2	116.3	119.9
March 2011-12 base = 100			
CPI Increase over previous year		4.36%	7.67%
WPI Increase over previous year		2.74%	3.10%
CPI Weightage		0.70	0.70
WPI Weightage		0.30	0.30
Escalation % for O & M Expense		3.88%	6.29%

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**).

V. Return on Equity

Return on equity claimed for FY 2017-18 & FY 2018-19 is based on the capital cost approved by the Hon'ble Commission vide order dated 6th June, 2014 and 29th June 2019 respectively.



VI. Interest on Working Capital

The Hon'ble Commission had approved interest on working capital in MYT Order dated 06.06.2014 based on the AFC, excluding incentive for higher plant availability & incentive for secondary energy.

Interest on working capital claimed in True up is including incentive for higher plant availability & incentive for secondary energy, in line with the Order dated 30.03.2015.

VII. Incentive for Higher Plant Availability

Incentive for higher plant availability was not considered in the MYT order dated 06.06.2014. As per jointly signed statement, plant availability of Baspa II HEP is 98.59% & 98.02% for the FY 2017-18 & FY 2018-19 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. 9.79 crore each year.

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

VIII. Incentive for Secondary Energy

Baspa II HEP has delivered Secondary Energy of 113.30 MU & 60.03 MU in FY 2017-18 & FY 2018-19 respectively as per joint statement signed by the Applicant & 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. 35.80 crore & Rs. 19.04 crore has been claimed as detailed in Annexure 5 to the Tariff forms.

IX. Tax on Income.

In respect of Baspa II HEP, the Applicant has paid advance tax for the FY 2017-18 under MAT & FY 2018-19 under normal tax provisions of Rs. 11.54 crore & Rs. 12.15 crore respectively. The change in applicability of tax provisions was earlier explained in case no. 30/2019 for determination of Tariff for Baspa II HEP for the control period FY 2019-20 to FY 2023-24.

Accordingly, the Applicant has claimed tax on income as per clause 8.11.1 of the PPA as detailed in Annexure 1 to the Tariff forms. The Income Tax Returns and Tax Audit Reports for FY 2017-18 & FY 2018-19 are attached as **Annexure T6**.

Delay

7. The Application for True up for FY 2017-18 to FY 2018-19 was required to be submitted alongwith MYT petition filed for FY 2019-20 to FY 2023-24. However, due to finalization of tax audit for FY 2018-19 only in Sep'19 and time consumed in compiling the information/data, there has been delay in submission of the present Application. The said delay is neither intentional nor deliberate but has happened on account of circumstances beyond the control of the applicant. It is also submitted that no prejudice will be caused if the delay so caused is condoned allowing the applicant to file the Application.



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 2017-18 to FY 2018-19.
- (b) Compute the arrears payable by HPSEB Ltd. /Applicant for the period upto 31.03.2019.
- (c) 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.



[Handwritten Signature]
APPLICANT

Place: New Delhi

Dated: 21.11.2019

BEFORE THE HIMACHAL PRADESH
ELECTRICITY REGULATORY COMMISSION

009

MA No. _____

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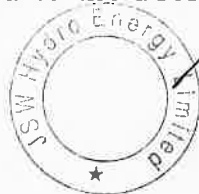
AFFIDAVIT

I, Anurag Agarwal, son of Shri Kamal Kishore Agarwal, aged about 39 years residing at Panchsheel Pratihtha, Sector 75, Noida 201301, do solemnly affirm and say as follows:

1. That I am the Senior Manager (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 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.
3. That the Annexures and Documents annexed to the Present Petition are the true copies of their respective originals.



VERIFICATION



DEPONENT

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 21st November, 2019.

ATTESTED

**NOTARY PUBLIC
DELHI (INDIA)**



DEPONENT

010

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

Projected Computation of Tariff

A	Project Cost	Rs.	1,638.99	
B	Equity	Rs.	491.70	
C	Loan Component	Rs.	943.84	22.79 MUSD
	F.C.	Rs.	203.45	17.84 MUSD
				2.62 MUSD
				43.25 MUSD
				203.45 Crs
			@ Rs.47.04 =1 USD = Rs.	

S.No.	Particulars	Year	FY 2016-17	FY 2017-18	FY 2018-19
		UOM	Actual	Actual	Actual
1	Interest on Loans	Rs. Crs.	0.72	0.19	0.23
2	Depreciation	Rs. Crs.	70.19	70.19	70.47
3	Advance against Depreciation	Rs. Crs.	(65.12)	(66.25)	(69.98)
4	O & M expenses	Rs. Crs.	38.70	40.21	42.77
5	Return on Equity	Rs. Crs.	78.36	78.36	78.67
6	Interest on working capital	Rs. Crs.	5.38	5.41	4.95
7	Incentive for plant availability	Rs. Crs.	9.79	9.79	9.83
8	Provision For Income Tax	Rs. Crs.	7.01	11.54	12.15
9	Incentive for Secondary Energy	Rs. Crs.	37.38	35.80	19.04
10	Tariff filing fee & publication expense	Rs. Crs.	0.05	0.05	0.29
11	Annual Revenue Requirement	Rs. Crs.	182.46	185.30	168.43
12	Net Saleable Energy	MUs	1,168.36	1,163.36	1,110.09
	Tariff for Total Energy	Rs./kWh	1.56	1.59	1.52



Summary Formats		Particulars
1	S1	Annual Revenue Requirement
2	S2	Return on Equity
3	S3	Details of COD, Type of hydro station, Capacity Index, Primary energy rate
i.	S3A	Design energy and peaking capability (monthwise)- ROR with Pondage/Storgae type new stations
ii.	S3B	Design energy and MW Continuous (monthwise)- ROR type stations
4	S4	Salient features of Hydroelectric Project
Detailed Financial Formats		
1	F1	Calculation of O&M Expenses
2	F2	Details of O&M Expenses
i.	F2A	Employee Expense
ii.	F2B	R&M Expense
iii.	F2C	A&G Expense
3	F3	Abstract of Admitted Capital Cost for the existing Projects
4	F4A	Abstract of Capital Cost Estimates and Schedule of Commissioning for the New Projects
5	F4B	Break up of Capital cost for Hydro Power Generating Station in New Projects
6	F4C	Break up of Capital Cost for Plant & Equipment
7	F4D	Financial Package upto COD
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	Control Period		
		FY 2016-17	FY 2017-18	FY 2018-19
		Actual	Actual	Actual
A	Generation			
1	Gross Generation (MU)	1,174.24	1,169.20	1,115.67
2	Aux Consumption (%)	0.50	0.50	0.50
3	Net Generation (MU) (Net of Free Energy)	1,168.36	1,163.36	1,110.09
4	Cost of Generation (P/U)			
B	Receipts			
1	Revenue from Sale of Power	182.41	185.25	168.14
2	Revenue Subsidies	-	-	-
3	Interest on Arrears & Others	0.05	0.05	0.29
	Total	182.46	185.30	168.43
C	Expenditure			
1	O&M expenses			
a	R&M Expense			
b	Employee Expenses	38.70	40.21	42.77
c	A&G Expense			
2	Depreciation & Advance against depreciation	5.08	3.94	0.49
3	Interest & Finance Charges	0.72	0.19	0.23
4	Interest on Working Capital	5.38	5.41	4.95
5	Less: Interest & other expenses capitalised	-	-	-
6	Return on Equity	78.36	78.36	78.67
7	Carrying Cost on truing up	-	-	-
8	Other Debits (If Any)	-	-	-
9	Extraordinary Items (If Any)	-	-	-
10	Net prior period credit (Fee & Taxes)	-	-	-
11	Total	128.23	128.11	127.11
12	Income Tax	7.01	11.54	12.15
D	Annual Revenue Requirement	135.24	139.65	139.26
E	Surplus (+) / Shortfall (-)	47.22	45.64	29.17



JSW Hydro Energy Limited (Baspa II HEP)

Return on Equity

Form No: S2

(Rs Crores)

S. No.	Particulars	Control Period		
		FY 2016-17	FY 2017-18	FY 2018-19
		Actual	Actual	Actual
1	Equity (Opening Balance)	489.72	489.72	489.72
2	Net additions during the year	-	-	1.97
3	Equity (Closing Balance) ¹	489.72	489.72	491.70
4	Rate of Return on Equity ¹	16%	16%	16%
	Return on Equity	78.36	78.36	78.67

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	Year ending March		
			2016-17	2017-18	2018-19
1	Installed Capacity	MW	300	300	300
2	Free power to home state (HP)	%	12	12	12
3	Date of commercial operation				
	Unit-1		24th May 2003	24th May 2003	24th May 2003
	Unit-2		29th May 2003	29th May 2003	29th May 2003
	Unit-3		8th June 2003	8th June 2003	8th June 2003
4	Type of Station				
	a) Surface/underground		Underground	Underground	Underground
	b) Purely ROR/ Pondage/Storage		Diurnal Pondage	Diurnal Pondage	Diurnal Pondage
	c) Peaking		Diurnal Peaking	Diurnal Peaking	Diurnal Peaking
	d) No. of hours of peaking		4	4	4
	e) Overload capacity(MW) & period		-	-	-
5	Type of excitation				
	a) Rotaing exciters on generator		-	-	-
	b) Static excitation		Static excitation	Static excitation	Static excitation
6	Design Energy (Annual) ¹	Gwh	1213.18	1213.18	1213.18
7	Auxiliary Consumption including transformation losses	%	1.00%	1.00%	1.00%
8	Normative Plant Availability Factor (NAPF)	%	90.00%	90.00%	90.00%
9.1	Maintenance Spares for WC	% of O&M	12%	12%	12%
9.2	Recievables for WC	in months	2 months	2 months	2 months
9.3	Base Rate of Return on Equity	%	16	16	16
9.4	Tax Rate	%	21.34%	21.34%	34.94%
9.5	Prime lending Rate of SBI as on 31st March	%	14.00%	13.40%	13.80%
¹ Monthwise Design energy figures to be given separately with the petition.			Enclosed as Form S3A		



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

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
Total		1193.24	
*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%)			
Note :			
Specify the number of peaking hours for which station has been designed. - Diurnal Peaking			



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

016

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
Total		1193.24	

*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

1. Location	
State/Distt.	Dist.- Kinnaur (Himachal Pradesh)
River	Baspa
2. Diversion Tunnel	
Size, shape	Diversion through open channel on left bank, Trapezoidal shaped for 370 cumec discharge
Length	About 400M
3. Dam	
Type	Diversion Barrage
Maximum dam height	15M
4. Spillway	
Type	4 Barrage bays each 13M wide
Crest level of spillway	2520.5M
5. Reservoir	
Full Reservoir Level (FRL)	2531.5 M
Minimum Draw Down Level (MDDL)	2527.5 M
Live storage (MCM)	75 Ha-M
6. Desilting Arrangement	
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
7. Head Race Tunnel	
Size and type	4M dia, Modified Horse Shoe Concrete Lined
Length	7.95 KM
Design discharge(Cumecs)	52 cumec
8. Surge Shaft	
Type	Restricted Orifice type
Diameter	6m/8m
Height	121m
9. Penstock/Pressure shafts	
Type	Steel lined
Diameter & Length	3.1m dia, 885m long branching into 3 No 1.8m dia penstocks
10. Power House	
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
11. Tail Race Tunnel	
Diameter, shape	5.6m D Shaped
Length	250M
Minimum tail water level	1810.4 M
12. Switchyard	
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 2016-17	FY 2017-18	FY 2018-19
	FY (n+3)	FY (n+4)	FY (n+5)
1	8	9	10
CASE I: O&M data available for 2010-11 to 2012-13			
(Base O&M on the basis of actual data)			
(A1) Employee Cost	Not Applicable as O&M in the Tariff is allowed as per the terms of PPA. O&M is mentioned in S.No P & Q		
a. Employee Cost			
b. Less Abnormal expenditure:			
- Over staffing			
- Past period Arrears			
- etc.			
c. Net Employee Cost			
d. Add Provision (provide details)			
e. Total Employee Cost (c+d)			
(A2) R&M Cost			
f. R&M Cost			
g. Less Abnormal expenditure:			
- Siltation			
- etc.			
h. Net R&M Cost (f-g)			
i. Opening GFA			
j. 'K' factor (c/d)			
(A3) A&G Cost			
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)			
p. O&M Expenses in terms of PPA as approved by Hon,ble Commission (as per working enclosed as Annexure 1)	36.41	37.82	40.29
q. O&M Expenses on ICF and Service Tax on O&M Expenses paid to SJVNL approved by Hon,ble Commission as per working enclosed as Annexure 1)	2.29	2.39	2.49
Total O&M Expenses (p+q)	38.70	40.21	42.77
CASE II: Stations for which O&M data for 2010-11 to 2012-13 is not available			
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

*P1, P2 and P3 are the actual O&M expenses claimed in the year 2010-11, 2011-12 and 2012-13 respectively



(Rs. In Cr)

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 Traveling & 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: 020

Name of Company
Name of the power Station

JSW Hydro Energy Limited
Baspa II HEP

(Rs. In Cr)

S. No.	ITEMS	Actual	Actual	Actual	Current	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)
A	Details of Number of Employees									
	Employee Category									
1	Executives									
2	Non-Executives									
3	Skilled									
4	Non-Skilled									
	Total									
B	Employee's Cost (Other Than Covered In 'C' & 'D')									
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	Sub-Total: (1 to 10)									
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	Sub-Total (7 to 21)									
26	Staff Welfare Expenses									
C	Apprentice And Other Training Expenses									
D	Payment/Contribution To PF Staff Pension And Gratuity									
1	Terminal Benefits									
	a) Provident Fund Contribution									
	b) Provision for PF Fund									
	c) Pension Payments									
	d) Gratuity Payment									
2	Any Other Items									
	Total D									
	Grand Total [B.11+ B.26 + B.27 + C + D]									
E	Grand Total									
F	Less: Chargeable To Construction Works									
	Balance Item 'F' Aproprate For (F)-(G)									

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

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.									
6	Vehicles									
7	Furniture and Fixtures									
8	Office Equipments									
9	Station Supplies									
10	Any other items									
11	Less: Capitalisation									
12	Total									

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



Details of A&G expenses

Form No: F2C
(Rs. In Cr)Name of Company
Name of the power StationJSW Hydro Energy Limited
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)	
A)	Administration Expenses										
	Rent rates and taxes										
i)	Rent										
ii)	Rates & Taxes										
	Sub - total of Rent rates and taxes										
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										
	License And Registration Fee Of										
xii)	Plant And Machinery										
xiii)	Vehicles										
		Not Applicable as O&M in the Tariff is allowed as per the terms of PPA									
xiv)	Vehicle Expenses (Other Than Trucks And Delivery Vans)										
xv)	Vehicles Running Expenses Petrol And Oil										
xvi)	Hiring Of Vehicles										
xvii)	Security / Service Charges Paid To Outside Agencies										
	Sub-Total of Administrative Expenses										
B)	Other Charges										
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										
	Sub-Total of other charges										
C)	Legal Charges										
D)	Auditor'S Fee										
E)	Material Related Expenses										
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										
	Sub Total of Material related expenses										
F)	Direction And Supervision Charges										
G)	Total Charges										
H)	Total Charges Chargeable To Capital Works										
I)	Total Charges Chargeable to Revenue Expenses										



Abstract of Admitted Capital Cost for the existing Projects

Name of the Company :	JSW Hydro Energy Limited
Name of the Power Station :	Baspa II (300MW) HEP
Capital cost as admitted by Commission	Rs. 1638.99 crores
Capital cost admitted as on 24.02.2007	Rs. 1533.96 crores
Capital cost admitted as on 24.01.2011	Rs. 95.88 crores
Capital cost admitted as on 06.06.2014	Rs. 2.57 crores
Capital cost admitted as on 29.06.2019	Rs. 6.58 crores
(Give reference of the relevant Commission Order with Petition No. & Date)	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),
Foreign Component, if any (In Million US \$ or the relevant Currency)	US\$ 43.26 million (24.02.2007)
Domestic Component (Rs. Cr.)	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)
Foreign Exchange rate considered for the admitted capital cost	Rs. 47.04
Hedging Cost, if any considered for the admitted capital cost	
Total Capital cost admitted (Rs. Cr)	Rs. 1638.99 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 & FC (Rs.		
IDC & FC		
Foreign Component, if any (In Million US \$ or the relevant Currency)	NOT APPLICABLE AS THE PROJECT HAS ALREADY BEEN COMMISSIONED ON 8th JUNE, 2003.	
Domestic Component (Rs. Cr.)		
IDC & FC (Rs.Cr.)		
Rate of taxes & duties considered		
Schedule of Commissioning		
COD of Unit-I		
COD of Unit-II		
COD of last Unit		

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.



Break up of Capital cost for Hydro Power Generating Station in New Projects

Form No: F4B

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	Infrastructure Works					
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	NOT APPLICABLE				
1.7	Communication					
1.8	Environment & Ecology					
1.9	Losses on stock					
1.10	Receipt & Recoveries					
1.11	Total (Infrastructure works)					
2.0	Major Civil Works					
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	Hydro Mechanical equipments					
4.0	Plant & Equipment					
4.1	Initial spares of Plant & Equipment					
4.2	Total (Plant & Equipment)					
5.0	Taxes and Duties					
5.1	Custom Duty					
5.2	Other taxes & Duties					
5.3	Total Taxes & Duties					
6.0	Construction & Pre-commissioning expenses					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	Total (Const. & Pre-commissioning)					
7.0	Overheads					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	Total (Overheads)					
8.0	Capital Cost without IDC & FC					
9.0	Financing charges (FC)					
10.0	Interest during construction (IDC)					
11.0	Capital Cost with IDC & FC					

Note:

1. 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.
2. Any independent enquiry has been conducted - if yes, then submission of the findings



Break up of Capital Cost for Plant & Equipment

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	Generator, turbine & Accessories					
1.1	Generator package					
1.2	Turbine package					
1.3	Unit control Board					
1.4	C&I package					
1.5	Bus Duct of GT connection					
1.6	Total (Generator, turbine & Accessories)					
2.0	Auxiliary Electrical Equipment				NOT APPLICABLE	
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	Total (Auxiliary Elect. Equipment)					
3.0	Auxiliary equipment & services for power station					
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	Air conditioning, ventilation and heating					
3.8	Water supply system					
3.9	Oil handling equipment					
3.10	Workshop machines & equipment					
3.11	Total (Auxiliary equipt. & services for PS)					
4.0	Switchyard package					
5.0	Initial spares for all above equipments					
6.0	Total (Plant & Equipment)					



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 COD¹

Rs 1667.34 Crs

Date of Commercial Operation of the Station²

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: FS

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 ¹
1	2	3	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 HPERC order dt. 29.6.2019 in petition no. 30 of 2019	6.58
Total				243.48				105.03

¹ In case of the project has been completed and any tariff notification(s) has already been issued in the past by Gol, 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**

(Amount in Rs. Crs)

Financial Year (Starting from COD)	Actual										Admitted							
	FY2005-06	FY2006-07	FY2007-08	FY2008-09	FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2018-19	FY2005-06	FY2006-07	FY2007-08	FY2008-09	FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2018-19
Amount capitalised in Work/Equipment		46.34	47.07	11.27	1.80	-	3.33	-	66.95	-	43.67	40.24	10.17	1.80	-	2.57	-	6.58
Financing Details																		
Yes Bank		25.75									25.75							
Loan-2											4.82	28.17	7.12	1.26	1.80			4.61
Loan-3 and so on																		
Total Loan ²	-	25.75	-	-	-	-	-	-	-	-	30.57	28.17	7.12	1.26	1.80	-	-	4.61
Equity																		
Internal Resources		20.59	47.07	11.27	1.8	-	3.33	-	66.95	-	13.10	12.07	3.05	0.54	0.77	-	-	1.97
Others																		
Total	-	46.34	47.07	11.27	1.80	-	3.33	-	66.95	-	43.67	40.24	10.17	1.80	2.57	-	-	6.58

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

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





JSW Hydro Energy Limited (Baapra II HEP)													Form: F7	
S.No	Particulars	Rate of depreciation (%)	Gross Fixed Assets			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	Retirement of assets during the year	Balance at the end of the year	Depreciation during the year	Arrears of depreciation written off during the year	Total					
1	Land owned under full title	-	16.93	-	-	-	-	-	-	-	-	-	-	16.93
a)	Land held under lease	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	For investment in land	2.50%	1.09	-	-	0.35	0.03	-	-	0.37	-	-	-	0.74
3	Assets Purchased New	-	-	-	-	-	-	-	-	-	-	-	-	-
a)	Plant and machinery, in generating stations including plant foundations	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Hydro-electric	2.71%	475.37	0.02	-	165.18	12.89	-	-	178.07	-	-	-	297.53
ii)	Steam-electric NURS & Waste Heat Recovery Boilers / Plants	-	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Diesel electric & gas plant	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Cooling towers and circulating water systems	2.71%	1.75	-	-	0.61	0.05	-	-	0.66	-	-	-	1.10
c)	Hydraulic works forming part of hydro-electric system including:	-	-	-	-	-	-	-	-	-	-	-	-	-
i)	Dams, spillways weirs, canals, reinforced concrete flumes & siphons	2.71%	673.59	-	-	233.95	18.25	-	-	252.21	-	-	-	421.38
ii)	Reinforced concrete pipelines and surge tanks, steel pipelines, steel gates, steel surge tanks hydraulic control valves and other hydraulic works	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
d)	Building & civil engineering works of a permanent character, municipal works	-	-	-	-	-	-	-	-	-	-	-	-	-
e)	Offices & showrooms	1.63%	-	-	-	-	-	-	-	-	-	-	-	-
f)	Containing thermo-electric generating plant	-	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Containing hydro-electric generating plant	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
iv)	Temporary erection such as wooden structures	-	-	-	-	-	-	-	-	-	-	-	-	-
v)	Roads other than kirichai roads	1.63%	0.66	-	-	0.14	0.01	-	-	0.15	-	-	-	0.51
v)	Others	1.63%	35.43	-	-	7.40	0.58	-	-	7.98	-	-	-	27.45
e)	Transformers, transformer (stick) sub-station equipment & other electrical apparatus (including transformers, autotransformers, oil filled transformers, liquid filled transformers, etc.)	2.71%	37.02	-	-	12.86	1.00	-	-	13.86	-	-	-	23.16
d)	Transformers (including foundations) having a rating of 100 kVA and above	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Others	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
f)	Switchgear, including cable connections	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
g)	Lightning arrestors	-	-	-	-	-	-	-	-	-	-	-	-	-
3)	Station type	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Pole type	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Synchronous condenser	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Batteries	2.71%	1.46	-	-	0.51	0.04	-	-	0.55	-	-	-	0.91
b)	Triangular cable including joint boxes and disconnected cables	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
d)	Cable duct system	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
k)	Overhead lines including supports:	-	-	-	-	-	-	-	-	-	-	-	-	-
i)	Lines on fabricated steel operating at nominal voltages higher than 66KV	2.71%	137.66	-	-	47.81	3.73	-	-	51.54	-	-	-	86.11
ii)	Lines on steel supports operating at nominal voltages higher than 13.2 KV but not exceeding 66 KV	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Lines on steel or reinforced concrete supports	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
iv)	Lines on treated wood supports	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
3)	Meters	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
m)	Self propelled vehicles	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Air conditioning plants	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
3)	Stair	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Portable	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
a)	Others	6.63%	0.05	-	-	0.04	0.00	-	-	0.04	-	-	-	0.00
3)	Office furniture and fittings	4.75*/16.21%	1.84	-	-	1.12	0.09	-	-	1.20	-	-	-	0.63
ii)	Office equipments	-	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Internal wiring including fittings and apparatus	-	-	-	-	-	-	-	-	-	-	-	-	-
iv)	Street Light fittings	-	-	-	-	-	-	-	-	-	-	-	-	-
p)	Apparatus let on line	-	-	-	-	-	-	-	-	-	-	-	-	-
3)	Other than motors	-	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Motors	-	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Communication equipment	2.71%	0.13	-	-	0.05	0.00	-	-	0.05	-	-	-	0.08
3)	Rails and higher frequency carrier systems	-	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Telephone lines and telephones	-	-	-	-	-	-	-	-	-	-	-	-	-
f)	Assets purchased in second hand and assets not otherwise provided for in the schedule	9.50%	0.32	0.05	-	0.29	0.00	-	-	0.29	-	-	-	0.07
Total			1383.49	0.07	0.00	470.30	36.68	0.00	506.97	913.19	0.00	0.00	0.00	876.59

Note: Baapra II was taken over by JSW Hydro Energy Limited from Jaiprakash Power Ventures Limited effective from 1.9.2015. Depreciation above has been reworked from 8.6.2013, 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 (%)	Gross Fixed Assets			Depreciation			Net Fixed Assets				
			Balance at the beginning of the year	Additions during the year	Retirement of assets during the year	Balance at the end of the year	Accumulated depreciation at the beginning of the year	Depreciation during the year	Accruals of depreciation written off during the year	Total	Withdrawals during the year	Accumulated depreciation at the end of the year	Balance at the end of the year
1	Land owned under full title	-	16.93	-	-	-	-	-	-	-	16.93	-	16.93
2	Land held under lease	-	-	-	-	-	-	-	-	-	-	-	-
a)	For investment in land	2.51%	1.09	0.37	0.03	0.40	0.40	0.71	0.40	-	0.68	-	0.68
b)	For sale of clearing site	-	-	-	-	-	-	-	-	-	-	-	-
3	Assets Purchased New	-	-	-	-	-	-	-	-	-	-	-	-
a)	Plant and machinery in generating stations including plant spares	-	-	-	-	-	-	-	-	-	-	-	-
b)	Hydro-electric	2.71%	475.59	178.07	12.89	190.96	297.53	-	190.96	-	284.64	-	284.64
ii)	Steam-electric NURS & Waste Heat Recovery Boilers / Plants	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Diesel electric & gas plant	-	-	-	-	-	-	-	-	-	-	-	-
iv)	Cooling towers and circulating water systems	2.71%	1.75	0.66	0.05	0.70	1.10	-	0.70	-	1.05	-	1.05
c)	Hydraulic works forming part of hydro-electric system including:	-	-	-	-	-	-	-	-	-	-	-	-
i)	Dams, spillways weirs, canals, reinforced concrete flumes & sumps	2.71%	673.59	232.21	18.25	270.46	421.38	-	270.46	-	403.12	-	403.12
ii)	Reinforced concrete pipelines and surge tanks, steel pipelines, sluice gates, steel surge (tanks) hydraulic control valves and other hydraulic works	2.71%	-	-	-	-	-	-	-	-	-	-	-
d)	Building & civil engineering works of a permanent character, not mentioned above	-	-	-	-	-	-	-	-	-	-	-	-
e)	Offices & showrooms	1.63%	-	-	-	-	-	-	-	-	-	-	-
ii)	Containing thermo-electric generating plant	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Containing hydro-electric generating plant	2.71%	-	-	-	-	-	-	-	-	-	-	-
iv)	Temporary erection such as wooden structures	-	-	-	-	-	-	-	-	-	-	-	-
v)	Reeds other than kutlar roads	1.63%	0.66	0.15	0.01	0.16	0.51	-	0.16	-	0.50	-	0.50
vi)	Others	1.63%	35.43	7.98	0.59	8.56	27.45	-	8.56	-	27.41	-	27.41
e)	Transformers, transformer (kiosk) sub-station equipment & other fixed assets (including above foundations)	-	-	-	-	-	-	-	-	-	-	-	-
i)	Transformers (including foundations) having a rating of 100 kVA and above	2.71%	37.02	13.86	1.00	14.86	23.16	-	14.86	-	22.16	-	22.16
ii)	Others	2.71%	-	-	-	-	-	-	-	-	-	-	-
f)	Switchgear, including cable connections	2.71%	-	-	-	-	-	-	-	-	-	-	-
g)	Lightning arrestors	-	-	-	-	-	-	-	-	-	-	-	-
h)	Station type	2.71%	-	-	-	-	-	-	-	-	-	-	-
i)	Pole type	2.71%	-	-	-	-	-	-	-	-	-	-	-
ii)	Systemous condenser	2.71%	-	-	-	-	-	-	-	-	-	-	-
iii)	Boilers	2.71%	1.46	0.45	0.04	0.59	0.91	-	0.59	-	0.87	-	0.87
iv)	Underground cable including joint boxes and disconnected boxes	2.71%	-	-	-	-	-	-	-	-	-	-	-
v)	Cable duct system	2.71%	-	-	-	-	-	-	-	-	-	-	-
vi)	Overhead lines including supports:	-	-	-	-	-	-	-	-	-	-	-	-
i)	Lines on fabricated steel operating at nominal voltages higher than 66 kV	2.71%	137.66	51.54	3.73	55.27	86.11	-	55.27	-	82.38	-	82.38
ii)	Lines on steel supports operating at nominal voltages higher than 13.2 kV but not exceeding 66 kV	2.71%	-	-	-	-	-	-	-	-	-	-	-
iii)	Lines on steel supports operating at nominal voltages higher than 13.2 kV but not exceeding 66 kV	2.71%	-	-	-	-	-	-	-	-	-	-	-
iv)	Lines on treated wood supports	2.71%	-	-	-	-	-	-	-	-	-	-	-
v)	Meters	2.71%	-	-	-	-	-	-	-	-	-	-	-
vi)	Self propelled vehicles	2.71%	-	-	-	-	-	-	-	-	-	-	-
vii)	Air conditioning plants	2.71%	-	-	-	-	-	-	-	-	-	-	-
viii)	Stair	2.71%	-	-	-	-	-	-	-	-	-	-	-
ix)	Portable	2.71%	-	-	-	-	-	-	-	-	-	-	-
x)	Others	2.71%	-	-	-	-	-	-	-	-	-	-	-
xi)	Office furniture and fittings	6.63%	0.05	0.04	0.00	0.04	0.00	-	0.04	-	0.00	-	0.00
xii)	Office equipments	4.75%+16.21%	1.84	1.20	0.19	1.30	0.63	-	1.30	-	0.63	-	0.63
xiii)	Internal wirings including fittings and apparatus	-	-	-	-	-	-	-	-	-	-	-	-
xiv)	Street Light fittings	-	-	-	-	-	-	-	-	-	-	-	-
xv)	Apparatus let on hire	-	-	-	-	-	-	-	-	-	-	-	-
xvi)	Other than motors	-	-	-	-	-	-	-	-	-	-	-	-
xvii)	Motors	-	-	-	-	-	-	-	-	-	-	-	-
xviii)	Communication equipment	2.71%	0.13	0.05	0.00	0.05	0.08	-	0.05	-	0.08	-	0.08
xix)	Radio and higher frequency carrier systems	-	-	-	-	-	-	-	-	-	-	-	-
xx)	Telephone lines and telephones	-	-	-	-	-	-	-	-	-	-	-	-
xxi)	Assets purchased in second hand and assets not otherwise provided for in the schedule	9.51%	0.37	0.29	0.10	0.30	0.07	-	0.30	-	0.07	-	0.07
	Total		1,183.56	0.64	0.01	1,184.19	506.97	36.69	0.00	543.66	876.59	0.00	840.51



Details of Fixed Assets & Provision for Depreciation

S No	Particulars	Rate of Depreciation (%)	Gross Fixed Assets		Net Fixed Assets		2018-19 Depreciation				Balance 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	Retirement of assets during the year	Balance at the end of the year				
								Accumulated depreciation at the beginning of the year	Depreciation during the year	Arrears of depreciation written off during the year	Accumulated depreciation at the end of the year	Withdrawals during the year		
1	Land owned under full title	-	16.93	-	-	16.93	-	-	-	-	-	-	-	16.93
2	Land held under lease	-	-	-	-	-	-	-	-	-	-	-	-	-
a)	For investment in land	2.50%	1.09	-	-	1.09	-	0.43	-	-	0.43	-	-	0.66
b)	For cost of clearing site	-	-	-	-	-	-	-	-	-	-	-	-	-
3.	Assets Purchased New	-	-	-	-	-	-	-	-	-	-	-	-	-
a)	Plant and machinery in generating stations including plant foundations	-	-	-	-	-	-	-	-	-	-	-	-	-
d)	Hydro-electric	2.71%	475.59	-	-	475.59	190.96	12.89	-	-	203.84	-	-	271.75
ii)	Steam-electric NERHS & Waste Heat Recovery Boiler / Plants	-	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Diesel electric & gas plant	-	-	-	-	-	-	-	-	-	-	-	-	-
b)	Cooling towers and circulating water systems	2.71%	1.75	-	-	1.75	0.70	0.05	-	0.75	1.05	-	-	1.00
e)	Hydraulic works forming part of hydro-electric system including:	-	-	-	-	-	-	-	-	-	-	-	-	-
i)	Dams, spillways weirs, canals, reinforced concrete flumes & siphons	2.71%	673.59	-	-	673.59	270.46	18.25	-	288.72	403.12	-	-	384.87
ii)	Reinforced concrete pipelines and surge tanks, steel pipelines, sluice gates, steel surge (tanks) hydraulic control valves and other hydraulic works	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
d)	Building & civil engineering works of a permanent character, including:	-	-	-	-	-	-	-	-	-	-	-	-	-
i)	Offices & storerooms	1.63%	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Containing thermo-electric generating plant	-	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Containing hydro-electric generating plant	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
iv)	Containing hydro-electric generating plant	-	-	-	-	-	-	-	-	-	-	-	-	-
v)	Temporary erection such as wooden structures	-	-	-	-	-	-	-	-	-	-	-	-	-
vi)	Roads other than kaidah roads	1.63%	0.66	-	-	0.66	0.16	0.01	-	0.17	0.50	-	-	0.49
vii)	Others	1.63%	35.97	7.90	-	43.87	8.56	0.72	-	9.27	27.41	-	-	34.60
e)	Transformers, transformer (kiosk) sub-station equipment & other fixed apparatus (including main, regulators)	-	-	-	-	-	-	-	-	-	-	-	-	-
f)	Transformers (including foundations) having a rating of 100 kVA and upwards and over	2.71%	37.02	-	-	37.02	14.86	1.00	-	15.87	22.16	-	-	21.15
g)	Others	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
h)	Switchgear, including cable connections	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
i)	Lighting apparatus:	-	-	-	-	-	-	-	-	-	-	-	-	-
i)	Station type	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Pole type	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Swalaminous condenser	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
iv)	Batteries	2.71%	1.46	-	-	1.46	0.59	0.04	-	0.63	0.87	-	-	0.84
v)	Underground cable including joint boxes and disconnector boxes	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
vi)	Cable duct system	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
vii)	Overhead lines including supports:	-	-	-	-	-	-	-	-	-	-	-	-	-
i)	Lines on fabricated steel operating at nominal voltages higher than 66 kV	2.71%	137.66	-	-	137.66	55.27	3.73	-	59.00	82.38	-	-	78.65
ii)	Lines on steel supports operating at nominal voltages higher than 11 kV but not exceeding 66 kV	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Lines on steel or reinforced concrete supports	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
iv)	Lines on treated wood supports	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
v)	Meters	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
vi)	Self propelled vehicles	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
vii)	Air conditioning plants:	-	-	-	-	-	-	-	-	-	-	-	-	-
i)	Station	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Portable	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Others	2.71%	-	-	-	-	-	-	-	-	-	-	-	-
d)	Office furniture and fittings	6.63%	0.05	-	-	0.05	0.04	0.00	-	0.05	0.00	-	-	0.00
e)	Office equipments	4.75% (6.21%)	1.93	-	-	1.93	1.30	0.09	-	1.39	0.63	-	-	0.54
ii)	Internal wiring including fittings and apparatus	-	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Street Light fittings	-	-	-	-	-	-	-	-	-	-	-	-	-
iv)	Apparatus let on hire:	-	-	-	-	-	-	-	-	-	-	-	-	-
i)	Other than motors	-	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Motors	-	-	-	-	-	-	-	-	-	-	-	-	-
g)	Communication equipment	2.71%	0.13	-	-	0.13	0.05	0.00	-	0.06	0.08	-	-	0.08
h)	Radio and higher frequency carrier systems	-	-	-	-	-	-	-	-	-	-	-	-	-
ii)	Telephone lines and telephones	-	-	-	-	-	-	-	-	-	-	-	-	-
f)	Assets purchased in second hand and assets not otherwise provided for in the schedule	9.50%	0.37	-	-	0.37	0.30	0.00	-	0.30	0.07	-	-	0.07
Total			1384.19	7.90	0.00	1392.09	543.66	36.82	0.00	580.47	840.54	0.00	0.00	811.62

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 ¹	ICICI	PFC	IFCI	UTI	LIC	IIBI	IDBI	BOB	IOB	CBOI	PNB	SBOI	SBOP	SBOT	SBOM	SBOH	Credit Lyonnais	Hypo Bank	VA Tech Finance	IDBI (FCL)	PFC(DPG)
Currency ²	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/COD ^{3,4,5,11,15}	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 ⁶	Floating	Floating	Floating	Fixed	Floating	Fixed	Fixed	Floating	Floating	Floating	Floating	Floating	Floating	Floating	Floating	Floating	Fixed	Floating	Floating	Floating	Fixed
Fixed Interest Rate, if applicable	-	-	-	0.1	-	0.185	0.185	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Base Rate, if Floating Interest ⁷	PLR	PLR	PLR	N.A	PLR	N.A	N.A	PLR	PLR	PLR	PLR	PLR	PLR	PLR	PLR	PLR	PLR	3 month LIBOR	No	No	6 month LIBOR
Margin, if Floating Interest ⁸	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%	5.66%	0.3% - First 5 years	0.5% - next 5 years	0.6% - 11th year onwards	1.60%
Are there any Caps/Floor ⁹	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
Moratorium Period ¹⁰	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
Moratorium effective from	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 ¹¹	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	10 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	Sept 04
Repayment Frequency ¹²	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct	4 equal instalments per year in consecutive months of July, Aug, Sep and Oct
Repayment Instalment ^{13,14}	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 ¹⁶																					



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

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

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

⁴ 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.

⁵ 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.

⁶ Interest type means whether the interest is fixed or floating.

⁷ 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.

⁸ Margin means the points over and above the floating rate.

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

¹⁰ Moratorium period refers to the period during which loan servicing liability is not required.

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

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

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

¹⁴ 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.

¹⁵ In case of Foreign loan, date of each drawl & repayment alongwith exchange rate at that date may be given.

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

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

Name of the Company
Name of the Power Station

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
Source of Loan ¹	Yes Bank	SBI	PNB	Allahabad Bank	United Bank	Uco Bank	OBC	Andhra Bank	IDBI Bank	Normative Loan	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
Currency ²	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	41.37	503	86	86	57	57	57	47	34	23	4.61
Amount of Gross Loan drawn upto 31.03.2013/COD ^{3,4,5,10,15}	25.75	170	170	111	111	111	56	56	60	41.37	41.37	503	86	86	57	57	57	47	34	23	4.61
Interest Type ⁶	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 ⁷	PLR	SBAR	SBAR	SBAR	SBAR	SBAR	SBAR	SBAR	SBAR	WAR	WAR	SBI MCLR	SBI MCLR	SBI MCLR	SBI MCLR	SBI MCLR	SBI MCLR	SBI MCLR	SBI MCLR	SBI MCLR	WAR
Margin, if Floating Interest ⁸	-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/Floor ⁹	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																					
Moratorium Period ¹⁰	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	10 months	N.A	N.A	N.A	N.A	N.A	N.A	N.A	N.A	12 Months	12 Months	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	12 Months
Repayment Period ¹¹	Sept.06	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
Repayment effective from	9 Year	14 Year	14 Year	14 Year	14 Year	14 Year	14 Year	14 Year	14 Year	11 Year	11 Year	14 years	14 years	14 years	14 years	14 years	14 years	14 years	14 years	14 years	11 Year
Repayment Frequency ¹²	July 07	July 10	July 10	July 10	July 10	July 10	July 10	July 10	July 10	Oct 11	Oct 11	July 16	July 16	July 16	July 16	July 16	July 16	July 16	July 16	July 16	July 19
Repayment Instalment ^{13,14}	QLY	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year	4 instalments per year
Base Exchange Rate ¹⁶	2.34									0.94	0.05										0.10



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

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

(Amount in Cr)

Financial Year (Starting from COD)	FY 2016-17 to 2018-19			
	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs. crore)
Currency (US\$)				
Balance B/F				
At the date of Drawl²				
Sub Total Withdrawals				
Scheduled repayment date of principal				
Repayment to Credit Agricole				
Repyament to IDBI Bank				
Repayment to HypoBank				
Repayment to Siemens Financials				
Repyament to IDBI Bank		NIL		
Repayment to Credit Agricole				
Repyament to IDBI Bank				
Repayment to HypoBank				
Repayment to Siemens Financials				
Repyament to IDBI Bank				
Sub Total Repayments				
Scheduled payment date of interest				
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				
Cl. Bal. at the end of Financial year		0.00	0.00	0.00

Notes :-

- 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 Station

JSW Hydro Energy Limited
Baspa II (300MW) HEP

(Amount in Crs)

S No	Particulars	FY 2016-17	FY 2017-18	FY 2018-19
		Actual	Actual	Estimated
1	IDBI Loan			
	Gross loan - Opening	84.96	84.96	84.96
	Cumulative repayments of Loans upto previous year	84.96	84.96	84.96
	Net loan - Opening	-	0.00	-
	Add: Drawal(s) during the Year	-	-	-
	Less: Repayment (s) of Loans during the year	-	0.00	-
	Net loan - Closing	-	0.00	-
	Average Net Loan	-	0.00	-
	Rate of Interest on Loan	-	-	-
	Interest on loan	-	-	-
2	Axis Bank Ltd			
	Gross loan - Opening	136.22	136.22	136.22
	Cumulative repayments of Loans upto previous year	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	-	-	-
3	IFCI Ltd (taken over from IIBI)			
	Gross loan - Opening	13.65	13.65	13.65
	Cumulative repayments of Loans upto previous year	12.52	13.65	13.65
	Net loan - Opening	1.13	-	-
	Add: Drawal(s) during the Year	-	-	-
	Less: Repayment (s) of Loans during the year	1.13	-	-
	Net loan - Closing	-	-	-
	Average Net Loan	0.57	-	-
	Rate of Interest on Loan #	10.50%	-	-
	Interest on loan	0.04	-	-
4	ICICI Bank Ltd			
	Gross loan - Opening	150.00	150.00	150.00
	Cumulative repayments of Loans upto previous year	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 #	-	-	-
5	LIC			
	Gross loan - Opening	15.00	15.00	15.00
	Cumulative repayments of Loans upto previous year	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	-	-	-
6	Bank of Baroda			
	Gross loan - Opening	50.00	50.00	50.00
	Cumulative repayments of Loans upto previous year	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	-	-	-
7	Punjab National Bank			
	Gross loan - Opening	49.41	49.41	49.41
	Cumulative repayments of Loans upto previous year	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 2016-17	FY 2017-18	FY 2018-19
		Actual	Actual	Estimated
8	Indian Overseas Bank			
	Gross loan - Opening	50.00	50.00	50.00
	Cumulative repayments of Loans upto previous year	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	-	-	-
9	State Bank of Indore			
	Gross loan - Opening	21.00	21.00	21.00
	Cumulative repayments of Loans upto previous year	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	-	-	-
10	State Bank of Hyderabad			
	Gross loan - Opening	22.02	22.02	22.02
	Cumulative repayments of Loans upto previous year	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	-	-	-
11	IFCI Ltd			
	Gross loan - Opening	47.82	47.82	47.82
	Cumulative repayments of Loans upto previous year	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	-	-	-
12	IDBI Bank Ltd			
	Gross loan - Opening	100.00	100.00	100.00
	Cumulative repayments of Loans upto previous year	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	-	-	-
13	Normative Loan-1			
	Gross loan - Opening	41.37	41.37	41.37
	Cumulative repayments of Loans upto previous year	33.85	37.61	41.37
	Net loan - Opening	7.52	3.76	-
	Add: Drawal(s) during the Year	-	-	-
	Less: Repayment (s) of Loans during the year	3.76	3.76	-
	Net loan - Closing	3.76	-	-
	Average Net Loan	5.64	1.88	-
	Rate of Interest on Loan	10.50%	10.50%	-
	Interest on loan	0.59	0.14	-
13A	Normative Loan-2			
	Gross loan - Opening	1.80	1.80	1.80
	Cumulative repayments of Loans upto previous year	0.94	1.12	1.30
	Net loan - Opening	0.86	0.68	0.50
	Add: Drawal(s) during the Year	-	-	-
	Less: Repayment (s) of Loans during the year	0.18	0.18	0.18
	Net loan - Closing	0.68	0.50	0.32
	Average Net Loan	0.77	0.59	0.41
	Rate of Interest on Loan	10.50%	10.50%	10.50%
	Interest on loan	0.08	0.05	0.03



S No	Particulars	FY 2016-17	FY 2017-18	FY 2018-19
		Actual	Actual	Estimated
13A	Normative Loan-3			
	Gross loan - Opening			-
	Cumulative repayments of Loans upto previous year			-
	Net loan - Opening			-
	Add: Drawal(s) during the Year			4.61
	Less: Repayment (s) of Loans during the year *			0.31
	Net loan - Closing	-	-	4.29
	Average Net Loan	-	-	2.15
	Rate of Interest on Loan			9.10%
	Interest on loan	-	-	0.20
	* 3 installments considered paid, out of 4 installments			
14	Power Finance Corporation			
	Gross loan - Opening	165.75	165.75	165.75
	Cumulative repayments of Loans upto previous year	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	-	-	-
15	Credit Agricole			
	Gross loan - Opening	83.97	83.97	83.97
	Cumulative repayments of Loans upto previous year	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			
16	Hypovereinsbank			
	Gross loan - Opening	53.16	53.16	53.16
	Cumulative repayments of Loans upto previous year	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			
17	Siemens Financials			
	Gross loan - Opening	54.00	54.00	54.00
	Cumulative repayments of Loans upto previous year	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			
18	IDBI Bank Ltd -FCL			
	Gross loan - Opening	12.32	12.32	12.32
	Cumulative repayments of Loans upto previous year	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 2016-17	FY 2017-18	FY 2018-19
		Actual	Actual	Estimated
19	Rupee Term Loans			
	Gross loan - Opening	949.00	949.00	949.00
	Cumulative repayments of Loans upto previous year	939.49	944.56	948.50
	Net loan - Opening	9.51	4.44	0.50
	Add: Drawal(s) during the Year	-	-	4.61
	Less: Repayment (s) of Loans during the year	5.07	3.94	0.49
	Net loan - Closing	4.44	0.50	4.61
	Average Net Loan	6.97	2.47	2.55
	Rate of Interest on Loan			
	Interest on loan	0.72	0.19	0.23
	Actual Payment of FCL in Rs			
20	Foreign Currency Loans			
	Gross loan - Opening	203.45	203.45	203.45
	Cumulative repayments of Loans upto previous year	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	0.00%	0.00%	0.00%
	Interest on loan	-	-	-
	Actual Payment of FCL in Rs	-	-	-
	forex fluctuation	-	-	-
21	Total Loan			
	Gross loan - Opening	1,152.45	1,152.45	1,152.45
	Cumulative repayments of Loans upto previous year	1,156.37	1,161.44	1,165.38
	Net loan - Opening	9.51	4.44	0.50
	Add: Drawal(s) during the Year	-	-	4.61
	Less: Repayment (s) of Loans during the year	5.07	3.94	0.49
	Net loan - Closing	4.44	0.50	4.61
	Average Net Loan	6.97	2.47	2.55
	Interest on loan	0.72	0.19	0.23

¹ In case of Foreign Loans, the calculations in Indian Rupees is to be furnished. However, the calculations in



Name of the Company

JSW Hydro Energy Limited

Name of the Power Station

Baspa II (300MW) HEP

(Amount in Crs)

S No	Particulars	FY 2016-17	FY 2017-18	FY 2018-19
		Actual	Actual	Estimated
1	Credit Agricole			
	Gross loan - Opening	17.85	17.85	17.85
	Cumulative repayments of Loans upto previous year	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	-	-	-
2	Hypovereinsbank			
	Gross loan - Opening	11.30	11.30	11.30
	Cumulative repayments of Loans upto previous year	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	-	-	-
3	Siemens Financials			
	Gross loan - Opening	11.48	11.48	11.48
	Cumulative repayments of Loans upto previous year	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	-	-	-
4	IDBI Bank Ltd -FCL			
	Gross loan - Opening	2.62	2.62	2.62
	Cumulative repayments of Loans upto previous year	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	-	-	-
5	Foreign Currency Loans			
	Gross loan - Opening	43.25	43.25	43.25
	Cumulative repayments of Loans upto previous year	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	-	-	-

¹ 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 separately 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									

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.



