A-421

HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION

M.A No.. .....

IN THE MATTER OF:

APPLICATION FOR TRUING UP OF TARIFF FOR FY 2014-15 TO FY 2016-17 AND MID TERM REVIEW FOR FY 2017-18 & FY 2018-19 FOR SALE OF POWER FROM BASPA II HEP TO HPSEB LIMITED.

AND IN THE MATTER OF:-

Himachal Baspa Power Company Limited,
Karcham Wangtoo H.E. Project,
Sholtu Colony, PO. Tapri -172104,
Dist. Kinnaur (H.P) ... Applicant

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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HPERC, Kasumpti,
Shimla-171009

Filed by
Himachal Baspa Power Company Limited,
Karcham Wangtoo H.E. Project,
Sholtu Colony, PO. Tapri -172104,
Dist. Kinnaur (H.P)

Place: Shimla.
Dated: 28.12.2017

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HPERC, Kasumpti,
Shimla-171009

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Sholtu Colony, PO. Tapri -172104,
Dist. Kinnaur (H.P)

Place: Shimla.
Dated: 28.12.2017

BEFORE THE HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION

MA No.....

IN THE MATTER OF:

APPLICATION FOR TRUING UP OF TARIFF FOR FY 2014-15 TO FY 2016-17 AND MID TERM REVIEW FOR FY 2017-18 & FY 2018-19 FOR SALE OF POWER FROM BASPA II HEP TO HPSEB LIMITED.

AND IN THE MATTER OF:-

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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

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 2014-15 to FY 2016-17 approved by HPERC vide MYT Order dated 06.06.2014 (case no. 138/2013 & 142/2013) and Mid-Term performance review for FY 2017-18 & FY 2018-19.

The Applicant respectfully submits that:

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. Pursuant to a scheme of arrangement approved by Hon'ble High Court, Shimla, 300 MW Baspa II and 1091 MW Karcham Wangtoo Hydroelectric Project both located in Himachal Pradesh have been transferred by M/s. Jaiprakash Power Ventures Limited to the Applicant

Oath Commissioner

w.e.f. 1st September 2015. (Copy of Scheme and Order of Hon'ble High Court, Shimla, attached as **Annexure A**.)

3. On 04th June 1997 the Applicant had executed a Power Purchase Agreement (PPA) with Respondent No 1 for sale of Power from Baspa II HEP.

4. 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 Power Plant 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 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) 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.

5. In compliance with the regulation 37 of the HPERC (Terms and Conditions for Determination of Hydro Generation Tariff) Regulation

Commissioner

2011 as amended by notification dated 1st November 2013, the Applicant is filing this Application for True up for FY 2014-15 to FY 2016-17 and mid-term performance review for FY 2017-18 and FY 2018-19. The audited accounts for the FY 2014-15 and from 1st April 2015 to 31st August 2015 as a division of M/s. Jaiprakash Power Ventures Limited and from 1st September 2015 to 31st March 2016 and for FY 2016-17 as a division of the Applicant are attached as **Annexure B (colly).**

6. The Hon'ble Commission vide para no. 4.16 of its Order dated 6th June 2014 had approved the additional capital cost of Rs. 2.57 Crs. making the aggregate approved Capital cost at Rs. 1632.41 Crs. (Equity of Rs. 489.72 Crs. and Debt of Rs. 1142.69 Crs.). Accordingly, the Application for true up of tariff and Mid- term performance review is being filed considering project cost of Rs 1632.41 Crs (Equity of Rs 489.72 Crs. and Debt of Rs 1142.69 Crs). As no format is available for True up and Mid-term review, the applicant has used the formats approved by Hon'ble Commission for filing MYT 2015-19 **(enclosed)**.

TRUP UP FOR FY 2014-15 TO FY 2016-17

7. True up of Tariff for the control period FY 2014-15 to FY 2016-17 being claimed against the approved Tariff is submitted as under :

Rs. Crs.

S.no	Particulars	Approved vide Order dated 06.06.2014			Submitted for True up		
		FY15	FY16	FY17	FY15	FY16	FY17
1	Interest on Loans	13.40	4.33	0.72	13.31	4.23	0.66
2	Depreciation & Advance against Depreciation	95.22	75.48	5.08	95.22	75.73	5.07
3	Interest on Normative Loan for debt restructuring	1.06	0.35	-	1.06	0.35	-
4	Repayment of Normative Loan for debt restructuring	8.85	8.85	-	8.85	8.85	-
5	Tariff filing Fee	0.05	0.05	0.05	0.05	0.05	0.05
6	Foreign Exchange fluctuation				4.86	1.23	-
	Sub Total 1 (Capacity Charges)	**118.58**	**89.06**	**5.85**	**123.36**	**90.44**	**5.78**
7	O & M expenses	37.35	40.38	43.66	35.87	37.28	38.70
8	Return on Equity	78.36	78.36	78.36	78.36	78.36	78.36
9	Revision in ARR for FY 2010-11 on additional Rs. 2.57 crore of I.C.F.	0.17			0.17		
10	Cumulative Additional O&M Expenses	2.96			2.96		
11	Cumulative Service tax on ICF & O&M exp	1.44			1.44		
12	Interest on working capital	7.93	7.14	4.71	8.65	7.73	5.42
	Sub Total 2 (Primary Charges)	**128.21**	**125.88**	**126.73**	**127.44**	**123.36**	**122.47**
13	Incentive for higher Plant Availability	-	-	-	9.79	9.79	9.79
14	Incentive for Secondary Energy	-	-	-	13.67	28.50	37.38
15	Income tax claimed/true up	37.03	32.07	9.73	33.93	16.87	8.63
	Sub Total 3 (Incentive & Taxes)	**37.03**	**32.07**	**9.73**	**57.39**	**55.16**	**55.80**
	Total (1+2+3)	**283.82**	**247.01**	**142.31**	**308.19**	**268.96**	**184.05**
	Payment received				**319.77**	**270.22**	**188.37**

Delhi Commission
High Court

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

I. Interest on Loans

The amount of Interest on loans are lower than the approved Tariff on account of changes in weighted average interest rates for normative loans and changes in foreign exchange rates as detailed below.

Rs. Crs.

Particulars	FY15	FY16	FY17	Remarks
Approved as Per Order dated 06.06.2014				
Interest on Rupee Term Loan	12.34	4.15	0.71	
Interest on Foreign Currency Loan	1.05	0.17	-	
Total	**13.39**	**4.32**	**0.71**	
Claimed in Current Application				
Interest on Rupee Term Loan	12.22	4.05	0.66	Reduction in interest rate of normative loans based on weighted average rate.
Interest on Foreign Currency Loan	1.09	0.18	-	Change on account of exchange rate of US$
Total	**13.31**	**4.23**	**0.66**	

The details of interest paid in Foreign Exchange as per books are attached as **Annexure C.**

Details of interest on normative loans are as under:-

Normative Loan 1

Rs. Crs.

	FY 15	FY 16	FY 17
Opening Balance	15.04	11.28	7.52
Principal repayment	3.76	3.76	3.76
Closing balance	11.28	7.52	3.76
Interest payment	1.36	0.96	0.55
Interest rate %	10.61%	10.61%	10.50%

Normative Loan 2

Rs. Crs.

	FY 15	FY 16	FY 17
Opening Balance	1.22	1.04	0.86
Principal repayment	0.18	0.18	0.18
Closing balance	1.04	0.86	0.68
Interest payment	0.11	0.09	0.07
Interest rate %	10.61%	10.61%	10.50%

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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 is on account of change in repayment schedule. Accordingly, the revise depreciation and AAD works out as under:-

Rs. Crs.

Particulars		FY 15	FY 16	FY 17	FY 18	FY 19
1/12 of the Loans	A	95.22	95.22	95.22	95.22	95.22
Repayment of Loans	B	101.56	75.73	5.07	3.94	0.18
Minimum of the above	C	95.22	75.73	5.07	3.94	0.18
Less: Depreciation during the year	D	70.19	70.19	70.19	70.19	70.19
A	E=C-D	25.03	5.54	(65.12)	(66.25)	(70.01)
Cumulative Repayment of Loans	F	1073.73	1,149.46	1,154.53	1,158.47	1,158.65
Less: Cumulative Depreciation	G	1022.52	1,092.71	1,162.91	1,233.10	1,303.29
B	H=F-G	51.21	56.75	-	-	-
Advance against depreciation	I	25.03	5.54	(65.12)	(66.25)	(70.01)
Depreciation + AAD	**J=D+I**	**95.22**	**75.73**	**5.07**	**3.94**	**0.18**

III. Interest on Normative Loan for Debt Restructuring

There is no change in the amount as per the Order dated 6th September, 2012 and the same has been claimed in true up on the basis of approval by Hon'ble Commission in MYT Order dated 06.06.2014.

IV. Tariff Filing Fee

MYT Tariff Filing fees paid for FY 2014-15 to 2018-19 has been claimed in true up as approved by the Hon'ble Commission in MYT Order dated 06.06.2014.

V. Foreign Exchange fluctuation

The Hon'ble Commission had approved the project cost at Rs 1533.96 Crs as on COD (i.e 8th June 2003) and Means of Finance of Rs 460.19 Crs as Equity and Loans of Rs. 1073.77 Crs comprising of Rupee Term Loan of Rs 870.51 Crs and Foreign Currency Loan of US$ 43.26 Million (Rs 203.26 Crs @ Rs 47 per US$). Further additional capital expenditure of (i) Rs 95.88 Crs

was approved with Means of Finance of Rs 28.76 Crs as Equity and Rupee Term Loan of Rs 67.12 Crs & (ii) Rs 2.57 Crs with Means of Finance as Equity of Rs 0.77 Crs and Rupee Term Loan of Rs 1.80 Crs.

The total approved project cost is Rs 1632.41 Crs with Equity of Rs 489.72 Crs and Debt of Rs 1142.69 Crs. The debt is including foreign currency loan of US$ 43.26 million @ Rs 47 per US$ (Rs 203.26 Crs).

In the Tariff for the control period Deprecation is allowed @ 4.3% of capital cost of Rs 1632.41 Crs and Advance against Deprecation is restricted to 1/12th of loans of Rs 1142.69 Crs. The Capital cost include foreign currency loans valued at Rs 47 per US$. During the control period, the Applicant has repaid the foreign currency loans at rates of US$ which are higher than Rs 47 per US$. Actual rate of US$ for repayment of foreign currency loans during the control period and foreign exchange claimed in the Tariff is as under:

Loans & date of Payment	Repayment in US$	Rate of US$ in Tariff (Rs)	Actual Rate of US$ for repayment (Rs)	Foreign Ex. Fluctuation (Rs Crs) (1*(3-2))/10^7	FY15 Rs. Crs.	FY16 Rs. Crs.
	1	2	3	4	5	6
Credit Agricole						
23-Apr-14	743734.58	47	61.19	1.06		
27-Oct-14	743734.58	47	61.45	1.07	2.13	
24-Apr-15	743734.58	47	63.49	1.23		1.23
Siemens Fin						
24-Jul-14	480632.78	47	60.10	0.63		
23-Jan-15	480632.78	47	61.48	0.70	1.33	
Unicredit Bank (Hypo)						
24-Jul-14	475725.08	47	60.10	0.62		
23-Jan-15	475725.08	47	61.48	0.69	1.31	
IDBI Bank						
27-Jun-14	69120	47	60.00	0.09	0.09	
			TOTAL		**4.86**	**1.23**

Bank Statements for repayment of foreign currency loan are attached as **Annexure D.**

VI. O&M Expense

O&M Expenses as approved by the Hon'ble Commission in its Order dated 06.06.2014 is subject to escalation based on actual WPI as well as CPI indices as per Schedule XI of the PPA. Hon'ble Commission had considered

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WPI and CPI indices on provisional basis @ 8.24% which was subject to truing up exercise. Since 1981-82 series of WPI and CPI indices as mentioned in PPA Schedule XI has been discontinued, the Applicant, for truing up of O&M expense, has considered indices considered by Hon'ble commission at the time of approval of MYT for 2014-15 to FY 2018-19 (**Annexure E**). Accordingly, WPI and CPI indices as considered for True Up are as under:-

Particulars	FY 14	FY 15	FY 16	FY 17
WPI (base year 2004-05 = 100) (as published by Reserve Bank of India)	180.3	176.1	175.3	185.8
Increase over previous year		-2.33%	-0.45%	5.99%
CPI for Industrial Worker (Base 2001=100)	239.0	254.0	268.0	275.0
Increase over previous year		6.28%	5.51%	2.61%

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. O&M expense for FY 2017-18 & FY 2018-19 has been considered based on escalation factor applicable for FY 2016-17.

Based on above, the O&M cost for the True up period works out as under:-

Rs. Crs.

Particulars	Financial Year ending 31st March					
	2014	2015	2016	2017	2018	2019
	Actual	Indexed	Indexed	Indexed	Projected	Projected
Base O & M Exp. (excluding additional capitalisation and ICF facility)	31.06	32.21	33.41	34.62	35.87	37.17
Addl. O & M Exp. towards additional capitalisation Rs. 94.08 crore	1.61	1.67	1.73	1.79	1.86	1.93
O & M Exp. towards ICF Rs. 67.23 crore (62.86+1.80+2.57)	1.67	1.77	1.88	1.99	2.04	2.09
Service tax / GST on ICF O & M exp.	0.21	0.22	0.26	0.30	0.35	0.38
Total	34.55	35.87	37.28	38.70	40.12	41.56
Note:						
CPI Index -March (2001 base)	239.0	254.0	268.0	275.0		
WPI Index - March (2004-05 base)	180.3	176.1	175.3	185.8		
CPI Weightage	0.7	0.7	0.7	0.7		
WPI Weightage	0.3	0.3	0.3	0.3		
Escalation % for O & M		3.69%	3.72%	3.63%		
Escalation % for ICF		6.00%	3.67%	2.48%		

VII. Return on Equity

Return on Equity of Rs. 78.36 Crs. for each year is based on the approved additional cost by Hon'ble Commission vide order dated 6th June, 2014.

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VIII. Interest on Working Capital

Interest on Working Capital approved in MYT Order dated 06.06.2014 by the Hon'ble Commission was as per the Tariff / ARR excluding incentives for Higher Plant availability & Secondary Energy and projected Income tax on return.

Interest on working capital claimed in True up is including incentive for higher Plant Availability & Secondary energy and Tax on Profit in line with the Order dated 30.03.2015 and are as under:-

Rs. Crs.

Particulars	FY 15	FY 16	FY 17
O & M expenses (1 month Expenses)	2.99	3.11	3.22
Maintenance Spares	4.30	4.47	4.64
Receivables (2 months average)	51.37	44.83	30.68
Total working capital	58.66	52.41	38.54
Rate of interest (SBI PLR on 1st April of FY)	14.75%	14.75%	14.05%
Interest on working capital	**8.65**	**7.73**	**5.42**

IX. 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 99.84%, 98.15% and 97.49% for the FY 2015, FY 2016 & FY 2017 respectively **(Annexure F)**. 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 Crs each year. Accordingly, the Applicant has claimed incentive for higher plant availability as per details mentioned hereunder:

Year	Plant availability	Equity (Rs. Crs.)	Rate of Incentive	Incentive for Higher plant availability (Rs. Crs.)
FY 2015	99.84%	489.72	Incentive due @ 2% (0.35% * (99.84%-90%) subject to maximum of 2%)	9.79 (i.e 2% of Rs. 489.72 Crs)
FY 2016	98.15%	489.72	Incentive due @ 2% (0.35% * (98.15%-90%) subject to maximum of 2%)	9.79 (i.e 2% of Rs. 489.72 Crs)
FY 2017	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)

Commissioner

X. Incentive for Secondary Energy

Baspa II HEP has delivered Secondary Energy of 43.25 MU, 90.21 MU & 118.30 MU in FY 2015 FY 2016 & FY 2017 respectively as per joint statement signed by the Applicant & HPSEB **(Annexure G)**. 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. 13.67 Crs. Rs. 28.50 Crs. Rs. 37.38 Crs. has been claimed as per the provision of PPA as detailed hereunder:

Year	Secondary Energy (MU)	Equity (Rs Crs)	Rate of Incentive for Secondary Energy	Incentive for secondary energy	
				Maximum (Rs Crs)	Eligible (Rs Crs)
FY 2015	43.25	489.72	Incentive due @ 10% ROE / 155MU *Secondary Energy (MU) subject to maximum of 10% ROE)	48.97	13.67 **(48.972 / 155*43.25)**
FY 2016	90.21	489.72	Incentive due @ 10% ROE / 155MU *Secondary Energy (MU) subject to maximum of 10% ROE)	48.97	28.50 **(48.972 / 155*90.21)**
FY 2017	118.30	489.72	Incentive due @ 10% ROE /155MU*Secondary Energy (MU) subject to maximum of 10% ROE)	48.97	37.38 **(48.972 / 155*118.30)**

XI. Tax on Income.

Income Tax paid by the Applicant for the FY15, FY16 & FY17 is Rs. 35.27 Crs., Rs. 16.87 Crs. & Rs. 8.64 Crs. respectively. The Applicant has paid tax under MAT in these financial year and accordingly worked out the MAT tax payable as per methodology approved by the Hon'ble Commission in its Order dated 06.09.2012 and 30.03.2015 as under:-

Rs. Crs.

Particulars	FY 15	FY 16	FY 17
Revenue from sale of Electricity	271.76	261.86	256.32
Interest on Arrears	-	-	-
(A) Total Revenue	271.76	261.86	256.32
O&M Expenses	23.89	21.12	27.98
Interest	38.27	51.21	113.50
Depreciation	47.73	47.00	49.20
(B) Total Expenses	109.89	119.33	190.68
(C) Profit eligible for MAT (A-B)	161.87	142.52	65.64
(D) Mat Rate %	20.96%	21.34%	21.34%
MAT payable (C*D)	33.93	30.42	14.01
(E) MAT Actually paid	35.77	16.87	8.63
(F) Lower of the MAT payable and MAT Actually paid	33.93	16.87	8.63

The Income Tax Return and Tax Audit Report for FY 2014-15 to FY 2016-17 are attached as **Annexure H.**

Mid Term Performance Review

9. Based on the above true up working, the Applicant has worked out the projection for FY 2017-18 & FY 2018-19 taking the base of FY 2016-17. Accordingly, the Applicant has updated the formats approved by the Hon'ble Commission for the filing of MYT based on actual true up data and revise projection as under for mid-term performance review by the Hon'ble Commission:-

Rs. Crs.

S.No.	Particulars	Year	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
		UOM	Actual	Actual	Actual	Actual	Projected	Projected
1	Interest on Loans	Rs. Crs.	23.58	13.31	4.23	0.66	0.19	0.03
2	Depreciation	Rs. Crs.	70.19	70.19	70.19	70.19	70.19	70.19
3	Advance against Depreciation	Rs. Crs.	25.03	25.03	5.54	(65.12)	(66.25)	(70.01)
4	O & M expenses	Rs. Crs.	34.55	35.87	37.28	38.70	40.12	41.56
5	Return on Equity @ 16%	Rs. Crs.	78.36	78.36	78.36	78.36	78.36	78.36
6	Interest on working capital	Rs. Crs.	8.51	8.65	7.73	5.42	4.37	4.36
7	Incentive @ 2%	Rs. Crs.	9.79	9.79	9.79	9.79	-	-
8	Provision For Income Tax	Rs. Crs.	12.15	33.93	16.87	8.63	10.80	10.84
9	Incentive for Secondary Energy	Rs. Crs.	38.21	13.67	28.50	37.38	-	-
10	forex fluctuation	Rs. Crs.	-	4.86	1.23	-	-	-
11	Interest on Normative Loan for debt restructuring	Rs. Crs.	1.77	1.06	0.35	-	-	-
12	Repayment of Normative Loan for debt restructuring	Rs. Crs.	8.85	8.85	8.86	-	-	-
13	Arrears as per Order dated 06.06.2014	Rs. Crs.	-	4.57	-	-	-	-
14	Tariff filing Fee	Rs. Crs.	0.08	0.05	0.05	0.05	0.05	0.05
15	Annual Revenue Requirement	Rs. Crs.	311.09	308.19	268.98	184.05	137.84	135.38

a) Interest on Loans

Interest on normative Loans have been considered for FY 2017-18 & FY 2018-19 based on the weighted average interest rates and the working has been provided in Form No. F8C.

b) Depreciation & Advance against Depreciation (AAD)

Depreciation & advance against depreciation has been considered for FY 2017-18 & 2018-19 on the methodology adopted by the Hon'ble Commission during approval of MYT 2014-19 and the working has been provided in para 8. II above.

c) Operation & Maintenance expenses

O&M expenses for FY 2017-18 & FY 2018-19 has been worked out in accordance with the clause no. 8.7.2 of PPA considering the WPI and CPI index for FY 2016-17. Working for the same has been provided in para no. 8. VI above.

d) Return on Equity

Return on Equity of Rs. 78.36 crore for FY 2017-18 & FY 2018-19 has been considered based on the approved project cost of Rs. 1632.41 crore as considered by the Hon'ble Commission in MYT Order for FY 2014-19.

e) Interest on Working Capital

Interest on working capital for FY 2017-18 & FY 2018-19 has been calculated in form no. F 12 as per provisions of clause no. 8.7.4 of the PPA.

f) Tax on Income

Tax on Income for FY 2017-18 & FY 2018-19 has been considered as per MYT Order 2014-19.

g) Tariff Filing Fee

Tariff filing fees for FY 2017-18 & FY 2018-19 has been considered as per MYT Order 2014-19.

Delay

10. The Application for Mid Term Review and True up petition was required to be submitted within 120 days from close of the FY 2016-17. However, due to compiling the information/data there has been delay in submission of the 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 2014-15 to FY 2016-17.

(b) Mid term review of the performance of Applicant for FY 2017-18 & FY 2018-19.

(c) Compute the arrears payable by HPSEB Ltd. /Applicant for the period upto 31.03.2017.

(d) 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.

APPLICANT

Place: Shimla

Dated: 28.12.17

BEFORE THE HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION

MA No……

IN THE MATTER OF:

APPLICATION FOR TRUING UP OF TARIFF FOR FY 2014-15 TO FY 2016-17 AND MID TERM REVIEW FOR FY 2017-18 & FY 2018-19 FOR SALE OF POWER FROM BASPA II HEP TO HPSEB LIMITED.

AND IN THE MATTER OF:-

Himachal Baspa Power Company Limited,
Karcham Wangtoo H.E. Project,
Sholtu Colony, PO. Tapri -172104,
Dist. Kinnaur (H.P) … Applicant

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

AFFIDAVIT

I, Shekhar Gupta, son of Shri Tulsi Ram Gupta, aged 61 years residing at New Cottage No. 11, Near Panrose, Aira Homes, Kasumpti, Shimla-171009, do solemnly affirm and say as follows:-

Identified By

1. I am the Associate Vice President of Himachal Baspa Power Company Limited and am duly authorized to make this affidavit on behalf of Himachal Baspa Power Company Limited.

2. The statements made in paragraphs 1 to 9 of this application herein are true to my knowledge and belief. Last para is prayer to this Hon'ble Commission.

Oath Commissioner
H.P. High Court

DEPONENT

VERIFICATION

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

Verified at Shimla on the 28/12/17

All Cuttings and Corrections are Attested by me

DEPONENT

Certified that the above affidavit was sworn before me on a solemn affirmation on the day of Dec 2017 in the district of Shimla. The deponent who is personally known to me and the contents of the above Affidavit have been read over & explained to the deponent in vernacular and admitted them to be correct and that nothing has been concealed therefrom.

Advocate
Oath Commissioner
HP High Court Shimla

28/12/17

Oath Commissioner

28/12/17

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Himachal Baspa Power Company Limited (Baspa II HEP)

Annual Revenue Requirement — **Form No: S1**

(Rs Crores)

S. No	Particulars		Control Period				
		FY (2013-14)	FY (2014-15)	FY (2015-16)	FY (2016-17)	FY (2017-18)	FY (2018-19)
		Actual	Actual	Actual	Actual	Projected	Projected
A	**Generation**						
1	Gross Generation (MU)	1,176.89	1,098.81	1,146.00	1,174.24	1,133.23	1,133.23
2	Aux Consumption (%)	0.50	0.50	0.50	0.50	0.50	0.50
3	Net Generation (MU) (Net of Free Energy)	1,171.01	1,093.31	1,140.27	1,168.36	1,127.56	1,127.56
4	Cost of Generation (P/U)						
B	**Receipts**						
1	Revenue from Sale of Power	300.38	298.23	259.71	184.00	137.79	135.33
2	Revenue Subsidies						
3	Interest on Arrears & Others	10.70	9.96	9.26	0.05	0.05	0.05
	Total	**311.09**	**308.19**	**268.98**	**184.05**	**137.84**	**135.38**
C	**Expenditure**						
1	O&M expenses						
a	R&M Expense						
b	Employee Expenses	34.55	35.87	37.28	38.70	40.12	41.56
c	A&G Expense						
2	Depreciation & Advance against depreciation	95.22	95.22	75.73	5.07	3.94	0.18
3	Interest & Finance Charges	23.58	13.31	4.23	0.66	0.19	0.03
4	Interest on Working Capital	8.51	8.65	7.73	5.42	4.37	4.36
5	Less: Interest & other expenses capitalised						
6	Return on Equity	78.36	78.36	78.36	78.36	78.36	78.36
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**						
12	Income Tax	12.15	33.93	16.87	8.63	10.80	10.84
D	**Annual Revenue Requirement**	**252.37**	**265.34**	**220.19**	**136.83**	**137.79**	**135.33**
E	**Surplus(+) / Shortfall(-)**	**58.71**	**42.85**	**48.79**	**47.22**	**0.05**	**0.05**

HIMACHAL BASPA POWER COMPANY LIMITED

Return on Equity **Form No: S2**

(Rs Crores)

S. No.	Particulars		Control Period				
		FY (2013-14)	FY (2014-15)	FY (2015-16)	FY (2016-17)	FY (2017-18)	FY (2018-19)
1	Equity (Opening Balance)	489.72	489.72	489.72	489.72	489.72	489.72
2	Net additions during the year	0.00	0.00	0.00	0.00	0.00	0.00
3	Equity (Closing Balance)1	489.72	489.72	489.72	489.72	489.72	489.72
4	Rate of Return on Equity[1]	16%	16%	16%	16%	16%	16%
	Return on Equity	**78.36**	**78.36**	**78.36**	**78.36**	**78.36**	**78.36**

Note

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

HIMACHAL BASPA POWER COMPANY LIMITED

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

NAME OF COMPANY: Himachal Baspa Power Company Limited

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

Form S3

Sl. No.	Description	Unit	Year ending March					
			2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
1	Installed Capacity	MW	300	300	300	300	300	300
2	Free power to home state (HP)	%	12	12	12	12	12	12
3	Date of commercial operation							
	Unit-1		24th May 2003	24th May 2003	24th May 2003	24th May 2003	24th May 2003	24th May 2003
	Unit-2		29th May 2003	29th May 2003	29th May 2003	29th May 2003	29th May 2003	29th May 2003
	Unit-3		8th June 2003	8th June 2003	8th June 2003	8th June 2003	8th June 2003	8th June 2003
4	Type of Station							
	a) Surface/underground		Underground	Underground	Underground	Underground	Underground	Underground
	b) Purely ROR/ Pondage/Storage		Diurnal Pondage	Diurnal Pondage	Diurnal Pondage	Diurnal Pondage	Diurnal Pondage	Diurnal Pondage
	c) Peaking		Diurnal Peaking	Diurnal Peaking	Diurnal Peaking	Diurnal Peaking	Diurnal Peaking	Diurnal Peaking
	d) No. of hours of peaking		4	4	4	4	4	4
	e) Overload capacity(MW) & period		-	-	-	-	-	-
5	Type of excitation							
	a) Rotaing exciters on generator		-	-	-	-	-	-
	b) Static excitation		Static excitation	Static excitation	Static excitation	Static excitation	Static excitation	Static excitation
6	Design Energy (Annual)[1]	Gwh	1213.18	1213.18	1213.18	1213.18	1213.18	1213.18
7	Auxiliary Consumption including transformation losses	%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
8	Normative Plant Availability Factor (NAPF)	%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%
9.1	Maintenance Spares for WC	% of O&M	12%	12%	12%	12%	12%	12%
9.2	Recievables for WC	in months	2 months	2 months	2 months	2 months	2 months	2 months
9.3	Base Rate of Return on Equity	%	16	16	16	16	16	16
9.4	Tax Rate	%	20.01%	20.96%	21.34%	21.34%	33.99%	33.99%
9.5	Prime lending Rate of SBI as on 31st March	%	14.75%	14.75%	14.05%	14.05%	14.05%	14.05%

[1] Monthwise Design energy figures to be given separately with the petition.

Enclosed as Form S3A

HIMACHAL BASPA POWER COMPANY LIMITED

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

NAME OF COMPANY: Himachal Baspa Power Company 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 lossed of 0.65 % and auxiliary & transformation lossed of 1.00%)

Note :

Specify the number of peaking hours for which station has been designed. - Diurnal Peaking

HIMACHAL BASPA POWER COMPANY LIMITED

Design energy and MW Continuous (monthwise)- RORtype stations

NAME OF COMPANY: Himachal Baspa Power Company 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 lossed of 0.65 % and auxiliary & transformation lossed of 1.00%)

HIMACHAL BASPA POWER COMPANY LIMITED

FORM-S4

SALIENT FEATURES OF HYDROELECTRIC PROJECT

NAME OF COMPANY: **Himachal Baspa Power Company 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 Reservior 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.	

HIMACHAL BASPA POWER COMPANY LIMITED

Name of Company
Name of the power Station

(Rs Cr)

	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
	FY (n)	FY (n+1)	FY (n+2)	FY (n+3)	FY (n+4)	FY (n+5)
1	5	6	7	8	9	10
CASE I: O&M data available for 2010-11 to 2012-13						
(Base O&M on the basis of actual data)	**Not Applicable as O&M in the Tariff**					
(A1) Employee Cost	**is allowed as per the terms of PPA.**					
a. Employee Cost						
b. Less Abnormal expenditure:						
- Over staffing						
- Past period Arrears	**O&M is mentioned in S.No P & Q**					
- etc.						
c. Net Employee Cost	A1 x (Esc^)1	A1 x (Esc^)2	A1 x (Esc^)3	A1 x (Esc^)4	A1 x (Esc^)5	A1 x (Esc^)6
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)	Avg K factor*GFA *(Esc^)1	Avg K factor*GFA *(Esc^)2	Avg K factor*GFA *(Esc^)3	Avg K factor*GFA *(Esc^)4	Avg K factor*GFA *(Esc^)5	Avg K factor*GFA *(Esc^)6
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)	A1 x (Esc^)1	A1 x (Esc^)2	A1 x (Esc^)3	A1 x (Esc^)4	A1 x (Esc^)5	A1 x (Esc^)6
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)	32.67	33.88	35.14	36.41	37.73	39.10
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)	1.88	1.99	2.14	2.29	2.39	2.46
Total O&M Expenses (p+q)	**34.55**	**35.87**	**37.28**	**38.70**	**40.12**	**41.56**
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**	N0	N1	N2	N3	N4	N5
Assuming year of Commissioning 2013-14*	Project cost x 0.02	A x (Esc^)1	A x (Esc^)2	A x (Esc^)3	A x (Esc^)4	A x (Esc^)5

Case I
* Abnormal O&M expenses such as:
- Security expenses on account of insurgency (othet 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

HIMACHAL BASPA POWER COMPANY LIMITED

Details of Operation and Maintenance expenses — Form No: F2

(Rs. In Cr)

	ITEMS	As existing FY (n-3)	As existing FY (n-2)	As existing FY (n-1)	Current Year FY (n)	Control Period 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)

		Details of Running Expenses								
Sl no	Items	As existing FY (n-3)	As existing FY (n-2)	As existing FY (n-1)	Current Year FY (n)	Control Period 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									

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

I) An annual increase in O&M expenses under a given head in excess of 20 percent should be explained with proper justification.

II) The data should be based on audited balance sheets.

III) Details of arrears, if any pertaining to period prior to the year 2003-04 should be mentioned separately.

IV) No. of employees opting for VRS during each year should be indicated.

V) Details of abnormal expenses, if any shall be furnished separately.

VII) The monthwise provisions made in the employee cost towards wage revision/arrears shall be provided separately.



Details of Employee expenses Form No: F2A

(Rs. In Cr)

Name of Company **Himachal Baspa Power Company Limited**

Name of the power Station **Baspa II**

S. No.		ITEMS	Actual FY (n-3)	Actual FY (n-2)	Actual FY (n-1)	Current Year FY (n)	Control Period 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' Apropriate 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.

HIMACHAL BASPA POWER COMPANY LIMITED

Details of R&M expenses **Form No: F2B**

(Rs. In Cr)

Name of Company **Himachal Baspa Power Company Limited**

Name of the power Station **Baspa II**

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

HIMACHAL BASPA POWER COMPANY LIMITED

Details of A&G expenses Form No: F2C

(Rs. In Cr)

Name of Company Himachal Baspa Power Company Limited

Name of the power Station Baspa II

S. No.	ITEMS	Actual FY (n-3)	Actual FY (n-2)	Actual FY (n-1)	Current Year FY (n)	Control Period 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									
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 Admistrative 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**									

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

HIMACHAL BASPA POWER COMPANY LIMITED

Abstract of Admitted Capital Cost for the existing Proje **Form No: F-3**

Name of the Company :	Himachal Baspa Power Company Limited
Name of the Power Station :	Baspa II (300MW) HEP
Capital cost as admitted by Commission	Rs. 1632.41 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
(Give reference of the relevant Commission Order with Petition No. & Date)	Tariff Order 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)
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)
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. 1632.41 crores

HIMACHAL BASPA POWER COMPANY LIMITED

Abstract of Capital Cost Estimates and Schedule of Commissioning for the New Projects **Form No: F4A**

Name of the Company : Himachal Baspa Power Company 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	NOT APPLICABLE AS THE PROJECT HAS ALREADY BEEN COMMISSIONED ON 8th JUNE, 2003.	
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. Cr)		
IDC & FC		
Foreign Component, if any (In Million US $ or the relevant Currency)		
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.

HIMACHAL BASPA POWER COMPANY LIMITED

NAME OF COMPANY: **Himachal Baspa Powre Company 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					
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**					

Not Applicable

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

HIMACHAL BASPA POWER COMPANY LIMITED

Break up of Capital Cost for Plant & Equipment — **Form No: F4C**

NAME OF COMPANY: Himachal Baspa Power Company 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 & Acessories**					
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 & Acessories)					
2.0	**Auxiliary Electrical Equipment**					
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)**					

HIMACHAL BASPA POWER COMPANY LIMITED

Financial Package upto COD

Name of the Company	**Himachal Baspa Power Company Limited**
Name of the Power Station	**Baspa II**
Project Cost as on COD[1]	**Rs 1667.34 Crs**
Date of Commercial Operation of the Station[2]	**8th June 2003**

(Amount in Crs)

	Financial Package as Approved		Financial Package as on COD		As Admitted on COD	
	Currency	**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

HIMACHAL BASPA POWER COMPANY LIMITED

Statement of Additional Capitalisation after COD

Form No: F5

Name of the Company : Himachal Baspa Power Company Limited
Name of Power Station: Baspa II 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
	Total		176.53	176.53				98.45

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

HIMACHAL BASPA POWER COMPANY LIMITED

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 purcahsed 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: **Himachal Baspa Power Company Limited**
Name of the Power Station: **Baspa II H. E. Project**
Date of Commercial Operation: **8th June 2003**

(Amount in Crs)

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

[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 relevent.

HIMACHAL BASPA POWER COMPANY LIMITED

Himachal Baspa Power Company Limited (Earlier Jaiprakash Power Ventures Limited) Baspa II HEP

Details of Fixed Assets & Provision for Depreciation — Form F7

2013-14

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	Arrears of depreciation written off during the year	Total	Withdrawals during the year	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
1	Land owned under full title	-	7.80			7.80	-	-		-		-	7.80	-	-	7.80
2	Land held under lease		-			-										
a)	For investment in land	2.50%	1.57			1.57	0.39	0.04		0.04		0.43	1.18	-	-	1.14
b)	For cost of clearing site		-			-	-	-		-		-	-	-	-	-
3	Assets Purchased New		-			-	-	-		-		-	-	-	-	-
a)	Plant and machinery in generating stations including plant foundations		-			-	-									
i)	Hydro-electric	2.71%	802.07	11.53	0.02	813.59	197.94	22.05		22.05	0.00	219.99	604.13	11.53	0.02	593.60
ii)	Steam-electric NFRS & Waste Heat Recovery Boilers / Plants		-			-	-	-		-		-	-	-	-	-
iii)	Diesel electric & gas plant		-			-	-	-		-		-	-	-	-	-
b)	Cooling towers and circulating water systems	2.71%	2.71			2.71	0.70	0.07		0.07		0.77	2.01	-	-	1.94
c)	Hydraulic works forming part of hydro-electric system including:		-			-	-									
i)	Dams, spillways weirs, canals, reinforced concrete flumes & siphons	2.71%	490.06			490.06	126.17	13.28		13.28		139.45	363.89	-	-	350.61
ii)	Reinforced concrete pipelines and surge tanks, steel pipelines, sluice gates, steel surge (tanks) hydraulic control valves and other hydraulic works	2.71%	64.97			64.97	16.73	1.76		1.76		18.49	48.24	-	-	46.48
d)	Building & civil engineering works of a permanent character, not mentioned above:		-			-	-									
i)	Offices & showrooms	1.63%	38.60			38.60	5.98	0.63		0.63		6.61	32.62	-	-	31.99
ii)	Containing therma-electric generating plant		-			-	-	-		-		-	-	-	-	-
iii)	Containing hydro-electric generating plant	2.71%	100.01			100.01	25.75	2.71		2.71		28.46	74.26	-	-	71.55
iv)	Temporary erection such as wooden structures		-			-	-	-		-		-	-	-	-	-
v)	Roads other than kutcha roads	1.63%	15.59			15.59	2.41	0.25		0.25		2.67	13.18	-	-	12.92
vi)	Others	1.63%	22.39			22.39	3.47	0.36		0.36		3.83	18.92	-	-	18.56
e)	Transformers, transformer (kiosk) sub-station equipment & other fixed apparatus (including plant foundations)		-			-	-									
i)	Transformers (including foundations) having a rating of 100 kilo volt amperes and over	2.71%	50.22			50.22	12.93	1.36		1.36		14.29	37.29	-	-	35.93
ii)	Others	2.71%	6.25			6.25	1.61	0.17		0.17		1.78	4.64	-	-	4.47
f)	Switchgear, including cable connections	2.71%	-			-	-	-		-		-	-	-	-	-
g)	Lightning arresters:		-			-	-									
i)	Station type	2.71%	1.23			1.23	0.32	0.03		0.03		0.35	0.91	-	-	0.88
ii)	Pole type	2.71%	-			-	-	-		-		-	-	-	-	-
iii)	Synchronous condenser	2.71%	-			-	-	-		-		-	-	-	-	-
h)	Batteries	2.71%	2.26			2.26	0.58	0.06		0.06		0.64	1.68	-	-	1.62
i)	Underground cable including joint boxes and disconnected boxes	2.71%	-			-	-	-		-		-	-	-	-	-
j)	Cable duct system	2.71%	-			-	-	-		-		-	-	-	-	-
k)	Overhead lines including supports:		-			-	-									
i)	Lines on fabricated steel operating at nominal voltages higher than 66 kV	2.71%	237.93			237.93	61.26	6.45		6.45		67.70	176.67	-	-	170.23
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%	2.26			2.26	0.58	0.06		0.06		0.64	1.68	-	-	1.62
l)	Meters	2.71%	-			-	-	-		-		-	-	-	-	-
m)	Self propelled vehicles		-			-	-									
n)	Air conditioning plants:		-			-	-	-		-		-	-	-	-	-
i)	Static	2.71%	3.39			3.39	0.87	0.09		0.09		0.96	2.52	-	-	2.43
ii)	Portable	2.71%	-			-	-	-		-		-	-	-	-	-
o)	Others		-			-	-	-		-		-	-	-	-	-
i)	Office furniture and fittings	6.63%	0.66	0.00		0.66	0.46	0.04		0.04		0.50	0.20	0.00	-	0.16
ii)	Office equipments	4.75%/16.21%	3.54	0.03		3.57	0.64	0.04		0.04		0.68	2.90	0.03	-	2.89
iii)	Internal wirings including fittings and apparatus		-			-	-	-		-		-	-	-	-	-
iv)	Street Light fittings		-			-	-									
p)	Apparatus let on hire:		-			-	-	-		-		-	-	-	-	-
i)	Other than motors		-			-	-	-		-		-	-	-	-	-
ii)	Motors	2.71%	2.78			2.78	0.72	0.08		0.08		0.79	2.06	-	-	1.99
q)	Communication equipment		-			-	-	-		-		-	-	-	-	-
i)	Radio and higher frequency carrier systems		-			-	-	-		-		-	-	-	-	-
ii)	Telephone lines and telephones		-			-	-	-		-		-	-	-	-	-
r)	Assets purchased in second hand and assets not otherwise provided for in the schedule	9.50%	1.21		0.04	1.17	0.93	0.11		0.11	0.04	1.01	0.27	-	0.00	0.16
	Total		1857.50	11.56	0.06	1869.00	460.42	49.66	0.00	49.66	0.04	510.04	1397.08	11.56	0.02	1358.96

HIMACHAL BASPA POWER COMPANY LIMITED

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Himachal Baspa Power Company Limited (Karcher Jaiprakash Power Ventures Limited) Baspa II HEP

Details of Fixed Assets & Provision for Depreciation — Form F7

			2014-15													
			Gross Fixed Assets				Depreciation						Net Fixed Assets			
S No	Particulars	Rate of depreciation (%)	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	Total	Withdrawals during the year	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
1	Land owned under full title	-	7.80			7.80	-	-		-		-	7.80	-	-	7.80
2	Land held under lease	2.50%	1.57			1.57	0.43	0.04		0.04		0.47	1.14	-	-	1.10
a)	For investment in land		-			-	-	-		-		-	-	-	-	-
b)	For cost of electrical site		-			-	-	-		-		-	-	-	-	-
3	Assets Purchased New		-				-									
a)	Plant and machinery in generating stations including plant foundations		-				-									
i)	Hydro-electric	2.71%	813.59	13.03		826.61	219.99	22.40		22.40		242.39	593.60	13.03	-	584.22
ii)	Steam-electric NHRS & Waste Heat Recovery Boilers / Plants		-			-	-	-		-		-	-	-	-	-
iii)	Diesel electric & gas plant		-			-	-	-		-		-	-	-	-	-
b)	Cooling towers and circulating water systems	2.71%	2.71			2.71	0.77	0.07		0.07		0.84	1.94	-	-	1.87
c)	Hydraulic works forming part of hydro-electric system including:		-				-									
i)	Dams, spillways weirs, canals, reinforced concrete flumes & siphons	2.71%	490.06			490.06	139.45	13.28		13.28		152.73	350.61	-	-	337.33
ii)	Reinforced concrete pipelines and surge tanks, steel pipelines, sluice gates, steel surge (tanks) hydraulic control valves and other hydraulic works	2.71%	64.97			64.97	18.49	1.76		1.76		20.25	46.48	-	-	44.72
d)	Building & civil engineering works of a permanent character, not mentioned above:		-				-									
i)	Offices & showrooms	1.63%	38.60			38.60	6.61	0.63		0.63		7.24	31.99	-	-	31.36
ii)	Containing thermo-electric generating plant		-			-	-	-		-		-	-	-	-	-
iii)	Containing hydro-electric generating plant	2.71%	100.01			100.01	28.46	2.71		2.71		31.17	71.55	-	-	68.84
iv)	Temporary erection such as wooden structures		-			-	-	-		-		-	-	-	-	-
v)	Roads other than kutcha roads	1.63%	15.59			15.59	2.67	0.25		0.25		2.92	12.92	-	-	12.67
vi)	Others	1.63%	22.39			22.39	3.83	0.36		0.36		4.20	18.56	-	-	18.19
e)	Transformers, transformer (kiosk) sub-station equipment & other fixed apparatus (including plant foundations)		-				-									
i)	Transformers (including foundations) having a rating of 100 kilo volt amperes and over	2.71%	50.22			50.22	14.29	1.36		1.36		15.65	35.93	-	-	34.37
ii)	Others	2.71%	6.25			6.25	1.78	0.17		0.17		1.95	4.47	-	-	4.30
f)	Switchgear, including cable connections	2.71%	-			-	-	-		-		-	-	-	-	-
g)	Lightning arrestors		-			-	-									
i)	Station type	2.71%	1.23			1.23	0.35	0.03		0.03		0.38	0.88	-	-	0.85
ii)	Pole type	2.71%	-			-	-	-		-		-	-	-	-	-
iii)	Synchronous condenser	2.71%	-			-	-	-		-		-	-	-	-	-
h)	Batteries	2.71%	2.26			2.26	0.64	0.06		0.06		0.70	1.62	-	-	1.56
i)	Underground cable including joint boxes and disconnected boxes	2.71%	-			-	-	-		-		-	-	-	-	-
j)	Cable duct system	2.71%	-			-	-	-		-		-	-	-	-	-
k)	Overhead lines including supports:		-				-									
i)	Lines on fabricated steel operating at nominal voltages higher than 66 kV	2.71%	237.93			237.93	67.70	6.45		6.45		74.15	170.23	-	-	163.78
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%	2.26			2.26	0.64	0.06		0.06		0.70	1.62	-	-	1.56
l)	Meters	2.71%	-			-	-	-		-		-	-	-	-	-
m)	Self propelled vehicles		-				-									
n)	Air conditioning plants:		-				-									
i)	Static	2.71%	-			-	-	-		-		-	-	-	-	-
ii)	Portable	2.71%	3.39			3.39	0.96	0.09		0.09		1.06	2.43	-	-	2.33
o)	Others		-			-	-	-		-		-	-	-	-	-
i)	Office furniture and fittings	6.63%	0.66	0.00		0.66	0.50	0.04		0.04		0.55	0.16	0.00	-	0.12
ii)	Office equipments	4.75%/10.21%	3.57			3.57	0.68	0.04		0.04		0.72	2.89	-	-	2.85
iii)	Internal wirings including fittings and apparatus		-			-	-	-		-		-	-	-	-	-
iv)	Street Light fittings		-				-									
p)	Apparatus let on hire:		-				-									
i)	Other than motors		-			-	-	-		-		-	-	-	-	-
ii)	Motors	2.71%	2.78			2.78	0.79	0.08		0.08		0.87	1.99	-	-	1.91
q)	Communication equipment		-			-	-	-		-		-	-	-	-	-
i)	Radio and higher frequency carrier systems		-			-	-	-		-		-	-	-	-	-
ii)	Telephone lines and telephones		-			-	-	-		-		-	-	-	-	-
r)	Assets purchased in second hand and assets not otherwise provided for in the schedule	9.50%	1.17			1.17	1.01	0.11		0.11		1.12	0.16	-	-	0.05
	Total		1869.00	13.03	0.00	1882.03	510.04	50.01	0.00	50.01	0.00	560.05	1358.96	13.03	0.00	1321.98

HIMACHAL BASPA POWER COMPANY LIMITED

Himachal Baspa Power Company Limited (Earlier Jaiprakash Power Ventures Limited) Baspa II HEP

Details of Fixed Assets & Precipitation Depreciation

Form: F7

S No	Particulars	Rate of depreciation (%)	2015-16 (upto 31.8.2015)													
			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 (upto 31.8.15 - for 153 days)	Arrears of depreciation written off during the year	Total	Withdrawals during the year	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
1	Land owned under full title	-	7.80			7.80	-	-		-		-	7.80	-	-	7.80
2	Land held under lease		-			-	-									
a)	For investment in land	2.50%	1.57		0.08	1.49	0.47	0.02		0.02		0.48	1.10	-	0.08	1.01
b)	For cost of clearing site		-			-	-	-		-		-	-	-	-	-
3	Assets Purchased New		-			-	-	-		-		-	-	-	-	-
a)	Plant and machinery in generating stations including plant foundations		-			-	-									
i)	Hydro-electric	2.71%	826.61	0.03	12.55	814.10	242.39	9.25		9.25	0.20	251.44	584.22	0.03	12.55	562.65
ii)	Steam-electric NHRS & Waste Heat Recovery Boilers / Plants		-			-	-	-		-		-	-	-	-	-
iii)	Diesel electric & gas plant		-			-	-	-		-		-	-	-	-	-
b)	Cooling towers and circulating water systems	2.71%	2.71			2.71	0.84	0.03		0.03		0.88	1.87	-	-	1.83
c)	Hydraulic works forming part of hydro-electric system including:		-			-	-									
i)	Dams, spillways weirs, canals, reinforced concrete flumes & siphons	2.71%	490.06			490.06	152.73	5.57		5.57		158.29	337.33	-	-	331.77
ii)	Reinforced concrete pipelines and surge tanks, steel pipelines, sluice gates, steel surge (tanks) hydraulic control valves and other hydraulic works	2.71%	64.97			64.97	20.25	0.74		0.74		20.99	44.72	-	-	43.98
d)	Building & civil engineering works of a permanent character, not mentioned above:		-			-	-									
i)	Offices & showrooms	1.63%	38.60			38.60	7.34	0.26		0.26		7.50	31.36	-	-	31.10
ii)	Containing thermo-electric generating plant		-			-	-	-		-		-	-	-	-	-
iii)	Containing hydro-electric generating plant	2.71%	100.01			100.01	31.17	1.14		1.14		32.30	68.84	-	-	67.71
iv)	Temporary erection such as wooden structures		-			-	-	-		-		-	-	-	-	-
v)	Roads other than kutcha roads	1.63%	15.59			15.59	2.92	0.11		0.11		3.03	12.67	-	-	12.56
vi)	Others	1.63%	22.39		1.23	21.16	4.20	0.14		0.14	0.24	4.10	18.19	-	1.23	17.05
e)	Transformers, transformer (kiosk) sub-station equipment & other fixed apparatus (including plant foundations)		-			-	-									
i)	Transformers (including foundations) having a rating of 100 kilo volt amperes and over	2.71%	50.22			50.22	15.65	0.57		0.57		16.22	34.57	-	-	34.00
ii)	Others	2.71%	6.25			6.25	1.95	0.07		0.07		2.02	4.30	-	-	4.23
f)	Switchgear, including cable connections	2.71%	-			-	-	-		-		-	-	-	-	-
g)	Lightning arresters:		-			-	-									
i)	Station type	2.71%	1.23			1.23	0.38	0.01		0.01		0.40	0.85	-	-	0.83
ii)	Pole type	2.71%	-			-	-	-		-		-	-	-	-	-
iii)	Synchronous condenser	2.71%	-			-	-	-		-		-	-	-	-	-
h)	Batteries	2.71%	2.26			2.26	0.70	0.03		0.03		0.73	1.56	-	-	1.53
i)	Underground cable including joint boxes and disconnected boxes	2.71%	-			-	-	-		-		-	-	-	-	-
j)	Cable duct system	2.71%	-			-	-	-		-		-	-	-	-	-
k)	Overhead lines including supports:		-			-	-									
i)	Lines on fabricated steel operating at nominal voltages higher than 66 kV	2.71%	237.93			237.93	74.15	2.70		2.70		76.85	163.78	-	-	161.08
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%	-			-	-	-		-		-	-	-	-	-
l)	Meters	2.71%	2.26			2.26	0.70	0.03		0.03		0.73	1.56	-	-	1.53
m)	Self propelled vehicles	2.71%	-			-	-	-		-		-	-	-	-	-
n)	Air conditioning plants:		-			-	-									
i)	Static	2.71%	-			-	-	-		-		-	-	-	-	-
ii)	Portable	2.71%	3.39			3.39	1.06	0.04		0.04		1.10	2.33	-	-	2.29
o)	Others		-			-	-	-		-		-	-	-	-	-
i)	Office furniture and fittings	6.33%	0.66			0.66	0.55	0.02		0.02		0.56	0.12	-	-	0.10
ii)	Office equipments	4.75%/16.21%	3.57	0.00		3.57	0.72	0.02		0.02		0.74	2.85	0.00	-	2.83
iii)	Internal wirings including fittings and apparatus		-			-	-	-		-		-	-	-	-	-
iv)	Street Light fittings		-			-	-	-		-		-	-	-	-	-
p)	Apparatus let on hire:		-			-	-									
i)	Other than meters		-			-	-	-		-		-	-	-	-	-
ii)	Meters	2.71%	2.78			2.78	0.87	0.03		0.03		0.90	1.91	-	-	1.88
q)	Communication equipment		-			-	-	-		-		-	-	-	-	-
i)	Radio and higher frequency carrier systems		-			-	-	-		-		-	-	-	-	-
ii)	Telephone lines and telephones		-			-	-	-		-		-	-	-	-	-
r)	Assets purchased in second hand and assets not otherwise provided for in the schedule	9.50%	1.17			1.17	1.12	0.05		0.05		1.16	0.05	-	-	0.00
	Total		1882.93	0.03	13.86	1868.20	560.05	20.81	0.00	20.81	0.43	580.43	1321.98	0.03	13.86	1287.78