Details of Allocation of corporate loans to various projects

Form No: F8E

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

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)

Details of Expenses Capitalised

Form No: F9

(Rs Crores)

Sl.No.	Particulars	PY2	PY1	CY
		FY17	FY18	FY19
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	NOT APPLICABLE		
i	Protection Works of Barrage			
ii	Restoration & Protection of Pothead Yard			
iii	Additional cost of ICF		-	-
iv	Compensation for Land			
	Sub-total	-	-	-
	Grand Total	-	-	-



JSW Hydro Energy Limited (Baspa II HEP)

Contributions, Grants and subsidies towards Cost of Capital Assets

Form No: F10

Sl No	Particulars	Previous Year			Current Year			Ensuing Year				
		FY(n-2)		FY(n-1)	FY(n)		FY(n+1)	FY(n+2)		FY(n+3)		
		Balance at the beginning of the year	Additions during the Year	Balance at the end of the Year	Additions during the Year	Balance at the end of the Year	Additions during the Year	Balance at the end of the Year	Additions during the Year	Balance at the end of the Year		
1	Subsidies Towards Cost Of Capital Asset											
2	Grant Towards Cost Of Capital Assets											
	Total											
				NOT APPLICABLE								

(Rs Crores)



JSW Hydro Energy Limited (Baspa II HEP)

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
	Financial Year 2016-2017					
A	SHARE CAPITAL					
1	Equity Capital	489.72	-	-	489.72	
B	RESERVES					
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	Sub-total of Reserves	0.00	0.00	0.00	0.00	
C	SURPLUS					
1	Surplus	91.59	47.22	0.00	138.81	
2	Sub-total of Surplus	91.59	47.22	0.00	138.81	
D	Net Worth (A + B + C)	581.31	47.22	0.00	628.53	

Sl. No.	Particulars	Opening Balance	Additions during the year	Withdrawals (Purpose to be indicated in the remarks column)	Closing Balance	Remarks
	Financial Year 2017-2018					
A	SHARE CAPITAL					
1	Equity Capital	489.72	-	-	489.72	
B	RESERVES					
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	Sub-total of Reserves	0.00	0.00	0.00	0.00	
C	SURPLUS					
1	Surplus	138.81	45.64	0.00	184.45	
2	Sub-total of Surplus	138.81	45.64	0.00	184.45	
D	Net Worth (A + B + C)	628.53	45.64	0.00	674.17	



JSW Hydro Energy Limited (Baspa II HEP)

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
	Financial Year 2018-2019					
A	SHARE CAPITAL					
1	Equity Capital	489.72	1.97		491.70	
B	RESERVES					
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	Sub-total of Reserves	0.00	0.00	0.00	0.00	
C	SURPLUS					
1	Surplus	184.45	29.17	0.00	213.62	
2	Sub-total of Surplus	184.45	29.17	0.00	213.62	
D	Net Worth (A + B + C)	674.17	31.14	0.00	705.31	



Working Capital Requirements

Form No: F12

(Rs Crores)

Sl. No.	Particulars	FY 2016-17	FY 2017-18	FY 2018-19
		Actual	Actual	Actual
1	O&M Expenses	38.70	40.21	42.77
1.1	Net R&M expenses			
1.2	Net A&G expenses			
1.3	Net Employee expenses			
1.4	1/12th of total	3.22	3.35	3.56
2.1	Maintenance Spares @ 12% of O&M Expenses	4.64	4.83	5.13
3	Receivables			
3.1	Annual Revenue from Tariff and charges	182.46	185.30	168.43
3.2	Receivables equivalent to 2 months average billing	30.41	30.88	28.07
4	Total Working capital (1.4+2.1+3.2)	38.28	39.06	36.77
5	Rate of Interest as on 1st april of each year	14.05%	13.85%	13.45%
6	Interest on Working capital	5.38	5.41	4.95





JSW Hydro Energy Limited (Baspa II HEP)												
Projectwise / Schemewise Capital Expenditure										Form No: F13		
GENERATION PROGRAMME FROM 2016-17 to 2018-19												
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 (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 2016-17 to 2018-19

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

NOT APPLICABLE



JSW Hydro Energy Limited (Baspa II HEP)

Income tax Calculation**Annexure 1 to Form S1**

(in terms of clause 8.11 of PPA)

Particulars	FY 2016-17	FY 2017-18	FY 2018-19
	Actual	Actual	Actual
Return on equity	78.36	78.36	78.67
Add: Book depreciation	5.07	3.94	0.49
Less: Income tax depreciation \$	-28.39	-27.46	-26.56
Add: 50% of incentive			
Secondary energy	18.69	17.90	9.52
PAFM	4.90	4.90	4.92
Taxable income	78.63	77.63	67.04
Income tax rate (%) *	21.34	21.34	34.94
Tax (as per PPA clause 8.11.1)	16.78	16.57	23.43
Advance tax paid (as per challans)	8.63	11.54	12.15
Tax liability as per audited accounts	7.54	12.15	12.24

\$ 1. Depreciation as per IT Act considered, basis MYT order dated 29.6.2019.

* 2. Income tax under MAT provisions were payable till FY 2017-18 for Karcham Wangtoo unit and JSW Hydro Energy Limited company as a whole (including Baspa II). Due to change in depreciation accounting for Karcham Wangtoo, from FY 2018-19, normal tax rate is applicable to Karcham Wangtoo as well as JSW Hydro Energy Ltd. and MAT credit shall be utilised accordingly. Baspa II has already utilised the tax holiday and normal tax rate is applicable.

Therefore, FY 2018-19 onwards, normal tax rate is applied to Baspa II HEP.

3. Normal Income tax rate = 30% + 12% Surcharge + 4% Education Cess

MAT rate = 18.5% + 12% surcharge + 3% Education Cess



JSW Hydro Energy Limited (Baspa II HEP)

Annexure 2 to Form S2

Capital Cost and means of Finance for Baspa II HEP

Capital Cost		Rs. Crore
Approved vide order dated	24.2.2007	1,533.96
	24.1.2011	95.88
	6.6.2014	2.57
	29.6.2019	6.58
		<u>1,638.99</u>

	FY 2016-17	FY 2017-18	FY 2018-19
	Actual	Actual	Actual
<u>Capital cost</u>			
Opening project cost	1,632.41	1632.41	1,632.41
Additional capitalisation *	-	-	6.58
Closing project cost	1,632.41	1,632.41	1,638.99
<u>Means of Finance: Loans</u>			
Opening gross loan	1,142.69	1,142.69	1,142.69
Addition (normative loan @ 70%)	-	-	4.61
Closing gross loan	1,142.69	1,142.69	1,147.29
<u>Equity</u>			
Opening equity	489.72	489.72	489.72
Addition (normative @ 30%)	-	-	1.97
Closing equity	489.72	489.72	491.70

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



Annexure 3 to Form F1

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

Particulars	Financial Year ending 31st March		
	FY 2016-17	FY 2017-18	FY 2018-19
	Actual	Actual	Actual
Base O & M Exp. (excluding additional capitalisation and ICF facility)	34.62	35.96	38.22
Addl. O & M Exp. towards additional capitalisation Rs. 94.08 crore	1.79	1.86	1.98
Addl. O & M Exp. towards additional capitalisation Rs. 6.58 crore (First year @ 1.25%)	-	-	0.08
O & M Exp. towards ICF Rs. 67.23 crore (62.86+1.80+2.57)	1.99	2.04	2.11
Service tax / GST on ICF O&M exp.	0.30	0.35	0.38
Total	38.70	40.21	42.77
Note:			
CPI Index: March 2001 base = 100	275.0	287	309
WPI Index: March 2011-12 base = 100	113.2	116.3	119.9
CPI Increase	2.61%	4.36%	7.67%
WPI Increase	5.11%	2.74%	3.10%
CPI Weightage	0.7	0.7	0.7
WPI Weightage	0.3	0.3	0.3
Escalation for O & M	3.36%	3.88%	6.29%
Escalation for ICF	2.48%	2.51%	3.37%

Escalation for ICF for FY 2017-18 & 2018-19 @ 2.51% & 3.37% is considered as per SJVN bill dated 21.6.17 & 28.11.18 respectively
 GST @ 18% replaced service tax effective from 1.7.17



JSW Hydro Energy Limited (Baspa II HEP)

Annexure 4

Depreciation & Advance against depreciation

Particulars		FY 2016-17	FY 2017-18	FY 2018-19
		Actual	Actual	Actual
1/12 of the Loans	A	95.22	95.22	95.60
Repayment of Loans	B	5.08	3.94	0.49
Minimum of the above	C	5.08	3.94	0.49
Less: Depreciation during the year	D	70.19	70.19	70.47
A	E=C-D	(65.12)	(66.25)	(69.98)
Cumulative Repayment of Loans	F	1,163.50	1,167.44	1,167.94
Less: Cumulative Depreciation	G	1,193.47	1,198.54	1,202.77
B	H=F-G	-	-	-
Advance against depreciation	I	(65.12)	(66.25)	(69.98)
Depreciation + AAD	J=D+I	5.08	3.94	0.49



JSW Hydro Energy Limited (Baspa II HEP)

Annexure 5

Incentive for Higher Plant Availability

Year	Plant availability (actual/estimated)	Equity (Rs Crs)	Rate of Incentive	Incentive for Higher plant availability (Rs Crs)
FY 2016-17	97.49%	489.72	Incentive due @ 2% (0.35% * (97.49%-90%)) subject to maximum of 2%	9.79 (i.e 2% of Rs 489.72 Crs)
FY 2017-18	98.59%	489.72	Incentive due @ 2% (0.35% * (98.59%-90%)) subject to maximum of 2%	9.79 (i.e 2% of Rs 489.72 Crs)
FY 2018-19	98.02%	491.70	Incentive due @ 2% (0.35% * (98.02%-90%)) subject to maximum of 2%	9.83 (i.e 2% of Rs 491.70 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 2016-17	119.14	489.72	Incentive due @ 10% of ROE /155MU* Secondary Energy (MU) subject to maximum of 10% ROE)	48.972 (48.972 / 155*119.14)	37.64
FY 2017-18	113.30	489.72	Incentive due @ 10% of ROE /155MU* Secondary Energy (MU) subject to maximum of 10% ROE)	48.972 (48.972 / 155*113.3)	35.80
FY 2018-19	60.03	491.70	Incentive due @ 10% of ROE /155MU* Secondary Energy (MU) subject to maximum of 10% ROE)	49.170 (49.170 / 155*60.03)	19.04



Annexure T1

BASPA II HYDRO ELECTRIC PLANT
Himachal Baspa Power Company Limited
Balance Sheet as at 31st March, 2018

(' Crore)

Particulars		Note No.	As at 31st March, 2018	As at 31st March, 2017
A	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	4	16.93	16.93
	(b) Capital work-in-progress	5	0.83	0.14
	(c) Other Intangible assets	6	845.55	878.18
	(d) Financial assets			
	(i) Other financial assets	7	221.35	202.26
	(e) Income tax assets (net)		0.56	1.14
	(f) Other non-current assets	8	-	-
	Total non - current assets		1,085.22	1,098.65
2	Current assets			
	(a) Inventories	9	5.53	5.74
	(b) Financial assets			
	(i) Investments	10	-	-
	(ii) Trade receivables	11	16.30	42.53
	(iii) Cash and cash equivalents	12	10.47	10.17
	(iv) Bank balances other than (iii) above	12	1.70	1.56
	(v) Other financial assets	7	-	198.09
	(c) Other current assets	8	2.82	3.29
	Total current assets		36.82	261.38
	Total Assets (1+2)		1,122.04	1,360.03
B	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	13	284.05	284.05
	(b) Other equity	14	96.50	50.55
	Total equity		380.55	334.60
2	Liabilities			
a	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	15	615.50	1,015.64
	(ii) Other financial liabilities	16	0.01	0.01
	(b) Provisions	17	0.35	0.75
	(c) Deferred tax liabilities (Net)		(0.03)	(0.03)
	Total non - current liabilities		615.83	1,016.37
b	Current liabilities			
	(a) Financial liabilities			
	(i) Trade payables	18	2.34	1.62
	(ii) Other financial liabilities	16	121.97	5.39
	(b) Other current liabilities	19	1.10	1.87
	(c) Provisions	17	0.26	0.18
	Total current liabilities		125.67	9.06
	Total Equity and Liabilities (1+2)		1,122.04	1,360.03

See accompanying notes to the financial statements

See accompanying notes to the financial statements

As per our attached report of even date

For Shah Gupta & Co

Chartered Accountants

Firm Registration No.: 109574W

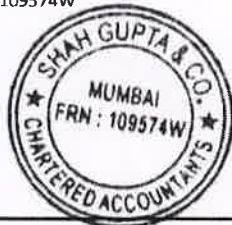
Hemant K. Patel

Partner

M No. 114103

Place: Mumbai

Date: 02-05-2018



For and on behalf of Board of Directors

G. Deshpande

Grish Deshpande
Whole Time Director
[DIN: 02756000]Vishal Karnik
Company Secretary

Prashant Jain

Prashant Jain
Chairman
[DIN: 01281621]Sanjeev Xango
Chief Financial Officer

BASPA II HYDRO ELECTRIC PLANT
Himachal Baspa Power Company Limited
Statement of Profit and Loss for the year ended 31st March, 2018

(` Crore)

Particulars	Note No.	For the Year ended 31st March 2018	For the Year ended 31st March 2017
I Revenue from operations	20	184.45	205.60
II Other income	21	12.70	8.80
III Total income (I + II)		197.15	214.40
IV Expenses			
(a) Employee benefits expense	22	7.89	8.03
(b) Finance costs	23	77.87	113.64
(c) Depreciation and amortisation expense	24	33.27	33.25
(d) Other expenses	25	20.12	18.79
Total expenses		139.15	173.71
V Profit before exceptional item and tax (III-IV)		58.00	40.69
VI Exceptional items (Refer note no. 45)		-	-
VII Profit before tax (V - VI)		58.00	40.69
VIII Tax expense	26	12.15	7.54
IX Profit for the year (VII-VIII)		45.85	33.15
X Other comprehensive income		0.09	(0.17)
(i) Items that will not be reclassified to profit or loss - Remeasurements of the net defined benefit liabilities / (asset)		0.12	(0.21)
(ii) Income tax relating to items that will not be reclassified to profit or loss		(0.03)	0.05
XI Total comprehensive income for the year (IX + X)		45.94	32.98

See accompanying notes to the financial statements

As per our attached report of even date

For Shah Gupta & Co

Chartered Accountants

Firm Registration No.: 109574W

Heneel K. Patel
Heneel K. Patel
 Partner
 M No. 114103



Place: Mumbai
 Date: 02-05-2018

For and on behalf of Board of Directors

G. Deshpande
Girish Deshpande
 Whole Time Director
 [DIN: 02756000]

Vrushali Karnik
Vrushali Karnik
 Company Secretary

Prashant Jain
Prashant Jain
 Chairman
 [DIN: 01281621]

Sanjeev Rango
Sanjeev Rango
 Chief Financial Officer



BASPA II HYDRO ELECTRIC PLANT
Himachal Baspa Power Company Limited

Statement of changes in equity for the year ended 31st March, 2018

a. Equity share capital (' Crore)

Balance at the 1st April, 2016	284.05
Changes in equity share capital during the FY 2016-17	-
Balance at the 1st April, 2017	284.05
Changes in equity share capital during the FY 2017-18	-
Balance at the 31st March, 2018	284.05

b. Other equity

(' Crore)

Particulars	Reserves and Surplus			Items of other comprehensive income	Capital Contribution by parent company	Total
	Equity-settled employee benefits reserve	Debenture redemption reserve	Retained earnings			
Balance as at 1st April, 2017	-	3.80	9.98	(0.15)	36.92	50.55
Profit for the year 2017-18	-	-	45.85	-	-	45.85
Transfer from retained earnings	-	1.90	(1.90)	-	-	-
Other comprehensive income for the year, net of income tax	-	-	-	0.10	-	0.10
Total comprehensive income for the year	-	5.70	53.93	(0.05)	36.92	96.50

See accompanying notes to the financial statements

As per our attached report of even date

For Shah Gupta & Co

Chartered Accountants

Firm Registration No.: 109574W

Hemal K. Patel

Partner

M No. 114103

Place: Mumbai

Date: 02-05-2018



For and on behalf of Board of Directors

G. Deshpande

Glirish Deshpande
Whole Time Director
(DIN: 02756000)

Vrushali Karnik
Vrushali Karnik
Company Secretary

Prashant Jain

Prashant Jain
Chairman
(DIN: 01281621)

Sanjeev Rango
Sanjeev Rango
Chief Financial Officer



BASPA II HYDRO ELECTRIC PLANT
Himachal Baspa Power Company Limited
Notes to Financial Statements for the year ended 31st March, 2018

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) 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 transmission of power.

Note 2: Statement of compliance

- a) The financial statements have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

Note 3: Significant accounting policies

3.1 Basis of preparation of financial statements:

- a) General Purpose Financial Statements of Baspa II Hydro Electric Plant for submission to various regulatory authorities.
- b) 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 1st April, 2016. Accordingly, the Company has prepared these Financial Statements which comprise the Balance Sheet as at 31st March, 2018, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended 31st March, 2018, 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 31st March, 2017 have also been reinstated by the Management as per the requirements of Ind AS.
- 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.



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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 Depreciation /Amortisation

- a) Depreciation is recognised so as to write off the cost of assets (other than freehold land and properties under construction) less their residual values over their useful lives, using the straight-line method.
- b) 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.
- c) 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.
- d) Depreciation on tangible assets is provided based on technical evaluation of useful life and residual value as per the provisions of Part A of Schedule II of the Companies Act, 2013.
- e) Specialised Software is amortised over an estimated useful life of 3 years.

Estimated useful lives of the Property, Plant and Equipment are as follows:

Class of Property, Plant and Equipment	Useful life in Years
Buildings	20-60
Plant and Machinery	15-40
Furniture and fixtures	10
Vehicles	8
Office equipment	5

Useful life is either the period of time which the asset is expected to be used or the number of production or similar units expected to be obtained from the use of asset.

The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

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.



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- 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.

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.



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3.9 Revenue recognition

Sale of Power

Revenue is recognised to the extent that it is probable that economic benefit will flow to the Company and that the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated rebates and other similar allowances.

Revenue from sale of power / other items is recognised when substantial risks and rewards of ownership is transferred to the buyer under the terms of the contract.

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



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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

- (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.



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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.

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.

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.



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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):

- 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.



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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.

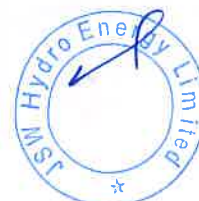
Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognised in profit or loss and is included in the "Other income" line item.

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. 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



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- 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.

Impairment of financial assets

- 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.
- 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.
- 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 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.



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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.

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;



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- 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.

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



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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:

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



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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 above.

3.18 Leases

- a) A lease is classified at the inception date as a finance lease or an operating lease. Leases under which the Company assumes substantially all the risks and rewards of ownership are classified as finance leases. All other leases are classified as operating leases.
- b) Accounting for arrangements that contains lease

Under Appendix C to Ind AS17, an entity may enter into an arrangement comprising a transaction or a series of related transactions, that do not take the legal form of lease but conveys a right to use an asset in return for a payment or series of payments. Arrangements meeting these criteria should be identified as either operating leases or finance leases.

For determining whether an arrangement is, or contains, a lease shall be based on the substance of the arrangement and requires an assessment of whether:

- (a) fulfilment of the arrangement is dependent on the use of specific asset or assets; and
 (b) the arrangement conveys a right to use the asset.

The Company enters into agreements, comprising a transaction or series of related transactions that does not take the legal form of a lease but conveys the right to use the asset in return for a payment or series of payments. In case of such arrangements, the Company applies the requirements of Ind AS 17 - Leases to the lease element of the arrangement. For the purpose of applying the requirements under Ind AS 17 - Leases, payments and other consideration required by the arrangement are separated at the inception of the arrangement into those for lease and those for other elements.

- 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). 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



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costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.

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.

3.19 Service concession arrangements

(In Case of Baspa II Hydro Electric Plant)

Under Appendix A to Ind AS 11 – Service Concession Arrangements 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



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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, coal, 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 for the year ended 31st March, 2018

Note 4. Property, plant & equipment

(` Crore)

Description of Assets	Land - Freehold	Total
	I. Gross carrying value	
Balance as at 1st April, 2017	16.93	16.93
Additions	-	-
Disposals	-	-
Balance as at 31st March, 2018	16.93	16.93
II. Accumulated depreciation and impairment for the year 2017-18		
Balance as at 1st April, 2017	-	-
Depreciation expense for the year	-	-
Eliminated on disposal of assets	-	-
Balance as at 31st March, 2018	-	-
Net carrying value as at 31st March, 2018 (I-II)	16.93	16.93
Balance as on 1 April 2015	-	-

- a) Leasehold Land acquired by the Company under various lease arrangements ranging from 10 to 50
b) Transfer of title/deeds in case of freehold and leasehold land in the name of company is in process.
c) Refer note 15 for the details in respect of certain property, plant and equipment hypothecated /

	Land - Freehold	Total
I. Gross carrying value		
Balance as at 1st April, 2016	16.93	16.93
Additions	-	-
Balance as at 31st March, 2017	16.93	16.93
II. Accumulated depreciation and impairment for the year 2016-17		
Balance as at 1st April, 2016	-	-
Depreciation expense for the year	-	-
Balance as at 31st March, 2017	-	-
Net block (I-II)		
Net carrying value as at 31st March, 2017 (I-II)	16.93	16.93
Net carrying value as at 31st March, 2015	-	-

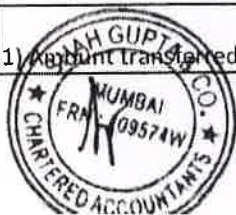
Note 5. Capital work in progress

Capital work In progress & pre operative expenditure during construction period

(` Crore)

Balance as at 1st April, 2016	-
Balance as at 31st March, 2017	0.14
Balance as at 31st March, 2018	0.83

1) Amount transferred to property, plant & equipment during the year ` 0.13 crore (31st March 2017):



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Notes to the financial statements for the year ended 31st March, 2018

Note 6. Other Intangible assets

(` Crore)

Description of Assets			Total
	Computer Software	Service Concession Arrangement Intangibles *	
I. Gross Carrying Value			
Balance as at 1st April, 2017	0.05	930.78	930.83
Additions	-	0.64	0.64
Balance as at 31st March, 2018	0.05	931.43	931.47
II. Accumulated amortisation and impairment for the year 2017-18			
Balance as at 1st April, 2017	0.01	52.63	52.64
Amortisation expense for the year	0.01	33.25	33.27
Balance as at 31st March, 2018	0.02	85.89	85.91
Net carrying value as at 31st March, 2018 (I-II)	0.03	845.54	845.56

Description of Assets			Total
	Computer Software	Service Concession Arrangement Intangibles*	
I. Gross Carrying Value			
Balance as at 1st April, 2016	-	930.75	930.75
Additions	0.05	0.03	0.08
Balance as at 31st March, 2017	0.05	930.78	930.83
II. Accumulated amortisation and impairment for the year 2016-17			
Balance as at 1st April, 2016	-	19.39	19.39
Amortisation expense for the year	0.01	33.25	33.26
Balance as at 31st March, 2017	0.01	52.64	52.65
Net carrying value as at 31st March, 2017 (I-II)	0.04	878.14	878.18



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Notes to the financial statements for the year ended 31st March, 2018

Note 7. Other financial assets

(` Crore)

Particulars	As at 31st March, 2018			As at 31st March, 2017		
	Current	Non-Current	Total	Current	Non-Current	Total
(a) Service concession receivable	-	195.59	195.59	-	176.45	176.45
(b) Security Deposits						
- Unsecured, considered good						
(i) Government/Semi-Government Authorities	-	25.37	25.37	-	25.00	25.00
(ii) Others	-	0.00	0.00	-	0.41	0.41
	-	25.37	25.37	-	25.41	25.41
(c) Interest Receivables						
Other interest receivable	-	-	-	-	-	-
(d) Other Loans and Advances						
- Unsecured, considered good	-	0.37	0.37	198.09	0.37	198.46
	-	0.37	0.37	198.09	0.37	198.46
(e) Other bank balances						
- In margin money accounts	-	0.02	0.02	-	0.02	0.02
	-	0.02	0.02	-	0.02	0.02
	-	221.35	221.35	198.09	202.25	400.34



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Notes to the financial statements for the year ended 31st March, 2018

Note 8. Other non-current and current assets

(` Crore)

Particulars	As at 31st March, 2018			As at 31st March, 2017		
	Current	Non-Current	Total	Current	Non-Current	Total
(a) Capital Advances	-	-	-	-	-	-
(b) Prepayments	2.05	-	2.05	2.50	-	2.50
(c) Balance with Government Authority VAT credit receivable	0.70	-	0.70	0.68	-	0.68
(d) Others	0.07	-	0.07	0.11	-	0.11
	2.82	-	2.82	3.29	-	3.29



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Notes to the financial statements for the year ended 31st March, 2018

Note 9. Inventories

(` Crore)

Particulars	As at 31st March, 2018	As at 31st March, 2017
Stores and spares	5.53	5.74
	5.53	5.74

Basis of valuation: Refer note 3.20

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



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Notes to the financial statements for the year ended 31st March, 2018

Note 11. Trade receivables

(` Crore)

Particulars	As at 31st March, 2018			As at 31st March, 2017		
	Current	Non-Current	Total	Current	Non-Current	Total
Unsecured, considered good	16.30	-	16.30	42.53	-	42.53
	16.30	-	16.30	42.53	-	42.53

Refer Note 15 for trade receivables hypothecated as security for borrowings.

Refer Note 30 for credit terms, ageing analysis and other relevant details related to trade receivables.



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Notes to the financial statements for the year ended 31st March, 2018

Note 12. Cash and cash equivalents and other bank balances

(` Crore)

Particulars	As at 31st March, 2018	As at 31st March, 2017
Cash and cash equivalents		
(a) Balances with banks		
(i) In Current accounts	0.57	0.17
(ii) In Deposit accounts	9.90	10.00
(b) Cash on hand	0.00	-
	10.47	10.17

(` Crore)

Particulars	As at 31st March, 2018	As at 31st March, 2017
Bank balances other than above		
(i) Earmarked balances with banks		
- Margin money account	1.70	1.56
	1.70	1.56



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Notes to the financial statements for the year ended 31st March, 2018

Note 13. Equity share capital

(` Crore)

Particulars	As at 31st March, 2018		As at 31st March, 2017	
	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

a) Reconciliation of the number of shares outstanding at the beginning and end of the year:

Particulars	As at 31st March, 2018		As at 31st March, 2017	
	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% :

1	Particulars	No. of Shares		No. of Shares	
	JSW Energy Limited & its nominees	284,050,000		284,050,000	
		100%		100%	

Note -

The equity share capital and Non Convertible Debenture is allocated between Karcham Wangtoo Hydro Electric Plant & Baspa II Hydro Electric Plant in proportion of purchase consideration payable by JSW Energy Limited to Jaiprakash Power Ventures Limited pursuant to the scheme of arrangement.



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Notes to the financial statements for the year ended 31st March, 2018

Note 14. Other equity

(` Crore)

Particulars	Reserves and Surplus			Items of other comprehensive income	Capital contribution by parent company *	Total
	Equity-settled employee benefits reserve	Debenture redemption reserve	Retained earnings	Actuarial gain / (loss) on defined benefit liabilities/(assets)*		
Balance as at 1st April, 2017	-	3.80	9.98	(0.15)	36.92	50.55
Profit for the year 2017-18	-	-	45.85	-	-	45.85
Transfer from retained earnings	-	1.90	(1.90)	-	-	-
Other comprehensive income for the year, net of income tax	-	-	-	0.10	-	0.10
Total comprehensive Income for the year	-	5.70	53.93	(0.05)	36.92	96.50

(` Crore)

Particulars	Reserves and Surplus			Items of other comprehensive income	Capital contribution by parent company *	Total
	Equity-settled employee benefits reserve	Debenture redemption reserve	Retained earnings	Actuarial gain / (loss)*		
Balance at 1st April, 2016	-	14.20	(33.57)	0.02	36.92	17.57
Profit for the year 2016-17	-	-	33.15	-	-	33.15
Transfer to retained earnings	-	(10.40)	10.40	-	-	-
Other comprehensive income for the year, net of Income tax	-	-	-	(0.17)	-	(0.17)
Total comprehensive Income for the year	-	3.80	9.98	(0.15)	36.92	50.55

* Actuarial gain / loss is allocated between Karcham Wangtoo Hydro Electric Plant & Baspa II Hydro Electric Plant on the basis of number of employees.

* As per Ind AS, waiver of interest by the Holding company on debentures issued to It, has been considered as deemed equity.



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Notes to the financial statements for the year ended 31st March, 2018

Note 15. Non-current borrowings

(` Crore)

Particulars	As at 31st March, 2018	As at 31st March, 2017
Measured at amortised cost		
Secured Borrowings:		
Term loans		
i From banks	539.48	883.24
ii From financial institution	-	56.38
	539.48	939.62
Unsecured Borrowings		
Debentures		
i Non-convertible debentures - Holding Company	76.02	76.02
	76.02	76.02
	615.50	1,015.64

(i) Aggregate amount of Installments due for payments within one year ` 1.49 crore (as at 31st March, 2017 - ` 2.01 crore) have been grouped under "Current maturities of long-term debt" (Refer note 16)

(ii) The secured borrowings are net of amortised cost of ` 4.00 crore (as at 31st March, 2017 - ` 5.82 crore)

(iii) Terms of Redemptions of Debentures:

76,02,000 no. (Previous Year 76,02,000 no.) @ 13% unsecured non convertible debentures of Rs. 100 each are redeemable at par at the end of 10 years from the date of issue i.e. 01.09.2015.

(iv) Term of Repayment of Rupee Terms Loans :

Particulars	As at 31st March, 2018	As at 31st March, 2017
From Banks :		
2 - 3 Years	60.90	20.01
4 - 5 Years	87.00	80.42
6 - 10 Years	193.84	208.03
Above 10 Year	201.74	580.23
Total Borrowings from Banks (A)	543.48	888.69
From Financial Institutions :		
2 - 3 Years	-	1.28
4 - 5 Years	-	5.13
6 - 10 Years	-	13.27
Above 10 Year	-	37.05
Total Borrowings from Financial Institutions (B)	-	56.73

(v) Details of Security :

Rupee Term Loan aggregating to ₹ 540.97 crore (Previous Year ₹ 941.63 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.



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Notes to the financial statements for the year ended 31st March, 2018

Note 16. Other financial liabilities

(` Crore)

Particulars	As at 31st March, 2018	As at 31st March, 2017
Non-Current		
Deposits received from Dealers	0.01	0.01
	0.01	0.01
Current		
(a) Current maturities of long-term debt *	1.49	2.02
(b) Interest accrued but not due on borrowings	-	-
(c) Other liabilities	120.48	3.37
	121.97	5.39
	121.97	5.40

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



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Notes to the financial statements for the year ended 31st March, 2018

Note 17. Provisions

(` Crore)

Particulars	As at 31st March, 2018			As at 31st March, 2017		
	Current	Non-Current	Total	Current	Non-Current	Total
Provision for employee benefits	0.26	0.35	0.61	0.18	0.75	0.93
	0.26	0.35	0.61	0.18	0.75	0.93



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Notes to the financial statements for the year ended 31st March, 2018

Note 18. Trade payables

(` Crore)

Particulars	As at 31st March, 2018			As at 31st March, 2017		
	Current	Non-Current	Total	Current	Non-Current	Total
Trade Payables	2.34	-	2.34	1.62	-	1.62
	2.34	-	2.34	1.62	-	1.62

Refer Note 45 for disclosure under Micro, Small and Medium Enterprises Development Act.



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Notes to the financial statements for the year ended 31st March, 2018

Note 19. Other non-current and current liabilities

(` Crore)

Particulars	As at 31st March, 2018			As at 31st March, 2017		
	Current	Non-Current	Total	Current	Non-Current	Total
(a) Employee recoveries and employer contributions	0.06	-	0.06	0.06	-	0.06
(b) Statutory dues	1.04	-	1.04	1.81	-	1.81
(i) Others	-	-	-	-	-	-
	1.10	-	1.10	1.87	-	1.87



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Notes to the financial statements for the year ended 31st March, 2018

Note 20. Revenue from operations

(` Crore)

Particulars	For the Year ended 31st March 2018	For the Year ended 31st March 2017
(a) Sale of power	167.06	185.35
Less :		
(i) Cash Discount /Rebate	(0.23)	(0.95)
(ii) Provision for trueing up of capacity & energy charges	(5.72)	-
(b) Income from service concession arrangement	23.35	21.20
	184.45	205.60



BASPA II HYDRO ELECTRIC PLANT
Himachal Baspa Power Company Limited

Notes to the financial statements for the year ended 31st March, 2018

Note 21. Other income

(` Crore)

Particulars	For the Year ended 31st March 2018	For the Year ended 31st March 2017
a) Interest Income		
i On Bank deposits	0.42	0.16
ii On other financial assets	11.58	6.95
b) Others		
i Net Gain on sale of investments	0.20	1.35
ii Profit on sale of capital assets (net of loss on assets sold / scrapped / written off)	0.02	-
iii Forex gain/loss	-	-
iv Domestic Scrap Sales	0.00	0.11
v Insurance Claim	-	-
vi Miscellaneous income	0.47	0.23
	12.70	8.80



BASPA II HYDRO ELECTRIC PLANT
Himachal Baspa Power Company Limited

Notes to the financial statements for the year ended 31st March, 2018

Note 22. Employee benefits expense

(` Crore)

Particulars	For the Year ended 31st March 2018	For the Year ended 31st March 2017
(a) Salaries and wages *	7.51	7.53
(b) Contribution to provident and other funds	0.28	0.27
(c) Share based payment transactions expenses	-	-
(d) Staff welfare expenses	0.11	0.23
	7.89	8.03

* Refer note 37 for the details of defined benefit plan and defined contribution plan of the Company.



BASPA II HYDRO ELECTRIC PLANT
Himachal Baspa Power Company Limited

Notes to the financial statements for the year ended 31st March, 2018

Note 23. Finance costs

(` Crore)

Particulars	For the Year ended 31st March 2018	For the Year ended 31st March 2017
(a) Interest expense	76.19	112.80
(b) Other borrowing costs	1.68	0.84
	77.87	113.64



BASPA II HYDRO ELECTRIC PLANT
Himachal Baspa Power Company Limited

Notes to the financial statements for the year ended 31st March, 2018

Note 24. Depreciation and amortisation expense

(` Crore)

Particulars	For the Year ended 31st March 2018	For the Year ended 31st March 2017
(a) Depreciation on property, plant and equipment	-	-
(b) Amortization on Intangible assets	33.27	33.25
	33.27	33.25



BASPA II HYDRO ELECTRIC PLANT
Himachal Baspa Power Company Limited

Notes to the financial statements for the year ended 31st March, 2018

Note 25. Other expenses

(` Crore)

Particulars	For the Year ended 31st March 2018	For the Year ended 31st March 2017
(a) Stores and spares consumed	1.83	2.57
(b) Power & Water	2.26	2.65
(c) Rent including lease rentals	2.54	3.17
(d) Repairs and maintenance	7.31	4.70
(e) Royalty	0.05	0.00
(f) Rates and taxes	0.13	0.09
(g) Insurance charges	4.18	3.70
(h) Net loss / (gain) on foreign currency transactions	-	0.01
(i) Legal and other professional costs	0.35	0.61
(m) Other General Expenses	1.46	1.29
	20.12	18.79



BASPA II HYDRO ELECTRIC PLANT
Himachal Baspa Power Company Limited

Notes to the financial statements for the year ended 31st March, 2018

Note 26. Tax expense

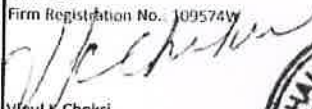
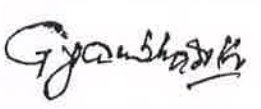



(` Crore)

Particulars	For the Year ended 31st March 2018	For the Year ended 31st March 2017
a) Current Tax	12.15	7.54
	12.15	7.54



BASPA II HYDRO ELECTRIC PLANT
JSW HYDRO ENERGY LIMITED
(Formerly known as Himachal Baspa Power Company Limited)
Balance Sheet as on 31st March, 2019

(₹ Crore)

Particulars		Note No.	As at 31st March, 2019	As at 31st March, 2018
A	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	4	16.93	16.93
	(b) Capital work-in-progress	5	1.00	0.83
	(c) Intangible assets	6	813.58	845.55
	(d) Financial assets			
	(i) Other financial assets	7	221.99	221.35
	(e) Other non-current assets	8	25.20	
	(f) Income tax assets (net)		0.57	0.56
	Total non-current assets		1,079.27	1,085.22
2	Current assets			
	(a) Inventories	9	5.25	5.53
	(b) Financial assets			
	(i) Investments	10		
	(ii) Trade receivables	11	28.91	16.30
	(iii) Cash and cash equivalents	12	11.90	10.47
	(iv) Bank balances other than (iii) above	12	1.68	1.70
	(c) Other current assets	8	3.67	2.82
	Total current assets		51.41	36.82
	Total Assets (1+2)		1,130.68	1,122.04
B	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	13	284.05	284.05
	(b) Other equity	14	146.30	96.50
	Total equity		430.35	380.55
	Liabilities			
2	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	15	423.01	615.50
	(ii) Other financial liabilities	16	0.01	0.01
	(b) Provisions	17	0.76	0.34
	(c) Deferred tax liabilities (Net)	34		(0.03)
	Total non-current liabilities		423.78	615.83
3	Current liabilities			
	(a) Financial liabilities			
	(i) Trade payables			
	(a) Total outstanding dues of micro and small enterprises	18	0.31	
	(b) Total outstanding dues of creditors other than micro and small enterprises	18	2.09	2.34
	(ii) Other financial liabilities	16	273.00	121.97
	(b) Other current liabilities	19	0.83	1.10
	(c) Provisions	17	0.32	0.26
	Total current liabilities		276.55	125.67
	Total Equity and Liabilities (1+2+3)		1,130.68	1,122.04
As per our attached report of even date				
For Shah Gupta & Co		For and on behalf of Board of Directors		
Chartered Accountants				
Firm Registration No. 109574W				
				
Vipul K Choksi		Gyan Bhadra Kumar		
Partner		Whole Time Director		
M No. 37606		[DIN: 03620109]		
				
		Prashant Jain		
		Chairman		
		[DIN: 01281621]		
Place: Mumbai				
Date: 15-05-2019		Sanjeev Kango		
		Chief Financial Officer		



BASPA II HYDRO ELECTRIC PLANT
JSW HYDRO ENERGY LIMITED
(Formerly known as Himachal Baspa Power Company Limited)
Statement of Profit and Loss for the year ended 31st March, 2019

(₹ Crore)

Particulars	Note No.	For the year Ended 31st March,19	For the year Ended 31st March,18
I Revenue from operations	20	172.28	184.45
II Other income	21	1.45	12.70
III Total income (I + II)		173.73	197.15
IV Expenses			
(a) Employee benefits expense	22	8.46	7.89
(b) Finance costs	23	48.46	77.87
(c) Depreciation and amortisation expense	24	33.29	33.27
(d) Other expenses	25	21.28	20.12
Total expenses (IV)		111.49	139.15
V Profit/(loss) before exceptional item and tax (III-IV)		62.24	58.00
VI Exceptional items		-	-
VII Profit before tax (V - VI)		62.24	58.00
VIII Tax Expense			
Current tax		12.21	12.15
Deferred tax		0.03	-
	26	12.24	12.15
IX Profit for the year (VII-VIII)		50.00	45.85
X Other comprehensive income		(0.20)	0.09
(i) Items that will not be reclassified to profit or loss			
Remeasurements of the net defined benefit liabilities / (asset)		(0.25)	0.12
(ii) Income tax relating to items that will not be reclassified to profit or loss		0.05	(0.03)
XI Total comprehensive income for the year (IX + X)		49.80	45.94

See accompanying notes to the financial statements

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: 15-05-2019

For and on behalf of Board of Directors

Gyan Bhadra Kumar
Whole Time Director
[DIN: 03620109]

Vrushali Karnik
Company Secretary

Prashant Jain
Chairman
[DIN: 01281621]

Sanjeev Kango
Chief Financial Officer

BASPA II HYDRO ELECTRIC PLANT
JSW HYDRO ENERGY LIMITED
(Formerly known as Himachal Baspa Power Company Limited)

Statement of changes in equity for the year ended 31st March, 2019

a. Equity share capital (₹ Crore)

Balance at the 1st April, 2017	284.05
Changes in equity share capital during the FY 2017-18	-
Balance at the 1st April, 2018	284.05
Changes in equity share capital during the FY 2018-19	-
Balance at the 31st March, 2019	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	Debenture redemption reserve	Retained earnings	Actuarial gain / (loss) on defined benefit liabilities/ (assets)		
Balance as at 1st April, 2010	-	5.70	53.93	(0.05)	36.92	96.50
Profit for the year	-	-	50.00	-	-	50.00
Recognition of Share based payment	-	-	-	-	-	-
Transfer from Debenture redemption reserve	-	(5.70)	5.70	-	-	-
Other comprehensive income for the year, net of income tax	-	-	-	(0.20)	-	(0.20)
Total comprehensive Income for the year ended 31st Mar'19	-	-	109.63	(0.25)	36.92	146.30

See accompanying notes to the 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: 15-05-2019

For and on behalf of Board of Directors

Gyan Bhadra Kumar

Gyan Bhadra Kumar
Whole Time Director
[DIN: 03620109]

Vishali Karnik
Vishali Karnik
Company Secretary

Prashant Jain

Prashant Jain
Chairman
[DIN: 01281621]

Sanjeev Kango
Sanjeev Kango
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 31st March, 2019

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 transmission of power.

Note 2: Statement of compliance

- a) The financial statements have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- b) The financial statements were approved for issue by the Board of Directors on 15th May, 2019

Note 3: Significant accounting policies

3.1 Basis of preparation of financial statements:

- a) General Purpose Financial Statements of Baspa II Hydro Electric Plant has been prepared for submission to various regulatory authorities.
- b) 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 1st April, 2016. Accordingly, the Company has prepared these Financial Statements which comprise the Balance Sheet as at 31st March, 2019, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended 31st 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 31st March, 2018 have also been reinstated by the Management as per the requirements of Ind AS.
- 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.



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 31st March, 2019**

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



BASPA II HYDRO ELECTRIC PLANT
JSW HYDRO ENERGY LIMITED
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Notes to Financial Statements for the year ended 31st March, 2019

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.

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.



BASPA II HYDRO ELECTRIC PLANT
JSW HYDRO ENERGY LIMITED
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Notes to Financial Statements for the year ended 31st March, 2019

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 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



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 31st March, 2019**

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 recognitionSale 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 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



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 31st March, 2019**

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:

- 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.



BASPA II HYDRO ELECTRIC PLANT
JSW HYDRO ENERGY LIMITED
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Notes to Financial Statements for the year ended 31st March, 2019

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.

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 the corresponding increase in equity. At the end of each reporting period, the



BASPA II HYDRO ELECTRIC PLANT
JSW HYDRO ENERGY LIMITED
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Notes to Financial Statements for the year ended 31st March, 2019

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 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.



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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.

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



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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.

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



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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):

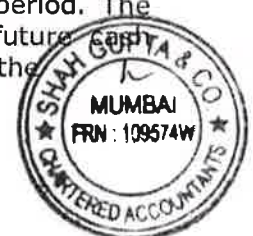
- the asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal 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 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 receipts (including all fees paid or received that form an integral part of the



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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



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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 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.



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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 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.



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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
- 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



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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.

Reclassification of financial assets and liabilities

The Company determines classification of financial assets and liabilities at 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) A lease is classified at the inception date as a finance lease or an operating lease. Leases under which the Company assumes substantially all the risks and rewards of ownership are classified as finance leases. All other leases are classified as operating leases.
- b) Accounting for arrangements that contains lease

Under Appendix C to Ind AS17, an entity may enter into an arrangement comprising a transaction or a series of related transactions, that do not take the legal form of lease but conveys a right to use an asset in return for a payment or series of payments. Arrangements meeting these criteria should be identified as either operating leases or finance leases.

For determining whether an arrangement is, or contains, a lease shall be based on the substance of the arrangement and requires an assessment of whether:

- (a) fulfilment of the arrangement is dependent on the use of specific asset or assets; and
(b) the arrangement conveys a right to use the asset.

The Company enters into agreements, comprising a transaction or series of related transactions that does not take the legal form of a lease but conveys the right to use the asset in return for a payment or series of payments. In case of such arrangements, the Company applies the requirements of Ind AS 17 – Leases to the lease element of the arrangement. For the purpose of applying the requirements under Ind AS 17 – Leases, payments and other consideration required by the arrangement are separated at the inception of the arrangement into those for lease and those for other elements.

- 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). 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.



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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.

3.19 Service concession arrangements
(In Case of Baspa II Hydro Electric Plant)

Under Appendix A to Ind AS 11 – Service Concession Arrangements 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



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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, coal, 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.

3.21 Applicability of new Ind AS: Initial application of an Ind AS

The Company applied Ind AS 115 'Revenue from Contracts with Customers' for the first time. Ind AS 115 supersedes Ind AS 11 'Construction Contracts' and Ind AS 18 'Revenue' and it applies, with limited exceptions, to all revenue arising from contracts with customers. Ind AS 115 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration



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which an entity expects to be entitled in exchange for transferring goods or services to a customer.

Ind AS 115 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the standard requires extensive disclosures.

The Company adopted Ind AS 115 using the cumulative effect method on transition, applied to contracts that were not completed contracts as at April 1, 2018. Therefore, the comparative information was not restated and continues to be reported under Ind AS 11 and Ind AS 18. There was no impact on transition on the opening balance sheet as at April 1, 2018. The new standard has no material impact on the revenue recognised during the year.

New material accounting pronouncements, which are not yet effective**Ind AS 116 – Leases**

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.

As the Company does not have any material leases, wherein the company is a lessee, the adoption of this standard is not likely to have a material impact at transition date and for the ensuing financial year.

Ind AS 12 – Income taxes (amendments relating to income tax consequences of dividend and uncertainty over income tax treatments):

The amendment relating to income tax consequences of dividend clarify that an entity shall recognise the income tax consequences of dividends in profit or loss, other comprehensive income or equity according to where the entity originates the dividend.



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recognised those past transactions or events. The Company does not expect any impact from this pronouncement.

Ind AS 109 – Prepayment Features with Negative Compensation:

The amendments relate to the existing requirements in Ind AS 109 regarding termination rights in order to allow measurement at amortised cost (or, depending on the business model, at fair value through other comprehensive income) even in the case of negative compensation payments. The Company does not expect this amendment to have any impact on its Consolidated Financial Statements.

Ind AS 19 – Plan Amendment, Curtailment or Settlement

The amendments clarify that if a plan amendment, curtailment or settlement occurs, it is mandatory that the current service cost and the net interest for the period after the re-measurement are determined using the assumptions used for the remeasurement.

In addition, amendments have been included to clarify the effect of a plan amendment, curtailment or settlement on the requirements regarding the asset ceiling. The Company does not expect this amendment to have any significant impact on its Consolidated Financial Statements.

Ind AS 23 – Borrowing Costs

The amendments clarify that if any specific borrowing remains outstanding after the related asset is ready for its intended use or sale, that borrowing becomes part of the funds that an entity borrows generally when calculating the capitalisation rate on general borrowings. The Company does not expect any impact from this amendment.

Ind AS 28 – Long-term Interests in Associates and Joint Ventures

The amendments clarify that an entity applies Ind AS 109 Financial Instruments, to long-term interests in an associate or joint venture that form part of the net investment in the associate or joint venture but to which the equity method is not applied. The Company does not currently have any such long-term interests in associates and joint ventures.

Ind AS 103 – Business Combinations and Ind AS 111 – Joint Arrangements

The amendments to Ind AS 103 relating to re-measurement clarify that when an entity obtains control of a business that is a joint operation, it re-measures previously held interests in that business. The amendments to Ind AS 111 clarify that when an entity obtains joint control of a business that is a joint operation, the entity does not re-measure previously held interests in that business. The Company will apply the pronouncement if and when it obtains control / joint control of a business that is a joint operation



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Note 4. Property, plant & equipment

(₹ Crore)

Description of Assets	Land - Freehold	Total
I. Gross carrying value		
Balance as at 1st April, 2018	16.93	16.93
Additions	-	-
Balance as at 31st March, 2019	16.93	16.93
II. Accumulated depreciation and impairment for the year 2018-19		
Balance as at 1st April, 2018	-	-
Depreciation expense for the year	-	-
Balance as at 31st March, 2019	-	-
Net carrying value as at 31st Mar, 2019 (I-II)	16.93	16.93
	Land - Freehold	Total
I. Gross carrying value		
Balance as at 1st April, 2017	16.93	16.93
Additions	-	-
Disposals	-	-
Balance as at 31st March, 2018	16.93	16.93
II. Accumulated depreciation and impairment for the year 2017-18		
Balance as at 1st April, 2017	-	-
Depreciation expense for the year	-	-
Eliminated on disposal of assets	-	-
Balance as at 31st March, 2018	-	-
Net carrying value as at 31st March, 2018 (I-II)	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

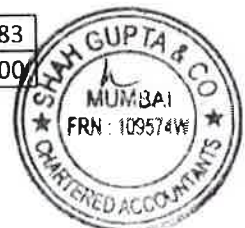
Note 5. Capital work in progress

Capital work in progress & pre operative expenditure during construction period (₹ Crore)

Balance as at 31st March, 2018	0.83
Balance as at 31st March, 2019	1.00

Footnote:

1) Amount transferred to property plant and equipment during the year ₹ 0.83 crore (for the year ended 31st March 2018: ₹ 0.15 Crore)



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Note 6. Other Intangible assets

(₹ Crore)

Description of Assets			Total
	Computer Software	Service Concession Arrangement Intangibles *	
Balance as at 1st April, 2018	0.05	931.42	931.46
Additions	-	1.32	1.32
Balance as at 31st March, 2019	0.04	932.74	932.78
II. Accumulated amortisation and impairment for the year 2018-19			
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
Net carrying value as at 31st Mar, 2019 (I-II)	0.00	813.57	813.58

Description of Assets			Total
	Computer Software	Service Concession Arrangement Intangibles *	
I. Gross Carrying Value			
Balance as at 1st April, 2017	0.05	930.78	930.83
Additions	-	0.64	0.64
Balance as at 31st March, 2018	0.05	931.42	931.47
II. Accumulated amortisation and impairment for the year 2017-18			
Balance as at 1st April, 2017	0.01	52.63	52.64
Amortisation expense for the year	0.01	33.25	33.27
Balance as at 31st March, 2018	0.02	85.89	85.91
Net carrying value as at 31st March, 2018	0.03	845.53	845.55



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Note 7. Other financial assets

(₹ Crore)

Particulars	As at 31st March, 2019			As at 31st March, 2018		
	Current	Non-Current	Total	Current	Non-Current	Total
(a) Service concession receivable	-	221.47	221.47	-	195.59	195.59
(b) Security Deposits						
- Unsecured, considered good						
(i) Government/Semi-Government Authorities	-	0.37	0.37	-	25.37	25.37
(ii) Others	-	0.00	0.00	-	0.00	0.00
	-	0.37	0.37	-	25.37	25.37
(c) Other Loans and Advances						
- Unsecured, considered good	-	-	-	-	0.37	0.37
	-	-	-	-	0.37	0.37
(d) Other bank balances						
- In margin money for security against entry tax	-	0.15	0.15	-	0.02	0.02
	-	0.15	0.15	-	0.02	0.02
	-	221.99	221.99	-	221.35	221.35



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Note 8. Other non-current and current assets

(₹ Crore)

Particulars	As at 31st March, 2019			As at 31st March, 2018		
	Current	Non-Current	Total	Current	Non-Current	Total
(a) Capital Advances	0.02	-	0.02	-	-	-
(b) Prepayments	1.80	0.20	2.00	2.05	-	2.05
(c) Deposit with Government/Semi Government	-	25.00	25.00	-	-	-
(d) Entry tax receivable	0.70	-	0.70	0.70	-	0.70
(e) Others	1.15	-	1.15	0.07	-	0.07
	3.67	25.20	28.87	2.82	-	2.82



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Note 9. Inventories

(₹ Crore)

Particulars	As at 31st March, 2019	As at 31st March, 2018
Stores and spares	5.25	5.53
	5.25	5.53

Basis of valuation: Refer note 3.20 (Inventories)

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



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Note 10. Investment

(₹ Crore)

Particulars	As at 31st March, 2019			As at 31st March, 2018		
	Current	Non- Current	Total	Current	Non- Current	Total
Investments carried at:						
A. Fair value through Profit and Loss						
Total	-	-	-	-	-	-



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Note 11. Trade receivables

(₹ Crore)

Particulars	As at 31st March, 2019			As at 31st March, 2018		
	Current	Non-Current	Total	Current	Non-Current	Total
(a) Unsecured, considered good						
(i) Trade Receivables considered good - Secured;						
(ii) Trade Receivables considered good - Unsecured;	28.91		28.91	16.30		16.30
(iii) Trade Receivables which have significant increase in Credit Risk; and						
(iv) Trade Receivables - credit impaired						
	28.91	+	28.91	16.30	-	16.30

Refer Note 15 for trade receivables hypothecated as security for borrowings.



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Note 12. Cash and cash equivalents and other bank balances

(₹ Crore)

Particulars	As at 31st March, 2019	As at 31st March, 2018
Cash and cash equivalents		
(a) Balances with banks		
(i) In Current accounts	1.99	0.57
In Deposit accounts with maturity less than 3 months at inception	9.90	9.90
(b) Cash on hand	0.01	0.00
	11.90	10.47

(₹ Crore)

Particulars	As at 31st March, 2019	As at 31st March, 2018
Bank balances other than above		
(i) Earmarked balances with banks		
- Margin money for Security against Entry Tax	1.68	1.70
	1.68	1.70



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Note 13. Equity share capital

(₹ Crore)

Particulars	As at 31st March, 2019		As at 31st March, 2018	
	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
	284,050,000	284.05	284,050,000.00	284.05

a) Reconciliation of the number of shares outstanding at the beginning and end of the year:

Particulars	As at 31st March, 2019		As at 31st March, 2018	
	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	No. of Shares		No. of Shares	
	No. of Shares	%	No. of Shares	%
1 JSW Energy Limited & its nominees	284,050,000	100%	284,050,000	100%



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Notes to the financial statements for the year ended 31st March, 2019

Note 14. Other equity

(₹ Crore)

Particulars	Reserves and Surplus			Items of other comprehensive income	Capital contribution by parent company	Total
	Equity-settled employee benefits reserve	Debenture redemption reserve	Retained earnings			
Balance as at 1st April, 2018	-	5.70	53.93	(0.05)	36.92	96.50
Profit for the year	-	-	50.00	-	-	50.00
Recognition of Share based payment	-	-	-	-	-	-
Transfer from Debenture redemption reserve	-	(5.70)	5.70	-	-	-
Other comprehensive income for the year, net of income tax	-	-	-	(0.20)	-	(0.20)
Total comprehensive income for the year ended 31st Mar'2019	-	-	109.63	(0.25)	36.92	146.30

(₹ Crore)

Particulars	Reserves and Surplus			Items of other comprehensive income	Capital contribution by parent company	Total
	Equity-settled employee benefits reserve	Debenture redemption reserve	Retained earnings			
Balance at 1st April, 2017	-	3.80	9.98	(0.15)	36.92	50.55
Profit for the year 2017-18	-	-	45.85	-	-	45.85
Recognition of Share based payment	-	-	-	-	-	-
Transfer to Debenture redemption reserve	-	1.90	(1.90)	-	-	-
Other comprehensive income for the year, net of Income tax	-	-	-	0.10	-	0.10
Total comprehensive income for the year ended 31st Mar,2018	-	5.70	53.93	(0.05)	36.92	96.50

* As per Ind AS, waiver of interest by the Holding company on debentures issued to it, has been considered as deemed equity.

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 redumption reserve

The Indian Companies Act requires companies that issue debentures to create a debenture redumption reserve from annual profits until such debentures are redeemed. Companies are required to maintain 25% as a reserve of outstanding redeemable debentures. The amounts credited to the debentures redemption reserve may not be utilised except to redeem debentures.

(4) Remeasurements of the net defined benefit plans

This reserve represents the impact of actuarial gains and losses on the funded obligation due to change in financial assumptions, change in demographic assumption, experience adjustments etc, recognised through other comprehensive income.



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Notes to the financial statements for the year ended 31st March, 2019

Note 15. Non-current borrowings

(₹ Crore)

Particulars	As at 31st March, 2019	As at 31st March, 2018
Measured at amortised cost		
Secured Borrowings:		
Term loans		
i From Banks	423.01	539.48
	423.01	539.48
Unsecured Borrowings		
Debentures		
i Non-convertible debentures - Holding Company	-	76.02
		76.02
	423.01	615.50

(i) Aggregate amount of Installments due for payments within one year ` 16.81 crore (as at 31st March, 2018 - ` 1.49 crore) have been grouped under "Current maturities of long-term debt" (Refer note 16). This is net of amortised cost of ` 0.59 crore (as at 31st March, 2018 - ` 0.60 crore)

(ii) The secured borrowings are net of amortised cost of ` 2.84 crore (as at 31st March, 2018 - ` 4.00 crore)

(iii) Terms of Redemptions of Debentures:

Nil (Previous Year 76,02,000 no.) @ 13% unsecured non convertible debentures of Rs. 100 each are redeemable at par at the end of 10 years from the date of issue i.e. 01.09.2015.

iv) Term of Repayment of Rupee Term Loans :

Particulars	As at 31st March, 2019	As at 31st March, 2018
From Banks :		
2 - 3 Years	78.30	60.90
4 - 5 Years	119.72	87.00
6 - 10 Years	177.45	193.84
Above 10 Year	50.38	201.74
Total Borrowings from Banks	425.85	543.48

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

Particulars	As at 31st March, 2019
Balance as at the beginning of the year (including current maturities)	616.99
Cash flows (repayment)/proceeds	(178.34)
Non cash changes	
1 Amortised borrowings cost	1.17
Balance as at the end of the year (including current maturities)	439.82

(v) Details of Security :

Rupee Term Loan aggregating to ₹ 439.82 crore (Previous Year ₹ 540.97 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.



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Note 16. Other financial liabilities

(₹ Crore)

Particulars	As at 31st March, 2019	As at 31st March, 2018
Non-Current		
Deposits received from Dealers	0.01	0.01
	0.01	0.01
Current		
(a) Current maturities of long-term debt *	16.81	1.49
(b) Interest accrued but not due on borrowings	1.81	-
(c) Payable for capital project	4.39	5.00
(d) Other payable	250.00	115.47
	273.00	121.97
	273.01	121.97

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



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Note 17. Provisions

(₹ Crore)

Particulars	As at 31st March, 2019			As at 31st March, 2018		
	Current	Non-Current	Total	Current	Non-Current	Total
Provision for employee benefits						
(i) Provision for gratuity	0.27	0.31	0.58	0.21		0.21
(ii) Provision for compensated absence	0.05	0.45	0.50	0.05	0.34	0.39
	0.32	0.76	1.08	0.26	0.34	0.60



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Note 18. Trade payables

(₹ Crore)

Particulars	As at 31st March, 2019			As at 31st March, 2018		
	Current	Non-Current	Total	Current	Non-Current	Total
Trade Payables						
(a) Total outstanding dues of micro and small enterprises	0.31	-	0.31	-	-	-
(b) Total outstanding dues of creditors other than	2.09	-	2.09	2.34	-	2.34
	2.40	-	2.40	2.34	-	2.34



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Note 19. Other non-current and current liabilities

(₹ Crore)

Particulars	As at 31st March, 2019			As at 31st March, 2018		
	Current	Non-Current	Total	Current	Non-Current	Total
(a) Employee recoveries and employer contributions	0.08	-	0.08	0.06	-	0.06
(b) Statutory dues	0.50	-	0.50	1.04	-	1.04
(c) Advance against depreciation	0.25	-	0.25	-	-	-
	0.83	-	0.83	1.10	-	1.10



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Note 20. Revenue from operations

(₹ Crore)

Particulars	For the year Ended 31st March,19	For the year Ended 31st March,18
Disaggregation of revenue from contract with customers:		
(1) Sale of power		
Own generation	146.13	161.10
Total revenue from contract with customers (A)	146.13	161.10
(2) Income from service concession arrangement	26.15	23.35
Income from service concession arrangement (B)	26.15	23.35
Total (A) + (B)	172.28	184.45

(a) Significant changes in the contract liability balance during the year are follows:

Contract liability - Advance from customer	As at 31st March,2019	As at 31st March,2018
Opening balance	-	-
Less: Revenue recognized during the year from balance at the beginning of the year	-	-
Add: Advance received during the year not recognized as revenue	-	-
Closing Balance	-	-

Contract liability is the Company obligation to transfer goods or service to a customer for which the company has received consideration from the customer in advance

(b) Details of revenue from contract with Customer

Particulars	For the year Ended 31st March,19	For the year Ended 31st March,18
Total Revenue from contract with customers as above	146.13	161.10
Add: Rebate on prompt payment	3.46	0.23
Less: Incentive	9.79	9.79
Total Revenue from contract with customers as per contracted price	139.80	151.55



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Note 21. Other income

(₹ Crore)

Particulars	For the year Ended 31st March,19	For the year Ended 31st March,18
a) Interest Income earned on financial assets that are not designated as at FVTPL		
i On Bank deposits	0.13	0.42
ii Interest Income	0.95	11.58
b) Others		
i Net Gain on sale of current investments designated as at FVTPL	-	0.20
ii Profit on sale of capital assets (net of loss on assets sold / scrapped / written off)	-	0.02
iii Domestic Scrap Sales	-	0.00
iv Provision no longer required written back	0.23	0.41
v Miscellaneous income	0.13	0.06
	1.45	12.70



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Note 22. Employee benefits expense

(₹ Crore)

Particulars	For the year Ended 31st March,19	For the year Ended 31st March,18
(a) Salaries and wages	7.77	7.51
(b) Contribution to provident and other funds	0.35	0.28
(c) Staff welfare expenses	0.34	0.11
	8.46	7.89



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Note 23. Finance costs

(₹ Crore)

Particulars	For the year Ended 31st March,19	For the year Ended 31st March,18
(a) Interest expense		
i Interest on Debentures	1.06	9.88
ii Interest on Term Loan	46.11	66.30
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	0.80	1.20
	48.46	77.87



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Note 24. Depreciation and amortisation expense

(₹ Crore)

Particulars	For the year Ended 31st March,19	For the year Ended 31st March,18
(a) Amortization on Intangible assets	33.29	33.27
	33.29	33.27



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Note 25. Other expenses

(₹ Crore)

Particulars	For the year Ended 31st March,19	For the year Ended 31st March,18
(a) Stores and spares consumed	2.58	1.83
(b) Power & Water	2.46	2.26
(c) Rent including lease rentals	2.06	2.54
(d) Repairs and maintenance	7.91	7.31
(e) Royalty	0.01	0.05
(f) Rates and taxes	0.11	0.13
(g) Insurance	3.73	4.18
(h) Legal and other professional charges	0.30	0.35
(i) Travelling Expenses	0.08	0.09
(j) Donation	0.04	-
(k) Other General Expenses	1.99	1.37
	21.28	20.12



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

(Formerly known as Himachal Baspa Power Company Limited)

Notes to the financial statements for the year ended 31st March, 2019

Note 26. Tax expense

(₹ Crore)

(a) Income Tax Expense

Particulars	For the year Ended 31st March,19	For the year Ended 31st March,18
a) Current Tax	12.21	12.15
b) Deferred Tax	0.03	-
	12.24	12.15



PRESS RELEASE

◀◀BACK

Quarterly Report on Employment Scenario (QES) Report 7th Round 2018 ^{NEW}

Consumer Price Index Numbers for Industrial Workers on Base 2001=100

CPI(IW) Base 2001=100 Monthly Index Letter - March 2019

JANUARY 2016	269
FEBRUARY 2016	267
MARCH 2016	268
APRIL 2016	271
MAY 2016	275
JUNE 2016	277
JULY 2016	280
AUGUST 2016	278
SEPTEMBER 2016	277
OCTOBER 2016	278
NOVEMBER 2016	277
DECEMBER 2016	275

JANUARY 2017	274
FEBRUARY 2017	274
MARCH 2017	275
APRIL 2017	277
MAY 2017	278
JUNE 2017	280
JULY 2017	285
AUGUST 2017	285
SEPTEMBER 2017	285
OCTOBER 2017	287
NOVEMBER 2017	288
DECEMBER 2017	286

JANUARY 2018	288
FEBRUARY 2018	287
MARCH 2018	287
APRIL 2018	288
MAY 2018	289
JUNE 2018	291
JULY 2018	301



AUGUST 2018	301
SEPTEMBER 2018	301
OCTOBER 2018	302
NOVEMBER 2018	302
DECEMBER 2018	301

JANUARY 2019	307
FEBRUARY 2019	307
MARCH 2019	309
APRIL 2019	
MAY 2019	
JUNE 2019	
JULY 2019	
AUGUST 2019	
SEPTEMBER 2019	
OCTOBER 2019	
NOVEMBER 2019	
DECEMBER 2019	

[Click here for press note](#)

**ALL-INDIA CONSUMER PRICE INDEX NUMBERS FOR
AGRICULTURAL AND RURAL LABOURERS**

Month	CPI-AL	CPI-RL
January 2016	849	854
February 2016	843	849
March 2016	843	848
April 2016	848	854
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 2018	910	917
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



COMM_NAME	COMM_CODE	COMM_WT	INDX032016	INDX032017	INDX032018	INDX032019	INDX102019
All commodities	1000000000	100.00000	107.7	113.2	116.3	119.9	122.2
I PRIMARY ARTICLES	1100000000	22.61756	123.0	127.1	128.2	134.5	146
(A). FOOD ARTICLES	1101000000	15.25585	133.4	137.6	137.3	144.5	160.2
a. FOOD GRAINS (CEREALS+)	1101010000	3.46238	140.8	146.8	140.5	153.4	160.8
a1. CEREALS	1101010100	2.82378	134.9	145.2	144.6	157.5	164.1
Paddy	1101010101	1.43052	135.2	147.7	152.6	156.6	162.7
Wheat	1101010102	1.02823	134.1	142.9	141.2	155.5	160.6
Jowar	1101010103	0.06764	115.8	132.1	118.1	150.4	159.5
Bajra	1101010104	0.08637	147.7	152.6	126.8	182.0	184.9
Maize	1101010105	0.18927	135.8	135.2	117.3	163.7	183.6
Barley	1101010106	0.01437	139.4	156.9	140.8	163.9	174.4
Ragi	1101010107	0.00738	167.3	258.0	220.8	221.4	226.9
a2. PULSES	1101010200	0.63860	167.0	154.0	122.3	135.3	146.3
Gram	1101010201	0.26377	143.8	181.9	130.3	141.5	146.6
Arhar	1101010202	0.12914	201.2	126.0	116.6	132.4	150.4
Moong	1101010203	0.07088	158.7	115.4	114.1	127.8	139.7
Masur	1101010204	0.05299	182.3	154.0	120.6	130.1	137
Urad	1101010205	0.09165	198.2	151.1	112.1	122.1	136.1
Peas/Chawali	1101010206	0.02444	112.4	122.2	129.0	168.2	200.6
Rajma	1101010207	0.00573	155.0	163.0	134.1	131.2	137.7
b. FRUITS & VEGETABLES	1101020000	3.47508	124.7	128.0	132.3	141.8	194.1
b1. VEGETABLES	1101020100	1.87448	119.0	118.4	115.2	142.9	227.4
Potato	1101020101	0.27737	133.2	91.1	130.5	133.8	187
Sweet Potato	1101020102	0.02051	71.0	71.0	71.0	69.8	68.1
Onion	1101020103	0.16445	133.2	110.6	157.3	108.0	356.8
Tapioca	1101020104	0.07213	110.4	207.8	148.8	145.6	153
Ginger (Fresh)	1101020105	0.02124	134.6	110.0	124.2	264.4	344.1
Peas (Green)	1101020106	0.13654	142.7	121.2	99.3	126.3	0
Tomato	1101020107	0.28446	99.4	126.1	92.7	161.8	341.9
Cauliflower	1101020108	0.16697	87.5	104.8	68.5	149.2	0
Brinjal	1101020109	0.24125	130.2	124.0	137.9	161.4	227.2
Okra (Lady finger)	1101020110	0.14592	95.6	115.3	154.4	168.5	110.2
Cabbage	1101020111	0.12251	115.2	90.0	83.5	119.1	192.2
Carrot	1101020112	0.01874	174.7	98.5	102.8	94.7	214.3
Radish	1101020113	0.03942	121.9	109.0	102.4	121.6	157.1
Cucumber	1101020114	0.00906	120.7	134.7	115.3	170.9	184.1
Pointed gourd	1101020115	0.00210	114.7	168.2	156.3	212.3	136
Bitter gourd	1101020116	0.02261	136.4	214.1	112.7	175.7	129.9
Bottle gourd	1101020117	0.02323	147.4	115.8	125.7	167.5	190.9
Beans	1101020118	0.08309	134.8	175.4	75.4	122.0	142.1
Pumpkin	1101020119	0.00465	118.5	141.1	134.4	151.7	154.1
Drumstick	1101020120	0.01823	129.7	89.0	112.5	106.3	178.7
b2. FRUITS	1101020200	1.60060	131.4	139.3	152.2	140.5	155.1
Banana	1101020201	0.32937	129.3	145.0	152.8	130.6	137.3
Mango	1101020202	0.46209	0.0	0.0	0.0	0.0	0
Apple	1101020203	0.07505	95.6	131.5	109.9	103.9	89.8
Orange	1101020204	0.12653	108.1	122.6	121.2	101.3	0
Cashew nut	1101020205	0.06583	144.4	171.1	181.0	163.3	160.3
Coconut (Fresh)	1101020206	0.07873	159.9	161.8	222.6	212.1	204.4
Papaya	1101020207	0.06368	70.6	62.1	69.3	68.3	102.4
Grapes	1101020208	0.04932	119.4	105.2	111.1	109.6	0
Pineapple	1101020209	0.03089	140.5	137.8	144.3	150.9	165.4
Guava	1101020210	0.04560	285.1	230.8	297.0	360.9	317.4
Litchi	1101020211	0.02955	0.0	0.0	0.0	0.0	0
Lemon	1101020212	0.06575	163.8	115.4	149.3	134.8	173.9
Sapota	1101020213	0.02814	91.1	88.6	111.0	126.6	188.3
Mosambi (Sweet Orange)	1101020214	0.02521	112.2	133.0	114.9	125.9	171.3
Pomengranate	1101020215	0.02122	72.1	82.7	78.7	63.8	88.5
Amla	1101020216	0.01837	131.4	136.9	200.1	167.4	178.7
Jackfruit	1101020217	0.02458	107.8	198.0	228.8	121.7	106.9
Pear	1101020218	0.01001	131.5	142.6	134.7	126.9	133.6
Almonds	1101020219	0.02469	158.8	178.0	189.1	191.6	198.3
Walnut	1101020220	0.02599	171.1	192.0	180.8	186.3	190.7
c. MILK	1101030000	4.43999	131.7	136.5	140.7	143.2	146
Milk	1101030001	4.43999	131.7	136.5	140.7	143.2	146
d. EGGS,MEAT & FISH	1101040000	2.40156	135.1	134.2	133.1	140.9	145.6
Egg	1101040001	0.23264	124.7	132.8	136.5	141.1	142.4
Fish-Inland	1101040002	0.52500	145.9	143.0	141.6	150.1	154.8
Fish-Marine	1101040003	0.42182	133.7	118.8	123.9	133.1	141.6
Mutton	1101040004	0.44094	133.6	132.1	131.9	126.1	129.5
Beef and Buffalo Meat	1101040005	0.16159	124.4	128.1	148.6	152.9	161.5
Poultry Chicken	1101040006	0.55906	134.9	141.1	126.8	145.6	146.5
Pork	1101040007	0.06051	132.4	136.3	136.6	148.9	172.2
e. CONDIMENTS & SPICES	1101050000	0.52885	139.4	128.3	128.0	125.7	148.8
Black Pepper	1101050001	0.02098	185.4	175.7	145.1	130.8	123.8
Chillies (Dry)	1101050002	0.14056	142.6	113.5	125.4	115.1	147.7
Turmeric	1101050003	0.10015	125.0	111.5	124.7	110.5	114.9
Cardamom	1101050004	0.01434	116.9	151.0	126.9	134.9	180.5



INVOICE

एन जे पी एन लिमिटेड

1500 मे० घाट नाथपा झाकडी जल विद्युत परियोजना

(भाबत 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

Name & Address of Buyer	Invoice No: 0036
Managing Director	Invoice Date: 20 04 2017
M/s Himachal Baspa Power Company Ltd	PAN No: AAICS1307F
Sholtu Colony, PO Tapri, Distt Kinnaur	Service tax No: AAICS1307FSD004
HP-172104, Fax No: 01786- 261258	TIN No: 02011000291
	TAN No: PTL513797A
	CIN: L40101HP1988GOI008409

Buyer Reference: ICF Agreement with M/s Jaypee 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 April, 2017	18,05,854
2	Service tax @ 14%	2,52,820
3	Swachh Bharat Cess @ 0.5%	9,029
4	Krishi Kalyan Cess @ 0.5%	9,029
5	Grand Total	20,76,732
6	Net Payable Amount	20,76,732

Net Invoice value in words: Rupees Twenty Lakhs Seventy Six Thousand Seven Hundred Thirty Two 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 & M Charges for the month of April, 2017 have been tentatively calculated taking in to consideration escalation @ 2.48%. However, any additional amount due to increase in escalation will be recovered separately on actual basis from M/s HBPCCL at our end.

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 SJVN Ltd


 Authorized Signatory

2017-18

2.51



INVOICE

एस जे पी एन लिमिटेड

1500 मे0 वाट नाथपा झाकडी जल विद्युत परियोजना

(भारत सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपक्रम)

विद्युत ग्रह अनुसंधान विभाग झाकडी, शिमला, हिमाचल प्रदेश - 172201

दूरभाष न0. 01782-275104 फैक्स न0. 01782-275834

Name & Address of Buyer	Invoice No: 0038
Managing Director	Invoice Date: 21 06 2017
M/s Himachal Baspa Power Company Ltd	PAN No: AAICS1307F
Sholtu Colony, PO Tapri, Distt Kinnaur	Service tax No: AAICS1307FSD004
HP-172104, Fax No: 01786- 261258	TIN No: 02011000291
	TAN No: PTLS13797A
	CIN: L40101HP1988GOI008409

Buyer Reference: ICF Agreement with M/s Jaypee 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 June, 2017	18,05,854
2	Escalation @ 2.51% for the month of June, 17 (FY 2017-18)	45,327
3	Arrear on account of O&M charges with escalation @ 2.51% for the month of April, 17 & May, 17	90,854
4	Service tax @ 14% on Sr. No 1, 2 & 3	2,71,857
5	Swachh Bharat Cess @ 0.5% on Sr No 1, 2 & 3	9,709
6	Krishi Kalyan Cess @ 0.5% on Sr No 1, 2 & 3	9,709
7	Grand Total	22,33,110
8	Net Payable Amount	22,33,110

Net Invoice value in words: Rupees Twenty Two Lakhs Thirty Three Thousand One Hundred Ten 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

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 SJVN Ltd


 Authorized Signatory


INVOICE

सुहा से पी एन लिमिटेड
 1500 सेठ साठ लखवा झरकरी वल विद्युत परियोजना
 (विद्युत संचालन एवं निगमन प्रकल्प संचालन वल अंतर्गत उपकल्प)
 प्रियत जल प्रकल्पको विभागा झरकरी, शिलांग, हिमाचल प्रदेश - 172201
 दूरभाष नं: 01782-275104 फैक्स नं, 01782-275844

Name & Address of Buyer

Managing Director
 M/s Himachal Baspa Power Company Ltd
 Shahu Colony, PO Tapri, Distt Kinnaur
 HP-172104, Fax No: 01786-261258/242245

Invoice No: 0347
 Invoice Date: 24.02.2018
 PAN No: AAACD307F
 GST No: 02AAACD307F12Y
 TIN No: 02110002791
 IAN No: 07L113787A
 CHS 401014P138420000409

Buyer Reference: ICF Agreement with M/s HBPC (Agreement Dated 08.05.2003)

Buyer TN No:

Sl No	Description of Payment	Amount in INR
1	Bank Charge/Utility Invoice of March 2018	10,121.00
2	GST 18% on 1784.1	3,211.38
3	Net Payable	1,96,805.00
Grand Total		218,493.00
Net Payable Amount		218493.00

Net Invoice value In words: Rupees Twenty One Lakhs Eighty Four Thousand Three Hundred Ninety Three Only

Payment Instruction

Debitent Cheque per Cheque. Please issue 03/ at par cheque in favour of "Surya Ltd, NHP's Inland"

NEFT/RTGS Transfer

Bank Name: State Bank of India

Bank Address: PO, Jhal, The, Punjab/BM, Distt Shimla (HP)

Bank Account No: 1151172129

IFSC: SBIN001151172129

Confirm that the particulars given above is true & correct & amount indicated represents the price actually charged to them & no bank or commercial charges are levied, directly or indirectly, from the buyer.

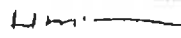
For SUNH Ltd

 Authorized Signatory



INVOICE		
एस जे सी एन लिमिटेड		
1500 मे० पाट बाघवा झाकडी जल विद्युत परियोजना		
(भारत सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपक्रम)		
विद्युत ग्रह अनुसंधान विभाग झाकडी, शिमला, हिमाचल प्रदेश - 172201		
दूरभाष न०. 01782-275104 फैक्स न०. 01782-275834		
Name & Address of Buyer		Invoice No: SJVN/NJHPS/ PHEM/GIS/2018-19/0052
Managing Director		Invoice Date: 23.08.2018
M/s Himachal Baspa Power Company Ltd		PAN: AAICS1307F
Shoftu Colony, PO. Tapri, Distt Kinnaur		GSTIN: 02AAICS1307F1ZY
HP-172104, Fax No: 01786- 261258		SAC No.: 999799
GSTIN of M/s HBPC: 02AADCH3821L1ZU		TIN No: 02011000291
		TAN No: PTL513797A
		CIN: L40101HP1988GOI008409
Buyer Reference: ICF Agreement with M/s HBPC 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 August, 2018	18,51,181
2	CGST @ 9% on Sr. No 1	1,66,606
3	SGST @ 9% on Sr. No.1	1,66,606
5	Grand Total	21,84,393
6	Net Payable Amount	21,84,393
Net Invoice value in words: Rupees Twenty One Lakhs Eighty Four Thousand Three Hundred Ninety Three 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 & M Charges for the month of August, 2018 have been calculated without taking in to consideration Annual escalation @ 6% & same shall be recovered on actual basis w.e.f 01.04.2018 based upon CPI/WPI published by office of Economic Adviser GOI, Ministry of Commerce & Industry(DIPP) as on 31.03.2018.		
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 SJVN-Ltd Authorized Signatory 23/8/2018



INVOICE		
<p>एस जे वी एन लिमिटेड 1500 मेठ घाट नाथन ज्वाकरी जल विद्युत परियोजना (भारत सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपकरण) विद्युत गृह अग्रवर्धन विभाग ज्वाकरी, शिमला, हिमाचल प्रदेश - 172201 दूरभाष नं०. 01782-275104 फैक्स नं०. 01782-275834</p>		
Name & Address of Buyer		Invoice No: SJVN/NJHPS/ PHEM/GIS/2018-19/0053
Managing Director		Invoice Date: 20.08.2018
M/s Himachal Baspa Power Company Ltd		PAN: AAICS1307F
Shollu Colony, PO. Tapri, Distt Kinnaur		GSTIN: 02AAICS1307F1ZY
HP-172104, Fax No: 01786- 261258		SAC No.: 999799
GSTIN of M/s HBPC: 02AADCH3821L1ZU		TIN No: 02011000291
		TAN No: PTLS13797A
		CIN: L40101HP1998GOI008409
Buyer Reference: ICF Agreement with M/s HBPC for Interconnection facility at Jhakri (Agreement Dated 08.05.2003)		
Buyer TIN No:		
SI No	Description of Payment	Amount in INR
1	ORM Charges for the month of September, 2018	18,51,181
2	Escalation @ 6% for the month of September,18 (FY 2018-19)	1,11,071
3	Arrear on account of O&M charges escalation @ 6% for the month of April, 18 to August, 18 (05 Months)	5,55,354
4	CGST @ 9% on Sr. No.1,2,3	2,26,585
5	SGST @ 9% on Sr. No.1,2,3	2,26,585
6	Grand Total	29,70,776
7	Net Payable Amount	29,70,776
Net Invoice value in words: Rupees Twenty Nine Lakhs Seventy Thousand Seven Hundred Seventy Six 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: 11543142120		
IFSC/RTGS Code: SBIN0006988		
NOTE: The escalation @ 6% has been taken into consideration provisionally w.e.f. 01.04.2018 onward. However adjustment, if any shall be dealt separately in subsequent Invoices at our end.		
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 SJVN Ltd  Authorized Signatory



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INVOICE		
एस जे पी एन लिमिटेड		
1500 मे/ पाट नथला झाकरी जल विद्युत परियोजना (भारत सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपक्रम) विद्युत गृह अनुसंधान विभाग झाकरी, शिमला, हिमाचल प्रदेश- 172201 दूरभाष नं. 01782-275104 फैक्स नं. 01782-275834		
Name & Address of Buyer		Invoice No: SJVN/NJHPS/ PHEM/GIS/2018-19/0054
Managing Director		Invoice Date 25 10 2018
M/s Himachal Baspa Power Company Ltd		PAN: AAICS1307F
Sholtu Colony, PO. Tapri, Distt Kinnaur		GSTIN: 02AAICS1307F1ZY
HP-172104, Fax No: 01786- 261258		SAC No.: 899799
GSTIN of M/s HBPC: 02AADCH3821L1ZU		TIN No: 02011000291
		TAN No: PTL913797A
		CIN: L40101HP1988GOI008409
Buyer Reference: ICF Agreement with M/s HBPC 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 October, 2018	18,51,181
2	Escalation @ 6% for the month of October, 18 (FY 2018-19)	1,11,071
4	CGST @ 8% on Sr. No 1,2	1,76,603
5	SGST @ 9% on Sr. No.1,2	1,78,603
6	Grand Total	23,15,458
7	Net Payable Amount	23,15,458
Net Invoice value in words: Rupees Twenty Three Lakhs Fifteen Thousand Four Hundred and Fifty Eight Only.		
Payment Instruction:		
Please release the payment through RTGS only.		
RTGS Transfer Details:		
Bank Name: State Bank of India		
Bank Address: PO: Jhakri, Tah: Rampur Bsr. Distt Shimla (HP)		
Bank Account No: 11543142129		
IFSC/RTGS Code: SBIN0008988		
NOTE: The escalation @ 6% has been taken into consideration provisionally w.e.f. 01.04.2018 onward. However adjustment, if any shall be dealt separately in subsequent invoices at our end.		
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 SJVN Ltd _____ Authorized Signatory