HIMACHAL BASPA POWER COMPANY LIMITED

Himachal Baspa Power Company Limited - Baspa II HEP

Details of Fixed Assets & Provision for Depreciation — Form K7

S No	Particulars	Rate of depreciation (%)	2015-16 (Sep15-Mar16)													
			Gross Fixed Assets				Depreciation						Net Fixed Assets			
			Balance at the beginning of the year	Additions during the year (Sep-Mar'16)	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 (Sep-Mar'16)	Arrears of depreciation written off during the year	Total	Withdrawals during the year	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
1	Land owned under full title	-		16.93		16.93	-	-		-		-	16.93	-	-	16.93
2	Land held under lease															
a)	For investment in land	2.50%		1.09		1.09	-	0.03		0.03		0.03	1.09	-	-	1.06
b)	For cost of clearing site			-		-	-	-		-		-	-	-	-	-
3	Assets Purchased New			-		-	-	-		-		-	-	-	-	-
a)	Plant and machinery in generating stations including plant foundations							-								
i)	Hydro-electric	2.71%		475.57		475.57	-	-		-		-	475.57	-	-	475.57
ii)	Steam-electric NLRS & Waste Heat Recovery Boilers / Plants			-		-	-	-		-		-	-	-	-	-
iii)	Diesel electric & gas plant			-		-	-	-		-		-	-	-	-	-
b)	Cooling towers and circulating water systems	2.71%		1.75		1.75	0.36	0.05		0.05		0.40	1.40	-	-	1.35
c)	Hydraulic works forming part of hydro-electric system including:						-	-								
i)	Dams, spillways weirs, canals, reinforced concrete flumes & siphons	2.71%		673.59		673.59	136.91	18.25		18.25		155.16	536.68	-	-	518.43
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:						-	-								
i)	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)	Roads other than kutcha roads	1.63%		0.66		0.66	0.08	0.01		0.01		0.09	0.58	-	-	0.57
vi)	Others	1.63%		35.43		35.43	4.33	0.58		0.58		4.91	31.09	-	-	30.52
e)	Transformers, transformer (kiosk) sub-station equipment & other fixed apparatus (including plant foundations)						-	-								
i)	Transformers (including foundations) having a rating of 100 kilo volt amperes and over	2.71%		37.02		37.02	7.52	1.00		1.00		8.53	29.50	-	-	28.49
ii)	Others	2.71%		-		-	-	-		-		-	-	-	-	-
f)	Switchgear, including cable connections	2.71%		-		-	-	-		-		-	-	-	-	-
g)	Lightning arrestors:						-	-								
i)	Station type	2.71%		-		-	-	-		-		-	-	-	-	-
ii)	Pole type	2.71%		-		-	-	-		-		-	-	-	-	-
iii)	Synchronous condenser	2.71%		-		-	-	-		-		-	-	-	-	-
h)	Batteries	2.71%		1.46		1.46	0.30	0.04		0.04		0.34	1.16	-	-	1.13
i)	Underground cable including joint boxes and disconnected boxes	2.71%		-		-	-	-		-		-	-	-	-	-
j)	Cable duct system	2.71%		-		-	-	-		-		-	-	-	-	-
k)	Overhead lines including supports:						-	-								
i)	Lines on fabricated steel operating at nominal voltages higher than 66 kV	2.71%		137.66		137.66	27.98	3.73		3.73		31.71	109.68	-	-	105.95
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%		-		-	-	-		-		-	-	-	-	-
l)	Meters	2.71%		-		-	-	-		-		-	-	-	-	-
m)	Self propelled vehicles					-	-	-								
n)	Air conditioning plants:					-	-	-								
i)	Static	2.71%		-		-	-	-		-		-	-	-	-	-
ii)	Portable	2.71%		-		-	-	-		-		-	-	-	-	-
o)	Others			-		-	-	-		-		-	-	-	-	-
i)	Office furniture and fittings	6.63%		0.05		0.05	-	0.00		0.00		0.00	0.05	-	-	0.04
ii)	Office equipments	4.75%/16.21%		1.84		1.84	-	-		-		-	1.84	-	-	1.84
iii)	Internal wirings including fittings and apparatus			-		-	-	-		-		-	-	-	-	-
iv)	Street Light fittings			-		-	-	-		-		-	-	-	-	-
p)	Apparatus let on hire					-	-	-								
i)	Other than motors			-		-	-	-		-		-	-	-	-	-
ii)	Motors	2.71%		0.13		0.13	0.03	0.00		0.00		0.03	0.11	-	-	0.10
q)	Communication equipment			-		-	-	-		-		-	-	-	-	-
i)	Radio and higher frequency carrier systems			-		-	-	-		-		-	-	-	-	-
ii)	Telephone lines and telephones			-		-	-	-		-		-	-	-	-	-
r)	Assets purchased in second hand and assets not otherwise provided for in the schedule	9.50%		0.32	-	0.32	-	0.03		0.03	-	0.03	0.32	-	-	0.29
	Total			1383.49	0.00	1383.49	177.50	23.73	0.00	23.73	0.00	201.23	1205.99	0.00	0.00	1182.26

Note: Gross block for Baspa II project are recasted in accordance with scheme of arrangement approved by Hon'ble High Court of Himachal Pradesh, Shimla dated 25.06.2015

HIMACHAL BASPA POWER COMPANY LIMITED

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Himachal Baspa Power Company Limited - Baspa II HEP

Details of Fixed Assets & Provision for Depreciation

Form 8.2

S No	Particulars	Rate of depreciation (%)	2016-17													
			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	Arrears of depreciation written off during the year	Total	Withdrawals during the year	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
1	Land owned under full title	-	16.93			16.93	-	-		-		-	16.93	-	-	16.93
2	Land held under lease		-			-	-									
a)	For investment in land	2.50%	1.09			1.09	0.03	0.03		0.03		0.05	1.06	-	-	1.03
b)	For cost of clearing site		-			-	-	-		-		-	-	-	-	-
3	Assets Purchased New		-			-	-	-		-		-	-	-	-	-
a)	Plant and machinery in generating stations including plant foundations		-			-	-									
i)	Hydro-electric	2.71%	475.57	0.02	-	475.59	-	-		-		-	475.57	0.02	-	475.59
ii)	Steam-electric NHRS & Waste Heat Recovery Boilers / Plants		-			-	-	-		-		-	-	-	-	-
iii)	Diesel electric & gas plant		-			-	-	-		-		-	-	-	-	-
b)	Cooling towers and circulating water systems	2.71%	1.75			1.75	0.40	0.05		0.05		0.45	1.35	-	-	1.30
c)	Hydraulic works forming part of hydro-electric system including:		-				-									
i)	Dams, spillways weirs, canals, reinforced concrete flumes & siphons	2.71%	673.59	-		673.59	155.16	18.25		18.25		173.42	518.43	-	-	500.17
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:		-				-									
i)	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)	Roads other than kutcha roads	1.63%	0.66			0.66	0.09	0.01		0.01		0.10	0.57	-	-	0.56
vi)	Others	1.63%	35.43			35.43	4.91	0.58		0.58		5.49	30.52	-	-	29.94
e)	Transformers, transformer (kiosk) sub-station equipment & other fixed apparatus (including plant foundations)		-				-									
i)	Transformers (including foundations) having a rating of 100 kilo volt amperes and over	2.71%	37.02			37.02	8.53	1.00		1.00		9.53	28.49	-	-	27.49
ii)	Others	2.71%	-	-	-	-	-	-		-		-	-	-	-	-
f)	Switchgear, including cable connections	2.71%	-			-	-	-		-		-	-	-	-	-
g)	Lightning arrestors:		-				-									
i)	Station type	2.71%	-			-	-	-		-		-	-	-	-	-
ii)	Pole type	2.71%	-			-	-	-		-		-	-	-	-	-
iii)	Synchronous condenser	2.71%	-			-	-	-		-		-	-	-	-	-
h)	Batteries	2.71%	1.46			1.46	0.34	0.04		0.04		0.38	1.13	-	-	1.09
i)	Underground cable including joint boxes and disconnected boxes	2.71%	-			-	-	-		-		-	-	-	-	-
j)	Cable duct system	2.71%	-			-	-	-		-		-	-	-	-	-
k)	Overhead lines including supports:		-				-									
i)	Lines on fabricated steel operating at nominal voltages higher than 66 kV	2.71%	137.66			137.66	31.71	3.73		3.73		35.44	105.95	-	-	102.22
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%	-			-	-	-		-		-	-	-	-	-
l)	Meters	2.71%	-			-	-	-		-		-	-	-	-	-
m)	Self propelled vehicles		-			-	-									
n)	Air conditioning plants:		-			-	-	-		-		-	-	-	-	-
i)	Static	2.71%	-			-	-	-		-		-	-	-	-	-
ii)	Portable	2.71%	-			-	-	-		-		-	-	-	-	-
o)	Others	6.63%	0.05		-	0.05	0.00	0.00		0.00	-	0.01	0.04	-	-	0.04
i)	Office furniture and fittings	4.75% & 16.21%	1.84	-	-	1.84	-	-		-		-	1.84	-	-	1.84
ii)	Office equipments		-			-	-	-		-		-	-	-	-	-
iii)	Internal wirings including fittings and apparatus		-			-	-	-		-		-	-	-	-	-
iv)	Street Light fittings		-			-	-									
p)	Apparatus let on hire		-			-	-	-		-		-	-	-	-	-
i)	Other than motors		-			-	-	-		-		-	-	-	-	-
ii)	Motors	2.71%	0.13			0.13	0.03	0.00		0.00		0.03	0.10	-	-	0.10
q)	Communication equipment		-			-	-	-		-		-	-	-	-	-
i)	Radio and higher frequency carrier systems		-			-	-	-		-		-	-	-	-	-
ii)	Telephone lines and telephones		-			-	-	-		-		-	-	-	-	-
r)	Assets purchased in second hand and assets not otherwise provided for in the schedule	9.50%	0.32	0.05	-	0.37	0.03	-		-		0.03	0.29	0.05	-	0.34
	Total		1383.49	0.07	0.00	1383.56	201.23	23.70	0.00	23.70	0.00	224.93	1182.26	0.07	0.00	1158.63

HIMACHAL BASPA POWER COMPANY LIMITED

Himachal Baspa Power Company Limited - Baspa II HEP

Details of Fixed Assets & Rates for Depreciation — Form F7

S No	Particulars	Rate of depreciation (%)	2017-18													
			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	Arrears of depreciation written off during the year	Total	Withdrawals during the year	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
1	Land owned under full title	-	16.93			16.93	-	-		-		-	16.93	-	-	16.93
2	Land held under lease		-			-										
a)	For investment in land	2.50%	1.09			1.09	0.05	0.03		0.03		0.08	1.03	-	-	1.00
b)	For cost of clearing site		-			-	-	-		-		-	-	-	-	-
3	Assets Purchased New		-			-	-	-		-		-	-	-	-	-
a)	Plant and machinery in generating stations including plant foundations		-			-										
i)	Hydro-electric	2.71%	475.59			475.59	-	12.89		12.89		12.89	475.59	-	-	462.71
ii)	Steam-electric NHRS & Waste Heat Recovery Boilers / Plants		-			-	-	-		-		-	-	-	-	-
iii)	Diesel electric & gas plant		-			-	-	-		-		-	-	-	-	-
b)	Cooling towers and circulating water systems	2.71%	1.75			1.75	0.45	0.05		0.05		0.50	1.30	-	-	1.26
c)	Hydraulic works forming part of hydro-electric system including:		-				-									
i)	Dams, spillways weirs, canals, reinforced concrete flumes & siphons	2.71%	673.59			673.59	173.42	18.25		18.25		191.67	500.17	-	-	481.92
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		-				-									
i)	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)	Roads other than kutcha roads	1.63%	0.66			0.66	0.10	0.01		0.01		0.11	0.56	-	-	0.55
vi)	Others	1.63%	35.43			35.43	5.49	0.58		0.58		6.06	29.94	-	-	29.36
e)	Transformers, transformer (kiosk) sub-station equipment & other fixed apparatus (including plant foundations)		-				-									
i)	Transformers (including foundations) having a rating of 100 kilo volt amperes and over	2.71%	37.02			37.02	9.53	1.00		1.00		10.53	27.49	-	-	26.49
ii)	Others	2.71%	-			-	-	-		-		-	-	-	-	-
f)	Switchgear, including cable connections	2.71%	-			-	-	-		-		-	-	-	-	-
g)	Lightning arrestors:		-				-									
i)	Station type	2.71%	-			-	-	-		-		-	-	-	-	-
ii)	Pole type	2.71%	-			-	-	-		-		-	-	-	-	-
iii)	Synchronous condenser	2.71%	-			-	-	-		-		-	-	-	-	-
h)	Batteries	2.71%	1.46			1.46	0.38	0.04		0.04		0.42	1.09	-	-	1.05
i)	Underground cable including joint boxes and disconnected boxes	2.71%	-			-	-	-		-		-	-	-	-	-
ii)	Cable duct system	2.71%	-			-	-	-		-		-	-	-	-	-
k)	Overhead lines including supports:		-				-									
i)	Lines on fabricated steel operating at nominal voltages higher than 66 kV	2.71%	137.66			137.66	35.44	3.73		3.73		39.17	102.22	-	-	98.49
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%	-			-	-	-		-		-	-	-	-	-
l)	Meters	2.71%	-			-	-	-		-		-	-	-	-	-
m)	Self propelled vehicles		-				-									
n)	Air conditioning plants:		-				-									
i)	Static	2.71%	-			-	-	-		-		-	-	-	-	-
ii)	Portable	2.71%	-			-	-	-		-		-	-	-	-	-
o)	Others		-			-	-	-		-		-	-	-	-	-
i)	Office furniture and fittings	6.63%	0.05			0.05	0.01	0.00		0.00		0.01	0.04	-	-	0.04
ii)	Office equipments	4.75%/16.21%	1.84			1.84	-	-		-		-	1.84	-	-	1.84
iii)	Internal wirings including fittings and apparatus		-			-	-	-		-		-	-	-	-	-
iv)	Street Light fittings		-			-	-	-		-		-	-	-	-	-
p)	Apparatus let on hire		-				-									
i)	Other than motors		-			-	-	-		-		-	-	-	-	-
ii)	Motors	2.71%	0.13			0.13	0.03	0.00		0.00		0.04	0.10	-	-	0.10
q)	Communication equipment		-			-	-	-		-		-	-	-	-	-
r)	Radio and higher frequency carrier systems		-			-	-	-		-		-	-	-	-	-
i)	Telephone lines and telephones		-			-	-	-		-		-	-	-	-	-
ii)	Assets purchased in second hand and assets not otherwise provided for in the schedule	9.50%	0.37			0.37	0.03	0.03		0.03		0.07	0.34	-	-	0.30
	Total		1383.56	0.00	0.00	1383.56	224.93	36.62	0.00	36.62	0.00	261.55	1158.63	0.00	0.00	1122.91

HIMACHAL BASPA POWER COMPANY LIMITED

Himachal Baspa Power Company Limited - Baspa II HEP

Form B7

Details of Fixed Assets & Provision for Depreciation

S No	Particulars	Rate of depreciation (%)	2018-19													
			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	Arrears of depreciation written off during the year	Total	Withdrawals during the year	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
1	Land owned under full title	-	16.93			16.93	-	-		-		-	16.93	-	-	16.93
2	Land held under lease		-			-	-	-		-		-	-	-	-	-
a)	For investment in land	2.50%	1.09			1.09	0.08	0.03		0.03		0.11	1.00	-	-	0.98
b)	For cost of clearing site		-			-	-	-		-		-	-	-	-	-
3	Assets Purchased New		-			-	-	-		-		-	-	-	-	-
a)	Plant and machinery in generating stations including plant foundations		-			-	-									
i)	Hydro-electric	2.71%	475.59			475.59	12.89	12.89		12.89		25.78	462.71	-	-	449.82
ii)	Steam-electric NHRS & Waste Heat Recovery Boilers / Plants		-			-	-	-		-		-	-	-	-	-
iii)	Diesel electric & gas plant		-			-	-	-		-		-	-	-	-	-
b)	Cooling towers and circulating water systems	2.71%	1.75			1.75	0.50	0.05		0.05		0.55	1.26	-	-	1.21
c)	Hydraulic works forming part of hydro-electric system including:		-			-	-									
i)	Dams, spillways weirs, canals, reinforced concrete flumes & siphons	2.71%	673.59			673.59	191.67	18.25		18.25		209.92	481.92	-	-	463.66
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:		-			-	-									
i)	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)	Roads other than kutcha roads	1.63%	0.66			0.66	0.11	0.01		0.01		0.12	0.55	-	-	0.54
vi)	Others	1.63%	35.43			35.43	6.06	0.58		0.58		6.64	29.36	-	-	28.79
e)	Transformers, transformer (kiosk) sub-station equipment & other fixed apparatus (including plant foundations)		-			-	-									
i)	Transformers (including foundations) having a rating of 100 kilo volt amperes and over	2.71%	37.02			37.02	10.53	1.00		1.00		11.54	26.49	-	-	25.48
ii)	Others	2.71%	-			-	-	-		-		-	-	-	-	-
f)	Switchgear, including cable connections	2.71%	-			-	-	-		-		-	-	-	-	-
g)	Lightning arrestors:		-			-	-									
i)	Station type	2.71%	-			-	-	-		-		-	-	-	-	-
ii)	Pole type	2.71%	-			-	-	-		-		-	-	-	-	-
iii)	Synchronous condenser	2.71%	-			-	-	-		-		-	-	-	-	-
h)	Batteries	2.71%	1.46			1.46	0.42	0.04		0.04		0.46	1.05	-	-	1.01
i)	Underground cable including joint boxes and disconnected boxes	2.71%	-			-	-	-		-		-	-	-	-	-
j)	Cable duct system	2.71%	-			-	-	-		-		-	-	-	-	-
k)	Overhead lines including supports:		-			-	-									
i)	Lines on fabricated steel operating at nominal voltages higher than 66 kV	2.71%	137.66			137.66	39.17	3.73		3.73		42.90	98.49	-	-	94.76
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%	-			-	-	-		-		-	-	-	-	-
l)	Meters	2.71%	-			-	-	-		-		-	-	-	-	-
m)	Self propelled vehicles		-			-	-									
n)	Air conditioning plants:		-			-	-	-		-		-	-	-	-	-
i)	Static	2.71%	-			-	-	-		-		-	-	-	-	-
ii)	Portable	2.71%	-			-	-	-		-		-	-	-	-	-
o)	Others	6.63%	0.05			0.05	0.01	0.00		0.00		0.01	0.04	-	-	0.03
i)	Office furniture and fittings	4.75%/16.21%	1.84			1.84	-	-		-		-	1.84	-	-	1.84
ii)	Office equipments		-			-	-	-		-		-	-	-	-	-
iii)	Internal wirings including fittings and apparatus		-			-	-	-		-		-	-	-	-	-
iv)	Street Light fittings		-			-	-									
p)	Apparatus let on hire:		-			-	-	-		-		-	-	-	-	-
i)	Other than motors		-			-	-	-		-		-	-	-	-	-
iii)	Motors	2.71%	0.13			0.13	0.04	0.00		0.00		0.04	0.10	-	-	0.09
q)	Communication equipment		-			-	-	-		-		-	-	-	-	-
i)	Radio and higher frequency carrier systems		-			-	-	-		-		-	-	-	-	-
ii)	Telephone lines and telephones		-			-	-	-		-		-	-	-	-	-
r)	Assets purchased in second hand and assets not otherwise provided for in the schedule	9.50%	0.37			0.37	0.07	0.03		0.03		0.10	0.30	-	-	0.27
	Total		1383.56	0.00	0.00	1383.56	261.55	36.62	0.00	36.62	0.00	298.17	1122.01	0.00	0.00	1085.39

HIMACHAL BASPA POWER COMPANY LIMITED

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Details of Project Specific Loans Form No: 8A

Name of the Company: Himachal Baspa Power Company Limited

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

(Amount in Cr)

Particulars	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[3,4,5,13,15]	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	-	3 month LIBOR		6 month LIBOR	NA
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			1.60%
																		0.5% - next 5 years			
																		0.6% - 11th year onwards			
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	6 months	6 months	6 months	12 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	Jun. 03	Jun. 03	Jun. 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	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	Sept 04	
Repayment Frequency[12]	4 equal instalments per year in consequtive months of July, Aug, Sep and Oct except PFC in 39 instalments and IIBI in 48 instalments																	HLY(Apr/Oct)	HLY(July/Jun)		QLY
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]																	47.04	47.04	47.04	47.04	

[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 refinaced. However, the details of the original loan is to be given seperately in the same form.

[5] If the Tariff in the petition is claimed seperately for various units, details in the Form is to be given seperately 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 drawal/repayment for a loan, the date & amount of each drawal/repayement may also be given seperately

[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 seperately.

[15] In case of Foreign loan,date of each drawal & 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.

HIMACHAL BASPA POWER COMPANY LIMITED

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Details of Project Specific Loans — Form No: FBA ..., Contd.

Name of the Company: **Himachal Baspa Power Company Limited**

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

(Amount in Cr)

Particulars	Package23	Package24	Package25	Package26	Package27	Package28	Package29	Package30	Package31	Package32	Package33	Package34	Package35	Package36	Package37	Package38	Package39	Package40	Package41	Package42
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 (SBH)
Currency[2]	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	1.8	503	86	86	57	57	57	47	34	23
Amount of Gross Loan drawn upto 31.03.2013/COD[3,4,5,13,15]	25.75	170	170	111	111	111	56	56	60	41.37	1.8	503	86	86	57	57	57	47	34	23
Interest Type[6]	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
Margin, if Floating Interest[8]	-3.15%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	2.60%	0.00%	0.00%	0.0115	0.0115	0.0115	0.0115	0.0115	0.0115	0.0115	0.0115	0.0115
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
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
Moratorium Period[10]	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
Moratorium effective from	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
Repayment Period[11]	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
Repayment effective from	July 07	July 10	July 10	July 10	July 10	July 10	July 10	July 10	July 10	July 07	Oct 11	July 16	July 16	July 16	July 16	July 16	July 16	July 16	July 16	July 16
Repayment Frequency[12]	QLY	4 installments per year in consequitive months of July, Aug, Sep and Oct										4 instalments every year from July to October and bullet instalment of 50% in March 2030								
Repayment Instalment[13,14]	2.34									0.94	0.05									
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 refinaced. However, the details of the original loan is to be given seperately in the same form.

[5] If the Tariff in the petition is claimed seperately for various units, details in the Form is to be given seperately 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 drawal/repayment for a loan, the date & amount of each drawal/repayement may also be given seperately

[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 seperately.

[15] In case of Foreign loan,date of each drawal & 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.

HIMACHAL BASPA POWER COMPANY LIMITED

Details of Foreign loans

Form No: FSB

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

Name of the Company Himachal Baspa Power Company Limited
Name of the Power Station Baspa II (300 MW)

(Amount in Cr)

Financial Year (Starting from COD)	FY2014-15				FY2015-16				FY2016-17			
	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs. crore)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs. crore)	Date	Amount (Foreign Currency)	Exchange Rate	Amount (Rs. crore)
Currency (US$)												
Balance B/F		**4213039.46**	64.00	**26.96**		**743734.58**	0.00	**0.00**				
At the date of Drawl[2]												
Sub Total Withdrawls												
Scheduled repayment date of principal												
Repayment to Credit Agricole	23-Apr-14	743734.58	61.19	**4.55**	24-Apr-15	743734.58	63.49	**4.72**				
Repyament to IDBI Bank	27-Jun-14	69120.00	60.00	**0.41**								
Repayment to HypoBank	24-Jul-14	475725.08	60.10	**2.86**								
Repayment to Siemens Financials	24-Jul-14	480632.78	60.10	**2.89**								
Repyament to IDBI Bank												
Repayment to Credit Agricole	27-Oct-14	743734.58	61.45	**4.57**								
Repyament to IDBI Bank												
Repayment to HypoBank	23-Jan-15	475725.08	61.48	**2.92**								
Repayment to Siemens Financials	23-Jan-15	480632.78	61.48	**2.95**								
Repyament to IDBI Bank												
Sub Total Repayments		**3469304.88**				**743734.58**				**0**		
Scheduled payment date of interest												
Interest to Credit Agricole	23-Apr-14	63844.64	61.19	**0.39**	24-Apr-15	21281.54	63.49	**0.14**				
Interest to IDBI Bank	27-Jun-14	921.10	60.67	**0.01**								
Interest to HypoBank	24-Jul-14	3004.07	60.10	**0.02**								
Interest to Siemens Financials	24-Jul-14	4518.88	60.10	**0.03**								
Interest to IDBI Bank												
Interest to Credit Agricole	27-Oct-14	42563.09	61.45	**0.26**								
Interest to IDBI Bank												
Interest to HypoBank	23-Jan-15	1537.23	61.48	**0.01**								
Interest to Siemens Financials	23-Jan-15	2281.66	61.48	**0.01**								
Interest to IDBI Bank												
Cl. Bal. at the end of Financial year		**743734.58**	0.00	**0.00**		**0.00**	0.00	**0.00**		**0.00**	0.00	**0.00**

Notes :-

1. ForeX rates at actuals has been considered for past period. For subsequent period, last available rates considered.
2. Interest Rate as per loan agreements are a) Credit Agricole 5.66% , b) Hypo Bank & Seimens Financials @ LIBOR+.5% and c) IDBI @ LIBOR+5.1%

HIMACHAL BASPA POWER COMPANY LIMITED

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Calculation of Weighted Average Rate of Actual Loans[1]

Form No: F8C

Name of the Company: Himachal Baspa Power Company Limited

Name of the Power Station: Baspa II H. E. Project

(Amount in Crs)

S No	Particulars	FY (2013-14)	FY (2014-15)	FY (2015-16)	FY (2016-17)	FY (2017-18)	FY (2018-19)
1	**IDBI Loan**						
	Gross loan - Opening	84.96	84.96	84.96	84.96	84.96	84.96
	Cumulative repayments of Loans upto previous year	61.79	69.51	77.24	84.96	84.96	84.96
	Net loan - Opening	23.17	15.45	7.72	- 0.00	- 0.00	- 0.00
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	7.72	7.72	7.72	- 0.00	- 0.00	- 0.00
	Net loan - Closing	15.45	7.72	- 0.00	- 0.00	- 0.00	- 0.00
	Average Net Loan	30.90	11.59	3.86	- 0.00	- 0.00	- 0.00
	Rate of Interest on Loan	**10.50%**	**10.50%**	**10.50%**	**10.50%**	**10.50%**	**10.50%**
	Interest on loan	1.93	1.12	0.30	-	-	-
2	**Axis Bank Ltd**						
	Gross loan - Opening	136.22	136.22	136.22	136.22	136.22	136.22
	Cumulative repayments of Loans upto previous year	85.14	102.17	119.19	136.22	136.22	136.22
	Net loan - Opening	51.08	34.06	17.03	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	17.03	17.03	17.03	-	-	-
	Net loan - Closing	34.06	17.03	-	-	-	-
	Average Net Loan	68.11	25.54	8.51	-	-	-
	Rate of Interest on Loan	**10.00%**	**10.00%**	**10.00%**	**10.00%**	**10.00%**	**10.00%**
	Interest on loan	4.11	2.41	0.70	-	-	-
3	**IFCI Ltd (taken over from IIBI)**						
	Gross loan - Opening	13.65	13.65	13.65	13.65	13.65	13.65
	Cumulative repayments of Loans upto previous year	9.11	10.24	11.38	12.52	13.65	13.65
	Net loan - Opening	4.55	3.41	2.27	1.13	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	1.14	1.14	1.14	1.13	-	-
	Net loan - Closing	3.41	2.27	1.13	-	-	-
	Average Net Loan	3.98	2.84	1.70	0.57	-	-
	Rate of Interest on Loan #	**10.50%**	**10.50%**	**10.50%**	**10.50%**	**10.50%**	**10.50%**
	Interest on loan	0.40	0.28	0.16	0.04	-	-
4	**ICICI Bank Ltd**						
	Gross loan - Opening	150.00	150.00	150.00	150.00	150.00	150.00
	Cumulative repayments of Loans upto previous year	150.00	150.00	150.00	150.00	150.00	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	**13.15%**	**13.15%**	**13.15%**	**13.15%**	**13.15%**	**13.15%**
	Interest on loan #	-	-	-	-	-	-
5	**LIC**						
	Gross loan - Opening	15.00	15.00	15.00	15.00	15.00	15.00
	Cumulative repayments of Loans upto previous year	10.00	11.25	12.75	15.00	15.00	15.00
	Net loan - Opening	5.00	3.75	2.25	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	1.25	1.50	2.25	-	-	-
	Net loan - Closing	3.75	2.25	-	-	-	-
	Average Net Loan	4.38	3.00	1.13	-	-	-
	Rate of Interest on Loan	**10.50%**	**10.50%**	**10.50%**	**10.50%**	**10.50%**	**10.50%**
	Interest on loan	0.45	0.29	0.09	-	-	-
6	**Bank of Baroda**						
	Gross loan - Opening	50.00	50.00	50.00	50.00	50.00	50.00
	Cumulative repayments of Loans upto previous year	33.34	37.50	42.50	50.00	50.00	50.00
	Net loan - Opening	16.66	12.50	7.50	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	4.17	5.00	7.50	-	-	-
	Net loan - Closing	12.50	7.50	-	-	-	-
	Average Net Loan	14.58	10.00	3.75	-	-	-
	Rate of Interest on Loan	**11.75%**	**11.75%**	**11.75%**	**11.75%**	**11.75%**	**11.75%**
	Interest on loan	1.67	1.12	0.36	-	-	-
7	**Punjab National Bank**						
	Gross loan - Opening	49.41	49.41	49.41	49.41	49.41	49.41
	Cumulative repayments of Loans upto previous year	35.93	40.43	44.92	49.41	49.41	49.41
	Net loan - Opening	13.48	8.98	4.49	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	4.49	4.49	4.49	-	-	-
	Net loan - Closing	8.98	4.49	-	-	-	-
	Average Net Loan	17.97	6.74	2.25	-	-	-
	Rate of Interest on Loan	**10.50%**	**10.50%**	**10.50%**	**10.50%**	**10.50%**	**10.50%**
	Interest on loan	1.14	0.67	0.20	-	-	-

HIMACHAL BASPA POWER COMPANY LIMITED

S No	Particulars	FY (2013-14)	FY (2014-15)	FY (2015-16)	FY (2016-17)	FY (2017-18)	FY (2018-19)
8	**Indian Overseas Bank**						
	Gross loan - Opening	50.00	50.00	50.00	50.00	50.00	50.00
	Cumulative repayments of Loans upto previous year	36.36	40.91	45.45	50.00	50.00	50.00
	Net loan - Opening	13.64	9.10	4.55	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	4.55	4.55	4.55	-	-	-
	Net loan - Closing	9.10	4.55	-	-	-	-
	Average Net Loan	11.37	6.82	2.28	-	-	-
	Rate of Interest on Loan	**10.50%**	**10.50%**	**10.50%**	**10.50%**	**10.50%**	**10.50%**
	Interest on loan	1.15	0.68	0.20	-	-	-
9	**State Bank of Indore**						
	Gross loan - Opening	21.00	21.00	21.00	21.00	21.00	21.00
	Cumulative repayments of Loans upto previous year	15.28	17.19	19.10	21.00	21.00	21.00
	Net loan - Opening	5.73	3.82	1.91	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	1.91	1.91	1.91	-	-	-
	Net loan - Closing	3.82	1.91	-	-	-	-
	Average Net Loan	4.77	2.86	0.95	-	-	-
	Rate of Interest on Loan	**10.50%**	**10.50%**	**10.50%**	**10.50%**	**10.50%**	**10.50%**
	Interest on loan	0.48	0.28	0.08	-	-	-
10	**State Bank of Hyderabad**						
	Gross loan - Opening	22.02	22.02	22.02	22.02	22.02	22.02
	Cumulative repayments of Loans upto previous year	16.01	18.02	20.02	22.02	22.02	22.02
	Net loan - Opening	6.01	4.00	2.00	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	2.00	2.00	2.00	-	-	-
	Net loan - Closing	4.00	2.00	-	-	-	-
	Average Net Loan	5.01	3.00	1.00	-	-	-
	Rate of Interest on Loan	**11.75%**	**11.75%**	**11.75%**	**11.75%**	**11.75%**	**11.75%**
	Interest on loan	0.57	0.33	0.10	-	-	-
11	**IFCI Ltd**						
	Gross loan - Opening	47.82	47.82	47.82	47.82	47.82	47.82
	Cumulative repayments of Loans upto previous year	29.89	35.86	41.84	47.82	47.82	47.82
	Net loan - Opening	17.93	11.96	5.98	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	5.98	5.98	5.98	-	-	-
	Net loan - Closing	11.96	5.98	-	-	-	-
	Average Net Loan	23.91	8.97	2.99	-	-	-
	Rate of Interest on Loan	**11.50%**	**11.50%**	**11.50%**	**11.50%**	**11.50%**	**11.50%**
	Interest on loan	1.66	0.97	0.28	-	-	-
12	**IDBI Bank Ltd**						
	Gross loan - Opening	100.00	100.00	100.00	100.00	100.00	100.00
	Cumulative repayments of Loans upto previous year	62.50	75.00	87.50	100.00	100.00	100.00
	Net loan - Opening	37.50	25.00	12.50	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	12.50	12.50	12.50	-	-	-
	Net loan - Closing	25.00	12.50	-	-	-	-
	Average Net Loan	31.25	18.75	6.25	-	-	-
	Rate of Interest on Loan	**11.50%**	**11.50%**	**11.50%**	**11.50%**	**11.50%**	**11.50%**
	Interest on loan	3.47	1.98	0.54	-	-	-
13	**Normative Loan-1**						
	Gross loan - Opening	41.37	41.37	41.37	41.37	41.37	41.37
	Cumulative repayments of Loans upto previous year	22.57	26.33	30.09	33.85	37.61	41.37
	Net loan - Opening	18.80	15.04	11.28	7.52	3.76	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	3.76	3.76	3.76	3.76	3.76	-
	Net loan - Closing	15.04	11.28	7.52	3.76	0.00	-
	Average Net Loan	16.92	13.16	9.40	5.64	1.88	-
	Rate of Interest on Loan	**10.61%**	**10.61%**	**10.61%**	**10.61%**	**10.61%**	**10.61%**
	Interest on loan	1.76	1.36	0.96	0.55	0.14	-
13A	**Normative Loan-2**						
	Gross loan - Opening	1.80	1.80	1.80	1.80	1.80	1.80
	Cumulative repayments of Loans upto previous year	0.40	0.58	0.76	0.94	1.12	1.30
	Net loan - Opening	1.40	1.22	1.04	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	0.18	0.18	0.18
	Net loan - Closing	1.22	1.04	0.86	0.68	0.50	0.32
	Average Net Loan	1.31	1.13	0.95	0.77	0.59	0.41
	Rate of Interest on Loan	**10.61%**	**10.61%**	**10.61%**	**10.61%**	**10.61%**	**10.61%**
	Interest on loan	0.13	0.11	0.09	0.07	0.05	0.03

HIMACHAL BASPA POWER COMPANY LIMITED

S No	Particulars	FY (2013-14)	FY (2014-15)	FY (2015-16)	FY (2016-17)	FY (2017-18)	FY (2018-19)
14	**Power Finance Corporation**						
	Gross loan - Opening	165.75	165.75	165.75	165.75	165.75	165.75
	Cumulative repayments of Loans upto previous year	136.00	153.00	165.75	165.75	165.75	165.75
	Net loan - Opening	29.75	12.75	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	17.00	12.75	-	-	-	-
	Net loan - Closing	12.75	-	-	-	-	-
	Average Net Loan	21.25	6.38	-	-	-	-
	Rate of Interest on Loan	**13.15%**	**13.15%**	**13.15%**	**13.15%**	**13.15%**	**13.15%**
	Interest on loan	2.60	0.62	-	-	-	-
15	**Credit Agricole**						
	Gross loan - Opening	83.97	83.97	83.97	83.97	83.97	83.97
	Cumulative repayments of Loans upto previous year	66.49	73.49	80.48	83.97	83.98	83.98
	Net loan - Opening	17.48	10.48	3.48	-	- 0.02	- 0.02
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	8.62	9.12	4.73	-	-	-
	Net loan - Closing	10.48	3.48	0.00	0.00	-	-
	Average Net Loan	13.98	6.98	1.74	0.00	- 0.01	- 0.01
	Rate of Interest on Loan	**7.42%**	**7.42%**	**7.42%**	**7.42%**	**7.42%**	**7.42%**
	Interest on loan	1.50	0.91	-	-	-	-
	Actual Payment of FCL in Rs	8.62	9.12	4.73			
16	**Hypovereinsbank**						
	Gross loan - Opening	53.16	53.16	53.16	53.16	53.16	53.16
	Cumulative repayments of Loans upto previous year	44.17	48.55	52.96	52.96	52.96	52.96
	Net loan - Opening	8.99	4.60	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	5.75	5.73	-	-	-	-
	Net loan - Closing	3.24	- 1.13	-	-	-	-
	Average Net Loan	6.11	1.74	-	-	-	-
	Rate of Interest on Loan	**2.58%**	**2.58%**	**2.58%**	**0.00%**	**0.00%**	**0.00%**
	Interest on loan	0.26	0.11	-	-	-	-
	Actual Payment of FCL in Rs	5.75	5.73				
17	**Siemens Financials**						
	Gross loan - Opening	54.00	54.00	54.00	54.00	54.00	54.00
	Cumulative repayments of Loans upto previous year	45.01	49.53	54.02	54.02	54.02	54.02
	Net loan - Opening	8.99	4.47	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	5.83	5.82	-	-	-	-
	Net loan - Closing	3.16	- 1.35	-	-	-	-
	Average Net Loan	6.08	1.56	-	-	-	-
	Rate of Interest on Loan	**2.88%**	**2.88%**	**2.88%**	**0.00%**	**0.00%**	**0.00%**
	Interest on loan	0.29	0.12	-	-	-	-
	Actual Payment of FCL in Rs	5.83	5.82				
18	**IDBI Bank Ltd -FCL**						
	Gross loan - Opening	12.32	12.32	12.32	12.32	12.32	12.32
	Cumulative repayments of Loans upto previous year	10.79	12.02	12.32	12.32	12.32	12.32
	Net loan - Opening	1.54	0.31	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	1.59	0.39	-	-	-	-
	Net loan - Closing	- 0.05	- 0.09	-	-	-	-
	Average Net Loan	0.74	0.11	-	-	-	-
	Rate of Interest on Loan	**5.50%**	**5.50%**	**5.50%**	**0.00%**	**0.00%**	**0.00%**
	Interest on loan	0.08	0.01	-	-	-	-
	Actual Payment of FCL in Rs	1.59	0.39				
19	**Rupee Term Loans**						
	Gross loan - Opening	949.00	949.00	949.00	949.00	949.00	949.00
	Cumulative repayments of Loans upto previous year	704.31	787.98	868.48	939.49	944.56	948.50
	Net loan - Opening	244.69	161.02	80.52	9.51	4.44	0.50
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	83.67	80.50	71.01	5.07	3.94	0.18
	Net loan - Closing	161.02	80.52	9.51	4.44	0.50	0.32
	Average Net Loan	202.86	120.77	45.01	6.97	2.47	0.41
	Rate of Interest on Loan						
	Interest on loan	21.52	12.22	4.05	0.66	0.19	0.03
	Actual Payment of FCL in Rs						

HIMACHAL BASPA POWER COMPANY LIMITED

S No	Particulars	FY (2013-14)	FY (2014-15)	FY (2015-16)	FY (2016-17)	FY (2017-18)	FY (2018-19)
20	**Foreign Currency Loans**						
	Gross loan - Opening	203.45	203.45	203.45	203.45	203.45	203.45
	Cumulative repayments of Loans upto previous year	166.45	183.59	199.79	203.27	203.45	203.45
	Net loan - Opening	36.99	19.86	3.48	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	21.80	21.06	4.73	-	-	-
	Net loan - Closing	16.82	0.92	0.00	0.00	-	-
	Average Net Loan	26.91	10.39	1.74	0.00	-	-
	Rate of Interest on Loan	**7.92%**	**11.07%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
	Interest on loan	2.13	1.15	-	-	-	-
	Actual Payment of FCL in Rs	21.80	21.06	4.73	-	-	-
	forex fluctuation	-	-	-	-	-	-
21	**Total Loan**						
	Gross loan - Opening	1,152.45	1,152.45	1,152.45	1,152.45	1,152.45	1,152.45
	Cumulative repayments of Loans upto previous year	873.39	978.86	1,080.42	1,156.15	1,161.23	1,165.17
	Net loan - Opening	281.69	180.88	84.00	9.51	4.44	0.50
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	105.47	101.56	75.73	5.07	3.94	0.18
	Net loan - Closing	177.84	81.44	9.51	4.44	0.50	0.32
	Average Net Loan	229.77	131.16	46.76	6.98	2.47	0.41
	Interest on loan	23.65	13.37	4.05	0.66	0.19	0.03

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

HIMACHAL BASPA POWER COMPANY LIMITED

Calculation of Weighted Average Rate of Foreign Currency Loans in US$ — Form No: F8C

Name of the Company: **Himachal Baspa Power Company Limited**

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

(Amount in Crs)

S No	Particulars	FY (2013-14)	FY (2014-15)	FY (2015-16)	FY (2016-17)	FY (2017-18)	FY (2018-19)
		Approved	Actual	Actual	Actual	Projected	Projected
1	**Credit Agricole**						
	Gross loan - Opening	17.85	17.85	17.85	17.85	17.85	17.85
	Cumulative repayments of Loans upto previous year	14.13	15.62	17.11	17.85	17.85	17.85
	Net loan - Opening	3.72	2.23	0.74	- 0.00	- 0.00	- 0.00
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	1.49	1.49	0.74	-	-	-
	Net loan - Closing	2.23	0.74	- 0.00	- 0.00	- 0.00	- 0.00
	Average Net Loan	2.97	1.48	0.37	- 0.00	- 0.00	- 0.00
	Rate of Interest on Loan	**7.64%**	**7.64%**	**7.64%**			
	Interest on loan	0.25	0.14	0.03	-	-	-
2	**Hypovereinsbank**						
	Gross loan - Opening	11.30	11.30	11.30	11.30	11.30	11.30
	Cumulative repayments of Loans upto previous year	9.39	10.32	11.25	11.25	11.25	11.25
	Net loan - Opening	1.91	0.98	0.05	0.05	0.05	0.05
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	0.93	0.93	-	-	-	-
	Net loan - Closing	0.98	0.05	0.05	0.05	0.05	0.05
	Average Net Loan	1.44	0.51	0.05	0.05	0.05	0.05
	Rate of Interest on Loan	**2.58%**	**2.58%**	**2.58%**			
	Interest on loan	0.04	0.017	-	-	-	-
3	**Siemens Financials**						
	Gross loan - Opening	11.48	11.48	11.48	11.48	11.48	11.48
	Cumulative repayments of Loans upto previous year	9.57	10.53	11.48	11.48	11.48	11.48
	Net loan - Opening	1.91	0.96	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	0.96	0.96	-	-	-	-
	Net loan - Closing	0.96	-	-	-	-	-
	Average Net Loan	1.43	0.48	-	-	-	-
	Rate of Interest on Loan	**2.88%**	**2.88%**	**2.88%**			
	Interest on loan	0.05	0.02	-	-	-	-
4	**IDBI Bank Ltd -FCL**						
	Gross loan - Opening	2.62	2.62	2.62	2.62	2.62	2.62
	Cumulative repayments of Loans upto previous year	2.29	2.55	2.62	2.62	2.62	2.62
	Net loan - Opening	0.33	0.065	-	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	0.26	0.065	-	-	-	-
	Net loan - Closing	0.07	-	-	-	-	-
	Average Net Loan	0.20	0.03	-	-	-	-
	Rate of Interest on Loan	**5.50%**	**5.50%**	**5.50%**			
	Interest on loan	0.01	0.00	-	-	-	-
5	**Foreign Currency Loans**						
	Gross loan - Opening	43.25	43.25	43.25	43.25	43.25	43.25
	Cumulative repayments of Loans upto previous year	35.39	39.03	42.46	43.25	43.21	43.21
	Net loan - Opening	7.86	4.23	0.79	-	-	-
	Add: Drawal(s) during the Year	-	-	-	-	-	-
	Less: Repayment (s) of Loans during the year	3.64	3.44	0.79	-	-	-
	Net loan - Closing	4.23	0.79	-	-	-	-
	Average Net Loan	6.05	2.51	0.41	-	-	-
	Rate of Interest on Loan	**5.77%**	**7.21%**	**6.86%**			
	Interest on loan	0.35	0.18	0.03	-	-	-

[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 seperately in the same form.