4

INVOICE		
एन जे पी एन लिमिटेड		
1500 मे 0 पाट नाथन झाकड़ी जल विद्युत परियोजना		
(भारत सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपक्रम)		
विद्युत ग्रह अनुसंधान विभाग झाकड़ी, शिमला, हिमाचल प्रदेश - 172201		
दूरभाष नं. 01782-275104 फैक्स नं. 01782-275834		
Name & Address of Buyer		Invoice No: NJ/PHEM/18-19/55
Managing Director		Invoice Date: 28.11.2018
M/s JSW Hydro Energy Limited,		PAN: AAICS1307F
Sholtu Colony, PO. Tapri, Distt Kinnaur		GSTIN: 02AAICS1307F12Y
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:		
Sl No	Description of Payment	Amount in INR
1	O&M Charges for the month of November, 2018 considering Escalation @ 3.37%	19,13,566
2	Excess Escalation charged @ (6%-3.37%=2.63%) w.e.f April, 18 to October, 18 (FY 2018-19)	-3,40,802
4	CGST @ 9% on Sr. No.1,2	1,41,549
5	SGST @ 9% on Sr. No.1,2	1,41,549
6	Grand Total	18,55,862
7	Net Payable Amount	18,55,862
Net Invoice value in words: Rupees Eighteen Lakhs Fifty Five Thousand Eight Hundred and Sixty Two 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: 11543142128		
IFSC/RTGS Code: SBIN0006980		
NOTE: The escalation @ 6% has been taken into consideration provisionally w.e.f. 01.04.2018 onward. However actual Escalation Factor agreed mutually and as per ICF agreement calculated @ 3.37%. Adjustment has been made in current invoice at our end.		
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 SJVN Ltd Authorized Signatory

2018-19
3.37%

2112

INVOICE		
एन जे पी एन लिमिटेड		
1500 मे० घाट नाथपा झाकरी जल विद्युत परियोजना		
(भारत सरकार एवं हिमाचल प्रदेश सरकार का संयुक्त उपक्रम)		
विद्युत गृह अनुसंधान विभाग झाकरी, शिमला, हिमाचल प्रदेश - 172201		
दूरभाष न०. 01782-275104 फैक्स न०. 01782-275834		
Name & Address of Buyer		Invoice No: NJ/PHEM/18-19/59
Managing Director		Invoice Date: 18.03.2019
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.	19,13,566
2	CGST @ 9%	1,72,221
3	SGST @ 9%	1,72,221
4	Grand Total	22,58,008
5	Net Payable Amount	22,58,008
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		
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 SJVN Ltd Authorized Signatory 18/3/2019



Annexure '4'

ANNEXURE-E

**HIMACHAL BASPA POWER COMPANY 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 2017-18**

S.N.	Month	Plant Availability in %	
		For the Month	Cumulative
1	Apr-17	100.00%	100.00%
2	May-17	100.00%	100.00%
3	Jun-17	99.48%	99.83%
4	Jul-17	100.00%	99.87%
5	Aug-17	99.63%	99.82%
6	Sep-17	100.00%	99.85%
7	Oct-17	100.00%	99.87%
8	Nov-17	100.00%	99.89%
9	Dec-17	100.00%	99.90%
10	Jan-18	100.00%	99.91%
11	Feb-18	100.00%	99.92%
12	Mar-18	84.25%	98.59%

For Himachal Baspa Power Company Limited

Rajarshi Bera

(Rajarshi Bera)
Authorised Signatory

Rajarshi Bera
Deputy Chief Engineer
Control and Grids, B-1024
H.P. S.E. Corporation



ANNEXURE - E

**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 2018-19

S.N.	Month	Plant Availability in %	
		For the Month	Cumulative
1	Apr-18	100.00%	100.00%
2	May-18	99.74%	99.87%
3	Jun-18	100.00%	99.91%
4	Jul-18	99.88%	99.91%
5	Aug-18	99.39%	99.80%
6	Sep-18	100.00%	99.84%
7	Oct-18	100.00%	99.86%
8	Nov-18	100.00%	99.88%
9	Dec-18	100.00%	99.89%
10	Jan-19	100.00%	99.90%
11	Feb-19	100.00%	99.91%
12	Mar-19	77.73%	98.02%

For JSW HYDRO ENERGY LIMITED

(Ravindra Rana)
Authorised Signatory



HPSEB Ltd. Shri. Rana



Annexure T 5

ANNEXURE - D

HIMACHAL BASPA POWER COMPANY 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 2017 -18

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	Energy	Energy	Energy	Energy	
1	2	3	4	5	6	7	8	9			
Apr-17	80482938	9657953	70824985	70824985	0.00	41910000	41910000				
May-17	169907376	20388885	149518491	149518491	0.00	72600000	72600000				
Jun-17	210197279	25223673	184973606	184973606	0.00	169620000	169620000				
Jul-17	234025879	28083105	205942774	205942774	0.00	183530000	183530000				
Aug-17	221643860	26597267	195046622	195046622	0.00	183530000	183530000				
Sep-17	154879696	18585563	136294133	136294133	0.00	129540000	129540000				
Oct-17	79808849	9577062	70231787	70231787	0.00	69530000	69530000				
Nov-17	47817652	5738118	42079534	42079534	0.00	50290000	50290000				
Dec-17	38374434	4604932	33769502	33769502	0.00	40980000	40980000				
Jan-18	31587339	3790481	27796858	27796858	0.00	37950000	37950000				
Feb-18	25701845	3084221	22617624	22617624	0.00	32710000	32710000				
Mar-18	27570619	3308474	24262145	24262145	0.00	37870000	37870000				
For The Tariff year 2017- 18	1321997795	158639734	1163358061	1163358061	0.00	1050060000	1050060000	1050060000	1050060000	37870000	113298061

For Himachal Baspa Power Company Limited

(Rajarshi Bera)
 Authorised Signatory



Supratim Singh
 Generation Circle, Baspa
 H.P. Baspa, Phulla Mandi

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 2018-19

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)
				Firm	Infirm			
1	2	3	4	5	6	7	8	9
Apr-18	43079154	5169498	37909656	37909656	0.00	41910000	41910000	
May-18	101506889	12180827	89326062	89326062	0.00	72600000	72600000	
Jun-18	221826196	26619144	195207052	195207052	0.00	169620000	169620000	
Jul-18	231433341	27772001	203661340	203661340	0.00	183530000	183530000	
Aug-18	233891757	28067011	205824746	205824746	0.00	183530000	183530000	
Sep-18	181294874	21755385	159539489	159539489	0.00	129540000	129540000	
Oct-18	75096678	9011601	66085077	66085077	0.00	69530000	69530000	
Nov-18	47990024	5758803	42231221	42231221	0.00	50290000	50290000	
Dec-18	37904509	4548541	33355968	33355968	0.00	40980000	40980000	
Jan-19	31891847	3827022	28064825	28064825	0.00	37950000	37950000	
Feb-19	26555262	3186631	23368631	23368631	0.00	32710000	32710000	
Mar-19	28995794	3479495	25516299	25516299	0.00	37870000	37870000	
For The Tariff year 2018-19	1261466325	151375959	1110090366	1110090366	0.00	1050060000	1050060000	60030366

For JSW Hydro Energy Limited


 (Ravindra Rana)
 Authorised Signatory



Annexure 'TG'

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]	Assessment Year 2018-19
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name JSW HYDRO ENERGY LIMITED			PAN AADCH3821L			
	Flat/Door/Block No Sholtu Colony	Name Of Premises/Building/Village TAPRI		Form No. which has been electronically transmitted ITR-6	Status Plc Company		
	Road/Street/Post Office TAPRI	Area/Locality Nichar					
	Town/City/District Kinnaur	State HIMACHAL PRADESH	Pin/ZipCode 172104	Aadhaar Number/Enrollment ID			
	Designation of AO(Ward/Circle)	DCIT CIRCLE SHIMLA		Original or Revised ORIGINAL			
	E-filing Acknowledgement Number	381629001281118		Date(DD/MM/YYYY)	28-11-2018		
	COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	2533539974
		2	Deductions under Chapter-VI-A			2	1145365966
		3	Total Income			3	1388174010
		3a	Current Year loss, if any			3a	0
4		Net tax payable			4	596288720	
5		Interest and Fee Payable			5	2423112	
6		Total tax, interest and Fee payable			6	598711832	
7		Taxes Paid	a	Advance Tax	7a	486000000	
			b	TDS	7b	89264502	
			c	TCS	7c	48178	
	d		Self Assessment Tax	7d	23399150		
	e		Total Taxes Paid (7a+7b+7c +7d)	7e	598711830		
8	Tax Payable (6-7e)			8	0		
9	Refund (7e-6)			9	0		
10	Exempt Income	Agriculture		10			
		Others					

This return has been digitally signed by PRASHANT JAIN in the capacity of DIRECTOR
having PAN ACNPJ6049F from IP Address 123.63.47.57 on 28-11-2018 at MUMBAI

Dsc SI No & issuer 1400107442CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474e464320496e666f746f776572,STREET=Bodakdev, S G Road, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Acknowledgement Number : 381629001281118

Assessment Year : 2018-19

ITR-6			
[For Companies other than companies claiming exemption under section 11]			
(Please see rule 12 of the Income-tax Rules, 1962)			
PERSONAL INFORMATION			
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
Address			
Flat/Door/Block No	Sholtu Colony	Town/ City/ District	Kinnaur
Name of Premises / Building / Village	TAPRI	Road/Street/Post Office	TAPRI
Area/ Locality	Nichar	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 Company Act)	6-Public Company
Office Phone Number with STD code	1786 - 261253	Income Tax Ward / Circle	DCIT CIRCLE SHIMLA
Mobile no.1	91 - 9805084407	Mobile no.2	-
Email Address-1	sanjeev.kango@jsw.in	Email Address-2	hirva.shah@jsw.in
Filing Status			
Section	Voluntarily On or before the due date under section 139(1)	Filing Type	Original
If revised/in response to defective/Modified/Rectification, then enter Receipt No		Date of filing original return (DD/MM/YYYY)	
Notice number (Where the original return filed was Defective and a notice was issued to the assessee to file a fresh return Sec139(9))			
If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C enter date of such notice, or u/s 92CD enter date of advance pricing agreement			
Residential Status	RES - Resident		
Whether opting for section 115BA? (Yes/No) (applicable on Domestic Company)	No		
Whether total turnover/ gross receipts in the previous year 2015-16 exceeds 50 crore rupees? (Yes/No) (applicable on 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(1)			
In the case of non-resident, is there a permanent establishment (PE) in India			



Acknowledgement Number : 381629001281118

Assessment Year : 2018-19

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		No
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 any transaction has been made with a person located in a jurisdiction notified u/s 94A of the Act?		No
Other Details		
Whether this return is being filed by a representative assessee? If yes, please furnish following information		No
Name of the representative assessee		
Address of the representative assessee		
Permanent Account Number (PAN) of the representative assessee		
AUDIT DETAILS		
(a)	Whether liable to maintain accounts as per section 44AA?	No
(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)	19/08/2018
(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)	Date of audit report	19/08/2018
(d.i)	Are you liable for Audit u/s 92E?	
	Yes	22/11/2018
(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
	1	80-IA
	2	115JB
		Date (DD/MM/YYYY)
		26/11/2018
		19/08/2018
(e)	Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act	



Acknowledgement Number : 381629001281118

Assessment Year : 2018-19

Sl.No	Act	Section Code					Date (DD/MM/YYYY)			
PART A - GENERAL (2)										
HOLDING STATUS										
(a)	Nature of company (write 1 if holding company, write 2 if a subsidiary company, write 3 if both, write 4 if any other)								2- Subsidiary Company	
(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 (E)	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		
BUSINESS ORGANISATION										
Sl.No.	Business Type	PAN	Company Name	Address	City	State	Country	Pin code/Zip code		
KEY PERSONS										
Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year.										
Sl.No.	Name	Designation	PAN	Residential Address	City	State	Country	Pin code/ Zip code	Director Identification Number (DIN) issued by MCA, in case of Director	
1	Mr. Sanjay Sagar	Director	AAPPS0015C	A-20, DLF City Phase I Gurgaon	GURGAON	HARYANA	INDIA	121002	00019489	
2	Mr. Prashant Jain	Director	ACNPJ6049F	201, Saarthi CHS, 33 K. M. Munshi Marg, Chowpatty	MUMBAI	MAHARASHTRA	INDIA	400007	01281621	
3	Mr. Girish Deshpande	Director	ACQPD9870P	1803, Solitaire Hiranandani Gardens, Powai	MUMBAI	MAHARASHTRA	INDIA	400076	02756000	



Acknowledgement Number : 381629001281118

Assessment Year : 2018-19

4	Ms. Sheila Sangwan	Director	ABDPS3200Q	Flat Number - 22, Dakshin neshwar 10, Hailey Road , Central De lhi, New Del hi G.P.O	NEW DEL HI	DELHI	INDIA	110001	01857875
5	Mr. Rakesh Nath	Director	AAAPN0619A	F-10, 2nd Fl oor Kailash Colony, Gre ater Kailash South Delhi	NEW DEL HI	DELHI	INDIA	110048	00045986
6	Mr. Nirmal Kumar Jain	Director	ADPPJ9711M	02 Suman, P lay Ground Road Vile P arle East	MUMBAI	MAHARAS HTRA	INDIA	400057	00019442
7	Mr. Jyoti Kumar Agarwal	Director	ADKPA8134G	Flat 208, Blo ck 25, BPCL Staff Colon y Aziz Baug , Near Ashis h Theater, C hembur	MUMBAI	MAHARAS HTRA	INDIA	400074	01911652
8	Ms. Seema Jajodia	Director	ACJJP6249H	1/17 Shanti Niketan New Delhi	DELHI	DELHI	INDIA	110021	00172353
9	Mr. Chandan Bhatta Charya	Director	ADZPB9238K	Flat No. 72, Sunflower A partment, Ra vi Kiran Chs Gd Somani Marg, Cuffe Parade	MUMBAI	MAHARAS HTRA	INDIA	400098	01341570
10	Ms. Shailaja Chandra	Director	AACPC1826A	F-6/3, Vasan t Vihar	NEW DEL HI	DELHI	INDIA	110057	03320688
11	Mr. Rakesh Punamiya	Secretary	ADGPP3513Q	1401/A, Gun decha Symp hony, Veera	MUNBAI	MAHARAS HTRA	INDIA	400053	



Acknowledgement Number : 381629001281118

Assessment Year : 2018-19

				Desai Road, Club					
12	Mr. Sanjeev Kango	Chief Financial Officer	BIZPK2234C	287, BAZU RI, PO TEH & DISTT H AMIRPUR	HAMIRPUR	HIMACHA L PRADES H	INDIA	177001	
13	Ms. Vrushali Karnik	Secretary	BEPPK6832L	Flat no 4, M athilda CHS 728 Babreka r Marg, Dad ar West	MUMBAI	HIMACHA L PRADES H	INDIA	400028	

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	Address	City	State	Country	Pin code/ Zip code	Percentage of shares held
1	JSW ENERGY LIMITED	AAACJ8109N	JSW CENTRE, BANDRA KURLA COMPLEX, BANDRA(E)	MUMBAI	MAHARASHTRA	INDIA	400051	100

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	PAN	Address	City	State	Country	Pin code/ Zip code	Percentage of shares held

NATURE OF COMPANY AND ITS BUSINESS

Nature of company

1	Whether a public sector company as defined in section 2(36A) of the Income-tax Act	Yes
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



Acknowledgement Number : 381629001281118

Assessment Year : 2018-19

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	
Nature of business or profession, if more than one business or profession indicate the three main activities/ products				
Sl.No.	Code	Tradename	Tradename	Tradename
1	05001 - Production, collection and distribution of electricity			
Part A-BS				
BALANCE SHEET AS ON 31ST DAY OF MARCH, 2018 OR AS ON THE DATE OF AMALGAMATION				
I. 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	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		Bvii		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	1C		0
D	Total Shareholder's fund (Aiv + Bix + 1C)	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 (i + ii)	2		0



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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	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)	iic	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
4. Current liabilities				
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



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	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
C.	Other current liabilities		
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
D.	Short-term provisions		
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 + 4B + 4C + 4D)	4E	0
Total Equity and liabilities (1D + 2 + 3E + 4E)		1	0
II. ASSETS			
1. Non-current assets			
A.	Fixed assets		
i	Tangible assets		
	a. Gross block	ia	0



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	b. Depreciation	ib	0	
	c. Impairment losses	ic	0	
	d. Net block (ia - ib - ic)	id	0	
ii	Intangible assets			
	a. Gross block	iiia	0	
	b. Amortization	iiib	0	
	c. Impairment losses	iiic	0	
	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	Non-current investments			
i	Investment in property	i	0	
ii	Investments in Equity instruments			
	a. Listed equities	iiia	0	
	b. Unlisted equities	iiib	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
C	Deferred tax assets (Net)	C		0
D	Long-term loans and advances			
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	



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 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)(e) of I.T. Act		iv	0
F	Total Non-current assets (Av + Bix + C + Dv + Eiii)		1F	0
2. Current assets				
A.	Current 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 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	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	0
	vi	Loose tools	vi	0
	vii	Others	vii	0
viii	Total Inventories (i + ii + iii + iv + v + vi + vii)		Bviii	0
C	Trade receivables			
	i	Outstanding for more than 6 months	i	0
	ii	Others	ii	0



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	iii	Total Trade receivables (i + ii)		Ciii		0
D	Cash and cash equivalents					
	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		ivc		0
F	Other current assets				F	0
G	Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)				2G	0
Total Assets (1F + 2G)				1I		0
Part A-BS – Ind AS						
Balance Sheet as on 31st day of March, 2018 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]						
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		542985000
		c	Share Options Outstanding account	ic		0
		d	Other (specify nature and amount)			



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		Sl. No.	Nature	Amount		
		Total		id	12500500000	
		e	Total other reserves (ia + ib + ic + id)	ie	542985000	
		ii	Retained earnings (Debit balance of statement of P & L to be shown as -ve figure)	ii	3682438390	
		iii	Total (Bie + ii) (Debit balance to be shown as -ve figure)	Biii	4225423390	
	C	Total Equity (Aiv + Biii)		1C	16725923390	
2	Liabilities					
	A	Non-current liabilities				
	I	Financial Liabilities				
		Borrowings				
	a	Bonds or debentures				
	1	Foreign currency	a1	0		
	2	Rupee	a2	8000000000		
	3	Total (1 + 2)		a3	8000000000	
	b	Term loans				
	1	Foreign currency	b1	0		
	2	Rupee loans				
	i	From Banks	i	57771318180		
	ii	From other parties	ii	0		
	iii	Total (i + ii)		b2	57771318180	
	3	Total Term loans (b1 + b2)		b3	57771318180	
	c	Deferred payment liabilities			c	0
	d	Deposits			d	77000
	e	Loans from related parties (see instructions)			e	0
	f	Long term maturities of finance lease obligations			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	65771395180
	j	Trade Payables			j	0
	k	Other financial liabilities (Other than those specified in II under provisions)			k	0
	II	Provisions				
	a	Provision for employee benefits		a	15214330	
	b	Others (specify nature)				
		Sl. No.	Nature	Amount		
		Total			b	0



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			c	Total Provisions		IIc	15214330
		III		Deferred tax liabilities (net)		III	352521975
			a	Advances		a	0
			b	Other (specify nature and amount)			
				Sl. No	Nature	Amount	
				Total		b	0
			c	Total Other non-current liabilities		IVc	0
				Total Non-Current Liabilities (Ii + Ij + Ik + IIC + III + IVc)		2A	66139131485
		B		Current liabilities			
		I		Financial Liabilities			
			i	Borrowings			
			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 (a3 + b + c + d)		li	0
			ii	Trade payables		lii	309893505
			iii	Other financial liabilities			
			a	Current maturities of long-term debt	a		2083466028
			b	Current maturities of finance lease obligations	b		0
			c	Interest accrued	c		94
			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)			



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Sl. No	Nature	Amount		
1	Misc	1933620282		
Total			h	1933620282
i	Total Other financial liabilities (a + b +c +d +e +f +g+ h)		i	4017086404
iv	Total Financial Liabilities (Ii + Iii + Iiii)		Iiv	4326979909
II Other Current liabilities				
a	Revenue received in advance	a	0	
b	Other advances(specify nature and amount)			
Sl. No	Nature	Amount		
1	Misc	2963809		
Total			B	2963809
c	Others (specify nature)			
Sl. No	Nature	Amount		
1	statuary dues	135214792		
Total			c	135214792
d	Total Other current liabilities (a + b+ c)		IId	138178601
III Provisions				
a	Provision for employee benefits	a	11184906	
b	Others (specify nature)			
Sl. No	Nature	Amount		
Total			b	0
c	Total provisions (a + b)		IIIc	11184906
IV ProCurrent Tax Liabilities (Net)visions				IV
Total Current liabilities (Iiv + IId + IIIc+ IV)				2B
Total Equity and liabilities (1C + 2A +2B)				1
II ASSETS				
I Non-current assets				
A Property, Plant and Equipment				
a	Gross block	a	76384295306	
b	Depreciation	b	5251437745	
c	Impairment losses	c	0	
d	Net block (a – b - c)		Ad	71132857561
B Capital work-in-progress				B
C Investment Property				
a	Gross block	a	0	



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		b	Depreciation	b	0	
		c	Impairment losses	c	0	
		d	Net block (a - b - c)	Cd	0	
		D	Goodwill			
		a	Gross block	a	0	
		b	Impairment losses	b	0	
		c	Net block (a - b - c)	Dc	0	
		E	Other Intangible Assets			
		a	Gross block	a	9323895005	
		b	Amortisation	b	859885944	
		c	Impairment losses	c	0	
		d	Net block (a - b - c)	Ed	0	
		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 - c)	Gc	0	
		H	Financial Assets			
		I	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 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	0	
		II	Trade Receivables			
		a	Secured, considered good	a	0	
		b	Unsecured, considered good	b	0	
		c	Doubtful	c	0	



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		d	Total Trade receivables		HII	0
		III	Loans			
		i	Security deposits	i		255117385
		ii	Loans to related parties (see instructions)	ii		0
		iii	Other loans (specify nature)			
			Sl. No	Nature	Amount	
			Total		iii	0
		iv	Total Loans (i + ii + iii)		HIII	255117385
		v	Loans included in HIII 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	Other Financial Assets			
			i	Bank Deposits with more than 12 months maturity	i	0
			ii	Others	ii	2524070683
			iii	Total of Other Financial Assets (i + ii)	HIV	2524070683
		I	Deferred Tax Assets (Net)		I	0
		J	Other non-current Assets			
		i	Capital Advances	i		111200
		ii	Advances other than capital advances	ii		0
		iii	Others (specify nature)			
			Sl. No	Nature	Amount	
			1	income tax	148598788	
			Total		vii	148598788
		iv	Total non-current assets (i + ii + iii)		iv	148709988
		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
			Total Non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)		1	82555351391
2			Current assets			



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	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	114471746
		vi	Loose tools	vi	0
		vii	Others	vii	0
		viii	Total Inventories (i + ii + iii + iv + v + vi + vii)	2A	114471746
	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	864152561
		vi	Investment in partnership firms	vi	0
		vii	Other Investments	vii	0
		viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)	viii	864152561
	II	Trade receivables			
		i	Secured, considered good	i	2262125879
		ii	Unsecured, considered good	ii	0
		iii	Doubtful	iii	0
		iv	Total Trade receivables (i + ii + iii)	II	2262125879
	III	Cash and cash equivalents			
		i	Balances with Banks (of the nature of cash and cash equivalents)	i	904086487
		ii	Cheques, drafts in hand	ii	0
		iii	Cash on hand	iii	205067
		iv	Others (specify nature)	iv	
		Sl. No	Nature	Amount	
		1	Margin Money	300733417	



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		Total		vii	30073	
					3417	
	v	Total Cash and cash equivalents (i + ii + iii + iv)			III	1205024971
	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)(e) of I.T. Act		vc	0	
	VI	Other Financial Assets			VI	8393035
		Total Financial Assets (I + II + III + IV + V + VI)			2B	4339696446
	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	331878708		
		Total			vii	331878708
	iii	Total			2D	331878708
		Total Current assets (2A + 2B + 2C + 2D)			2	4786046900
		Total Assets (1 + 2)			II	87341398291
Part A-P and L- Profit and Loss Account for the financial year 2017-18 (fill items 1 to 52 in a case where regular books of accounts are maintained, otherwise fill item 53)						
1	Revenue from operations					
A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)					
i.	Sale of products/goods				i	0
ii.	Sale of services				ii	0



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	iii.	Other operating revenues (specify nature and amount)			
			Nature	Amount	
		Total	iii		0
	iv.	Interest (in case of finance company)		iv	0
	v.	Other financial services (in case of finance company)		v	0
	vi.	Total (i + ii + iii + iv + v)		Avi	0
	B	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 and Service Tax (CGST)		iv	0
	v.	State Goods and Services Tax (SGST)		v	0
	vi.	Integrated Goods and Services Tax (IGST)		vi	0
	vii.	Union Territory Goods and Services Tax (UTGST)		vii	0
	viii.	Any other duty, tax and cess		viii	0
	ix.	Total (i + ii + iii + iv + v + vi + vii + viii)		Bix	0
	C	Total Revenue from operations (Aiv + Bix)		1C	0
2	Other income				
	i.	Interest income (in case of a company, other than a finance company)		i	0
	ii.	Dividend income		ii	0
	iii.	Profit on sale of fixed assets		iii	0
	iv.	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)		iv	0
	v.	Profit on sale of other investment		v	0
	vi.	Rent		vi	0
	vii.	Commission		vii	0
	viii.	Profit on account of currency fluctuation		viii	0
	ix.	Agricultural income		ix	0
	x.	Any other income (specify nature and amount)			
			Nature	Amount	
		x	Total		0
	xi	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x)		2xi	0
3	Closing Stock				
	i.	Raw Material		3i	0
	ii.	Work-in-progress		3ii	0
	iii.	Finished Goods		3iii	0
		Total (3i + 3ii + 3iii)		3iv	0
4	Totals of credits to profit and loss account (1C+2xi+3iv)			4	0



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DEBITS TO PROFIT AND LOSS ACCOUNT				
5	Opening Stock			
	i.	Raw Material	5i	0
	ii.	Work-in-progress	5ii	0
	iii.	Finished Goods	5iii	0
	iv.	Total (5i + 5ii + 5iii)	5iv	0
6	Purchases (net of refunds and duty or tax, if any)		6	0
7	Duties and taxes, paid or payable, in respect of goods and services purchased			
	i.	Custom duty	7i	0
	ii.	Counter veiling duty	7ii	0
	iii.	Special additional duty	7iii	0
	iv.	Union excise duty	7iv	0
	v.	Service tax	7v	0
	vi.	VAT/ Sales tax	7vi	0
	vii.	Central Goods & Service Tax (CGST)	7vii	0
	viii.	State Goods & Services Tax (SGST)	7viii	0
	ix.	Integrated Goods & Services Tax (IGST)	7ix	0
	x.	Union Territory Goods & Services Tax (UTGST)	7x	0
	xi.	Any other tax, paid or payable	7xi	0
	xii.	Total (7i + 7ii + 7iii + 7iv + 7v + 7vi + 7vii+7viii+7ix+7x+7xi)	7xii	0
8	Freight		8	0
9	Consumption of stores and spare parts		9	0
10	Power and fuel		10	0
11	Rents		11	0
12	Repairs to building		12	0
13	Repairs to plant, machinery or furniture		13	0
14	Compensation to employees			
	i.	Salaries and wages	14i	0
	ii.	Bonus	14ii	0
	iii.	Reimbursement of medical expenses	14iii	0
	iv.	Leave encashment	14iv	0
	v.	Leave travel benefits	14v	0
	vi.	Contribution to approved superannuation fund	14vi	0
	vii.	Contribution to recognised provident fund	14vii	0
	viii.	Contribution to recognised gratuity fund	14viii	0
	ix.	Contribution to any other fund	14ix	0
	x.	Any other benefit to employees in respect of which an expenditure has been incurred	14x	0



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	xi	Total compensation to employees (14i + 14ii + 14iii + 14iv + 14v + 14vi + 14vii + 14viii + 14ix + 14x)	14xi	0
	14xii	Whether any compensation, included in 14xi, paid to non-residents	xiiia	
		If Yes, amount paid to non-residents	xiiib	0
15	Insurance			
	i.	Medical Insurance	15i	0
	ii.	Life Insurance	15ii	0
	iii.	Keyman's Insurance	15iii	0
	iv.	Other Insurance including factory, office, car, goods, etc.	15vi	0
	v.	Total expenditure on insurance (15i + 15ii + 15iii + 15iv)	15v	0
16.	Workmen and staff welfare expenses		16	0
17.	Entertainment		17	0
18.	Hospitality		18	0
19.	Conference		19	0
20.	Sales promotion including publicity (other than advertisement)		20	0
21.	Advertisement		21	0
22	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)	22iii	0
23	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)	23iii	0
24	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)	24iii	0
25.	Hotel , boarding and Lodging		25	0
26.	Traveling expenses other than on foreign traveling		26	0
27.	Foreign travelling expenses		27	0
28.	Conveyance expenses		28	0
29.	Telephone expenses		29	0
30.	Guest House expenses		30	0
31.	Club expenses		31	0
32.	Festival celebration expenses		32	0
33.	Scholarship		33	0



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34.	Gift		34	0
35.	Donation		35	0
36	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)			
	i.	Union excise duty	36i	0
	ii.	Service tax	36ii	0
	iii.	VAT/ Sales tax	36iii	0
	iv.	Cess	36iv	0
	v.	Central Goods and Service Tax (CGST)	36v	0
	vi.	State Goods and Services Tax (SGST)	36vi	0
	vii.	Integrated Goods and Services Tax (IGST)	36vii	0
	viii.	Union Territory Goods and Services Tax (UTGST)	36viii	0
	ix.	Any other rate, tax, duty or cess incl. STT and CTT	36ix	0
	x.	Total rates and taxes paid or payable (36i + 36ii + 36iii + 36iv + 36v+36vi+36vii+36viii+36ix)	x	0
37.	Audit fee		36vi	0
38	Other expenses (specify nature and amount)			
		Nature	Amount	
		Total	0	
39	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	Amount	
	ii.	Others (more than Rs. 1 lakh) where PAN is not available	ii	0
	iii.	Others (amounts less than Rs. 1 lakh)	iii	0
	iv.	Total Bad Debt (39i (All PAN) + 39ii + 39iii)	39iv	0
40.	Provision for bad and doubtful debts		40	0
41.	Other provisions		41	0
42.	Profit before interest, depreciation and taxes [4 – (5iv + 6 + 7xii+8 to 13 + 14xi + 15v + 16 to 21 + 22iii + 23iii + 24iii + 25 to 35 + 36x+37 + 38iii + 39vi + 40 + 41)]		42	0
43.	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)	43iii	0
44	Depreciation and amortization.		44	0
45	Profit before taxes (42 - 43iii - 44)		45	0
PROVISIONS FOR TAX AND APPROPRIATIONS				
46	Provision for current tax		46	0
47	Provision for Deferred Tax and Deferred Liability		47	0
48	Profit after tax (45 - 46 - 47)		48	0
49	Balance brought forward from previous year		49	0



50	Amount available for appropriation (48 + 49)		50	0		
51.	Appropriations					
	i.	Transfer to reserves and surplus	51i	0		
	ii.	Proposed dividend/ Interim dividend	51ii	0		
	iii.	Tax on dividend/ Tax on dividend for earlier years	51iii	0		
	iv.	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)	51iv	0		
	v.	Any other appropriation	51v	0		
	vi.	Total (51i + 51ii + 51iii + 51iv+51v)	51vi	0		
52	Balance carried to balance sheet (50 – 51vi)		52	0		
NO ACCOUNT CASE						
53	In a case where regular books of account of business or profession are not maintained, furnish the following information for previous year 2017-18 in respect of business or profession.					
	a.	Gross receipts	53a	0		
	b.	Gross profit	53b	0		
	c.	Expenses	53c	0		
	d.	Net profit	53d	0		
Part A-P & L – Ind AS						
Profit and Loss Account for the financial year 2017-18 (fill items 1 to 54 in a case where regular books of accounts are maintained, otherwise fill item 55) [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	Revenue from operations					
	A	Sales/ Gross receipts of business (net of returns and refunds and duty or tax, if any)				
		i	Sale of products/goods	i	13775823797	
		ii	Sale of services	ii	0	
		iii	Other operating revenues (specify nature and amount)			
		Sl. No	Nature	Amount		
		1	Service concession Income	233499604		
		Total			iii	233499604
		iv	Interest (in case of finance company)	iv	0	
		v	Other financial services (in case of finance company)	v	0	
		vi	Total (i + ii + iii + iv + v)		v	14009323401
	B	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)	Bix	0		
C		Total Revenue from operations (Avi + Bix)	1C	14009323401		
2	Other income					
	i	Interest income (in case of a company, other than a finance company)	i	547509956		
	ii	Dividend income	ii	0		
	iii	Profit on sale of fixed assets	iii	251050		
	iv	Profit on sale of investment being securities chargeable to Securities Transaction Tax (STT)	iv	0		
	v	Profit on sale of other investment	v	113628912		
	vi	Rent	vi	0		
	vii	Commission	vii	0		
	viii	Profit on account of currency fluctuation	viii	1630		
	ix	Agricultural income	ix	0		
	x	Any other income (specify nature and amount)				
		Sl. No	Nature	Amount		
		1	scrap sales	1892826		
		2	insurance claim	1377246		
		3	provision written back	57274488		
		4	Other Income	5832204		
		Total		x	66376764	
	xi	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + xc)			2xi	727768312
3	Closing Stock					
	i	Raw material	3i	0		
	ii	Work-in-progress	3ii	0		
	iii	Finished goods	3iii	0		
		Total (3i + 3ii + 3iii)			3iv	0
4	Total of credits to profit and loss account (1C + 2xi + 3iv)			4	14737091713	
5	Opening Stock					
	i	Raw material	5i	0		
	ii	Work-in-progress	5ii	0		
	iii	Finished goods	5iii	0		
		Total (5i + 5ii + 5iii)			5iv	0
	6	Purchases (net of refunds and duty or tax, if any)			6	0



7	Duties and taxes, paid or payable, in respect of goods and services purchased				
	i	Custom duty	7i	0	
	ii	Counter veiling duty	7ii	0	
	iii	Special additional duty	7iii	0	
	iv	Union excise duty	7iv	0	
	v	Service tax	7v	0	
	vi	VAT/ Sales tax	7vi	0	
	vii	Central Goods & Service Tax (GST)	7vii	0	
	viii	State Goods & Services Tax (SGST)	7viii	0	
	ix	Integrated Goods & Services Tax (IGST)	7ix	0	
	x	Union Territory Goods & Services Tax (UTGST)	7x	0	
	xi	Any other tax, paid or payable	7xi	0	
	xii	Total (7i + 7ii + 7iii + 7iv + 7v + 7vi + 7vii+7viii + 7ix + 7x + 7xi)	7xii	0	
8	Freight			8	0
9	Consumption of stores and spare parts			9	103581795
10	Power and fuel			10	54395259
11	Rents			11	42774852
12	Repairs to building			12	62781137
13	Repairs to plant, machinery or furniture			13	197765045
14	Compensation to employees				
	i	Salaries and wages	14i	354667025	
	ii	Bonus	14ii	13317326	
	iii	Reimbursement of medical expenses	14iii	8013172	
	iv	Leave encashment	14iv	833567	
	v	Leave travel benefits	14v	8374502	
	vi	Contribution to approved superannuation fund	14vi	0	
	vii	Contribution to recognised provident fund	14vii	14048921	
	viii	Contribution to recognised gratuity fund	14viii	0	
	ix	Contribution to any other fund	14ix	0	
	x	Any other benefit to employees in respect of which an expenditure has been incurred	14x	0	
	xi	Total compensation to employees (14i + 14ii + 14iii + 14iv + 14v + 14vi + 14vii + 14viii + 14ix + 14x)	14xi	399254513	
	xii	Whether any compensation, included in 14xi, paid to non-resident	xii a		
		If Yes, amount paid to non-residents	xii b	0	
15	Insurance				
	i	Medical Insurance	15i	13880901	
	ii	Life Insurance	15ii	3812284	



	iii	Keyman's Insurance	15iii	0	
	iv	Other Insurance including factory, office, car, goods, etc.	15iv	189878139	
	v	Total expenditure on insurance (15i + 15ii + 15iii + 15iv)	15v	207571324	
16	Workmen and staff welfare expenses			16	19829481
17	Entertainment			17	0
18	Hospitality			18	0
19	Conference			19	0
20	Sales promotion including publicity (other than advertisement)			20	0
21	Advertisement			21	231998
22	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)	22iii	0	
23	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	839536	
	iii	Total (i + ii)	23iii	839536	
24	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	15575103	
	iii	Total (i + ii)	24iii	15575103	
25	Hotel, boarding and Lodging			25	2822303
26	Traveling expenses other than on foreign traveling			26	24975629
27	Foreign traveling expenses			27	0
28	Conveyance expenses			28	0
29	Telephone expenses			29	915467
30	Guest House expenses			30	0
31	Club expenses			31	0
32	Festival celebration expenses			32	0
33	Scholarship			33	0
34	Gift			34	0
35	Donation			35	52750
36	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)				
	i	Union excise duty	36i	0	



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ii	Service tax	36ii	0	
iii	VAT/ Sales tax	36iii	0	
iv	Cess	36iv	0	
v	Goods & Service Tax (GST)	36v	0	
vi	State Goods & Services Tax (SGST)	36vi	0	
vii	Integrated Goods & Services Tax (IGST)	36vii	0	
viii	Union Territory Goods & Services Tax (UTGST)	36viii	0	
ix	Any other rate, tax, duty or cess incl. STT and CTT	36ix	7869694	
x	Total rates and taxes paid or payable (36i + 36ii + 36iii + 36iv + 36v + 36vi + 36vii + 36viii + 36ix)	36x		7869694
37	Audit fee	37		5609788
38	Other expenses (specify nature and amount)			
	Sl. No	Nature	Amount	
	1	Open access charges	604368241	
	2	Legal expenses	5396293	
	3	safety and security expenses	22779681	
	4	CSR expenses	22011651	
	5	Housekeeping expenses	22358812	
	6	Branding expenses	30976051	
	7	Other General expenses	35758826	
	Total		38iii	743649555
39	Bad debts written off (specify PAN of the person, if it is available, for whom Bad Debt for amount of Rs. 1 lakh or more is claimed and amount)			
	Sl. No	PAN	Amount	
ii	Others (more than Rs. 1 lakh) where PAN is not available	39ii	0	
ii	Others (amounts less than Rs. 1 lakh)	39iii	0	
vi	Total Bad Debt (39i (All PAN) + 39ii + 39iii)	39iv		0
40	Provision for bad and doubtful debts	40		0
41	Other provisions	41		0
42	Profit before interest, depreciation and taxes [4 – (5iv + 6 + 7xii + 8 to 13 + 14xi + 15v + 16 to 21 + 22iii + 23iii + 24iii + 25 to 35 + 36x + 37 + 38iii + 39vi + 40 + 41)]	42		12846596484
43	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	7645710161	
iii	Total (i + ii)	43iii		7645710161
44	Depreciation and amortization	44		2365676120
45	Profit before taxes (42 – 43iii – 44)	45		2835210203
46	Provision for current tax	46		595137940



47	Provision for Deferred Tax and deferred liability			47	38884162	
48	Profit after tax (45 - 46 - 47)			48	2201188101	
49	Balance brought forward from previous year			49	0	
50	Amount available for appropriation (48 + 49)			50	2201188101	
51	Appropriations					
	i	Transfer to reserves and surplus	51i	0		
	ii	Proposed dividend/ Interim dividend	51ii	0		
	iii	Tax on dividend/ Tax on dividend for earlier years	51iii	0		
	iv	Appropriation towards Corporate Social Responsibility (CSR) activities (in case of companies covered under section 135 of Companies Act, 2013)	51iv	0		
	v	Any other appropriation	51v	150000000		
	vi	Total (51i + 51ii + 51iii + 51iv+51v)	51vi	150000000		
52	Balance carried to balance sheet (50 – 51vi)			52	2051188101	
53	Other Comprehensive Income					
	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	5392187	
		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		
		Sl. No	Nature	Amount		
		Total			38iii	0
		vii	Income tax relating to items that will not be reclassified to P&L	vii	-1150779	
		viii	Total	53A	4241408	
	B	Items that will be reclassified to P&L				
		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	Other expenses (specify nature and amount)	v		
		Sl. No	Nature	Amount		



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		Total	38iii	0	
	vi	Income tax relating to items that will be reclassified to P&L	vi	0	
	vii	Total		53B	0
54	Total Comprehensive Income (48 + 53A + 53B)			54	2205429509
55	In a case where regular books of account of business or profession are not maintained, furnish the following information for previous year 2017-18 in respect of business or profession				
	a	Gross receipts		55a	0
	b	Gross profit		55b	0
	c	Expenses		55c	0
	d	Net profit		55d	0
Part A OI-Other Information (optional in a case not liable for audit under section 44AB)					
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		527804961
	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)	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)(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	Any other disallowance	6q	0
r	Total amount disallowable under section 36(total of 6a to 6q)	6r	0
s	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	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



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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	22011652
i	Amount of any liability of a contingent nature	7i	0
j	Any other amount not allowable under section 37	7j	12280411
k	Total amount disallowable under section 37 (total of 7a to 7j)	7k	34292063
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	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)(iib)	Ag	0
h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member[40(b)]	Ah	0
i	Any other disallowance	Ai	0
j	Total amount disallowable under section 40(total of Aa to Ai)	Aj	0
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 in excess of twenty thousand rupees, otherwise than by account payee cheque or account payee bank draft or use of electronic clearing system through a bank account, 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	6198196
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 by the assessee as interest on any loan or borrowing from a 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	0
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	6198196
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	0
c	Any sum payable to an employee as bonus or commission for services rendered	11c	5083395
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
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	833567
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	5916962
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
13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC	13	0



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	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				
Quantitative details (optional in a case not 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			
(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
(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		
Schedule OL										
Receipt and payment account of company under liquidation										
1	Opening Balance									
	i	Cash in hand			li					
	ii	Bank			lii					
	iii	Total opening balance (li + lii)			liii					
2	Receipts									
	i	Interest			2i					
	ii	Dividend			2ii					
	iii	Sale of assets(pls. specify nature and amount)								
	S. No.	Nature						Amount		
	Total(iii a + iiib + iiic)									
	iv	Realisation of dues/debtors			2iv					
	v	Others(pls. specify nature and amount)								
	S. No.	Nature						Amount		
	Total of other receipts(va + vb)						2v			



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	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			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			
Part B-TI Computation of Total Income						
1	Income from house property (3b 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	1873755025		
	ii	Profits and gains from speculative business (B43 of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2ii	0		
	iii	Profits and gains from specified business (C49 of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2iii	0		
	iv	Income from patent u/s 115BBF (3d of Schedule BP)	2iv	0		
	v	Income from transfer of carbon credits u/s 115BBG (3e of Schedule BP)	2v	0		
	vi	Total (2i + 2ii + 2iii + 2iv + 2v)	2vi	1873755025		
3	Capital gains					
	a	Short term Capital Gain				
	i	Short-term chargeable @ 15% (7ii of item E of schedule CG)	3ai	0		
	ii	Short-term chargeable @ 30% (7iii of item E of schedule CG)	3aai	0		
	iii	Short-term chargeable at applicable rate (7iv of item E of schedule CG)	3aiii	112376351		
	iv	STCG chargeable at special rates in India as per DTAA	3aiv	0		
	v	Total short-term Capital Gain (ai+aai+aiii+aiv)	3aiv	112376351		



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	b	Long term Capital Gain				
	i	Long-term chargeable @ 10% (7v of item E of schedule CG)	3bi	0		
	ii	Long-term chargeable @ 20% (7vi of item E of schedule CG)	3bii	0		
	iii	LTCG chargeable at special rates as per DTAA	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	112376351
4	Income from other sources					
	a	From sources other than from owning and maintaining race horses and income chargeable to tax at special rate (1k of Schedule OS) (enter nil if loss)	4a	547408598		
	b	Income chargeable to tax at special rate (1fvi of Schedule OS)	4b	0		
	c	from owning and maintaining race horses (3e of Schedule OS) (enter nil if loss)	4c	0		
	d	Total (4a + 4b + 4c)			4d	547408598
5	Total (1 + 2vi + 3c + 4d)				5	2533539974
6	Losses of current year to be set off against 5 (total of 2xiii,3xiii and 4xiii of Schedule CYLA)				6	0
7	Balance after set off current year losses (5 - 6)(total of column 5 of Schedule CYLA + 4b)				7	2533539974
8	Brought forward losses to be set off against 7 (total of 2xii, 3xii and 4xii of Schedule BFLA)				8	0
9	Gross Total income (7 - 8) (also 5xiii of Schedule BFLA + 4b)				9	2533539974
10	Income chargeable to tax at special rate under section 111A, 112 etc. included in 9				10	0
11	Deduction u/s 10AA (e of Sch. 10AA)				11	0
12	Deductions under Chapter VI-A					
	a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto (9-10)]			12a	0
	b	Part-C of Chapter VI-A [(2 of Schedule VI-A and limited upto (9-10-2iii)]			12b	1145365966
	c	Total (12a + 12b) [limited upto (9-10)]			12c	1145365966
13	Total income (9 - 11-12c)				13	1388174010
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	1388174010
16	Net agricultural income (4 of Schedule EI)				16	0
17	Losses of current year to be carried forward (total of xi of Schedule CFL)				17	0
18	Deemed total income under section 115JB (9 of Schedule MAT)				18	2794020693
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	516893828
	b	Surcharge on (a) above			1b	62027259
	c	Education cess, including secondary and higher education cess on (1a+1b) above			1c	17367633
	d	Total Tax Payable u/s 115JB (1a+1b+1c)			1d	596288720
2	Tax payable on total income					