HIMACHAL BASPA POWER COMPANY LIMITED

Name of the Company: Himachal Baspa Power Company Limited
Name of the Power Station: Baspa II (300 MW)

(Amount in Cr)

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

Not Applicable

Project Commissioned on 8th June 2003

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

HIMACHAL BASPA POWER COMPANY LIMITED

Details of Allocation of corporate loans to various projects **Form No: F8E**

Name of the Company **Himachal Baspa Power Company Limited**
Name of the Power Station **Baspa II (300 MW)**

(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]						
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]						

Not Applicable

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

HIMACHAL BASPA POWER COMPANY LIMITED

Himachal Baspa Power Company Limited (Baspa II HEP)

Details of Expenses Capitalised — Form No: F9

(Rs Crores)

Sl.No.	Particulars	PY2	PY1	CY	Control Period				
		FY12	FY13	FY14	FY15	FY16	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								
i	Protection Works of Barrage								
ii	Restoration & Protection of Pothead Yard								
iii	Additional cost of ICF		-	-					
iv	Compensation for Land								
	Sub-total	-	-	-	-	-	-	-	-
	Grand Total	-	-	-	-	-	-	-	-

Not Applicable

HIMACHAL BASPA POWER COMPANY LIMITED

Contributions, Grants and subsidies towards Cost of Capital Assets

Form No: F10

(Rs Crores)

Sl No	Particulars	Previous Year FY(n-2)			Previous Year FY(n-1)		Current Year FY(n)		Ensuing Year 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	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

HIMACHAL BASPA POWER COMPANY LIMITED

Himachal Baspa Power Company 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 2013-2014					
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	101.34	58.71	0.00	160.05	
2	**Sub-total of Surplus**	**101.34**	**58.71**	**0.00**	**160.05**	
D	**Net Worth (A + B + C)**					

Sl. No.	Particulars	Opening Balance	Additions during the year	Withdrawals (Purpose to be indicated in the remarks column)	Closing Balance	Remarks
	Financial Year 2014-2015					
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	160.05	42.85	0.00	202.90	
2	**Sub-total of Surplus**	**160.05**	**42.85**	**0.00**	**202.90**	
D	**Net Worth (A + B + C)**					

HIMACHAL BASPA POWER COMPANY LIMITED

Sl. No.	Particulars	Opening Balance	Additions during the year	Withdrawals (Purpose to be indicated in the remarks column)	Closing Balance	Remarks
	Financial Year 2015-2016					
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	202.90	48.79	0.00	251.69	
2	**Sub-total of Surplus**	**202.90**	**48.79**	**0.00**	**251.69**	
D	**Net Worth (A + B + C)**					

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	251.69	47.22	0.00	298.91	
2	**Sub-total of Surplus**	**251.69**	**47.22**	**0.00**	**298.91**	
D	**Net Worth (A + B + C)**					

HIMACHAL BASPA POWER COMPANY LIMITED

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	298.91	0.05	0.00	298.96	
2	**Sub-total of Surplus**	**298.91**	**0.05**	**0.00**	**298.96**	
D	**Net Worth (A + B + C)**					

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**	-	-	**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	298.96	0.05	0.00	299.01	
2	**Sub-total of Surplus**	**298.96**	**0.05**	**0.00**	**299.01**	
D	**Net Worth (A + B + C)**					

HIMACHAL BASPA POWER COMPANY LIMITED

Himachal Baspa Power Company Limited (Baspa II HEP)

Working Capital Requirements — **Form No: F12**

(Rs Crores)

Sl. No.	Particulars	Approved for	Control Period				
		FY (2013-14)	FY (2014-15)	FY (2015-16)	FY (2016-17)	FY (2017-18)	FY (2018-19)
1	O&M Expenses	34.55	35.87	37.28	38.70	40.12	41.56
1.1	Net R&M expenses						
1.2	Net A&G expenses						
1.3	Net Employee expenses						
1.4	1/12th of total	2.88	2.99	3.11	3.22	3.34	3.46
2.1	Maintenance Spares @ 12% of O&M Expenses	4.15	4.30	4.47	4.64	4.81	4.99
3	**Receivables**						
3.1	Annual Revenue from Tariff and charges	311.09	308.19	268.98	184.05	137.84	135.38
3.2	Receivables equivalent to 2 months average billing	51.85	51.37	44.83	30.68	22.97	22.56
4	**Total Working capital (1.4+2.1+3.2)**	**58.87**	**58.66**	**52.41**	**38.54**	**31.13**	**31.01**
5	Rate of Interest as on 1st april of each year	14.45%	14.75%	14.75%	14.05%	14.05%	14.05%
6	**Interest on Working capital**	**8.51**	**8.65**	7.73	5.42	4.37	4.36

HIMACHAL BASPA POWER COMPANY LIMITED

Projectwise / Schemewise Capital Expenditure — Form No: F13

GENERATION PROGRAMME FROM 2014-15TO 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 FY (n-1)	CY FY (n)	FY FY (n+1)	FY FY (n+2)	FY FY (n+3)	
1												
2												
3												
	Total											

Not Applicable

HIMACHAL BASPA POWER COMPANY LIMITED

Capital Works in Progress **Form No. 13A**

GENERATION PROGRAMME FROM 2014-15 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

HIMACHAL BASPA POWER COMPANY LIMITED

IN THE HIGH COURT OF HIMACHAL PRADESH AT SHIMLA

Company Petition No.6 of 2015

(Under Section 391/394 of the Companies Act, 1956)

IN THE MATTER OF SCHEME OF ARRANGEMENT

BETWEEN

Jaiprakash Power Ventures Limited .... Transferor Company

and

Himachal Baspa Power Company Limited .... Transferee Company

..... PETITIONERS

Before Hon'ble Mr. Justice Sanjay Karol

Date of decision: 25th June,2015

Order under Section 391 and 394 of the Companies Act, 1956

The above petition coming on for hearing on the 25th June, 2015, upon reading the said petition, the Order dated 8th January,2015 in Company Petition No.3 of 2015, whereby the Transferor Company was ordered to convene separate meetings of its Equity Shareholders & Creditors and the Transferee Company was ordered to convene meeting of its Equity Shareholders on 28th February, 2015, for the purpose of considering, and if thought fit, approving with or without modification(s), the Scheme of Arrangement proposed to be made between the Petitioner Companies and their Equity Shareholders and Creditors and annexed to the affidavit of Shri M.M. Sibbal, Sr. General Manager & Company Secretary of Transferor Company and Authorised Representative of Transferee Company, sworn and filed on the 3rd January,2015 and the Economic Times (English Edition) dated 23rd January, 2015 and Divya Himachal (Hindi Edition) dated 23rd January, 2015 published from Chandigarh, each containing the advertisement of the said notices convening the said meetings of the Equity Shareholders and the Creditors of the Transferor Company and Equity Shareholders of the Transferee Company, directed to be held by the said order dated 8th January,2015; the affidavit of Shri R.K. Gautam, Senior advocate, Chairman appointed for the meeting of Equity Shareholders of Transferor Company sworn and filed on 6th February, 2015, the affidavit of Shri Naresh Sood, Senior

HIMACHAL BASPA POWER COMPANY LIMITED

Advocate, Chairman appointed for the meeting of Creditors of Transferor Company, sworn and filed on 6th February, 2015, the affidavit of Shri N.K. Thakur, Senior Advocate, Chairman appointed for the meeting of Equity Shareholders of Transferee Company, showing the publication and dispatch of the notices convening the said meetings, the report & affidavit dated 2nd March, 2015 (filed on 2nd March, 2015) of Shri R.K. Gautam, report & affidavit dated 2nd March, 2015 (filed on 2nd March, 2015) of Shri Naresh Sood and the report & affidavit dated 2nd March, 2015 (filed on 2nd March, 2015) of Shri N.K. Thakur, being the respective Chairman of the said meetings, as to the results of the said meetings and upon hearing Shri Anand Sharma, Advocate for the Petitioner Companies and it appearing from the reports of the respective Chairmen that the proposed Scheme of Arrangement has been approved by requisite/overwhelming majority by the Equity Shareholders and the Creditors of the Transferor Company and Equity Shareholders of Transferee Company, Shareholders and Creditors being present in person and voting in person or by proxy, as aforesaid, at each of the said meetings without any modification(s); the affidavit dated 27th April, 2015 (filed on 2nd May,2015) of Shri M.M. Sibbal Sr. General Manager & Company Secretary, showing that the copies of the petition were served on the Regional Director, Northern Region, Ministry of Corporate Affairs, Noida and that the notices of the petition have been duly published as per the directions given by this Court vide Order dated 1st April, 2015 have been duly complied with; upon perusal of the affidavit dated 28th May, 2015 (filed on 2nd June, 2015) on behalf of the Regional Director, Northern Region, Ministry of Corporate Affairs, Noida; there being no objectors to the proposed Scheme of Arrangement; there being no material or any objection made by any person that any enquiry with regard to corporate affairs is pending against the Transferor Company and the Transferee Company and/ or affairs of the Companies have been carried out in any manner which is prejudicial to the interest of its Shareholders, Creditors or public interest, and upon hearing Shri Anand Sharma, Advocate, for the Petitioner Companies, **this Court doth hereby sanction** the Scheme of Arrangement set forth in the Petition herein and in **the Schedule I** hereto, and doth hereby declare the same to be binding on the Shareholders and Creditors of the above named Transferor and Transferee Companies and also on the said Companies.

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That the parties to the Scheme of Arrangement or other persons interested shall be at liberty to apply to this Court for any directions that may be necessary in the regard to the working of the Scheme of Arrangement.

In view of the aforesaid, I am of the opinion that the Scheme deserves to be sanctioned and is accordingly sanctioned. That the said Petitioner companies are directed to file with the Registrar of Companies a certified copy of this order alongwith the Scheme of Arrangement within 30 days from the date of this Order and the scheme will come into effect on it being so filed with effect from the Appointed date mentioned in the Scheme.

THIS COURT DOTH ORDER

(1) That all the properties, rights and powers of the Transferred Undertaking No.1 and 2 specified in the fourth and fifth parts of the Scheme of Arrangement (Schedule of Property as listed in Schedule II) and all the other properties, rights and powers of the Transferor Undertaking No.1 and 2 be transferred without further act or deed to the Transferee Company and accordingly the same shall pursuant to Section 394(2) of the Companies Act, 1956, be transferred to and vest in the Transferee Company for all the estate and interest of the Transferor Undertaking No.1 and 2 therein but subject nevertheless to all charges now affecting the same; and

(2) That all the liabilities and duties of the Transferor Undertaking No.1 and 2 be transferred without further act or deed to the Transferee Company and accordingly the same shall pursuant to Section 394(2) of the Companies Act, 1956, be transferred to and become the liabilities and duties of the Transferee Company; and

(3) That all proceedings now pending by or against the Transferor Undertaking No.1 and 2 be continued by or against the Transferee Company; and

(4) That the Transferee Company do without further application allot to the Transferor Company the Securities (Equity Shares and Non Convertible Debentures) in the Transferee Company to which they are entitled under the said Scheme of Arrangement; and

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(5) That the Transferor Company do within 30 days after the date of this Order cause a certified copy of this Order to be delivered to the Registrar of Companies, Himachal Pradesh, for registration and on such certified copy being so delivered the Transferred Undertaking No.1 and 2 and shall be transferred to the Transferee Company; and

(6) That any person interested shall be at liberty to apply to the Court in the above matter for any directions that may be necessary.

SCHEDULE -I
Sanctioned Scheme of Arrangement

ANNEXED

SCHEDULE -II
Schedule of Properties

(Part I & II)

(Short description of the freehold , leaschold , Acquired and Forest Land of the Transferred Undertaking No.1 and 2 of Transferor Company)

ANNEXED

(Part III)

(Short description of (a) all equipments, plants, fixtures etc. of Transferred Undertaking No.1 and 2 as given in **Annexed** Sheets (b) All stocks, Work-in-progress, Sundry Debtors, Current assets,Loans and Advances and cash / Bank Balances, Security and other deposits, fixed deposits with banks, licenses, Permits, Registrations, Agents, Rights, Priveleges, other actionable claims, leases, tenancy and other rights, quotas,trade marks, patents, copyrights, easement and advantages etc. of the Transferred Undertaking No.1 and 2 of Transferor Company)

Dated this 26-6-2015

(Registrar)
H.P. High Court, Shimla

Registrar (Administration)
H.P. High Court
Shimla

(BY ORDER OF THE COURT)

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Annexure-3

Schedule - I

SCHEME OF ARRANGEMENT

BETWEEN

JAIPRAKASH POWER VENTURES LIMITED
TRANSFEROR COMPANY

AND

HIMACHAL BASPA POWER COMPANY LIMITED
TRANSFEREE COMPANY

AND

THEIR SHAREHOLDERS AND CREDITORS





PARTS OF THE SCHEME:

The Scheme is divided into the following parts:

(a) Part I - which deals with the introduction, rationale and benefits of this Scheme;

(b) Part II - which deals with the definitions used in this Scheme;

(c) Part III – which deals with the share capital of the Transferor and Transferee Companies;

(d) Part IV – which deals with the transfer of the Transferred UndertakingNo. 1to Transferee Companyand matters incidental thereto;

(e) Part V – which deals with the transfer of the Transferred Undertaking No. 2 to Transferee Company and matters incidental thereto;

(f) Part VI– which deals with the business (other than Transferred Undertakings) of the Transferor Company;

(g) Part VII– which deals with the accounting and tax treatment; and

(h) Part VIII – which deals with the general terms and conditions that would be applicable to the Scheme.

The Schedules referred to in this Scheme form part of the Scheme.

PART – I

INTRODUCTION, RATIONALE AND BENEFITS

1.1 INTRODUCTION:

(a) Jaiprakash Power Ventures Limited is a public limited company incorporated under the Companies Act, 1956, having its registered office at JUIT Complex, Waknaghat, P.O. Dumehar Bani, Kandaghat – 173215, Distt. Solan (H.P.) ("**Transferor Company**"). The Transferor Company is engaged, *inter alia*, in the business of owning and operating power generation plants in India. The equity shares of the company are listed on BSE Limited and National Stock Exchange of India Limited.

(b) Himachal Baspa Power Company Limited is a public limited company incorporated under the Companies Act, 1956, having its registered office at JUIT Complex, Waknaghat, P.O. Dumehar Bani, Kandaghat – 173215, Distt. Solan (H.P.) ("**Transferee Company**"). The Transferee Company is a subsidiary of the Transferor Company in which Transferor Company holds 99% of the issued, subscribed and paid-up equity share capital. Its shares are not listed on any stock exchange.

The Scheme provides for transfer of the Transferred UndertakingNo.1 and the Transferred UndertakingNo.2 of the Transferor Company to and vestingthereof in the Transferee Company, in accordance with the terms of this Scheme and pursuant to the provisions of sections 391 and 394 of the Companies Act, 1956 and other relevant provisions of the Act.

1.2 RATIONALE AND BENEFITS:

The transfer of the Transferred Undertakings of the Transferor Company to the Transferee Company pursuant to this Scheme shall, *inter alia*, result in the following benefits:

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(i) In case of the Transferor Company helping the Transferor Company in deleveraging its balance sheet, including reduction of debt and interest outgo as well as help in taking further steps for enhancing shareholder value of the Transferor Company.

(ii) In case of the Transferee Company:

a. the acquisition will enable the Transferee Company to carry on the businesses for which ithas been incorporated and enable independent evaluation of the Transferred Undertakings.; and

b. the businesses of the Transferred Undertakings can be carried out more conveniently with greater focus and attention.

PART – II

DEFINITIONS

2.1 In this Scheme unless repugnant to the meaning or context thereof, the following expressions shall have the following meanings:

(a) "Act" means the Companies Act, 1956 and/or the Companies Act, 2013, as applicable, and rules and regulations made thereunder and shall include any statutory modifications, amendments or re-enactment thereof, as may be applicable.

It is clarified –

(i) that as on the date of approval of this Scheme by the Boards of Directors of the Transferor Company and the Transferee Company, Sections 391 and 394 of the Companies Act, 1956 continue to be in force with the corresponding provisions of the Companies Act, 2013 not having been notified.

(ii) that several other sections of the Companies Act, 2013 have been notified and come into effect. Hence for sake of clarity and to avoid confusion, Companies Act, 1956 has been referred to as the "Act of 1956" and Companies Act, 2013 has been referred to as the "Act of 2013" wherever specific sections have been referred to hereinafter in this Scheme.

(b) "Appointed Date" shall be the Effective Date as defined hereinafter in the Scheme;

(c) "Applicable Law" means any statute, rule, regulation, ordinance, judgment, order, decree, by-law, consent or approval, resolution, directive, guideline, policy, decision, determination, interpretation or adjudication made or enacted by a governmental authority, court or tribunal and having the force of law;

(d) "Board" or "Board of Directors"means the board of directors of the Transferor Company or of the Transferee Company as the context may requireand shall, unless it be repugnant to the context or otherwise, include a committee of directors or any person(s) authorized by the Board of Directors or such committee of directors;

(e) "Court" or "High Court" means the High Court of Himachal Pradesh at Shimla having jurisdiction in relation to the Transferor Company and the Transferee Company and shall include the National Company Law Tribunal, as applicable or such other forum or authority as may be vested with any of the powers of a High Court in relation to the Scheme under the Act;

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(f) "Effective Date" or "coming into effect of this Scheme" or "effectiveness of this Scheme", or "Scheme becoming effective" or the like expressions used in the Scheme shall be a reference to the later of the date on which:

(i) thecertified copyof the order passed by the High Court under Section 394 of the Act of 1956 sanctioning the Schemeisfiled with the Registrar of Companies, Himachal Pradesh;

(ii) conditions referred to in Clause 8.3 are satisfied; and

(iii) the following consents have been obtained for the Transferred Undertaking No. 1 and Transferred Undertaking No. 2 or, waived in accordance with Clause 8.4(g):

1. Consent of Chief Inspector of factories/other competent authority for transfer of factories license;
2. Consent of Controller of Explosives/other competent authority under Explosives Rules, 2008 for use, storage and possession of explosives: and
3. Consent of licensing authority under the Petroleum Rules, 2002 for use, storage and transportation of petroleum.

(g) "Encumbrance" means any claim, mortgage, pledge, charge (fixed or floating), hypothecation, lien, deposit by way of security, bill of sale, option or right of pre-emption, right to acquire, right of first refusal, right of first offer, assignment by way of security or trust arrangement for the purpose of providing security or other security interest of any kind (including any retention arrangement), beneficial ownership (including usufruct and similar entitlements), public right, common right, way leave, easement, any provisional or executional attachment and any other right or interest of any third party, restriction on use (other than statutory rights or terms of the leases), or any other security interest of any kind whatsoever, or any agreement to create any of the foregoing;

(h) "Equity Shares" means Equity Shares 1 and Equity Shares 2;

(i) "Equity Shares 1" means equity shares of Rs. 284,00,00,000 (Rupees Two Hundred Eighty Four Crores only), comprising of 28,40,00,000 (Twenty Eight Crores Forty Lakh)fully paid up equity shares of the Transferee Company with face value of Rs. 10/- each as would be issued at par to the Transferor Company upon the coming into effect of the Scheme and the term "Equity Share 1" shall be construed accordingly;

(j) "Equity Shares 2" means equity shares of Rs. 966,00,00,000(Rupees Nine Hundred Sixty Six Crores only), comprising of96,60,00,000 (Ninety Six Crores Sixty Lakhs) fully paid up equity shares of the Transferee Company with face value of Rs. 10/- each as would be issued at par to the Transferor Company upon the coming into effect of the Scheme and the term "Equity Share 2" shall be construed accordingly;

(k) "Excluded Liabilities" means (i) Taxes in relation to prior schemes of arrangement under the Companies Act, 1956, of the Transferor Company, and (ii) any liabilities on account of income-tax in relation to the Transferor Company pertaining to the period prior to the Effective Date;

(l) "Intellectual Property Rights" means any and all forms of intellectual property including without limitation, trademarks, patents, service marks, logos, trade names, copyrights, designs, software codes etc.;

(m) "JAL" means Jaiprakash Associates Limited *(formerly known as Jaiprakash Industries Limited)*, a company registered in India and having its registered office at Sector 128, Noida, Uttar Pradesh;

(n) "NCDs" mean NCD 1 and NCD 2;

(o) "NCD 1" means non convertible debentures of Rs. 568,00,00,000 (Rupees Five Hundred Sixty Eight Crores), comprising of 5,68,00,000 (Five Crores Sixty Eight

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Lakh) number of fully paid up non convertible debentures with face value of Rs. 100/- each as would be issued at par by the Transferee Company to the Transferor Company, and which shall:

(i) have a coupon rate of 13% (thirteenpercent)per annum, payable annually on March 31st every year; and

(ii) be redeemed at the end of 10 years from the date of issue.

(p) "NCD 2"means non convertible debentures of Rs. 1932,00,00,000 (Rupees One Thousand Nine Hundred Thirty Two Crores), comprising of 19,32,00,000 (Nineteen Crore Thirty Two Lakh) number of fully paid up non convertible debentures with face value of Rs. 100/- each as would be issued at par by the Transferee Company to the Transferor Company, and which shall:

(i) have a coupon rate of 13% (thirteenpercent)per annum, payable annually on March 31st every year; and

(ii) be redeemed at the end of 10 years from the date of issue.

(q) "Permitted Asset Encumbrances" means:

(i) Encumbrances in favour of Project Lenders (relating to the relevant Transferred Undertaking) and any lenders who are not Project Lenders;

(ii) Encumbrances arising out of pending litigations and claims which form part of the Transferred Undertakings; and

(iii) Rights of the Government of Himachal Pradesh under:

a. Articles 14.3, 14.8.2 and 14.8.3(b) of the power purchase agreement between the Transferor Company and Himachal Pradesh State Electricity Board Limited for sale of the power generated from Transferred Undertaking No. 1, dated 4 June 1997 and amended on 7 January 1998;

b. Clause 9 of the implementation agreement between Government of Himachal Pradesh and JAL executed on 1 October 1992, for implementing Transferred Undertaking No. 1; and

c. Article 6.4 of the implementation agreement initially executed between JAL and Government of Himachal Pradesh on 18 November, 1999 and later assigned to the Transferor Company on 30 December, 2002, including all subsequent amendments thereto.

(r) "Project Lenders"collectively means the lenders relating to the Transferred Undertakings and a Project Lender means any one of them;

(s) "Project Locations" means (i) the District Kinnaur in the State of Himachal Pradesh including the villages Kaksthal, Sherpa, Wangtoo, Sholtu, Karcham and Kuppa; (ii) Bithal in District Shimla; and (iii) the land situated at Plot No. 8, Block No. 185, Taluka Kalol, Mouje Dhanot, District Mehsana, Gujarat.

(t) "Remaining Business Liabilities"means all liabilities, obligations and commitments of the Transferor Company that do not form part of the Transferred Undertakings. It is clarified that the Excluded Liabilities form part of the Remaining Business Liabilities;

(u) "Scheme", "the Scheme" or "this Scheme" means this Scheme of Arrangement in its present formas submitted to the Court or with such modification(s), if any, as may be made by the shareholders and the creditors of the Transferor and the Transferee Company in their meetings, if any, held as per the directions of the

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Court, or such modifications(s) as may be imposed by any competent authority and/or with such modifications as are directed to be made by the Court while sanctioning the Scheme, provided all such modifications are accepted by the respective Board of Directors of the Transferee and the Transferor Companies;

(v) "Taxation"(including with correlative meaning, the terms Tax and Taxes) means (a) any and all taxes, assessments, cess, levy, duties, impositions, liabilities and other governmental charges imposed by any governmental authority, including taxes on income, profits, service, book profits, sales, wealth, use and occupation, and value added, ad valorem, transfer, franchise, withholding, capital gains, distribution taxes, excise, stamp duty, registration fees, taxes on entry of goods and property taxes, together with all interest, penalties and additions imposed with respect to such amounts; and (b) any liability for the payment of any amounts of the type described in clause (a);

(w) "Transferred Undertaking No. 1" shall have themeaningascribed to it under Part A of Schedule I;

(x) "Transferred Undertaking No. 2"shall have themeaning ascribed to it under Part B of Schedule I;

(y) "Transferred Undertakings" collectively mean the Transferred Undertaking No.1 and Transferred Undertaking No.2 and Transferred Undertaking means any one of them.

2.2 All terms and words which are used but not defined in this Scheme shall, unless repugnant or contrary to the context or meaning thereof, have the same meaning ascribed to them under the Act including any statutory modifications, amendments or re-enactment thereof, for the time being in force;

2.3 In this Scheme, unless the context requires otherwise words denoting persons include individuals/natural persons, bodies corporate and unincorporated associations of persons.

PART – III

SHARE CAPITAL

3.1 The present authorized, issued, subscribed and paid up share capital of the Transferor Company is as under:

Authorized Capital	Amount Rs.
Comprising 8,30,00,00,000 equity shares of Rs. 10 each	83,00,00,00,000
Comprising 30,00,00,000 preference shares of Rs. 100 each	30,00,00,00,000
Issued, Subscribed and Paid up Capital	Amount Rs.
Comprising 2,93,80,03,084 equity shares of Rs. 10 each	29,38,00,30,840

The equity shares of the Transferor Company are listed on BSE Limited and National Stock Exchange of India Limited.

3.2 The present authorized, issued, subscribed and paid up share capital of theTransferee Company is as under:

Authorized Capital	Amount Rs.
Comprising 50,000 equity shares of Rs. 10 each	5,00,000
Issued, Subscribed and Paid up Capital	Amount Rs.
Comprising 50,000 equity shares of Rs. 10 each	5,00,000

The shares of Transferee Company are not listed on any stock exchange.

3.4 It is clarified that the right of the Transferor Company to alter its authorized, issued, subscribed or paid up capital share capital during the pendency of this Scheme or at any time thereafter is not affected by this Scheme.

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PART – IV

TRANSFER AND VESTING OF TRANSFERRED UNDERTAKING NO. 1 TO/ IN TRANSFEREE COMPANY

4.1 VESTING OF TRANSFERREDUNDERTAKING 1

(a) With effect from the Appointed Date, the Transferred Undertaking No. 1 in its entirety shall, pursuant to Sections 391 to 394 of the Act of 1956 read with other relevant provisions of the Act and without any further act, instrument, deed, matter or thing, be transferred to and vested in or be deemed to have been transferred to and vested in the Transferee Company on a "going concern" basis as set out hereinafter in the Scheme, free from all Encumbrances except Permitted Asset Encumbrances.

(b) If for any reason any part of the Transferred Undertaking No. 1 does not get vested in the Transferee Company when the Scheme becomes effective, the Transferor Company and the Transferee Company shall forthwith take all necessary steps, and execute all necessary documents, to ensure the vesting of such part of the Transferred Undertaking No.1 to the Transferee Company without any further consideration but at the cost and expense of the Transferee Company.The Transferor Company and the Transferee Company agree that pending vesting of such part of Transferred UndertakingNo. 1 to the Transferee Company, the Transferor Company shall hold such part of Transferred Undertaking No.1 in trust for the Transferee Company, and shall put in place necessary arrangements to allow the Transferee Company to enjoy the benefit of the same.

(c) For avoidance of doubt, all the assets andliabilitieswhich form part of the Transferred Undertaking No. 1shall be vested inthe Transferee Company and the Remaining Business Liabilities shall continue to vest in the Transferor Company.

(d) With effect from the Appointed Date, the Transferee Company shall carry out or perform all such formalities and compliances under various Applicable Lawor to be carried out or performed in relation to or as a consequence of the vesting of the Transferred Undertaking No. 1 with it.

4.2 ASSETS:

Without prejudice to the generality of Clause 4.1,with effect from the Appointed Date, the assets and properties forming part of the Transferred Undertaking No. 1shall be transferredinto the Transferee Company by the Transferor Company and shall stand vested in the Transferee Company in the following manner:

(a) All assets and properties of the Transferred Undertaking No. 1 as are movable in nature or are otherwise capable of transfer by manual delivery or by endorsement or acknowledgement of possession and/or delivery, the same may be so transferred by the Transferor Company, and shall, upon such transfer, become the assets and properties of the Transferee Company and title to the property will be deemed to have been vested accordingly without any further act, instrument or deed and pursuant to the provisions of Sections 391 and 394 of the Act of 1956. Such transfer of movable propertiesshall be free from all Encumbrances except Permitted Asset Encumbrances.

(b) All immovable properties (including land together with the buildings and structures standing thereon) of the Transferred Undertaking No. 1, whether freehold or leasehold and all documents of title, rights and easements in relation thereto, will stand transferred to and be vested in the Transferee Company, without any further act, instrument or deed and pursuant to the provisions of Sections 391 and 394 of the Act of 1956. The Transferee Company shall be entitled to exercise all rights and privileges and be liable to fulfill all obligations,

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in relation to or applicable to such immovable properties.Such transfer of immovable properties of the Transferred Undertaking No. 1 shall be free from all Encumbrances except Permitted Asset Encumbrances.

(c) The assets and properties relating to Transferred UndertakingNo. 1 other than those dealt with in Clause 4.2(a) and (b), including but not limited to sundry debts, receivables, bills, credits, loans, advances and deposits, if any, whether recoverable in cash or in kind or for value to be received, bank balances, etc., shall stand transferred to and vested in the Transferee Company without any notice or other intimation to any person in pursuance of the provisions of the Sections 391 to 394 of the Act of 1956 read with other relevant provisions of the Act, to the end and intent that the right of the Transferor Company to recover or realise the same stands transferred to the Transferee Company. The Transferee Company shall, at its sole discretion but without being obliged to do so, give notice in such form as it may deem fit and proper, to such person, as the case may be, that the said debt, receivable, bill, credit, loan, advance or deposit stands transferred to and vested in the Transferee Company.

(d) Without prejudice to the aforestated and Clause 4.4, the Transferee Company may, if so required under any Applicable Law or otherwise, at any time after the Scheme becoming effective, in accordance with the provisions hereof, execute or enter into any arrangements, conveyance, confirmations, deeds, documents, letters or any other instruments relating to any asset of the Transferred Undertaking No.1 with any party to any contract or agreements to which Transferor Company is a party.For such purposes, if so requested by the Transferee Company, the Transferor Company shall provide all the necessary assistance but all costs and expenses for execution of such documents shall be borne by the Transferee Company.

(e) The resolutions, including resolutions passed under Section 293(1)(d) of the Act of 1956 or section 180(1)(c) of the Act of 2013, if any, of the Transferor Company, which are valid and subsisting on the Effective Date, and which pertain to the business of the Transferred Undertaking No. 1, shall, mutatis mutandis, continue to be valid and subsisting and be considered as resolutions of the Transferee Company and if any such resolutions have monetary or other limits being imposed under the provisions of the Act, or any other applicable provisions, then all the said limits shall be added to the existing limits of the Transferee Company and the same shall constitute the aggregate of the said limits in the Transferee Company.

(f) Any Encumbrance over the assets forming part of the Transferred Undertaking No. 1, to the extent such Encumbrance is not a Permitted Asset Encumbrance, shall, without any further act, instrument or deed, be released and shall no longer be available as a security for the Remaining Business Liabilities.

(g) Any Encumbrance over the assets of the Transferor Company to the extent they relate to the liabilities pertaining to and forming part of the Transferred Undertaking No.1,shall, without any further act, instrument or deed, be released and shall no longer be available as a security for such liabilities.

(h) The Transferor Company and the Transferee Company shall, if and when so required, execute such documents/instruments or do all such acts and deeds including filing of necessary particulars and/or modification of charge with the Registrar of Companies, Himachal Pradesh to give formal effect to the above Clauses, at the cost and expense of the Transferee Company.

(i) If any payment is received by the Transferor Company from the debtors in respect of the Transferred Undertaking No. 1 after the Effective Date, the Transferor Company shall pay the same to the Transferee Company within 7 (seven) days of receipt of such payment.

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4.3 LIABILITIES:

Without prejudice to the generality of Clause 4.1and with effect from the Appointed Date, the followingliabilities and obligations forming part of the Transferred UndertakingNo. 1 shall stand transferred to and vested in the Transferee Companyin the following manner:

(a) all such liabilitiesand obligationspertaining to the Transferred Undertaking which have been incurred, accrued or arisen before the Appointed Date, whether known or unknown and whether provided for or not in the books of account of the Transferor Company, or which may accrue or arise or become known after the Appointed Date, shall become the liabilities and obligations of the Transferee Companypursuant to the provisions of sections 391 and 394 of the Act of 1956 and without any further act, instrument or deed and further that it shall not be necessary to obtain the consent of any third party or other person who is a party to any contract or arrangement by virtue of which such liabilities and obligations have arisen in order to give effect to the provisions of this Clause. The Transferee Company alone shall be liable to perform all obligations in respect of such liabilities and the Transferor Company will not have any obligations in respect of such liabilities.

(b) all the Remaining Business Liabilities, whether provided for or not in the books of account of the Transferor Company, shall continue to remain the liabilities and obligations of the Transferor Company and the Transferor Company shall remain liable to meet, discharge, satisfy and fulfill the same to the exclusion of the Transferee Company.

(c) it is expressly provided that, save as mentioned in this Clause, no other terms or conditions of the liabilities and obligations pertaining to and forming part of the Transferred Undertaking No.1 is modified by virtue of this Scheme except to the extent that such amendment is required by necessary implication.

(d) without prejudice to any specific arrangement between the Transferor Company and the Transferee Company and subject to the necessary consents being obtained, if required, in accordance with the terms of this Scheme, the provisions of this Scheme shall operate, notwithstanding anything to the contrary contained in any instrument, deed or writing or the terms of sanction or issue or any security document.

4.4 CONTRACTS, DEEDS, ETC.:

With effect from the Appointed Date,

(a) Subject to the other provisions contained in this Scheme, all contracts, deeds, bonds, agreements and other instruments including memoranda of understandings, arrangements, undertakings, schemes, of whatsoever naturepertaining to and forming part of the Transferred Undertaking No. 1 and to which the Transferor Company is a party, which are subsisting or having effect immediately before the Effective Date, shall remain in full force and effect, in favour of or against the Transferee Company and may be enforced as fully and effectually as if, instead of the Transferor Company, the Transferee Company had been a party or beneficiary or obligee. For avoidance of doubt, with effect from the Appointed Date, the Transferor Company shall have no rights, liabilities or obligations under or in respect of such contracts, deeds, bonds, agreements, memorandum of understanding etc.

(b) The Transferee Company shall, wherever necessary, enter into and/or execute deeds, writings, confirmations or novations to which Transferor Company will, if necessary, also be a party in order to give formal effect to the provisions of this Clause. The Transferee Company shall, under the provisions of this Scheme, be deemed to be authorized to execute any such writings on behalf of the Transferor

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Company to carry out or perform all such formalities or compliance, referred to above on the part of the Transferor Company.

(c) It is clarified that even after the Effective Date, the Transferor Company, with prior consent of the Transferee Company, shall be entitled to realize all monies and to complete and enforce all pending contracts etc. in respect of the Transferred UndertakingNo. 1, in trust and at the cost and expense of the Transferee Company in so far as may be necessary until the transfer of rights and obligations of the Transferor Company in respect of such pending contracts etc. stand fully devolved in favour of the Transferee Company.

4.5 LEGAL PROCEEDINGS:

With effect from the Appointed Date.

(a) any suit, appeal or other proceedings (whether pending in any court or before any statutory or judicial or quasi-judicial authority or tribunal) including proceedings relating to Taxation,pertaining to and forming part of the Transferred Undertaking No. 1, of whatsoever nature, by or against the Transferor Company is pending as on the Effective Date, the same shall not abate, or be discontinued or in any way be prejudicially affected by reason of this Scheme coming into effect and all such proceedings may be continued, prosecuted and enforced, by or against the Transferee Company in the same manner and to the same extent as they would or might have been continued, prosecuted and enforced by or against the Transferor Company, if this Scheme had not come into effect, pursuant to the provisions of Sections 391 and 394 of the Act of 1956 and without any further act, instrument or deed. The Transferee Company shall get itself substituted in all such proceedings in place of the Transferor Company and take all steps as may be necessary to have the proceedings continued, prosecuted and enforced by or against the Transferee Company to the exclusion of the Transferor Company.

(b) All subsequent legal and other proceedings pertaining to any matters concerning the Transferred Undertaking No. 1, after the Effective Date, shall be initiated by or against the Transferee Company to the exclusion of the Transferor Company. The Transferee Company shall bear all costs, charges and consequences arising out of such legal and other proceedings and shall keep the Transferor Company indemnified and harmless, if the Transferor Company is made to bear any such costs, expenses and consequences.

4.6 EMPLOYEES:

Upon the Scheme becoming effective,

(a) Pursuant to the provisions of Sections 391 and 394 of the Act of 1956 and without any further act, instrument or deed, all the employees engaged in or in relation to the business activities and operations of the Transferred Undertaking No. 1 who are in service of the Transferor Company on the Effective Date, shall become the employees of the Transferee Company on such date without any break or interruption in service and on terms and conditions as to remuneration and otherwise, not less favourable than those subsisting as on the Effective Date.

(b) The Transferee Company shall continue to abide by any agreements / settlements (if any) entered into by the Transferor Company in respect of Transferred Undertaking No. 1 with any Union/ representatives of the employees.

(c) The balances standing in the accounts of employees of the Transferred Undertaking No. 1 who are transferred to the Transferee Company in terms of this Scheme, in Provident Fund, Superannuation / Pension Fund, ESI or other such funds and investments relatable thereto as on the Effective Date, shall be transferred to the necessary funds, schemes or trusts to be created by the Transferee Company or to funds, schemes or trusts under the relevant statute, as

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required by the Transferee Company, and till the time such necessary funds, schemes or trusts are created by the Transferee Company, all contribution shall continue to be made to the existing funds, schemes or trusts of Transferor Company.

(d) If any question arises as to whether an employee is engaged in or in relation to the business activities and operations of the Transferred Undertaking No. I, the same shall be decided by mutual agreement between the Boards of the Transferor Company and the Transferee Company.

(e) The Transferee Company agrees that the service of all the employees transferred to the Transferee Company as above up to the Effective Date shall be taken into account for the purpose of all retirement benefits to which they may be eligible in the Transferor Company up to the Effective Date. The Transferee Company further agrees that for the purpose of payment of any retrenchment compensation, gratuity or other terminal benefits, such past service with the Transferor Company, shall also be taken into account and agrees and undertakes to pay the same as and when payable.

4.7 LICENSES AND PERMISSIONS:

Upon the Scheme becoming effective, all licences, no-objection certificates, permissions, approvals, sanctions, consents, authorizations, registrations, quotas, rights, entitlements, including those relating to privileges, powers, facilities of every kind and description of whatsoever nature and the benefits thereto pertaining to the Transferred Undertaking No. I or the business activities and operations thereof, which are subsisting or having effect immediately before the Effective Date, shall stand transferred to and vested in the Transferee Company and shall be deemed to constitute separate licence etc. in the name and for the benefit of the Transferee Company with effect from the Effective Date, pursuant to the provisions of section 394 of the Act of 1956 and without any further act or deed by the Transferor Company and/or the Transferee Company and such licences etc. shall be appropriately mutated/ transferred/ changed/ modified/ endorsed/ split up by the competent authorities concerned in the name and for the benefit of the Transferee Company as soon as the Scheme becomes effective without any hindrance so as to enable the Transferee Company to continue to carry on the operations of the Transferred Undertaking No. I without any interruption, difficulty or disadvantage and in the same manner and with the same privileges and benefits as were being enjoyed by the Transferor Company before the Effective Date. However, if any such licenses etc. as referred to above, are for the benefit of or applicable to or govern the operations of the Transferred Undertaking No. I as well as the Remaining Business of the Transferor Company, then upon the Scheme coming into effect, the same shall be deemed to have been automatically split up without any further act, instrument or deed by the Transferor Company or the Transferee Company so as to appropriately apply to or govern the operations of the Transferred Undertaking No. I and the Remaining Business of the Transferor Company, separately without putting either of them to any disadvantage of whatsoever nature. The competent authorities concerned shall take appropriate action to split up/ change/ modify/ endorse the said licenses etc. to give effect to these provisions and to ensure the continuation of operations of the Transferred Undertaking No. I as well as the Remaining Business of the Transferor Company without any interruption, difficulty or disadvantage. The Transferee Company and/or the Transferor Company shall file appropriate intimations, where ever required, for the record of the competent authorities concerned who shall take the same on record and make the necessary changes and modifications in the relevant records pursuant to the sanction of the Scheme.

4.8 TRANSFER OF AUTHORISED CAPITAL:

(a) Upon coming into effect of the Scheme, Rs. 1250,00,00,000(Rupees One Thousand Two Hundred and Fifty CroresOnly) shall stand transferred from the authorized capital of the Transferor Company and get combined with the authorized capital of the Transferee Company.Accordingly Clause V of the Memorandum of Association of the Transferee Company shall automatically stand amended so as to read as under -

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"V. The Authorised Share Capital of the Company is Rs.1250,05,00,000(Rupees One Thousand Two Hundred and Fifty Crores and Five Lakhs only) divided into 125,00,50,000 (One Hundred Twenty Five Crores and Fifty Thousand) equity shares of Rs. 10/- (INR ten only) each and from time to time to increase, reduce or modify the capital and to divide all or any of the shares in the capital of the Company, for the time being, in accordance with the relevant provisions of the Articles of Association of the Company for the time being in force in that behalf and the provisions of the Companies Act, 1956 or the provisions of the Companies Act, 2013 as applicable."

(b) It is clarified thatthe resolution approving the Scheme shall be deemed to be resolution under Section 61and other applicable provisions of the Act of 2013.

(c) The registration fee applicable under the Act and stamp duty already paid by the Transferor Company on its authorized capital, which is being transferred to the Transferee Company in terms of sub-clause (a) hereinabove, shall be deemed to have been so paid by the Transferee Company and accordingly, the Transferee Company shall not be required to pay any fee/stamp duty on the authorized capital so increased. However, the Transferee Company shall file the required returns/information/the amended copy of its Memorandum and Articles of Association with Registrar of Companies, Himachal Pradesh within 30 (thirty) days from the Effective Date.

(d) The Transferor Company owns and operates the 300 MW Baspa Hydro Electric Project Stage II forming part of the Transferred Undertaking No. 1. Under the power purchase agreement entered into with the Himachal Pradesh State Electricity Board for this project, the tariff for the power generated is determined by the Himachal Pradesh Electricity Regulatory Commission (HPERC) based on the project cost and other financial parameters approved by the HPERC from time to time. After the Appointed Date, the tariff determination by HPERC shall continue to be based on such approved project cost and parameters. The paid-up equity capital for the purposes of Return on Equity shall be as per the said approved project cost notwithstanding the change in the equity share capital consequent upon this Scheme becoming effective.

4.9 SLUMP EXCHANGE:

(a) Upon the coming into effect of the Scheme, the Transferee Company shall assume the liabilities which form part of the Transferred Undertaking No. 1 and shall issue and allot the following securities to the Transferor Company, in dematerialised form, free from all Encumbrances (other than Permitted Asset Encumbrances), towards transfer and vesting by the Transferor Company of the Transferred Undertaking No. 1 with the Transferee Company:

(i) Equity Shares 1; and
(ii) NCD 1.

(b) The authorized, issued, subscribed and paid up share capital of the Transferee Company pursuant to issuance of Equity Shares 1 and Equity Shares 2 shall be:

Authorized Capital	Amount (Rs.)
Comprising 125,00,50,000 equity shares of Rs. 10 each	1250,05,00,000
Issued, Subscribed and Paid up Capital	Amount (Rs.)
Comprising 125,00,50,000 equity shares of Rs. 10 each	1250,05,00,000

(c) The Equity Shares 1and NCD 1, issued and allotted by the Transferee Company in terms of the Scheme, shall be subject to the provisions of the Memorandum and Articles of Association of the Transferee Company. The Equity Shares 1 shall rank *pari-passu* in all respects with the existing equity shares of the Transferee Company for dividend, voting rights and for all other benefits and in all other respects, with effect from the date of allotment of Equity Shares 1.

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4.10 After the Effective Date and as soon as possible, the Transferor Company shall handover to the Transferee Company all the relevant records, title deeds, contracts, agreements, licences, instruments, and all other documents and information pertaining to the assets, properties, rights, privileges, liabilities and obligations etc. of the Transferred Undertaking No. 1 which shall stand transferred to and vested in the Transferee Company in terms of this Scheme.

4.11 The Scheme provides for acquisition of the Transferred Undertaking No. 1 on going concern basis with effect from the Appointed Date and nothing contained in any of the clauses of this Scheme shall be construed to imply transfer of individual assets and liabilities or any combination thereof or with effect from a date other than the Appointed Date, except as expressly provided in the Scheme.

PART – V

TRANSFER AND VESTING OF TRANSFERRED UNDERTAKING NO. 2 TO/ IN TRANSFEREE COMPANY

5.1 VESTING OF TRANSFERRED UNDERTAKING NO. 2:

(a) With effect from the Appointed Date, the Transferred Undertaking No. 2in its entirety shall, pursuant to Sections 391 to 394 of the Act of 1956 read with other relevant provisions of the Act and without any further act, instrument, deed, matter or thing, be transferred to and vested in or be deemed to have been transferred to and vested in the Transferee Company on a "going concern" basis as set out hereinafter in the Scheme, free from all Encumbrances except Permitted Asset Encumbrances.

(b) If for any reason any part of the Transferred Undertaking No. 2 does not get vested in the Transferee Company when the Scheme becomes effective, the Transferor Company and the Transferee Company shall forthwith take all necessary steps, and execute all necessary documents, to ensure the vesting of such part of the Transferred Undertaking No. 2 to the Transferee Company without any further consideration but at the cost and expense of the Transferee Company. The Transferor Company and the Transferee Company agree that pending vesting of such part of Transferred Undertaking No. 2 to the Transferee Company, the Transferor Company shall hold such part of Transferred Undertaking No. 2 in trust for the Transferee Company, and shall put in place necessary arrangements to allow the Transferee Company to enjoy the benefit of the same.

(c) For avoidance of doubt, all the assets and liabilitieswhich form part of the Transferred Undertaking No. 2 shall be vested in the Transferee Company and the Remaining Business Liabilities shall continue to vest in the Transferor Company.

(d) With effect from the Appointed Date, the Transferee Company shall carry out or perform all such formalities and compliances under various Applicable Law or to be carried out or performed in relation to or as a consequence of the vesting of the Transferred Undertaking No. 2 with it.

5.2 ASSETS:

Without prejudice to the generality of Clause 5.1, with effect from the Appointed Date, the assets and properties forming part of the Transferred Undertaking No. 2 shall be transferred into the Transferee Company by the Transferor Company and shall stand vested in the Transferee Company in the following manner:

(a) All assets and properties of the Transferred Undertaking No. 2 as are movable in nature or are otherwise capable of transfer by manual delivery or by endorsement or acknowledgement of possession and/or delivery, the same may be so transferred by the Transferor Company, and shall, upon such transfer, become the

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assets and properties of the Transferee Company and title to the property will be deemed to have been vested accordingly without any further act, instrument or deed and pursuant to the provisions of Sections 391 and 394 of the Act of 1956. Such transfer of movable properties shall be free from all Encumbrances except Permitted Asset Encumbrances.

(b) All immovable properties (including land together with the buildings and structures standing thereon) of the Transferred Undertaking No. 2, whether freehold or leasehold and all documents of title, rights and easements in relation thereto, will stand transferred to and be vested in the Transferee Company, without any further act, instrument or deed and pursuant to the provisions of Sections 391 and 394 of the Act of 1956. The Transferee Company shall be entitled to exercise all rights and privileges and be liable to fulfill all obligations, in relation to or applicable to such immovable properties. Such transfer of immovable properties of the Transferred Undertaking No. 2 shall be free from all Encumbrances except Permitted Asset Encumbrances.

(c) The assets and properties relating to Transferred Undertaking No. 2 other than those dealt with in Clause 5.2(a) and (b), including but not limited to sundry debts, receivables, bills, credits, loans, advances and deposits, if any, whether recoverable in cash or in kind or for value to be received, bank balances, etc., shall stand transferred to and vested in the Transferee Company without any notice or other intimation to any person in pursuance of the provisions of the Sections 391 to 394 of the Act of 1956 read with other relevant provisions of the Act, to the end and intent that the right of the Transferor Company to recover or realise the same stands transferred to the Transferee Company. The Transferee Company shall, at its sole discretion but without being obligedto do so, give notice in such form as it may deem fit and proper, to such person, as the case may be, that the said debt, receivable, bill, credit, loan, advance or deposit stands transferred to and vested in the Transferee Company.

(d) Without prejudice to the aforestated and Clause 5.4, the Transferee Company may, if so required under any Applicable Law or otherwise, at any time after the Scheme becoming effective, in accordance with the provisions hereof, execute or enter into any arrangements, conveyance, confirmations, deeds, documents, letters or any other instruments relating to any asset of the Transferred Undertaking No. 2 with any party to any contract or agreements to which Transferor Company is a party. For such purposes, if so requested by the Transferee Company, the Transferor Company shall provide all the necessary assistance but all costs and expenses for execution of such documents shall be borne by the Transferee Company.

(e) The resolutions, including resolutions passed under Section 293(1)(d) of the Act of 1956 or section 180(1)(c) of the Act of 2013, if any, of the Transferor Company, which are valid and subsisting on the Effective Date, and which pertain to the business of the Transferred Undertaking No. 2, shall, mutatis mutandis, continue to be valid and subsisting and be considered as resolutions of the Transferee Company and if any such resolutions have monetary or other limits being imposed under the provisions of the Act, or any other applicable provisions, then all the said limits shall be added to the existing limits of the Transferee Company and the same shall constitute the aggregate of the said limits in the Transferee Company.

Seal of High Court of Himachal Pradesh

(f) Any Encumbrance over the assets forming part of the Transferred Undertaking No. 2, to the extent such Encumbrance is not a Permitted Asset Encumbrance, shall, without any further act, instrument or deed, be released and shall no longer be available as a security for the Remaining Business Liabilities.

(g) Any Encumbrance over the assets of the Transferor Company to the extent they relate to the liabilities pertaining to and forming part of the Transferred Undertaking No. 2, shall, without any further act, instrument or deed, be released and shall no longer be available as a security for such liabilities.

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(h) The Transferor Company and the Transferee Company shall, if and when so required, execute such documents/instruments or do all such acts and deeds including filing of necessary particulars and/or modification of charge with the Registrar of Companies, Himachal Pradesh to give formal effect to the above Clauses, at the cost and expense of the Transferee Company.

(i) If any payment is received by the Transferor Company from the debtors in respect of the Transferred Undertaking No. 2 after the Effective Date, the Transferor Company shall pay the same to the Transferee Company within 7 (seven) days of receipt of such payment.

5.3 LIABILITIES:

Without prejudice to the generality of Clause 5.1 and with effect from the Appointed Date, the following liabilities and obligations forming part of the Transferred Undertaking No. 2 shall stand transferred to and vested in the Transferee Company in the following manner:

(a) all such liabilities and obligations pertaining to the Transferred Undertaking which have been incurred, accrued or arisen before the Appointed Date, whether known or unknown and whether provided for or not in the books of account of the Transferor Company, or which may accrue or arise or become known after the Appointed Date, shall become the liabilities and obligations of the Transferee Company pursuant to the provisions of sections 391 and 394 of the Act of 1956 and without any further act, instrument or deed and further that it shall not be necessary to obtain the consent of any third party or other person who is a party to any contract or arrangement by virtue of which such liabilities and obligations have arisen in order to give effect to the provisions of this Clause. The Transferee Company alone shall be liable to perform all obligations in respect of such liabilities and the Transferor Company will not have any obligations in respect of such liabilities.

(b) all the Remaining Business Liabilities, whether provided for or not in the books of account of the Transferor Company, shall continue to remain the liabilities and obligations of the Transferor Company and the Transferor Company shall remain liable to meet, discharge, satisfy and fulfill the same to the exclusion of the Transferee Company.

(c) it is expressly provided that, save as mentioned in this Clause, no other terms or conditions of the liabilities and obligations pertaining to and forming part of the Transferred Undertaking No. 2 is modified by virtue of this Scheme except to the extent that such amendment is required by necessary implication.

(d) without prejudice to any specific arrangement between the Transferor Company and the Transferee Company and subject to the necessary consents being obtained, if required, in accordance with the terms of this Scheme, the provisions of this Scheme shall operate, notwithstanding anything to the contrary contained in any instrument, deed or writing or the terms of sanction or issue or any security document.

5.4 CONTRACTS, DEEDS, ETC.:

With effect from the Appointed Date,

(a) Subject to the other provisions contained in this Scheme, all contracts, deeds, bonds, agreements and other instruments including memoranda of understandings, arrangements, undertakings, schemes, of whatsoever nature pertaining to and forming part of the Transferred Undertaking No. 2 and to which the Transferor Company is a party, which are subsisting or having effect immediately before the Effective Date, shall remain in full force and effect, in favour of or against the Transferee Company and may be enforced as fully and effectually as if, instead of

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the Transferor Company, the Transferee Company had been a party or beneficiary or obligee. For avoidance of doubt, with effect from the Appointed Date, the Transferor Company shall have no rights, liabilities or obligations under or in respect of such contracts, deeds, bonds, agreements, memorandum of understanding etc.

(b) The Transferee Company shall, wherever necessary, enter into and/or execute deeds, writings, confirmations or novations to which Transferor Company will, if necessary, also be a party in order to give formal effect to the provisions of this Clause. The Transferee Company shall, under the provisions of this Scheme, be deemed to be authorized to execute any such writings on behalf of the Transferor Company to carry out or perform all such formalities or compliance, referred to above on the part of the Transferor Company.

(c) It is clarified that even after the Effective Date, the Transferor Company, with prior consent of the Transferee Company, shall be entitled to realize all monies and to complete and enforce all pending contracts etc. in respect of the Transferred UndertakingNo. 2, in trust and at the cost and expense of the Transferee Company in so far as may be necessary until the transfer of rights and obligations of the Transferor Company in respect of such pending contracts etc. stand fully devolved in favour of the Transferee Company.

5.5 LEGAL PROCEEDINGS:

With effect from the Appointed Date,

(a) any suit, appeal or other proceedings (whether pending in any court or before any statutory or judicial or quasi-judicial authority or tribunal) including proceedings relating to Taxation, pertaining to and forming part of the Transferred Undertaking No. 2, of whatsoever nature, by or against the Transferor Company is pending as on the Effective Date, the same shall not abate, or be discontinued or in any way be prejudicially affected by reason of this Scheme coming into effect and all such proceedings may be continued, prosecuted and enforced, by or against the Transferee Company in the same manner and to the same extent as they would or might have been continued, prosecuted and enforced by or against the Transferor Company, if this Scheme had not come into effect, pursuant to the provisions of Sections 391 and 394 of the Act of 1956 and without any further act, instrument or deed. The Transferee Company shall get itself substituted in all such proceedings in place of the Transferor Company and take all steps as may be necessary to have the proceedings continued, prosecuted and enforced by or against the Transferee Company to the exclusion of the Transferor Company.

(b) All subsequent legal and other proceedings pertaining to any matters concerning the Transferred Undertaking No. 2, after the Effective Date, shall be initiated by or against the Transferee Company to the exclusion of the Transferor Company. The Transferee Company shall bear all costs, charges and consequences arising out of such legal and other proceedings and shall keep the Transferor Company indemnified and harmless, if the Transferor Company is made to bear any such costs, expenses and consequences.

5.6 EMPLOYEES:

Upon the Scheme becoming effective,

(a) Pursuant to the provisions of Sections 391 and 394 of the Act of 1956 and without any further act, instrument or deed, all the employees engaged in or in relation to the business activities and operations of the Transferred Undertaking No. 2 who are in service of the Transferor Company on the Effective Date, shall become the employees of the Transferee Company on such date without any break or interruption in service and on terms and conditions as to remuneration and otherwise, not less favourable than those subsisting as on the Effective Date.

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(b) The Transferee Company shall continue to abide by any agreements / settlements (if any) entered into by the Transferor Company in respect of Transferred Undertaking No. 2 with any Union/ representatives of the employees.

(c) The balances standing in the accounts of employees of the Transferred Undertaking No. 2 who are transferred to the Transferee Company in terms of this Scheme, in Provident Fund, Superannuation / Pension Fund, ESI or other such funds and investments relatable thereto as on the Effective Date, shall be transferred to the necessary funds, schemes or trusts to be created by the Transferee Company or to funds, schemes or trusts under the relevant statute, as required by the Transferee Company, and till the time such necessary funds, schemes or trusts are created by the Transferee Company, all contribution shall continue to be made to the existing funds, schemes or trusts of Transferor Company.

(d) If any question arises as to whether an employee is engaged in or in relation to the business activities and operations of the Transferred Undertaking No. 2, the same shall be decided by mutual agreement between the Boards of the Transferor Company and the Transferee Company.

(e) The Transferee Company agrees that the service of all the employees transferred to the Transferee Company as above up to the Effective Date shall be taken into account for the purpose of all retirement benefits to which they may be eligible in the Transferor Company up to the Effective Date. The Transferee Company further agrees that for the purpose of payment of any retrenchment compensation, gratuity or other terminal benefits, such past service with the Transferor Company, shall also be taken into account and agrees and undertakes to pay the same as and when payable.

5.7 LICENSES AND PERMISSIONS:

Upon the Scheme becoming effective, all licences, no-objection certificates, permissions, approvals, sanctions, consents, authorizations, registrations, quotas, rights, entitlements, including those relating to privileges, powers, facilities of every kind and description of whatsoever nature and the benefits thereto pertaining to the Transferred Undertaking No. 2 or the business activities and operations thereof, which are subsisting or having effect immediately before the Effective Date, shall stand transferred to and vested in the Transferee Company and shall be deemed to constitute separate licence etc. in the name and for the benefit of the Transferee Company with effect from the Effective Date, pursuant to the provisions of section 394 of the Act of 1956 and without any further act or deed by the Transferor Company and/or the Transferee Company and such licences etc. shall be appropriately mutated/ transferred/ changed/ modified/ endorsed/ split up by the competent authorities concerned in the name and for the benefit of the Transferee Company as soon as the Scheme becomes effective without any hindrance so as to enable the Transferee Company to continue to carry on the operations of the Transferred Undertaking No. 2 without any interruption, difficulty or disadvantage and in the same manner and with the same privileges and benefits as were being enjoyed by the Transferor Company before the Effective Date. However, if any such licenses etc. as referred to above, are for the benefit of or applicable to or govern the operations of the Transferred Undertaking No. 2 as well as the Remaining Business of the Transferor Company, then upon the Scheme coming into effect, the same shall be deemed to have been automatically split up without any further act, instrument or deed by the Transferor Company or the Transferee Company so as to appropriately apply to or govern the operations of the Transferred Undertaking No. 2 and the Remaining Business of the Transferor Company, separately without putting either of them to any disadvantage of whatsoever nature. The competent authorities concerned shall take appropriate action to split up/ change/ modify/ endorse the said licenses etc. to give effect to these provisions and to ensure the continuation of operations of the Transferred Undertaking No. 2 as well as the Remaining Business of the Transferor Company without any interruption, difficulty or disadvantage. The Transferee Company and/or the Transferor Company shall file appropriate intimations, where ever required, for the record of the competent

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authorities concerned who shall take the same on record and make the necessary changes and modifications in the relevant records pursuant to the sanction of the Scheme.

5.8 TRANSFER OF AUTHORISED CAPITAL:

(a) Upon coming into effect of the Scheme, Clause V of the Memorandum of Association of the Transferee Company shall automatically stand amended as contemplated in Clause 4.8 (a).

(b) It is clarified that the resolution approving the Scheme shall be deemed to be resolution under Section 61 and other applicable provisions of the Act of 2013.

(c) The registration fee applicable under the Act and stamp duty already paid by the Transferor Company on its authorized capital, which is being transferred to the Transferee Company in terms of sub-clause (a) hereinabove, shall be deemed to have been so paid by the Transferee Company and accordingly, the Transferee Company shall not be required to pay any fee/stamp duty on the authorized capital so increased. However, the Transferee Company shall file the required returns/information/the amended copy of its Memorandum and Articles of Association with Registrar of Companies, Himachal Pradesh within 30 (thirty) days from the Effective Date.

(d) The Transferor Company owns and operates the Karcham Wangtoo Hydro Electric Project, with an installed capacity of 1,091 MW, forming part of the Transferred Undertaking No. 2. Under the power purchase agreement entered into with the Power Trading Corporation for this project, the tariff for the power generated to be determined by the Central Electricity Regulatory Commission (CERC) based on the project cost and other financial parameters approved by the CERC from time to time. After the Appointed Date, the tariff determination by CERC shall continue to be based on such approved project cost and parameters. The paid-up equity capital for the purposes of Return on Equity shall be as per the said approved project cost notwithstanding the change in the equity share capital consequent upon this Scheme becoming effective.

5.9 SLUMP EXCHANGE

(a) Upon the coming into effect of the Scheme, the Transferee Company shall assume the liabilities which form part of the Transferred Undertaking No. 2 and shall issue and allot the following securities to the Transferor Company, in dematerialised form, free from all Encumbrances (other than Permitted Asset Encumbrances), towards transfer and vesting by the Transferor Company of the Transferred Undertaking No. 2 with the Transferee Company:

(i) Equity Shares 2; and
(ii) NCD 2.

The authorized, issued, subscribed and paid up share capital of the Transferee Company pursuant to issuance of Equity Shares 1 and Equity Shares 2 shall be:

Authorized Capital	Amount Rs.
Comprising 125,00,50,000 equity shares of Rs. 10 each	1250,05,00,000
Issued, Subscribed and Paid up Capital	Amount Rs.
Comprising 125,00,50,000 equity shares of Rs. 10 each	1250,05,00,000

(c) The Equity Shares 2 and NCD 2, issued and allotted by the Transferee Company in terms of the Scheme, shall be subject to the provisions of the Memorandum and Articles of Association of the Transferee Company. The Equity Shares 2 shall rank *pari-passu* in all respects with the existing equity shares of the Transferee Company for dividend, voting rights and for all other benefits and in all other respects, with effect from the date of allotment of Equity Shares 2.

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5.10 After the Effective Date and as soon as possible, the Transferor Company shall handover to the Transferee Company all the relevant records, title deeds, contracts, agreements, licences, instruments, and all other documents and information pertaining to the assets, properties, rights, privileges, liabilities and obligations etc. of the Transferred Undertaking No. 2 which shall stand transferred to and vested in the Transferee Company in terms of this Scheme.

5.11 The Scheme provides for acquisition of the Transferred Undertaking No. 2 on going concern basis with effect from the Appointed Date and nothing contained in any of the clauses of this Scheme shall be construed to imply transfer of individual assets and liabilities or any combination thereof or with effect from a date other than the Appointed Date, except as expressly provided in the Scheme.

PART – VI

BUSINESSES (OTHER THAN TRANSFERRED UNDERTAKINGS) OF THE TRANSFEROR COMPANY

6.1 The business, other than the Transferred Undertakingsof the Transferor Company shall continue to belong to and remainvested in and be continued to be managed by the Transferor Companyincluding in particularassets pertaining thereto and the Remaining Business Liabilities as hitherto.

6.2 All legal, Taxation or other proceedings (*including before any statutory or quasi-judicial authority or tribunal*) by or against the Transferor Company under any Applicable Law relating to the liability, obligation or duties of the Transferor Company in respect of the aforesaid remaining business and the Remaining Business Liabilitiesshall be continued and enforced by or against the Transferor Company only.

6.3 In view of transfer ofRs. 1250,00,00,000 (Rupees One Thousand Two Hundred and Fifty CroresOnly) from the authorised capital of the Transferor Company to Transferee Company as provided in Parts IV and V above, the authorised capital of the Transferor Company shall stand correspondingly reduced by the aforesaid amount and accordingly Clause V of the Memorandum of Association of the Transferor Company shall, on the Appointed Date, stand automaticallyamended so as to read as under:

"V. The Authorised Share Capital of the Company is Rs. 10050,00,00,000/- (Rupees Ten Thousand and Fifty Crores only) divided into 705,00,00,000 (Seven Hundred and Five Crores) equity shares of Rs. 10/- each and 30,00,00,000(Thirty Crores) Preference Shares of Rs. 100/- each (whether convertible – optionally or compulsorily or non convertible, cumulative or non cumulative) with power to the Company to convert the Preference Shares into Equity Shares at any time and from time to time to increase, reduce or modify the capital and to divide all or any of the shares in the capital of the Company, for the time being, and to classify and reclassify such shares from shares of one class into shares of other class or classes and to attach thereto respectively such preferential, deferred, qualified or other special rights, privileges, conditions or restrictions and to vary, modify or abrogate any such rights, privileges, conditions or restrictions, in accordance with the relevant provisions of the Articles of Association of the Company for the time being in force in that behalf and the provisions of the Companies Act, 1956 or corresponding provisions of the Companies Act, 2013."

It is clarified that the resolution approving the Scheme shall be deemed to be a resolution under Section 61 and other applicable provisions of the Act of2013.The Transferor Company shall file the required returns/information/the amended copy of its Memorandum and Articles of Association with Registrar of Companies, Himachal Pradesh within 30 (thirty) days from the Effective Date.

PART – VII

ACCOUNTING AND TAX TREATMENT

7.1 ACCOUNTING TREATMENT IN THE BOOKS OF TRANSFEROR COMPANY:

Upon the Scheme becoming effective:

(a) The book value of all assets and liabilities which cease to be assets and liabilities of the Transferor Company shall be reduced by the Transferor Company at their book values.

(b) The Transferor Company shall record all the Equity Shares and NCDs received pursuant to this Scheme at their respective fairvalues.

(c) The difference between the book value of assets of the Transferred Undertakings over the aggregate of (i) the book value of the liabilities of the Transferred Undertakings; and (ii) the fair value of the Equity Shares and NCDs received pursuant to this Scheme shall be debited/credited to the capital reserve account of the Transferor Company.

7.2 ACCOUNTING TREATMENT IN THE BOOKS OF TRANSFEREE COMPANY:

Upon the Scheme becoming effective:

(a) The Transferee Company shall record the face value of the respective Equity Shares and NCDs issued by them to the Transferor Company pursuant to this Scheme.

(b) The Transferee Company shall record the liabilities taken over under the Scheme at the fair value as on the Appointed Date.

(c) The aggregate face value of Equity Shares, NCDs issued by the Transferee Company and the fair value of liabilities taken over by the Transferee Company as above, will be apportioned to the various assets on a fair basis, to the extent of their fair values as determined by competent valuers in accordance with the accounting standards.

(d) Excess, if any, of the aggregate face value of the Equity Shares, NCDs and fair value of liabilities over the aggregate fair value of various assets determined by the valuers will be debited to goodwill.

7.3 TAX TREATMENT:

(a) Any liabilities on account of income-tax in relation to the Transferor Company pertaining to the period prior to the Appointed Date,including all or any liability/refunds/credits/claims pertaining to the period before the Appointed Dateshall be treated as liability/refunds/credits/claims of the TransferorCompany.

(b) Further, the Transferor Company and the Transferee Company shall, after the Effective Date, be entitled to revise the relevant returns, if any, filed by the Transferor Company and the Transferee Company for any year, if so necessitated or consequent to this Scheme, notwithstanding that the time prescribed for such revision may have elapsed. For avoidance of doubt, the Transferee Company shall have the right to claim refunds, advance tax credits etc., relating to the Transferred Undertakings for the period on and after the Appointed Date.

(c) All tax holiday including but not limited to benefit under section 80(IA) of the Income-tax Act, 1961 including its continuing benefits, incentives, exemptions, concessions, carbon credits and other benefits or privileges enjoyed by the Transferor Company in relation to the Transferred Undertakings, granted by any

HIMACHAL BASPA POWER COMPANY LIMITED

Government body, regulatory authority, local authority, by any other person or law or availed of by the Transferor Company, are concerned, the same shall, without any further act or deed, in so far as they relate to the Transferred Undertakings vest with and be available to the Transferee Company on the same terms and conditions.

(d) The transfer pursuant to the Scheme is to the Transferee Company which is a subsidiary of the Transferor Company, and no stamp duty is payable on the said transfer.

PART – VIII

GENERAL TERMS AND CONDITIONS

8.1 APPLICATION TO HIGH COURT:

The Transferee Company and the Transferor Company shall jointly and with all reasonable dispatch, make all applications/ petitions/ affidavits etc. under Sections 391 to 394 of the Act of 1956 and other applicable provisions of the Act to the Court for directions to convene and/or dispense with all or any of the meetings and other directions and for the sanctioning of the Scheme and to other authorities and bodies for obtaining their approvals, no objections, consents etc., as may be required, under any law, agreement or otherwise and for such other orders as the High Court may deem fit for bringing the Scheme into effect and all matters ancillary or incidental thereto.

8.2 MODIFICATION OR AMENDMENTS TO THE SCHEME:

(a) The Transferor Company and the Transferee Company by their respective Boardsof Directors may make and/or consent to (i) any modifications/ amendments to the Scheme (including but not limited to the terms, conditions and schedules thereof) or (ii) any conditions or limitations that the High Court or any other regulatory authority may deem fit to direct or impose; or (iii) amendments which may otherwise be considered necessary, desirable or appropriate by them. No further approval of the shareholders or the creditors of any of the Companies shall be necessary for giving effect to the provisions contained in this clause.

(b) The Transferor Company and the Transferee Company by their respective Boardsof Directors are authorised to take all such steps as may be necessary, desirable or proper to resolve any doubts, difficulties or questions whether by reason of any directive or orders of any other authorities or otherwise howsoever arising out of, or under, or by virtue of the Scheme and/or any matter concerned or connected therewith, including but not limited to any questions relating to whether any assets or liabilities of the Transferor Company are included in the definition of "Transferred Undertakings".

(c) For the purpose of giving effect to this Scheme or to any modifications or amendments thereof or additions thereto, the representatives of the Transferor Company and the Transferee Company may give and are hereby authorised to determine and give all such directions as are necessary including directions for settling or removing any question of doubt or difficulty that may arise and such determination or directions, as the case may be, shall be binding on all parties, in the same manner as if the same were specifically incorporated in this Scheme.

8.3 CONDITIONALITY OF THE SCHEME:

This Scheme is conditional upon and subject to:

(a) The consents by the requisite majority of the shareholders and creditors of the Transferor Company and the Transferee Company to the Scheme;

HIMACHAL BASPA POWER COMPANY LIMITED

(b) the Scheme being approved by the Stock Exchanges, pursuant to clause 24(f) of the Equity Listing Agreement between such Stock Exchanges and the Transferor Company;

(c) approval of the Scheme by SEBI in terms of applicable SEBI Circulars, if any;

(d) sanction of the Scheme by the Court in terms of Sections 391 and 394 of the Act of 1956 and other relevant provisions of the Act.

8.4 OTHER TERMS

(a) Before the Scheme becomes effective, the Board of Directors of the Transferor Company as well as the Board of Directors of the Transferee Company shall be at liberty to withdraw from the Scheme, if any condition or alteration imposed by the Court or any other authority is not acceptable to any of them or if any material change in the circumstances takes place. No approval of the shareholders or the creditors of any of the said Companies shall be necessary for giving effect to the provisions contained in this clause.

(b) The respective Board of Directors of the Transferor Company and the Transferee Company may empower any committee of directors or any officer(s) to discharge all or any of the powers and functions, which the said Board of Directors are entitled to exercise and perform under this Scheme and may empower such committee or officer(s) to sub-delegate the authority so delegated.

(c) If any part of this Scheme is found invalid or ruled illegal by any court or authority of competent jurisdiction or found unenforceable under the present or future laws, then it is the intention of the Transferor and the Transferee Company that such part shall be severable from the remainder of the Scheme and the Scheme shall not be affected thereby, unless the deletion of such part shall cause the Scheme to become materially adverse to any of the Transferor Company or TransfereeCompany, in which case the Board of Directors of the respective companies shall attempt to bring about a modification in the Scheme, as will best preserve for the respectivecompanies, the benefits and obligations of this Scheme, including but not limited to such part or provision. It is made clear that no further approval of the shareholders or the creditors of any of the saidcompanies shall be necessary for giving effect to the provisions contained in this clause.

(d) In the event of the Scheme failing to take effect by March 31, 2016 or by such later date as may be mutually agreed upon by the Boards of Directors of the Transferor Company and the TransfereeCompany, or if any of them withdraw from the Scheme in accordance with the provisions made hereinabove, the Scheme shall become null and void and in that event, no rights and liabilities, whatsoever, shall accrue to or be incurred inter-se by the parties or their shareholders or creditors or employees or any other person. No further approval of the shareholders or the creditors of any of the said Companies shall be necessary for giving effect to the provisions contained in this clause.

(e) No person claiming to have acted or changed his position in anticipation of this Scheme taking effect, shall get any cause of action against the Transferor Company or the TransfereeCompany or their directors or officers, if the Scheme does not take effect for any reason whatsoever, or is withdrawn, amended or modified for any reason whatsoever.

(f) The approval of/ consent to the Scheme by the shareholders and the creditors of the Transferor Company and the Transferee Company pursuant to Section 391-394 of the Act of 1956, shall be deemed to be the compliance with all the applicable provisions of the Act and other Applicable Law for all actions to be taken pursuant to the Scheme.

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(g) The Board of Directors of the Transferor Company and the Transferee Company shall have the right to waive any or all of the consents listed under Clause 2.1(f)(iii) hereof.

(h) With effect from the Appointed Date:

(i) The right of the Transferor Company and the Transferee Company to declare and pay dividends, whether interim or final, to their respective shareholders shall remain unaffected.

(ii) The shareholders of the Transferor Company and the Transferee Company shall, save as expressly provided otherwise in the Scheme, continue to enjoy their existing rights under their respective Articles of Association, including the right to receive dividends.

(iii) It is clarified that the aforesaid provisions in respect of declaration of dividends, whether interim or final, are enabling provisions only and shall not be deemed to confer any right on the shareholders to demand or claim any dividends which, subject to the provisions of the Act, shall be entirely at the discretion of the respective Board of Directors of the company concerned and subject, wherever necessary, to the approval of the shareholders of the respective companies.

(h) A fair valuation of the Transferred Undertakings and of the instruments issued under the Scheme is carried out by M/s. Bansi S. Mehta & Co., Chartered Accountants vide their valuation report dated November 14, 2014and a fairness opinion thereon has been provided by M/s Sobhagya Capital Options Limited vide their opinion dated November 15, 2014.

8.5 COST, CHARGES AND EXPENSES:

(a) The Transferor Company and the Transferee Company shall pay the fees and costs of any financial or technical advisors, lawyers or accountants engaged by it in relation to the negotiations leading up to the transactions contemplated hereunder and to the preparation, execution and carrying into effect of this Scheme which relate to the transaction contemplated hereunder.

(b) The Transferor Company and the Transferee Company shall bear the costs relating to the High Court process, including the filing fees and costs of convening meetings.

SCHEDULE I

DESCRIPTION OF UNDERTAKING

Part A – Transferred Undertaking No. 1

"Transferred Undertaking No. 1" means the entire business of Baspa Hydro Electric Project Stage-II with an installed capacity of 300 MW located at Karcham in the district of Kinnaur in the state of Himachal Pradesh and built on the lower reaches of the Baspa river on a going concern basis comprising of the following:

(i) all land owned, leased, used or possessed by the Transferor Company in connection with the Transferred Undertaking No. 1 and at Plot No. 8, Block No. 185, Taluka Kalol, Mouje Dhanot, District Mehsana, Gujarat as listed in Schedule XIII-A (Project Land) hereto;

(ii) the school named Jay Jyoti School run by Jaiprakash Seva Sansthan located at Sholtu, Tehsil Tapri, Dist. Kinnaur, Himachal Pradesh on the land of the Transferred Undertaking No. 1;

HIMACHAL BASPA POWER COMPANY LIMITED

(iii) all ancillary and support infrastructure, developments, buildings and other facilities including the housing colony located at Sholtu and Kuppa developed and/or used by the Transferor Company in connection with the operation of the said hydroelectric plant on the land of the Transferred Undertaking No. 1;

(iv) all accounts receivable, notes receivable and other comparable rights together with the collateral security thereof, if any, which pertain to or relate to the Transferred Undertaking No. 1 and its business;

(v) all agreements, suppliers contracts and commitments, entered into by the Transferor Company, which pertain to or relate to the Transferred Undertaking No. 1and its business;

(vi) all government approvals required for owning and operating the Transferred Undertaking No. 1 including government approvals which pertain to or relate to the Transferred Undertaking No. 1 and its business;

(vii) all funds and other assets of employee benefit funds/schemes, being provident fund, gratuity, leave salary and bonus, which pertain to the employees employed for the Transferred Undertaking No. 1;

(viii) employees employed for the Transferred Undertaking No. 1;

(ix) all financing arrangements which pertain to or relate to the Transferred Undertaking No. 1;

(x) all insurance policies or agreements for insurance and interests in insurance pools and programs of the Transferor Company and related to the Transferred Undertaking No. 1 and its business;

(xi) all movable property relating to or comprising the Transferred Undertaking No. 1 and interest therein, including without limitation, fixtures, furniture, supplies, accessories, materials, equipment, tools, parts, vehicles, machinery, office equipment, generators, computers, telephones, books and records and all other assets and items of tangible personal property including the ones hypothecated, in each case owned by, leased to or used by the Transferor Company and related to the business of the Transferred Undertaking No. 1 and located at the land of the Transferred Undertaking No. 1, including all equipment and vehicles which have been transferred to the Transferor Company by Jaiprakash Associates Limited prior to the Effective Date;

(xii) all books, records, files, papers, engineering and process information, computer programs, software licenses, drawings, manuals, data, catalogues, quotations, sales and advertising materials, lists of present and former customers and suppliers, customer credit information, customer pricing information, and other records whether in physical or electronic form which pertain to or relate to the Transferred Undertaking No. 1;

(xiii) any rights to any bank guarantee, earnest money, security deposits, pre-paid expenses or other amounts deposited with government entities or third party which pertain to or relate to the Transferred Undertaking No. 1 and its business;

(xiv) the goodwill of the Transferred Undertaking No. 1 as a going concern;

(xv) all Intellectual Property Rights relating to the Transferred Undertaking No. 1;

(xvi) all advances received from its customers which pertain to or relate to the Transferred Undertaking No. 1 and its business;

(xvii) any other assets, property or right of the Transferor Company in respect of the Transferred Undertaking No. 1 including but not limited to powers, authorities,

HIMACHAL BASPA POWER COMPANY LIMITED

permits, allotments, approvals, consents, privileges, liberties, advantages, easements and all the rights, titles, interests, benefit and advantage (including tax benefits and tax holidays including but not limited to section 80IA benefit), grants, subsidies, concessions, deposits, reserves, provisions, advances, receivables, funds, accounts and all other rights, claims and ownership of whatsoever nature and wherever situated belonging to or in the possession of or granted in favour of or enjoyed by the Transferor Company in connection with or pertaining or relatable to the business of the Transferred Undertaking No. 1.

(xviii) Liabilities

all liabilities (actual or contingent), obligations and commitments which relate to or are comprised in the Transferred Undertaking No. 1;

(xix) all claims, judgments, proceedings, demands, lawsuits, causes of action, chose-in-action, and rights of recovery which pertain to or relate to the Transferred Undertaking No. 1 including litigations;

(xx) The Certified Emission Reductions and Verified Emission Reductions accrued for the period prior to the EffectiveDate in relation Transferred Undertaking No. 1.

It is clarified that:

(a) all assets in (xi) above excludes movable property owned by Jaiprakash Associates Limited and all assets owned by or leased to Jaypee Powergrid Limited;

(b) Wangtoo Abdullahpur transmission systems belonging to Jaypee Powergrid Limited and assets owned by Jaypee Powergrid Limited do not form part of the Transferred Undertaking No. 1;

(c) any asset belonging to the Transferred Undertaking No. 1 but temporarily deployed at other locations shall be brought back to the Transferred Undertaking No. 1 on or before the Effective Date;

(d) any asset belonging to Jaiprakash Associates Limited, deployed at Transferred Undertaking No. 1 shall be withdrawn on or before the Effective Date; and

(e) the Excluded Liabilities do not form part of the Transferred Undertaking No. 1.

Part B – Transferred Undertaking No. 2

The term "Transferred Undertaking No. 2" means the entire business of Karcham Wangtoo Hydro Electric Project with installed capacity of 1091 MW located in the district of Kinnaur in the state of Himachal Pradesh and built on the Satluj river on a going concern basis comprising of the following:

(i) all land owned, leased, used or possessed by the Transferor Company in connection with the Transferred Undertaking No. 2;

(ii) the housing colony related to the above Transferred Undertaking No. 2 located at Sholtu, Kaksthal and Sherpa, the hospital named "Jaypee Hospital" located at Sholtu and the industrial technical institute located at Urni, District Kinnaur;

(iii) all ancillary and support infrastructure, developments, buildings and other facilities developed and/or used by the Transferor Company: (i) in connection with the operation of the said hydroelectric plant at the relevant location of the Transferred Undertaking No. 2; and (ii) in relation to fulfilling the Transferor Company's obligations towards local area development requirements under contract or Applicable Law with respect to the said hydroelectric plant;

HIMACHAL BASPA POWER COMPANY LIMITED

(iv) all accounts receivable, notes receivable and other comparable rights together with the collateral security thereof, if any, which pertain to or relate to the Transferred Undertaking No. 2and its business;

(v) all agreements, suppliers contracts and commitments, entered into by the Transferor Company, which pertain to or relate to the Transferred Undertaking No. 2 and its business;

(vi) all government approvals required for owning and operating the Transferred Undertaking No. 2 including government approvals which pertain to or relate to the Transferred Undertaking No. 2 and its business;

(vii) all funds and other assets of employee benefit funds/schemes, being provident fund, gratuity, leave salary and bonus, which pertain to the employees employed for the Transferred Undertaking No. 2;

(viii) employees employed for the Transferred Undertaking No. 2;

(ix) all financing arrangements which pertain to or relate to the Transferred Undertaking No. 2;

(x) all insurance policies or agreements for insurance and interests in insurance pools and programs of the Transferor Company and related to the Transferred Undertaking No. 2 and its business;

(xi) all movable property relating to or comprising the Transferred Undertaking No. 2and interest therein, including without limitation, fixtures, furniture, supplies, accessories, materials, equipment, tools, parts, vehicles, machinery, office equipment, generators, computers, telephones, books and records and all other assets and items of tangible personal property including the ones hypothecated, in each case owned by, leased to or used by the Transferor Company and related to the business of the Transferred Undertaking No. 2 and located at the land of the Transferred Undertaking No. 2, including all equipment and vehicles which have been transferred to the Transferor Company by Jaiprakash Associates Limited prior to the Effective Date;

(xii) all books, records, files, papers, engineering and process information, computer programs, software licenses, drawings, manuals, data, catalogues, quotations, sales and advertising materials, lists of present and former customers and suppliers, customer credit information, customer pricing information, and other records whether in physical or electronic form which pertain to or relate to the Transferred Undertaking No. 2;

(xiii) any rights to any bank guarantee, earnest money, security deposits, pre-paid expenses or other amounts deposited with government entities or third party which pertain to or relate to the Transferred Undertaking No. 2 and its business;

(xiv) the goodwill of the Transferred Undertaking No. 2 as a going concern;

(xv) all Intellectual Property Rights relating to the Transferred Undertaking No. 2;

(xvi) all advances received from its customers which pertain to or relate to the Transferred Undertaking No. 2 and its business;

(xvii) any other assets, property or right of the Transferor Company in respect of the Transferred Undertaking No. 2 including but not limited to powers, authorities, permits, allotments, approvals, consents, privileges, liberties, advantages, easements and all the rights, titles, interests, benefit and advantage (including tax benefits and tax holidays including but not limited to section 80IA benefit), grants, subsidies, concessions, deposits, reserves, provisions, advances, receivables, funds, accounts and all other rights, claims and ownership of whatsoever nature and wherever situated belonging to or in the possession of or

HIMACHAL BASPA POWER COMPANY LIMITED

granted in favour of or enjoyed by the Transferor Company in connection with or pertaining or relatable to the business of the Transferred Undertaking No. 2.

(xviii) Liabilities

all liabilities (actual or contingent), obligations and commitments which relate to or are comprised in the Transferred Undertaking No. 2;

(xix) all claims, judgments, proceedings, demands, lawsuits, causes of action, chose-in-action, and rights of recovery which pertain to or relate to the Transferred Undertaking No. 2 including litigations;

(xx) The Certified Emission Reductions and Verified Emission Reductions accrued for the period prior to the Effective Date in relation Transferred Undertaking No. 2.

It is clarified that:

(a) all assets in (xi) above excludes movable property owned by Jaiprakash Associates Limited and all assets owned by or leased to Jaypee Powergrid Limited;

(b) Wangtoo Abdullahpur transmission systems belonging to Jaypee Powergrid Limited and assets owned by Jaypee Powergrid Limited do not form part of the Transferred Undertaking No: 2;

(c) any asset belonging to the Transferred Undertaking No. 2 but temporarily deployed at other locations shall be brought back to the Transferred Undertaking No. 2on or before the Effective Date;

(d) any asset belonging to Jaiprakash Associates Limited, deployed at Transferred Undertaking No. 2 shall be withdrawn on or before the Effective Date; and

(e) the Excluded Liabilities do not form part of the Transferred Undertaking No. 2.

ATTESTED

Shimla-171001

HIMACHAL BASPA POWER COMPANY LIMITED

JAYPEE BASPA II HYDRO ELECTRIC PLANT
(A DIVISION OF JAIPRAKASH POWER VENTURES LIMITED)

BALANCE SHEET AS AT 31.03.2015



JAYPEE BASPA II HYDRO ELECTRIC PLANT
(A DIVISION OF JAIPRAKASH POWER VENTURES LIMITED)
BALANCE SHEET AS AT 31ST MARCH, 2015

(Amount in Rupees)

Particulars	Note No.	Figures as at the end of current reporting period, March 31, 2015		Figures as at the end of previous reporting period, March 31, 2014	
I. SOURCES OF FUNDS					
(1) Reserves and Surplus	2		1,233,673,105		1,533,222,822
(2) Deferred Revenue	3		2,340,235,700		2,089,972,000
(3) Non Current Liabilities					
(a) Long-term borrowings	4		4,130,431,115		5,009,764,415
(b) Long-term provisions	5		14,718,699		19,902,465
(4) Current Liabilities					
(a) Short-term borrowings	6		202,620,444		269,006,208
(b) Trade payables	7		3,007,402,437		26,901,071
(c) Other current liabilities	8		886,002,036		1,187,911,602
(d) Short-term provisions	9		365,135,479		409,744,919
Inter Unit Balances			2,658,312,966		5,987,773,717
TOTAL			14,838,431,980		16,534,199,219
II. APPLICATION OF FUNDS					
(1) Non-current assets					
(a) Fixed assets					
Tangible Assets	10		13,069,917,133		13,551,018,940
(b) Long-term loans and advances	11		1,958,555		2,530,147
(c) Other non-current assets	12		88,825,933		178,087,033
(2) Current assets					
(a) Inventories	13	80,449,021		79,725,982	
(b) Trade receivables	14	930,831,495		1,280,265,220	
(c) Cash and cash equivalents	15	292,570,660		1,079,317,522	
(d) Short-term loans and advances	16	366,574,432		357,490,849	
(e) Other current assets	17	7,304,751	1,677,730,359	5,763,526	2,802,563,099
TOTAL			14,838,431,980		16,534,199,219

Summary of significant accounting policies 1 (ii)
The note nos. 1 to 39 are integral part of the financial statements

For and on behalf of Board

Manoj Gaur
Chairman
DIN No. 00008480

FOR R. NAGPAL ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. 002626N

R. NAGPAL
Partner
M.No. 081594

R. Nagpal Associates, New Delhi, Chartered Accountants

Suren Jain
Managing Director &
CFO
DIN No. 00011026

Sunil Kumar Sharma
Vice Chairman & CEO
DIN No. 00008125

R.K. Porwal
Sr. General Manager (F & A)

Y. K. Sharma
Vice President (F & A)

M. M. Sibbal
Sr. General Manager
& Company Secretary

Dated: 30th May, 2015
Place: Noida

HIMACHAL BASPA POWER COMPANY LIMITED

JAYPEE BASPA II HYDRO ELECTRIC PLANT
(A DIVISION OF JAIPRAKASH POWER VENTURES LIMITED)
STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2015

(Amount in Rupees)

	Particulars	Note No.	Figures for the current reporting period, March 31, 2015	Figures for the previous reporting period, March 31, 2014
I.	Revenue from operations	18	2,798,709,782	3,000,562,905
II.	Other Income	19	32,651,613	199,135,436
III.	Total Revenue (I+II)		2,831,361,295	3,199,698,341
IV.	Expenses :			
	Cost of operation and maintenance	20	70,649,805	105,018,353
	Employee benefits expense	21	115,117,835	129,613,639
	Finance costs	22	382,699,422	430,110,511
	Depreciation and amortization expense	23	477,290,769	535,168,757
	Other expenses	24	53,165,548	59,383,319
	Total expenses		1,098,923,379	1,259,294,579
V.	Profit before exceptional and extraordinary items and tax (III -IV)		1,732,437,916	1,940,403,762
VI.	Exceptional items			
	Prior Period Adjustments		1,971,726	585,288
VII.	Profit before extraordinary items and tax (V -VI)		1,730,466,190	1,939,818,474
VIII.	Extraordinary items			
IX.	Profit before tax (VII-VIII)		1,730,466,190	1,939,818,474
X.	Tax Expense :			
	(i) Current tax		362,714,366	406,595,652
	(ii) Deferred tax charge		- 362,714,366	- 406,595,652
XI.	Profit/(loss) from continuing operations (IX-X)		1,367,751,824	1,533,222,822
XII.	Profit/(loss) from discontinuing operations		-	-
XIII.	Tax expense of discontinuing operations		-	-
XIV.	Profit/(loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV.	Profit/(loss) for the period (XI + XIV)		1,367,751,824	1,533,222,822

Summary of significant accounting policies 1 (ii)
The note nos. 1 to 39 are integral part of the financial statements

For and on behalf of Board

Manoj Gaur
Chairman
DIN No. 00008480

FOR R. NAGPAL ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. 002626N

R. NAGPAL
Partner
M.No. 081594

R. Nagpal Associates New Delhi Chartered Accountants

Suren Jain
Managing Director &
CFO
DIN No. 00011026

Sunil Kumar Sharma
Vice Chairman & CEO

DIN No. 00008125

R.K. Porwal
Sr. General Manager (F & A)

Y. K. Sharma
Vice President (F & A)

M. M. Sibbal
Sr. General Manager
& Company Secretary

Dated: 30th May, 2015
Place: Noida

HIMACHAL BASPA POWER COMPANY LIMITED

Notes to the financial statements for the period ended 31st March, 2015

Note 1(i) Basis of Preparation of Financial Statements

The financial statements are prepared under historical cost convention, on accrual basis, on the principles of going concern, in accordance with the generally accepted accounting principles, the relevant accounting standards and the relevant guidance notes issued by the Institute of Chartered Accountants of India (ICAI) and the applicable provisions of the Companies Act, 2013.

Note 1(ii) Summary of significant accounting policies

(a) Revenue Recognition

(i) Revenue from sale of electrical energy is accounted for on the basis of billing to Himachal Pradesh State Electricity Board (HPSEB) as per Tariff approved by Himachal Pradesh Electricity Regulatory Commission (HPERC) in accordance with the provisions of Power Purchase Agreement dated 4th June, 1997, Amendment No.1 dated 07.01.1998, executed between the Company and HPSEB.

(ii) Revenue from sale of Verified Emission Reductions (VERs) is accounted for on receipt basis.

(iii) Insurance claims are accounted for on receipt basis or as acknowledged by the insurance company.

(iv) Other income and cost/ expenditure are accounted for on accrual basis as they are earned or incurred.

(v) Advance against depreciation claimed/ to be claimed as part of tariff in terms of PPA (in respect of Baspa II HEP and Vishnuprayag HEP) during the currency of loans to facilitate repayment installments is treated as 'Deferred Revenue'. Such Deferred Revenue shall be included in Sales in subsequent years.

(vi) Interest is recognized on a time proportion basis taking into account outstanding and the rate applicable.

(b) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Differences between actual results and estimates are recognised in the period in which the results are known/ materialised.

(c) Fixed Assets

Fixed Assets are stated at Cost of acquisition or construction inclusive of freight, erection & commissioning charges, duties and taxes, expenditure during construction period, Interest on borrowings, financing cost and foreign exchange loss/ gain, up to the date of commissioning. Foreign Exchange Rate Difference on long term monetary items arising on settlement or at reporting dates attributable to Fixed Assets is capitalised/ adjusted in the carrying value of the Fixed Assets.



(d) **Depreciation**

(i) Premium on Leasehold Land is amortised over the period of lease.

(ii) Depreciation on Fixed assets has been charged as per provisions of Schedule II of the Companies Act, 2013.

(e) **Expenditure during Construction Period**

Expenditure incurred on projects/assets during construction/implementation is capitalized and apportioned to projects/ assets on commissioning.

(f) **Foreign Currency Transactions**

(i) Transactions denominated in Foreign Currency are recorded in the Books of Account in Indian Rupees at the rate of exchange prevailing on the date of transaction.

(ii) Monetary Assets and Liabilities related to Foreign Currency transactions and outstanding, except assets and liabilities hedged by a hedge contract, at the close of the year, are expressed in Indian Rupees at the rate of exchange prevailing on the date of Balance Sheet. The exchange difference arising either on settlement or at reporting date is recognised in the Statement of Profit & Loss except in cases where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.

(iii) Monetary Assets and Liabilities hedged by a hedge contract are expressed in Indian Rupees at the rate of exchange prevailing on the date of Balance Sheet adjusted to the rates in the hedge contracts. The exchange difference arising either on settlement or at reporting date is recognised in the Statement of Profit & Loss except in cases where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets. Premium paid in respect of Hedge Contracts are recognised in the Statement of Profit & Loss, except in case where they relate to the acquisition or construction of fixed assets, in which case, they are adjusted to the carrying cost of such assets.

(iv) The Company uses foreign currency contracts to hedge its risks associated with foreign currency fluctuations. The Company does not use derivative financial instrument for speculative purposes.

(v) Non Monetary foreign currency items are carried at cost.

(g) **Investments**

Investments are stated at Cost and where there is permanent diminution in the value of investments, a provision is made wherever applicable. Current Investments are carried at lower of cost or quoted/ fair value.

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(h) **Inventories**

(a) (i) Inventories are valued at Cost or Net Realisable Value whichever is lower. Cost of Inventories comprises of cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost of Raw Materials, Construction Materials, Stores & Spares, Packing Materials, Operating Stores and supplies is determined on Weighted Average basis.

(ii) Work-in-Progress/Stock-in-Process are valued at cost. In case of Item Rate Contract, work in progress is measured on the basis of physical measurement of work actually completed as at the balance sheet date. In case of cost plus contracts work in progress is taken as cost not billed on the contractee.

(iii) Stock of Finished Goods lying in the factory premises includes excise duty, pursuant to accounting standard [AS-2] [Revised].

(b) Material-in-transit is valued at cost.

(i) **Retirement and other Employees Benefits**

(a) Provident Fund and Pension contribution as a percentage of salary/wages as per provisions of Employees Provident Funds and Miscellaneous Provisions Act, 1952.

(b) Gratuity and Leave Encashment is defined benefit obligation. The liability is provided for on the basis on Projected Unit Credit Method adopted in the actuarial valuation made at the end of each financial year.

(j) **Borrowing Costs**

Borrowing costs attributable to the procurement/construction of fixed assets are capitalised as part of the cost of the respective assets upto the date of commissioning. Other borrowing costs are recognized as expense during the year in which they are incurred.

(k) **Taxes on Income**

Provision for current tax is being made after taking into consideration benefits admissible to the Company under the provisions of the Income Tax Act, 1961.

Deferred Tax Liability, if any is computed as per in accordance with Accounting Standard [AS-22]. Deferred Tax Asset and Deferred Tax Liability are computed by applying rates and tax laws that have been enacted up to the Balance Sheet date.

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(l) Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degrees of estimation in measurement are recognized when there is a present obligation as a result of past events and if are probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes unless the possibility of an outflow of resources embodying economic benefit is remote. Contingent Assets are neither recognized nor disclosed in the financial statements. The Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet date.

(m) Impairment of Assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset.
Reversal of impairment loss is recognised immediately as income in the profit and loss account.

(n) Intangible Assets

Intangible assets are stated at cost of acquisition less accumulated amortisation on straight line basis from the date the assets are put for commercial use.

(o) Segment Reporting

Revenue, operating results, assets and liabilities have been identified to represent separate segments on the basis of their relationship to the operating activities of the segment. Assets, liabilities, revenue and expenses which are not allocable to separate segment on a reasonable basis, are included under "Unallocated".

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Note "2" - Reserves and Surplus

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, March 31, 2015		Figures as at the end of previous reporting period, March 31, 2014	
1. General Reserves				
Depreciation on assets completed useful life		(134,078,719)		-
2. Surplus				
Opening Balance	1,533,222,822		1,594,607,915	
Add : Profit After Tax during the year	1,367,751,824		1,533,222,822	
Less: Transfer to Corporate Office	1,533,222,822	1,367,751,824	1,594,607,915	1,533,222,822
Total		1,233,673,105		1,533,222,822

Note " 3 " Deferred Revenue

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, March 31, 2015	Figures as at the end of previous reporting period, March 31, 2014
Advance against depreciation		
Opening Balance	2,089,972,000	1,840,103,200
Addition during the year	250,263,700	249,868,800
Total	2,340,235,700	2,089,972,000

As per accounting policy, the Advance against Depreciation amounting to Rs. 25,02,63,700.00 (Previous Year Rs.24,98,68,800.00) has been treated as Deferred Revenue.

Non Current Liabilities

Note "4" - Long-term borrowings

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, March 31, 2015		Figures as at the end of previous reporting period, March 31, 2014	
"A" Secured Loans				
Term Loans				
Rupee Loan				
- from Financial Institutions	247,545,600		278,490,400	
- from Banks	3,882,885,515	4,130,431,115	4,686,285,515	4,964,775,915
- From other parties				
Foreign Currency - Buyer's Credit		-		44,988,500
Total "A"		4,130,431,115		5,009,764,415
"B" Unsecured Loans		-		-
Total "B"		-		-
Total "A + B"		4,130,431,115		5,009,764,415

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Security for Term Loans :

4.1 Rupee Term Loans, Foreign Currency Loans, Working Capital Facilities and Deferred Payment Guarantee(s) from Financial Institutions and Banks, together with all interest, guarantee commission, cost, expenses and other charges are secured ranking pari passu among all the participating Institutions and Banks viz. State Bank of India, Andhra Bank, Punjab National Bank, UCO Bank, Oriental Bank of Commerce, Allahabad Bank, United Bank of India, IDBI Bank Ltd, IFCI Ltd., and Power Finance Corporation Ltd., by

(i) First Charge on book debts, operating cash flows, receivables, commissions, revenue of whatsoever nature, present & future of the Baspa II HEP.

(ii) First charge on all the Accounts of the Baspa II HEP including but not limited to the Trust & Retention Account, Escrow Account of HPSEB and Debt Service Reserve Account and other accounts required to be created under any Project Document or contract.

The loans are inter-alia also secured by way of:

(i) First charge on Baspa II HEP's all intangible assets, hypothecation of all the movable assets, assignment of Project Agreements and Escrow Agreement, all present and future rights, titles, interests, benefits, claims and demands whatsoever with respect to the Insurance Policies, claims and benefits to all monies receivable there under and all other claims there under in respect of all the insured assets of the Project.

(ii) First ranking equitable mortgage on all rights, titles, interests and benefits in respect of immovable properties, and assets of the Baspa II HEP.

(iii) Pledge of 62,91,00,000 equity shares of the Company held by Jaiprakash Associates Limited, (JAL) on pari-passu basis with lenders of Jaypee Vishnuprayag HEP and Jaypee Nigrie Super Thermal Power Project.

(iv) Corporate Guarantee furnished by Jaiprakash Associates Limited (JAL), the Holding Company, for the Deferred Payment Guarantee issued by Power Finance Corporation Ltd. for the foreign currency loans under Buyers' Credit as on 31.3.2015 amounting to Rs.4,68,99,876 (Previous Year- Rs.25,06,65,653).

4.2 The aforesaid security rank pari-passu for working capital limit (Fund based and non fund based) of Rs. 69,00,00,000 (previous period Nil) sanctioned by Punjab National Bank - Shimla with personal guarantees of Shri Jaiprakash Gaur - Founder Chairman, Shri Manoj Gaur - Chairman, Shri S.K. Sharma - Vice Chairman & CEO and Shri S. K. Jain - former Director of the Company. [Outstanding cash credit limit Rs. 20,25,20,444/- (Previous Year Rs. 26,90,06,208/-) and Bank Guarantees/ LCs Rs. 16,25,50,000/- (Previous Year Rs. 16,00,00,000/-)]

4.3 The Foreign Currency Loans under Buyers' Credit are guaranteed by Deferred Payment Guarantee issued by Power Finance Corporation Limited.

4.4 Repayment of Term Loans:

All Rupee Term Loans (Rs 845,00,00,000/-) are repayable in 56 installments payable in July, August, September and October each year commenced from July, 2010 onwards, with the following variation:

Institution / Bank	Repayment Schedule
IFCI	Repayment in 54 equal installments in July, August, September and October each year w.e.f. September, 2010

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Note "5" - Long Term Provisions

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, March 31, 2015	Figures as at the end of previous reporting period, March 31, 2014
a) Provision for employee benefits		
Gratuity	9,953,440	12,242,878
Leave Encashment	4,765,259	7,659,587
b) Others		
Wealth Tax	-	-
Income Tax	-	-
Total	14,718,699	19,902,465

Current Liabilities

Note "6" - Short-term borrowings

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, March 31, 2015	Figures as at the end of previous reporting period, March 31, 2014
Secured Loans		
Loans repayable on demand		
Rupee Loan		
- from Banks	-	-
Working Capital - From Banks	202,520,444	269,006,208
Total	202,520,444	269,006,208

Note "7" - Trade Payables

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, March 31, 2015		Figures as at the end of previous reporting period, March 31, 2014	
Trade Payables			-	
- Related Party	1,829,449			
- Others	3,004,991,531	3,006,820,980	25,786,421	25,786,421
Others (PF Payable)		581,457		1,114,650
Total		3,007,402,437		26,901,071

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Note "8" - Other Current Liabilities

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, March 31, 2015		Figures as at the end of previous reporting period, March 31, 2014	
Current maturities of long-term debt				
"A" Secured Loans				
Term Loans				
- from Financial Institutions	30,944,800		158,444,800	
- from Banks	803,600,000		803,600,000	
Foreign Currency Loan				
- from Banks	-	834,544,800	4,181,069	966,225,869
- from other parties				
- from Buyers' Credit		46,899,876		205,677,153
"B" Unsecured Loans				
ii) Interest accured but not due on borrowings		2,785,821		6,052,522
iii) Other payables				
- TDS Payable	900,813		2,235,723	
- Other Statutory Dues	-		718,503	
- Other payables	870,725	1,771,538	7,001,832	9,956,058
Total		886,002,035		1,187,911,602

For security and repayment, refer note no. 4.1 to 4.4

Note "9" - Short Term Provisions

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, March 31, 2015		Figures as at the end of previous reporting period, March 31, 2014	
a) Provision for employee benefits				
Gratuity	-		569,493	
Leave Encashment	203,873		272,639	
Bonus & Incentive	2,217,240	2,421,113	2,307,136	3,149,268
b) Others				
Income Tax		362,714,366		406,595,651
Total		365,135,479		409,744,919

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Note '10' - Fixed Assets

(Amount in Rupees)

S.No.	PARTICULARS	GROSS CARRYING VALUE					DEPRECIATION/ AMORTISATION					NET CARRYING VALUE	
		As on 01.04.2014	Additions during the Year	Disposals during the Year	Other Adjustments	As on 31.3.2015	Upto 31.03.2014	For the Year 31.3.2015	Sale/Deductions during the year	Debit to General Reserve	Upto 31.3.2015	As on 31.3.2015	As on 31.3.2014
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
1	LAND												
	Lease hold Land	15,650,395		-	-	15,650,395	4,241,886	391,250	-	-	4,633,146	11,017,249	11,408,509.00
	Freehold Land	78,061,027	-	-	-	78,061,027	-				-	78,061,027	78,061,026.56
2	BUILDING, ROAD & BRIDGES	765,749,794		-	-	765,749,794	134,882,875	15,089,741	-	120,908,682	270,481,298	495,268,496	630,866,919.00
3	HYDRAULIC WORKS	6,550,367,310	-	-	-	6,550,367,310	1,719,911,935	149,958,359	-	-	1,869,870,294	4,680,497,016	4,830,455,375.00
4	TRANSMISSION LINE	2,379,348,063		-	-	2,379,348,063	695,377,237	53,609,462	-	-	748,986,699	1,630,361,364	1,683,970,826.00
5	PLANT AND MACHINERY										-		
	- Generating Equipment	8,746,556,891	125,474,207		3,685,948	8,875,717,046	2,535,567,806	245,034,147	-	-	2,780,601,953	6,095,115,093	6,210,989,084.00
	- Others	100,402,250	1,103,227		-	101,505,477	28,641,408	6,581,396		10,139,361	45,362,163	56,123,314	71,760,845.00
6	FURNITURE & FIXTURES	6,601,900	4,299		-	6,606,199	4,925,014	63,066	-	1,170,869	6,158,938	447,261	1,676,886.00
7	OFFICE EQUIPMENT	35,748,583			-	35,748,583	6,796,480	6,101,281	-	2,239,807	15,137,568	20,611,015	28,952,103.00
8	VEHICLES	11,525,287			-	11,525,287	8,647,921	482,068		-	9,109,989	2,416,298	2,877,366.00
	TOTAL	13,690,011,500	126,581,733	-	3,685,948	13,820,279,181	5,138,992,560	477,290,769	-	134,078,719	5,750,362,048	13,069,917,133	13,551,018,940
	PREVIOUS YEAR	13,574,969,311	74,142,481	579,024	41,478,732	13,690,011,500	4,604,210,608	536,168,757	386,805	-	5,138,992,560	13,551,018,940	-

Note : Other adjustment is on account of exchange fluctuation profit / (lose) on the valuation of Foreign Currency Loans for the purchase of Plant & Machinery.