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a	Tax at normal rates on 15 of Part B-TI	2a	416452203
b	Tax at special rates (total of col. (ii) of Schedule-SI)	2b	0
c	Tax Payable on Total Income (2a + 2b)	2c	416452203
d	Surcharge		
di	25% of 12(ii) of Schedule SI	2di	0
dii	On [(2d) – (12(ii) of Schedule SI)]	2dii	49974264
diii	Total (i + ii)	2diii	49974264
e	Education cess, including secondary and higher education cess on (2c+2diii)	2e	13992794
f	Gross tax liability (2c+2diii+2e)	2f	480419261
3	Gross tax payable (higher of 1d and 2f)	3	596288720
4	Credit under section 115JAA of tax paid in earlier years (if 2f is more than 1d)(5 of Schedule MATC)	4	0
5	Tax payable after credit under section 115JAA [(3 - 4)]	5	596288720
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	596288720
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	2423112
d	Fee for default in furnishing return of income (section 234F)	8d	0
e	Total Interest and Fee Payable (8a+8b+8c+8d)	8e	2423112
9	Aggregate liability (7 + 8e)	9	598711832
10	Taxes Paid		
a	Advance Tax (from column 5 of 15A)	10a	486000000
b	TDS (total of column 9 of 15B)	10b	89264502
c	TCS (total of column 7 of 15C)	10c	48178
d	Self-Assessment Tax (from column 5 of 15A)	10d	23399150
e	Total Taxes Paid (10a + 10b + 10c + 10d)	10e	598711830
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	0
Bank Account Details			
13	Do you have a bank account in India (Non-residents claiming refund with no bank account in India may select NO)?	Yes	
	a) Bank Account in which refund, if any, shall be credited		



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SI No.	IFSC Code of the BANK	Name of the BANK	Account Number (the number should be 9 digits or more as per CBS system of the bank)	
1	SBIN0011525	State Bank of India	35072467370	
b) Other Bank account details				
SI No.	IFSC Code of the BANK	Name of the BANK	Account Number (the number should be 9 digits or more as per CBS system of the bank)	
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 Ltd	127655100001540	
7	SBIN0017313	State Bank of India	31181766318	
c) 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				
SI 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

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). I further declare that the critical assumptions specified in the agreement have been satisfied and all the terms and conditions of the agreement have been complied with. (Applicable, in a case where return is furnished under section 92CD)

Place - **MUMBAI**Date - **28/11/2018**

15 A. Details of payments of Advance Tax and Self-Assessment				
Sl. No.	BSR Code	Date of deposit(DD/MM/YYYY)	Serial number of challan	Amount(Rs)
(1)	(2)	(3)	(4)	(5)
1	0004329	15/06/2017	1998	14200000
2	0011352	15/06/2017	1728	22300000
3	0011352	15/09/2017	8116	45700000
4	0011352	15/12/2017	5257	55500000



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Sl. No	TDS credit in the name of	Tax Deduction Account Number (TAN) of the Deductor	Name of the Deductor	Unique TDS Certificate Number	Unclaimed TDS brought forward (b/f)	TDS of the current fin. Year			TDS credit out of (6), (7) or (8) being claimed this Year (only if corresponding income is being offered for tax this year)			TDS credit out of (6), (7) or (8) being carried forward			
(1)	(1a)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			(9)	(10)	(11)		
					Fin. Year in which deducted	Amount b/f	Deducted in own hands	Income	TDS	PAN of other person	Claimed in own hands	Income	TDS	PAN of other person	
5	0011352				15/12/2017		7118								88000000
6	0004329				15/03/2018		13006								140000000
7	0004329				15/09/2017		8288								120300000
8	0011352				28/11/2018		01839								23399150
Total											509399150				
15 B1 - Sch TDS1 Details of Tax Deducted at Source on Income [As per FORM 16A issued by Deductor(s)]															
1	Self	MUMS86168F	STATE BANK OF INDIA				1949358				1949358				0
2	Self	DELJ06582C	JAYPEE POWER GRID LIMITED				112462				112462				0
3	Self	PTLP11522A	PUNJAB NATIONAL BANK ZONAL OFFICE SHIMLA				6398				6398				0
4	Self	BLRP04506F	PUNJAB NATIONAL BANK (REGIONAL OFFICE				186504				186504				0



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			BANGL ORE)										
5	Self	BLRP04 544B	PUNJAB NATIO NAL BA NK				105739			105739			0
6	Self	DELP10 371E	PTC IND IA LIM TED				85666933			85666933			0
7	Self	MUMS8 9580B	STATE BANK O F INDIA				57108			57108			0
8	Self	DELP10 371E	PTC IND IA LIM TED		2016	11800 00				1180000			0
Total										89264502			

Note: Please enter total of column 8 of 15B1 and column 8 of 15B2 in 10b of Part B-TTI

15 B2 - TDS2 Details of Tax Deducted at Source (TDS) on Sale of Immovable Property u/s 194IA (For seller of property) [Refer Form 26QB]

Sl. No	TDS credit in the name of	PAN of the buyer/ Tenant	Name of the Buyer/ Tenant	Unique TDS Certificate Number	Unclaimed TDS brought forward (b/f)		TDS of the current fin. Year			TDS credit out of (6), (7) or (8) being claimed this Year (only if corresponding income is being offered for tax this year)			TDS credit out of (6), (7) or (8) being carried forward		
					Fin. Year in which deducted	Amount 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)	Income	TDS		PAN of other person	
(1)	(1a)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			(9)	(10)			(11)
								Income	TDS	PAN of other person		Income	TDS	PAN of other person	
Total															

Note: Please enter total of column 8 of 15B1 and column 8 of 15B2 in 10b of Part B-TTI

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 the current fin. year	Amount out of (5) or (6) being claimed this year (only if corresponding income is being	Amount out of (5) or (6) being carried forward
			Financial year in which Collected	Amount b/f			
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						offered for tax this year)	
1	PTLA13735B	ANAND AJTOCA RE PRIVATE LIM ITED			31290	31290	0
2	PTLM13229G	MINING OFFICER KINNAUR DISTT AT RECKONPEO			16888	16888	0
Total							48178
Note: Please enter total of column (7) in 10c of Part B-TTI							

Schedule HP - Details of Income from House Property			
1	Income under the head "Income from house property"		
(a)	Unrealized rent and Arrears of rent received during the year under section 25A after deducting 30%		1a
(b)	Total (1j + 2j + 3a)		1b
NOTE: Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head.			

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 45 and or 53 of Part A-P & L) / (item 45 or 55 of Part A-P & L - Ind AS) (as applicable)	1	2835210203
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	113628911
c.	Other sources	3c	547408598
d.	u/s 115BBF	3d	0
e.	u/s 115BBG	3e	0
4.	Profit or loss included in 1, which is referred to in section 44AE/44B/44BB/44BBA/44BBB/ 44D/44DA/ Chapter-XII-G/ First Schedule of Income-tax Act		
a.	u/s 115B	4a	0
b.	Other	4b	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



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c.		Any other exempt income (specify nature and amount)		
	SI.No.	Nature	Amount	
	Total	5C	0	
	d	Total exempt income (5a + 5b + 5c)	5d	0
6.	Balance(1- 2a - 2b - 3a - 3b - 3c -3e- 3d - 4- 5d)		6	2174172694
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
8.	Expenses debited to profit and loss account which relate to exempt income		8	0
9.	Total (7a + 7b +7c + 7d+ 7e + 8)		9	0
10.	Adjusted profit or loss (6+9)		10	2174172694
11.	Depreciation and amortisation debited to profit and loss account		11	2365676120
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	3227909579
	iii	Total (12i + 12ii)	12iii	3227909579
13.	Profit or loss after adjustment for depreciation (10 +11 - 12iii)		13	1311939235
14.	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6r 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	34292063
16.	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)		16	0
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	5916962
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



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	(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 80-1A	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
24.	24(a)	Salary	24(a)	0
24.	24(b)	Bonus	24(b)	0
24.	24(c)	Commission	24(c)	0
24.	24(d)	Interest	24(d)	0
24.	24(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	527804961
26.		Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+ 22 + 23 + 24 + 25)	26	568013986
27.		Deduction allowable under section 32(1)(iii)	27	0
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	6198196
33.		Any other amount allowable as deduction	33	0
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	6198196
36.		Income (13 + 26 – 35)	34	1873755025
37.		Profits and gains of business or profession deemed to be under -		
	i	Section 44AE	36i	0
	ii	Section 44B	36ii	0
	iii	Section 44BB	36iii	0



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	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			
	a	u/s 115B	a		0
	b	Others	b		0
	x	Total (37 i to 37ix)		36x	0
38.	Net profit or loss from business or profession other than speculative and specified business (36 + 37x)			38	1873755025
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 E)			A39	1873755025
B.	Computation of income from speculative business				
40	Net profit or loss from speculative business as per profit or loss account			40	0
41	Additions in accordance with section 28 to 44DA			41	0
42	Deductions in accordance with section 28 to 44DA			42	0
43	Income from speculative business (38 + 39 - 40) (if loss, take the figure to 6xi of schedule CFL)			B43	0
C.	Computation of income from specified business under section 35AD				
44	Net profit or loss from specified business as per profit or loss account			44	0
45	Additions in accordance with section 28 to 44DA			45	0
46	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))			46	0
47	Profit or loss from specified business (43 + 44 - 45)			47	0
48	Deductions in accordance with section 35AD(1) or 35AD(1A)			48	
	i	Section 35AD(1)		46i	0
	ii	Section 35AD(1A)		46ii	
49	Income from Specified Business (45 - 46) (if loss, take the figure to 7xi of schedule CFL)			C49	0
50	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' (A36+B41+C47)			D	1873755025
E.	Intra head set off of business loss of current year				
	SI	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	Total loss set off (ii + iii)		0	
v	Loss remaining after set off (i - iv)		0	

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
	Rate (%)	(i)	(ii)	(iii)
3a	Written down value on the first day of previous year			
3b	Written down value on the first day of previous year, of those block of assets which were eligible for depreciation @ 50%, 60% or 80% as per the old Table			
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 (3a+3b + 4 - 5) (enter 0, if result is negative)			



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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 -3a - 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							



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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



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	c	Block entitled for depreciation @ 40 per cent (Schedule DPM - 17iii or 18iii as applicable)	1c	
	d	Total depreciation on plant and machinery (1a + 1b + 1c)	1d	
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	
	d	Total depreciation on building (total of 2a + 2b + 2c)	2d	
3	Furniture and fittings (Schedule DOA- 14v or 15v as applicable)			
4	Intangible assets (Schedule DOA- 14vi or 15vi as applicable)			
5	Ships (Schedule DOA- 14vii or 15vii as applicable)			
6	Total depreciation (1d+2d+3+4+5)			
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	Total (1a + 1b + 1c)	1d	
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 (1d+2d+3+4+5)			
Schedule ESR - 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)(iia)			
iv	35(1)(iii)			
v	35(1)(vi)			
vi	35(2AA)			
vii	35(2AB)			



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viii	35CCC					
ix	35CCD					
x	Total					
Schedule CG Capital Gains						
A	Short-term capital gain (Sub-items 4 & 5 are not applicable for residents)					
1	From sale of land or building or both					
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 (ai or 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		
	iv	Total (bi + bii + biii)	biv	0		
c	Balance (aiii – biv)			1c	0	
d	Deduction under section 54D/ 54G/54GA (Specify details in item D below)					
	S. No.	Nature		Amount		
	Total			1d	0	
e	Short-term Capital Gains on Immovable property (1c - 1d)			A 1e	0	
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	1	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			(ii) 115AD(1) (ii) proviso (for FII)	
	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 (i + ii + iii)		biv	0	
	c	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) (3c +3d)			A3e	0



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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	5aia	0
	iii	Total (ic + ii)	5aiaa	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 (5aiaa – 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	6aia	32353936246
	iii	Total (ic + ii)	6aiaa	32353936246
b	Deductions under section 48			
	i	Cost of acquisition without indexation	bi	32241559895
	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	32241559895
c	Balance (6aiaa – biv)		6c	112376351



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	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		
	S. No.	Nature						Amount			
	Total								6f	0	
	g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)							A6g	112376351	
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'									
		Amount deemed to be short term capital gains (Xi + b)							A7	0	
8	Amount of STCG included in A1-A7 but not chargeable to tax or chargeable at special rates in India as per DTAA										
	Sl. No.	Amount of income	Item no. A1 to A7 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 under DTAA								A8a	0
	b	Total amount of STCG chargeable at special rates in India as per DTAA								A8b	0
9	Total short term capital gain (A1e+ A2c+ A3e+ A4a+ A4b+ A5e+ A6g+A7-A8)								A9	1123763 51	
B	Long-term capital gain (LTCG) (Sub-items 5 & 6 are not applicable for residents)										
I	From sale of land or building or both										
	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 (ai or 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



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c	Balance (a-iii - b-iv)		1c	0
d	Deduction under section 54D/54EC/54EE /54G/54GA (Specify details in item D below)			
	S. No.	Section	Amount	
		Total	1d	0
e	Long-term Capital Gains on Immovable property (1c - 1d)		B1e	0
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/54EE			
	S. No.	Section	Amount	
	Total		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	Balance (3a - biv)		3c	0
d	Deduction under sections 54EC/54EE (Specify details in item D below)			
	S. No.	Section	Amount	
	Total		3d	0
e	LTCG on bonds or debenture (3c - 3d)		B3e	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	Balance (4a - 4biv)		4c	0
d	Deduction under sections 54EC/54EE (Specify details in item D below)			
	S. No.	Section	Amount	
	Total		4d	0
e	Long-term Capital Gains on assets at B4 above (4c - 4d)		B4e	0



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5	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							5a	0	
b	Deduction under sections 54EC/54EE (Specify details in item D below)									
	S. No.		Section					Amount		
Total							5b	0		
c	LTCG on share or debenture (5a – 5b)							B5c	0	
7	From sale of assets where B1 to B6 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 assets other than unquoted shares					iii	0		
	iii	Total (ic + 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 (7a - biv)					7c	0			
d	Deduction under sections 54D/54EC/54EE/54G/54GA (Specify details in item D below)									
	S. No.		Section					Amount		
Total							7d	0		
e	Long-term Capital Gains on assets at B7 above (7c-7d)							B7e	0	
8	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	
	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 long-term capital gains, other than at 'a'									
Amount deemed to be long-term capital gains (Xi + b)							B8	0		
9	Amount of LTCG included in B1- B8 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 B8 above	Country Name, Code	Article of DTAA	Rate as per Treaty	Whether Tax Residency	Section of I.T. Act	Rate as per I.T. Act	Applicable rate [lower of (6) or (9)]



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		in which included			(enter NIL, if not chargeable)	Certificate obtained?			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
a	Total amount of LTCG not chargeable to tax under DTAA							B9a	0
b	Total amount of LTCG chargeable at special rates in India as per DTAA							B9b	0
10	Total long term capital gain [B1e + B2e + B3e + B4e + B5c + B6e + B7e + B8 - B9a] (In case of loss take the figure to 9xi of schedule CFL)							B10	0
C	Income chargeable under the head "CAPITAL GAINS" (A9 + B10) (take B10 as nil, if loss)							C	1123763 51
D	Information about deduction claimed								
i	In case of deduction u/s 54B/54D/54EC/54EE /54G/54GA give following details								
a	Deduction claimed u/s 54B								
	Sl.No	Date of transfer of original asset	Cost of new agricultural land	Date of purchase of new agricultural land	Amount deposited in Capital Gains Accounts Scheme before due date	Amount of deduction claimed			
b	Deduction claimed u/s 54D								
	Sl.No	Date of transfer 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			
c	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				
d	Deduction claimed u/s 54EE								
	Sl.No	Date of transfer of original asset	Amount invested in specified asset	Date of investment	Amount of deduction claimed				
e	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			



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		f 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 SEZ	Amount deposited in Capital Gains Accounts Scheme before due date	Amount of deduction claimed	
		g Total deduction claimed (1a + 1b + 1c + 1d + 1e + 1f)					g	
E Set-off of current year capital losses with current year capital gains (excluding amounts included in A8 and B9 which is chargeable under DTAA)								
Sl.No	Type of Capital Gain	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 (7= 1-2-3-4-5-6)
			15%	30%	appli cable rate	10%	20%	
		1	2	3	4	5	6	7
i	Loss to be set off (Fill this row if figure computed is negative)		0	0	0	0	0	
ii	Short	15%	0	0	0			0
iii	term	30%	0	0	0			0
iv	capital gain	applicable rate	112376351	0	0			112376351
v	Long	10%	0	0	0		0	0
vi	term	20%	0	0	0		0	0
vii	Total loss set off (ii + iii + iv + v + vi)		0	0	0		0	0
viii	Loss remaining after set off (i - vii)		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 15/09 (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 3iii 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 3iv of schedule BFLA, if any.		0	0	0	0	0	
3	Short-term capital gains taxable at applicable rates Enter value from item 3v of schedule BFLA, if any..		29069795	27941216	21031923	34333417	0	
4	Long- term capital gains taxable at the rate of 10% Enter value from item 3vi of schedule BFLA, if any.		0	0	0	0	0	



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5	Long- term capital gains taxable at the rate of 20% Enter value from item 3vii 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						
Schedule OS: Income from other sources						
1	Income					
a	Dividend (Excluding taxable at special Rates),Gross	1a	0			
b	Interest (Excluding taxable at special Rates), Gross	1b	547408598			
b(i)	From Term Deposit	1b(i)	23299925			
b(ii)	From Income Tax refund	1b(ii)	0			
b(iii)	From others	1b(iii)	524108673			
c	Rental income from machinery, plants, buildings, etc., Gross	1c	0			
d	Others, Gross (excluding income from owning race horses)Mention the nature					
	Source	Income				
	Income by way of winnings from lotteries, crossword puzzles etc.	0				
	(a) Cash credits u/s 68	0				
	(b) Unexplained investments u/s 69	0				
	(c) Unexplained money etc. u/s 69A	0				
	(d) Undisclosed investments etc. u/s 69B	0				
	(e) Unexplained expenditure etc. u/s 69C	0				
	(f) Amount borrowed or repaid on hundi u/s 69D	0				
	Total (a + b + c + d + e + f)	0				
	Aggregate value of sum of money received without consideration	0				
	In case immovable property is received without consideration, stamp duty value of property	0				
	In case immovable property is received for inadequate consideration, stamp duty value of property in excess of such consideration	0				
	In case any other property is received without consideration, fair market value of property	0				
	In case any other property is received for inadequate consideration, fair market value of property in excess of such consideration	0				
	Total (a+ b + c +d + e)	0				
	Total (1di + 1dii+ 1diii + 1div)			0		
e	Total (1a + 1b + 1c + 1d)	1e	547408598			
f	Income included in '1e' chargeable to tax at special rate (to be taken to schedule SI)					
i	Income by way of winnings from lotteries, crossword puzzles, races, games, gambling, betting etc (u/s 115BB)	1fi	0			



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	ii	Deemed Income chargeable to tax u/s 115BBE								1fii	0
	iii	Income from patent chargeable u/s 115BBF								1fiii	0
	iv	Tax on income from transfer of carbon credits 115BBG								1fiv	0
	v	Any other income chargeable to tax at the rate specified under chapter XII/XII-A								1fv	0
	vi	Income chargeable at special rates under DTAA									
	Sl. No. (1)	Amount of income(2)	Nature of income(3)	Country name and Code(4)	Article of DTAA(5)	Rate as per Treaty(enter NIL, if not chargeable)(6)	Whether TRC obtained(7)	Section of I.T. Act(8)	Rate as per I.T. Act(9)	Applicable Rate [lower of (6) or (9)]	
		Total amount of income chargeable at special rate under DTAA							1fvi	0	
	vii	Income included in '1e' chargeable to tax at special rate (1fi + 1fii + 1fiii + 1fiv + 1fv + 1fvi)								1fvii	0
	g	Gross amount chargeable to tax at normal applicable rates (1e - 1fvii)								1g	547408598
	h	Deductions under section 57 (other than those relating to income under 1fi, 1fii, 1fiii, 1fiv, 1fv & 1fvi)									
	i	Expenses / Deductions							1hi	0	
	ii	Depreciation							1hii	0	
	iii	Total							1hiii	0	
	i	Amounts not deductible u/s 58							1i	0	
	j	Profits chargeable to tax u/s 59							1j	0	
	k	Income from other sources (other than from owning race horses and amount chargeable to tax at special rate) (1g - 1hiii + 1i + 1j) (If negative take the figure to 4i of schedule CYLA)							1k	547408598	
2		Income from other sources (other than from owning and maintaining race horses) (1fvii + 1k) (enter 1i as nil, if negative)							2	547408598	
3		Income from the activity of owning race horses									
	a	Receipts							3a	0	
	b	Deductions under section 57 in relation to (4)							3b	0	
	c	Amounts not deductible u/s 58							3c	0	
	d	Profits chargeable to tax u/s 59							3d	0	
	e	Balance (3a - 3b + 3c + 3d)(if negative take the figure to 10xi of Schedule CFL)							3e	0	
4		Income under the head "Income from other sources" (2 + 3e) (take 3e as nil if negative)							4	547408598	
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	Business Loss (other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses) of the current year set off	Current year's Income remaining after set off					



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		Total loss (3b of Schedule -HP)		Total loss (2v of item E of Schedule BP)		Total loss (1i) of Schedule-OS	
		1	2	3	4	5=1-2-3-4	
i	Loss to be set off		0	0	0		
ii	House property	0		0	0		0
iii	Business (excluding speculation income and income from specified business)	1873755025	0		0		1873755025
iv	Speculation Income	0	0		0		0
v	Specified business income u/s 35AD	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	112376351	0	0	0		112376351
ix	Long term capital gain taxable @ 10%	0	0	0	0		0
x	Long term capital gain taxable @ 20%	0	0	0	0		0
xi	Other sources (excluding profit from owning race horses and amount chargeable to special rate of tax)	547408598	0	0			547408598
xii	Profit from owning and maintaining race horses	0	0	0	0		0
xiii	Total loss set-off (ii+ iii + iv+ v+ vi+ vii+ viii+ ix+ x+ xi+ xii)		0	0	0		
xiv	Loss remaining after set-off (i - xiii)		0	0	0		

Schedule BFLA

Details of Income after Set off of Brought Forward Losses of earlier years



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Sl.No	Head/ Source of Income	Income after set off, if any, of current year's losses as per col. 4 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 speculation profit and income from specified business)	1873755025	0	0	0	1873755025
iii	Speculation Income	0	0	0	0	0
iv	Specified Business Income	0	0	0	0	0
v	Short-term capital gain taxable at 15%	0	0	0	0	0
vi	Short-term capital gain taxable at 30%	0	0	0	0	0
vii	Short-term capital gain taxable at applicable rates	112376351	0	0	0	112376351
viii	Long term capital gain taxable at 10%	0	0	0	0	0
ix	Long term capital gain taxable at 20%	0	0	0	0	0
x	Other sources income (excluding profit from owning and maintaining race horses and amount chargeable to special rate of tax)	547408598		0	0	547408598
xi	Profit from owning and maintaining race horses	0	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 + x5 + xi5)					2533539974

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	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
i	2010-11								
ii	2011-12								
iii	2012-13								
iv	2013-14								
v	2014-15								
vi	2015-16								



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vii	2016-17								
viii	2017-18								
ix	Total of earlier year losses b/f								
x	Adjustment of above losses in Schedule BFLA								
xi	2018-19 (Current year losses)								
xii	Total loss Carried Forward to future years								

Schedule UD - Unabsorbed depreciation and allowance under section 35(4)

Sl.No	Assessment Year (2)	Depreciation			Allowance under section 35(4)		
		Amount of brought forward unabsorbed depreciation (3)	Amount of depreciation set-off against the current year income (4)	Balance Carried forward to the next year (5)	Amount of brought forward unabsorbed allowance (6)	Amount of allowance set-off against the current year income (7)	Balance Carried forward to the next year (8)
1	2018-19			0			0
	Total	0	0	0	0	0	0

Schedule ICDS - Effect of Income Computation Disclosure Standards on profit

Sl.No.	ICDS	Amount (+) or (-)
(i)	(ii)	(iii)
I	Accounting Policies	-4802
II	Valuation of Inventories	
III	Construction Contracts	
IV	Revenue Recognition	471100396
V	Tangible Fixed Assets	
VI	Changes in Foreign Exchange Rates	
VII	Government Grants	
VIII	Securities	
IX	Borrowing Costs	56709367
X	Provisions, Contingent Liabilities and Contingent Assets	
11a	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)	527804961



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11b	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)							
Schedule 10A - Deduction under section 10A								
Deduction in respect of units located in Special Economic Zone								
Sl.No.	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services					Amount of deduction	
Total deduction under section 10A(a+b)								
Schedule 10AA -Deduction under section 10AA								
Deduction in respect of units located in Special Economic Zone								
Sl.No.	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services					Amount of deduction	
Total deduction under section 10AA								
Details of donations 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
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
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
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
Total D								
E.Total amount of Donations(A + B + C + D)								
F.Total Eligible amount of Donations (A + B + C + D)								
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]							
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		



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c	Deduction in respect of profits of an undertaking referred to in section 80-1A(4)(iii) [Industrial park and SEZs]		
	1	Undertaking No. 1	0
d	Deduction in respect of profits of an undertaking referred to in section 80-1A(4)(iv) [Power]		
	1	Undertaking No. 1	1145365966
e	Deduction in respect of profits of an undertaking referred to in section 80-1A(4)(v) [Revival of power generating plant] and deduction in respect of profits of an undertaking referred to in section 80-1A(4)(vi) [Cross-country natural gas distribution network]		
	1	Undertaking No. 1	0
f	Total deductions under section 80-1A (a + b + c + d + e)		f 1145365966
Sch 80- IB Deductions under Section 80-IB			
a	Deduction in respect of industrial undertaking located in Jammu and Kashmir [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			



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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)		0
Sch 80-IC or 80-IE Deductions under section 80-IC or 80-IE			
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			
1	Undertaking No. 1		0
df Nagaland			
1	Undertaking No. 1		0
dg Tripura			
1	Undertaking No. 1		0
dh	Total deduction for undertakings located in North-east (total of da1 to dg2)		0
e	Total deduction under section 80-IC or 80-IE (a + b + c + dh)		0
Deductions under Chapter VI-A			
1. Part B- Deduction in respect of certain payments			
a	80G - Donations to certain funds, charitable institutions, etc	0	0
b	80GGB - Contribution given by companies to political parties	0	0
c	80GGA - Certain donations for scientific research or rural development	0	0
d	80GGC - Donation to Political party	0	0



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	Total Deduction under Part B (a + b + c + d)	0	0
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.	1145365966	1145365966
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-Certain Income Of Offshore Banking Units And International Financial Services Center	0	0
	Total Deduction under Part C (total of e to m)	1145365966	1145365966
3	Total deductions under Chapter VI-A (1 + 2)	1145365966	1145365966

Schedule SI**Income chargeable to tax at special rates [Please see instruction Number-7(ii) for section and rate of tax]**

Sl.No.	Section/Description	Special rate (%)	Income (i)	Tax thereon (ii)
1	111 - Tax on accumulated balance of recognised PF	1	0	0
2	Chargeable under DTAA rate	1	0	0
3	115B - Profits and gains of life insurance business	12.5	0	0
4	111A (STCG on shares where STT paid)	15	0	0
5	112 (LTCG on others)	20	0	0
6	112 proviso (LTCG on listed securities/ units without indexation)	10	0	0
7	112(1)(c)(iii)(LTCG on unlisted securities in case of non-residents)	10	0	0
8	115BB (Winnings from lotteries, puzzles, races, games etc.)	30	0	0



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9	115AD(1)(ii) -STCG (other than on equity share or equity oriented mutual fund referred to in section 111A) by an FII	30	0	0
10	115BBF - Tax on income from patent (Income under head business or profession)	10	0	0
11	115BBG - Tax on Transfer of carbon credits(Income under head business or profession)	10	0	0
Total				0

Schedule EI**Details of Exempt Income (Income not to be included in Total Income)**

1	Interest income	1	
2	Dividend income	2	
3	Long-term capital gains from transactions on which Securities Transaction Tax is paid	3	
4	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	Net Agricultural income for the year (i – ii – iii) (enter nil if loss)	4
5	Others, including exempt income of minor child (please specify)		
	Sl.No.	Nature of Income	Amount
			5
6	Total (1 + 2 + 3 + 4 + 5)		6

Schedule PTI - Pass Through Income details from business trust or investment fund as per section 115UA,115UB

Sl	Name of business trust/ investment fund	PAN of the business trust/investment fund	Sl	Head of income	Amount of income	TDS on such amount,if any
----	--------------------------------------------	----------------------------------------------	----	----------------	------------------	------------------------------

NOTE : Please refer to the instructions for filling out this schedule

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')	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')	Yes
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	Yes



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	been adopted for preparing accounts laid before the company at its annual general body meeting? (If yes, write 'Y', if no write 'N')		
4	Profit after tax as shown in the Profit and Loss Account (enter item 48 of Part A-P&L)	4	2201188101
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	640857576
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 under sections 115BBF	5j	0
k	Depreciation attributable to revaluation of assets	5k	0
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	5392187
n	Total additions (5a+5b+5c+5d+5e+5f+5g+5h+5i+5j+5k+5l+5m)	5n	646249763
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



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g	Loss on transfer of units referred to in clause (iif) of explanation I to section 115JB	6g	0
h	Income by way of royalty referred to in clause (iig) of explanation I to section 115JB	6h	0
i	Loss brought forward or unabsorbed depreciation whichever is less	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	2847437864
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	N
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	0
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	53417171
9	Deemed total income under section 115JB (7 + 8e – 8j)	9	2794020693
10	Tax payable under section 115JB	10	516893828

Schedule MATC**Computation of tax credit under section 115JAA**

1	Tax under section 115JB in assessment year 2018-19 (1d of Part-B-TTI)	1	596288720
2	Tax under other provisions of the Act in assessment year 2018-19 (2f of Part-B-TTI)	2	480419261
3	Amount of tax against which credit is available [enter (2 – 1) if 2 is greater than 1, otherwise enter 0]	3	0
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]		



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	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	0	334985110	0	334985110
	x	2017-18	107527139	0	107527139	0	107527139
	xi	2018-19 (enter 1 -2, if 1>2 else enter 0)	115869459				115869459
	xii	Total	558381708	0	442512249	0	558381708
5	Amount of tax credit under section 115JAA utilised during the year [enter 4(C)xi]					5	0
6	Amount of MAT liability available for credit in subsequent assessment years [enter 4(D)xi]					6	558381708

Schedule DDT**Details of tax on distributed profits of domestic companies and its payment**

1	2	3	4	5				6	7	8	9	
Sl.No	Date of declaration or distribution or payment, whichever is earliest, of dividend by domestic company	Rate of Dividend, declared, distributed or paid	Amount of dividend declared, distributed or paid	Amount of reduction as per section 115-O(1A)	Tax payable on dividend declared, distributed or paid				Interest payable under section 115P	Additional income-tax and interest payable (5d + 6)	Tax And Interest Paid	Net payable/ refundable (7-8)
					Additional Income- tax @15% payable under section 115-O (3-4)(5a)	Surcharge on "a" (5b)	Education Cess on (a +b)(5c)	Total tax payable (a + b + c) (5d)				

Schedule BBS**Details of tax on distributed income of a domestic company on buy back of shares, not listed on stock exchange**

1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---



Acknowledgement Number : 381629001281118

Assessment Year : 2018-19

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)	Tax payable on distributed income				Interest payable under section 115QB	Additional income-tax and interest payable (5d + 6)	Tax and Interest Paid	Net payable/refundable (7-8)
					Additional income-tax @20% payable under section 115QA on 4 (5a)	Surcharge on "a" (5b)	Education Cess on (a +b)(5c)	Total tax payable (a + b + c) (5d)				

Schedule FSI**Details of Income from outside India and tax relief**

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) = (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)

Note: Please refer to the instructions for filling out this schedule

Schedule TR**Summary of tax relief claimed for taxes paid outside India**

1 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**

Acknowledgement Number : 381629001281118

Assessment Year : 2018-19

A														
Details of Foreign Bank Accounts held (including any beneficial interest) at any time during the previous year														
Sl.No.	Country	Zip	Name of	Address	Account	Status (5)	Account	SWIFT	Account	Peak	Interest	Interest taxable and offered in		
(1)	Name	Code	the Bank	of the	holder		Number	Code	opening	Balance	accrued	this return		
(2a)	and Code	(2b)	(3a)	Bank	name (4)		(6a)	(6b)	date (7)	During	in the	Amount	Schedule	Item
				(3b)					Year (in	the	account	(10)	where	number
									rupees)	(8)	(9)		(11)	of
														schedule
														(12)
B														
Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the previous year														
Sl.No.	Country	Zip	Nature of	Name of	Address	Nature of Interest-	Date	Total	Income	Nature of	Income taxable and offered in			
(1)	Name	Code	entity (3)	the Entity	of the	Direct/ Beneficial	since	Investment	accrued	Income	this return			
(2a)	and Code	(2b)		(4a)	Entity	owner/ Beneficiary	held (6)	(at cost)	from	(9)	Amount	Schedule	Item	
				(4b)	(5)			(in	such		(10)	where	number	
								rupees)	Interest(8)			(11)	of	
								(7)					schedule	
													(12)	
C														
Details of Immovable Property held (including any beneficial interest) at any time during the previous year														
Sl.No.	Country	Zip	Address of	Ownership	Date of	Total	Income	Nature of	Income taxable and offered in this return					
(1)	Name and	Code(2b)	the Property	(4)	acquisition	Investment	derived from	Income (8)	Amount (9)	Schedule	Item			
	Code(2a)		(3)		(5)	(at cost) (in	the property			where	number of			
						rupees) (6)	(7)			offered (10)	schedule			
											(11)			
D														
Details of any other Capital Asset held (including any beneficial interest) at any time during the previous year														
Sl.No.	Country	Zip	Nature of	Ownership	Date of	Total	Income	Nature of	Income taxable and offered in this return					
(1)	Name and	Code(2b)	Asset (3)	(4)	acquisition	Investment	derived	Income (8)	Amount (9)	Schedule	Item			
	Code(2a)				(5)	(at cost) (in	from the			where	number of			
						rupees) (6)	property (7)			offered (10)	schedule			
											(11)			
E														
Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the previous year and which has not been included in A to D above.														
Sl.No.	Name	Address	Country	Zip Code	Name	Account	Peak	Whether	If (7)	If (7) is yes, Income offered in this				
(1)	of the	of the	Code and	(3c)	of the	Number	Balance/	income	is yes,	return				
	Institution	Institution	Name (3b)		account	(5)	Investment	accrued	Income	Amount	Schedule	Item		
	in which	(3a)			holder (4)		during the	is taxable	accrued in	(9)	where	number of		
	the account						year (6)	in your	the account		offered	schedule		
	is held (2)							hands? (7)	(8)		(10)	(11)		
F														
Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor.														



Acknowledgement Number : 381629001281118

Assessment Year : 2018-19

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 Beneficiaries (6)	Address of Beneficiaries (6a)	Date since position 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 GST

Break-up of total expenditure with entities registered or not registered under the GST (Details in respect of expenditure on or after 01st July, 2017 to be filled up by the assessee who is not liable to get accounts audited u/s 44AB)

Sl No	Total amount of Expenditure during the year (aggregate of expenditure reported at items 6, 8 to 35, 37 & 38 of Part-A-P&L / P&L – Ind AS)	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
i.						

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)

Sl No	Amount (in Rs.)
i	Payments made during the year on capital account
ii	Payments made during the year on revenue account
iii	Receipts during the year on capital account
iv	Receipts during the year on revenue account

This form has been digitally signed by PRASHANT JAIN having PAN ACNPJ6049E from IP Address 123.63.47.57 on 28/11/2018 .

DSC details 1400107442CN=(n)Code Solutions CA 2014.2.5.4.51=#13133330312e20474e464320496e666f746f776572,STREET=Bodakdev, S G Road, Ahmedabad,ST=Gujarat,2.5.4.17=#1306333830303534,OU=Certifying Authority,O=Gujarat Narmada Valley Fertilizers and Chemicals Limited,C=IN



FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of Himachal Baspa Power Company Limited Sholtu Colony, P.O. Tapri, Kinnaur, HIMACHAL PRADESH, 172104 AADCH3821L was conducted by Us SHAH GUPTA & COMPANY in pursuance of the provisions of the Companies Act, 2013 Act, and We annex here to a copy of Our audit report dated 05/02/2018 along with a copy each of

- (a) the audited **Profit and loss account** for the period beginning from 01/04/2017 to ending on 31/03/2018
 (b) the audited balance sheet as at, 31/03/2018 ; and
 (c) documents declared by the said act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	We refer to the remarks in Form No.3CA in respect of information furnished in clause 21(d) (A) and (B), clause 22 and clause 31 which we were unable to verify as the necessary evidence is not in the possession of the Company. We have relied on the representation made by the Company in connection with and Clause 23 of Form No. 3 CD payments made to specified persons. Further compliance with the provisions of Chapter XVII-B (Clause 34) have been verified in accordance with the auditing standards generally accepted in India that include test checks and the concept of materiality.

Place **MUMBAI**
Date **18/08/2018**

Name **VIPUL K CHOKSI**
 Membership Number **037606**
 FRN (Firm Registration Number) **109574W**
 Address **38, BOMBAY MUTUAL BUILDING, 2ND FLOOR, DR. D.N. ROAD, FORT, MUMBAI, MAHARASHTRA, 400001**



FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee	Himachal Baspa Power Company Limited					
2	Address	Sholtu Colony , P.O. Tapri , Kinnaur , HIMACHAL PRADESH , 172104					
3	Permanent Account Number (PAN)	AADCH3821L					
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same	Yes					
	Sl No.	Type	Registration Number				
	1	Sales TAX/VAT HIMACHAL PRADESH	AADCH3821LSD002				
	2	Sales TAX/VAT HIMACHAL PRADESH	02050300329				
	3	Service Tax HIMACHAL PRADESH	02050300369				
	4	Other Indirect Tax/Duty	02AADCH3821L1ZU				
	5	Other Indirect Tax/Duty	27AADCH3821L1ZI				
	6	Other Indirect Tax/Duty	07AADCH3821L1ZK				
5	Status	Company					
6	Previous year from	01/04/2017 to 31/03/2018					
7	Assessment Year	2018-19					
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits					
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
	S.No.	Name	Profit Sharing Ratio (%)				
	Nil						
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	S.No.	Sector	Sub Sector			Code	
	Nil						
10	b	If there is any change in the nature of business or profession, the particulars of such change					No
	S.No.	Business	Sector	SubSector		Code	
	Nil						
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					No
	S.No.	Books prescribed					
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	1	Cash Book	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRADESH	172104
	2	Bank Book	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRADESH	172104
	3	Journal	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRADESH	172104
	4	General Leger	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRADESH	172104



5	Debtor's Ledger	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
6	Creditor's Ledger	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
7	Debit Note Register	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
8	Credit Note Register	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
9	Employee's Loan & Advances Ledger	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
10	Payroll Register	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
11	Stock ledger for Stores and Spares	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
12	Fixed Assets Register	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
	Books Examined					
	Cash Book					
	Bank Book					
	Journal					
	General Leger					
	Debtor's Ledger					
	Creditor's Ledger					
	Debit Note Register					
	Credit Note Register					
	Employee's Loan & Advances Ledger					
	Payroll Register					
	Stock ledger for Stores and Spares					
	Fixed Assets Register					
	Other Relevant Documents					
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No
	S.No.	Section				Amount
	Nil					
13 a	Method of accounting employed in the previous year		Mercantile system			
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					
	Particulars		Increase in profit(Rs.)	Decrease in profit(Rs.)		
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).					Yes
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.					
	S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)	
	1	ICDS I - Accounting Policies	96556	101358	-4802	
	2	ICDS II - Valuation of Inventories	0	0	0	
	3	ICDS III - Construction Contracts	0	0	0	
	4	ICDS IV - Revenue Recognition	471100396	0	471100396	
	5	ICDS V - Tangible Fixed Assets	0	-862233459	862233459	
	6	ICDS VI - Changes in Foreign Exchange Rates	0	0	0	
	7	ICDS VII - Governments Grants	0	0	0	
	8	ICDS VIII - Securities	0	0	0	
	9	ICDS IX - Borrowing Costs	56709367	0	56709367	
		Total	527906319	-862132101	1390038420	
13 f	Disclosure as per ICDS.					