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Note `11' : Long-term loans and advances

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, March 31, 2015		Figures as at the end of previous reporting period, March 31, 2014	
Secured Considered Good		-		-
Unsecured considered good		-		-
Capital Advance				
Security Deposits				
a) With Govt. Deptt.	1,950,555		2,524,147	
b) With Others	8,000	1,958,555	6,000	2,530,147
Total		1,958,555		2,530,147

Note `12' : Other non-current assets

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, March 31, 2015	Figures as at the end of previous reporting period, March 31, 2014
Long term trade receivables	88,700,000	177,200,000
Others		
Pre-paid Expenses	-	-
Other Bank Balances (see note no. 15)	125,933	887,033
Total	88,825,933	178,087,033

Current Assets

Note '13' - Inventories

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, March 31, 2015	Figures as at the end of previous reporting period, March 31, 2014
Raw Material	-	-
Stores and Spares	80,449,021	79,725,982
Total	80,449,021	79,725,982

Note '14' - Trade receivables

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, March 31, 2015	Figures as at the end of previous reporting period, March 31, 2014
Unsecured considered good		
Due for a period exceeding six months	535,938,953	180,387,746
Due for a period less than six months	394,892,542	1,099,877,474
Total	930,831,495	1,280,265,220

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Note '15' - Cash and cash equivalents

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period. March 31, 2015		Figures as at the end of previous reporting period. March 31, 2014	
A. Cash and cash equivalents				
Balances with Scheduled Banks :				
(i) **In Current Account**				
(a) In Indian Currency	25,280,314		716,684,900	
(b) In Foreign Currency	-	25,280,314	-	716,684,900
(ii) **Trust & Retention account**				
Current Account	131,985,399			264,368,405
(iii) In Fixed Deposits with original maturity up to three months	-	131,985,399		-
(iv) Cheques, draft on hand		-		-
(v) Cash in hand		1,084,803		1,942,309
Total "A"		158,350,516		982,993,614
B. Other bank balances :				
(i) Fixed Deposits having maturity of less than twelve months	103,319,770		60,000,000	
(ii) Fixed Deposits having maturity of more than twelve months	-	103,319,770	-	60,000,000
(iii) In Fixed Deposits pledged with Govt. Deptt./Banks :				
(a) having a maturity of less than twelve months	30,900,374		26,323,908	
(b) having a maturity of more than twelve months	125,933	31,026,307	887,033	27,210,941
(iv) **Trust & Retention account**				
(a) In Fixed Deposits having a maturity of less than twelve months	-		10,000,000	
(b) In Fixed Deposits having a maturity of more than twelve months	-	-	-	10,000,000
(vi In Unclaimed Dividend account				
Total "B"		134,346,077		97,210,941
Total "A+B"		292,696,593		1,080,204,555
C. FDRs' having a maturity of more than twelve months (Non Current)				
(a) In Current Account		-		-
(b) Pledged with Govt. Deptt./Banks		125,933		887,033
(c) In Trust & Retention Account		-		-
Total "C"		125,933		887,033
Total "A+B-C"		292,570,660		1,079,317,522

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Note '16' - Short-term loans and advances

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, March 31, 2015		Figures as at the end of previous reporting period, March 31, 2014	
Others				
Unsecured, considered Good				
a) Advances (recoverable in cash or in kind or for value to be received	8,099,538		25,821,484	
b) With Related Party	-	8,099,538	199,479	26,020,963
Staff Imprest & Advance		568,181		32,396
Advance Tax & Tax Deducted at Source		357,906,713		331,437,490
Total		366,574,432		357,490,849

Note '17' - Other current assets

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, March 31, 2015		Figures as at the end of previous reporting period, March 31, 2014	
Unsecured Considered Good:				
Interest accrued on fixed deposits with Banks		2,802,947		1,399,650
Prepaid Expenses		4,501,804		4,363,876
Total		7,304,751		5,763,526

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Note '18 ' - Revenue From Operations

(Amount in Rupees)

PARTICULARS	Figures for the current reporting period, March 31, 2015		Figures for the previous reporting period, March 31, 2014	
Sale of Products				
Sale of Electrical Energy	2,717,631,989		2,989,972,107	
(Net of advance against depreciation)				
Add/(Less): Rebate/(Interest) for prompt/ (late) payments.	81,077,793	2,798,709,782	-	2,989,972,107
Other Operating Revenues				
Sale of Verified Emission Reduction (VERs)		-		10,590,798
Total		2,798,709,782		3,000,562,905

Note '19 ' - Other Income

(Amount in Rupees)

PARTICULARS	Figures for the current reporting period, March 31, 2015	Figures for the previous reporting period, March 31, 2014
Interest on deposits with banks	28,527,236	50,818,278
Interest from Electricity Board	-	146,892,265
Other Non Operative Income		
Profit on sale of Fixed Assets	-	53,005
Gratuity written back	2,858,931	-
Excess Provision Written Banck	10,102	570,323
Misc. Receipts	1,255,244	801,565
Total	32,651,513	199,135,436

Note '20 ' - Cost of Operation and Maintenance

(Amount in Rupees)

PARTICULARS	Figures for the current reporting period, March 31, 2015	Figures for the previous reporting period, March 31, 2014
Stores and Spares Consumed	10,571,872	25,573,974
Repair & Maintenance - Buildings	1,377,207	1,337,378
Repair & Maintenance - Plant & Machinery	20,016,287	19,236,363
Operation and Maintenance Expenses	26,041,158	45,231,326
Insurance	12,643,281	13,639,312
Total	70,649,805	105,018,353

Note '21' - Employee Benefit Expense

(Amount in Rupees)

PARTICULARS	Figures for the current reporting period, March 31, 2015	Figures for the previous reporting period, March 31, 2014
Salary , Wages & Bonus	98,653,791	98,601,349
Contribution to Provident and Other Funds	3,994,879	5,070,792
Gratuity	-	1,598,414
Leave Encashment	411,364	719,068
Workmen and Staff Welfare	7,949,011	8,072,016
Directors' Remuneration	4,108,800	15,552,000
Total	115,117,835	129,613,639

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Note '22' - Finance Costs

(Amount in Rupees)

PARTICULARS	Figures for the current reporting period, March 31, 2015		Figures for the previous reporting period, March 31, 2014	
Interest				
Term Loans	346,615,826		417,839,413	
Working Capital	29,604,460	376,220,286	2,092,547	419,931,960
Financial charges				
DPG Commission	2,978,105		6,780,604	
Other charges	3,501,031	6,479,136	3,397,947	10,178,551
Total		**382,699,422**		430,110,511

Note '23' - Depreciation and amortization expenses

(Amount in Rupees)

PARTICULARS	Figures for the current reporting period, March 31, 2015	Figures for the previous reporting period, March 31, 2014
Depreciation	**476,899,509**	534,777,497
Amortization of Lease Hold Land	**391,260**	391,260
Total	**477,290,769**	535,168,757

Note '24' - Other Expenses

(Amount in Rupees)

PARTICULARS	Figures for the current reporting period, March 31, 2015		Figures for the previous reporting period, March 31, 2014	
Rent		**474,700**		424,800
Lease Rent of land		**1,471,107**		1,753,408
Advertisement		**308,416**		360,433
Telephone and Telex		**383,905**		1,111,614
Gas, Water and Electricity		**26,519,833**		31,065,824
Courier & Postage		**11,877**		12,857
Printing & Stationery		**244,265**		525,107
Travelling & Conveyance		**11,331,610**		6,231,756
Taxes & Fees		**471,067**		2,974,997
Consultancy, Legal & Professional Fee		**3,669,582**		5,516,077
Security Expenses		**4,945,954**		4,340,246
Vehicle Running & Maintenance		**1,260,063**		1,152,594
Miscellaneous Expenses		**2,049,606**		3,912,606
Auditor's Remuneration				
For Audit	-		-	
For Tax Audit	-		-	
For Other Services	-		-	
Re-imbursement of Expenses	23,563	23,563	1,000	1,000
TOTAL		**53,165,548**		59,383,319

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HIMACHAL BASPA POWER COMPANY LIMITED

Note 25

In the opinion of the Board of Directors, the "Non Current Assets and Long Term Loans and Advances", have a value on realisation, in the ordinary course of business, at least equal to the amount at which they are stated in the Balance Sheet.

Note 26

(a) Capacity and Production :
(As certified by the Management)

Particulars	Baspa-II HEP
Licensed Capacity	300 MW
Installed Annual Capacity	300 MW
Net Saleable Design Energy at Interconnection Point(s)	1205.06 MU

(b) Generation details & parameters

Particulars	Figures for the current reporting period, March 31, 2015	Figures for the current reporting period, March 31, 2014	
Net Saleable Energy (MU)	1100.47		1178.41
Plant Availability %	99.84		99.98

Note 27

(a) Value of Imports on C.I.F. Basis :

(Amount in Rupees)

Particulars	Figures for the current reporting period, March 31, 2015	Figures for the current reporting period, March 31, 2014
Payment to Suppliers of Capital Equipment	-	-
Payment for suppliers of spares	765,750	286,117

(b) Expenditure in Foreign Currency (Including expenditure during construction):

(Amount in Rupees)

Particulars	Figures for the current reporting period, March 31, 2015	Figures for the current reporting period, March 31, 2014
Travelling (Directors)	-	17,650
Travelling (Others)	31,188	-
Interest & Bank Charges to Banks	4,903,659	10,971,801

(c) Details of Stores & Spares Consumed:
(Including for Machinery and O&M)

Particulars		Figures for the current reporting period, March 31, 2015		Figures for the current reporting period, March 31, 2014	
		Rupees	%	Rupees	%
(i)	Indigenous	10,341,683	97.82%	24,823,251	97.06%
(ii)	Imported	230,189	2.18%	750,723	2.94%

(d) Earnings in Foreign Exchange:

(Amount in Rupees)

Particulars	Figures for the current reporting period, March 31, 2015	Figures for the current reporting period, March 31, 2014
Sale of Verified Emission Reductions (VERs)	-	10,590,798

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HIMACHAL BASPA POWER COMPANY LIMITED

Note 28

Disclosure as required under Notification No. G.S.R. 719 (E) dated 16th November, 2007 issued by the Department of Company Affairs (As certified by the Management):

	Particulars	Figures for the current reporting period, March 31, 2015	Figures for the current reporting period, March 31, 2014
a)	The principal amount and interest due thereon remaining unpaid to any supplier		
	-Principal Amount	Nil	Nil
	-Interest Amount	Nil	Nil
b)	The amount of interest paid by the buyer in terms of Section16 of the Micro Small and Medium Enterprise Development Act, 2006 along with the amounts of payment made to the suppliers beyond the appointed day.	Nil	Nil
c)	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed date during period) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006.	Nil	Nil
d)	The amount of interest accrued and remaining unpaid	Nil	Nil
e)	The amount of further interest remaining due and payable even in the succeeding period, until such date when the interest dues above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the Micro Small and Medium Enterprise Development Act, 2006	Nil	Nil

Note 29

a) **Contingent Liabilities not provided for:**

Amount in Rupees

S.No.	Particulars	Figures for the current reporting period, March 31, 2015
(ii)	Outstanding amount of Bank Guarantee (Previous Year Rs. 16,00,00,000/-)	162,550,000
	Margin Money against above (Previous Year Rs. 2,00,00,000/-)	20,255,000
(iv)	Claims against the Company not acknowledged as debts.(Previous Year Rs. 176,83,07,503/-)	3,317,300,000
(v)	Income tax matters under appeal (Previous Year Nil/-)	Nil
(vi)	The Government of Himachal Pradesh has imposed entry tax on the goods entering the state of Himachal Pradesh. This was challenged by the Company before the Hon'ble High Court of Himachal Pradesh at Shimla. The Hon'ble High Court on 22.09.2010 in an interim order has held that tax paid by the petitioner would be treated as deposit and not as tax. The final decision of Hon'ble High Court is awaited. The total liability as at 31st March, 2015 is Rs.1,84,91,378 /- (Previous Year Rs.1,14,42,843) against which Company has deposited by Cash Rs.58,20,349/- (Previous Year Rs 40,40,166/-) and pledged bank FDRs of Rs 1,07,71,307/- (Previous Year Rs72,10,941/-)	

b) **Commitments:**

(i)	Outstanding amount of Letter of Credit (Previous Year Rs. Nil)	Nil
	Margin Money against above (Previous Year Rs. Nil)	Nil
(ii)	Estimated amount of contracts remaining to be executed on Capital Account and not provided for (net of advances)(Previous Year Rs. 7,85,32,000/-)	Nil

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HIMACHAL BASPA POWER COMPANY LIMITED

Note 30

1) List of Related Parties (in terms of "Accounting Standard [AS] 18) for FY 2014-15:

(a) Holding Company
Jaiprakash Associates Limited

(b) Subsidiary Companies:
(1) Jaypee Powergrid Limited
(2) Sangam Power Generation Company Limited
(3) Prayagraj Power Generation Company Limited
(4) Jaypee Arunachal Power Limited
(5) Jaypee Meghalaya Power Limited
(6) Himachal Baspa Power Company Ltd.
(7) Himachal Karcham Power Company Ltd.

(c) Fellow Subsidiary Companies:
(1) Jaypee Ganga Infrastructure Corporation Limited
(2) Himalyan Expressway Limited
(3) Jaypee Infratech Limited
(4) Jaypee Sports International Limited
(5) Jaypee Cement Corporation Limited
(6) Bhilai Jaypee Cement Limited
(7) Bokaro Jaypee Cement Limited
(8) Gujarat Jaypee Cement & Infrastructure Limited
(9) Jaypee Agra Vikas Limited
(10) Jaypee Fertilizers & Industries Limited
(11) Jaypee Assam Cement limited
(12) Himalayaputra Aviation Limited
(13) Jaypee Healthcare Limited (subsidiary of Jaypee Infratech Limited)
(14) Jaypee Cement Cricket (India) Limited (subsidiary of JPSI)
(15) Jaypee Cement Hockey (India) Limited (subsidiary of JPSI)
(16) Jaiprakash Agri Initiatives Company Limited (subsidiary of JCCL)

(d) Associate Companies / Concerns :
(1) Jaypee Infra Ventures (A Private Company with unlimited liability)
(2) Jaypee Development Corporation Limited [(subsidiary of Jaypee Infra Ventures (A Private Company with unlimited liability)]
(3) JIL Information Technology Limited [(subsidiary of Jaypee Infra Ventures (A Private Company with unlimited liability)]
(4) Gaur & Nagi Limited (subsidiary of JIL Information Technology Limited)
(5) Indesign Enterprises Pvt. Limited [(subsidiary of Jaypee Infra Ventures (A Private Company with unlimited liability).
(6) Jaypee Uttar Bharat Vikas Private Limited
(7) Kanpur Fertilisers and Cement limited (subsidiary of Jaypee Uttar Bharat Vikas Pvt. Limited)
(8) Jaypee International Logistics Company Private Limited [(subsidiary of Jaypee Infra Ventures (A Private Company with unlimited liability)]
(9) Tiger Hills Holiday Resort Private Limited (subsidiary of Jaypee Development Corporation Limited)
(10) Anvi Hotels Private Limited (subsidiary of Jaypee Ventures (A Private Company with unlimited liability)
(11) RPJ Minerals Private Limited
(12) Sarveshwari Stone Products Pvt. Ltd. (subsidiary of RPJ Minerals Private Limited)
(13) Rock Solid Cement Limited (subsidiary of RPJ Minerals Private Limited)
(14) Sonebhadra Minerals Private Limited
(15) MP Jaypee Coal Limited
(16) Madhya Pradesh Jaypee Minerals Limited
(17) MP Jaypee Coal Fields Limited
(18) Jaiprakash Kashmir Energy Limited
(19) Jaypee Hotels Limited
(20) Jaypee Mining Venture Private Limited
(21) Ceekay Estate Private Limited.
(22) Pac Pharma Drugs and Chemicals Private Limited
(23) Akasva Associates Private Limited
(24) Jaiprakash Exports Private Limited
(25) Bhumi Estate Developers Private Limited
(26) Jaypee Technical Consultants Private Limited
(27) Andhra Cements Limited (subsidiary of Jaypee Development Corporation Limited)
(28) Jaypee Jan Sewa Sansthan ('Not for profit' Private limited Company)
(29) Think Different Enterprises Private Limited (w.e.f 03.03.2015)
(30) Dixit Holdings Private Ltd.
(31) i Value Advisors Private Ltd.
(32) JC World Hospitality Private Limited

(e) Key management Personnel: Jaiprakash Power Ventures Limited.
(1) Shri Manoj Gaur, Chairman
(2) Shri Sunil Kumar Sharma, Vice Chairman and CEO
(3) Shri Suren Jain, Managing Director and CFO
(4) Shri Parveen Kumar Singh, Whole-time Director
(5) Shri R.K. Narang, Whole-time Director (upto 27.6.2014)
(6) Shri Suresh Chandra, Whole-time Director (upto 30.6.2014)

R. Nagpal Associates New Delhi Chartered Accountants

HIMACHAL BASPA POWER COMPANY LIMITED

2) Transactions carried out with related parties referred to above for the Current reporting period, March 31, 2015

Amount in Rupees

Name of Transactions	Related Parties				
	Referred in 1(a) above	Referred in 1(b) above	Referred in 1(c) above	Referred in 1(d) above	Referred in 1(e) above
Expenses					
Hiring Charges	-	-	7,652,184	-	-
(Previous Year)	(-)	-	(2,760,311)	-	-
Purchase of Cement	250,840				
(Previous Year)	(-)				
Repair of Runners	18,772,143	-	-	-	-
(Previous Year)	(12,720,472)	-	-	-	-
Salary & Perquisites	-	-	-	-	13,254,605
(Previous Year)	-	-	-	-	(19,041,723)
Services Availed	-	-	-	211,974	-
(Previous Year)	(-)	-	-	(211,394)	-
Outstandings - Payables					
Amount payable	1,829,449	-	-	-	-
(Previous Year)	(-)	-	-	-	(1,139,101)
Outstandings - Receivables					
Amount receivable	199,479	-	-	-	-
(Previous Year)	(199,479)	-	-	-	-

Note 31

Pursuant to the Companies Act, 2013 becoming effective from 1st April, 2014, the Company has computed the depreciation based on the useful life of the assets as prescribed in Schedule II of the Act. This has resulted in reduction of depreciation of Rs 2,43,01,145 for the year ended 31st March, 2015. The carrying amount of assets which have completed its depreciated period as on 1st April, 2014 amounting to Rs.13,40,78,719 have been adjusted against 'General Reserve'.

Note 32

(a) Provident Fund - Defined Contribution Plan

Employees are entitled to Provident Fund benefits. Amount debited to Profit and Loss account including Administrative and DLI charges Rs 39,94,879/- during the year (Previous Year Rs. 50,70,792/-)

(b) Gratuity - The liability for Gratuity is provided on the basis of Actuarial Valuation made at the end of each financial year. The Actuarial Valuation is made on Projected Unit Credit method as per AS 15(revised). Jaiprakash Associates Limited (JAL) (the Company's holding company) has constituted a Gratuity Fund Trust under the name Jaiprakash Associates Employees Gratuity Fund Trust vide Trust Deed dated 30th March, 2009 for JAL and its subsidiaries and appointed SBI Life Insurance Co. Ltd. for the management of the Trust Funds for the benefits of employees. As a subsidiary of JAL, the Company is participating in the Trust Fund by contributing its liability accrued up to the close of each financial year to the Trust Fund.

(c) Leave Encashment - Defined Benefit Plan - Provision has been made as per Acturial Valiation.

The details as required under AS-15 for both the Gratuity & Leave encashment are given in Company Balance Sheet.

HIMACHAL BASPA POWER COMPANY LIMITED

Note 33

(a) As per Computation made by the Company, provision of Rs 36,27,14,366/- (Previous Year Rs. 40,65,95,652/-) towards Tax payable under Income Tax Act, 1961 has been made.

(b) Provision for deferred tax has been made on Corporate Level.

Note 34

The Himachal Pradesh Electricity Regulatory Commission (HPERC) has passed the Trueup Order on 30th March, 2015 for the control period for F.Y. 12,13, and 14 based on actuals for the period. The Company has filed Review Application with HPERC for rectification of certain items of Tariff for FY 12 to FY 14 aggregating to Rs 33.86 crores. Further HPSEB has deducted Rs 16.44 Crs as Lease charges on arbitary basis without acceptance of the Company view. The Company has initiated arbitration proceeding against these deductions. Accordingly, the receivables from HPSEB Ltd. in respect of said items are subject to disposal of Review Application/other legal remedies available to the Company.

Note 35 The Company has presently one operative segment i.e. Generation of Power; hence, separate segment reporting is not applicable.

Note 36 In terms of 'Accounting Standard (AS) 28', the assets are not impaired because the recoverable amount of fixed assets collectively determined by the present value of estimated future cash flows is higher than its carrying value.

Note 37 Previous Year's figures have been regrouped/re-arranged wherever considered necessary to make them conform to the figures for the current year.

Note 38

(a) The Plant Balance Sheet & Statement of Profit & Loss has been prepared in view of the requirement of Electricity Regulatory Authorities and the Income Tax Act.

(b) No Profit/(Loss) from discontinuation of operations is shown as the Project will keep operating irrespective of being transfered to a separate company i.e. Himachal Baspa Power Company Ltd.

Note 39 All figures are rounded off to the nearest rupee.

For and on behalf of board.

For R. NAGPAL ASSOCIATES
Chartered Accountants
Firm Registration No. 002626N

R. Nagpal
Partner
M.No.081594

R. Nagpal Associates, New Delhi, Chartered Accountants

Manoj Gaur
Chairman
DIN No. 00008480

Suren Jain
Managing Director &
CFO
DIN No. 00011026

Sunil Kumar Sharma
Vice Chairman & CEO
DIN No. 0008125

R.K. Porwal
Sr. General Manager (F & A)

Y. K. Sharma
Vice President (F & A)

M. M. Sibbal
Sr. General Manager
& Company Secretary

Date : 30th May, 2015
Place: Noida

HIMACHAL BASPA POWER COMPANY LIMITED

JAYPEE BASPA II HYDRO ELECTRIC PLANT
(A DIVISION OF JAIPRAKASH POWER VENTURES LIMITED)

BALANCE SHEET AS AT 31.8.2015

HIMACHAL BASPA POWER COMPANY LIMITED

JAYPEE BASPA II HYDRO ELECTRIC PLANT
(A DIVISION OF JAIPRAKASH POWER VENTURES LIMITED)
BALANCE SHEET AS AT 31ST AUGUST, 2015

(Amount in Rupees)

Particulars	Note No.	Figures as at the end of current reporting period, August 31, 2015		Figures as at the end of previous reporting period, March 31, 2015	
I. SOURCES OF FUNDS					
(1) Reserves and Surplus	2		1,231,280,562		1,233,673,105
(2) Deferred Revenue	3		2,362,277,367		2,340,235,700
(3) Non Current Liabilities					
(a) Long-term borrowings	4		3,925,058,715		4,130,431,115
(B) Long-term provisions	5		8,312,641		14,718,699
(4) Current Liabilities					
(a) Short-term borrowings	6		428,989,843		202,520,444
(b) Trade payables	7		10,216,919		3,007,402,437
(c) Other current liabilities	8		831,120,207		886,002,035
(d) Short-term provisions	9		3,361,933		385,135,479
Inter Unit Balances			6,409,336,362		2,656,312,966
TOTAL			15,209,954,549		14,838,431,980
II. APPLICATION OF FUNDS					
(1) Non-current assets					
(a) Fixed assets					
Tangible Assets	10		12,755,436,836		13,069,917,133
(b) Long-term loans and advances	11		1,958,555		1,958,555
(c) Other non-current assets	12		51,950,933		88,825,933
(2) Current assets					
(a) Inventories	13	204,688,755		80,449,021	
(b) Trade receivables	14	1,863,912,866		930,831,495	
(c) Cash and cash equivalents	15	55,337,456		292,570,660	
(d) Short-term loans and advances	16	262,768,538		366,574,432	
(e) Other current assets	17	13,900,610	2,400,608,225	7,304,751	1,677,730,359
TOTAL			15,209,954,549		14,838,431,980

Summary of significant accounting policies 1
The note nos. 1 to 38 are integral part of the financial statements

R. NAGPAL
Partner
M.No. 81594
M/s R. NAGPAL ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. 002626N

R. Nagpal Associates, New Delhi, Chartered Accountants

Dated: 8th September 2015
Place : Noida

Suren Jain
Managing Director & CFO
DIN No. 00011026

R K Porwal
Sr. General Manager (F&A)

Sunil Kumar Sharma
Vice Chairman & CEO
DIN No. 00008125

Y. K. Sharma
Vice President (F & A)

HIMACHAL BASPA POWER COMPANY LIMITED

JAYPEE BASPA II HYDRO ELECTRIC PLANT
(A DIVISION OF JAIPRAKASH POWER VENTURES LIMITED)
STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31ST AUGUST, 2015

(Amount in Rupees)

	Particulars	Note No.	Figures for the current reporting period, August 31, 2015	Figures for the previous reporting period, March 31, 2015
I.	Revenue from operations	18	1,655,178,995	2,798,709,782
II.	Other Income	19	8,163,318	32,651,513
III.	**Total Revenue (I+II)**		1,663,342,313	2,831,361,295
IV.	**Expenses :**			
	Cost of operation and maintenance	20	37,314,485	70,649,805
	Employee benefits expense	21	48,736,366	115,117,835
	Finance costs	22	147,405,790	382,699,422
	Depreciation and amortization expense	23	180,800,904	477,290,769
	Other expenses	24	19,992,215	53,165,548
	Total expenses		434,249,760	1,098,923,379
V.	**Profit before exceptional and extraordinary items and tax (III - IV)**		1,229,092,553	1,732,437,916
VI.	**Exceptional items**			
	Prior Period :			
	- Income		2,188,009	-
	- Expenses		-	(1,971,726)
VII.	**Profit before extraordinary items and tax (V -VI)**		1,231,280,562	1,730,466,190
VIII.	**Extraordinary items**			
IX.	**Profit before tax (VII-VIII)**		1,231,280,562	1,730,466,190
X.	**Tax Expense :**			
	(i) Current tax		-	362,714,366
	(ii) Deferred tax charge		-	-
			-	362,714,366
XI.	**Profit/(loss) from continuing operations (VII-VIII)**		1,231,280,562	1,367,751,824
XII.	**Profit/(loss) from discontinuing operations**		-	-
XIII.	**Tax expense of discontinuing operations**		-	-
XIV.	**Profit/(loss) from discontinuing operations (after tax) (XII-XIII)**		-	-
XV.	**Profit/(loss) for the period (XI + XIV)**		1,231,280,562	1,367,751,824

Summary of significant accounting policies 1
The note nos. 1 to 38 are integral part of the financial statements

R. NAGPAL
Partner
M.No. 81594
M/s R. NAGPAL ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. 002626N

R. Nagpal Associates New Delhi Chartered Accountants

Dated: 8th September 2015
Place : Noida

Suren Jain
Managing Director & CFO
DIN No. 00011026

R K Porwal
Sr. General Manager (F&A)

Sunil Kumar Sharma
Vice Chairman & CEO
DIN No. 00008125

Y. K. Sharma
Vice President (F & A)

HIMACHAL BASPA POWER COMPANY LIMITED

Notes to the financial statements for the period ended 31st March, 2016

Note 1 Summary of significant accounting policies

(i) Basis of Preparation of Financial Statements

(a) The financial statements are prepared under historical cost convention, on accrual basis, on the principles of going concern, in accordance with the generally accepted accounting principles, to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.
(b) The Accounts are prepared on the historical cost basis except for certain assets which are revalued.
(c) The Accounts are prepared on the principles of a going concern.
(d) Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

(ii) Revenue Recognition

(a) **300 MW Jaypee Baspa HEP** : Revenue from sale of electrical energy is accounted for on the basis of sale to Himachal Pradesh State Electricity Board (HPSEB) as per Tariff approved by Himachal Pradesh Electricity Regulatory Commission (HPERC) in accordance with the provisions of Power Purchase Agreement dated 4th June, 1997, Amendment No.1 dated 07.01.1998, executed between the Company and HPSEB.

(b) Gross Revenue from operations comprises of sale of power and cement and other operating income. Sale of cement and transfer of coal is net of excise duty and VAT.

(c) Revenue from sale of Verified Emission Reductions (VERs) is accounted for on receipt basis.

(d) Insurance claims are accounted for on receipt basis or as acknowledged by the insurance company.

(e) Other income and cost/ expenditure are accounted for on accrual basis as they are earned or incurred.

(f) Dividend income is recognised when the Company has established right to receive the same on or before the Balance Sheet date.

(g) Advance against depreciation claimed/ to be claimed as part of tariff in terms of PPA during the currency of loans to facilitate repayment installments is treated as 'Deferred Revenue'. Such Deferred Revenue shall be included in Sales in subsequent years.

(h) Interest is recognized on a time proportion basis taking into account outstanding and the rate applicable.

M. Nagpal Associates New Delhi Chartered Accountants

HIMACHAL BASPA POWER COMPANY LIMITED

(iii) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Differences between actual results and estimates are recognised in the period in which the results are known/ materialised.

(iv) Fixed Assets

Fixed Assets both tangible and intangible are stated at cost of acquisition or construction inclusive of freight, erection & commissioning charges, duties and taxes, expenditure during construction period, Interest on borrowings, financing cost and foreign exchange loss/ gain, up to the date of commissioning. Foreign Exchange Rate Difference on long term monetary items arising on settlement or at reporting dates attributable to Fixed Assets is capitalised/ adjusted in the carrying value of the Fixed Assets.

(v) Depreciation

a) Depreciation on tangible assets is provided to the extent of depreciable amount on Straight Line Method (SLM) based on useful life of the assets as prescribed in Part C of Schedule II to the Companies Act, 2013.
b) Premium on Leasehold Land is amortised over the period of lease.

(vi) Expenditure during Construction Period

Expenditure incurred on projects/assets during construction/implementation is apportioned and capitalized to projects/ assets on commissioning.

(vii) Foreign Currency Transactions

a) Transactions denominated in Foreign Currency are recorded in the Books of Account in Indian Rupees at the rate of exchange prevailing on the date of transaction.
b) Monetary Assets and Liabilities related to Foreign Currency transactions and outstanding, except assets and liabilities hedged by a hedge contract, at the close of the year, are expressed in Indian Rupees at the rate of exchange prevailing on the date of Balance Sheet. The exchange difference arising either on settlement or at reporting date is recognised in the Statement of Profit & Loss except in cases where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.
c) Monetary Assets and Liabilities hedged by a hedge contract are expressed in Indian Rupees at the rate of exchange prevailing on the date of Balance Sheet adjusted to the rates in the hedge contracts. The exchange difference arising either on settlement or at reporting date is recognised in the Statement of Profit & Loss except in cases where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets. Premium paid in respect of Hedge Contracts are recognised in the Statement of Profit & Loss, except in case where they relate to the acquisition or construction of fixed assets, in which case, they are adjusted to the carrying cost of such assets.
d) The Company uses foreign currency contracts to hedge its risks associated





with foreign currency fluctuations. The Company does not use derivative financial instrument for speculative purposes.

e) Non Monetary foreign currency items are carried at weighted average cost.

(viii) Investments

Long-term investments are carried at cost. However, provision for diminution is made to recognise a decline, other than temporary, in the value of the investments, such reduction being determined of value of long-term investments and made for each investment individually. Current investments are valued at lower of cost and fair value.

(ix) Inventories

a) Inventories are valued at Cost or Net Realisable Value whichever is lower. Cost of Inventories comprises of cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition.
b) Cost of Raw Materials, Construction Materials, Stores & Spares, Packing Material Operating Stores and supplies is determined on Weighted Average basis.
c) Material-in-transit is valued at cost.

(x) Retirement and other Employees Benefits

a) Provident Fund and Pension contribution as a percentage of salary/wages as per provisions of Employees Provident Funds and Miscellaneous Provisions Act, 1952.
b) Gratuity and Leave Encashment is defined benefit obligation. The liability is provided for on the basis on Projected Unit Credit Method adopted in the actuarial valuation made at the end of each financial year.

(xi) Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred.

(xii) Premium on Redemption of Debentures

Premium paid/payable on Redemption of Debentures are adjusted against Securities premium reserve/ Surplus.

(xiii) Taxes on Income

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflects the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/ period. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be

R. Nagpal Associates New Delhi Chartered Accountants

HIMACHAL BASPA POWER COMPANY LIMITED

available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognised if there is virtual certainty that sufficient future taxable income will be available to realise the same. Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

(xiv) Provisions, Contingent Liabilities and Contingent Assets

Provisions: Provisions are recognised when there is present obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation in respect of which reliable estimate can be made of the amount of the obligation.

Contingent Liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or reliable estimate of the amount cannot be made, is termed as contingent liability.

Where there is a possible obligation or a present obligation but the likelihood of outflow of resources is remote, no provision or disclosure is made as specified in Accounting Standard 29 – "Provisions, Contingent Liabilities and Contingent Assets".

Contingent assets: A contingent asset is neither recognised nor disclosed in the Financial Statements.

(xv) Earnings Per Share

Basic earnings per equity share is computed by dividing net profit after tax by the weighted average number of equity shares outstanding during the year.
Diluted earnings per equity share is computed by dividing adjusted net profit after tax by the aggregate of weighted average number of equity shares and dilutive potential equity shares outstanding during the year.

(xvi) Impairment of Assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash gènerating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset.
Reversal of impairment loss is recognised immediately as income in the statement of profit and loss only when the situation becomes favorable.

(xvii) Lease Rentals :

(a) Operating Leases : Rentals are expensed with reference to lease terms.

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(b) Finance Leases : The lower of the fair value of the assets and present value of the minimum lease rentals is capitalized as fixed assets with corresponding amount shown as lease liability. The principal component in the lease rental is adjusted against the lease liability and the interest component is charged to statement of Profit & Loss.

(xviii) Segment Reporting

Revenue, operating results, assets and liabilities have been identified to represent separate segments on the basis of their relationship to the operating activities of the segment. Assets, liabilities, revenue and expenses which are not allocable to separate segment on a reasonable basis, are included under "Unallocated".

(xix) Cash & Bank Balance

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

(xx) Cash Flow Statements

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.





Note "2" - Reserves and Surplus

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, August 31, 2015		Figures as at the end of previous reporting period, March 31, 2015	
1. Surplus				
Opening Balance	1,233,673,105		1,533,222,822	
Add : Profit After Tax during the year	1,231,280,562		1,367,751,824	
Less: Depreciation charged for earlier period	-		(134,078,719)	
Less: Transfer to Corporate Office	1,233,673,105	1,231,280,562	1,533,222,822	1,233,673,105
Total		1,231,280,562		1,233,673,105

Note " 3 " Deferred Revenue

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, August 31, 2015	Figures as at the end of previous reporting period, March 31, 2015
Advance against depreciation		
Opening Balance	2,340,235,700	2,089,972,000
Addition during the year	22,041,667	250,263,700
Total	2,362,277,367	2,340,235,700

As per accounting policy, the Advance against Depreciation for the period upto 31.8.2015 amounting to Rs. 2,20,41,667 (Previous Year Rs.25,02,63,700) has been treated as Deferred Revenue.

Non Current Liabilities

Note "4" - Long-term borrowings

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, August 31, 2015		Figures as at the end of previous reporting period, March 31, 2015	
"A" Secured Loans				
Term Loans				
Rupee Loan				
- from Financial Institutions	232,073,200		247,545,600	
- from Banks	3,692,985,515		3,882,885,515	
Foreign Currency Loan				
- from Banks	-		-	
- from Financial Institutions	-	3,925,058,715	-	4,130,431,115
Total		3,925,058,715		4,130,431,115

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Security for Term Loans :

4.1 Rupee Term Loans, Foreign Currency Loans, Working Capital Facilities and Deferred Payment Guarantee(s) from Financial Institutions and Banks, together with all interest, guarantee commission, cost, expenses and other charges are secured ranking pari passu among all the participating Institutions and Banks viz. State Bank of India, Andhra Bank, Punjab National Bank, UCO Bank, Oriental Bank of Commerce, Allahabad Bank, United Bank of India, IDBI Bank Ltd, IFCI Ltd., and Power Finance Corporation Ltd., by

(i) First Charge on book debts, operating cash flows, receivables, commissions, revenue of whatsoever nature, present & future of the Baspa II HEP.

(ii) First charge on all the Accounts of the Baspa II HEP including but not limited to the Trust & Retention Account, Escrow Account of HPSEB and Debt Service Reserve Account and other accounts required to be created under any Project Document or contract.

The loans are inter-alia also secured by way of:

(i) First charge on Baspa II HEP's all intangible assets, hypothecation of all the movable assets, assignment of Project Agreements and Escrow Agreement, all present and future rights, titles, interests, benefits, claims and demands whatsoever with respect to the Insurance Policies, claims and benefits to all monies receivable there under and all other claims there under in respect of all the insured assets of the Project.

(ii) First ranking equitable mortgage on all rights, titles, interests and benefits in respect of immovable properties, and assets of the Baspa II HEP.

(iii) Pledge of 62,91,00,000 shares of the Company held by Jaiprakash Associates Limited, (JAL) on pari-passu basis with lenders of Jaypee Vishnuprayag HEP and Jaypee Nigrie Super Thermal Power Project.

(iv) Corporate Guarantee furnished by Jaiprakash Associates Limited (JAL), the Holding Company, for the Deferred Payment Guarantee issued by Power Finance Corporation Ltd., as on 31.8.2015 amounting to Rs. Nil (Previous Year- Rs.4,68,99,876/-).

4.2 The aforesaid security rank pari-passu for working capital limit (Fund based and non fund based) of Rs. 6900 Lacs (previous year 6900 lacs) sanctioned by Punjab National Bank - Shimla with personal guarantees of Shri Jaiprakash Gaur - Founder Chairman, Shri Manoj Gaur - Chairman, Shri S.K. Sharma - Vice Chairman & CEO and Shri S. K. Jain - former Director of the Company. [Outstanding cash credit limit as on 31.8.2015 Rs. 42,89,89,843/- (Previous Year Rs. 20,25,20,444/-) and Bank Guarantees/ LCs Rs. 16,25,50,000/- (Previous Year Rs. 16,25,50,000/-)]

4.3 Repayment of Term Loans:

All Rupee Term Loans (Rs 845,00,00,000/-) are repayable in 56 installments payable in July, August, September and October each year commenced from July, 2010 onwards, with the following variation:

Institution / Bank	Repayment Schedule
IFCI	Repayment in 54 equal installments in July, August, September and October each year w.e.f. September, 2010

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Note "5" - Long Term Provisions

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, August 31, 2015	Figures as at the end of previous reporting period, March 31, 2015
Provision for employee benefits		
Gratuity	**6,209,826**	9,953,440
Leave Encashment	**2,102,815**	4,765,259
Total	**8,312,641**	14,718,699

Current Liabilities

Note "6" - Short-term borrowings

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, August 31, 2015	Figures as at the end of previous reporting period, March 31, 2015
Secured Loans		
Loans repayable on demand		
Rupee Loan		
- from Banks	-	-
Working Capital - From Banks	**428,989,843**	202,520,444
Total	**428,989,843**	**202,520,444**

Note "7" - Trade Payables

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, August 31, 2015		Figures as at the end of previous reporting period, March 31, 2015	
Trade Payables				
- Related Party	-		1,829,449	
- Others	9,592,107	**9,592,107**	3,004,991,531	3,006,820,980
Others (PF Payable)		**624,812**		581,457
Total		**10,216,819**		3,007,402,437

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Note "8" - Other Current Liabilities

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, August 31, 2015		Figures as at the end of previous reporting period, March 31, 2015	
Current maturities of long-term debt				
"A" Secured Loans				
Term Loans				
- from Financial Institutions	30,944,800		30,944,800	
- from Banks	591,800,000		803,600,000	
Foreign Currency Loan				
- from Banks	-		-	
- from Financial Institutions	-	622,744,800	-	834,544,800
- from other parties				
- from Buyers' Credit	-	-		46,699,878
"B" Unsecured Loans				
ii) Interest accured but not due on borrowings		1,979,621	-	2,785,821
iii) Other payables				
- TDS Payable	-		900,813	
- Other payables	206,395,786	206,395,786	870,725	1,771,538
Total		831,120,207		886,002,035

Note "9" - Short Term Provisions

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, August 31, 2015		Figures as at the end of previous reporting period, March 31, 2015	
a) Provision for employee benefits				
Gratuity	-		-	
Leave Encashment	109,190		203,873	
Bonus & Incentive	3,252,743	3,361,933	2,217,240	2,421,113
b) Others				
Income Tax		-		362,714,366
Total		3,361,933		365,135,479

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HIMACHAL BASPA POWER COMPANY LIMITED

Note '10' - Fixed Assets

S.No.	PARTICULARS	GROSS CARRYING VALUE					DEPRECIATION/ Amortisation					NET CARRYING VALUE	
		As on 01.04.2015	Additions during the Year	Disposals/ Deletion during the Year	Other Adjustments	As on 31.3.2015	Upto 31.03.2015	For the Period 31.3.2015	Sale/Deductions during the year	Debit to Reserve & Surplus a/c	Upto 31.3.2015	As on 31.3.2015	As on 31.3.2015
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
1	LAND	15,650,396	-	-	(785,178)	14,865,217	4,633,146	154,846	232,752	-	4,555,240	10,309,977	11,017,249
	Lease hold Land	78,061,027	-	-	-	78,061,027	-	-			-	78,061,027	78,061,027
	Freehold Land										274,315,307	479,122,158	495,266,496
2	BUILDING, ROAD & BRIDGES	765,749,794	-	-	(12,312,329)	753,437,465	270,481,298	6,208,694	2,372,685				
3	HYDRAULIC WORKS	6,550,367,310	-	-	-	6,550,367,310	1,869,870,294	62,193,697		-	1,932,063,991	4,618,303,319	4,680,497,016
4	TRANSMISSION LINE	2,379,348,083	-	-	-	2,379,348,083	748,986,899	22,337,276		-	771,323,975	1,608,024,088	1,630,361,184
5	PLANT AND MACHINERY	8,875,717,048		(125,474,207)	319,806	8,750,562,645	2,780,601,953	85,164,733	1,962,896	-	2,863,803,790	5,886,758,855	6,095,115,093
	- Generating Equipment	101,505,477			-	101,505,477	45,382,163	2,118,027			47,500,190	54,005,287	56,123,315
	- Others												
6	FURNITURE & FIXTURES	8,606,199			-	8,606,199	8,158,938	14,151	-		8,173,089	433,110	447,260
7	OFFICE EQUIPMENT	35,748,583	4,182		-	35,752,765	15,137,568	2,418,952	-		17,556,520	18,196,245	20,611,015
8	VEHICLES	11,525,287			-	11,525,287	9,109,989	192,528		-	9,302,517	2,222,770	2,415,298
	TOTAL	18,820,279,181	4,182	(125,474,207)	(12,777,701)	18,682,031,455	5,750,362,048	180,800,304	4,568,333	-	5,926,594,619	12,755,436,836	13,069,917,133
	PREVIOUS YEAR	18,690,011,500	126,581,733	-	3,685,948	18,820,279,181	5,136,992,560	477,200,769	-	134,073,719	5,750,362,048	13,069,917,133	

Note : Other adjustment in Plant & Machinery is on account of exchange fluctuation profit / (loss) on the valuation of Foreign Currency Loans for the purchase of Plant & Machinery.

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Note `11' : Long-term loans and advances

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, August 31, 2016		Figures as at the end of previous reporting period, March 31, 2015	
Secured Considered Good		-		-
Unsecured considered good		-		
Capital Advance				-
Security Deposits				
a) With Govt. Deptt.	1,950,555		1,950,555	
b) With Others	8,000	1,958,555	8,000	1,958,555
Total		1,958,555		1,958,555

Note `12' : Other non-current assets

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, August 31, 2015	Figures as at the end of previous reporting period, March 31, 2015
Long term trade receivables	51,825,000	88,700,000
Others		
Other Bank Balances (see note no. 15)	125,933	125,933
Total	51,950,933	88,825,933

Current Assets

Note '13' - Inventories

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, August 31, 2015	Figures as at the end of previous reporting period, March 31, 2015
Raw Material	-	-
Stores and Spares	204,688,755	80,449,021
Total	204,688,755	80,449,021

Note '14' - Trade receivables

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, August 31, 2015	Figures as at the end of previous reporting period, March 31, 2015
Unsecured considered good		
Due for a period exceeding six months	514,863,530	535,938,953
Due for a period less than six months	1,349,049,336	394,892,542
Total	1,863,912,866	930,831,495

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Note '15' - Cash and Bank balances

(Amount in Rupees)

Particulars			Figures as at the end of current reporting period, August 31, 2015		Figures as at the end of previous reporting period, March 31, 2015	
A. Cash and cash equivalents						
Balances with Scheduled Banks :						
(i)	In Current Account					
	(a) In Indian Currency		11,360,317		25,280,314	
	(b) In Foreign Currency		-	11,360,317	-	25,280,314
(ii)	Trust & Retention account					
	Current Account		1,479,090		131,985,399	
(iii)	In Fixed Deposits with original maturity up to three months		-	1,479,090	-	131,985,399
(iv)	Cheques, draft on hand			-		-
(v)	Cash in hand			199,344		1,064,803
Total "A"				13,038,751		158,350,516
B. Other bank balances :						
(i)	Fixed Deposits having maturity of less than twelve months		-		103,319,770	
(ii)	Fixed Deposits having maturity of more than twelve months		-	-	-	103,319,770
(iii)	In Fixed Deposits pledged with Govt. Deptt./Banks :					
	(a) having a maturity of less than twelve months		32,298,705		30,900,374	
	(b) having a maturity of more than twelve months		125,933	32,424,638	125,933	31,026,307
(iv)	Trust & Retention account					
	(a) In Fixed Deposits having a maturity of less than twelve months		10,000,000		-	
	(b) In Fixed Deposits having a maturity of more than twelve months		-	10,000,000	-	-
(vi)	In Unclaimed Dividend account					
Total "B"				42,424,638		134,346,077
Total "A+B"				55,463,389		292,696,593
C. FDRs' having a maturity of more than twelve months (Non Current)						
	(a) In Current Account			-		-
	(b) Pledged with Govt. Deptt./Banks			125,933		125,933
	(c) In Trust & Retention Account			-		-
Total "C"				125,933		125,933
Total "A+B-C"				55,337,456		292,570,660

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Note '16' - Short-term loans and advances

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, August 31, 2015		Figures as at the end of previous reporting period, March 31, 2015	
Others				
Unsecured, considered Good				
a) Advances recoverable in cash or in kind or for value to be received	262,191,041		8,099,538	
b) With Related Party	-	262,191,041	-	8,099,538
Staff Imprest & Advance		577,497		568,181
Advance Tax & Tax Deducted at Source		-		357,906,713
Total		262,768,538		366,574,432

Note '17' - Other current assets

(Amount in Rupees)

Particulars	Figures as at the end of current reporting period, August 31, 2015		Figures as at the end of previous reporting period, March 31, 2015	
Unsecured Considered Good:				
Interest accrued on fixed deposits with Banks		3,902,035		2,802,947
Prepaid Expenses		9,998,575		4,501,804
Total		13,900,610		7,304,751

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Note '18 ' - Revenue From Operations

(Amount in Rupees)

PARTICULARS	Figures for the current reporting period, August 31, 2015		Figures for the previous reporting period, March 31, 2015	
Sale of Products				
Sale of Electrical Energy	1,585,662,104		2,717,631,989	
(Net of advance against depreciation)				
(Less)/Add: (Rebate)/surcharge for (prompt)/ late payments.	69,516,891	1,655,178,995	81,077,793	2,798,709,782
Other Operating Revenues				
Sale of Verified Emission Reduction (VERs)		-		-
Total		1,655,178,995		2,798,709,782

Note '19 ' - Other Income

(Amount in Rupees)

PARTICULARS	Figures for the current reporting period, August 31, 2015	Figures for the previous reporting period, March 31, 2015
Interest on deposits with banks	3,536,005	28,527,236
Interest from Electricity Board		-
Other Non Operative Income		
Profit on sale of Fixed Assets	-	-
Gratuity written back	-	2,858,931
Excess Provision Written Banck	-	10,102
Misc. Receipts	4,627,313	1,255,244
Total	8,163,318	32,651,513

Note '20 ' - Cost of Operation and Maintenance

(Amount in Rupees)

PARTICULARS	Figures for the current reporting period, August 31, 2015	Figures for the previous reporting period, March 31, 2015
Stores and Spares Consumed	5,710,802	10,571,872
Repair & Maintenance - Buildings	588,494	1,377,207
Repair & Maintenance - Plant & Machinery	15,125,285	20,016,287
Operation and Maintenance Expenses	9,632,943	26,041,158
Insurance	6,256,961	12,643,281
Total	37,314,485	70,649,805

Note '21' - Employee Benefit Expense

(Amount in Rupees)

PARTICULARS	Figures for the current reporting period, August 31, 2015	Figures for the previous reporting period, March 31, 2015
Salary , Wages & Bonus	44,101,464	98,653,791
Contribution to Provident and Other Funds	1,582,354	3,994,879
Gratuity	329,366	-
Leave Encashment	82,118	411,354
Workmen and Staff Welfare	2,641,064	7,949,011
Directors' Remuneration	-	4,108,800
Total	48,736,366	115,117,835

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Note '22' - Finance Costs

(Amount in Rupees)

PARTICULARS	Figures for the current reporting period, August 31, 2015		Figures for the previous reporting period, March 31, 2015	
Interest				
Term Loans	127,975,523		346,615,826	
Working Capital	17,576,133	145,550,656	29,604,460	376,220,286
Financial charges				
DPG Commission	30,245		2,978,105	
Other charges	1,824,889	1,855,134	3,501,031	6,479,136
Total		147,405,790		382,699,422

Note '23' - Depreciation and amortization expenses

(Amount in Rupees)

PARTICULARS	Figures for the current reporting period, August 31, 2015	Figures for the previous reporting period, March 31, 2015
Depreciation	180,646,058	476,899,509
Amortization of Lease Hold Land	154,846	391,260
Total	180,800,904	477,290,769

Note '24' - Other Expenses

(Amount in Rupees)

PARTICULARS	Figures for the current reporting period, August 31, 2015		Figures for the previous reporting period, March 31, 2015	
Rent		120,767		474,700
Lease Rent of land		958,238		1,471,107
Advertisement		115,000		308,416
Telephone and Telex		137,252		383,905
Gas, Water and Electricity		7,432,437		26,519,833
Courier & Postage		3,386		11,877
Printing & Stationery		53,705		244,265
Travelling & Conveyance		5,015,975		11,331,610
Taxes & Fees		477,206		471,067
Consultancy, Legal & Professional Fee		2,675,622		3,669,582
Security Expenses		2,290,763		4,945,954
Vehicle Running & Maintenance		379,038		1,260,063
Miscellaneous Expenses		326,126		2,049,606
Auditor's Remuneration				
For Audit	-		-	
For Tax Audit	-		-	
For Other Services	-		-	
Re-imbursement of Expenses	6,800	6,800	23,563	23,563
TOTAL		19,992,215		53,165,548

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Note 25

In the opinion of the Board of Directors, the "Non Current Assets and Long Term Loans and Advances", have a value on realisation, in the ordinary course of business, at least equal to the amount at which they are stated in the Balance Sheet.

Note 26

(a) Capacity and Production :
(As certified by the Management)

Particulars	Baspa-II HEP
Licensed Capacity	300 MW
Installed Annual Capacity	300 MW
Net Saleable Design Energy at Interconnection Point(s)	1205.06 MU

(b) Generation details & parameters

Particulars	Figures for the current reporting period, August 31, 2015	Figures for the current reporting period, March 31, 2015	
Net Saleable Energy (MU)	795.19		1100.47
Plant Availability %	99.82		99.84

Note 27

(a) Value of Imports on C.I.F. Basis :

(Amount in Rupees)

Particulars	Figures for the current reporting period, August 31, 2015	Figures for the current reporting period, March 31, 2015
Payment for suppliers of spares	1,523,792	765,750

(b) Expenditure in Foreign Currency (Including expenditure during construction):

(Amount in Rupees)

Particulars	Figures for the current reporting period, August 31, 2015	Figures for the current reporting period, March 31, 2015
Travelling (Others)	-	31,188
Interest & Bank Charges to Banks	200,867	4,903,659

(c) Details of Stores & Spares Consumed:
(Including for Machinery and O&M)

Particulars		Figures for the current reporting period, August 31, 2015		Figures for the current reporting period, March 31, 2015	
		Rupees	%	Rupees	%
(i)	Indigenous	5,088,815	89.11%	10,341,683	97.82%
(ii)	Imported	621,987	10.89%	230,189	2.18%

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Note 28

Disclosure as required under Notification No. G.S.R. 719 (E) dated 16th November, 2007 issued by the Department of Company Affairs (As certified by the Management):

	Particulars	Figures for the current reporting period, August 31, 2015	Figures for the current reporting period, March 31, 2015
a)	The principal amount and interest due thereon remaining unpaid to any supplier		
	-Principal Amount	Nil	Nil
	-Interest Amount	Nil	Nil
b)	The amount of interest paid by the buyer in terms of Section16 of the Micro Small and Medium Enterprise Development Act, 2006 along with the amounts of payment made to the suppliers beyond the appointed day.	Nil	Nil
c)	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed date during period) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006.	Nil	Nil
d)	The amount of interest accrued and remaining unpaid	Nil	Nil
e)	The amount of further interest remaining due and payable even in the succeeding period, until such date when the interest dues above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the Micro Small and Medium Enterprise Development Act, 2006	Nil	Nil

Note 29

a) **Contingent Liabilities not provided for:**

Amount in Rupees

S.No.	Particulars	Figures for the current reporting period, August 31, 2015
(i)	Outstanding amount of Bank Guarantee (Previous Year Rs. 16,25,50,000/-)	162,550,000
	Margin Money against above (Previous Year Rs. 2,02,55,000/-)	20,255,000
(ii)	Claims against the Company not acknowledged as debts.(Previous Year Rs. 331,73,00,000/-)	3,368,600,000
(iii)	Income tax matters under appeal (Previous Year Nil/-)	Nil
(iv)	The Government of Himachal Pradesh has imposed entry tax on the goods entering the state of Himachal Pradesh. This was challenged by the Company before the Hon'ble High Court of Himachal Pradesh at Shimla. The Hon'ble High Court on 22.09.2010 in an interim order has held that tax paid by the petitioner would be treated as deposit and not as tax. The final decision of Hon'ble High Court is awaited. The total liability as at 31st August, 2015 is Rs.1,87,47,987/- (Previous Year Rs.1,84,91,378) against which Company has deposited by Cash Rs.65,48,932/- (Previous Year Rs 58,20,349/-) and pledged bank FDRs of Rs 1,21,69,638/- (Previous Year Rs 1,07,71,307/-)	

b) **Commitments:**

(i)	Outstanding amount of Letter of Credit (Previous Year Rs. Nil)	Nil
	Margin Money against above (Previous Year Rs. Nil)	Nil
(ii)	Estimated amount of contracts remaining to be executed on Capital Account and not provided for (net of advances)(Previous Year Rs. Nil/-)	Nil

For Agarwal Associates, New Delhi, Chartered Accountants

HIMACHAL BASPA POWER COMPANY LIMITED

Note 30

1) List of Related Parties (In terms of "Accounting Standard [AS] 18) for FY 2014-15:

(a) Holding Company
Jaiprakash Associates Limited

(b) Subsidiary Companies:
(1) Jaypee Powergrid Limited
(2) Sangam Power Generation Company Limited
(3) Prayagraj Power Generation Company Limited
(4) Jaypee Arunachal Power Limited
(5) Jaypee Meghalaya Power Limited
(6) Himachal Baspa Power Company Ltd.
(7) Himachal Karcham Power Company Ltd.

(c) Fellow Subsidiary Companies:
(1) Jaypee Ganga Infrastructure Corporation Limited
(2) Himalyan Expressway Limited
(3) Jaypee Infratech Limited
(4) Jaypee Sports International Limited
(5) Jaypee Cement Corporation Limited
(6) Bhilai Jaypee Cement Limited
(7) Gujarat Jaypee Cement & Infrastructure Limited
(8) Jaypee Agra Vikas Limited
(9) Jaypee Fertilizers & Industries Limited
(10) Jaypee Assam Cement limited
(11) Himalayaputra Aviation Limited
(12) Jaypee Healthcare Limited (subsidiary of Jaypee Infratech Limited)
(13) Jaypee Cement Cricket (India) Limited (subsidiary of JPSI)
(14) Jaypee Cement Hockey (India) Limited (subsidiary of JPSI)
(15) Jaiprakash Agri Initiatives Company Limited (subsidiary of JCCL)

(d) Associate Companies / Concerns :
(1) Jaypee Infra Ventures (A Private Company with unlimited liability)
(2) Jaypee Development Corporation Limited [(subsidiary of Jaypee Infra Ventures (A Private Company with unlimited liability)]
(3) JIL Information Technology Limited [(subsidiary of Jaypee Infra Ventures (A Private Company with unlimited liability)]
(4) Gaur & Nagi Limited (subsidiary of JIL Information Technology Limited)
(5) Indesign Enterprises Pvt. Limited [(subsidiary of Jaypee Infra Ventures (A Private Company with unlimited liability).
(6) Jaypee Uttar Bharat Vikas Private Limited
(7) Kanpur Fertilisers and Cement limited (subsidiary of Jaypee Uttar Bharat Vikas Pvt. Limited)
(8) Jaypee International Logistics Company Private Limited [(subsidiary of Jaypee Infra Ventures (A Private Company with unlimited liability)]
(9) Tiger Hills Holiday Resort Private Limited (subsidiary of Jaypee Development Corporation Limited)
(10) Anvi Hotels Private Limited (subsidiary of Jaypee Ventures (A Private Company with unlimited liability)
(11) RPJ Minerals Private Limited
(12) Sarveshwari Stone Products Pvt. Ltd. (subsidiary of RPJ Minerals Private Limited)
(13) Rock Solid Cement Limited (subsidiary of RPJ Minerals Private Limited)
(14) Sonebhadra Minerals Private Limited
(15) MP Jaypee Coal Limited
(16) Madhya Pradesh Jaypee Minerals Limited
(17) MP Jaypee Coal Fields Limited
(18) Jaiprakash Kashmir Energy Limited
(19) Jaypee Hotels Limited
(20) Jaypee Mining Venture Private Limited
(21) Ceekay Estate Private Limited.
(22) Pac Pharma Drugs and Chemicals Private Limited
(23) Akasva Associates Private Limited
(24) Jaiprakash Exports Private Limited
(25) Bhumi Estate Developers Private Limited
(26) Jaypee Technical Consultants Private Limited
(27) Andhra Cements Limited (subsidiary of Jaypee Development Corporation Limited)
(28) Jaypee Jan Sewa Sansthan ('Not for profit' Private limited Company)
(29) Think Different Enterprises Private Limited (w.e.f 03.03.2015)
(30) Dixit Holdings Private Ltd.
(31) I Value Advisors Private Ltd.
(32) JC World Hospitality Private Limited
(33) J C Wealth & Investment Private Ltd.
(34) CK World Hospitality Private Ltd.
(35) Librans Venture Private Ltd.
(36) Librans Real Estates Private Ltd.

(e) Key management Personnel: Jaiprakash Power Ventures Limited.
(1) Shri Manoj Gaur, Chairman
(2) Shri Sunil Kumar Sharma, Vice Chairman and CEO
(3) Shri Suren Jain, Managing Director and CFO
(4) Shri Parveen Kumar Singh, Whole-time Director

R. Nagpal Associates, New Delhi, Chartered Accountants

HIMACHAL BASPA POWER COMPANY LIMITED

2) **Transactions carried out with related parties referred to above for the Current reporting period, August 31, 2015**

Amount in Rupees

Name of Transactions	Related Parties				
	Referred in 1(a) above	Referred in 1(b) above	Referred in 1(c) above	Referred in 1(d) above	Referred in 1(e) above
Expenses					
Hiring Charges	-	-	3,754,697	-	-
(Previous Year)	(-)	-	(7,652,184)	-	-
Purchase of Cement	-				
(Previous Year)	(250,840)				
Repair of Runners	12,296,086	-	-	-	-
(Previous Year)	(18,772,143)	-	-	-	-
Salary & Perquisites	-	-	-	-	-
(Previous Year)	-	-	-	-	(13,254,605)
Services Availed	-	-	-	-	-
(Previous Year)	(-)	-	-	(211,974)	-
Other Expenses	41,891				
(Previous Year)	(-)				
Outstandings - Payables					
Amount payable	-	-	-	-	
(Previous Year)	(1,829,449)	-	-	-	
Outstandings - Receivables					
Amount receivable	-	-	-	-	-
(Previous Year)	(199,479)	-	-	-	-

Note 31

(a) Provident Fund - Defined Contribution Plan

Employees are entitled to Provident Fund benefits. Amount debited to Profit and Loss account including Administrative and DLI charges Rs 15,82,354/- during the year (Previous Year Rs.39,94,879/-)

(b) Gratuity - The liability for Gratuity is provided on the basis of Actuarial Valuation made at the end of each financial year. The Actuarial Valuation is made on Projected Unit Credit method as per AS 15(revised). Jaiprakash Associates Limited (JAL) (the Company's holding company) has constituted a Gratuity Fund Trust under the name Jaiprakash Associates Employees Gratuity Fund Trust vide Trust Deed dated 30th March, 2009 for JAL and its subsidiaries and appointed SBI Life Insurance Co. Ltd. for the management of the Trust Funds for the benefits of employees. As a subsidiary of JAL, the Company is participating in the Trust Fund by contributing its liability accrued up to the close of each financial year to the Trust Fund.

(c) Leave Encashment - Defined Benefit Plan - Provision has been made as per Acturial Valiation.

The details as required under AS-15 for both the Gratuity & Leave encashment are given in Company Balance Sheet.

Ravi

Nagpal Associates New Delhi Chartered Accountants

HIMACHAL BASPA POWER COMPANY LIMITED

Note 32

Provision for deferred tax has been made on Corporate Level.

Note 33

The Himachal Pradesh Electricity Regulatory Commission (HPERC) has passed the Trueup Order for Baspa II HEP on 30th March, 2015 for F.Y. 12, 13 and 14 based on actuals. Further HPSEB has deducted Rs 16.44 Crs as Lease charges on aribitrary basis without acceptance of the Company, The Company has Intitated arbitration proceeding against these deductions. Accordingly, the receivables from HPSEB Limited in respect of said items are subject to legal remedies available to the Company.

Note 34 The Company has presently one operative segment i.e. Generation of Power; hence, separate segment reporting is not applicable.

Note 35 In terms of 'Accounting Standard (AS) 28', the assets are not impaired because the recoverable amount of fixed assets collectively determined by the present value of estimated future cash flows is higher than its carrying value.

Note 36 Previous Year's figures have been regrouped/re-arranged wherever considered necessary to make them conform to the figures for the current year.

Note 37

(a) The Plant Balance Sheet & Statement of Profit & Loss has been prepared in view of the requirement of Electricity Regulatory Authorities and the Income Tax Act.

(b) No Profit/(Loss) from discontinuation of operations is shown as the Project will keep operating irrespective of being transfered to a separate company i.e. Himachal Baspa Power Company Ltd.

Note 38 All figures are rounded off to the nearest rupee.

R. Nagpal Associates New Delhi Chartered Accountants

R. Nagpal
Partner
M.No.081594
M/s R. NAGPAL ASSOCIATES
Chartered Accountants
Firm Registration No. 002626N

Date : 8th September, 2015
Place: Noida

Suren Jain
Managing Director &
CFO
DIN No. 00011026

Sunil Kumar Sharma
Vice Chairman & CEO
DIN No. 0008125

R K Porwal
Sr. General Manager (F&A)

Y. K. Sharma
Vice President (F & A)

HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)
BALANCE SHEET AS AT 31ST MARCH, 2016

Particulars	Note	As at 31st March, 2016
		₹ crore
I EQUITY AND LIABILITIES		
(1) Shareholders' funds:		
(a) Share capital	2	284.05
(b) Reserves and surplus	3	43.49
		327.54
(2) Non-current liabilities:		
(a) Long-term borrowings	4	1,025.76
(b) Deferred tax liabilities (net)	24(vi)	-
(c) Other long-term liabilities	5	174.19
(d) Long-term provisions	6	0.47
		1,200.42
(3) Current Liabilities:		
(a) Short-term borrowings	7	-
(b) Trade payables		
- Total Outstanding dues of Micro enterprises and small enterprises; and	8	-
- Total Outstanding dues of creditors other than Micro and small enterprises	8	1.09
(c) Other current liabilities	9	67.39
(d) Short-term provisions	10	2.13
		70.61
Inter Unit Balance		(151.47)
TOTAL		1,447.10
II ASSETS		
(1) Non-current assets:		
(a) Fixed Assets		
(i) Tangible assets	11	1,354.57
(b) Long-term loans and advances	12	25.35
(c) Other non-current assets	13	6.77
		1,386.69
(2) Current assets:		
(a) Inventories	14	6.83
(b) Trade receivables	15	42.81
(c) Cash and Bank balances	16	8.97
(d) Short-term loans and advances	17	1.25
(e) Other current assets	18	0.55
		60.41
TOTAL		1,447.10
Significant Accounting Policies	1	
Notes forming integral part of the financial statements	2 - 24	

As per our attached report of even date
For Lodha & Co.
Chartered Accountants
Firm Registration No.: 301051E

A.M.Hariharan
Partner
Membership No.:38323

Place: Mumbai
Date: 25th April,2016

For and on behalf of Board of Directors

Pramod Menon
Director
[DIN: 01443287]

Sanjay Sagar
Chairman
[DIN:00019489]

Rakesh Punamiya
Company Secretary

Praveen Bhansali
Chief Financial Officer

HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2016

	Particulars	Note	For the year ended 31st March, 2016 ₹ crore
I	Revenue from operations	19	96.34
II	Other income	20	0.31
III	**Total Revenue (I+II)**		96.65
IV	**Expenses:**		
	Employee benefits expense	21	3.91
	Finance costs	22	36.47
	Depreciation and amortisation expense	11	28.92
	Other expenses	23	6.61
	Total Expenses		75.91
V	**Profit before exceptional item and tax (III-IV)**		20.74
VI	Exceptional Item	24(viii)	(34.62)
VII	**Profit before tax (V-VI)**		55.36
VIII	**Tax Expense:**		
	Current tax		11.87
	Deferred tax	24(vi)	-
			11.87
IX	**Profit for the year (VII - VIII)**		43.49
X	Earnings per equity share of face value of ₹ 10 each - Basic & Diluted	24(vii)	2.62
	Significant Accounting Policies	1	
	Notes forming integral part of the financial statements	2 - 24	

As per our attached report of even date

For Lodha & Co.
Chartered Accountants
Firm Registration No.: 301051E

A.M.Harlharan
Partner
Membership No.:38323

LODHA & CO. MUMBAI-01 Chartered Accountants

For and on behalf of Board of Directors

Pramod Menon
Director
[DIN: 01443287]

Sanjay Sagar
Chairman
[DIN:00019489]

Rakesh Punamiya
Company Secretary

Praveen Bhansali
Chief Financial Officer

Place: Mumbai
Date: 25th April,2016

HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)

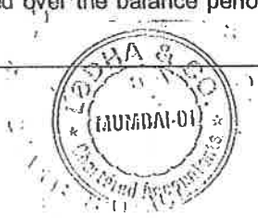
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2016

NOTE- 1 Significant Accounting Policies:

(a)	**General**
i)	The financial statements are prepared under the historical cost convention, on the accounting principles of a going concern.
ii)	Accounting Policies not specifically referred to otherwise are consistent and in consonance with the applicable accounting standards prescribed by under section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified).
iii)	All expenses and income to the extent ascertainable with reasonable certainty are accounted for on accrual basis.
iv)	The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent liabilities on the date of financial statements and reported amounts of revenue and expenses for that year. Actual result could differ from these estimates. Any revision to accounting estimates is recognised prospectively.
v)	All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013.
(b)	**Revenue Recognition**
i)	Revenue is recognised when it is earned and no significant uncertainty exists as to its realisation or collection. Revenue from sale of power is recognised when substantial risks and rewards of ownership is transferred to the buyer under the terms of the contract.
ii)	Other income is accounted on accrual basis as and when the right to receive arises.
(c)	**Fixed Assets**
i)	**Tangible Assets:** Fixed assets are stated at cost which includes all direct and indirect expenses up to the date of acquisition, installation and / or commencement of commercial generation of power. Expenditure incurred during construction period: Apart from costs related directly to the construction of an asset, expenses incurred up to the date of commencement of commercial production which are incidental and related to construction are capitalised as part of construction cost. Income, if any, earned during the construction period is deducted from the indirect costs.
(d)	**Depreciation /Amortisation** 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. Accordingly, in case of Buildings useful life is in the range of 20 -60 years and in case of Plant & Machinery in the range of 15-40 years Premium on Leasehold Land is amortised over the period of lease.

HIMACHAL BASPA POWER COMPANY LIMITED

(e)	**Impairment of assets** In accordance with Accounting Standard 28 'Impairment of assets', where there is an indication of impairment of the Company's assets related to cash generating units, the carrying amounts of such assets are reviewed at each balance sheet date to determine whether there is any impairment. The recoverable amount of such assets is estimated as the higher of its net selling price and its value in use. An impairment loss is recognized in the Statement of Profit and Loss whenever the carrying amounts of such assets exceed its recoverable amount. Depreciation on impaired assets related to a cash generating unit is provided by adjusting the depreciation charge in the remaining periods so as to allocate the revised carrying amount of the asset over its remaining useful life.
(f)	**Borrowing Costs**
i)	Borrowing Costs directly attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets up to the date when the asset is ready for its intended use. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. The borrowing cost eligible for capitalization is netted off against any income arising on temporary investment of those borrowings. The capitalization of the borrowing costs ceases when substantially all activities necessary to prepare the qualifying asset for its intended use are complete.
ii)	Expenses incurred in connection with the arrangement of borrowings are written off over the period of the borrowing.
iii)	Other borrowing costs are charged to revenue.
(g)	**Investments** Long term Investments are stated at cost. In case, there is a decline other than temporary in the value of any Investments, a provision for the same is made. Current Investments are valued at lower of cost and fair value.
(h)	**Inventories** Inventories are valued at lower of cost and net realisable value. Cost of inventories comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on the weighted average basis for valuation. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale. Obsolete, defective and unserviceable stocks are duly provided for.
(i)	**Foreign Exchange Transactions** Foreign Currency transactions are initially recorded at the exchange rates prevailing on the date of the transaction. Foreign Currency assets and liabilities (monetary items) are reported at the exchange rate prevailing on the balance sheet date. All exchange differences arising on reporting of short term foreign currency monetary items at rates different from those at which they were initially recorded are recognized in the Statement of Profit and Loss. In respect of foreign exchange differences arising on revaluation or settlement of long term foreign currency monetary items, the Company has availed the option available in the Companies (Accounting Standard) (Second Amendment) Rules 2011, wherein: i. Foreign exchange differences on account of depreciable asset, is adjusted in the cost of depreciable asset and the charge of depreciation is accordingly increase /reduced. ii. In other cases, foreign exchange differences are accumulated in "Foreign Currency Monetary Item Translation difference account" and amortized over the balance period of such long term assets / liabilities.





	Non-monetary items such as investments are carried at historical cost using the exchange rates on the date of the transaction. Forward contracts other than those entered into to hedge foreign currency risk on unexecuted firm commitments or of highly probable forecast transactions are treated as foreign currency transactions and accounted accordingly. Exchange differences arising on such contracts are recognized in the period in which they arise and the premium paid is accounted as expense over the period of the contract. All other exchange differences are dealt with in the Statement of Profit and Loss.
(j)	**Employee benefits** Retirement benefits in the form of Provident Fund and Family Pension Scheme are defined contribution schemes and the contributions are charged to the Statement of Profit and Loss of the year when the contributions to the respective funds are due. There are no other obligations other than the contribution payable to the respective trusts. Employee benefits under defined benefit plans, such as Gratuity and Compensated absences are provided for on the basis of the actuarial valuation made at the end of each financial year. Actuarial gains/ losses are immediately taken to Statement of Profit and Loss and are not deferred.
(k)	**Taxation** Income tax expenses comprise current tax (i.e. amount of tax for the period determined in accordance with the income tax law) and deferred tax charges or credit (reflecting the tax effects of timing differences between accounting income and taxable income of the year). The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however where there is unabsorbed depreciation or carry forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty of realisation of such assets. Deferred tax assets are reviewed at each balance sheet date and written down or written up to reflect the amount that is reasonably / virtually certain as the case may be to be realised. Tax credit is recognised in respect of Minimum Alternate Tax (MAT) paid in terms of the Income Tax Act, 1961 based on convincing evidence that the Company will pay normal income tax within the statutory time frame and the same is reviewed at each balance sheet date.
(l)	**Provisions and Contingent Liabilities** Provisions are recognised based on the best estimate of the expenditure required to settle the present obligation at the balance sheet date when, a) the Company has a present obligation as a result of a past event b) a probable outflow of resources is expected to settle the obligation and c) the amount of the obligation can be reliably estimated Where some or all the expenditure required to settle a provision is expected to be reimbursed by another party, such reimbursement is recognised to the extent of provision or contingent liability as the case may be, only when it is virtually certain that the reimbursement will be received. Contingent liability is disclosed in the case of: a) a present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of obligation cannot be made. b) a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the enterprise.





BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

NOTE: 2	As at 31st March, 2016 ₹ crore
SHARE CAPITAL	
Authorised:	
28,40,50,000 Equity Shares of ₹ 10 each	284.05
Issued, Subscribed and paid-up:	
28,40,50,000 Equity Shares of ₹ 10 each	284.05
	284.05

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

Particulars	No of Shares
Balance as at the beginning of the year	50,000
Issued during the year	28,40,00,000
Balance as at the end of the year	28,40,50,000

b) Details of aggregate shareholding by holding company:

	Particulars	No. of Shares
	JSW Energy Limited & its nominees	28,40,50,000

c) 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.

d) Details of shareholding more than 5% :

	Particulars	No. of Shares
1	JSW Energy Limited & its nominees	28,40,50,000 100%

LODHA & CO. MUMBAI-01 Chartered Accountants

HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

NOTE: 3	As at 31st March, 2016
RESERVES AND SURPLUS	₹ crore
Debenture Redemption Reserve:	
Balance as at the beginning of the year	-
Add: Transfer from surplus	14.20
Balance as at the end of the year	14.20
Surplus:	
Balance as at the beginning of the year	0.00
Add: Profit for the year	43.49
Less: Transfer to Debenture Redemption Reserve	14.20
Balance as at the end of the year	29.29
	43.49





BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

NOTE: 4	As at 31st March, 2016	As at 31st March, 2016
	₹ crore	₹ crore
LONG-TERM BORROWINGS	Non Current	Current
Secured Loan		
1. Rupee Term Loans from:		
a) Banks	440.15	1.06
b) Financial Institution	17.61	0.04
Unsecured Loan		
1. Debentures:		
a) 5,68,00,000 (Previous Year NIL) 13.00% Non Convertible Debentures of ₹ 100 each held by the Holding Company	568.00	-
	1,025.76	1.10

i) Terms of Repayment of Rupee Term Loans:

Particulars	As at 31st March, 2016 ₹ crore
From Banks :	
2 - 3 Years	2.12
4 - 5 Years	30.88
6 - 10 Years	100.42
11-14 Years	306.73
Total borrowing from Banks	440.15
From Financial Institution :	
2 - 3 Years	0.08
4 - 5 Years	1.24
6 - 10 Years	4.02
11-14 Years	12.27
Total borrowing from Financial Institution	17.61

LODHA & CO. MUMBAI-01 Chartered Accountants

HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

ii) Terms of Redemptions of Debentures:

5,68,00,000 no. (Previous Year NIL) @ 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. 1st September 2015. Interest on NCD's for the period 1st October, 2015 to 31st March, 2016 has been waived off by the holding company.

iii) Details of Security :

Rupee Term Loan aggregating to ₹ 458.86 crore (Previous Year ₹ NIL) included in 1 (a) and (b) are secured on a pari passu basis by (a) a first charge on all moveable assets of the Karcham Wangtoo and Baspa II hydro electric plants of the Company (the Projects) by way of deed of hypothecation, (b) a first charge on all project related documents licenses, permits, approvals, rights, titles, interest etc pertaining to the Projects, (c) first charge on book debts, operating cash flows, receivable, commissions & revenue (both present & future) of the Projects, and bank accounts of the Company.





BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

NOTE: 5	As at 31st March, 2016
OTHER LONG-TERM LIABILITIES	₹ crore
Advance against depreciation	174.19
	174.19

NOTE: 6	As at 31st March, 2016
LONG-TERM PROVISIONS	₹ crore
Employee benefits	0.47
	0.47

NOTE: 7	As at 31st March, 2016
SHORT-TERM BORROWINGS	₹ crore
Secured Loans	
Working Capital Loan from a Bank	-
	-

LODHA & CO MUMBAI-01 Chartered Accountants

HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

NOTE: 8	As at 31st March, 2016
TRADE PAYABLES	₹ crore
Trade Payables	
- Total Outstanding dues of Micro enterprises and small enterprises; and [Refer Note 24(iv)]	-
- Total Outstanding dues of creditors other than Micro and small enterprises	1.09
	1.09

NOTE: 9	As at 31st March, 2016
OTHER CURRENT LIABILITIES	₹ crore
Current maturities of long term loans (Refer Note 4)	1.10
Interest accrued but not due on borrowing	-
Advance against depreciation	65.12
Payables (Capital goods) [Refer Note 24(iv)]	0.21
Other payables:	
Employee benefits expense	0.25
Statutory dues	0.69
Security deposits	0.02
Others	-
	67.39

NOTE: 10	As at 31st March, 2016
SHORT-TERM PROVISIONS	₹ crore
Provision for employee benefits	0.03
Provision for Income Tax	2.10
[Net of advance tax ₹ 10 crores (previous year Nil)]	
	2.13





BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

₹ crore

Note 11: FIXED ASSETS

Particulars	Gross Block					Depreciation/ Amortisation				Net Block
	As at 1st April, 2015	Transfer through scheme of arrangement (Refer Note 24(i))	Additions	Deductions/ Adjustments	As at 31st March, 2016	Upto 31st March, 2015	For the year	Deductions/ Adjustments	Upto 31st March, 2016	As at 31st March, 2016
Tangibles										
Freehold Land (Refer note (a))	-	16.93	-	-	16.93	-	-	-	-	16.93
Leasehold Land (Refer note (a & b))	-	1.08	-	-	1.08	-	0.02	-	0.02	1.06
Buildings	-	36.09	-	-	36.09	-	0.60	-	0.60	35.49
Plant & Equipment	-	1,314.06	13.13	-	1,327.19	-	27.74	-	27.74	1,299.45
Furniture & Fixtures	-	0.05	0.00	-	0.05	-	0.03	-	0.03	0.02
Vehicles	-	0.32	-	-	0.32	-	0.16	-	0.16	0.16
Office Equipment	-	1.82	0.01	-	1.83	-	0.37	-	0.37	1.46
Total	-	1,370.35	13.14	-	1,383.49	-	28.92	-	28.92	1,354.57

a) Deeds/titles of land of the Company are under process of execution/transfer in the name of the Company.
b) Leasehold Land acquired by the Company under various lease arrangements ranging from 10 to 50 years.



BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

NOTE: 12	As at 31st March, 2016
LONG-TERM LOANS AND ADVANCES	**₹ crore**
Deposits:	
Deposits with Government/Semi Government Authorities	0.35
Deposits - with Hon'ble High Court [Refer note 24(ii)]	25.00
Security deposits - Others	0.00
	25.35

NOTE: 13	As at 31st March, 2016
OTHER NON-CURRENT ASSETS	**₹ crore**
Recoverable borrowing cost	0.38
Unamortised borrowing cost	6.39
	6.77

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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

NOTE: 14	As at 31st March, 2016
	₹ crore
INVENTORIES	
(As taken, valued and certified by the Management)	
Stores & spares	6.83
Basis of Valuation : Refer Note: 1(h)	6.83

NOTE: 15	As at 31st March, 2016
	₹ crore
TRADE RECEIVABLES	
Unsecured, Considered good:	
Outstanding for a period exceeding six months from the due date	25.00
Outstanding for a period not exceeding six months from the due date	17.81
	42.81

NOTE: 16	As at 31st March, 2016
	₹ crore
CASH AND BANK BALANCES	
Cash and Cash Equivalents :	
Balances with Banks - In current accounts	0.32
Bank deposits with maturity less than 3 months #	7.20
Cash on hand	0.01
	7.53
Others:	
Earmarked deposits #	1.44
	1.44
# deposits pledged with a Tax Authority	8.97

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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

NOTE: 17	As at 31st March, 2016
SHORT-TERM LOANS AND ADVANCES	₹ crore
Unsecured, considered good	
Prepaid Expenses	0.60
Balance with a Government Authority	0.65
Other Advances	0.00
	1.25

NOTE: 18	As at 31st March, 2016
OTHER CURRENT ASSETS	₹ crore
Interest accrued on deposits	0.06
Unamortised borrowing cost	0.49
Others	-
	0.55

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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

NOTE: 19	For the year ended 31st March, 2016
REVENUE FROM OPERATIONS	₹ crore
Sale of power	96.34
	96.34

NOTE: 20	For the year ended 31st March, 2016
OTHER INCOME	₹ crore
Interest income	0.00
Net gain on sale of current investments	0.05
Other non-operating income :	
Excess provision no longer required written back	0.02
Miscellaneous income	0.24
	0.31

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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(HIMACHAL BASPA POWER COMPANY LIMITED)
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

NOTE: 21	For the year ended 31st March, 2016
EMPLOYEE BENEFITS EXPENSE	**₹ crore**
Salaries and Wages	3.73
Contribution to Provident and Other Funds	0.14
Staff Welfare expense	0.04
	3.91

NOTE: 22	For the year ended 31st March, 2016
FINANCE COSTS	**₹ crore**
Interest Expenses	35.94
Other Borrowing Costs	0.53
	36.47

NOTE: 23	For the year ended 31st March, 2016
OTHER EXPENSES	**₹ crore**
Consumption of Stores and Spares	1.61
Power	1.21
Rent	0.27
Repairs to Buildings	0.07
Repairs to Machinery	1.94
Insurance	0.86
Rates and taxes	0.01
Legal and Professional Charges	0.14
Printing & Stationery	0.01
Travelling and Conveyance	0.03
Cash Discount	-
Safety & Security Expenses	0.32
Open Access Charges	-
General expenses	0.14
	6.61

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HIMACHAL BASPA POWER COMPANY LIMITED

NOTE –24

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2016

(i) a) During the year, the 300 MW Baspa II (BASPA) hydroelectric project located at Himachal Pradesh has been transferred by M/s Jaiprakash Power Ventures Limited (JPVL) to Himachal Baspa Power Company Limited (the Company), pursuant to the scheme of arrangement approved by the Hon'ble High Court, Shimla vide its Order dated 25th June 2015. Subsequently, JSW Energy Limited has acquired 100% stake in the Company, whereby the Company has become a 100% subsidiary of the JSW Energy Limited effective from 8th September, 2015.

Transfer of the titles/deeds of freehold and leasehold land in the name of the Company is in process.

b) Revenue from sale of power is accounted for on the basis of billing to Himachal Pradesh State Electricity Board Limited (HPSEBL) as per Tariff approved by Himachal Pradesh Electricity Regulatory Commission (HPERC) in accordance with the provisions of the Long Term Power Purchase Agreement (LTPPA) dated 4th June 1997, Amendment No. 1 dated 7th January 1998, executed between the Company and HPSEBL.

Contingent Liabilities and Commitments to the extent not provided for in respect of:

(ii) **(a) Contingent Liabilities:**

(₹crore)

Particulars	Current Year	Previous Year
Survey & investigation expenses to HPSEBL *	127.84	--

* Himachal Pradesh State Electricity Board Limited (HPSEBL) has raised a claim on the Jaiprakash Power Ventures Limited (JPVL) vide its letter dt. 6.11.2012 towards expenditure incurred for survey & investigation work of Baspa II HEP (300 MW) amounting to Rs. 127.84 crore. Pursuant to this an application was moved before the Hon'ble High Court to restrain the respondent Board (HPSEBL) from recovering the claimed amount from the energy bills of petitioner company. The Hon'ble court has accepted the plea and directed the Company to deposit ₹ 25 crore as security, which the company has complied with and disclosed under Long term loans and advances. Any future claims raised on this account are fully secured against the specific indemnity issued by Jaiprakash Power Ventures Limited (JPVL) in favour of the company.

(b) Commitments:

(₹crore)

Particulars	Current Year	Previous Year
i) Estimated amount of Capital contracts remaining to be executed to the extent not provided for (net of advances)	--	--

ii) The Company has not taken any premises on non-cancellable operating lease arrangement.

Rentals charged to Statement of Profit and Loss: ₹ NIL.

(iii) **Employees Benefits:**
Defined benefit plan:
The employee's gratuity fund scheme is a defined benefit plan. The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method.





(iv) The details of amounts outstanding to Micro, Small and Medium Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act), based on the available information with the Company are as under:

(₹crore)

Sl.No	Particulars	Current Year	Previous Year
1	Principal amount due and remaining unpaid	-	-
2	Interest due on (1) above and the unpaid interest	-	-
3	Interest paid on all delayed payments under the MSMED Act.	-	-
4	Payment made beyond the appointed day during the year	-	-
5	Interest due and payable for the period of delay other than (3) above	-	-
6	Interest accrued and remaining unpaid	-	-
7	Amount of further interest remaining due and payable in succeeding years	-	-

(v) Remuneration to Auditors (excluding service tax) :

(₹crore)

Particulars	Current Year	Previous Year
Audit Fees	0.03	--
Tax Audit Fees	0.01	--
Certification Fees	0.03	--
Total	0.07	--

(vi) Deferred Tax Liability/(Asset):

(₹crore)

Particulars	Current Year	Previous Year
On account of timing difference of depreciation	9.03	--
Less: Recoverable in future tariff determination	9.03	--
Balance as per Balance Sheet	--	--

(vii) **Earnings Per Share (Basic & Diluted)**

Particulars	Current Year	Previous Year
Net profit/(Loss) as attributable to equity shareholders (₹crore) (A)	43.49	--
Weighted Average number of equity shares outstanding during the year (B)	16,57,16,666	--
Earnings Per Share - Basic and Diluted (₹) (A/B)	2.62	--
Nominal value of an equity share (₹)	10	--

(viii) Exceptional items represents compensation of ₹ 34.62 crore (proportion allocated to Baspa of total Rs. 150 Crore) recovered from M/s Jaiprakash Power Ventures Limited (JPVL)on account of non-performance of some of the stipulated conditions and covenants to the transaction as envisaged in the Share Purchase Agreement (SPA).

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HIMACHAL BASPA POWER COMPANY LIMITED

(ix)	(a) In the opinion of the Management, all the assets other than Fixed Assets and Non-Current Investments have a value on realisation in the ordinary course of business, at least equal to the amount at which they are stated in the Balance Sheet. Provision for depreciation and all known liabilities is adequate and not in excess of what is required. (b) The Company is yet to receive balance confirmations in respect of certain trade payables, other payables, trade receivables, other receivables and loan and advances. The Management does not expect any material difference affecting the current year's financial statements due to the same.
(x)	**Related Party Disclosures:**
	List of Related Parties
A)	**Holding Company**
1) 2)	JSW Energy Limited (from 8th September, 2015) Jaiprakash Power Ventures Limited (Upto 7th September 2015)
B)	**Associates / Other Related Parties with whom the Company has entered into transactions during the year**
1)	JSW Power Trading Company Limited
C)	**Key Managerial Personnel**
1)	Mr. Sanjay Sagar– Director
2)	Mr. Girish Deshpande – Whole Time Director
3)	Mr. Pramod Menon – Director
4)	Mr. Praveen Bhansali – Chief Financial Officer
5)	Mr. Rakesh Punamiya – Company Secretary

(₹crore)

	Nature of transaction	Current Year	Previous Year
A	**Transactions during the year**		
1	**Interest on Debentures:**		
	JSW Energy Limited	6.05	
2	**Issue of non-convertible debentures:**		
	Jaiprakash Power Ventures Limited	568.00	
3	**Investment in Equity Share Capital:**		
	Jaiprakash Power Ventures Limited	284.00	0.05
B	**Balance at the year end:**		
1	**Equity Share Capital:**		
	JSW Energy Limited	284.05	
2	**Non-convertible debentures:**		
	JSW Energy Limited	568.00	

Notes:

I.	No amounts in respect of related parties have been written off / written back during the year, nor has any provision been made for doubtful debts / receivables.
II.	Related party relationships have been identified by the management and relied upon by the Auditors.

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HIMACHAL BASPA POWER COMPANY LIMITED

(xi)	The Company is primarily engaged in only one segment viz. "Generation and Sale of power" and having operations in India, there are no separate reportable segments as per Accounting Standard 17 prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.				
(xii)	'0.00' represents less than ₹ 1 lac				
(xiii)	Additional information pursuant to Schedule III to the Companies Act, 2013				
					(₹crore)
(a)	**C.I.F Value of Imports:**	**Current Year**		**Previous Year**	
	Stores & Spares	**0.04**		--	
(b)	**Consumption of Stores & Spares:**	**Current Year**		**Previous Year**	
	Imported	**44%**	**0.71**	--	--
	Indigenous	**56%**	**0.90**	--	--
(xiv)	The current year's figures include the figures of the hydro power projects acquired pursuant to Scheme of Arrangement [Refer Note 24 (i)] and hence not comparable with that of the previous year. Previous year's figures have been re-grouped / re-arranged wherever necessary to conform to current year's classification.				

For and on behalf of the Board of Directors

Pramod Menon
Director
[DIN: 01443287]

Sanjay Sagar
Chairman
[DIN: 00019489]

LODHA & CO. MUMBAI-01 Chartered Accountants

Rakesh Punamlya
Company Secretary

Praveen Bhansali
Chief Financial Officer

Place: Mumbai
Date: 25th April 2016

HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(Himachal Baspa Power Company Limited)
Balance Sheet as at 31st March, 2017

₹ Crore

	Particulars	Note No.	As at 31st March, 2017
A	**ASSETS**		
	1 Non-current assets		
	(a) Property, plant and equipment	4	16.93
	(b) Capital work-in-progress	5	0.14
	(c) Intangible assets	6	878.18
	(d) Financial assets		
	(i) Other financial assets	7	202.26
	(e) Other non-current assets	8	-
	(f) Income tax assets (net)		1.14
	Total non - current assets		1,098.65
	2 Current assets		
	(a) Inventories	9	5.74
	(b) Financial assets		
	(i) Trade receivables	10	42.53
	(ii) Cash and cash equivalents	11	10.17
	(iii) Bank balances other than (ii) above	11	1.56
	(iv) Other financial assets	7	198.09
	(c) Other current assets	8	3.29
	Total current assets		261.38
	Total Assets (1+2)		1,360.03
B	**EQUITY AND LIABILITIES**		
	1 Equity		
	(a) Equity share capital	12	284.05
	(b) Other equity	13	50.55
	Total equity		334.60
	Liabilities		
	2 Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	14	1,015.64
	(ii) Other financial liabilities	15	0.01
	(b) Provisions	16	0.75
	(c) Deferred tax liabilities (Net)		(0.03)
	Total non - current liabilities		1,016.37
	3 Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	17	-
	(ii) Trade payables	18	1.62
	(iii) Other financial liabilities	15	5.39
	(b) Other current liabilities	19	1.87
	(c) Provisions	16	0.18
	(d) Current tax liabilities (Net)		-
	Total current liabilities		9.06
	Total Equity and Liabilities (1+2+3)		1,360.03

See accompanying notes to the financial statements

As per our attached report of even date
For Lodha & Co.
Chartered Accountants
Firm Registration No.: 301051E

A. M. Hariharan
Partner
Membership No.: 38323

Place: Mumbai
Date: 27th April, 2017

For and on behalf of Board of Directors

Girish Deshpande
Whole Time Director
[DIN: 02756000]

Rakesh Punamiya
Company Secretary

LODHA & CO. MUMBAI-01 Chartered Accountants

HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(Himachal Baspa Power Company Limited)
Statement of Profit and Loss for the year ended 31st March, 2017

(₹ Crore)

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

See accompanying notes to the financial statements

For and on behalf of Board of Directors

As per our attached report of even date
For Lodha & Co.
Chartered Accountants
Firm Registration No.: 301051E

A. M. Hariharan
Partner
Membership No.: 38323

Place: Mumbai
Date: 27th April, 2017

Girish Deshpande
Whole Time Director
[DIN: 02756000]

Rakesh Punamiya
Company Secretary

LODHA & CO. MUMBAI-01 Chartered Accountants

HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(Himachal Baspa Power Company Limited)

Statement of changes in equity for the year ended 31st March, 2017

(₹ Crore)

a. Equity share capital

Balance at the 1st April, 2015					0.05
Changes in equity share capital during the FY 2015-16					284.00
Balance at the 31st March, 2016					284.05
Changes in equity share capital during the FY 2016-17					-
Balance at the 31st March, 2017					284.05

b. Other equity

Particulars	Reserves and Surplus		Items of other comprehensive income		Total
	Debenture redemption reserve	Retained earnings	Actuarial Gain / (Loss)	Capital Contribution by parent company	
Balance as 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**

See accompanying notes to the financial statements

As per our attached report of even date
For Lodha & Co.
Chartered Accountants
Firm Registration No.: 301051E

A. M. Hariharan
Partner
Membership No.: 38323

Place: Mumbai
Date: 27th April, 2017

For and on behalf of Board of Directors

G. Deshpande

Girish Deshpande
Whole Time Director
[DIN: 02756000]

R. J. Punamiya

Rakesh Punamiya
Company Secretary

LODHA & CO. MUMBAI-01 Chartered Accountants

HIMACHAL BASPA POWER COMPANY LIMITED

HIMACHAL BASPA POWER COMPANY LIMITED
Notes to Financial Statements for the year ended 31st March, 2017

Note 1: General information

a) 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).

b) The Company is engaged in the business of generation of hydro 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) Up to the year ended 31st March, 2016, the Company prepared its financial statements in accordance with the requirements of previous GAAP prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014. These are the Company's first Ind AS financial statements. The date of transition to Ind AS is 1st April, 2015. Refer Note 46 for the details of significant first-time adoption exemptions availed by the Company and an explanation of how the transition from previous GAAP to Ind AS has affected the Company's financial position, it's performance and cash flows.

Note 3: Significant accounting policies

3.1 Basis of preparation of financial statements:

a) In accordance with the notification issued by the Ministry of Corporate Affairs, the Company is required to prepare its Financial Statements as per the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Accounting Standards) Amendment Rules, 2016 with effect from 1st April, 2016. Accordingly, the Company has prepared these Financial Statements which comprise the Balance Sheet as at 31st March, 2017, the Statement of Profit and Loss, the Statement of Cash Flows and the Statement of Changes in Equity for the year ended 31st March, 2017, 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, 2016 and Opening Balance Sheet as on 1st April, 2015 have also been reinstated by the Management as per the requirements of Ind AS.

b) 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.

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

LODHA & CO MUMBAI-01 Chartered Accountants

HIMACHAL BASPA POWER COMPANY LIMITED

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.

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.

LODHA & CO. MUMBAI-01 Chartered Accountants

HIMACHAL BASPA POWER COMPANY LIMITED

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.

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 statement of 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 statement of 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 statement of profit or loss in the period in which they are incurred.

c) The Company determines the amount of borrowing costs eligible for capitalisation as the actual borrowing costs incurred on that borrowing during the period less any interest income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets, to the extent that an entity borrows funds specifically for the purpose of obtaining a qualifying asset. In case if the Company borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalisation are determined by applying a capitalisation rate to the expenditures on that asset.

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

3.8 Cash and cash equivalents

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





3.9 Revenue recognition

Sale of Power

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 realisibility 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 statement of 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.





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.

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 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.

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.

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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.

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

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- 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
- 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

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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

a) The Company recognises a loss allowance for Expected Credit Losses (ECL) on financial assets that are measured at amortised cost and at FVOCI. The credit loss is difference between all contractual cash flows that are due to an entity in accordance with the contract and all the cash flows that the entity expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate. This is assessed on an individual or collective basis after considering all reasonable and supportable including that which is forward-looking.

b) The Company's trade receivables or contract revenue receivables do not contain significant financing component and loss allowance on trade receivables is measured at an amount equal to life time expected losses i.e. expected cash shortfall, being simplified approach for recognition of impairment loss allowance.

c) Under simplified approach, the Company does not track changes in credit risk. Rather it recognizes impairment loss allowance based on the lifetime ECL at each reporting date right from its initial recognition. The Company uses a provision matrix to determine impairment loss allowance on the portfolio of trade receivables.

d) The provision matrix is based on its historically observed default rates over the expected life of the trade receivable and is adjusted for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.





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

Derecognition of financial assets

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

b) On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset.

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

3.17 Financial liabilities and equity instruments

Classification as debt or equity

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





Equity instruments

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

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

Financial liabilities

All Financial liabilities are measured at amortized cost using effective interest method or fair value through profit and loss. However, financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies, financial guarantee contracts issued by the Company, and commitments issued by the Company to provide a loan at below-market interest rate are measured in accordance with the specific accounting policies set out below.

Financial liabilities at FVTPL

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

A financial liability is classified as held for trading if:

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

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

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





Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on re-measurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability and is included in the 'Other income' line item.

However, for non-held-for-trading financial liabilities that are designated as at FVTPL, the amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is recognised in other comprehensive income, unless the recognition of the effects of changes in the liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss, in which case these effects of changes in credit risk are recognised in profit or loss. The remaining amount of change in the fair value of liability is always recognised in profit or loss. Changes in fair value attributable to a financial liability's credit risk that are recognised in other comprehensive income are reflected immediately in retained earnings and are not subsequently reclassified to profit or loss.

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

Financial liabilities subsequently measured at amortised cost

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

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

Derecognition of financial liabilities

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

Reclassification of financial assets and liabilities

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the

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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 reclassification 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.

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.

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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.

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

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 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

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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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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT

(Himachal Baspa Power Company Limited)

Notes to the financial statements for the year ended 31st March, 2017

Note 4. Property, plant & equipment (₹ Crore)

Description of Assets	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 carrying value as at 31st March, 2017	16.93	16.93

a) Leasehold Land acquired by the Company under various lease arrangements ranging from 10 to 50 years.

b) Transfer of title/deeds in case of freehold and leasehold land in the name of company is in process.

c) Refer note 14 for the details in respect of certain property, plant and equipment hypothecated / mortgaged as security for borrowings.

Note 5. Capital work in progress

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

Balance as at 1st April, 2015	-
Balance as at 31st March, 2016	-
Balance as at 31st March, 2017	-

1) Amount transferred to property, plant & equipment during the year ₹ Nil crore (31st March 2016 : ₹ NIL)

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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
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Notes to the financial statements for the year ended 31st March, 2017

Note 6. Intangible assets

(₹ Crore)

Description of Assets	Computer Software	Other Intangible	Total
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 2015-16			
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	0.04	878.14	878.18





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(Himachal Baspa Power Company Limited)
Notes to the financial statements for the year ended 31st March, 2017

Note 7. Other financial assets (₹ Crore)

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

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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
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Notes to the financial statements for the year ended 31st March, 2017

Note 8. Other non-current and current assets (₹ Crore)

Particulars	As at 31st March, 2017		
	Current	Non-Current	Total
(a) Prepayments	2.50	-	2.50
(b) Balance with Government Authority VAT credit receivable	0.68	-	0.68
(c) Others	0.11	-	0.11
	3.29	-	3.29

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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(Himachal Baspa Power Company Limited)
Notes to the financial statements for the year ended 31st March, 2017

Note 9. Inventories **(₹ Crore)**

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

Basis of valuation: Refer note 3.20
Refer Note 14 for Inventories hypothecated as security against certain bank borrowings.