S.No.	ICDS	Disclosure		
1	ICDS I - Accounting Policies	- Refer Significant Accounting Policies mentioned at Note 3 of the Financial Statements.- There is no change in Accounting Policies during the previous year.		
2	ICDS II - Valuation of Inventories	Not applicable		
3	ICDS III - Construction Contracts	Not applicable		
4	ICDS IV - Revenue Recognition	- Refer Note 3.9 of the Ind AS Financial Statements for Significant Policy on Revenue Recognition.		
5		Sr. No.		
6		1 in a transaction involving sale of good, total amount not recognised as revenue during the previous year due to lack of reasonable certainty of its ultimate collection along with nature of uncertainty; - Interest or Surcharge on delayed payments or overdue trade receivables is recognised when significant certainty as to measurability or realisability exists.		
7		2 the amount of revenue from service transactions recognised as revenue during the previous year - NIL		
8		3 the method used to determine the stage of completion of service transactions in progress ; and- N.A		
9		4 for service transactions in progress at the end of previous year:		
10		(i) amount of costs incurred and recognised profits (less recognised losses) upto end of previous year; - NA		
11		(ii) the amount of advances received; and - NA		
12		(iii) the amount of retentions - NA		
13	ICDS V - Tangible Fixed Assets	- Refer Clause 18 of 3CD and Significant Accounting Policies mentioned at Note 3.3 of the Ind AS Financial Statements		
14	ICDS VII - Governments Grants	Not applicable		
15	ICDS IX - Borrowing Costs	- Refer Significant Accounting Policies mentioned at Note 3.7 of the Ind AS Financial Statements - Amount of borrowing cost capitalised during the previous year - Rs. Nil		
16	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	- Refer Significant Accounting Policies mentioned at Note 3.15 of the Ind AS Financial Statements		
17		- The Company has not recognised any contingent liability or contingent asset in respect of contingent Income or contingent expense during The previous year.'- Disclosure in respect of each class of provision :		
18		Provision for gratuity (Refer Annexure 9 of Annexures to Form 3CD)		
19		Opening balance - 25468259		
20		Addition during the year - 2229222		
21		Deletions during the year -18522928		
22		Closing balance - 9174553		
23		Provision for leave encashment (Refer Annexure 9 of Annexures to Form 3CD)		
24		Opening balance - 14422009		
25		Addition during the year - 3133616		
26		Deletions during the year - 330938		
27		Closing balance - 17224687		
28		ESOP Option Outstanding*		
29		Opening balance - 335688		
30		Addition during the year - 1614024		
31		Deletion during the year - 0		
32		Closing balance - 1949712		
33		* In view of management, provision for ESOP is allowable based on various judicial pronouncements.		
34		The Company has not recognised any contingent asset in respect of contingent income during the previous year.		
14 a	Method of valuation of closing stock employed in the previous year.	Not applicable		
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No		
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)	
15	Give the following particulars of the capital asset converted into stock-in-trade			
	S.No. (a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade



Nil									
16 Amounts not credited to the profit and loss account, being:-									
16 a The items falling within the scope of section 28									
S.No.		Description						Amount	
Nil									
16 b The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned									
S.No.		Description						Amount	
16 c Escalation claims accepted during the previous year									
S.No.		Description						Amount	
Nil									
16 d Any other item of income									
S.No.		Description						Amount	
Nil									
16 e Capital receipt, if any									
S.No.		Description						Amount	
Nil									
17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:									
S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable	
18 Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-									
S.No.	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percent- age)	Opening WDV / Actual (A)	Additions			Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)
			Purchase Value (1)	CENT VAT (2)	Change in Rate of Ex- change (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)		
1	Plant and Machinery in generating stations including plant foundations @ 3.4%	3.4%	1699014 6808					619809238	1637033757 0
2	Building and civil engineering works of permanent character @ 3.02%	3.02%	6559883 98	139788			139788	21082637	635045549
3	Cooling towers and circulating water systems @ 7.84%	7.84%	1878101 44					17462423	170347721
4	Hydraulic works forming part of Hydro- electric system @ 1.95%	1.95%	2283116 9525					463275552	2236789397 3
5	Hydraulic works forming part of Hydro-	3.4%	3122530 3582					1139120516	3008618306 6



	electric system @ 3.4%									
6	Transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%	7.81%	1589635971						147118646	1442517325
7	Transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.84%	7.84%	27483126						2554701	24928425
8	Switchgear including cable connections @ 7.84%	7.84%	4255456688						395668647	3859788041
9	Lightning arrester @ 7.84%	7.84%	6717446						624582	6092864
10	Batteries @ 33.4%	33.4%	4853418						4853418	
11	Overhead lines @ 5.27%	5.27%	1231468012						72544561	1158923451
12	Meters @ 12.77%	12.77%	10886342						1867024	9019318
13	Air-conditioning plants @ 12.77%	12.77%	11663474						2000303	9663171
14	Office furniture and fittings @ 12.77%	12.77%	2724013	6801817			6801817		895746	8630084
15	Office equipments @ 12.77%	12.77%	40592987	8191760			8191760		7566824	41217923
16	Communication equipment @ 12.77%	12.77%	993313						170354	822959
17	Any other assets not covered above @ 7.69%	7.69%	3625911056	37247550			37247550	259155	331294407	3331605044

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19 Amounts admissible under sections :			
S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax



			Rules,1962 or any other guidelines, circular, etc., issued in this behalf.				
	Nil						
20	a	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. [Section 36(1)(ii)]					
		S.No.	Amount				
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):					
		S.No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
		1	Provident Fund	1236918	15/05/2017	1236918	11/05/2017
		2	Provident Fund	178130	15/05/2017	178130	15/05/2017
		3	Provident Fund	1231608	15/06/2017	1231608	13/06/2017
		4	Provident Fund	173496	15/06/2017	173496	14/06/2017
		5	Provident Fund	1228951	15/07/2017	1228951	12/07/2017
		6	Provident Fund	165972	15/07/2017	165972	14/07/2017
		7	Provident Fund	1220958	15/08/2017	1220958	14/08/2017
		8	Provident Fund	162422	15/08/2017	162422	14/08/2017
		9	Provident Fund	1219951	15/09/2017	1219951	11/09/2017
		10	Provident Fund	162100	15/09/2017	162100	15/09/2017
		11	Provident Fund	1210027	15/10/2017	1210027	12/10/2017
		12	Provident Fund	330241	15/10/2017	330241	13/10/2017
		13	Provident Fund	1199335	15/11/2017	1199335	13/11/2017
		14	Provident Fund	303669	15/11/2017	303669	15/11/2017
		15	Provident Fund	1189343	15/12/2017	1189343	11/12/2017
		16	Provident Fund	354015	15/12/2017	354015	15/12/2017
		17	Provident Fund	1181211	15/01/2018	1181211	15/01/2018
		18	Provident Fund	335176	15/01/2018	335176	12/01/2018
		19	Provident Fund	1182904	15/02/2018	1182904	09/02/2018
		20	Provident Fund	335510	15/02/2018	335510	14/02/2018
		21	Provident Fund	1170641	15/03/2018	1170641	13/03/2018
		22	Provident Fund	331586	15/03/2018	331586	14/03/2018
		23	Provident Fund	1159419	15/04/2018	1159419	13/04/2018
		24	Provident Fund	332201	15/04/2018	332201	12/04/2018
		25	Any Other Welfare Fund	217600	25/11/2017	217600	25/11/2017
		26	Any Other Welfare Fund	57458	06/01/2018	57458	06/01/2018
		27	Any Other Welfare Fund	53535	23/03/2018	53535	23/03/2018
		28	Any Other Welfare Fund	107070	29/03/2018	107070	29/03/2018
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc					
		Capital expenditure					
		S.No.	Particulars	Amount in Rs.			
		Personal expenditure					
		S.No.	Particulars	Amount in Rs.			
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party					
		S.No.	Particulars	Amount in Rs.			
		Expenditure incurred at clubs being entrance fees and subscriptions					
		S.No.	Particulars	Amount in Rs.			
		Expenditure incurred at clubs being cost for club services and facilities used.					
		S.No.	Particulars	Amount in Rs.			
		Expenditure by way of penalty or fine for violation of any law for the time being force					
		S.No.	Particulars	Amount in Rs.			
		Expenditure by way of any other penalty or fine not covered above					
		S.No.	Particulars	Amount in Rs.			
		Expenditure incurred for any purpose which is an offence or which is prohibited by law					
		S.No.	Particulars	Amount in Rs.			
(b)	Amounts inadmissible under section 40(a):-						
	(i) as payment to non-resident referred to in sub-clause (i)						
	(A) Details of payment on which tax is not deducted:						



S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)											
(A) Details of payment on which tax is not deducted:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (ia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:									Yes		
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)									Yes		
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											



S.No.	Nature Of Liability	Amount in Rs.			
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income					
S.No.	Nature Of Liability	Amount in Rs.			
(i) Amount inadmissible under the proviso to section 36(1)(iii)					
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	0			
23 Particulars of any payment made to persons specified under section 40A(2)(b).					
S.No.	Name of Related Person	Related PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)
1	JSW ENERGY LIMITED	AAACJ8109N	HOLDING COMPANY	Interest on Debentures @ 13%	1168575344
2	JSW ENERGY LIMITED	AAACJ8109N	HOLDING COMPANY	Reimbursement of Expenses	0
3	JSW GREEN ENERGY LIMITED	AABCJ5740L	FELLOW SUBSIDIARY	Rebate on Sale of Power	18788061
4	JSW GREEN ENERGY LIMITED	AABCJ5740L	FELLOW SUBSIDIARY	Open access & Other expenses	143464629
5	MS. SHEILA SANGWAN	ABDPS3200Q	DIRECTOR	Directors Sitting Fees	540100
6	MR. RAKESH NATH	AAAPN0619A	DIRECTOR	Directors Sitting Fees	422800
7	MS. SEEMA JAJODIA	ACJJP6249H	DIRECTOR	Directors Sitting Fees	141600
8	MR. CHANDAN BHAT TACHARYA	ADZPB9238K	DIRECTOR	Directors Sitting Fees	141600
9	MR. NIRMAL KUMAR JAIN	ADPPJ9711M	DIRECTOR	Directors Sitting Fees	245700
10	MS. SHAILAJA CHANDRA	AACPC1826A	DIRECTOR	Directors Sitting Fees	141600
24 Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.					
S.No.	Section	Description	Amount		
Nil					
25 Any amount of profit chargeable to tax under section 41 and computation thereof.					
S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
1	Excess Provision Written Back	57268907	Sec 41(1)(a)	Excess provision no longer required written back	
26 (i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-				
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-				
26 (i)(A)(a)	Paid during the previous year				
S.No.	Section	Nature of liability	Amount		
1	Sec 43B(b)-provident,superannuation,gratuity,other fund	Gratuity	6198196		
26 (i)(A)(b)	Not paid during the previous year				
S.No.	Section	Nature of liability	Amount		
2	Sec 43B(a)-Tax,Duty,Cess,Fee etc	Gratuity	9174553		
3	Sec 43B(a)-Tax,Duty,Cess,Fee etc	Leave Encashment	10308251		
26 (i)B	was incurred in the previous year and was				
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)				
S.No.	Section	Nature of liability	Amount		
4	Sec 43B(a)-Tax,Duty,Cess,Fee etc	GST	773122		
5	Sec 43B(b)-provident,superannuation,gratuity,other fund	Employers contribution to any fund : PF	1120900		
6	Sec 43B(b)-provident,superannuation,gratuity,other fund	Bonus	4466303		
26 (i)(B)(b)	not paid on or before the aforesaid date				
S.No.	Section	Nature of liability	Amount		
7	Sec 43B(b)-provident,superannuation,gratuity,other fund	Leave Encashment	833567		
8	Sec 43B(b)-provident,superannuation,gratuity,other fund	Bonus	5083395		
(State whether sales tax,goods and services Tax, No customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)					



27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts										No			
		CENVAT/ITC	Amount							Treatment in Profit and Loss/Accounts					
		Opening Balance													
		Credit Availed													
		Credit Utilized													
		Closing/Outstanding Balance													
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-													
		S.No.	Type	Particulars			Amount		Prior period to which it relates (Year in yyyy-yy format)						
		Nil													
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia)										No			
		S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares						
		Nil													
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same										No			
		S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares								
		Nil													
A(a)		Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?													
A(b)		If yes, please furnish the following details:													
		S.No.	Nature of income:				Amount (in Rs.)								
		Nil													
B(a)		Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56													
B(b)		If yes, please furnish the following details:													
		S.No.	Nature of income:				Amount (in Rs.)								
		Nil													
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)										No			
		S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
		Nil													
A(a)		Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.													
A(b)		If yes, please furnish the following details:													
		S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money							



				of sub-section (2) of section 92CE.						
	Nil									
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B									
B(b)	If yes, please furnish the following details:									
	S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Assessment Year	Amount(in Rs.)	Details of interest expenditure carried forward as per sub-section (4) of section 94B:	Assessment Year	Amount(in Rs.)
	Nil									
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is applicable from 1st April,2019)									
C(b)	If yes, please furnish the following details:									
	S.No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement					
	Nil									
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-									
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.	
	Nil									
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-									
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.			
	Nil									
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)										
31 b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-									
	S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt			



31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
		S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt			
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-							
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment	
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)									
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—							
		S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
		1	L&T Infrastructure Finance Co. Ltd.	3B, 2nd Floor, Laxmi Towers, G Block, Plot No C 25, Bandra Kurla Complex, Bandra E AST, Mumbai 400051	AABCL2283L	4409332000	4409332000	Yes-Electronic clearing system	
		2	Arun Sood	Bryston Lodge, Near Marina Hotel, Shimla 171 001	ACEPK6479M	800000	800000	No	
		3	Aditya Kshyap	Prospect Villa, Chakkar, Shimla 171005	CRKPK2970G	120000	120000	No	
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—							
		S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
		Nil							
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—							



S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.						
Nil										
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)										
32 a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available									
S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)		Remarks				
				Amount as assessed	Order U/S and Date					
Nil										
32 b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					No				
32 c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.					No				
If yes, please furnish the details below										
32 d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year					No				
If yes, please furnish details of the same										
32 e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73					No				
If yes, please furnish the details of speculation loss if any incurred during the previous year										
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)					Yes				
S.No.	Section	Amount								
1	801A	1145365966								
34 a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish					Yes				
S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
1	PTLH12973C	192	Salary	363885354	174962550	174962550	23252789	0	0	0
2	PTLH12973C	194J	Technical Service	76988139	76988139	76988139	5549531	0	0	0
3	PTLH12973C	194C	Service	3167773238	3167773238	3167773238	61914221	0	0	0
4	PTLH12973C	194-I	Rent	42678295	8973637	8973637	897371	0	0	0
5	PTLH12973C	194A	Interest	7500372095	1352156538	1352156538	131474252	0	0	0
6	PTLH12973C	195	Foreign C o	1543196	1543196	1543196	166897	0	0	0
7	PTLH12973C	206C	TCS	2228629	2228629	2228629	22287	0	0	0
34 b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:					No				



	S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported				
	1	PTLH12973C	27EQ	15/07/2017	21/07/2017	Yes					
34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish									Yes
	S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable		Amount paid out of column (2) along with date of payment.						
	1	PTLH12973C	69520		69520		18/07/2018				
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded									
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
	Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-									
35	bA	Raw materials :									
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
	Nil										
35	bB	Finished products :									
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
	1	Electrical Energy in MUs	numbers			5907	5159				
35	bC	By products :									
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
	Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
	S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts					
						Amount	Dates of payment				
	Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2										
A(b)	If yes, please furnish the following details:										
	S.No.	Amount received (in Rs.)			Date of receipt						
	Nil										
37	Whether any cost audit was carried out									Yes	
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor					No-N					
38	Whether any audit was conducted under the Central Excise Act, 1944									Not Applicable	



	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor						No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor						
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:						
No	Particulars	Previous Year			Preceding previous Year		
a	Total turnover of the assessee	14009323401			14518946313		
b	Gross profit / Turnover			%			%
c	Net profit / Turnover	2835210203	14009323401	20.24 %	1745468732	14518946313	12.02 %
d	Stock-in-Trade / Turnover			%			%
e	Material consumed/ Finished goods produced			%			%
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)							
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings						
	S.No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
	Nil						
42	A(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?						
	A(b) If yes, please furnish the following details:						
	S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported
	Nil						
43	A(a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286						
	A(b) If yes, please furnish the following details:						
	S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
	Nil						
	A(c) If Not due , please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is applicable from 1st April,2019)						
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities		

Place **MUMBAI**
Date **18/08/2018**

Name **VIPUL K CHOKSI**
Membership Number **037606**
FRN (Firm Registration Number) **109574W**



Address

38, BOMBAY MUTUAL BUILDING , 2ND FLOOR, DR. D.N. ROAD , FORT , MUMBAI , MAHARASHTRA , 400001 ,

Form Filing Details	
Revision/Original	Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant and Machinery in generating stations including plant foundations @ 3.4%								
Total of Plant and Machinery in generating stations including plant foundations @ 3.4%								
Building and civil engineering works of permanent character @ 3.02%	1	11/01/2018	11/01/2018	139788				139788
Total of Building and civil engineering works of permanent character @ 3.02%								139788
Cooling towers and circulating water systems @ 7.84%								
Total of Cooling towers and circulating water systems @ 7.84%								
Hydraulic works forming part of Hydro-electric system @ 1.95%								
Total of Hydraulic works forming part of Hydro-electric system @ 1.95%								
Hydraulic works forming part of Hydro-electric system @ 3.4%								
Total of Hydraulic works forming part of Hydro-electric system @ 3.4%								
Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%								
Total of Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%								
Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.84%								
Total of Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.84%								
Switchgear including cable								



connections @							
7.84%							
Total of Switchgear including cable connections @ 7.84%							
Lightning arrester @ 7.84%							
Total of Lightning arrester @ 7.84%							
Batteries @ 33.4%							
Total of Batteries @ 33.4%							
Overhead lines @ 5.27%							
Total of Overhead lines @ 5.27%							
Meters @ 12.77%							
Total of Meters @ 12.77%							
Air-conditioning plants @ 12.77%							
Total of Air-conditioning plants @ 12.77%							
Office furniture and fittings @ 12.77%	1	05/07/2017	05/07/2017	93156			93156
	2	05/12/2017	05/12/2017	1666456			1666456
	3	07/12/2017	07/12/2017	1276923			1276923
	4	15/12/2017	15/12/2017	882271			882271
	5	23/12/2017	23/12/2017	673199			673199
	6	02/01/2018	02/01/2018	1341435			1341435
	7	13/03/2018	13/03/2018	868377			868377
Total of Office furniture and fittings @ 12.77%							6801817
Office equipments @ 12.77%	1	07/04/2017	07/04/2017	134400			134400
	2	18/04/2017	18/04/2017	16500			16500
	3	11/05/2017	11/05/2017	164000			164000
	4	16/06/2017	16/06/2017	17800			17800
	5	30/06/2017	30/06/2017	9999			9999
	6	18/07/2017	18/07/2017	9725			9725
	7	20/07/2017	20/07/2017	12600			12600
	8	21/07/2017	21/07/2017	99710			99710
	9	22/07/2017	22/07/2017	99710			99710
	10	23/07/2017	23/07/2017	99710			99710
	11	24/07/2017	24/07/2017	99710			99710
	12	25/07/2017	25/07/2017	99710			99710
	13	26/07/2017	26/07/2017	99710			99710
	14	27/07/2017	27/07/2017	99710			99710
	15	28/07/2017	28/07/2017	99710			99710
	16	29/07/2017	29/07/2017	99710			99710
	17	30/07/2017	30/07/2017	99710			99710
	18	31/07/2017	31/07/2017	99710			99710
	19	01/08/2017	01/08/2017	99710			99710
	20	02/08/2017	02/08/2017	99710			99710
	21	01/07/2017	01/07/2017	153224			153224
	22	16/08/2017	16/08/2017	395518			395518
	23	19/08/2017	19/08/2017	62002			62002
	24	24/08/2017	24/08/2017	249676			249676
	25	28/08/2017	28/08/2017	6720			6720
	26	29/08/2017	29/08/2017	384300			384300
	27	02/09/2017	02/09/2017	286766			286766
	28	23/09/2017	23/09/2017	26880			26880
	29	17/10/2017	17/10/2017	7000			7000
	30	18/10/2017	18/10/2017	39530			39530
	31	25/11/2017	25/11/2017	37200			37200
	32	12/12/2017	12/12/2017	35840			35840
	33	13/12/2017	13/12/2017	1234300			1234300
	34	14/12/2017	14/12/2017	292776			292776
	35	18/12/2017	18/12/2017	448280			448280
	36	27/12/2017	27/12/2017	344960			344960
	37	02/01/2018	02/01/2018	9086			9086
	38	03/01/2018	03/01/2018	117236			117236
	39	04/01/2018	04/01/2018	47250			47250
	40	15/01/2018	15/01/2018	68372			68372
	41	08/01/2018	08/01/2018	147500			147500
	42	24/01/2018	24/01/2018	205200			205200
	43	05/02/2018	05/02/2018	516899			516899
	44	15/02/2018	15/02/2018	15500			15500



	45	03/03/2018	03/03/2018	121563				121563
	46	15/03/2018	15/03/2018	97695				97695
	47	17/03/2018	17/03/2018	761277				761277
	48	28/03/2018	28/03/2018	125316				125316
	49	29/03/2018	29/03/2018	292640				292640
Total of Office equipments @ 12.77%								8191760
Communication equipment @ 12.77%								
Total of Communication equipment @ 12.77%								
Any other assets not covered above @ 7.69%	1	03/05/2017	03/05/2017	3348336				3348336
	2	12/06/2017	12/06/2017	404410				404410
	3	26/06/2017	26/06/2017	11934				11934
	4	01/07/2017	01/07/2017	16320000				16320000
	5	29/07/2017	29/07/2017	86887				86887
	6	09/08/2017	09/08/2017	143360				143360
	7	05/10/2017	05/10/2017	899100				899100
	8	26/10/2017	26/10/2017	11210				11210
	9	08/11/2017	08/11/2017	112356				112356
	10	21/11/2017	21/11/2017	75600				75600
	11	08/12/2017	08/12/2017	252379				252379
	12	16/12/2017	16/12/2017	43392				43392
	13	08/03/2018	08/03/2018	24000				24000
	14	16/03/2018	16/03/2018	1344757				1344757
	15	23/03/2018	23/03/2018	3200				3200
	16	24/03/2018	24/03/2018	118000				118000
	17	29/03/2018	29/03/2018	1463561				1463561
	18	01/06/2017	01/06/2017	1524625				1524625
	19	09/10/2017	09/10/2017	684548				684548
	20	13/10/2017	13/10/2017	109561				109561
	21	26/10/2017	26/10/2017	11210				11210
	22	08/11/2017	08/11/2017	21728				21728
	23	13/11/2017	13/11/2017	201780				201780
	24	25/11/2017	25/11/2017	218300				218300
	25	21/12/2017	21/12/2017	20608				20608
	26	04/01/2018	04/01/2018	865412				865412
	27	06/01/2018	06/01/2018	66465				66465
	28	18/01/2018	18/01/2018	698560				698560
	29	02/02/2018	02/02/2018	1003000				1003000
	30	26/03/2018	26/03/2018	6990000				6990000
	31	29/03/2018	29/03/2018	169271				169271
Total of Any other assets not covered above @ 7.69%								37247550

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant and Machinery in generating stations including plant foundations @ 3.4%			
Total of Plant and Machinery in generating stations including plant foundations @ 3.4%			
Building and civil engineering works of permanent character @ 3.02%			
Total of Building and civil engineering works of permanent character @ 3.02%			
Cooling towers and circulating water systems @ 7.84%			
Total of Cooling towers and circulating water systems @ 7.84%			
Hydraulic works forming part of Hydro-electric system @ 1.95%			
Total of Hydraulic works forming part of Hydro-electric system @ 1.95%			
Hydraulic works forming part of Hydro-electric system @ 3.4%			



Total of Hydraulic works forming part of Hydro-electric system @ 3.4%			
Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%			
Total of Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%			
Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.84%			
Total of Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.84%			
Switchgear including cable connections @ 7.84%			
Total of Switchgear including cable connections @ 7.84%			
Lightning arrestor @ 7.84%			
Total of Lightning arrestor @ 7.84%			
Batteries @ 33.4%			
Total of Batteries @ 33.4%			
Overhead lines @ 5.27%			
Total of Overhead lines @ 5.27%			
Meters @ 12.77%			
Total of Meters @ 12.77%			
Air-conditioning plants @ 12.77%			
Total of Air-conditioning plants @ 12.77%			
Office furniture and fittings @ 12.77%			
Total of Office furniture and fittings @ 12.77%			
Office equipments @ 12.77%			
Total of Office equipments @ 12.77%			
Communication equipment @ 12.77%			
Total of Communication equipment @ 12.77%			
Any other assets not covered above @ 7.69%	1	19/02/2018	68277
	2	01/05/2018	190878
Total of Any other assets not covered above @ 7.69%			259155



FORM NO. 10CCB
[See rule 18BBB]
Audit report under section 80-I(7)/80-IA(7)/80-IB/80-IC

1	Name of the assessee	Himachal Baspa Power Company Limited
2	PAN	AADCH3821L
3	Status	Company
4	Ownership status of the undertaking/enterprise	
	(a) Fully owned by assessee	Yes
	(b) Partly owned by assessee	No
	If partly owned, please specify the percentage of ownership	
5	Address	
	Flat/ Door/ Block No.	SHOLTU COLONY,
	Name of premises/ Building/ Village	
	Road/ Street /Post Office	
	Area/ Locality	P.O. TAPRI,
	Town/ City / District	KINNAUR
	State	HIMACHAL PRADESH
	Pin Code	172104
6	Name of the enterprise or undertaking eligible for deduction under section 80-IA, 80-IB or 80-IC	KARCHAM WANGTOO HYDRO ELECTRIC PLANT
7	Section and sub-section of the Income-tax Act, 1961, under which deduction is being claimed	80-IA (4)(iv)
8	Date of commencement of operation/activity by the undertaking or enterprise	13/09/2011
9	Initial assessment year from when deduction is being claimed	2017-18
10	Address (with District and State) of the enterprise/ undertaking claiming deduction	
	Flat/ Door/ Block No.	SHOLTU COLONY,
	Name of premises/ Building/ Village	
	Road/ Street /Post Office	
	Area/ Locality	P.O. TAPRI,
	Town/ City / District	KINNAUR
	State	HIMACHAL PRADESH
	Pin Code	172104
11	Goods and Services tax identification number / Excise / Service tax registration number and office where registered	
	Goods and Services tax identification number / Excise / Service tax registration number	02AADCH3821L1ZU
	Office where registered	KINNAUR, HIMACHAL PRADESH
12	Goods and Services tax identification number / Sales-tax registration number and office where registered	
	Goods and Services tax identification number / Sales-tax registration number	02AADCH3821L1ZU
	Office where registered	KINNAUR, HIMACHAL PRADESH
13	Local/State authorities from whom approval is taken (attach copy of approval)	HIMACHAL PRADESH GOVERNMENT

Eligible Business Under Section 80-IA

14	Development, operation, maintenance of an infrastructure facility:	No
	(a) With respect to the infrastructure facility, does the enterprise:	
	(b) Please specify the nature of the infrastructure facility*** [e.g., road, bridge, rail system, port, etc.[Explanation to section 80-IA(4)(i)]]	
	(c) Has the operation and maintenance of the infrastructure facility been received on transfer from its developer in accordance with the agreement with the Central/State Government/local authority/any other statutory body	



	(d) If yes, please specify the first year of claim of deduction under section 80-IA by the developer (Attach copy of Form 10CCB of developer)	
15	Providing telecommunication services:	No
	(a) Please specify the nature of telecom service [e.g., basic telecom service, cellular service, etc. [Section 80-IA(4)(ii)]]	
16	Development, operation, maintenance of industrial park/SEZ	No
	(a) With respect to the industrial park/SEZ, does the undertaking	
	(b) (i) Name of the industrial park/SEZ	
	(ii) Address of the industrial park/SEZ	
	(c) Has the operation and maintenance of the industrial park/SEZ been received on transfer from its developer	
	(d) If yes, first year of claiming deduction under section 80-IA by the developer (Attach copy of Form 10CCB of developer)	
17	Generation, transmission, distribution of power	
	(a) Does the undertaking generate power or generate and distribute power	Yes
	(i) If yes, indicate the year in which the undertaking has started generating power	2011-12
	(b) Does the undertaking transmit or distribute power	No
	(i) If yes, indicate the year in which the new transmission and distribution lines were laid	
	(c) Has there been substantial renovation and modernization of the existing network of transmission or distribution lines	No
	If yes, please specify,-	
	(i) the year in which the substantial renovation and modernisation of the existing network of transmission or distribution lines took place	
	(ii) book value of plant and machinery as on 1-4-2004(₹)	
	(iii) value of increase in the plant and machinery in the year of substantial renovation and modernisation (₹)	

Eligible Business Under Section 80-IB

18	Industrial undertakings engaged in manufacture or production of article or thing or operation of cold storage plant	
	(a) Does the industrial undertaking manufacture or produce any article or thing specified in the Eleventh Schedule (Please specify the article or thing.....)	
	(b) If yes, does the manufacturing process use power	
	(c) Number of workers employed in the manufacturing process	
	(d) Does the industrial undertaking operate any cold storage plant	
	(e) Please specify if the company is a small scale industrial undertaking	
	(f) If the industry is located in the North Eastern Region, is the industry a notified industry as per second proviso to section 80-IB(4)?	
	(g) If the industry is located in Jammu and Kashmir, does it manufacture or produce any article or thing specified in part 'C' of the Thirteenth Schedule?	
19	Business of ship	
	(a) Is the ship owned by an Indian company and wholly used for the business carried on by it	
	(b) If the ship was acquired on transfer, was the ship owned or used in Indian territorial waters by a person resident in India	
20	Business of hotel	
	(a) Is the hotel located in	
	(b) Is the hotel approved by the prescribed authority under rule 18BBC of the Income-tax Rules, 1962?	
21	Business of scientific research and development	
	(a) Is the business approved by the prescribed authority under rule 8D? (Please attach copy of approval)	
	(b) Does it fulfil the conditions prescribed in rule 18DA of the Income-tax Rules?	
22	Commercial production or refining of mineral oil	



	(a) Is the undertaking engaged in the commercial production or refining of mineral oil?	
	(b) If yes, please specify:	
23	Developing and building housing projects	
	(a) Date of approval by local authority (Please attach copy of approval/ if approval is obtained more than once, attach copy of first approval of the building plan)	
	(b) Date of completion of the housing project (Please attach copy of the completion certificate issued by the local authority)	
	(c) Size of plot of land of the project	
	(d) Is the project situated in Delhi or Mumbai or within 25 kilometres from their municipal limits	
	(e) Built-up area of the residential unit of the project	
	(f) Built-up area of the shops and other commercial establishments situated in the project	
	(g) Whether the project is carried out in accordance with a scheme framed by Central/State Government for re-construction/re-development of existing buildings in areas declared to be slum areas under any law in force and notified by the Board. (Please attach a copy of CBDT's notification)	
	(h) Please specify the method of accounting adopted	
24	Other business activities	
	(a) Is the undertaking in the business of setting up and operating a cold chain facility for agricultural produce	
	(b) Is the undertaking in the integrated business of handling, storage and transportation of foodgrains	
	(c) Is the undertaking in the business of processing, preservation and packaging of fruits or vegetables	

Eligible Business Under Section 80-IC

25	(i) Whether the undertaking or enterprise is located in an area notified by the Board for the purposes of section 80-IC	
	(ii) If yes, please indicate,-	
	(a) Name of the Export Processing Zone/Integrated Infrastructure Development Centre/Industrial Growth Centre/Industrial Park/Estate/Software Technology Park/Industrial Area/Theme Park and the District/State in which located	
	(b) Khasra No. of the undertaking or enterprise (Also indicate the Board's Notification No.)	
	(c) If the eligible business is new, please give the date of commencement of production or manufacture of article or thing	
	(d) If the existing business has undertaken substantial expansion, please specify,-	
	(i) The date of substantial expansion	
	(ii) The total book value of plant and machinery (before taking depreciation in any year) as on first day of the previous year in which substantial expansion took place. (₹)	
	(iii) Value of increase in the plant and machinery in the year of substantial expansion. (₹)	
	(e) Does the undertaking or enterprise manufacture or produce any article or thing specified in the Thirteenth Schedule (If yes, please specify the article or thing)	
	(f) Does the undertaking or enterprise manufacture or produce any article or thing specified in the Fourteenth Schedule (If yes, please specify the article or thing or operation)	
26	For claim of deduction under section 80-IA(4)(ii) and (iv)/ 80-IB(3), (4), (5), (7) and (11)/80-IC, please indicate :	
	(a) Whether the undertaking or enterprise has been formed by the splitting up or the reconstruction of a business already in existence	No
	(b) If yes, whether the circumstances and the period specified in section 33B is applicable (Please give details)	
	(c) Has the undertaking or enterprise received any machinery or plant on transfer which was previously used for any purpose	No



	(d) If yes, please specify value of machinery or plant received on transfer (₹)			
	(e) Total value of machinery or plant used in business (₹)	75098557168		
27	Total sales of the undertaking(₹)	12164795229		
28	Transactions by the undertaking to a related concern of the assessee, or another undertaking of the assessee, or the co-owner of the undertaking, or another undertaking of the co-owner : [Related concern is a person within the meaning of section 40A(2)(b)]	Yes		
	S. No.	Name of related Concern	Nature of transaction	Amount (INR)
	1	JSW Steel Limited	Reimbursement of expenses	11626133
	2	JSW Energy Limited	Interest on Debentures @ 13 percent	1069749345
	3	JSW Energy Limited	Reimbursement of Expenses	28326913
	4	JSW Green Energy Limited (Erstwhile JSW Power Trading Company)	Sale of Power	4904174427
	5	JSW Green Energy Limited (Erstwhile JSW Power Trading Company)	Rebate on Sale of Power	18788061
	6	JSW Green Energy Limited (Erstwhile JSW Power Trading Company)	Open access and other expenses	143464629
	7	JSW Global Business Solutions Limited	Availing of shared services	6499069
	8	JSW IP Holdings Private Limited	Payment of Brand License Fee	26066332
	9	Jindal Vidya Mandir (Part of Jindal Education Trust)	Reimbursement of Expenses	6535437
	10	Jaypee Private ITI (Part of Jindal Education Trust)	Reimbursement of Expenses	2138408
29	Profits and gains derived by the Undertaking/enterprise from the Eligible business# (₹)			1145365966
30	Deduction under section (₹)			1145365966

Declaration

We have examined the balance sheet of the above industrial undertaking or enterprise styled** **KARCHAM WANGTOO HYDRO ELECTRIC PLANT** (styled name), **SHOLTU COLONY, P.O. TAPRI, KINNAUR, HIMACHAL PRADESH, PIN CODE- 172104** (Address) and belonging to the assessee M/s **Himachal Baspa Power Company Limited** (Permanent Account No. **AADCH3821L**) as at **31/03/2018** and the profit and loss account of the said industrial undertaking or enterprise for the year ended on that date which are in agreement with the books of account maintained at the head office at **KINNAUR, HIMACHAL PRADESH** and branches at

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit, in our opinion, proper books of account have been kept by the head office and the branches of the industrial undertaking or enterprise aforesaid visited by us so far as appears from our examination of books, and proper returns adequate for the purposes of audit have been received from branches not visited by us , subject to the comments given below : our

In our opinion the undertaking or enterprise satisfies the conditions stipulated in section 80-IA and the amount of deduction claimed under this section in item 30 is as per the provisions of the Income-tax Act and meets the required conditions.

In our opinion and to the best of our information and according to explanations given to us , the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named industrial undertaking or enterprise as at **31/03/2018** ; and

(ii) in the case of the profit and loss account, of the profit or loss of the industrial undertaking or enterprise for the accounting year ending on **31/03/2018**

Place: **MUMBAI**

Date: **23/11/2018**

Form Filing Details



Revision/ Original	Revised
Reason 1	



INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	JSW HYDRO ENERGY LTD			AADCH3821L		
	Flat/Door/Block No	Name Of Premises/Building/Village			Form Number.	ITR-6
	SHOLTU COLONY					
	Road/Street/Post Office	Area/Locality			Status	Plc Company
	TAPRI	NICHAR				
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	KINNAUR	HIMACHAL PRADESH	172104	139(5)-Revised		
	Assessing Officer Details (Ward/Circle)		DCIT/ACIT CIRCLE, SHIMLA			
	e-filing Acknowledgement Number		257660491191119			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	2340509415
	2	Total Deductions under Chapter-VI-A			2	1225656934
	3	Total Income			3	1114852480
	3a	Deemed Total Income under AMT/MAT			3a	673722060
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	145179019
	5	Interest and Fee Payable			5	0
	6	Total tax, interest and Fee payable			6	145179019
	7	Taxes Paid	a	Advance Tax	7a	144400000
			b	TDS	7b	92125483
c			TCS	7c	30613	
d			Self Assessment Tax	7d	0	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	236556096	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	91377080	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 19-11-2019 11:37:22 from IP address 123.63.47.57 and verified byPRASHANT JAIN having PAN ACNPJ6049F on 19-11-2019 11:37:22 from IP address123.63.47.57 using **Digital Signature Certificate (DSC)**DSC details: 30617621432792CN=Verasys CA
2014.2.5.4.51=#13294f6666696365204e6f2e2032312c20326e6420466c6f6f722c20426861766e61204275696c64696e67,STREET=V.S.**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

Acknowledgement Number : 257660491191119

Assessment Year : 2019-20

ITR-6			
[For Companies other than companies claiming exemption under section 11] (Please see rule 12 of the Income-tax Rules,1962)			
Schedule Part-A General(1)			
PERSONAL INFORMATION			
Name	JSW HYDRO ENERGY LTD		
Corporate Identity Number (CIN) issued by MCA	U40101HP2014PLC000681	Is there any change in the name? If yes, please furnish the old name	HIMACHAL BASPA POWER COMP ANY LIMITED
PAN	AADCH3821L	Date of incorporation (DDMMYYYY)	14/03/2014
Address			
Flat/Door/Block No	SHOLTU COLONY	Town/ City/ District	KINNAUR
Name of Premises / Building / Village		Road/Street/Post Office	TAPRI
Area/ Locality	NICHAR	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	-		
Mobile no.1	91 - 9805084407	Mobile no.2	-
Email Address-1	sanjeev.kango@jsw.in	Email Address-2	hirva.shah@jsw.in
Filing Status			
Filed u/s or Filed in Response to Notice u/s		139(5)-Revised Return	
If revised/in response to notice for Defective/Modified, then enter Receipt No	160870721130919	Date of filing original return (DD/MM/YYYY)	13/09/2019
If filed, in response to a notice u/s 139(9)/142(1)/148/153A/153C or order u/s 119(2)(b) enter date of such notice/order, or if filed u/s 92CD enter date of advance pricing agreement			
Residential Status	RES - Resident		
Whether opting for section 115BA? (Yes/No) (applicable on Domestic Company)	No		
Whether total turnover/ gross receipts in the previous year 2016-17 exceeds 250 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(1)			
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?			



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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
Other Details	
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	
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	
AUDIT DETAILS	
(a) Whether liable to maintain accounts as per section 44AA?	No
(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)	18/11/2019
(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) Date of furnishing audit report	18/11/2019
(d.i) Are you liable for Audit u/s 92E?	Yes
Date of furnishing audit report (DD/MM/YYYY)	06/09/2019



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(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				Date (DD/MM/YYYY)			
	1	80-IA				13/11/2019			
(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	Date (DD/MM/YYYY)				
Schedule PART A - GENERAL (2)									
HOLDING STATUS									
(a)	Nature of company (write 1 if holding company, write 2 if a subsidiary company, write 3 if both, write 4 if any other)							2- Subsidiary Company	
(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 (E)	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	
BUSINESS ORGANISATION									
Sl.No.	Business Type	PAN	Company Name	Address	City	State	Country	Pin code/ Zip code	Date of event
KEY PERSONS									
Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year.									
Sl.No.	Name	Designation	PAN	Residential Address	City	State	Country	Pin code/ Zip code	Director Identification Number (DIN) issued by MCA, in case of Director
1	Prashant Jain	Director	ACNPJ6049F	201,Saathi C HS,33K,M. Minsi Marg, Chow Patty	Mumbai	MAHARASHTRA	INDIA	400007	01281621



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2	Girish Deshpande	Director	ACQPD9870P	1803,Solitair re Hiranand ani Gardens ,Powai	Mumbai	MAHARAS HTRA	INDIA	400076	02756000
3	Sheila Sangwan	Director	ABDPS3200Q	Flat -22,Da kshineshwa r,10 Hailey Road	New Delhi	DELHI	INDIA	110001	01857875
4	Rakesh Nath	Director	AAAPN0619A	C -446, C Bl ock,Defence Colony,	New Delhi	DELHI	INDIA	110024	00045986
5	Nirmal Kumar Jain	Director	ADPPJ9711M	302, Suman, Playground Road, Vile Parle (East), Mumbai	Mumbai	MAHARAS HTRA	INDIA	400057	00019442
6	Jyoti Kumar Agarwal	Director	ADKPA8134G	Flat No-270 3, 27th Flr, Bldg No-B2, Godrej Plati num, Pirojsh anagar, Vikh roli (East), N r Godrej Me morial Hosp, Mumbai	Mumbai	MAHARAS HTRA	INDIA	400079	01911652
7	Gyam Bhadra Kumar	Director	ACTPK8542J	Flat no - 604 , Urja Vihar Sector - 45, NHPC Colo ny Faridabad	Faridabad	HARYANA	INDIA	121010	03620109
8	Shailaja Chandra	Director	AACPC1826A	F-6/3 Vasant Vihar New Delhi	New Delhi	DELHI	INDIA	110057	03320688
9	Chandan Bhattacharya	Director	ADZPB9238K	Flat NO. 72, Sunflower A partment, Ra vi Kiran CH	Mumbai	MAHARAS HTRA	INDIA	400005	01341570



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				S, GD Soma ni Marg, Cuff fe Parade M umbai					
10	Seema Jajodia	Director	ACJJP6249H	1/17 Shanti Niketani, Ch anaknya Puri, New Delhi	New Delhi	DELHI	INDIA	110021	00172353
11	Sharad Mahendra	Director	ABFPM1905J	Jasmine, Fla t No. 1201, Regency Ga rden, Plot no .10 Sector N o.6, Near Ut sav Chowk, Kharghar R aigarh	Raigarh	MAHARAS HTRA	INDIA	410210	02100401
12	Sanjeev Kango	Chief Financial Officer	BIZPK2234C	287, Bazuri, P O & TEH-H amirpur Dist t. Hamirpur	Hamirpur	HIMACHA L PRADES H	INDIA	177001	
13	Vrushali Karnik	Secretary	BEPPK6832L	Plot No.4, M athilda CHS ,728 Babrek ar Marg, Dad ar West	Mumbai	MAHARAS HTRA	INDIA	400028	

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	Address	City	State	Country	Pin code/ Zip code	Percentage of shares held
1	JSW ENERGY LIMITED	AAACJ8109N	JSW Centre, Bandra Kurla Complex, Bandra (E)	Mumbai	MAHARAS HTRA	INDIA	400051	100

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	PAN	Address	City	State	Country	Pin code/ Zip code	Percentage of shares held
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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	
NATURE OF COMPANY AND ITS BUSINESS									
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	
Schedule - Nature of business									
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							
1	05001-Production, collection and distribution of electricity								
Schedule PART A-BS Balance sheet as on 31st day of March, 2019 or as on the Date of Amalgamation									
I. 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								



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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	Biv	0	
vii	Other reserve (specify nature and amount)			
Sl No.	Nature	Amount		
Total		Bvii	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	1C	0	
D	Total Shareholder's fund (Aiv + Bix + 1C)	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 (i + ii)	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	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)	iia	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	



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	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
4. Current liabilities					
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
C.		Other current liabilities			
	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	



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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
D. Short-term provisions				
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 + 4B + 4C + 4D)	4E		0
Total Equity and liabilities (1D + 2 + 3E + 4E)			I	0
II. ASSETS				
1. Non-current assets				
A. Fixed assets				
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	iiia	0	
b.	Amortization	iiib	0	
c.	Impairment losses	iiic	0	
d.	Net block (iiia - iiib - iiic)	iiid	0	
iii	Capital work-in-progress	iii	0	
iv	Intangible assets under development	iv	0	
v	Total Fixed assets (id + iiid + iii + iv)	Av		0
B. Non-current investments				
i	Investment in property	i	0	
ii	Investments in Equity instruments			
a.	Listed equities	iiia	0	
b.	Unlisted equities	iiib	0	
c.	Total (iiia + iiib)	iiic	0	



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	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	
C		Deferred tax assets (Net)	C	0	
D		Long-term loans and advances			
	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	
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 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)(e) of I.T. Act	iv	0	
F		Total Non-current assets (Av + Bix + C + Dv + Eiii)	1F	0	
2. Current assets					
A.		Current 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 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	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	0	
vi	Loose tools	vi	0	
vii	Others	vii	0	
viii	Total Inventories (i + ii + iii + iv + v + vi + vii)	Bviii	0	
C	Trade receivables			
i	Outstanding for more than 6 months	i	0	
ii	Others	ii	0	
iii	Total Trade receivables (i + ii)	Ciii	0	
D	Cash and cash equivalents			
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	ivc	0	



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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, 2019 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 3845000000
	c	Share Options Outstanding account	ic 0
	d	Other (specify nature and amount)	
		Sl. No.	Nature Amount
		Total	id 0
	e	Total other reserves (ia + ib + ic + id)	ie 3845000000
	ii	Retained earnings (Debit balance of statement of P & L to be shown as -ve figure)	ii 4626997962
	iii	Total (Bie + ii) (Debit balance to be shown as -ve figure)	Biii 5011497962
	C	Total Equity (Aiv + Biii)	IC 17511997962
2	Liabilities		
	A	Non-current liabilities	
	I	Financial Liabilities	
		Borrowings	
	a	Bonds or debentures	
	1	Foreign currency	a1 0
	2	Rupee	a2 3845000000
	3	Total (1 + 2)	a3 3845000000
	b	Term loans	
	1	Foreign currency	b1 0



				2	Rupee loans			
					i	From Banks	i	54252743567
					ii	From other parties	ii	0
					iii	Total (i + ii)	b2	54252743567
				3	Total Term loans (b1 + b2)		b3	54252743567
				c	Deferred payment liabilities		c	0
				d	Deposits		d	80000
				e	Loans from related parties (see instructions)		e	0
				f	Long term maturities of finance lease obligations		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	58097823567
				j	Trade Payables		j	0
				k	Other financial liabilities (Other than those specified in II under provisions)		k	0
				II	Provisions			
				a	Provision for employee benefits		a	32286003
				b	Others (specify nature)			
					Sl. No	Nature	Amount	
					Total		b	0
				c	Total Provisions		IIc	32286003
				III	Deferred tax liabilities (net)		III	0
				a	Advances		a	0
				b	Other (specify nature and amount)			
					Sl. No	Nature	Amount	
					Total		b	0
				c	Total Other non-current liabilities		IVc	0
					Total Non-Current Liabilities (Ii + Ij + Ik + IIC + III + IVc)		2A	58130109570
				B	Current liabilities			
				I	Financial Liabilities			
				i	Borrowings			
				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 (a3 + b + c + d)	li	0	
		ii		Trade payables	lii	502411952	
		iii		Other financial liabilities			
			a	Current maturities of long-term debt	a	2510568122	
			b	Current maturities of finance lease obligations	b	0	
			c	Interest accrued	c	257218797	
			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		
			l	Misc		3465375899	
				Total	h	3465375899	
		i		Total Other financial liabilities (a + b +c +d +e +f +g+ h)	i	6233162818	
		iv		Total Financial Liabilities (li + lii + liii)	liv	6735574770	
		II		Other Current liabilities			
			a	Revenue received in advance	a	0	
			b	Other advances(specify nature and amount)			
				Sl. No	Nature	Amount	
			l	Misc		6173318	
				Total	B	6173318	
			c	Others (specify nature)			
				Sl. No	Nature	Amount	
			1	Statutory Dues		71958068	
				Total	c	71958068	
			d	Total Other current liabilities (a + b+ c)	IId	78131386	