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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT

Himachal Baspa Power Company Limited

Notes to the financial statements for the year ended 31st March, 2017

Note 10. Trade receivables (₹ Crore)

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

Refer Note 14 for trade receivables hypothecated as security for borrowings.





BASPA II HYDRO ELECTRIC PLANT
Himachal Baspa Power Company Limited
Notes to the financial statements for the year ended 31st March, 2017

Note 11. Cash and cash equivalents and other bank balances

(₹ Crore)

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

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

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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
Himachal Baspa Power Company Limited
Notes to the financial statements for the year ended 31st March, 2017

Note 12. Equity share capital

(₹ Crore)

Particulars	As at 31st March, 2017	
	No. of shares	Amount
Authorised:		
Equity shares of ₹ 10 each with voting rights	2840,50,000	284.05
Issued, Subscribed and Fully Paid:		
Equity shares of ₹ 10 each with voting rights	2840,50,000	284.05
	2840,50,000	284.05

a) Reconciliation of the number of shares outstanding at the beginning and end of the year:		
Particulars	As at 31st March, 2017	
	No. of Shares	
Balance as at the beginning of the year	2840,50,000	
Issued during the year	-	
Balance as at the end of the year	2840,50,000	

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% :			
Particulars		No. of Shares	
1	JSW Energy Limited & its nominees	2840,50,000	
		100%	
		-	

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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(Himachal Baspa Power Company Limited)

Notes to the financial statements for the year ended 31st March, 2017

Note 13. Other equity

(₹ Crore)

Particulars	Reserves and Surplus		Items of other comprehensive income		Total
	Other reserve - DRR	Retained earnings	Actuarial Gain / (Loss)	Capital Contribution by parent company*	
Balance as 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

* 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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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
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Notes to the financial statements for the year ended 31st March, 2017

Note 14. Non-current borrowings

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

(i)	Aggregate amount of installments due for payments within one year ₹ 2.01 crore (as at 31st March, 2016 - ₹ 0.70 crore) have been grouped under "Current maturities of long-term debt" (Refer note 15)
(ii)	The secured borrowings are net of amortised cost of ₹ 5.82 crore (as at 31st March, 2016 - ₹ 6.39 crore)

(iii) Terms of Redemptions of Debentures:

76,02,000 no. (Previous Year 5,68,00,000 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, 2017
From Banks :	
2 - 3 Years	20.01
4 - 5 Years	80.42
6 - 10 Years	208.03
Above 10 Year	580.23
Total Borrowings from Banks	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	56.73

(v) Details of Security :

Rupee Term Loan aggregating to ₹ 941.63 crore (Previous Year ₹ 452.06 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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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
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Notes to the financial statements for the year ended 31st March, 2017

Note 15. Other financial liabilities (₹ Crore)

Particulars	As at 31st March, 2017
Non-Current	
Deposits received from Dealers	0.01
	0.01
Current	
(a) Current maturities of long-term debt *	2.02
(b) Other liabilities	3.37
	5.39
	5.40

* Refer Note 14 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, 2017

Note 16. Provisions (₹ Crore)

Particulars	As at 31st March, 2017		
	Current	Non-Current	Total
Provision for employee benefits	0.18	0.75	0.93
	0.18	**0.75**	**0.93**

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Notes to the financial statements for the year ended 31st March, 2017

Note 17. Current borrowings (₹ Crore)

Particulars	As at 31st March, 2017
Secured Borrowings	
Loans repayable on demand	
From Banks	
Cash Credit	-
	-
	-

Details of Security:

Working Capital Loan ₹ NIL (Previous Year ₹ Nil) are secured on a pari passu basis by (a) a first charge on all immovable assets of the Karcham Wangtoo hydro electric plant of the Company (the Project), (b) a first charge on all moveable assets of the Project, (c) a first charge on all project related documents licenses, permits, approvals, rights, titles, interest etc pertaining to the Project, and (d) first charge on book debts, operating cash flows, receivable, commissions & revenue (both present & future) and bank accounts of the Project.

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BASPA II HYDRO ELECTRIC PLANT
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Notes to the financial statements for the year ended 31st March, 2017

Note 18. Trade payables (₹ Crore)

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

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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
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Notes to the financial statements for the year ended 31st March, 2017

Note 19. Other non-current and current liabilities (₹ Crore)

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

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BASPA II HYDRO ELECTRIC PLANT
(Himachal Baspa Power Company Limited)
Notes to the financial statements for the year ended 31st March, 2017

Note 20. Revenue from operations

(₹ Crore)

Particulars	For the year ended 31st March, 2017
(a) Sale of power	185.35
Less :	
(i) Cash Discount /Rebate	(0.95)
(b) Income from service concession arrangement	21.20
	205.60

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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
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Notes to the financial statements for the year ended 31st March, 2017

Note 21. Other income (₹ Crore)

Particulars	For the year ended 31st March, 2017
a) Interest Income	
i On Bank deposits	0.16
ii On other financial assets	6.95
b) Others	
i Net Gain on sale of investments	1.35
ii Domestic Scrap Sales	0.11
iii Miscellaneous income	0.23
	8.80

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BASPA II HYDRO ELECTRIC PLANT
(Himachal Baspa Power Company Limited)
Notes to the financial statements for the year ended 31st March, 2017

Note 22. Employee benefits expense

(₹ Crore)

Particulars		For the year ended 31st March, 2017
(a)	Salaries and wages	7.53
(b)	Contribution to provident and other funds	0.27
(c)	Staff welfare expenses	0.23
		8.03





BASPA II HYDRO ELECTRIC PLANT
(Himachal Baspa Power Company Limited)
Notes to the financial statements for the year ended 31st March, 2017

Note 23. Finance costs (₹ Crore)

Particulars	For the year ended 31st March, 2017
(a) Interest expense	112.80
(b) Other borrowing costs	0.84
	113.64





BASPA II HYDRO ELECTRIC PLANT
(Himachal Baspa Power Company Limited)
Notes to the financial statements for the year ended 31st March, 2017

Note 24. Depreciation and amortisation expense

Particulars	For the year ended 31st March, 2017
	Amount as per Ind AS
(a) Depreciation on property, plant and equipment	-
(a) Amortization on Intangible assets	33.25
	33.25





BASPA II HYDRO ELECTRIC PLANT
(Himachal Baspa Power Company Limited)
Notes to the financial statements for the year ended 31st March, 2017

Note 25. Other expenses **(₹ Crore)**

Particulars		For the year ended 31st March, 2017
(a)	Stores and spares consumed	2.57
(b)	Power & Water	2.65
(c)	Rent including lease rentals	3.17
(d)	Repairs and maintenance	4.70
(e)	Royalty	0.00
(f)	Rates and taxes	0.09
(g)	Insurance charges	3.70
(h)	Net loss / (gain) on foreign currency transactions net off Derivative gain/loss (other than considered as finance costs)	0.01
(i)	Legal and other professional costs	0.61
(j)	Other General Expenses	1.29
		18.79

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HIMACHAL BASPA POWER COMPANY LIMITED

BASPA II HYDRO ELECTRIC PLANT
(Himachal Baspa Power Company Limited)
Notes to the financial statements for the year ended 31st I

Note 26. Tax expense **(₹ Crore)**

Particulars	For the year ended 31st March, 2017
a) Current Tax	7.54
	7.54





Himachal Baspa Power Co. Ltd.

Interest Paid on Foreign Currency Loans

Sr. no.	Date of Interest paid	Interest paid in foreign currency USD	Applicable exchange	Date of exchange rate	Interst amount claimed INR		Source of exchange rate
					FY 2014-15	FY 2015-16	
	Credit Agricole						
1	23-Apr-14	63844.64	61.19	23-Apr-14	39,06,654		Attached
2	27-Oct-14	42563.09	61.45	27-Oct-14	26,15,502		Attached
3	24-Apr-15	21281.54	63.49	24-Apr-15		13,51,165	Attached
	Sub Total 1	127689.27			65,22,156	13,51,165	
	Siemens Financials						
1	24-Jul-14	4518.88	60.10	24-Jul-14	2,71,585		Attached
2	23-Jan-15	2281.66	61.48	23-Jan-15	1,40,276		Attached
	Sub Total 2	6800.54			4,11,861	-	
	Unicredit Bank (Hypoverinis Bank)						
1	24-Jul-14	3004.07	60.10	24-Jul-14	1,80,545		Attached
2	23-Jan-15	1537.23	61.48	23-Jan-15	94,509		Attached
	Sub Total 3	4541.30			2,75,054	-	
	IDBI Bank						
1	27-Jun-14	921.10	60.67	27-Jun-14	55,887		Attached
	Sub Total 4	921.10			55,887	-	
				TOTAL	**72,64,958**	**13,51,165**	

HIMACHAL BASPA POWER COMPANY LIMITED

ICICI Bank

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Your Details With Us:
M/S.JAIPRAKASH POWER VENTURES LIMITED
54,JA ANEXXE,BASANT LOK,
VASANT VIHAR,
NEW DELHI
DELHI - INDIA - 110057

Dial-your-Bank

Your Base Branch: 9A PHELPS BUILDING CONNAUGHT CIRCUS,NEWDELHI,110001

Summary of Account as on 30-06-2014

I. Operative Account in INR

Type of Account	Account Number	Balance (INR)	MICR	IFSC	Nomination
Current	000705000635	8,37,778.68 Cr	110229002	ICIC0000007	Not Registered
	TOTAL	8,37,778.68 Cr			

Statement of transactions in Current account number: 000705000635 in INR For the period 01-04-2014 To 30-06-2014

Date	Particulars	Chq.No.	Withdrawals	Deposits	Autosweep	Reverse Sweep	Balance(INR)
							3,57,118.3900000036 Cr
01-04-2014	B/F		0.00	5,00,00,000.00			5,03,57,118.59 Cr
21-04-2014	RTGS-SBINH14111342494-JAIPRAKASH POWER VENTURES LI		90,083.71	0.00			5,02,67,034.88 Cr
23-04-2014	REMITTANCE ID : [0007SMT00034515] : , PART TRAN FO		4,55,09,119.00	0.00			47,57,915.88 Cr
23-04-2014	REMITTANCE ID : [0007SMT00034515] : REALISE		39,06,654.00	0.00			8,51,261.88 Cr
23-04-2014	REMITTANCE ID : [0007SMT00034515] : REALISE		6,741.60	0.00			8,44,520.28 Cr
30-06-2014	CHARGES FOR ECB FILE MAINTENANCE		6,741.60	0.00			8,37,778.68 Cr
30-06-2014	CHARGES FOR ECB FILE MAINTENANCE						
	Page Total:		4,95,19,339.91	5,00,00,000.00	0.00	0.00	8,37,778.68 Cr

Legends for transactions in your account statement

VAT/MAT/NFS - Cash withdrawal at other Bank ATM's	INF - Internet fund transfer in linked accounts
EBA - Transaction on ICICI direct	BIL - Internet Bill payment or funds transfer to Third party
VPS/IPS - Debit card transaction	
TOP - Mobile recharge	

For ICICI Bank Limited

Authorised Signatory

HIMACHAL BASPA POWER COMPANY LIMITED

ICICI Bank

[IVW_372265_10.80.96.174_20171206121346]

Your Details With Us:

M/S.JAIPRAKASH POWER VENTURES LIMITED
54,JA ANEXXE,BASANT LOK,
VASANT VIHAR,
NEW DELHI
DELHI - INDIA - 110057

Dial-your-Bank

Your Base Branch: 9A PHELPS BUILDING CONNAUGHT CIRCUS,NEWDELHI,110001

Summary of Account as on 30-09-2014

I. Operative Account In INR

Type of Account	Account Number	Balance (INR)	MICR	IFSC	Nomination
Current	000705000635	15,87,916.69 Cr	110229002	ICIC0000007	Not Registered
	TOTAL	15,87,916.69 Cr			

Statement of transactions in Current account number: 000705000635 In INR For the period 01-07-2014 To 30-09-2014

Date	Particulars	Chq.No.	Withdrawals	Deposits	Autosweep	Reverse Sweep	Balance(INR)
01-07-2014	B/F						8,37,778.6799999997 Cr
24-07-2014	RTGS-SBINR52014072401374554-JAIPRAKASH POWER VENTU		0.00	5,88,00,000.00			5,96,37,778.68 Cr
24-07-2014	REMITTANCE ID : [0007SMT00231315] : REALISE		1,80,545.00	0.00			5,94,57,233.68 Cr
24-07-2014	REMITTANCE ID : [0007SMT00231315] : , PART TRAN FO		53,221.76	0.00			5,94,04,011.92 Cr
24-07-2014	REMITTANCE ID : [0007SMT00231315] : REALISE		2,85,91,077.00	0.00			3,08,12,934.92 Cr
24-07-2014	REMITTANCE ID : [0007SMT00231415] : , PART TRAN FO		53,920.03	0.00			3,07,59,014.89 Cr
24-07-2014	REMITTANCE ID : [0007SMT00231415] : REALISE		2,88,86,030.00	0.00			18,72,984.89 Cr
24-07-2014	REMITTANCE ID : [0007SMT00231415] : REALISE		2,71,585.00	0.00			16,01,399.89 Cr
29-09-2014	CHARGES FOR ECB FILE MAINTENANCE		6,741.60	0.00			15,94,658.29 Cr
29-09-2014	CHARGES FOR ECB FILE MAINTENANCE		6,741.60	0.00			15,87,916.69 Cr
	Page Total:		5,80,49,861.99	5,88,00,000.00	0.00	0.00	15,87,916.69 Cr

Legends for transactions in your account statement	
VAT/MAT/NFS - Cash withdrawal at other Bank ATM's EBA - Transaction on ICICI direct VPS/IPS - Debit card transaction TOP - Mobile recharge	INF - Internet fund transfer in linked accounts BIL - Internet Bill payment or funds transfer to Third party

For ICICI Bank Limited

Authorised Signatory

HIMACHAL BASPA POWER COMPANY LIMITED

ICICI Bank

[IVW_372265_10.80.96.174_20171206121453]

Your Details With Us:

M/S.JAIPRAKASH POWER VENTURES LIMITED
54,JA ANEXXE,BASANT LOK,
VASANT VIHAR,
NEW DELHI
DELHI - INDIA - 110057

Dial-your-Bank

Your Base Branch: 9A PHELPS BUILDING CONNAUGHT CIRCUS,NEWDELHI,110001

Summary of Account as on 31-12-2014

I. Operative Account in INR

Type of Account	Account Number	Balance (INR)	MICR	IFSC	Nomination
Current	000705000635	12,24,924.31 Cr	110229002	ICIC0000007	Not Registered
	TOTAL	12,24,924.31 Cr			

Statement of transactions in Current account number: 000705000635 In INR For the period 01-10-2014 To 31-12-2014

Date	Particulars	Chq.No.	Withdrawals	Deposits	Autosweep	Reverse Sweep	Balance(INR)
01-10-2014	B/F						15,87,916.6899999976 Cr
24-10-2014	RTGS-SBINR520141024052769O5-JAIPRAKASH POWER VENTU		0.00	4,80,00,000.00			4,95,87,916.69 Cr
27-10-2014	REMITTANCE ID : [0007SMT00384315] : , PART TRAN FO		18,033.98	0.00			4,95,69,882.71 Cr
27-10-2014	REMITTANCE ID : [0007SMT00384313] : REALISE		4,57,02,490.00	0.00			38,67,392.71 Cr
27-10-2014	REMITTANCE ID : [0007SMT00384315] : REALISE		26,15,502.00	0.00			12,51,890.71 Cr
27-12-2014	CHARGES FOR ECB FILE MAINTENANCE		13,483.20	0.00			12,38,407.51 Cr
27-12-2014	CHARGES FOR ECB FILE MAINTENANCE		13,483.20	0.00			12,24,924.31 Cr
	Page Total:		4,83,62,992.38	4,80,00,000.00	0.00	0.00	12,24,924.31 Cr

Legends for transactions in your account statement

VAT/MAT/NFS - Cash withdrawal at other Bank ATM's
EBA - Transaction on ICICI direct
VPS/IPS - Debit card transaction
TOP - Mobile recharge
INF - Internet fund transfer in linked accounts
BIL - Internet Bill payment or funds transfer to Third party

21-02-2017	ATM/CASH WDL/21-02-17/0		1,200.00	0.00			5,649.51 Cr
28-02-2017	NEFT-SIN01622Q1340746-MS CAPGEMINI TECHNO-/ACC/Sa		0.00	36,738.40			42,387.91 Cr
28-02-2017	BIL/001156744095/UC premium/UCPGI_HICI5148		5,124.00	0.00			37,263.91 Cr
01-03-2017	NFS/CASH WDL/01-03-17		2,000.00	0.00			35,263.91 Cr
01-03-2017	To RD Ac no 026925006916		1,000.00	0.00			34,263.91 Cr
01-03-2017	To RD Ac no 026925006917		1,000.00	0.00			33,263.91 Cr
04-03-2017	ATM/CASH WDL/04-03-17/0		20,000.00	0.00			13,263.91 Cr
04-03-2017	ATM/CASH WDL/04-03-17/0		500.00	0.00			12,763.91 Cr
04-03-2017	BIL/001162089023/FebCCBill/HDFCCARD_HICI51		4,559.00	0.00			8,204.91 Cr
06-03-2017	BIL/001162093222/AalPhoneBill/VODAFONE_HICI51		315.00	0.00			7,889.91 Cr

For ICICI Bank Limited

PDBhoite

Authorised Signatory

HIMACHAL BASPA POWER COMPANY LIMITED

ICICI Bank

[IVW_372265_10.80.96.174_20171206121536]

Your Details With Us:

M/S.JAIPRAKASH POWER VENTURES LIMITED
54,JA ANEXXE,BASANT LOK,
VASANT VIHAR,
NEW DELHI
DELHI - INDIA - 110057

Dial-your-Bank

Your Base Branch: 9A PHELPS BUILDING CONNAUGHT CIRCUS.NEWDELHI,110001

Summary of Account as on 31-03-2015

I. Operative Account In INR

Type of Account	Account Number	Balance (INR)	MICR	IFSC	Nomination
Current	000705000635	11,65,638.64 Cr	110229002	ICIC0000007	Not Registered
	TOTAL	11,65,638.64 Cr			

Statement of transactions in Current account number: 000705000635 in INR For the period 01-01-2015 To 31-03-2015

Date	Particulars	Chq.No.	Withdrawals	Deposits	Autosweep	Reverse Sweep	Balance(INR)
01-01-2015	B/F						12,24,924.31 Cr
01-01-2015	RTGS :ICICR52015010100003B142/JAIPRAKASH POWER VENT		10,00,000.00	0.00			2,24,924.31 Cr
22-01-2015	RTGS-SBINR52015012209170541-JAIPRAKASH POWER VENTU		0.00	6,00,00,000.00			6,02,24,924.31 Cr
23-01-2015	REMITTANCE ID : [0007SMT00534713] : REALISE		94,509.00	0.00			6,01,30,415.31 Cr
23-01-2015	REMITTANCE ID : [0007SMT00534715] : , PART TRAN FO		16,037.06	0.00			6,01,14,378.25 Cr
23-01-2015	REMITTANCE ID : [0007SMT00534715] : REALISE		2,92,47,575.00	0.00			3,08,66,803.25 Cr
23-01-2015	REMITTANCE ID : [0007SMT00534615] : REALISE		1,40,276.00	0.00			3,07,26,527.25 Cr
23-01-2015	REMITTANCE ID : [0007SMT00534615] : , PART TRAN FO		16,080.01	0.00			3,07,10,447.24 Cr
23-01-2015	REMITTANCE ID : [0007SMT00534615] : REALISE		2,95,49,303.00	0.00			11,61,144.24 Cr
03-03-2015	WAIV M3314427 27DEC14		0.00	4,494.40			11,65,638.64 Cr
	Page Total:		6,00,63,780.07	6,00,04,494.40	0.00	0.00	11,65,638.64 Cr

Legends for transactions in your account statement	
VAT/MAT/NFS - Cash withdrawal at other Bank ATM's	INF - Internet fund transfer in linked accounts
EBA - Transaction on ICICI direct	BIL - Internet Bill payment or funds transfer to Third party
VPS/IPS - Debit card transaction	
TOP - Mobile recharge	

For ICICI Bank Limited

Authorised Signatory

HIMACHAL BASPA POWER COMPANY LIMITED

FOREIGN REMITTANCE ADVICE FOR CUSTID:077188

To,
JAIPRAKASH POWER VENTURES LIMITED
54,JA ANEXXE,BASANT LOK,
VASANT VIHAR,
NEW DELHI ,DELHI -110057
INDIA

ICICI BANK LIMITED
CON PLACE, DELHI
9A, PHELPS BUILDING, INNER CIRCLE,
CONNAUGHT PLACE,
NEW DELHI, DELHI - 100001
25-04-2015

Category of Service : Banking and Financial Services
Registration no : MIV/ST/Bank & Finc/4
PAN Based STC No : AAACI1195HST001

Our Bill No. : 0007SMT00048216
Bill Amount : USD 7,65,015.71

Event Type : Realised
Event Date : 24-04-2015
Event Amount(FCY): USD 7,65,015.71

We advise having debited your account as per the following details for outward remittance made in favour of Drawer : CREDIT AGRICOLE CIB
Break-up of Charges

Principal Amount USD 743734.17	@63.4900INR		47219682.00 Dr
Principal Amount USD 21281.54	@63.4900INR		1351165.00 Dr
REMITTANCE ID : [0007SMT00048216] : COMMISSION INR			10000.00 Dr
Service tax (rounded off)	INR		1236.00 Dr
Basic Tax :	INR	1200.00	
Education Cess :	INR	24.00	
Secondary and Higher Education Cess :	INR	12.00	
REMITTANCE ID : [0007SMT00048216] : SWIFT CHARGINR			500.00 Dr
Service tax (rounded off)	INR		61.80 Dr
Basic Tax :	INR	60.00	
Education Cess :	INR	1.20	
Secondary and Higher Education Cess :	INR	0.60	
REMITTANCE ID : [0007SMT00048216] : FC conv chaINR			50.00 Dr
Service tax (rounded off)	NR		6.18 Dr
Basic Tax :	INR	6.00	
Education Cess :	INR	0.12	
Secondary and Higher Education Cess :	INR	0.06	
Service tax (rounded off)	INR		6180.00 Dr
Basic Tax :	INR	6000.00	
Education Cess :	INR	120.00	
Secondary and Higher Education Cess :	INR	60.00	

Debit Advice

A/c Number : 000705000635 Total: INR 18033.98
Rupees Eighteen Thousand Thirty Three and Paise Ninety Eight Only.

Please note that the purpose of the above remittance is S0012
(repay of loans recd. from non-resi LT/MT) as confirmed by you

HIMACHAL BASPA POWER COMPANY LIMITED

nce Type and Transmission ----------
Notification (Transmission) of Original sent to SWIFT (ACK)
Network Delivery Status : Network Ack
Priority/Delivery : Normal
Message Input Reference : 2209 150424ICICINBBACTS1793560760
---------- Message Header ----------
Swift Input : FIN 202 General Fin Inst Transfer
Sender : ICICINBBCTS
ICICI BANK LIMITED
(GLOBAL TRADE SERVICES UNIT-MUMBAI)
MUMBAI IN
Receiver : ICICHKHHCLR
ICICI BANK LTD
(CLEARING SERVICES DEPT)
HONG KONG HK
---------- Message Text ----------
20: Transaction Reference Number
0007SMT00048216
21: Related Reference
GOP/CBO/CBP/CLO
32A: Value Date, Currency Code, Amt
Date : 24 April 2015
Currency : USD (US DOLLAR)
Amount : #765015,71#
52D: Ordering Institution-Name & Addr
/000705000635
JAIPRAKASH POWER VENTURES LTD
VASANT VIHAR DELHI
INDIA
57A: Account With Institution - FI BIC
CHASUS33
JPMORGAN CHASE BANK, N.A.
NEW YORK,NY US
58A: Beneficiary Institution - FI BIC
/786419036
BSUIFRPP
CREDIT AGRICOLE CIB
PARIS FR
72: Sender to Receiver Information
/BNF/PAYMENT TOWARDS EXTERNAL
//COMMERCIAL BORROWING LOAN
//YOUR REF:GOP/CBO/CLO/SF/EXPORT
//CREDIT/INDIA/Z0342502JAIPRAKASH/
//G.LIGER
---------- Message Trailer ----------
{CHK:EA105002E60B}
PKI Signature: MAC-Equivalent
---------- Interventions ----------
Category : Network Report
Creation Time : 24/04/15 22:09:44
Application : SWIFT Interface
Operator : SYSTEM
Text
{1:F21ICICINBBACTS1793560760}{4:{177:1504242209}{451:0}}

HIMACHAL BASPA POWER COMPANY LIMITED

भारतीय स्टेट बैंक
State Bank of India
The Banker to Every Indian

Account Name :JAIPRAKASH POWER VENTURES LIMITED

Address : SECTOR-128,NOIDA,NOIDA,Gautam Buddha Nagar
GHAZIABAD-NOIDA
UTTAR PRADESH-201304
IN

Date : 22 Aug 2014
Account Number : 00000031181766318
Account Description : CA-GEN-PUB-OTH-NONRURAL-INR
Branch : CAG, DELHI
Drawing Power : 0.00
Interest Rate(% p.a.) : 18.25
MOD Balance : 0.00
CIF No. : 85448457397
IFS Code : SBIN0009996
MICR Code : 110002201
Nomination Registered : No
Balance as on 1 Apr 2014 : 26,43,66,405.00

Account Statement from 1 Apr 2014 to 31 Jul 2014

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
11 Apr 2014	11 Apr 2014	TO TRANSFER--	TRANSFER TO 11552902146	9996	1,25,00,000.00		25,18,66,405.00
11 Apr 2014	11 Apr 2014	TO TRANSFER-RTGS SBINH14101323489 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	3,00,00,000.00		22,18,66,405.00
11 Apr 2014	11 Apr 2014	TO TRANSFER-CLTD-	TRANSFER TO 33780460475	9996	22,18,00,000.00		66,405.00
15 Apr 2014	15 Apr 2014	TFR PART TERM BR/OUT-CLTD PARTIAL BREAK-	TRANSFER FROM 33780460475	9996		59,00,000.00	59,66,405.00
15 Apr 2014	15 Apr 2014	TO TRANSFER-RTGS SBINH14105327689 IFCI LTD-	TRANSFER TO 99827044308	9996	27,24,847.00		32,41,558.00
15 Apr 2014	15 Apr 2014	TO TRANSFER-RTGS SBINH14105327837 IFCI LTD-	TRANSFER TO 99827044308	9996	5,86,534.00		26,55,024.00
15 Apr 2014	15 Apr 2014	TO TRANSFER-RTGS SBINH14105327983 POWER FINANCE CORPORATION-	TRANSFER TO 99827044308	9996	14,23,983.00		12,31,041.00
15 Apr 2014	15 Apr 2014	TO TRANSFER-RTGS SBINH14105328274 POWER FINANCE CORPORATION-	TRANSFER TO 99827044308	9996	11,23,975.00		1,07,066.00
19 Apr 2014	19 Apr 2014	CHEQUE DEPOSIT-JAIPRAKASH POWER VENTURES LIMITED-429305	TRANSFER TO 10835924644 / 429305	718		30,42,96,657.00	30,44,03,723.00

HIMACHAL BASPA POWER COMPANY LIMITED

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
21 Apr 2014	21 Apr 2014	TO TRANSFER-RTGS SBINH141113424 94 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	5,00,00,000.00		25,44,03,723.00
29 Apr 2014	29 Apr 2014	TO TRANSFER-RTGS SBINH141193065 50 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	1,14,02,416.00		24,30,01,307.00
29 Apr 2014	29 Apr 2014	TO TRANSFER-RTGS SBINH141193066 17 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	74,58,775.00		23,55,42,532.00
29 Apr 2014	29 Apr 2014	TO TRANSFER-RTGS SBINH141193066 63 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	74,66,833.00		22,80,75,699.00
29 Apr 2014	29 Apr 2014	TO TRANSFER-RTGS SBINH141193077 35 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	74,49,954.00		22,06,25,745.00
29 Apr 2014	29 Apr 2014	TO TRANSFER-RTGS SBINH141193079 21 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	37,59,126.00		21,68,66,619.00
29 Apr 2014	29 Apr 2014	TO TRANSFER-RTGS SBINH141193079 92 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	36,60,572.00		21,32,06,047.00
29 Apr 2014	29 Apr 2014	TO TRANSFER-RTGS SBINH141193080 81 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	40,38,904.00		20,91,67,143.00
29 Apr 2014	29 Apr 2014	TO TRANSFER-RTGS SBINH141193111 47 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	10,00,00,000.00		10,91,67,143.00
29 Apr 2014	29 Apr 2014	TO TRANSFER–	TRANSFER TO 31191083307	9996	1,14,31,214.00		9,77,35,929.00
30 Apr 2014	30 Apr 2014	TO TRANSFER-RTGS SBINH141203444 63 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	2,00,00,000.00		7,77,35,929.00
30 Apr 2014	30 Apr 2014	TFR PART TERM BR/OUT-CLTD BREAK-	TRANSFER FROM 33780460475	9996		4,01,21,807.00	11,78,57,736.00
30 Apr 2014	30 Apr 2014	TO TRANSFER–	TRANSFER TO 32567766143	9996	10,89,04,110.00		89,53,626.00
1 May 2014	1 May 2014	TFR PART TERM BR/OUT-CLTD BREAK-	TRANSFER FROM 33780460475	9996		17,64,63,843.00	18,54,17,469.00
1 May 2014	1 May 2014	TO TRANSFER-RTGS SBINH141213179 98 ANDHRA BANK-	TRANSFER TO 99827044308	9996	2,13,75,000.00		16,40,42,469.00

HIMACHAL BASPA POWER COMPANY LIMITED

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
1 May 2014	1 May 2014	TO TRANSFER-RTGS SBINH14121318064 STATE BANK OF BIKANER AND JA-	TRANSFER TO 99827044308	9996	2,13,75,000.00		14,26,67,469.00
1 May 2014	1 May 2014	TO TRANSFER-RTGS SBINH14121318117 STATE BANK OF PATIALA-	TRANSFER TO 99827044308	9996	2,13,75,000.00		12,12,92,469.00
1 May 2014	1 May 2014	TO TRANSFER-RTGS SBINH14121318204 ALLAHABAD BANK-	TRANSFER TO 99827044308	9996	4,15,62,500.00		7,97,29,969.00
1 May 2014	1 May 2014	TO TRANSFER-RTGS SBINH14121318257 IDBI BANK LTD-	TRANSFER TO 99827044308	9996	2,37,50,000.00		5,59,79,969.00
1 May 2014	1 May 2014	TO TRANSFER-RTGS SBINH14121318307 DENA BANK-	TRANSFER TO 99827044308	9996	4,15,62,500.00		1,44,17,469.00
6 May 2014	6 May 2014	CREDIT- HPSEB SHIMLA-		718		13,99,02,706.00	15,43,20,175.00
7 May 2014	7 May 2014	TO TRANSFER--	TRANSFER TO 11552902146	9996	1,40,00,000.00		14,03,20,175.00
12 May 2014	12 May 2014	TO TRANSFER-RTGS SBINH14132341586 IFCI LTD-	TRANSFER TO 99827044308	9996	26,37,005.00		13,76,83,170.00
12 May 2014	12 May 2014	TO TRANSFER-RTGS SBINH14132341699 IFCI LTD-	TRANSFER TO 99827044308	9996	5,67,669.00		13,71,15,501.00
12 May 2014	12 May 2014	TO TRANSFER-RTGS SBINH14132341896 POWER FINANCE CORPORATION-	TRANSFER TO 99827044308	9996	13,78,104.00		13,57,37,397.00
12 May 2014	12 May 2014	TO TRANSFER-CLTD ISSUE-	TRANSFER TO 33832527991	9996	13,57,00,000.00		37,397.00
13 May 2014	13 May 2014	TFR PART TERM BR/OUT-CLTD BREAK-	TRANSFER FROM 33832527991	9996		5,00,00,000.00	5,00,37,397.00
13 May 2014	13 May 2014	TO TRANSFER-NEFT SBIN814133178136 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99506044303	9996	5,00,00,000.00		37,397.00
22 May 2014	22 May 2014	CHEQUE DEPOSIT-JAIPRAKASH POWER VENTURES LIMITED-429629	TRANSFER TO 10835924644 / 429629	718		13,42,06,848.00	13,42,44,245.00
27 May 2014	27 May 2014	TO TRANSFER-INT-MAY 2014-	TRANSFER TO 31191083307	9996	1,18,18,593.00		12,24,25,652.00
27 May 2014	27 May 2014	TO TRANSFER-RTGS SBINH14147326949 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	9,00,00,000.00		3,24,25,652.00
27 May 2014	27 May 2014	TFR PART TERM BR/OUT-cltd break-	TRANSFER FROM 33832527991	9996		1,46,35,100.00	4,70,60,752.00

HIMACHAL BASPA POWER COMPANY LIMITED

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
27 May 2014	27 May 2014	TO TRANSFER-RTGS SBINH14147336298 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	1,18,13,143.00		3,52,47,609.00
27 May 2014	27 May 2014	TO TRANSFER-RTGS SBINH14147336527 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	77,17,884.00		2,75,29,725.00
27 May 2014	27 May 2014	TO TRANSFER-RTGS SBINH14147336757 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	77,17,884.00		1,98,11,841.00
27 May 2014	27 May 2014	TO TRANSFER-RTGS SBINH14147336946 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	77,17,884.00		1,20,93,957.00
27 May 2014	27 May 2014	TO TRANSFER-RTGS SBINH14147337089 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	38,95,355.00		81,98,602.00
27 May 2014	27 May 2014	TO TRANSFER-RTGS SBINH14147337238 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	38,95,355.00		43,03,247.00
27 May 2014	27 May 2014	TO TRANSFER-RTGS SBINH14147337357 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99827044308	9996	41,73,590.00		1,29,657.00
28 May 2014	28 May 2014	TFR PART TERM BR/OUT-CLTD BREAK-	TRANSFER FROM 33832527991	9996		1,19,30,516.00	1,20,60,173.00
28 May 2014	28 May 2014	TO TRANSFER-RTGS SBINH14148337670 THE NEW INDIA ASSURANCE CO L-	TRANSFER TO 99827044308	9996	1,19,51,764.00		1,08,409.00
30 May 2014	30 May 2014	TFR PART TERM BR/OUT-CLTD BREAK-	TRANSFER FROM 33832527991	9996		5,76,65,883.00	5,77,74,292.00
30 May 2014	30 May 2014	TO TRANSFER--	TRANSFER TO 32567766143	9996	5,75,00,000.00		2,74,292.00
2 Jun 2014	2 Jun 2014	NPB MISC CCOD ACCT C- RTGS CHG REFUNDED -		9996		616.00	2,74,908.00
12 Jun 2014	12 Jun 2014	BY TRANSFER-CLTD CLOSED-	TRANSFER FROM 33832527991	9996		17,08,446.00	19,83,354.00
12 Jun 2014	12 Jun 2014	BY TRANSFER-RTGS ICICH141630362004 JAIPRAKASH POWER VENTURES LT-	TRANSFER FROM 3199856044300	4430		30,00,000.00	49,83,354.00
13 Jun 2014	13 Jun 2014	TO TRANSFER-RTGS SBINH14164339306 IFCI LTD-	TRANSFER TO 99827044308	9996	27,24,847.00		22,58,507.00

HIMACHAL BASPA POWER COMPANY LIMITED

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
13 Jun 2014	13 Jun 2014	TO TRANSFER-RTGS SBINH14164339902 IFCI LTD-	TRANSFER TO 99827044308	9996	5,86,534.00		16,71,973.00
13 Jun 2014	13 Jun 2014	TO TRANSFER-RTGS SBINH14164340263 POWER FINANCE CORPORATION-	TRANSFER TO 99827044308	9996	14,23,983.00		2,47,990.00
18 Jun 2014	18 Jun 2014	CHEQUE DEPOSIT- BT-429331	TRANSFER TO 10835924644 / 429331	718		15,46,90,400.00	15,49,38,390.00
21 Jun 2014	21 Jun 2014	TO TRANSFER--	TRANSFER TO 11552902146	9996	1,75,00,000.00		13,74,38,390.00
24 Jun 2014	24 Jun 2014	TO TRANSFER-RTGS SBINR520140624 00088943 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	7,63,00,000.00		6,11,38,390.00
27 Jun 2014	27 Jun 2014	TO TRANSFER--	TRANSFER TO 31191083307	9996	1,14,37,348.00		4,97,01,042.00
27 Jun 2014	27 Jun 2014	TO TRANSFER-RTGS SBINR520140627 00239619 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	1,14,32,071.00		3,82,68,971.00
27 Jun 2014	27 Jun 2014	TO TRANSFER-RTGS SBINR520140627 00239681 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	74,68,917.00		3,08,00,054.00
27 Jun 2014	27 Jun 2014	TO TRANSFER-RTGS SBINR520140627 00239870 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	74,68,917.00		2,33,31,137.00
27 Jun 2014	27 Jun 2014	TO TRANSFER-RTGS SBINR520140627 00239889 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	74,68,917.00		1,58,62,220.00
27 Jun 2014	27 Jun 2014	TO TRANSFER-RTGS SBINR520140627 00239929 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	37,69,695.00		1,20,92,525.00
27 Jun 2014	27 Jun 2014	TO TRANSFER-RTGS SBINR520140627 00239969 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	37,69,695.00		83,22,830.00
27 Jun 2014	27 Jun 2014	TO TRANSFER-RTGS SBINR520140627 00239994 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	40,38,955.00		42,83,875.00
27 Jun 2014	27 Jun 2014	TO TRANSFER-RTGS SBINR520140627 00240031 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	41,47,251.00		1,36,624.00

HIMACHAL BASPA POWER COMPANY LIMITED

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
27 Jun 2014	27 Jun 2014	TO TRANSFER-NEFT SBIN2141781444 15 JAIPRAKASH POWER VENTURES LI-	TRANSFER TO 99506044303	9996	55,887.00		80,737.00
28 Jun 2014	28 Jun 2014	BY TRANSFER-RTGS COMM REFUNDED TO JPVL-	TRANSFER FROM 98394099965	9996		413.00	81,150.00
15 Jul 2014	15 Jul 2014	BY TRANSFER-RTGS UTIBR520140715 00089104 JAIPRAKASH POWER VENTU-	TRANSFER FROM 3199856044300	4430		25,67,00,000.00	25,67,81,150.00
15 Jul 2014	15 Jul 2014	TO TRANSFER--	TRANSFER TO 31191083307	9996	4,04,00,000.00		21,63,81,150.00
15 Jul 2014	15 Jul 2014	TO TRANSFER-RTGS SBINR520140715 00992594 IFCI LTD-	TRANSFER TO 99827044308	9996	5,67,613.00		21,58,13,537.00
15 Jul 2014	15 Jul 2014	TO TRANSFER-RTGS SBINR520140715 00992680 IFCI LTD-	TRANSFER TO 99827044308	9996	26,36,949.00		21,31,76,588.00
15 Jul 2014	15 Jul 2014	TO TRANSFER-RTGS SBINR520140715 00992789 POWER FINANCE CORPORAT-	TRANSFER TO 99827044308	9996	13,78,048.00		21,17,98,540.00
15 Jul 2014	15 Jul 2014	TO TRANSFER-RTGS SBINR520140715 00992869 POWER FINANCE CORPORAT-	TRANSFER TO 99827044308	9996	9,23,912.00		21,08,74,628.00
15 Jul 2014	15 Jul 2014	TO TRANSFER-RTGS SBINR520140715 00992916 IFCI LTD-	TRANSFER TO 99827044308	9996	63,66,000.00		20,45,08,628.00
15 Jul 2014	15 Jul 2014	TO TRANSFER-RTGS SBINR520140715 00992945 IFCI LTD-	TRANSFER TO 99827044308	9996	13,70,200.00		20,31,38,428.00
15 Jul 2014	15 Jul 2014	TO TRANSFER-RTGS SBINR520140715 00993398 POWER FINANCE CORPORAT-	TRANSFER TO 99827044308	9996	4,25,00,000.00		16,06,38,428.00
15 Jul 2014	15 Jul 2014	TO TRANSFER-RTGS SBINR520140715 00993472 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	4,04,00,000.00		12,02,38,428.00
15 Jul 2014	15 Jul 2014	TO TRANSFER-RTGS SBINR520140715 00993515 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	2,64,00,000.00		9,38,38,428.00

HIMACHAL BASPA POWER COMPANY LIMITED

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
15 Jul 2014	15 Jul 2014	TO TRANSFER-RTGS SBINR520140715 00993574 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	2,64,00,000.00		6,74,38,428.00
15 Jul 2014	15 Jul 2014	TO TRANSFER-RTGS SBINR520140715 00993625 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	2,64,00,000.00		4,10,38,428.00
15 Jul 2014	15 Jul 2014	TO TRANSFER-RTGS SBINR520140715 00993688 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	1,33,00,000.00		2,77,38,428.00
15 Jul 2014	15 Jul 2014	TO TRANSFER-RTGS SBINR520140715 00993705 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	1,33,00,000.00		1,44,38,428.00
15 Jul 2014	15 Jul 2014	TO TRANSFER-RTGS SBINR520140715 00993742 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	1,43,00,000.00		1,38,428.00
22 Jul 2014	22 Jul 2014	CREDIT–		718		13,62,00,920.00	13,63,39,348.00
24 Jul 2014	24 Jul 2014	TO TRANSFER-RTGS SBINR520140724 01374554 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	5,88,00,000.00		7,75,39,348.00
25 Jul 2014	25 Jul 2014	TO TRANSFER–	TRANSFER TO 11552902146	9996	2,00,00,000.00		5,75,39,348.00
25 Jul 2014	25 Jul 2014	TO TRANSFER-RTGS SBINR520140725 01421135 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	1,15,76,000.00		4,59,63,348.00
25 Jul 2014	25 Jul 2014	TO TRANSFER-RTGS SBINR520140725 01421264 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	75,62,900.00		3,84,00,448.00
25 Jul 2014	25 Jul 2014	TO TRANSFER-INTT ON RTL FOR JULY 2014-	TRANSFER TO 31191083307	9996	1,15,81,506.00		2,68,18,942.00
25 Jul 2014	25 Jul 2014	TO TRANSFER-RTGS SBINR520140725 01421544 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	75,62,900.00		1,92,56,042.00
25 Jul 2014	25 Jul 2014	TO TRANSFER-RTGS SBINR520140725 01421765 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	38,17,248.00		1,54,38,794.00
25 Jul 2014	25 Jul 2014	TO TRANSFER-RTGS SBINR520140725 01421988 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	40,89,615.00		1,13,49,179.00

HIMACHAL BASPA POWER COMPANY LIMITED

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
25 Jul 2014	25 Jul 2014	TO TRANSFER-RTGS SBINR520140725 01422079 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	75,62,900.00		37,86,279.00
28 Jul 2014	28 Jul 2014	BY TRANSFER-NEFT*UTIB00004 73*AXISF1420903 6585*JAIPRAKAS H POWER-	TRANSFER FROM 3199418044301	4430		50,000.00	38,36,279.00
28 Jul 2014	28 Jul 2014	TO TRANSFER-RTGS SBINR520140728 01506264 JAIPRAKASH POWER VENTU-	TRANSFER TO 99827044308	9996	38,17,248.00		19,031.00
31 Jul 2014	31 Jul 2014	CREDIT–		718		14,52,61,109.00	14,52,80,140.00
31 Jul 2014	31 Jul 2014	TO TRANSFER–	TRANSFER TO 32567766143	9996	11,25,34,247.00		3,27,45,893.00



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HIMACHAL BASPA POWER COMPANY LIMITED

COMM_NAME	COMM_CODE	COMM_WT	INDX012013	INDX122013	INDX032014	INDX032015	INDX032016	INDX032017
ALL COMMODITIES	1000000000	100.00000	170.3	179.60	180.30	176.1	175.3	185.8
I PRIMARY ARTICLES	1100000000	20.11815	223.6	243.7	239.4	239.0	246.1	259.2
(A) FOOD ARTICLES	1101000000	14.33709	214.7	240.2	234.6	249.3	259.5	268.9
a. FOOD GRAINS(CEREALS+PULSES)	1101010000	4.08982	216.3	230.1	230.5	235.7	259.7	270.1
a1. CEREALS	1101010100	3.37323	210.4	230.2	231.1	231.1	241.3	258.4
Rice	1101010101	1.79348	202.8	230.1	232.1	233.6	238.7	256.5
Wheat	1101010102	1.11595	206.2	219.9	218.1	215.5	228.2	245.2
Jowar	1101010103	0.09572	233.9	252.8	280.9	280.7	284.5	311.3
Bajra	1101010104	0.11522	256.5	252.5	257.2	244.4	292.9	305.1
Maize	1101010105	0.21727	250.4	254.0	246.6	251.3	273.8	269.3
Barley	1101010106	0.01671	214.8	221.5	222.7	238.6	250.2	283.8
Ragi	1101010107	0.01885	311.2	326.8	330.9	329.2	340.7	510.5
a2. PULSES	1101010200	0.71662	244.3	229.4	227.7	257.8	346.5	325.4
Gram	1101010201	0.33490	269.1	212.2	202.3	209.3	282.1	374.9
Arhar	1101010202	0.13740	197.2	215.8	212.5	258.0	374.3	231.0
Moong	1101010203	0.08429	275.4	315.6	320.0	364.8	390.5	280.1
Masur	1101010204	0.05764	198.5	220.8	228.5	290.2	325.5	248.9
Urad	1101010205	0.10239	226.6	237.9	254.4	310.1	495.6	370.2
b. FRUITS & VEGETABLES	1101020000	3.84270	190.4	237.0	208.4	231.6	226.2	241.8
b1. VEGETABLES	1101020100	1.73553	191.0	282.2	198.4	216.8	212.4	225.2
Potato	1101020101	0.20150	171.2	267.5	192.6	151.2	161.1	133.6
Sweet Potato	1101020102	0.01750	190.3	433.6	428.8	265.0	265.0	265.0
Onion	1101020103	0.17794	340.0	430.4	243.6	332.5	273.6	244.1
Tapioca	1101020104	0.06781	331.8	575.5	557.8	314.4	328.8	577.6
Ginger(Fresh)	1101020105	0.04514	96.7	164.5	198.0	133.8	100.9	85.2
Peas(Green)	1101020106	0.10999	145.0	230.3	186.3	209.7	198.8	159.9
Tomato	1101020107	0.26738	155.7	333.5	169.3	224.2	194.3	215.1
Cauliflower	1101020108	0.23627	134.4	188.5	135.4	159.6	178.1	209.9
Brinjal	1101020109	0.29840	177.2	156.3	148.8	185.0	223.0	235.1
Okra (Lady finger)	1101020110	0.12604	269.3	325.0	300.7	255.0	219.6	295.0
Cabbage	1101020111	0.18756	161.1	312.8	159.9	248.4	244.9	218.1
b2. FRUITS	1101020200	2.10717	189.9	199.8	216.6	243.8	237.5	255.6
Banana	1101020201	0.34264	215.4	244.4	251.7	279.6	254.6	293.1
Mango	1101020202	0.65134	9999.9	9999.9	9999.9	9999.9	9999.9	9999.9
Apple	1101020203	0.10397	244.4	195.6	245.6	249.9	239.9	303.8
Orange	1101020204	0.13309	197.7	202.8	203.7	224.2	224.9	219.3
Cashew nut	1101020205	0.16399	200.0	216.6	217.1	248.7	272.0	332.4
Coconut(Fresh)	1101020206	0.24113	134.2	160.0	176.4	226.2	167.6	205.6
Papaya	1101020207	0.10340	155.2	160.0	159.4	144.2	146.9	138.6
Grapes	1101020208	0.09389	229.0	213.6	211.3	218.9	229.9	227.5
Pineapple	1101020209	0.04577	221.3	218.7	247.1	253.7	274.0	269.9
Guava	1101020210	0.07609	96.7	153.6	203.1	295.5	413.2	352.4
Litchi	1101020211	0.03716	9999.9	9999.9	9999.9	9999.9	9999.9	9999.9
Lemon	1101020212	0.07225	186.7	121.3	247.5	264.1	295.7	198.9
Sapota	1101020213	0.04235	239.5	263.9	217.6	242.7	181.6	189.1
c. MILK	1101030000	3.23818	210.5	225.3	230.1	247.3	253.9	252.1
Milk	1101030001	3.23818	210.5	225.3	230.1	247.3	253.9	252.1
d. EGGS,MEAT & FISH	1101040000	2.41384	254.1	279.2	282.7	290.1	300.8	310.2
Egg	1101040001	0.18675	202.1	239.9	224.9	206.9	211.8	227.5
Fish-Inland	1101040002	0.57256	321.6	381.8	398.4	404.2	406.7	436.9
Fish-Marine	1101040003	0.72259	279.1	298.3	303.1	303.1	323.3	317.3
Mutton	1101040004	0.34586	226.8	248.7	252.1	287.0	276.1	272.8
Beef & Buffalo Meat	1101040005	0.11585	201.5	220.3	222.8	209.3	205.2	217.1
Poultry Chicken	1101040006	0.41028	179.5	164.3	155.0	173.8	201.2	216.0
Pork	1101040007	0.05995	240.6	270.1	278.9	289.2	304.8	312.4
e. CONDIMENTS & SPICES	1101050000	0.56908	217.8	263.3	264.8	311.1	347.3	310.9
Black Pepper	1101050001	0.02959	533.7	596.8	618.7	691.8	735.7	694.3
Chillies(Dry)	1101050002	0.15812	246.5	290.9	281.4	313.3	407.0	326.1
Turmeric	1101050003	0.07573	175.5	213.1	216.3	256.4	262.6	237.9
Cardamom	1101050004	0.01703	274.4	301.4	317.5	427.1	400.1	351.8
Ginger(Dry)	1101050005	0.05150	110.9	135.5	160.6	157.8	145.5	120.4
Betelnut/Arecanut	1101050006	0.10437	229.7	252.8	253.3	370.9	377.5	344.0
Cummin	1101050007	0.04393	210.9	190.8	182.3	187.5	192.4	231.1
Garlic	1101050008	0.06437	97.7	239.8	229.4	271.1	331.7	330.7
Corriander	1101050009	0.02444	244.9	315.9	353.2	319.7	333.9	298.4
f. OTHER FOOD ARTICLES	1101060000	0.18347	234.4	213.7	224.7	230.4	236.5	253.8
Tea	1101060001	0.11233	195.8	180.3	169.5	156.1	182.1	203.4
Coffee	1101060002	0.07114	295.4	266.5	311.9	347.7	322.3	333.3
(B) NON-FOOD ARTICLES	1102000000	4.25756	206.9	215.7	217.7	202.6	219.8	231.2
a. FIBRES	1102010000	0.87737	205.4	235.9	238.5	193.4	208.9	256.1
Raw Cotton	1102010001	0.70488	199.2	229.1	233.7	178.3	179.7	241.5
Raw Jute	1102010002	0.06373	246.6	271.6	270.0	309.8	505.0	396.8
Mesta	1102010003	0.00771	228.3	253.5	257.3	287.5	389.1	280.2
Raw Wool	1102010004	0.01041	57.4	57.4	57.4	55.9	72.0	75.2
Raw Silk	1102010005	0.07114	243.3	292.1	280.4	235.4	228.5	307.2
Coir Fibre	1102010006	0.01950	226.4	249.8	248.8	239.5	225.6	224.4
b. OIL SEEDS	1102020000	1.78051	207.6	203.5	207.0	204.4	211.6	209.4
Groundnut Seed	1102020001	0.39668	272.5	194.1	197.0	222.7	255.9	261.8
Rape & Mustard Seed	1102020002	0.33797	215.8	195.5	188.8	202.5	217.7	210.6
Cotton Seed	1102020003	0.20763	160.7	178.0	173.0	158.8	216.7	224.3
Copra (Coconut)	1102020004	0.24538	97.8	133.6	151.7	179.4	115.1	145.8
Gingelly Seed (Sesamum)	1102020005	0.07447	392.4	486.8	477.6	375.9	269.8	300.8
Linseed	1102020006	0.00829	220.2	205.5	208.0	207.8	210.9	268.2
Castor Seed	1102020007	0.04425	206.1	234.3	230.5	216.9	191.0	245.4
Niger Seed	1102020008	0.00681	162.4	178.4	171.7	233.3	350.1	316.5
Safflower (Kardi Seed)	1102020009	0.00759	150.4	156.4	161.4	121.8	157.4	183.1
Sunflower	1102020010	0.08033	179.7	196.0	188.0	186.9	199.8	164.8
Soyabean	1102020011	0.37111	200.3	223.8	238.2	197.4	211.5	170.4
c. OTHER NON-FOOD ARTICLES	1102030000	1.38642	211.8	214.9	221.5	211.6	239.2	249.2
Hides(Raw)	1102030001	0.04375	156.6	156.6	156.6	156.6	156.6	104.8
Skins(Raw)	1102030002	0.05074	83.4	83.4	83.4	83.4	83.4	79.6
Tanning Materials	1102030003	0.02674	247.2	247.2	247.2	247.2	247.2	247.2
Sugarcane	1102030004	0.63556	174.5	206.8	206.8	206.8	265.7	278.9
Tobacco	1102030005	0.08186	98.7	102.8	104.2	106.8	107.6	107.6
Guar Seed	1102030006	0.04830	762.6	326.4	328.7	293.8	222.3	279.3
Raw Rubber	1102030007	0.16446	286.5	275.2	267.6	234.3	195.0	266.5
Logs & Timber	1102030008	0.08803	151.3	121.8	129.1	138.5	138.5	138.5
Fodder	1102030009	0.24698	241.9	278.3	316.8	286.1	328.9	302.4
d. FLOWERS	1102040000	0.21326	174.8	238.2	196.8	168.1	206.9	193.6
Rose	1102040001	0.14926	169.5	225.1	196.3	164.4	222.6	178.0
Jasmine	1102040002	0.03199	221.7	359.4	235.6	176.2	161.1	249.7
Marigold	1102040003	0.03199	152.9	177.8	160.7	177.3	179.7	210.0
(C) MINERALS	1103000000	1.52350	353.6	354.6	345.5	243.3	192.9	246.7