	III	Provisions					
		a	Provision for employee benefits	a	13601889		
		b	Others (specify nature)				
		Sl. No	Nature	Amount			
			Total		b	0	
		c	Total provisions (a + b)		IIIc	13601889	
	IV	ProCurrent Tax Liabilities (Net)visions				IV	0
		Total Current liabilities (Iiv + IId + IIIc+ IV)				2B	6827308045
		Total Equity and liabilities (1C + 2A +2B)				1	82469415577
II	ASSETS						
	1	Non-current assets					
	A	Property, Plant and Equipment					
		a	Gross block	a	76391135353		
		b	Depreciation	b	9240174716		
		c	Impairment losses	c	0		
		d	Net block (a – b - c)		Ad	67150960637	
	B	Capital work-in-progress				B	81592376
	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					
		a	Gross block	a	0		
		b	Impairment losses	b	0		
		c	Net block (a – b - c)		Dc	0	
	E	Other Intangible Assets					
		a	Gross block	a	9337691189		
		b	Amortisation	b	1194293223		
		c	Impairment losses	c	0		
		d	Net block (a – b - c)		Ed	8143397966	
	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 - c)		Gc	0	



		H	Financial Assets					
			I	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 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	0
			II	Trade Receivables				
			a	Secured, considered good	a	0		
			b	Unsecured, considered good	b	0		
			c	Doubtful	c	0		
			d	Total Trade receivables	HII		0	
			III	Loans				
			i	Security deposits	i	255223632		
			ii	Loans to related parties (see instructions)	ii	0		
			iii	Other loans (specify nature)				
			Sl. No	Nature	Amount			
			Total				iii	0
			iv	Total Loans (i + ii + iii)			HIII	255223632
			v	Loans included in HIII 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	Other Financial Assets				



		i	Bank Deposits with more than 12 months maturity	i	0		
		ii	Others	ii	2252199812		
		iii	Total of Other Financial Assets (i + ii)	HIV		2252199812	
	I	Deferred Tax Assets (Net)				I	0
	J	Other non-current Assets					
		i	Capital Advances	i	0		
		ii	Advances other than capital advances	ii	0		
		iii	Others (specify nature)				
			Sl. No	Nature	Amount		
			1	Income Tax	332347590		
			2	Prepayments	4400000		
			Total		vii	336747590	
		iv	Total non-current assets (i + ii + iii)			iv	336747590
		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	
		Total Non-current assets (Ad + B + Cd + Dc + Ed + F + Gc + HI + HII + HIII + HIV + I + J)				I	78220122013
	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	109770636		
		vi	Loose tools	vi	0		
		vii	Others	vii	0		
		viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			2A	109770636
	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		



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	iii	Investment in government or trust securities	iii	0
	iv	Investment in debentures or bonds	iv	0
	v	Investment in Mutual funds	v	1070556736
	vi	Investment in partnership firms	vi	0
	vii	Other Investments	vii	0
	viii	Total Current investments (ic + ii + iii + iv + v + vi + vii)	viii	1070556736
II	Trade receivables			
	i	Secured, considered good	i	0
	ii	Unsecured, considered good	ii	1985888864
	iii	Doubtful	iii	0
	iv	Total Trade receivables (i + ii + iii)	II	1985888864
III	Cash and cash equivalents			
	i	Balances with Banks (of the nature of cash and cash equivalents)	i	461150875
	ii	Cheques, drafts in hand	ii	0
	iii	Cash on hand	iii	269464
	iv	Others (specify nature)	iv	
	Sl. No	Nature	Amount	
	1	Margin Money	283424703	
	Total		vii	283424703
				4703
	v	Total Cash and cash equivalents (i + ii + iii + iv)	III	744845042
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



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		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	vc	0	
	VI	Other Financial Assets			VI	0
Total Financial Assets (I + II + III + IV + V + VI)					2B	3801290642
	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	338232286		
		Total			vii	338232286
		iii	Total	2D	338232286	
Total Current assets (2A + 2B + 2C + 2D)					2	4249293564
Total Assets (1 + 2)					II	82469415577
NO ACCOUNT CASE						
III	In a case where regular books of account of business or profession are not maintained - (furnish the following information as on 31st day of March, 2019, in respect of business or profession)					
a	Amount of total sundry debtors				a	0
b	Amount of total sundry creditors				b	0
c	Amount of total stock-in-trade				c	0
d	Amount of the cash balance				d	0
Schedule Part A-Manufacturing Account- Manufacturing Account for the financial year 2018-19 (fill items 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)						
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+Evii)		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
Schedule Part A-Trading Account -Trading Account for the financial year 2018-19 (fill items 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)				
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+iiic)		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
6	Total of credits to Trading Account (4D + 5)			6 0
7	Opening Stock of Finished Goods			7 0



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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	
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
Schedule Part A-P and L- Profit and Loss Account for financial year 2018-19. (fill items 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 61 to 62 as applicable)				
CREDITS TO PROFIT AND LOSS ACCOUNT				
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



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	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		
		xic	Total	0		
	xii.	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)			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		xiia		
		If Yes, amount paid to non-residents		xiib	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	



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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 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	0
x.	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v+44vi+44vii+44viii+44ix)	44x	0



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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								Amount		
	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
	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	



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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
Schedule Part A-Manufacturing Account Ind As- Manufacturing Account for the financial year 2018-19 [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 1 to 3 in a case where regular books of accounts are maintained, otherwise fill items 63 to 64 as applicable)						
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+Evii)	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
Schedule Part A- Trading Account Ind As -Trading Account for the financial year 2018-19 [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 4 to 12 in a case where regular books of accounts are maintained, otherwise fill items 63 to 64 as applicable)				
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)	12178218223
	(ii)	Sale of services	(ii)	0
	(iii)	Other operating revenues (specify nature and amount)		
		S. No.	Nature of other operating revenue	Amount
		1	Service Concession Income	261461711
		Total		261461711
	(iv)	Total(i+ii+iiic)		A(iv) 12439679934
	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	12439679934		
5	Closing Stock of Finished Stocks			5 0
6	Total of credits to Trading Account (4D + 5)			6 12439679934
7	Opening Stock of Finished Goods			7 0
8	Purchases (net of refunds and duty or tax, if any)			8 0



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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	
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	12439679934
12a	Turnover from Intraday Trading		12a	0
12b	Income from Intraday Trading		12b	0
Schedule A-P & L Profit and Loss Account for the financial year 2018-19 [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 13 to 60 in a case where regular books of accounts are maintained, otherwise fill items 63 to 64 as applicable)				
CREDITS TO PROFIT AND LOSS ACCOUNT				
13	Gross profit transferred from Trading Account		13	12439679934
14	Other income			
	i.	Rent	i	0
	ii.	Commission	ii	0
	iii.	Dividend income	iii	0
	iv.	Interest income	iv	156454403
	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	94523893
	viii.	Gain(Loss) on account of foreign exchange fluctuation u/s 43AA	viii	2105



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	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	
		1	Scrap Sales	3788791	
		2	Sale of Carbon Credits	10215193	
		3	Provision written back	44549116	
		4	Other Income	8218542	
		xic	Total	66771642	
	xii.	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x + xic)		14xii	317752043
15	Total of credits to profit and loss account (13+14xii)			15	12757431977
16	Freight outward			16	0
17	Consumption of stores and spare parts			17	130228447
18	Power and fuel			18	53022316
19	Rents			19	44734195
20	Repairs to building			20	35861614
21	Repairs to machinery			21	436323759
22	Compensation to employees				
	i.	Salaries and wages		22i	391323319
	ii.	Bonus		22ii	11646547
	iii.	Reimbursement of medical expenses		22iii	5694239
	iv.	Leave encashment		22iv	5609480
	v.	Leave travel benefits		22v	5436852
	vi.	Contribution to approved superannuation fund		22vi	0
	vii.	Contribution to recognised provident fund		22vii	17547087
	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	108050
	xi	Total compensation to employees (total of 22i to 22x)		22xi	437365574
	22xii	Whether any compensation, included in 22xi, paid to non-residents		xiia	No
		If Yes, amount paid to non-residents		xiib	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	193004209



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	v.	Total expenditure on insurance (23i+23ii+23iii+23iv)	23v	193004209
24.		Workmen and staff welfare expenses	24	24681228
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	2022053
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	912017
	iii.	Total (i + ii)	31iii	912017
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	9120608
	iii.	Total (i + ii)	32iii	9120608
33.		Hotel , boarding and Lodging	33	2609454
34.		Traveling expenses other than on foreign traveling	34	4864970
35.		Foreign travelling expenses	35	0
36.		Conveyance expenses	36	0
37.		Telephone expenses	37	1129777
38.		Guest House expenses	38	552064
39.		Club expenses	39	0
40.		Festival celebration expenses	40	406265
41.		Scholarship	41	0
42.		Gift	42	854529
43.		Donation	43	1528769
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 and Service Tax (CGST)	44v	0
	vi.	State Goods and Services Tax (SGST)	44vi	0



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	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	3609966		
	x.	Total rates and taxes paid or payable (44i + 44ii + 44iii + 44iv + 44v+44vi+44vii+44viii+44ix)							44x	3609966		
45.	Audit fee							45	6180581			
46	Other expenses (specify nature and amount)											
		Nature							Amount			
	1	Open Access Charges							141032211			
	2	Legal Expenses							3738978			
	3	Safety and Security Charges							13103818			
	4	Housekeeping Expenses							24644722			
	5	Branding Expenses							24200384			
	6	CSR Expenses							40913000			
	7	Other General Expenses							94330710			
		Total							341963823			
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							Amount			
	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
	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	11026455759			
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	6116575165		
	iii.	Total (i + ii)							51iii	6116575165		
52	Depreciation and amortization.							52	4323154902			
53	Net Profit before taxes (50 - 51iii - 52)							53	586725692			
PROVISIONS FOR TAX AND APPROPRIATIONS												
54	Provision for current tax							54	145168442			
55	Provision for Deferred Tax							55	-352521975			



56	Profit after tax (53 - 54 - 55)		56	794079225
57	Balance brought forward from previous year		57	0
58	Amount available for appropriation (56+57)		58	794079225
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	-215500000
	vi.	Total (59i + 59ii + 59iii + 59iv+59v)	59vi	-215500000
60	Balance carried to balance sheet (58 – 59vi)		60	1009579225
61	A	Items that will not be reclassified to P&L	61	
	i	Changes in revaluation surplus	i	0
	ii	Re-measurements of the defined benefit plans	ii	-10755961
	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)		
		Nature	Amount	
		Total of (vi)	vi	0
	vii	Income tax relating to items that will not be reclassified to P&L	vii	2317780
	viii	Total	viii	-8438181
	B	Items that will be reclassified to P&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)		
		Nature	Amount	
		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	785641044
63	COMPUTATION OF PRESUMPTIVE INCOME FROM GOODS CARRIAGES UNDER SECTION 44AE		63	



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Sl. No.	Name of the Business			Business Code		Description		
	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 tone per month in case tonnage exceeds 12MT, or else @ Rs.7500 per month) or the amount claimed to have been 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 63(i)]				63ii	0		
NO ACCOUNT CASE								
64	IF REGULAR BOOKS OF ACCOUNT OF BUSINESS OR PROFESSION ARE NOT MAINTAINED, furnish the following information for previous year 2018-19 in respect of business or profession – (OTHER THAN COVERED U/S 44AE)							
	(i) For assessee carrying on Business							
	a.	Gross receipts/ Turnover (a1 + a2)				64ia	0	
		i	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date			64iai	0	
		ii	Any other mode			64iaii	0	
	b.	Gross profit				64ib	0	
	c.	Expenses				64ic	0	
	d.	Net profit				64id	0	
	(ii) For assessee carrying on Profession							
	a.	Gross receipts (a1 + a2)				64iia	0	
		i	Through a/c payee cheque or a/c payee bank draft or bank electronic clearing system received before specified date			64iiai	0	
		ii	Any other mode			64iiaii	0	
	b.	Gross profit				64iib	0	
	c.	Expenses				64iic	0	
	d.	Net profit				64iid	0	
	(iii)	Total Profit (64(i)+ 64(ii))					0	
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				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	453385041		



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	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



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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	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	40913000
i	Amount of any liability of a contingent nature	7i	0
j	Any other amount not allowable under section 37	7j	142138133
k	Total amount disallowable under section 37 (total of 7a to 7j)	7k	183051133
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
c	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)(iib)	Ag	0
h	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member[40(b)]	Ah	0
i	Any other disallowance	Ai	0
j	Total amount disallowable under section 40(total of Aa to Ai)	Aj	0
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, 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
c	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	794383
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	794383



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		15582679
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
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		4807884
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		20390563
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
13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC			13
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
15	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)			15
16	Amount of expenditure disallowed u/s 14A			16

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	
(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			
Schedule OL-Receipt and payment account of company under liquidation											
1	Opening Balance										
	i	Cash in hand				1i					
	ii	Bank				1ii					
	iii	Total opening balance (1i + 1ii)				1iii					
2	Receipts										
	i	Interest				2i					
	ii	Dividend				2ii					
	iii	Sale of assets(pls. specify nature and amount)									
	S. No.	Nature							Amount		
	Total(iiiia + iiib + iiic)										
	iv	Realisation of dues/debtors				2iv					
	v	Others(pls. specify nature and amount)									
	S. No.	Nature							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							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 53,63(ii) and 64(iii) of Part A-P&L – Ind AS) (as applicable)	1	586725692
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	94719718
	c. Other sources	3c	156454403
	d. u/s 115BBF	3d	0
	e. u/s 115BBG	3e	0
4a.	Profit or loss included in 1, 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)		
		SI.No.	Nature	Amount
		Total	5C	0
	d	Total exempt income (5a + 5b + 5c)	5d	0
6.	Balance(1- 2a - 2b - 3a - 3b - 3c -3e- 3d - 4- 5d)		6	335551571
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 + 8)		9	0
10.	Adjusted profit or loss (6+9)		10	335551571
11.	Depreciation and amortisation debited to profit and loss account		11	4323154902
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	3225403533
	iii	Total (12i + 12ii)	12iii	3225403533
13.	Profit or loss after adjustment for depreciation (10 +11 - 12iii)		13	1433302940
14.	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6r 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	183051133
16.	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)		16	0
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 (11b of Part A-OI)	18	20390563
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	453385041
26.	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+ 22 + 23 + 24 + 25)	26	656826737
27.	Deduction allowable under section 32(1)(iii)	27	0
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	794383	
33.	Any other amount allowable as deduction	33	0	
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	794383	
36.	Income (13 + 26 – 35)	34	2089335294	
37.	Profits and gains of business or profession deemed to be under -			
	i	Section 44AE(62(ii) of schedule P&L or 63(ii) of Ind As P&L)	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	2089335294	
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 E)(39a+ 39b + 39c + 39d + 39e + 39f)	39	2089335294	
a.	Income Chargeable under Rule 7	39a	0	
b.	Deemed chargeable Income under Rule 7A	39b	0	
c.	Deemed chargeable Income under Rule 7B(1)	39c	0	
d.	Deemed chargeable Income under Rule 7B(1A)	39d	0	
e.	Deemed chargeable Income under Rule 8	39e	0	
f.	Income other than Rule 7A, 7B & 8 (Item No. 38)	39f	2089335294	
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.	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 to 6xi 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 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	2089335294
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	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	
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		
2	Rate (%)	15	30	40
		(i)	(ii)	(iii)
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	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 -3 -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
2	Rate (%)	nil	5	10	40	10	25	20
			(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	Total depreciation on plant and machinery (1a + 1b + 1c)	1d	
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	
	d	Total depreciation on building (total of 2a + 2b + 2c)	2d	
3	Furniture and fittings (Schedule DOA- 14v or 15v as applicable)			
4	Intangible assets (Schedule DOA- 14vi or 15vi as applicable)			
5	Ships (Schedule DOA- 14vii or 15vii as applicable)			
6	Total depreciation (1d+2d+3+4+5)			
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	Total (1a + 1b + 1c)	1d	
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 (1d+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)(iia)			
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)						
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 (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
	iv	Total (bi + bii + biii)				biv	0
c	Balance (aiii - biv)					1c	0
d	Deduction under section 54D/ 54G/54GA (Specify details in item D below)						
	S. No.	Nature			Amount		
	Total					1d	0
e	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)	Percentage share	Amount	Address of Property	Pincode
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.							
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
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	5aia	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	6aia	49328419718
	iii	Total (ic + ii)	6aiii	49328419718
b	Deductions under section 48			
	i	Cost of acquisition without indexation	bi	49233700000
	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	49233700000
c	Balance (6aiii – biv)		6c	94719718
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	
	Total		6f	0
g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e – 6f)		A6g	94719718
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'										
	Total Amount deemed to be short term capital gains (aXi + b)									A7	0
8	Pass Through Income in the nature of Short Term Capital Gain, (Fill up schedule PTI)(A8a + A8b + A8c)									A8	0
a	Pass Through Income in the nature of Short Term Capital Gain, chargeable @ 15%									A8a	0
b	Pass Through Income 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+ A5e+ A6g+A7+A8-A9a)									A10	94719718
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 (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 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		
		Total							1d	0	
e	Long-term Capital Gains on Immovable property (1c - 1d)							B1e	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)	Percentage share	Amount	Address of Property	
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						
	S. No.	Section				Amount	
	Total					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	Balance (3a - biv)					3c	0
d	Deduction under sections 54EE (Specify details in item D below)					3d	0
e	LTCG on bonds or debenture (3c - 3d)					B3e	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	Balance (4a - 4biv)					4c	0
d	Deduction under sections 54EE (Specify details in item D below)					4d	0
e	Long-term Capital Gains on assets at B4 above (4c - 4d)					B4e	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						
a	Full value of consideration					5a	0
b	Deductions under section 48						
	ia	Cost of acquisition without indexation if the long term capital asset was acquired before 01.02.2018 (higher of iA and iB)				5ia	0
	ia A	Cost of acquisition				5iaA	0



	ia B	If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2	5iaB	0
	ia B1	Fair Market Value of capital asset as per section 55(2)(ac)	5ia B1	0
	ia B2	Full value of consideration	5ia B2	0
	bii	Cost of improvement without indexation	5bii	0
	biii	Expenditure wholly and exclusively in connection with transfer	5biii	0
	biv	Total (bi + bii + biii)	5biv	0
	c	Balance (5a – biv)	5c	0
	d	Less-LTCG threshold limit as per section 112A (5c – Rs. 1 lakh)This exemption shall be considered in Schedule SI	5d	
	e	Deduction under sections 54EE (Specify details in item D below)	5e	0
	f	Long-term Capital Gains on assets at B5 above (5c – 5e)	B5f	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
	b	Deduction under sections 54EE (Specify details in item D below)	6b	0
	c	LTCG on share or debenture (6a – 6b)	B6c	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			
	a	Full value of consideration	8a	0
	b	Deductions under section 48		
	ia	Cost of acquisition without indexation (higher of ia and iB)	8ia	0
	ia A	Cost of acquisition	8iaA	0
	ia B	If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2	8iaB	0
	ia B1	Fair Market Value of capital asset as per section 55(2)(ac)	8ia B1	0
	ia B2	Full value of consideration	8ia B2	0
	bii	Cost of improvement without indexation	8bii	0
	biii	Expenditure wholly and exclusively in connection with transfer	8biii	0
	biv	Total (bi + bii + biii)	8biv	0
	c	Balance (8a – biv)	8c	0
	d	Less- LTCG threshold limit as per section 112A (8c – Rs. 1 lakh)This exemption shall be considered in Schedule SI	8d	
	e	Deduction under sections 54EE (Specify details in item D below)	8e	0
	f	Long-term Capital Gains on assets at B5 above (8c – 8e)	B8f	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 assets other than unquoted shares				iii	0			
	iii	Total (ic + 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 (7a - biv)				7c	0				
d	Deduction under sections 54D/54G/54GA (Specify details in item D below)									
		S. No.	Section	Amount						
	Total							9d	0	
c	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 years shown below was deposited in the Capital Gains Accounts Scheme within due date for that year? If yes, then provide the details below									
	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 long-term capital gains, other than at 'a'									
	Amount deemed to be long-term capital gains (Xi + b)						B8	0		
11	Pass Through Income in the nature of Long Term Capital Gain,(Fill up schedule PTI) (B12a + B12b)						B11	0		
a	Pass Through Income in the nature of Long Term Capital Gain, chargeable @ 10%						B11a	0		
b	Pass Through Income 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 S1)									
	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 + B2e + B3e + B4e + B5f + B6e + B7e + B8f + 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	94719718	
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										
		Sl.No	Date of transfer 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 54EE										
		Sl.No	Date of transfer of original asset	Amount invested in specified asset	Date of investment	Amount of deduction claimed															
d											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														
e											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														
g	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				Long term capital loss			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		0	0	0	0	0	0	0												



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		this row only if figure computed is negative)								
ii	Short	15%	0		0	0	0			0
iii	term	30%	0	0		0	0			0
iv	capital gain	applicable rate	94719718	0	0		0			94719718
v		DTAA rates	0	0	0	0				0
vi	Long	10%	0	0	0	0	0	0	0	0
vii	term	20%	0	0	0	0	0	0	0	0
viii	capital gain	DTAA rates	0	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	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% 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.					23298466	24645782	26122909	20652561	0
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	ISIN Code	Name of the Share/ Unit	No. of Shares/ Units	Sale-price per Share/ Unit	Total Sale Value (4*5)	Cost of acquisition without indexation (a) of Item 5 (b)(i) of LTCG Schedule of ITR6	Cost of acquisition (b)(i) (A) of LTCG Schedule of ITR6	If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2 -Lower of 11 & 12-item 5 (b)(i) (B) of LTCG Schedule of ITR6	Fair Market Value per share/ unit as on 31st January, 2018, (ac)- (4*10) - item 5 (b) (i)(B)(1) of LTCG Schedule of ITR6	Total Fair Market Value of asset as per section 55(2)	Full value of Consideration - item 4 (b)(i) (B)(2) of LTCG Schedule of ITR6	Cost of improvement without indexation - item 5 (b) (ii) of LTCG Schedule of ITR6	Expenditure wholly and exclusively in connection with transfer - item 5 (b) (iii) of LTCG Schedule of ITR6	Total deduction (bi + bii - biii) - item (c) of LTCG Schedule of ITR6	Balance (5a - biv) - Item 5 (c) of LTCG Schedule of ITR6
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	ISIN Code	Name of the Share/ Unit	No. of Shares/ Units	Sale-price per Share/ Unit	Total Sale Value (4*5)	Cost of acquisition without indexation (a) of Item 8 (b)(i) of LTCG Schedule of ITR6	Cost of acquisition (b)(i) (A) of LTCG Schedule of ITR6	If the long term capital asset was acquired before 01.02.2018, lower of B1 and B2 -Lower of 11 & 12-item 5 (b)(i) (B) of LTCG Schedule of ITR6	Fair Market Value per share/ unit as on 31st January, 2018, (ac)- (4*10) - item 8 (b) (i)(B)(1) of LTCG Schedule of ITR6	Total Fair Market Value of asset as per section 55(2)	Full value of Consideration - item 8 (b)(i) (B)(2) of LTCG Schedule of ITR6	Cost of improvement without indexation - item 8 (b) (ii) of LTCG Schedule of ITR6	Expenditure wholly and exclusively in connection with transfer - item 8 (b) (iii) of LTCG Schedule of ITR6	Total deduction (8a - bii - biii) - item (c) of LTCG Schedule of ITR6	Balance (8a - biv) - Item 8 (c) of LTCG Schedule of ITR6
Total															



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
								12-item 8 (b)(i) (B) of LTCG Schedule of ITR6			Schedule of ITR6					
Total																
Schedule OS: Income from other sources																
1	Gross income chargeable to tax at normal applicable rates (1a+ 1b+ 1c+ 1d + 1e)										1	156454403				
	a	Dividend, Gross									1a	0				
	b	Interest, Gross(bi + bii + biii + biv + bv)									1b	156454403				
	bi	From Savings Bank									1bi	0				
	bii	From Deposit (Bank/ Post Office/ Co-operative Society)									1bii	24370507				
	biii	From Income Tax Refund									1biii	19333730				
	biv	In the nature of Pass through income									1biv	0				
	bv	Others									1bv	112750166				
	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	Accumulated balance of recognized provident fund taxable u/s 111									
		SL No	Assessment Year	Income Benefit			Tax Benefit				
		Total			0			0			
	d	Any other income chargeable at special rate (total of di to dxviii) dxix)								0	
		SL No	Nature					Amount			
	e	Pass through income in the nature of income from other sources chargeable at special rates								0	
		SL No	Nature					Amount			
	f	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)								0	
	Sl.No (1)	Amount of income (2)	Item 1 and 2 in which included (3)	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							4			
5	Profits chargeable to tax u/s 59							5			
6	Net Income from other sources chargeable at normal applicable rates (1 - 3 + 4 + 5) (If negative take the figure to 3xi of schedule CYLA)							6	156454403		
7	Income from other sources (other than from owning race horses)(2+6) (enter 6 as nil, if negative)							7	156454403		
8	Income from the activity of owning and maintaining 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	156454403		
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 or specified business loss) of the current year set off(2vi of item E of Schedule BP)	Other sources loss (other than loss from race horses) of the current year set off Total loss 6 of Schedule-OS	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	Income from Business (excluding speculation profit and income from specified business) or profession	2089335294	0		0	2089335294	
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	94719718	0	0	0	94719718	
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
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	156454403	0	0		156454403
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
xviii	Total loss set-off		0	0	0	
xiv	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 speculation profit and income from specified business)	2089335294	0	0	0	2089335294
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	94719718	0	0	0	94719718
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	156454403		0	0	156454403
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)					2340509415

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	Short-term capital loss	Long-term Capital loss	Loss from owning and maintaining race horses
i	2010-11								
ii	2011-12								
iii	2012-13								
iv	2013-14								
v	2014-15								
vi	2015-16								
vii	2016-17								
viii	2017-18								
viii	2018-19								
ix	Total of earlier year losses b/f								
x	Adjustment of above losses in Schedule BFLA								
xi	2019-20 (Current year losses)								
xii	Total loss Carried Forward to future years								



Schedule UD - Unabsorbed depreciation and allowance under section 35(4)							
Sl.No (1)	Assessment Year (2)	Depreciation			Allowance under section 35(4)		
		Amount of brought forward unabsorbed depreciation (3)	Amount of depreciation set-off against the current year income (4)	Balance Carried forward to the next year (5)	Amount of brought forward unabsorbed allowance (6)	Amount of allowance set-off against the current year income (7)	Balance Carried forward to the next year (8)
I	2019-20			0			0
	Total	0	0	0	0	0	0

Schedule ICDS - Effect of Income Computation Disclosure Standards on profit

Sl.No.	ICDS	Amount (+) or (-)
(i)	(ii)	(iii)
I	Accounting Policies	
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)	
III	Construction Contracts	
IV	Revenue Recognition	441338291
V	Tangible Fixed Assets	
VI	Changes in Foreign Exchange Rates	
VII	Government Grants	
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)	
IX	Borrowing Costs	12046750
X	Provisions, Contingent Liabilities and Contingent Assets	
11a	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if positive)	453385041
11b	Total effect of ICDS adjustments on profit (I+II+III+IV+V+VI+VII+VIII+IX+X) (if negative)	

Schedule 10A - Deduction under section 10A

Deduction in respect of units located in Special Economic Zone

Sl.No.	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	Amount of deduction
Total deduction under section 10A(a+b)			

Schedule 10AA -Deduction under section 10AA

Deduction in respect of units located in Special Economic Zone

Sl.No.	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	Amount of deduction
Total deduction under section 10AA			

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



							Donation in cash	Donation in other mode	Total Donation	Eligible Amount of 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. Donations (A + B + C+ D)

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											
Donation in other mode											
Total Donation											
Eligible Amount of Donation											



Schedule RA Details of donations to research associations etc.										
[deduction under sections 35(1)(ii) or 35(1)(ia) or 35(1)(iii) or 35(2AA)]										
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										
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]									
	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						1225656934		
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		1225656934
Sch 80- IB Deductions under Section 80-IB										
a	Deduction in respect of industrial undertaking located in Jammu and Kashmir [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
Sch 80-IC or 80-IE Deductions under section 80-IC or 80-IE			
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		
	1	Undertaking No. 1	0
df	Nagaland		
	1	Undertaking No. 1	0



dg	Tripura			
	1	Undertaking No. 1	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
Deductions under Chapter VI-A				
1. Part B- Deduction in respect of certain payments				
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		0	0
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)		0	0
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.		1225656934	1225656934
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	80JJA-Employment of new employees		0	0
m	80LA-Certain Income Of Offshore Banking Units And International Financial Services Center		0	0
n	80PA- Deduction in respect of certain Income of Producer Companies		0	0
o	Total Deduction under Part C (total of e to n)		1225656934	1225656934
3	Total deductions under Chapter VI-A (1 + 2)		1225656934	1225656934
Schedule SI-Income chargeable to tax at special rates [Please see instruction Number-7(ii) for section and rate of tax]				
Sl.No.	Section/Description	Special rate (%)	Income (i)	Tax thereon (ii)



1	111 - Tax on accumulated balance of recognized provident fund	1	0	0
2	115B - Profits and gains of life insurance business	12.5	0	0
3	111A Short term capital gains on equity share or equity oriented fund chargeable to STT	15	0	0
4	112 (LTCG on others)	20	0	0
5	112 proviso (LTCG on listed securities/ units without indexation)	10	0	0
6	112(1)(c)(iii)(LTCG on unlisted securities in case of non-residents)	10	0	0
7	112A LTCG on equity shares/units of equity oriented fund/units of business trust on which STT is paid	10	0	0
8	115BB - Income by way of winnings from lotteries, crossword puzzles etc.	30	0	0
9	115AD(1)(ii) -STCG (other than on equity share or equity oriented mutual fund referred to in section 111A) by an FII	30	0	0
10	115BBF_BP - Tax on income from patent (Income under head business or profession)	10	0	0
11	115BBG_BP - Income under head business or profession (Income under head business or profession)	10	0	0
12	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
13	STCGDTAARate - STCG Chargeable at special rates in India as per DTAA	1	0	0



14	LTCGDTAARate - LTCG Chargeable at special rates in India as per DTAA	1	0	0
15	OSDTAARate - Other source Chargeable at special rates in India as per DTAA	1	0	0
Total				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, including exempt income of minor child (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 + 4 + 5 + 6)				7		
Schedule PTI - Pass Through Income details from business trust or investment fund as per section 115UA,115UB							
Sl	Name of business trust/ investment fund	PAN of the business trust/investment fund	Sl	Head of income	Amount of income	TDS on such amount,if any	
NOTE : Please refer to the instructions for filling out this schedule							
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')				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')		Yes
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')		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	794079225
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	0
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
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	0
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 (iic) 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	120357165
l	Total deductions (6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k)	6l	120357165
7	Book profit under section 115JB (4+ 5n – 6l)	7	673722060
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	0
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	0
i	Others (including residual adjustment)	8i	0
j	Total deductions (8f + 8g + 8h + 8i)	8j	0
9	Deemed total income under section 115JB (7 + 8e – 8j)	9	673722060
10	Tax payable under section 115JB	10	124638581
Schedule MATC - Computation of tax credit under section 115JAA			



1	Tax under section 115JB in assessment year 2019-20 (1d of Part-B-TT1)					1	145179019
2	Tax under other provisions of the Act in assessment year 2019-20 (2f of Part-B-TT1)					2	389574050
3	Amount of tax against which credit is available [enter (2 - 1) if 2 is greater than 1, otherwise enter 0]					3	244395031
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	0	334985110	244395031	90590079
	x	2017-18	107527139	0	107527139	0	107527139
	xi	2018-19	115869459	0	115869459	0	115869459
	xii	2019-20 (enter 1 -2, if 1>2 else enter 0)	0				0
	xii	Total	558381708	0	558381708	244395031	313986677
5	Amount of tax credit under section 115JAA utilised during the year [enter 4(C)xii]					5	244395031
6	Amount of MAT liability available for credit in subsequent assessment years [enter 4(D)xii]					6	313986677

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	Date of declaration or distribution or payment, whichever is earliest, of dividend	Rate of Dividend, declared, distributed or paid	Amount of dividend declared, distributed or paid	Amount of reduction as per section 115- O(1A)	Tax payable on dividend declared, distributed or paid				Interest payable under section 115P	Additional income- tax and interest payable (6d + 7)	Tax And Interest Paid	Net payable/ refundable (8-9)
	Under which dividend is being declared	or distribution or payment, whichever is earliest, of dividend	declared, distributed or paid	declared, distributed or paid	as per section 115- O(1A)	Additional Income- tax @15% or 30% as applicable under section	Surcharge on "a" (5b)	Health & Education Cess on (a +b)(5c)	Total tax payable (a + b + c) (5d)				



	by			115-O					
	domestic			(4-5)(5a)					
	company								

Schedule BBS - Details of tax on distributed income of a domestic company on buy back of shares, not listed on stock exchange

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)	Tax payable on distributed income				Interest payable under section 115QB	Additional income-tax and interest payable (5d + 6)	Tax and Interest Paid	Net payable/refundable (7-8)
					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)				

Schedule FSI - Details of Income from outside India and tax relief

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) = (c) or (d) whichever is lower	Relevant article of DTAA if relief claimed u/s 90 or 90A
				(a)	(b)	(c)	(d)	(e)	(f)

Note: Please refer to the instructions for filling out this schedule

Schedule TR - Summary of tax relief claimed for taxes paid outside India

1 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. (1)	Country Name and Code (2)	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)			
A2	Details of Foreign Custodial Accounts held (including any beneficial interest) at any time during the relevant accounting period												
Sl.No. (1)	Country Name and code(2)	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 interest paid/credited to the account during the period(11)			
										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												
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.	Country	Zip	Address of	Ownership	Date of	Total	Income	Nature of	Income taxable and offered in this return							
(1)	Name and Code(2a)	Code(2b)	the Property (3)	(4)	acquisition (5)	Investment (at cost) (in rupees) (6)	derived from the property (7)	Income (8)	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.	Country	Zip	Nature of	Ownership	Date of	Total	Income	Nature of	Income taxable and offered in this return							
(1)	Name and Code(2a)	Code(2b)	Asset (3)	(4)	acquisition (5)	Investment (at cost) (in rupees) (6)	derived from the property (7)	Income (8)	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.																
Sl.No.	Name	Address	Country	Zip Code	Name	Account	Peak	Whether	If (7)	If (7) is yes, Income offered in this return						
(1)	of the Institution in which the account is held (2)	of the Institution (3a)	Code and Name (3b)	(3c)	of the account holder (4)	Number (5)	Balance/ Investment during the year (6)	income accrued is taxable in your hands? (7)	is yes, Income accrued in the account (8)	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.	Country	Zip	Name	Address	Name	Address	Name	Address	Name	Address	Date	Whether	If (8)	If (8) is yes, Income offered in this return		
(1)	Name and Code (2a)	Code (2b)	of the trust (3)	of the trust (3a)	of trustees (4)	of trustees (4a)	of Settlor (5)	of Settlor (5a)	of Beneficiaries (6)	of Beneficiaries (6a)	since held (7)	income derived is taxable in your hands? (8)	is yes, Income accrued in the account (9)	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.	Country	Zip Code(2b)	Name of	Address of the	Income	Nature of	Whether	If (6) is yes, Income offered in this return								
(1)	Name and Code(2a)		the person from whom derived (3a)	person from whom derived (3b)	derived (4)	income (5)	taxable in your hands? (6)	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)																
Page 72																



Are you a Company registered under section 8 of Companies Act, 2013 or Section 25 of Companies Act, 1956?											No	
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	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Amount received		
1	JSW ENERGY LIMITED	Resident	Equity Shares		AAACJ8109N	2015-09-08	1250050000	10	10	1250050000		
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	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												
Sl No	Name of the shareholder	Residential status in India	Type of share	PAN	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
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												
Sl No	Name of the shareholder	Category of shareholder	Type of share	Others	PAN	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												
Sl No	Name of the applicant	Category of applicant	Type of share	Others	PAN	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												
Sl No	Name of the shareholder	Category of shareholder	Type of share	PAN	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
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												



	Sl 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														
	Sl 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							
	Sl No	Number of shares	Type of share	Cost of acquisition	No. of shares	Type of share	Cost of acquisition	No. of share	Type of share	Sale consideration	No. of shares	Type of share	Cost of acquisition		
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	No. of shares	Cost of acquisition	No. 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)	No. of share	Sale consideration	No. of shares	Cost of acquisition	
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	No. of securities	Cost of acquisition	No. 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)	No. of securities	Sale consideration	No. of securities	Cost of acquisition
F	Details of capital contribution to any other entity														
	Sl 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							



G											Details of Loans & Advances to any other concern (If money lending is not assessee's substantial business)
Sl No	Name of the person	PAN	Opening balance	Amount received during the year	Amount paid	Interest credited if any	Closing balance	Rate of interest (%)			
H											Details of motor vehicle, aircraft, yacht or other mode of transport
Sl No	Particulars of asset	Description	Registration number of vehicle	Cost of acquisition	Date of acquisition	Purpose for which used					
I											Details of Jewellery, archaeological collections, drawings, paintings, sculptures, any work of art or bullion
Sl No	Particulars of asset	Description	Quantity	Cost of acquisition	Date of acquisition	Purpose of use					
J											Details of liabilities
Details of loans, deposits and advances taken from a person other than financial institution											
Sl No	Name of the person	PAN	Opening Balance	Amount received	Amount paid	Interest credited if any	Closing balance	Rate of interest (%)			
Schedule AL-2 - Assets and liabilities as at the end of the year (applicable for start-ups only)											
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											
A											Details of building or land appurtenant there to, or both, being a residential house acquired since incorporation
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				
B											Details of land or building or both not being a residential house acquired since incorporation
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				
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



SI 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									
SI 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									
SI 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									
SI 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									
SI 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	
I 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, if any	
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	14729725653							
2	27AADCH3821L1ZI	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)				
Sl No		Amount (in Rs.)		
i	Payments made during the year on capital account			
ii	Payments made during the year on revenue account			
iii	Receipts during the year on capital account			
iv	Receipts during the year on revenue account			
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	Profits and gains from business other than speculative business and specified business (A39 of Schedule-BP) (enter nil if loss)	2i	2089335294	
ii	Profits and gains from speculative business (B44 of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2ii	0	
iii	Profits and gains from specified business (C50 of Schedule 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 E of Schedule BP)	2iv	0	
v	Total (2i + 2ii + 2iii + 2iv)	2v	2089335294	
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	94719718	
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+aiv)	3aiv	94719718	
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	94719718	
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	156454403	
	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	156454403	
5		Total of head wise income(1 + 2vi + 3c + 4d)	5	2340509415	
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)(total of column 5 of Schedule CYLA + 4b + 2iv)	7	2340509415	
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) (also 5xvii of Schedule BFLA + 4b + 2iv)	9	2340509415	
10		Income chargeable to tax at special rate under section 111A, 112, 112A etc. included in 9	10	0	
12		Deductions under Chapter VI-A			
	a	Part-B of Chapter VI-A [1 of Schedule VI-A and limited upto (9-10)]	11a	0	
	b	Part-C of Chapter VI-A [(2 of Schedule VI-A and limited upto (9-10-2iii)]	11b	1225656934	
	c	Total (11a + 11b) [limited upto (9-10)]	11c	1225656934	
12		Deduction u/s 10AA (c of Sch. 10AA)	12	0	
13		Total income (9 - 11c - 12)	13	1114852480	
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	1114852480	
16		Net agricultural income (3 of Schedule EI)	16	0	
17		Losses of current year to be carried forward (total of xi of Schedule CFL)	17	0	
18		Deemed total income under section 115JB (9 of Schedule MAT)	18	673722060	
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	124638581	
	b	Surcharge on (a) above(if applicable)	1b	14956630	
	c	Health & Education Cess @ 4% on (1a+1b) above	1c	5583808	
	d	Total Tax Payable u/s 115JB (1a+1b+1c)	1d	145179019	
2		Tax payable on total income			
	a	Tax at normal rates on 15 of Part B-TI	2a	334455744	
	b	Tax at special rates (total of col. (ii) of Schedule-SI)	2b	0	
	c	Tax Payable on Total Income (2a + 2b)	2c	334455744	
	d	Surcharge			
	di	25% of 12(ii) of Schedule SI	2di	0	
	dii	On [(2d) - (12(ii) of Schedule SI)]	2dii	40134689	
	diii	Total (i + ii)	2diii	40134689	
	e	Health & Education cess @ 4% on 2c+2diii	2e	14983617	



	f	Gross tax liability (2c+2diii+2e)	2f	389574050	
3		Gross tax payable (higher of 1d and 2f)	3	389574050	
4		Credit under section 115JAA of tax paid in earlier years (if 2f is more than 1d)(5 of Schedule MATC)	4	244395031	
5		Tax payable after credit under section 115JAA [(3 - 4)]	5	145179019	
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	145179019	
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	145179019	
10		Taxes Paid			
	a	Advance Tax (from column 5 of 15A)	10a	144400000	
	b	TDS (total of column 9 of 15B)	10b	92125483	
	c	TCS (total of column 7 of 15C)	10c	30613	
	d	Self-Assessment Tax (from column 5 of 15A)	10d	0	
	e	Total Taxes Paid (10a + 10b + 10c + 10d)	10e	236556096	
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	91377080	
Bank Account Details					
13	Sl No.	IFSC Code of the BANK	Name of the BANK	Account Number (the number should be 9 digits or more as per CBS system of the bank)	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	✗



7	SBIN0017313	STATE BANK OF INDIA	31181766318	*
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				
SI 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	0011352	15/06/2018	02698	98200000
2	0011352	15/06/2018	02728	24800000
3	0014431	14/12/2018	03722	21400000
Total				144400000

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 relating to self/ other person as per rule 37BA(2)]	PAN of Other Person (if TDS credit related to other person)	Tax Deduction Account Number (TAN) of the Deductor	Unclaimed TDS brought forward (b/f)		TDS of current financial year(TDS deducted during the FY 2018-19)		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 in which deducted	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)
						Income	TDS		Income	TDS	PAN of other person			
1	Self		DELJ06582C			147782		147782				5089989	Income from	0



												Business and Profession	
2	Self		DELP1 0371E		89531060		895101 20			4040483 770		Income from Business and Profession	20940
3	Self		MUMS 86168F		2022197		20221 97			20220746		Income from Other Sources	0
4	Self		PTLP11 522A		15069		12694			126936		Income from Other Sources	2375
5	Self		MUMS 89580B		432690		432690			4326790		Income from Other Sources	0
Total										92125483			

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 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	PAN of the buyer/ Tenant	Unclaimed TDS brought forward (b/f)		TDS of current financial year (TDS deducted during the FY 2018-19)		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 in which deducted	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)	



		Income		TDS		Income		TDS		PAN of other person	
Total											
Note: Please enter total of column 8 of 15B1 and column 8 of 15B2 in 10b of Part B-TT1											
TCS											
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			15713	15713	0				
2	MUMT00054F	TATA MOTOR LI MITED			14900	14900	0				
Total							30613				
Note: Please enter total of column (7) in 10c of Part B-TT1											

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).

This form has been digitally signed by PRASHANT JAIN having PAN ACNPJ6049F from IP Address 123.63.47.57 on 19/11/2019 .	
DSC details	30617621432792CN=Verasys CA
2014.2.5.4.51=#13294f6666696365204e6f2e2032312c20326e6420466c6f6f722c20426861766e61204275696c64696e67,STREET=V.S.	
Marg,ST=Maharashtra,2.5.4.17=#1306343030303235,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN	



FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. We report that the statutory audit of JSW Hydro Energy Ltd. Formerly Known as Himachal Baspa Power Co. Ltd. Sholtu Colony, P.O. Tapri, Kinnaur, HIMACHAL PRADESH, 172104 AADCH3821L was conducted by Us SHAH GUPTA & COMPANY in pursuance of the provisions of the Companies Act, 2013 Act, and We annex here to a copy of Our audit report dated 15/05/2019 along with a copy each of

- (a) the audited **Profit and loss account** for the period beginning from 01/04/2018 to ending on 31/03/2019
(b) the audited balance sheet as at, 31/03/2019 ; and
(c) documents declared by the said act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In Our opinion and to the best of Our information and according to examination of books of account including other relevant documents and explanations given to Us the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

Sl No.	Qualification Type	Observations/Qualifications
1	Others.	We refer to the remarks in Form No.3CD in respect of information furnished in clause 21(d) (A) and (B), clause 22, clause 31(a),(b),(c),(d) and (e) and 31 (ba),(bb),(bc) and (bd) which we were unable to verify as the necessary evidence is not in the possession of the Company.
2	Others.	We have relied on the representation made by the Company in connection with Clause 23 of Form No. 3CD payments made to specified persons.
3	Others.	Compliance with the provisions of Chapter XVII-B (Clause 34) have been verified in accordance with the auditing standards generally accepted in India that include test checks and the concept of materiality.
4	Others.	The company has not taken any loans and does not have any investments. Hence, the clause 36A of form No.3CD is not applicable for the previous year.
5	Others.	We have relied on management certification regarding declarations received in Form No.60 by the Company for filing Form No.61 including therein all the necessary particulars with respect to Clause 42 of Form No.3CD.
6	Others.	We have issued Tax Audit report under section 44AB(a) on september 11, 2019. There are changes in the amount of deduction claimed by the Company and hence, we have revised our Tax Audit report issued earlier after incorporating the changes.

Place **MUMBAI**
Date **18/11/2019**

Name **VIPUL K CHOKSI**
Membership Number **037606**
FRN (Firm Registration Number) **109574W**
Address **38, BOMBAY MUTUAL BUILDING, 2ND FLOOR, DR. D.N. ROAD, FORT, MUMBAI, MAHARASHTRA, 400001**



FORM NO. 3CD

[See rule 6G(2)]

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Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		JSW Hydro Energy Ltd. Formerly Known as Himachal Baspa Power Co.Ltd.			
2	Address		Sholtu Colony , P.O. Tapri , Kinnaur , HIMACHAL PRADESH , 172104			
3	Permanent Account Number (PAN)		AADCH3821L			
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes			
	Sl No.	Type	Registration Number			
	1	Sales TAX/VAT HIMACHAL PRADESH	02050300329			
	2	Sales TAX/VAT HIMACHAL PRADESH	02050300369			
	3	Service Tax HIMACHAL PRADESH	AADCH3821LSD002			
	4	Goods and Services tax DELHI	07AADCH3821L1ZK			
	5	Goods and Services tax MAHARASHTRA	27AADCH3821L1ZI			
	6	Goods and Services tax HIMACHAL PRADESH	02AADCH3821L1ZU			
5	Status		Company			
6	Previous year from		01/04/2018 to 31/03/2019			
7	Assessment Year		2019-20			
8	Indicate the relevant clause of section 44AB under which the audit has been conducted					
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted				
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits				
9 a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
	S.No.	Name			Profit Sharing Ratio (%)	
	Nil					
9 b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio
	Remarks					
10 a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	S.No.	Sector		Sub Sector		Code
	1	ELECTRICITY, GAS AND WATER		Production, collection and distribution of electricity		05001
10 b	If there is any change in the nature of business or profession, the particulars of such change					
	S.No.	Business	Sector	SubSector		Code
	Nil					
11 a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					
	S.No.	Books prescribed				
11 b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State
	1	Cash Book	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH
	2	Bank Book	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH
	3	Journal	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH



4	General Leger	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
5	Debtor's Ledger	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
6	Creditor's Ledger	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
7	Debit Note Register	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
8	Credit Note Register	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
9	Advances Ledger	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
10	Payroll Register	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
11	Stock ledger for Stores and Spares	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
12	Fixed Assets Register	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRAD ESH	172104
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above					
Books Examined						
Cash Book						
Bank Book						
Journal						
General Leger						
Debtor's Ledger						
Creditor's Ledger						
Debit Note Register						
Credit Note Register						
Employee's Loan & Advances Ledger						
Payroll Register						
Stock ledger for Stores and Spares						
Fixed Assets Register						
Other Relevant Documents						
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No
S.No.		Section				Amount
Nil						
13 a	Method of accounting employed in the previous year		Mercantile system			
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					No
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.					
Particulars			Increase in profit(Rs.)	Decrease in profit(Rs.)		
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).					Yes
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.					
S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)		
1	ICDS I - Accounting Policies	0	0	0		
2	ICDS II - Valuation of Inventories	0	0	0		
3	ICDS III - Construction Contracts	0	0	0		
4	ICDS IV - Revenue Recognition	441338291	0	441338291		
5	ICDS V - Tangible Fixed Assets	1097743910	0	1097743910		
6	ICDS VI - Changes in Foreign Exchange Rates	0	0	0		
7	ICDS VII - Governments Grants	0	0	0		
8	ICDS VIII - Securities	0	0	0		
9	ICDS IX - Borrowing Costs	12046750	0	12046750		
	Total	1551128951	0	1551128951		



13 f		Disclosure as per ICDS.	
S.No.	ICDS	Disclosure	
1	ICDS I - Accounting Policies	- Refer Significant Accounting Policies mentioned at Note 3 of the Financial Statements.- There is no change in Accounting Policies during the previous year.	
2	ICDS II - Valuation of Inventories	Not applicable	
3	ICDS III - Construction Contracts	Not applicable	
4	ICDS IV - Revenue Recognition	- Refer Note 3.9 of the Ind AS Financial Statements for Significant Policy on Revenue Recognition.	
5		Sr. No.	
6		1 in a transaction involving sale of good, total amount not recognised as revenue during the previous year due to lack of reasonably certainty of its ultimate collection along with nature of uncertainty; - Interest or Surcharge on delayed payments or overdue trade receivables is recognised when significant certainty as to measurability or realisability exists.	
7		2 the amount of revenue from service transactions recognised as revenue during the previous year - NIL	
8		3 the method used to determine the stage of completion of service transactions in progress ; and- N.A	
9		4 for service transactions in progress at the end of previous year:	
10		(i) amount of costs incurred and recognised profits (less recognised losses) upto end of previous year; - NA	
11		(ii) the amount of advances received; and - NA	
12		(iii) the amount of retentions - NA	
13	ICDS V - Tangible Fixed Assets	- Refer Clause 18 of 3CD and Significant Accounting Policies mentioned at Note 3.3 of the Ind AS Financial Statements	
14	ICDS VII - Governments Grants	Not applicable	
15	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	- Refer Significant Accounting Policies mentioned at Note 3.7 of the Ind AS Financial Statements - Amount of borrowing cost capitalised during the previous year - Rs. Nil	
16		- Refer Significant Accounting Policies mentioned at Note 3.15 of the Ind AS Financial Statements	
17		- The Company has not recognised any contingent liability or contingent asset in respect of contingent Income or contingent expense during The previous year.'- Disclosure in respect of each class of provision :	
18		Provision for gratuity (Refer Annexure 9 of Annexures to Form 3CD)	
19		Opening balance - 9174553	
20		Addition during the year - 15582675	
21		Paid during the year -279095	
22		Closing balance - 24478133	
23		Provision for leave encashment (Refer Annexure 9 of Annexures to Form 3CD)	
24		Opening balance - 17224687	
25		Addition during the year - 4979455	
26		Paid during the year - 885228	
27		Closing balance - 21318914	
28		ESOP Option Outstanding*	
29		Opening balance - 1949712	
30		Addition during the year - 1613297	
31		Paid during the year - 1079773	
32		Closing balance - 2483236	
33		* In view of management, provision for ESOP is allowable based on various judicial pronouncements.	
34		The Company has not recognised any contingent asset in respect of contingent income during the previous year.	
14 a	Method of valuation of closing stock employed in the previous year.	Not applicable	
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	No	
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
15	Give the following particulars of the capital asset converted into stock-in-trade		
	S.No.	(a) Description of capital asset	(b) Date of acquisition
			(c) Cost of acquisition
			(d) Amount at which the asset



							is converted into stock-in trade			
Nil										
16 Amounts not credited to the profit and loss account, being:-										
16 a The items falling within the scope of section 28										
S.No.		Description					Amount			
Nil										
16 b The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned										
S.No.		Description					Amount			
16 c Escalation claims accepted during the previous year										
S.No.		Description					Amount			
Nil										
16 d Any other item of income										
S.No.		Description					Amount			
Nil										
16 e Capital receipt, if any										
S.No.		Description					Amount			
Nil										
17 Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:										
S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable		
18 Particulars of depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-										
S.No.	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Opening WDV / Actual (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	CENT VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)			
1	Plant and Machinery in generating stations including plant foundations @ 3.4%	3.4%	16370337570						619809238	15750528332
2	Cooling towers and circulating water systems @ 7.84%	7.84%	170347721						17462423	152885298
3	Hydraulic works forming part of Hydro-electric system @ 1.95%	1.95%	22367893973						463275552	21904618421
4	Hydraulic works forming part of Hydro-electric system @ 3.4%	3.4%	30086183066						1139120516	28947062550
5	Transformer	8.1%	1442517325						147118646	1295398679



	(Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%									
6	Transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%	5.81%	24928425						2554701	22373724
7	Switchgear including cable connections @ 7.84%	7.84%	3859788041						395668647	3464119394
8	Lightning arrestor @ 7.84%	7.84%	6092864						624582	5468282
9	Overhead lines @ 5.27%	5.27%	1158923451						72544561	1086378890
10	Meters @ 12.77%	12.77%	9019318						1867024	7152294
11	Air-conditioning plants @ 12.77%	12.77%	9663171						2000303	7662868
12	Communication equipment @ 12.77%	12.77%	822959						170354	652605
13	Building and civil engineering works of permanent character @ 3.02%	3.02%	635045550	8301197			8301197		21335444	622011303
14	Office furniture and fittings @ 12.77%	12.77%	8630084	2228176			2228176		1535504	9322756
15	Office equipments @ 12.77%	12.77%	41217923	1788705			1788705		8055308	34951320
16	Any other assets not covered above @ 7.69%	7.69%	3331605044	8228805			8228805		332268189	3007565660

* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page

19	Amounts admissible under sections :			
	S.No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax



											Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
											Nil
20	a	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. [Section 36(1)(ii)]									
		S.No.	Description								Amount
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):									
		S.No.	Nature of fund			Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities		
		1	Provident Fund			1213727	15/05/2018	1213727	14/05/2018		
		2	Provident Fund			374768	15/05/2018	374768	15/05/2018		
		3	Provident Fund			1202608	15/06/2018	1202608	13/06/2018		
		4	Provident Fund			327823	15/06/2018	327823	14/06/2018		
		5	Provident Fund			1196725	15/07/2018	1196725	13/07/2018		
		6	Provident Fund			315879	15/07/2018	315879	13/07/2018		
		7	Provident Fund			1180210	15/08/2018	1180210	14/08/2018		
		8	Provident Fund			320259	15/08/2018	320259	13/08/2018		
		9	Provident Fund			2529591	15/09/2018	2529591	12/09/2018		
		10	Provident Fund			336811	15/09/2018	336811	14/09/2018		
		11	Provident Fund			1396717	15/10/2018	1396717	13/10/2018		
		12	Provident Fund			301760	15/10/2018	301760	12/10/2018		
		13	Provident Fund			1385298	15/11/2018	1385298	13/11/2018		
		14	Provident Fund			310726	15/11/2018	310726	14/11/2018		
		15	Provident Fund			1371981	15/12/2018	1371981	14/12/2018		
		16	Provident Fund			355276	15/12/2018	355276	14/12/2018		
		17	Provident Fund			1374756	15/01/2019	1374756	12/01/2019		
		18	Provident Fund			340786	15/01/2019	340786	14/01/2019		
		19	Provident Fund			1371829	15/02/2019	1371829	13/02/2019		
		20	Provident Fund			328432	15/02/2019	328432	14/02/2019		
		21	Provident Fund			1358185	15/03/2019	1358185	13/03/2019		
		22	Provident Fund			358882	15/03/2019	358882	14/03/2019		
		23	Provident Fund			1499535	15/04/2019	1499535	12/04/2019		
		24	Provident Fund			382868	15/04/2019	382868	12/04/2019		
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc									
		Capital expenditure									
		S.No.	Particulars							Amount in Rs.	
		Personal expenditure									
		S.No.	Particulars							Amount in Rs.	
		Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party									
		S.No.	Particulars							Amount in Rs.	
		Expenditure incurred at clubs being entrance fees and subscriptions									
		S.No.	Particulars							Amount in Rs.	
		Expenditure incurred at clubs being cost for club services and facilities used.									
		S.No.	Particulars							Amount in Rs.	
		Expenditure by way of penalty or fine for violation of any law for the time being force									
		S.No.	Particulars							Amount in Rs.	
		Expenditure by way of any other penalty or fine not covered above									
		S.No.	Particulars							Amount in Rs.	
		Expenditure incurred for any purpose which is an offence or which is prohibited by law									
		S.No.	Particulars							Amount in Rs.	
(b)		Amounts inadmissible under section 40(a):-									
	(i)	as payment to non-resident referred to in sub-clause (i)									
		(A) Details of payment on which tax is not deducted:									
		S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode
		(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)									



S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)											
(A) Details of payment on which tax is not deducted:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)											
(A) Details of payment on which levy is not deducted:											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.											
S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)											
(v) wealth tax under sub-clause (ia)											
(vi) royalty, license fee, service fee etc. under sub-clause (iib).											
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).											
S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)											
(ix) tax paid by employer for perquisites under sub-clause (v)											
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;											
S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):											
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:										Yes	
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)										Yes	
S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Number of the payee, if available						
(e) Provision for payment of gratuity not allowable under section 40A(7)											
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)											
(g) Particulars of any liability of a contingent nature											
S.No.	Nature Of Liability	Amount in Rs.									
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income											
S.No.	Nature Of Liability	Amount in Rs.									
(i) Amount inadmissible under the proviso to section 36(1)(iii)											



22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006					0
23	Particulars of any payment made to persons specified under section 40A(2)(b).					
	S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)
	1	JSW ENERGY LIMITED	AAACJ8109N	HOLDING COMPANY	Interest on Debentures at 13 percent	721818767
	2	JSW ENERGY LIMITED	AAACJ8109N	HOLDING COMPANY	Reimbursement of Expenses	29713142
	3	JSW POWER TRADING COMPANY LIMITED (FORMERLY KNOWN AS JSW GREEN ENERGY LIMITED)	AABCJ5740L	FELLOW SUBSIDIARY	Open access & Other expenses	164990
	4	MS. SHEILA SANGWAN	ABDPS3200Q	DIRECTOR	Directors Sitting Fees	330400
	5	MR. RAKESH NATH	AAAPN0619A	DIRECTOR	Directors Sitting Fees	283200
	6	MS. SEEMA JAJODIA	ACJPJ6249H	DIRECTOR	Directors Sitting Fees	35400
	7	MR. CHANDAN BHAT TACHARYA	ADZPB9238K	DIRECTOR	Directors Sitting Fees	259600
	8	MR. NIRMAL KUMAR JAIN	ADPPJ9711M	DIRECTOR	Directors Sitting Fees	259600
	9	MS. SHAILAJA CHANDRA	AACPC1826A	DIRECTOR	Directors Sitting Fees	200600
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.					
	S.No.	Section	Description	Amount		
	Nil					
25	Any amount of profit chargeable to tax under section 41 and computation thereof.					
	S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
	1	Excess Provision Written Back	44549116	Sec 41(1)(a)	Excess provision no longer required written back	-
26	(i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-				
26	(i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-				
26	(i)(A)(a)	Paid during the previous year				
	S.No.	Section	Nature of liability		Amount	
	1	Sec 43B(b)-provident,superannuation,gratuity,other fund	Gratuity		0	
	2	Sec 43B(b)-provident,superannuation,gratuity,other fund	Leave encashment		794383	
26	(i)(A)(b)	Not paid during the previous year				
	S.No.	Section	Nature of liability		Amount	
	3	Sec 43B(b)-provident,superannuation,gratuity,other fund	Gratuity		8895454	
	4	Sec 43B(b)-provident,superannuation,gratuity,other fund	Leave Encashment		16430304	
26	(i)B	was incurred in the previous year and was				
26	(i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)				
	S.No.	Section	Nature of liability		Amount	
	5	Sec 43B(a)-Tax,Duty,Cess,Fee etc	GST		4870336	
	6	Sec 43B(b)-provident,superannuation,gratuity,other fund	Employers contribution to any fund : Provident fund		1504367	
	7	Sec 43B(f)-leave encashment	Leave encashment		171571	
26	(i)(B)(b)	not paid on or before the aforesaid date				
	S.No.	Section	Nature of liability		Amount	
	8	Sec 43B(b)-provident,superannuation,gratuity,other fund	Leave Encashment		4807884	
	9	Sec 43B(b)-provident,superannuation,gratuity,other fund	Gratuity		15582679	
(State whether sales tax,goods and services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)			No			



27	a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts											No		
		CENVAT/ITC			Amount				Treatment in Profit and Loss/Accounts						
		Opening Balance													
		Credit Availed													
		Credit Utilized													
		Closing/Outstanding Balance													
27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-													
		S.No.	Type	Particulars			Amount			Prior period to which it relates (Year in yyyy-yy format)					
		Nil													
28		Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii a)											No		
		S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of shares						
		Nil													
29		Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vii b). If yes, please furnish the details of the same											No		
		S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares								
		Nil													
A(a)		Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?											No		
A(b)		If yes, please furnish the following details:													
		S.No.	Nature of income:				Amount (in Rs.)								
B(a)		Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56											No		
B(b)		If yes, please furnish the following details:													
		S.No.	Nature of income:				Amount (in Rs.)								
30		Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)											No		
		S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment	
		Nil													
A(a)		Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.											No		
A(b)		If yes, please furnish the following details:													
		S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money							



B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B							No	
B(b)	If yes, please furnish the following details:								
	S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.	Details of interest expenditure carried forward as per sub-section (4) of section 94B:			
					Assessment Year	Amount(in Rs.)	Assessment Year		
	Nil								
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year.(This Clause is kept in abeyance till 31st March, 2020)							No	
C(b)	If yes, please furnish the following details:								
	S.No.	Nature of the impermissible avoidance arrangement	Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement						
31 a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-								
	S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
	Nil								
31 b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-								
	S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
	Nil								
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)									
31 b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-								
	S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt		
31 b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-								



		S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt			
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-							
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment	
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-							
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment			
(Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017)									
31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—							
		S.No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Amount of the repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account.	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
		Nil							
31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—							
		S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
		Nil							
31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—							
		S.No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year.			
		Nil							
Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)									
32	a	Details of brought forward loss or depreciation allowance, in the following manner, to extent available							



S.No.	Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed (give reference to relevant order)			Remarks				
				Amount as assessed	Order U/S and Date						
Nil											
32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.					No				
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.					No				
If yes, please furnish the details below											
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year					No				
If yes, please furnish details of the same											
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73					No				
If yes, please furnish the details of speculation loss if any incurred during the previous year											
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)						Yes				
	S.No.	Section	Amount								
	1	80IA	1225656934								
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish					Yes				
	S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	PTLH12973C	192	Salary	406122336	285699635	285699635	28289737	0	0	0
	2	PTLH12973C	194J	Technical Service	60187151	60187151	60187151	4656231	0	0	0
	3	PTLH12973C	194C	Service	40398574 42	40398574 42	40398574 42	78832305	0	0	0
	4	PTLH12973C	194-1	Rent	44734195	8299980	8299980	804682	0	0	0
	5	PTLH12973C	194A	Interest	60187568 88	728427917	728427917	72842802	0	0	0
	6	PTLH12973C	195	Foreign C o	0	0	0	0	0	0	0
	7	PTLH12973C	206C	TCS	4469369	4469369	4469369	44693	0	0	0
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:								Yes	
	S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/ transactions which are not reported				
	1	PTLH12973C	26Q	31/07/2018	12/07/2018	Yes					
	2	PTLH12973C	27EQ	31/07/2018	12/07/2018	Yes					
	3	PTLH12973C	24Q	31/07/2018	31/07/2018	Yes					
	4	PTLH12973C	24Q	31/10/2018	17/10/2018	Yes					
	5	PTLH12973C	26Q	31/10/2018	17/10/2018	Yes					
	6	PTLH12973C	26Q	31/01/2019	10/01/2019	Yes					
	7	PTLH12973C	27EQ	31/01/2019	08/01/2019	Yes					



8	PTLH12973C	24Q	31/01/2019	11/01/2019	Yes						
9	PTLH12973C	26Q	31/05/2019	10/05/2019	Yes						
10	PTLH12973C	24Q	31/05/2019	31/05/2019	Yes						
34 c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish						Yes				
	S.No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.	Amount	Dates of payment					
	1	PTLH12973C	69520	69520	18/07/2018						
	2	PTLH12973C	20	20	26/11/2018						
35 a	In the case of a trading concern, give quantitative details of principal items of goods traded										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any			
	Nil										
35 b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35 bA	Raw materials :										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percent- age of yield	Shortage excess, if any
	Nil										
35 bB	Finished products :										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
	1	Electrical Energy in MUs	numbers			5244	4579				
35 bC	By products :										
	S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage excess, if any		
	Nil										
36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
	S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts					
						Amount	Dates of payment				
	Nil										
A(a)	Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2										No
A(b)	If yes, please furnish the following details:										
	S.No.	Amount received (in Rs.)				Date of receipt					
37	Whether any cost audit was carried out										Yes
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor					No-N					
38	Whether any audit was conducted under the Central Excise Act, 1944										No
	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
39	Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor										No



	If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor							
40	Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:							
No	Particulars	Previous Year			Preceding previous Year			
a	Total turnover of the assessee	12439679934			14009323401			
b	Gross profit / Turnover			%			%	
c	Net profit / Turnover	586725692	12439679934	4.72 %	2835210203	14009323401	20.24 %	
d	Stock-in-Trade / Turnover			%			%	
e	Material consumed/ Finished goods produced			%			%	
(The details required to be furnished for principal items of goods traded or manufactured or services rendered)								
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings							
	S.No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks	
	Nil							
42	A(a)	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B?					No	
	A(b)	If yes, please furnish the following details:						
	S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported	
43	A(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286					Yes	
	A(b)	If yes, please furnish the following details:						
	S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report			
	1	Parent entity	JSW Energy Limited		29/03/2019			
	A(c)	If Not due , please enter expected date of furnishing the report						
44	Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2020)							
	S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST	
			Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities			

Place **MUMBAI**
Date **18/11/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

VIPUL K CHOKSI
037606
109574W
38, BOMBAY MUTUAL BUILDING , 2ND FLOOR, DR. D.N. ROAD, FORT , MUMBAI , MAHARASHTRA , 400001 ,



Form Filing Details	
Revision/Original	Revised
Reason 1	Others
Description	Change in figure due to error

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Plant and Machinery in generating stations including plant foundations @ 3.4%								
Total of Plant and Machinery in generating stations including plant foundations @ 3.4%								
Cooling towers and circulating water systems @ 7.84%								
Total of Cooling towers and circulating water systems @ 7.84%								
Hydraulic works forming part of Hydro-electric system @ 1.95%								
Total of Hydraulic works forming part of Hydro-electric system @ 1.95%								
Hydraulic works forming part of Hydro-electric system @ 3.4%								
Total of Hydraulic works forming part of Hydro-electric system @ 3.4%								
Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%								
Total of Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%								
Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%								
Total of Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%								
Switchgear including cable connections @ 7.84%								
Total of Switchgear including cable connections @ 7.84%								
Lightning arrestor @ 7.84%								
Total of Lightning arrestor @ 7.84%								
Overhead lines @ 5.27%								
Total of Overhead lines @ 5.27%								
Meters @ 12.77%								



Total of Meters @ 12.77%								
Air-conditioning plants @ 12.77%								
Total of Air-conditioning plants @ 12.77%								
Communication equipment @ 12.77%								
Total of Communication equipment @ 12.77%								
Building and civil engineering works of permanent character @ 3.02%	1	01/07/2018	01/07/2018	8301197				8301197
Total of Building and civil engineering works of permanent character @ 3.02%								8301197
Office furniture and fittings @ 12.77%	1	01/08/2018	01/08/2018	392617				392617
	2	01/08/2018	01/08/2018	331580				331580
	3	21/08/2018	21/08/2018	358673				358673
	4	06/10/2018	06/10/2018	50266				50266
	5	24/01/2019	24/01/2019	962880				962880
	6	19/03/2019	19/03/2019	132160				132160
Total of Office furniture and fittings @ 12.77%								2228176
Office equipments @ 12.77%	1	20/04/2018	20/04/2018	136576				136576
	2	23/05/2018	23/05/2018	78996				78996
	3	03/07/2018	03/07/2018	123900				123900
	4	04/07/2018	04/07/2018	223267				223267
	5	01/09/2018	01/09/2018	100000				100000
	6	01/09/2018	01/09/2018	126033				126033
	7	25/09/2018	25/09/2018	73600				73600
	8	01/10/2018	01/10/2018	33984				33984
	9	23/10/2018	23/10/2018	90499				90499
	10	17/11/2018	17/11/2018	20178				20178
	11	30/11/2018	30/11/2018	73216				73216
	12	30/11/2018	30/11/2018	81334				81334
	13	01/12/2018	01/12/2018	27815				27815
	14	18/12/2018	18/12/2018	5192				5192
	15	31/12/2018	31/12/2018	336000				336000
	16	23/01/2019	23/01/2019	178532				178532
	17	06/02/2019	06/02/2019	8427				8427
	18	31/03/2019	31/03/2019	71156				71156
Total of Office equipments @ 12.77%								1788705
Any other assets not covered above @ 7.69%	1	10/04/2018	10/04/2018	248390				248390
	2	13/04/2018	13/04/2018	20608				20608
	3	09/05/2018	09/05/2018	86081				86081
	4	01/06/2018	01/06/2018	55342				55342
	5	01/06/2018	01/06/2018	55893				55893
	6	01/06/2018	01/06/2018	23600				23600
	7	22/06/2018	22/06/2018	616816				616816
	8	01/09/2018	01/09/2018	88144				88144
	9	08/09/2018	08/09/2018	106148				106148
	10	09/10/2018	09/10/2018	1574120				1574120
	11	12/10/2018	12/10/2018	388478				388478
	12	16/10/2018	16/10/2018	106148				106148
	13	24/10/2018	24/10/2018	140013				140013
	14	12/11/2018	12/11/2018	732448				732448
	15	29/11/2018	29/11/2018	1937560				1937560
	16	11/01/2019	11/01/2019	118275				118275
	17	31/01/2019	31/01/2019	20741				20741
	18	31/01/2019	31/01/2019	420000				420000
	19	31/01/2019	31/01/2019	1490000				1490000
Total of Any other assets not covered above @ 7.69%								8228805



Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Plant and Machinery in generating stations including plant foundations @ 3.4%			
Total of Plant and Machinery in generating stations including plant foundations @ 3.4%			
Cooling towers and circulating water systems @ 7.84%			
Total of Cooling towers and circulating water systems @ 7.84%			
Hydraulic works forming part of Hydro-electric system @ 1.95%			
Total of Hydraulic works forming part of Hydro-electric system @ 1.95%			
Hydraulic works forming part of Hydro-electric system @ 3.4%			
Total of Hydraulic works forming part of Hydro-electric system @ 3.4%			
Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%			
Total of Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%			
Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%			
Total of Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%			
Switchgear including cable connections @ 7.84%			
Total of Switchgear including cable connections @ 7.84%			
Lightning arrester @ 7.84%			
Total of Lightning arrester @ 7.84%			
Overhead lines @ 5.27%			
Total of Overhead lines @ 5.27%			
Meters @ 12.77%			
Total of Meters @ 12.77%			
Air-conditioning plants @ 12.77%			
Total of Air-conditioning plants @ 12.77%			
Communication equipment @ 12.77%			
Total of Communication equipment @ 12.77%			
Building and civil engineering works of permanent character @ 3.02%			
Total of Building and civil engineering works of permanent character @ 3.02%			
Office furniture and fittings @ 12.77%			
Total of Office furniture and fittings @ 12.77%			
Office equipments @ 12.77%			
Total of Office equipments @ 12.77%			
Any other assets not covered above @ 7.69%			
Total of Any other assets not covered above @ 7.69%			



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Tax Payer Counterfoil

PAN

Received from : HIMACHAL BASPA POWER
COMPANY LIMITED

Rs :

(in words) : One Crore And Fourty Two Lakhs
Rupees Only

Drawn On :

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : 2018-19



Payment Status :

SBI Ref No. : CKC7489241

	BSR Code	Tender date	Challan No
CIN	0004329	150617	01998

Date of challan : 15-06-2017

State Bank of India
Bangalore Focal Point Branch
Bangalore
(Internet Collection Center)



Tax Payer CounterfoilPAN **AADCH3821L**Received from : **HIMACHAL BASPA POWER
COMPANY LIMITED**Rs : **45700000/-**(in words) : **Four Crores And Fifty Seven 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 : **2018-19**Payment Status : **Success**SBI Ref No. : **CKD5468958**

	BSR Code	Tender date	Challan No
CIN	0011352	150917	08116
Date of challan :	15-09-2017		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)



Tax Payer CounterfoilPAN **AADCH3821L**Received from : **HIMACHAL BASPA POWER
COMPANY LIMITED**Rs : **55500000/-**(in words) : **Five Crores And Fifty Five 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 : **2018-19**Payment Status : **Success**SBI Ref No. : **CKE4091095**

	BSR Code	Tender date	Challan No
CIN	0011352	151217	05257
Date of challan :	15-12-2017		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)



Tax Payer CounterfoilPAN **AADCH3821L**Received from : HIMXXXXL BASPA POWER
COMPANY LIMITEDRs : **24800000/-**(in words) : Two 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 : **2019-20**Payment Status : **Success**

SBI Ref No. : CKG1943525

	BSR Code	Tender date	Challan No
CIN	0011352	150618	02728
Date of challan :	15-06-2018		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)



Shah Gupta & Co.

Chartered Accountants
INDEPENDENT AUDITORS' CERTIFICATE

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To The Board of Directors of Himachal Baspa Power Company Limited

Re: Statement of Advance Income Tax paid on June 15, 2018 for the Financial Year 2018-19 relevant to Assessment Year 2019-20 in terms of provisions of Income Tax Act, 1961.

This Certificate is issued in accordance with the terms of our engagement with Himachal Baspa Power Company Limited (HBPL) (the 'Company') and having its registered office at Sholita 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 B.1.1 of Power Purchase Agreement (PPA) for Baspa-II Hydro Electric Project (300 MW).

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 Company has paid on June 15, 2018 an advance Income Tax of Rs. 2,48,00,000/- (Rs. Two Crore Forty Eight Lakhs Only) for the Financial Year 2018-19 relevant to Assessment Year 2019-20 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


Hameed K Patel
Partner
M No. 114103
Date: 18.06.2018
Place: Mumbai



Tax Payer Counterfoil

PAN Received from : IIMXXXXL BASPA POWER
COMPANY LIMITEDRs : (in words) : Nine Crores And Eighty Two Lakhs
Rupees OnlyDrawn On : PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : 2019-20

Payment Status :

SBI Ref No. : CKG1943896

	BSR Code	Tender date	Challan No
CIN	0011352	150618	02698
Date of challan :	15-06-2018		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

Total Amount

98200000

Amount of Advance tax
on Account of Baspa II
Plant as on 15/09/18

4,45,29,219



Shah Gupta & Co.

Chartered Accountants
INDEPENDENT AUDITORS' CERTIFICATE

363

To The Board of Directors of Himachal Baspa Power Company Limited

Re: **Statement of Advance Income Tax paid on September 15, 2018 for the Financial Year 2018-19 relevant to Assessment Year 2019-20 in terms of provisions of Income Tax Act, 1961.**

This Certificate is issued in accordance with the terms of our engagement with Himachal Baspa Power Company Limited (HBPCCL) (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-II Hydro Electric Project (300 MW).

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 the total advance income tax of Rs.6,93,00,000 (Rs. Six Crore Ninety Three Lakhs only) we have already issued certificate for Rs.2,48,00,000 (Rs. Two Crore Forty Eight Lakhs Only) on dated June 18, 2018. We certify payment of additional advance tax of Rs.4,45,29,219 (Rs. Four Crore Forty Five Lakhs and Twenty Nine Thousand Two Hundred Nineteen only) for the Financial Year 2018-19 relevant to Assessment Year 2019-20 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: 109524W


Heneel K Patel
Partner
M No: 114103
Date: 21.09.2018
Place: Mumbai



Tax Payer CounterfoilPAN **AADCH3821L**Received from : JSW XXXXO ENERGY
LIMITEDRs : **21400000/-**(in words) : Two Crores And Fourteen 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 : **2019-20**Payment Status ; **Success**

SBI Ref No. : CKH9803655

	BSR Code	Tender date	Challan No
CIN	0014431	141218	03722

Date of challan : **14-12-2018****State Bank of India**
Gandhinagar
Bangalore
(Internet Collection Center)

Shah Gupta & Co.

Chartered Accountants

365

INDEPENDENT AUDITORS' CERTIFICATE

To The Board of Directors of JSW Hydro Energy Limited

Re: **Statement of Advance Income Tax paid on December 14, 2018 for the Financial Year 2018-19 relevant to Assessment Year 2019-20 in terms of provisions of Income Tax Act, 1961.**

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 B.11 of Power Purchase Agreement (PPA) for Baspa-II Hydro Electric Project (300 MW).

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 Company has paid on December 14, 2018 an advance Income Tax of Rs. 2,14,00,000/- (Rs. Two Crore and Fourteen Lakhs Only) for the Financial Year 2018-19 relevant to Assessment Year 2019-20 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: 109524W



Hened K Patel
Partner
M No 114103
Date: 18.12.2018
Place: Mumbai



Tax Payer Counterfoil

PAN **AADCH3821L**Received from : HIMXXXXL BASPA POWER
COMPANY LIMITEDPayment Status : **Success**Rs : **98200000/-**

SBI Ref No. : CKG1943896

(in words) : Nine Crores And Eighty Two Lakhs
Rupees Only

BSR Code	Tender date	Challan No
0011352	150618	02698

Drawn On : **Internet Banking through SBI**CIN **0011352**
Date of challan : **15-06-2018**PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)For the assessment year : **2019-20**

Total Amount	9.82 00 000
Advance tax Buspa II Up to 15/09/18	4,45,29,219
Additional advance tax as on 31/03/2019	3,07,76,447



Shah Gupta & Co.

Chartered Accountants

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INDEPENDENT AUDITORS' CERTIFICATE

To the Board of Directors of JSW Hydro Energy Limited

Re: Statement of Advance Income Tax payment for the Financial Year 2018-19 relevant to Assessment Year 2019-20 in terms of provisions of Income Tax Act, 1961.

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-II Hydro Electric Project (300 MW).

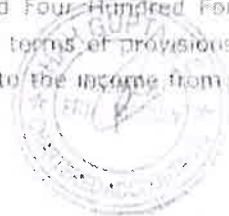
Auditor's responsibility

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 of Rs.12,15,05,666 (Rs. Twelve Crore Fifteen Lakhs Five Thousand Six Hundred Sixty-Six only), we have already issued certificate of Rs.2,48,00,000 (Rs. Two Crore Forty-Eight Lakhs only) on dated June 18, 2018, Rs.4,45,29,219 (Rs. Four Crore Forty-Five Lakhs Twenty-Nine Thousand Two Hundred Nineteen only) on dated September 21, 2018 and Rs. 2,14,00,000/- (Rs. Two Crore and Fourteen Lakhs Only) on dated December 18, 2018. We certify payment of additional advance tax of Rs.3,07,76,447 (Rs. Three Crore Seven Lakhs Seventy-Six Thousand Four Hundred Forty-Seven Only) for the Financial Year 2018-19 relevant to Assessment Year 2019-20 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: 19172670AAAAAAE2977
Date: April 09, 2019
Place: Mumbai



JSW HYDRO ENERGY LIMITED (Formerly Himachal Baspa Power Company Ltd.)
Baspa-II HEP
 Jointly statement of payment made by HPSEBL to JSWHEL for FY 2018-19

S.No.	Bill No.	Bill Date	Bill Details	Passed bill amount by HPSEBL	Bill Amount in r/o M/s 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 @ 16.45% (SBI PLR as on 01.04.2018 @ 13.45% + 3%)	Remarks
1	EB-179	01-May-18	Apr-18	487,49,358	487,49,358	12,18,606	5,130	475,25,622	-	04-Jun-18	07-May-18	-	-	
2	EB-180	01-Jun-18	May-18	1459,99,048	1459,99,048	14,59,984	641	1445,38,423	-	05-Jul-18	04-Jul-18	-	-	
3	EB-181	02-Jul-18	Jun-18	2981,80,976	2981,80,976	74,54,524	-	2907,26,452	-	04-Aug-18	11-Jul-18	-	-	
4	SB-131	18-Jun-18	Tax	248,00,000	248,00,000	2,48,000	-	245,52,000	-	25-Jul-18	11-Jul-18	-	-	
5	EB-182	01-Aug-18	Jul-18	2987,48,434	2987,48,434	29,87,452	3,207	2957,57,775	-	04-Sep-18	01-Sep-18	-	-	
6	EB-183	01-Sep-18	Aug-18	3055,83,722	3055,83,722	76,39,577	641	2979,43,504	-	06-Oct-18	11-Sep-18	-	-	
7	EB-184	01-Oct-18	Sep-18	2608,19,683	2608,19,683	65,20,492	-	2542,99,191	-	04-Nov-18	11-Oct-18	-	-	
8	SB-132	21-Sep-18	Tax	445,29,219	445,29,219	-	-	445,29,219	-	30-Oct-18	29-Oct-18	-	-	
9	EB-185	01-Nov-18	Oct-18	848,13,888	848,13,888	21,20,347	-	826,93,551	-	05-Dec-18	09-Nov-18	-	-	
10	EB-186	01-Dec-18	Nov-18	542,80,963	542,80,963	13,57,024	-	542,80,963	(13,57,024)	04-Jan-19	11-Dec-19	-	-	
11	SB-133	24-Dec-18	Tax	214,00,000	214,00,000	-	-	214,00,000	-	01-Feb-19	08-Jan-19	-	-	
12	EB-187	02-Jan-19	Dec-18	429,20,639	429,20,639	10,72,984	1,283	429,20,639	(10,74,267)	04-Feb-19	08-Jan-19	-	-	
13	EB-188	01-Feb-19	Jan-19	361,47,976	361,47,976	9,03,603	3,848	352,40,525	-	07-Mar-19	18-Feb-19	-	-	
14	EB-189	01-Mar-18	Feb-19	301,36,846	301,36,846	7,52,541	19,239	293,64,666	-	04-Apr-19	11-Mar-19	-	-	
15	EB-190	01-Apr-19	Mar-19	328,55,188	328,55,188	8,20,851	21,163	320,13,174	-	05-May-19	11-Apr-19	-	-	
17	SB-134	02-Apr-19	Incentive PA	979,44,000	979,44,000	-	-	979,44,000	-	05-May-19	04-May-19	-	-	
16	SB-135	10-Apr-19	Tax	176,70,781	307,76,447	-	-	176,70,781	131,05,666	20-May-19	15-May-19	-	-	
18	SB-136	12-Apr-19	Annual Adjustm	(1027,70,590)	(982,84,314)	-	-	(1027,70,590)	34,86,276	17-May-19	15-May-19	-	-	
Total				17428,10,141	17594,02,083	345,56,385	55,152	17106,29,895	141,60,651					

Note: Calculating balance as per 11/5/18 ending of 2019 ₹ 4,32,48,208/2



For H.P. State Electricity Board Limited

Authorised signatory

For JSW Hydro Energy Limited



Jointly Statement of payment made by HPSEBL to M/s JSW Hydro Energy Limited for FY 2017-18

S.No.	Bill No.	Bill Date	Bill Details	Bill Amount as per M/s JSWHEL	Bill amount paid by HPSEBL	Rebate Availled by HPSEBL	Deduction of Import Energy	Amount Paid	Outstanding	Due date of payment	Actual date of payment	Delay in No of days	Interest @ 16.85% (SBI PLR as on 01.04.2017 @ 13.85% + 3%)	Amount in Rs.
1	EB-167	03-May-17	Apr-17	1469,34,307	1469,34,307	-	2,565	1469,31,742	-	04-Jun-17	17-Jun-17	13	8,81,792	
2	EB-168	01-Jun-17	May-17	3367,30,793	3367,30,793	-	-	3367,30,793	-	05-Jul-17	18-Jul-17	13	20,20,846	
3	EB-169	01-Jul-17	Jun-17	2627,53,987	2627,53,987	-	-	2627,53,987	-	04-Aug-17	17-Aug-17	13	15,76,884	
4	SB-126	19-Jun-17	Tax	142,00,000	142,00,000	-	-	142,00,000	-	26-Jul-17	31-Jul-17	5	32,777	
5	EB-170	01-Aug-17	Jul-17	3023,39,235	3023,39,235	-	-	3023,39,235	-	04-Sep-17	16-Sep-17	12	16,74,877	
6	EB-171	01-Sep-17	Aug-17	2675,44,797	2675,44,797	-	1,283	2675,43,514	-	05-Oct-17	18-Oct-17	13	16,05,628	
7	EB-172	03-Oct-17	Sep-17	1644,48,829	1644,48,829	-	-	1644,48,829	-	04-Nov-17	18-Nov-17	14	10,62,835	
8	SB-127	19-Sep-17	Tax	457,00,000	457,00,000	-	-	457,00,000	-	26-Oct-17	16-Nov-17	21	4,43,040	
9	EB-173	01-Nov-17	Oct-17	898,92,405	898,92,405	-	-	898,92,405	-	05-Dec-17	11-Dec-17	6	2,48,990	
10	EB-174	01-Dec-17	Nov-17	557,87,946	557,87,946	5,57,867	1,283	552,28,796	-	04-Jan-18	03-Jan-18	-	-	
11	EB-175	02-Jan-18	Dec-17	454,63,562	454,63,562	-	11,542	454,52,020	-	05-Feb-18	03-Feb-18	-	-	
12	SB-128	16-Dec-17	Tax	555,00,000	481,00,000	-	-	481,00,000	-	23-Jan-18	16-Jan-18	-	-	Rs. 7400000 extra claimed by M/s JSWHEL.
13	EB-176	01-Feb-18	Jan-18	380,43,149	380,43,149	-	13,466	380,29,683	-	05-Mar-18	06-Mar-18	-	-	
14	EB-177	01-Mar-18	Feb-18	316,08,469	316,08,469	-	13,466	315,95,003	-	05-Apr-18	28-Mar-18	-	-	
15	EB-178	02-Apr-18	Mar-18	334,27,479	334,27,479	-	16,031	-	334,11,448	05-May-18	11-Apr-18	-	-	
16	SB-129	02-Apr-18	Incentive PA	979,44,000	979,44,000	-	-	-	979,44,000	05-May-18	11-Apr-18	-	-	
17	SB-130	10-Apr-18	Annual Adjustment	(614,79,570)	-70309973	-	-	-	(703,09,373)	-	-	-	-	
	Total			19268,39,388	19106,09,585	5,57,867	59,636	18489,46,007	610,46,075				95,47,667	706,93,742

*Note: As per HPSEBL Book of Accounts, financial year wise the Net Total Amount for FY 2017-18 comes out Rs. 207,97,81,915/- as some payments of FY 2015-16 & FY 2016-17 were made in FY 2017-18. (Rs. 207,97,81,915/- minus Rs. 23,08,35,998/- = Rs. 184,89,46,007/-)

For Himachal Pradesh State Electricity Board

For M/s JSW Hydro Energy Limited
(Himachal Baspa Power Company Limited)



Authorised signatory