HIMACHAL BASPA POWER COMPANY LIMITED

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

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HIMACHAL BASPA POWER COMPANY LIMITED

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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		
December 2017		

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HIMACHAL BASPA POWER COMPANY LIMITED

CENTRE WISE CPI(IW)

YEAR 2015

CONSUMER PRICE INDEX NUMBERS (GENERAL) FOR INDUSTRIAL WORKERS (BASE 2001=100)

State	Sr. No.	Centre	Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	June 2015	July 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015
AP	1	GUNTUR	258	254	255	252	256	257	257	259	262	268	268	266
	2	VIJAYAWADA	243	242	242	243	246	252	251	253	256	261	264	264
	3	VISHAKHAPATANAM	255	253	254	257	260	264	263	266	270	271	269	268
ASM	4	DOOM DOOMA-TINSUKIA	224	226	223	226	229	234	238	239	243	245	247	243
	5	GUWAHATI	217	216	216	219	219	224	229	229	233	237	235	237
	6	LABAC- SILCHAR	241	242	240	240	241	246	246	252	254	255	253	249
	7	MARIANI-JORHAT	224	223	222	225	227	228	233	235	235	237	238	237
	8	RANGAPARA-TEZPUR	222	222	223	225	222	227	229	229	231	236	232	235
BIH	9	MONGHYR-JAMALPUR	263	264	265	269	269	271	273	278	281	285	287	284
CHD	10	CHANDIGARH	247	248	249	250	254	253	256	257	257	258	262	260
CHS	11	BHILAI	279	277	278	283	287	288	296	298	302	302	301	302
DLH	12	DELHI	228	227	228	229	232	232	235	239	240	241	242	240
GOA	13	GOA	264	265	275	277	282	282	285	281	277	277	275	275
GUJ	14	AHMEDABAD	242	241	241	241	247	250	250	255	255	258	257	251
	15	BHAVNAGAR	231	229	236	237	240	240	240	242	243	243	244	246
	16	RAJKOT	242	243	243	244	248	247	247	248	251	253	257	256
	17	SURAT	232	233	232	231	235	237	240	243	244	246	244	243
	18	VADODARA	237	236	237	241	241	243	246	245	246	253	253	252
HRY	19	FARIDABAD	232	231	234	235	237	236	240	244	245	248	249	246
	20	YAMUNANAGAR	243	242	243	245	245	246	247	251	253	254	254	250
HP	21	HIMACHAL PRADESH	225	225	226	227	229	230	233	234	236	239	241	238
J&K	22	SRINAGAR	226	225	226	235	232	232	236	238	240	243	244	242

HIMACHAL BASPA POWER COMPANY LIMITED

JRK	23	BOKARO	254	256	257	261	269	270	273	274	276	277	276	272
	24	GIRIDIH	286	287	288	282	287	286	288	290	294	290	292	292
	25	JAMSHEDPUR	273	274	273	276	277	283	298	300	300	305	301	297
	26	JHARIA	280	280	281	282	283	286	288	297	301	303	301	301
	27	KODARMA	284	287	287	286	287	291	297	303	308	315	312	307
	28	RANCHI HATIA	286	287	290	288	292	295	300	304	309	306	305	301
KNT	29	BELGAUM	258	261	257	258	266	270	268	269	270	270	273	275
	30	BENGLURU	262	260	258	260	265	269	270	271	271	273	276	277
	31	HUBLI DHARWAR	273	273	274	273	279	281	282	281	286	289	291	291
	32	MERCARRA	261	261	260	260	268	271	272	276	274	274	275	276
	33	MYSORE	262	259	262	262	265	268	270	270	270	272	274	275
KRL	34	ERNAKULAM	258	256	256	258	263	264	265	262	259	258	261	263
	35	MUNDAKAYAM	268	268	267	269	273	275	274	271	273	277	283	286
	36	QUILON	270	269	272	272	273	288	282	280	278	279	278	285
MP	37	BHOPAL	254	252	255	254	256	258	262	263	264	268	268	266
	38	CHHINDWARA	253	250	254	255	255	260	260	265	275	271	269	272
	39	INDORE	235	234	238	239	241	243	243	247	248	249	249	246
	40	JABALPUR	244	244	247	249	253	255	255	258	258	268	269	269
MHR	41	MUMBAI	270	268	269	272	273	275	277	278	282	284	285	284
	42	NAGPUR	282	282	284	286	291	295	299	299	300	305	303	301
	43	NASIK	267	267	267	266	272	272	273	273	274	275	274	275
	44	PUNE	259	259	261	260	264	266	265	265	271	275	273	272
	45	SHOLAPUR	272	272	272	276	277	281	284	284	283	289	289	291

State	Sr. No.	Centre	Jan 2015	Feb 2015	Mar 2015	Apr 2015	May 2015	June 2015	July 2015	Aug 2015	Sep 2015	Oct 2015	Nov 2015	Dec 2015
ORI	46	ANGUL-TALCHER	258	258	259	261	262	264	266	268	270	269	271	270
	47	ROURKELA	259	258	259	263	265	270	272	274	275	280	284	278

HIMACHAL BASPA POWER COMPANY LIMITED

PND	48	PONDICHERRY	264	261	260	264	267	271	271	271	274	278	285	285
PUN	49	AMRITSAR	258	258	260	261	260	260	262	267	268	270	267	265
	50	JALANDHAR	246	245	245	245	246	247	249	254	252	254	261	259
	51	LUDHIANA	243	241	241	245	246	246	247	254	255	264	267	260
RJN	52	AJMER	245	245	247	248	248	247	245	249	249	249	252	250
	53	BHILWARA	256	256	257	257	256	258	255	257	263	263	263	262
	54	JAIPUR	240	239	242	242	243	243	245	247	248	249	251	251
TN	55	CHENNAI	239	237	236	240	246	251	251	250	251	256	260	260
	56	COIMBATORE	237	237	236	237	241	244	243	245	243	247	250	251
	57	COONOOR	251	250	250	253	261	263	262	262	264	268	272	272
	58	MADURAI	253	251	249	253	261	260	257	259	258	263	274	274
	59	SALEM	245	243	241	244	248	252	253	257	258	263	270	271
	60	TIRUCHIRAPALLY	269	262	250	251	258	258	256	255	260	263	272	273
TEL	61	GODAVARIKHANI	267	267	267	265	269	278	276	277	279	280	281	281
	62	HYDERABAD	220	221	222	223	226	229	228	229	231	234	236	237
	63	WARRANGAL	262	262	265	266	266	272	274	275	278	280	281	285
TRP	64	TRIPURA	219	218	217	221	223	223	224	227	233	242	238	233
UP	65	AGRA	258	256	259	263	263	267	273	275	277	280	279	279
	66	GHAZIABAD	241	242	252	255	254	252	255	259	260	267	267	266
	67	KANPUR	257	259	259	261	264	265	270	272	274	279	281	277
	68	LUCKNOW	248	248	253	255	256	261	264	267	269	272	272	267
	69	VARANASI	253	254	258	257	259	262	266	268	277	276	278	273
WB	70	ASANSOL	282	282	282	286	287	288	293	296	298	297	296	295
	71	DARJEELING	235	235	233	233	231	237	237	242	243	247	245	244
	72	DURGAPUR	283	282	282	283	284	286	288	289	292	292	292	290
	73	HALDIA	262	260	260	261	263	268	287	291	291	288	286	286
	74	HOWRAH	235	233	233	237	237	238	243	244	246	247	245	245
	75	JALPAIGURI	245	243	244	246	246	250	254	254	260	260	262	258

HIMACHAL BASPA POWER COMPANY LIMITED

	76	KOLKATA	243	242	242	246	247	251	253	256	257	259	256	256
	77	RANIGANJ	232	233	232	231	230	237	240	241	244	246	246	244
	78	SILIGURI	232	229	232	234	236	238	241	245	250	253	251	247
		ALL INDIA INDEX	254	253	254	256	258	261	263	264	266	269	270	269

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CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS ON BASE 2001=100

State	Sr. No.	Centre	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	June 2014	July 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014
AP	1	GODAVARIKHANI	247	248	255	258	262	263	269	271	267	268	267	266
	2	GUNTUR	242	244	244	246	247	249	255	257	256	256	257	257
	3	HYDERABAD	212	210	211	212	215	215	220	221	221	220	221	220
	4	VIJAYAWADA	239	237	236	236	238	241	246	245	241	241	243	241
	5	VISHAKHAPATANAM	243	241	241	241	244	250	255	256	254	254	256	255
	6	WARRANGAL	249	249	250	251	254	258	267	267	265	265	264	263
ASM	7	DOOM DOOMA-TINSUKIA	202	201	201	202	206	210	216	220	222	224	227	225
	8	GUWAHATI	210	209	204	206	210	214	216	217	219	221	219	217
	9	LABAC- SILCHAR	233	236	236	239	242	244	245	246	248	250	249	245
	10	MARIANI-JORHAT	205	205	207	209	214	216	219	224	224	227	229	227
	11	RANGAPARA-TEZPUR	197	199	205	210	211	210	216	219	222	225	224	222
BIH	12	MONGHYR-JAMALPUR	242	242	246	242	247	250	255	257	256	268	266	264
CHD	13	CHANDIGARH	239	241	242	245	244	243	248	251	251	248	247	246
CHS	14	BHILAI	267	268	268	270	274	277	284	282	284	284	285	284
DLH	15	DELHI	215	213	215	219	219	222	229	229	230	230	229	227
GOA	16	GOA	247	249	252	255	260	266	270	262	252	263	263	261
GUJ	17	AHMEDABAD	231	230	228	230	232	237	246	243	245	245	244	240
	18	BHAVNAGAR	214	213	214	216	223	224	233	235	234	233	233	231
	19	RAJKOT	230	230	231	232	236	236	240	245	241	240	240	239
	20	SURAT	214	214	214	216	219	222	228	234	232	234	233	232

HIMACHAL BASPA POWER COMPANY LIMITED

	21	VADODARA	222	222	222	223	225	226	233	241	239	240	237	233
HRY	22	FARIDABAD	217	217	221	224	221	221	230	232	232	232	230	229
	23	YAMUNANAGAR	234	235	236	239	243	241	244	244	243	245	243	242
HP	24	HIMACHAL PRADESH	214	215	217	219	219	221	227	229	228	227	225	224
J&K	25	SRINAGAR	214	214	214	214	216	216	222	223	223	230	224	222
JRK	26	BOKARO	239	239	247	249	249	251	257	258	258	257	257	254
	27	GIRIDIH	292	292	296	302	297	289	291	291	289	294	293	289
	28	JAMSHEDPUR	256	256	257	259	264	266	274	272	269	271	268	266
	29	JHARIA	274	273	274	278	278	277	281	282	283	283	281	279
	30	KODARMA	273	270	274	280	279	285	289	293	294	295	298	286
	31	RANCHI HATIA	278	279	280	281	283	285	291	294	294	293	293	286
KNT	32	BELGAUM	246	245	245	247	250	254	259	259	259	256	257	257
	33	BENGLURU	244	242	244	247	248	254	260	260	259	259	263	262
	34	HUBLI DHARWAR	256	256	257	260	264	269	273	270	272	271	273	272
	35	MERCARRA	246	245	244	246	252	253	259	263	263	262	261	262
	36	MYSORE	249	251	252	256	257	259	265	261	260	259	261	262
KRL	37	ERNAKULAM	232	236	238	244	247	247	252	254	255	255	254	256
	38	MUNDAKAYAM	254	255	254	258	263	267	274	272	270	268	268	267
	39	QUILON	251	260	255	259	258	259	264	262	263	266	263	265
MP	40	BHOPAL	243	242	244	248	249	250	256	259	255	254	253	255
	41	CHHINDWARA	242	237	244	247	243	242	251	258	255	250	249	250
	42	INDORE	224	224	227	231	231	231	237	236	234	234	235	236
	43	JABALPUR	232	232	233	238	239	240	244	246	245	245	245	243



State	Sr. No.	Centre	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	June 2014	July 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014
MHR	44	MUMBAI	244	246	247	250	253	257	262	264	263	262	264	267
	45	NAGPUR	266	265	265	270	274	276	288	289	284	281	281	281
	46	NASIK	244	243	244	246	250	253	257	265	265	265	265	266
	47	PUNE	246	248	248	250	253	252	256	260	261	259	258	258
	48	SHOLAPUR	256	256	256	256	257	255	262	264	262	267	270	271
ORI	49	ANGUL-TALCHER	247	245	246	253	253	254	262	263	262	262	260	259
	50	ROURKELA	251	247	251	253	255	258	265	266	269	269	268	266
PND	51	PONDICHERRY	247	249	248	251	254	257	262	262	260	258	259	262
PUN	52	AMRITSAR	245	246	247	249	255	255	261	261	263	262	259	257
	53	JALANDHAR	230	234	234	237	236	239	242	242	243	244	243	244
	54	LUDHIANA	227	224	225	231	230	230	240	243	243	243	241	241
RJN	55	AJMER	236	232	232	239	237	239	245	246	245	244	244	243
	56	BHILWARA	237	234	235	238	239	240	249	254	250	250	252	257
	57	JAIPUR	231	232	234	235	235	235	243	246	245	243	240	240
TN	58	CHENNAI	223	223	221	223	227	229	235	234	230	230	241	242
	59	COIMBATORE	222	222	219	222	231	232	238	235	236	235	240	242
	60	COONOOR	226	232	232	235	236	240	246	245	244	248	254	254
	61	MADURAI	226	224	227	229	231	237	244	245	242	245	257	257
	62	SALEM	221	220	221	226	229	231	238	239	239	242	247	245
	63	TIRUCHIRAPALLY	235	241	239	245	251	252	261	259	260	258	265	270
TRP	64	TRIPURA	200	197	201	205	207	207	211	214	220	222	223	217
UP	65	AGRA	246	246	248	251	253	254	260	260	262	261	260	255
	66	GHAZIABAD	239	237	236	241	238	238	243	245	242	245	240	240
	67	KANPUR	242	246	251	253	252	254	260	262	263	260	259	255
	68	LUCKNOW	229	234	238	240	239	241	246	247	251	248	245	242

HIMACHAL BASPA POWER COMPANY LIMITED

	69	VARANASI	234	235	238	240	243	245	252	256	255	257	258	253
WB	70	ASANSOL	266	266	267	274	274	278	284	285	284	284	283	283
	71	DARJEELING	224	225	224	225	230	233	234	239	238	241	237	237
	72	DURGAPUR	276	273	278	280	280	281	286	285	284	285	286	284
	73	HALDIA	233	232	234	238	241	242	248	248	247	246	244	244
	74	HOWRAH	219	217	220	224	229	230	233	232	233	235	233	235
	75	JALPAIGURI	230	233	234	236	238	241	243	244	248	251	249	246
	76	KOLKATA	231	229	232	236	238	240	242	244	243	246	242	243
	77	RANIGANJ	221	218	219	223	227	227	232	234	235	235	235	233
	78	SILIGURI	227	227	227	229	230	231	235	237	237	240	238	235
		ALL INDIA INDEX	237	238	239	242	244	246	252	253	253	253	253	253

YEAR 2013

CONSUMER PRICE INDEX NUMBERS FOR INDUSTRIAL WORKERS ON BASE 2001=100

State	Sr. No.	Centre	Jan 2013	Feb 2013	Mar 2013	Apr 2013	May 2013	June 2013	July 2013	Aug 2013	Sep 2013	Oct 2013	Nov 2013	Dec 2013
AP	1	GODAVARIKHANI	233	235	237	233	235	240	249	250	243	247	249	248
	2	GUNTUR	219	218	223	223	227	235	236	241	243	244	248	243
	3	HYDERABAD	199	200	200	202	206	210	210	211	211	212	215	213
	4	VIJAYAWADA	223	229	228	230	234	240	239	239	239	242	245	239
	5	VISHAKHAPATANAM	223	226	225	227	231	236	237	240	247	247	252	246
	6	WARRANGAL	239	239	238	239	245	251	250	252	252	253	254	253
ASM	7	DOOM DOOMA-TINSUKIA	191	191	191	189	189	190	193	198	200	204	209	204
	8	GUWAHATI	193	190	191	191	193	195	197	202	204	207	210	208
	9	LABAC- SILCHAR	204	204	205	204	208	211	212	216	225	233	239	234
	10	MARIANI-JORHAT	190	189	187	191	192	192	193	196	197	202	207	206
	11	RANGAPARA-TEZPUR	179	179	178	180	180	182	188	188	190	195	199	197
BIH	12	MONGHYR-JAMALPUR	222	229	230	230	232	234	239	242	244	249	257	247

HIMACHAL BASPA POWER COMPANY LIMITED

JAIPRAKASH POWER VENTURES LIMITED
(formerly known as JAIPRAKASH HYDRO POWER 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 2014 - 15

Sl. No.	Month	Plant Availability in %	
		For the Month	Cumulative
1	Apr-14	100.00	100.00
2	May-14	100.00	100.00
3	Jun-14	100.00	100.00
4	Jul-14	98.23	99.55
5	Aug-14	99.88	99.62
6	Sep-14	100.00	99.68
7	Oct-14	100.00	99.73
8	Nov-14	100.00	99.76
9	Dec-14	100.00	99.79
10	Jan-15	100.00	99.81
11	Feb-15	100.00	99.83
12	Mar-15	100.00	99.84

For Jaiprakash Power Ventures Limited

(S. K. Jha)
Dy. General Manager

Assistant Engineer
O/o Superintending Engineer
Generation Circle HPSEB
Bharra Nagar

HIMACHAL BASPA POWER COMPANY LIMITED

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 2015 - 16

Sl. No.	Month	Plant Availability in %	
		For the Month	Cumulative
1	Apr-15	100.00	100.00
2	May-15	100.00	100.00
3	Jun-15	99.89	99.96
4	Jul-15	100.00	99.97
5	Aug-15	99.20	99.82
6	Sep-15	100.00	99.85
7	Oct-15	100.00	99.87
8	Nov-15	100.00	99.89
9	Dec-15	100.00	99.90
10	Jan-16	100.00	99.91
11	Feb-16	77.61	97.98
12	Mar-16	100.00	98.15

For Himachal Baspa Power Company Limited

(K. Srinivasan)
Vice President

Superintending Engineer
Generation Circle, Bhaba
H.P.S.E.B., Bhaba Nagar

HIMACHAL BASPA POWER COMPANY LIMITED

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 2016 - 17

Sl. No.	Month	Plant Availability in %	
		For the Month	Cumulative
1	Apr-16	100.00	100.00
2	May-16	100.00	100.00
3	Jun-16	100.00	100.00
4	Jul-16	99.81	99.95
5	Aug-16	99.92	99.94
6	Sep-16	100.00	99.95
7	Oct-16	100.00	99.96
8	Nov-16	100.00	99.96
9	Dec-16	100.00	99.97
10	Jan-17	89.78	98.94
11	Feb-17	93.60	98.49
12	Mar-17	86.73	97.49

For Himachal Baspa Power Company Limited

HIMACHAL BASPA POWER COMPANY LIMITED

(K. Srinivasan)
Authorised Signatory

Superintending Engineer
Generation Circle, Bhaba
H.P.S.E.B. Bhaba Nagar

HIMACHAL BASPA POWER COMPANY LIMITED

JAIPRAKASH POWER VENTURES LIMITED

(formerly known as JAIPRAKASH HYDRO POWER 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 2014 -15

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-14	38309400	4597128	33712272	33712272	0.00	41910000	41910000	
May-14	113268900	13592268	99676632	99676632	0.00	72600000	72600000	
Jun-14	218540200	26224824	192315376	192315376	0.00	169620000	169620000	
Jul-14	231346400	27761568	203584832	203584832	0.00	183530000	183530000	
Aug-14	235221100	28226532	206994568	206994568	0.00	183530000	183530000	
Sep-14	168438000	20212560	148225440	148225440	0.00	129540000	129540000	
Oct-14	76290865	9154904	67135961	67135961	0.00	69530000	69530000	
Nov-14	41806500	5016780	36789720	36789720	0.00	50290000	50290000	
Dec-14	34335400	4120248	30215152	30215152	0.00	40980000	40980000	
Jan-15	29904350	3588522	26315828	26315828	0.00	37950000	37950000	
Feb-15	25393860	3047263	22346597	22346597	0.00	32710000	32710000	
Mar-15	29546690	3545603	26001087	26001087	0.00	37870000	37870000	
For The Tariff year 2014- 15	**1242401665**	**149088200**	**1093313465**	**1093313465**	**0.00**	**1050060000**	**1050060000**	**43253465**

HIMACHAL BASPA POWER COMPANY LIMITED

For Jaiprakash Power Ventures Limited

(S.K. Jha)
Dy. General Manager

Assistant Engineer
O/o Superintending Engineer
Generation Circle, HPSEB Ltd.
Bhaba Nagar, Kinnaur

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JAIPRAKASH POWER VENTURES LIMITED

(formerly known as JAIPRAKASH HYDRO POWER LIMITED)

BASPA-II (3X100 MW) HYDRO-ELECTRIC PROJECT

Statement of Energy Recorded by Export Meter at Interconnection Point due to Line Charging Current during the Tarrif Year 2014 - 15

Sl. No.	Particulars	Energy in Kwh
1	Apr-14	0.005
2	May-14	0.000
3	Jun-14	0.000
4	Jul-14	0.000
5	Aug-14	0.000
6	Sep-14	0.000
7	Oct-14	0.000
8	Nov-14	0.000
9	Dec-14	0.000
10	Jan-15	0.000
11	Feb-15	0.000
12	Mar-15	0.000
	Total	**0.005**

For Jaiprakash Power Ventures Limited

(S.K. Jha)
Dy. General Manager

Assistant Engineer Works
O/o Superintending Engineer
Generation Circle Kinnaur
Bhabha Nagar, Kinnaur

HIMACHAL BASPA POWER COMPANY LIMITED

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 2015 -16

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-15	48572215	5828666	42743549	42743549	0.00	41910000	41910000	
May-15	178522015	21422642	157099373	157099373	0.00	72600000	72600000	
Jun-15	206330080	24759610	181570470	181570470	0.00	169620000	169620000	
Jul-15	229995250	27599430	202395820	202395820	0.00	183530000	183530000	
Aug-15	234326910	28119229	206207681	206207681	0.00	183530000	183530000	
Sep-15	168636690	20236403	148400287	148400287	0.00	129540000	129540000	
Oct-15	69316495	8317979	60998516	60998516	0.00	69530000	69530000	
Nov-15	45591715	5471006	40120709	40120709	0.00	50290000	50290000	
Dec-15	36799240	4415909	32383331	32383331	0.00	40980000	40980000	
Jan-16	30634572	3676149	26958423	26958423	0.00	37950000	37950000	
Feb-16	20297205	2435665	17861540	17861540	0.00	32710000	32710000	
Mar-16	26735085	3208210	23526875	23526875	0.00	37870000	37870000	
For The Tariff year 2015-16	**1295757472**	**155490898**	**1140266574**	**1140266574**	**0.00**	**1050060000**	**1050060000**	**90206574**

HIMACHAL BASPA POWER COMPANY LIMITED

For Himachal Baspa Power Company Limited

(K. Srinivasan)
Vice President

Superintending Engineer
Generation Circle, Bhaba
H.P.S.E.B., Bhaba Nagar

HIMACHAL BASPA POWER COMPANY LIMITED
BASPA-II (3X100 MW) HYDRO-ELECTRIC PROJECT

Statement of Energy Recorded by Export Meter at Interconnection Point due to Line Charging Current during the Tarrif Year 2015 - 16

Sl. No.	Particulars	Energy in Kwh
1	Apr-15	0.000
2	May-15	0.000
3	Jun-15	0.000
4	Jul-15	0.000
5	Aug-15	0.000
6	Sep-15	0.000
7	Oct-15	0.000
8	Nov-15	0.000
9	Dec-15	0.000
10	Jan-16	0.000
11	Feb-16	0.005
12	Mar-16	0.000
	Total	0.005

For Himachal Baspa Power Company Limited

(K. Srinivasan)
Vice President

Superintending Engineer
Generation Circle, Bhaba
H.P.S.E.B., Bhaba Nagar

HIMACHAL BASPA POWER COMPANY LIMITED

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 2016 -17

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-16	39769805	4772377	34997428	34997428	0.00	41910000	41910000	
May-16	180220900	21626508	158594392	158594392	0.00	72600000	72600000	
Jun-16	228912335	27469480	201442855	201442855	0.00	169620000	169620000	
Jul-16	212569260	25508311	187060949	187060949	0.00	183530000	183530000	
Aug-16	227978445	27357413	200621032	200621032	0.00	183530000	183530000	
Sep-16	195073725	23408847	171664878	171664878	0.00	129540000	129540000	
Oct-16	84288540	10114625	74173915	74173915	0.00	69530000	69530000	
Nov-16	43386145	5206337	38179808	38179808	0.00	50290000	50290000	
Dec-16	35044222	4205307	30838915	30838915	0.00	40980000	40980000	
Jan-17	30084174	3610101	26474073	26474073	0.00	37950000	37950000	
Feb-17	25569213	3068306	22500907	22500907	0.00	32710000	32710000	
Mar-17	24790309	2974837	21815472	21815472	0.00	37870000	37870000	
For The Tariff year 2016- 17	**1327687073**	**159322449**	**1168364624**	**1168364624**	**0.00**	**1050060000**	**1050060000**	**118304624**

HIMACHAL BASPA POWER COMPANY LIMITED

For Himachal Baspa Power Company Limited

HIMACHAL BASPA POWER COMPANY LIMITED

(K Srinivasan)
Authorised Signatory

Superintending Engineer
Generation Circle, Bhaba
H.P.S.E.B. Bhaba Nagar

HIMACHAL BASPA POWER COMPANY LIMITED
BASPA-II (3X100 MW) HYDRO-ELECTRIC PROJECT

Statement of Energy Recorded by Export Meter due to Line Charging Current during the Tarrif Year 2016 - 17

Sl. No.	Particulars	Energy in Kwh
1	Apr-16	0
2	May-16	0
3	Jun-16	0
4	Jul-16	0
5	Aug-16	5,000
6	Sep-16	0
7	Oct-16	0
8	Nov-16	0
9	Dec-16	0
10	Jan-17	1,500
11	Feb-17	2,000
12	Mar-17	5,500
	Total	**14,000**

For Himachal Baspa Power Company Limited

HIMACHAL BASPA POWER COMPANY LIMITED

(K. Srinivasan)
Authorised Signatory

Superintending Engineer
Generation Circle, Bhaba
H.P.S.E.B. Bhaba Nagar

HIMACHAL BASPA POWER COMPANY LIMITED

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FORM ITR-6

INDIAN INCOME TAX RETURN

[For Companies other than companies claiming exemption under section 11]

(Please see rule 12 of the Income-tax Rules,1962)

(Also see attached instructions)

Assessment Year 2015-16

Part A-GEN GENERAL

PERSONAL INFORMATION

Name JAIPRAKASH POWER VENTURES LIMITED				**PAN** AAACJ6297K
Is there any change in the company's name? If yes, please furnish the old name				**Corporate Identity Number (CIN) issued by MCA** L40101HP1994PLC015483
Flat/Door/Block No JUIT COMPLEX	**Name Of Premises/Building/Village**			**Date of Incorporation (DD/MM/YYYY)** 21/12/1994
Road/Street/Post Office DUMEHA BANI	**Area/Locality** KANDAGHAT		**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
Town/City/District WANAKGHAT, SOLAN	**State** HIMACHAL PRADESH	**Country** INDIA	**Pin code** 173215	**Income Tax Ward/Circle** ACIT/DCIT CIRCLE SHIMLA
(STD code)-Phone No ()-	**Mobile No. 1** 9560366477			**Mobile No. 2**
Email Address-1	KB.AGARWAL@JALINDIA.CO.IN			
Email Address-2				

FILING STATUS

Return filed under Section *[Please see instruction number-5]*		11	
Whether original or revised return?		Original	
If revised/in response to notice for Defective/ Modified, then enter Receipt No		**Date of Filing of 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	**In the case of non-resident, is there a permanent establishment (PE) in India**	
Whether any transaction has been made with a person located in a jurisdiction notified u/s 94A of the Act?		No	
Whether you are an FII / FPI?	No	**If yes, please provide SEBI Regn. No.**	
Whether this return is being filed by a representative assessee?		No	
(1) Name of the representative			
(2) Address of the representative			
(3) Permanent Account Number (PAN) of the representative			

AUDIT INFORMATION

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)**	27/11/2015
(ii)	**Name of the auditor signing the tax audit report**	RAVINDER NAGPAL
(iii)	**Membership no. of the auditor**	081594
(iv)	**Name of the auditor (proprietorship/ firm)**	R NAGPAL ASSOCIATES
(v)	**Permanent Account Number (PAN) of the proprietorship/ firm**	AAAFR4025J
(vi)	**Date of audit report.**	27/11/2015
d	**If liable to furnish other audit report, mention the date of furnishing of the audit report? (DD/MM/YYYY)** *(Please see Instruction 5(ii))*	

Sl. No.	Audited Section	Date of Audit (DD/MM/YYYY)
i	80-IA	28/11/2015

HIMACHAL BASPA POWER COMPANY LIMITED

ii	92E	28/11/2015	
iii	115JB	27/11/2015	

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)	3-Both

B If subsidiary company, mention the details of the Holding Company

Sl.No.	Name of holding company	PAN	Address of Holding Company	City	State	Pincode	Percentage of Shares held
1	JAIPRAKASH ASSOCIATES LIMITED	AABCB1562A	SECTOR 128	NOIDA	UTTAR PRADESH	201304	60.69%

C If holding company, mention the details of the subsidiary companies

Sl.No.	Name of holding company	PAN	Address of Holding Company	City	State	Pincode	Percentage of Shares held
1	JAYPEE POWERGRID LIMITED	AABCJ8054F	63 JA HOUSE BASANT LOK VASANT VIHAR	NEW DELHI	DELHI	110057	74%
2	JAYPEE ARUNACHAL POWER LIMITED	AACCJ0930D	63 JA HOUSE BASANT LOK VASANT VIHAR	NEW DELHI	DELHI	110057	100%
3	SANGAM POWER GENERATION CO LTD	AAKCS8971P	SECTOR 128 NOIDA	NOIDA	UTTAR PRADESH	201301	100%
4	PRAYAGRAJ POWER GENERATION COMPANY LIMITED	AAECP2746B	SECTOR 128 NOIDA	NOIDA	UTTAR PRADESH	201301	86.25%
5	JAYPEE MEGHALAYA POWER LTD	AACCJ4882E	63 JA HOUSE BASANT LOK VASANT VIHAR	NEW DELHI	DELHI	110057	100%
6	HIMACHAL BASPA POWER COMPANY LIMITED	AADCH3821L	JCUT COMPLEX DU MEHAR BANI, KANDAGHAT	SOLAN	HIMACHAL PRADESH	173215	100%
7	HIMACHAL KARCHAM POWER COMPANY LIMITED	AADCH3820K	JCUT COMPLEX DU MEHAR BANI, KANDAGHAT	SOLAN	HIMACHAL PRADESH	173215	100%

D BUSINESS ORGANISATION

Sl.No.	Business Type	Company Name	PAN	Address	City	State	Pincode

E Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return.

Sl.No.	Name	Designation	PAN	Residential Address	City	State	Pincode	Director Identification Number (DIN) issued by MCA, in case of Director
1	SH MANOJ GAUR	DIR	AAOPG1931A	A-9/27 VASANT VIHAR	NEW DELHI	DELHI	110057	00008480
2	SH SUNIL KUMAR SHARMA	DIR	ABKPS1549R	E 9/14 VASANT VIHAR	NEW DELHI	DELHI	110057	00008125
3	SH SUREN JAIN	MD	AASPJ5976A	B 8/13 VASANT VIHAR	NEW DELHI	DELHI	110057	00011026
4	SH R.N.BHARDWAJ	DIR	AAKPB0852D	402 MOKSH APARTMENTS, MALAD	MUMBAI	MAHARASHTRA	400097	01571764
5	SH B.B TANDON	DIR	AAAPT1143M	J 238, FIRST FLOOR SAKET	NEW DELHI	DELHI	110017	00740511
6	SH A.K .GOSWAMI	DIR	AAEPG1931A	FLAT NO 23, SECTOR 14A	NOIDA	UTTAR PRADESH	201301	02636247
7	K.N. BHANDARI	DIR	AELPB5635F	5 NEW POWER HOUSE ROAD SECTOR 7	JODHPUR	RAJASTHAN	191219	00191219
8	SH S.S. GUPTA	DIR	ADBPG9778R	169 HEWO APARTMENTS G 113, SECTOR 5	PANCHKULA	HARYANA	134113	02284265

HIMACHAL BASPA POWER COMPANY LIMITED

9	SH J.N. GUPTA	DIR	ABUPG0698K	3/169, VISHNU PURI	KANPUR	UTTAR PRADESH	208002	00397952
10	SH GYAN PRAKASH GAUR	DIR	AAOPG1934F	A-1/7 VASANT VIHAR	NEW DELHI	DELHI	110057	00078895
11	SH D.P.GOYAL	DIR	ACRPG1818M	KK-97 , KAVI NAGAR	GHAZIABAD	UTTAR PRADESH	201001	00211541
12	SH S.D.NAILWAL	DIR	AAFPN6111N	75 SHRESHTHA VIHAR	NEW DELHI	DELHI	110092	00008529
13	SH RAVINDRA MOHAN CHADHA	DIR	ABPPC1953Q	C-67, NARVI HAR PART 1, SECTOR 34	NOIDA	UTTAR PRADESH	201307	02610012
14	MS SUNITA JOSHI	DIR	AALPJ0418J	K-102, IIWAS KHAS ENCL AVE	NEW DELHI	DELHI	110016	00025720
15	SH P.K.SINGH	DIR	ABKPS1556J	E-2/11 VASANT VIHAR	NEW DELHI	DELHI	110057	00093039
16	SHRI ARUN BALAKRISHNAN	DIR	ABVPB1917F	FLAT NO. 2102, SOBHA PETUNIA, VEERANA PALAYA	NAGAVARA	KARNATAKA	560045	00130241
17	SHRI ATANU SEN	DIR	AOXPS2472M	DA 193 SALT LAKE	KOLKATA	WEST BENGAL	700064	05339535
18	SHRI SHAM LAL MOHAN	DIR	AALPM2005Q	S-10/3, DLF PHASE III	GURGAON	HARYANA	122002	00028126
19	SHRI UMESH JAIN	DIR	AAEPJ2595D	B-221, TWIN TOWERS PRABHADEVI	MUMBAI	MAHARASHTRA	400025	00033729
20	SHRI K.P. RAU	DIR	ABQPR4165G	FLAT 603 ARIFS PALACE COURT 6 6 MALL AVENUE	LUCKNOW	UTTAR PRADESH	226001	02327446

F **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	Pincode	Percentage of Shares held
1	JAIPRAKASH ASSOCIATES LIMITED	AABCB1562A	SECTOR 128	NOIDA	UTTAR PRADESH	201304	60.69%
2	JPVL TRUST	AABTJ4645F	SECTOR 128	NOIDA	UTTAR PRADESH	201304	11.71%

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

Nature of business or profession, if more than one business or profession indicate the three main activities/ products

Sl.No.	Code *[Please see instruction No.7(i)]*	Description
1	0114	

Part A-BS BALANCE SHEET AS ON 31ST DAY OF MARCH, 2015

I	Equity and Liabilities

HIMACHAL BASPA POWER COMPANY LIMITED

EQUITY AND LIABILITIES

1	Shareholder's fund							
	A	Share capital						
		i	Authorised	Ai	113000000000			
		ii	Issued, Subscribed and fully Paid up	Aii	29380030840			
		iii	Subscribed but not fully paid	Aiii	0			
		iv	Total (Aii + Aiii)				Aiv	29380030840
	B	Reserves and Surplus						
		i	Capital Reserve	Bi	13441153170			
		ii	Capital Redemption Reserve	Bii	0			
		iii	Securities Premium Reserve	Biii	1290294550			
		iv	Debenture Redemption Reserve	Biv	1080000000			
		v	Revaluation Reserve	Bv	0			
		vi	Share options outstanding amount	Bvi	0			
		vii	Other reserve (specify nature and amount)					
			1 GENERAL RESERVE	1	339166470			
			c Total (viia + viib)	Bvii	339166470			
		viii	Surplus i.e. Balance in profit and loss account (Debit balance to be shown as -ve figure)	Bviii	18263422445			
		xi	Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (Debit balance to be shown as -ve figure)				Bix	34414036635
	C	Money received against share warrants					1C	0
	D	Total Shareholder's fund (Aiv + Bix + 1C)					1D	63794067475
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	iia	0			
			b Rupee loans					
			1. From Banks	b1	180239584336			
			2. From others	b2	0			
			3. Total (b1 + b2)	b3	180239584336			
			c Total Term loans (iia + b3)				iic	180239584336
		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	180239584336
	B	Deferred tax liabilities (net)					3B	7630895646
	C	Other long-term liabilities						
		i	Trade payables	i	531005027			
		ii	Others	ii	0			
		iii	Total Other long-term liabilities (i + ii)				3C	531005027
	D	Long-term provisions						
		i	Provision for employee benefits	i	57879633			
		ii	Others	ii	727044084			
		iii	Total (i + ii)				3D	784923717
	E	Total Non-current liabilities (3A + 3B + 3C + 3D)					3E	189186408726
4	Current liabilities							
	A	Short-term borrowings						
		i	Loans repayable on demand					
			a From Banks	ia	5892838876			
			b From Non-Banking Finance Companies	ib	0			

HIMACHAL BASPA POWER COMPANY LIMITED

		c	From other financial institutions	ic	0		
		d	From others	id	0		
		e	Total Loans repayable on demand (ia + ib + ic + id)			ie	5892838876
	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	5892838876
B			Trade payables				
	i		Outstanding for more than 1 year	i	0		
	ii		Others	ii	13520666401		
	iii		Total Trade payables (i + ii)			4B	13520666401
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	378191377		
	iv		Interest accrued and due on borrowings	iv	1346297032		
	v		Income received in advance	v	0		
	vi		Unpaid dividends	vi	16040274		
	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	45000587265		
	xi		Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)			4C	46741115948
D			Short-term provisions				
	i		Provision for employee benefit	i	17746595		
	ii		Provision for Income-tax	ii	272517839		
	iii		Provision for Wealth-tax	iii	0		
	iv		Proposed Dividend	iv	0		
	v		Tax on dividend	v	0		
	vi		Other	vi	1775267280		
	vii		Total Short-term provisions (i + ii +iii + iv + v + vi)			4D	2065531714
E			Total Current liabilities (4A + 4B + 4C + 4D)			4E	68220152939
Total Equity and liabilities (1D + 2 + 3E + 4E)						1	321200629140
II			ASSETS				
1			Non-current assets				
A			Fixed assets				
	i		Tangible assets				
		a	Gross block	ia	251842434120		
		b	Depreciation	ib	20797970206		
		c	Impairment losses	ic	0		
		d	Net block (ia - ib - ic)	id	231044463914		
	ii		Intangible assets				
		a	Gross block	iia	0		
		b	Amortization	iib	0		
		c	Impairment losses	iic	0		
		d	Net block (iia - iib - iic)	iid	0		
	iii		Capital work-in-progress	iii	3577692025		
	iv		Intangible assets under development	iv	0		
	v		Total Fixed assets (id + iid + iii + iv)			Av	234622155939
B			Non-current investments				
	i		Investment in property	i	0		
	ii		Investments in Equity instruments				
		a	Listed equities	iia	0		
		b	Unlisted equities	iib	31457661910		
		c	Total (iia + iib)	iic	31457661910		
	iii		Investments in Preference shares	iii	6482700000		
	iv		Investments in Government or trust securities	iv	0		
	v		Investments in Debenture or bonds	v	0		

HIMACHAL BASPA POWER COMPANY LIMITED

	vi	Investments in Mutual funds	vi	0			
	vii	Investments in Partnership firms	vii	0			
	viii	Others Investments	viii	19859424391			
	ix	Total Non-current investments (i + iic + iii + iv + v + vi + vii + viii)			Bix	57799786301	
C		Deferred tax assets (Net)			C	0	
D		Long-term loans and advances					
	i	Capital advances	i	3215133601			
	ii	Security deposits	ii	39352006			
	iii	Loans and advances to related parties (see instructions)	iii	720958000			
	iv	Other Loans and advances	iv	5612891151			
	v	Total Long-term loans and advances (i + ii + iii + iv)			Dv	9588334758	
	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	1696544237	Eiii	1696544237	
	iii	Total (id + ii)					
	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	303706821235	
2		Current assets					
A		Current investments					
	i	Investment in Equity instruments					
		a Listed equities	ia	0			
		b Unlisted equities	ib	495000			
		c Total (ia + ib)	ic	495000			
	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	495000	
B		Inventories					
	i	Raw materials	i	1865369385			
	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	1224145529			
	vi	Loose tools	vi	0			
	vii	Others	vii	0			
	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			Bviii	3089514914	
C		Trade receivables					
	i	Outstanding for more than 6 months	i	548297588			
	ii	Others	ii	6553317553			
	iii	Total Trade receivables (i + ii + iii)			Ciii	7101615141	
D		Cash and cash equivalents					
	i	Balances with Banks	i	4959044093			
	ii	Cheques, drafts in hand	ii	350000			
	iii	Cash in hand	iii	5858386			

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	iv	Others	iv	0			
	v	Total Cash and cash equivalents (i + ii + iii + iv)			Dv	4965252479	
E	Short-term loans and advances						
	i	Loans and advances to related parties (see instructions)	i	135995227			
	ii	Others	ii	1035543652			
	iii	Total Short-term loans and advances (i + ii)			Eiii	1171538879	
	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	1165391492	
G	Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)				2G	17493807905	
Total Assets (1F + 2G)					1I	321200629140	

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Part A-P&L **Profit and Loss Account for the financial year 2014-15** *(fill items 1 to 52 in a case where regular books of accounts are maintained, otherwise fill item 53)*

CREDITS TO PROFIT AND LOSS ACCOUNT

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	39355238954			
ii	Sale of services		ii	0			
iii	Other operating revenues (specify nature and amount)						
a	SERVICE CHARGE		iiia	3083941			
b	SALE OF FLY ASH		iiib	82910326			
c	Total		iiic	85994267			
iv	Interest (in case of finance company)		iv	0			
v	Other financial services (in case of finance company		v	0			
vi	Total (i + ii + iiic + iv + v)				Avi	39441233221	
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	Any other duty, tax and cess		iv	0			
v	Total (i + ii + iii + iv)				Bv	0	
C	Total Revenue from operations (Avi + Bv)				1C	39441233221	
2	Other income						
i	Interest income (in case of a company, other than a finance company)		i	208466753			
ii	Dividend income		ii	366300000			
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	12556			
vi	Rent		vi	0			
vii	Commission		vii	0			
viii	Profit on account of currency fluctuation		viii	0			
ix	Agriculture income		ix	0			
x	Any other income (specify nature and amount)						
a	EXCESS PROVISION WRITTEN BACK		xa	5880921			
b	BREAK FEE		xb	572220000			
c	MISC. RECEIPTS		xc	24967599			
d	Total		xd	603068520			
xi	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + xd)				2xi	1177847829	
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	40619081050	

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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 vailing 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	Any other tax, paid or payable	7vii	0		
	viii	Total (7i + 7ii + 7iii + 7iv + 7v + 7vi + 7vii)			7viii	0
8	Freight				8	0
9	Consumption of stores and spare parts				9	277495788
10	Power and fuel				10	9244570350
11	Rents				11	0
12	Repairs to building				12	45472821
13	Repairs to plant, machinery or furniture				13	237787063
14	Compensation to employees					
	i	Salaries and wages	14i	758885532		
	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	33446204		
	viii	Contribution to recognised gratuity fund	14viii	8866661		
	ix	Contribution to any other fund	14ix	6488523		
	x	Any other benefit to employees in respect of which an expenditure has been incurred	14x	44664730		
	xi	Total compensation to employees (14i + 14ii + 14iii + 14iv + 14v + 14vi + 14vii + 14viii + 14ix + 14x)			14xi	852351650
	xii	Whether any compensation, included in 14xi, paid to non-resident	xiia			
		If Yes, amount paid to non-residents	xiib	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.	15iv	266726703		
	v	Total expenditure on insurance (15i + 15ii + 15iii + 15iv)			15v	266726703
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	8808076
22	Commission					
	i	To 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	To 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	To non-resident other than a company or a foreign company	i	0		
	ii	To others	ii	131738933		

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	iii	Total (i + ii)			24iii	131738933
25	Hotel , boarding and Lodging				25	0
26	Traveling expenses other than on foreign traveling				26	0
27	Foreign traveling expenses				27	0
28	Conveyance expenses				28	43031800
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
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	36ii	0		
	iv	Cess	36iv	0		
	v	Any other rate, tax, duty or cess incl STT	36v	32226674		
	vi	Total rates and taxes paid or payable (36i + 36ii + 36iii + 36iv + 36v)			36vi	32226674
37	Audit fee				37	4714633
38	Other expenses(specify nature and amount)					
	i	OTHER EXP.	i	1967214818		
	ii	MISC EXPENSES	ii	378376807		
	iii	Total			38iii	2345591625
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)					
	PAN		Amount			
	i	Others (more than Rs. 1 lakh) where PAN is not available	39i	0		
	ii	Others (amounts less than Rs. 1 lakh)	39ii	0		
	iii	Total Bad Debt			39iii	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 + 7viii + 8 to 13 + 14xi + 15v + 16 to 21 + 22iii + 23iii + 24iii + 25 to 35 + 36vi + 37 + 38iii + 39iii + 40 + 41)]				42	27128564934
43	Interest					
	i	To non-resident other than a company or a foreign company	i	0		
	ii	To others	ii	21175576210		
	iii	Total (i + ii)			43iii	21175576210
44	Depreciation and amortization				44	4652839209
45	Profit before taxes (42 – 43iii – 44)				45	1300149515
46	Provision for current tax				46	0
47	Provision for Deferred Tax and deferred liability				47	-71644181
48	Profit after tax (45 - 46 - 47)				48	1371793696
49	Balance brought forward from previous year				49	0
50	Amount available for appropriation (48 + 49)				50	1371793696
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	Any other appropriation	51iv	0		
	v	Total (51i + 51ii + 51iii + 51iv)			51v	0
52	Balance carried to balance sheet (50 – 51v)				52	1371793696
53	In a case where regular books of account of business or profession are not maintained, furnish the following information for previous year 2014-15 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

TAX PROVISIONS AND APPROPRIATIONS

NO ACCOUNT CASE

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OTHER INFORMATION

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			MERC	
2	Is there any change in method of accounting			No	
3	Effect on the profit because of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145A			3	0
4	Method of valuation of closing stock employed in the previous year				
	a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)			1
	b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)			1
	c	Is there any change in stock valuation method		No	
	d	Effect on the profit or loss because of deviation, if any, from the method of valuation prescribed under section 145A		4d	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, 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)(iiia)]*	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 contributions 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)(viia)]*	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		

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		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			
	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	26938			
	f	Any other penalty or fine		7f	82517			
	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	0			
	i	Amount of any liability of a contingent nature		7i	0			
	j	Any other amount not allowable under section 37		7j	0			
	k	Total amount disallowable under section 37(total of 7a to 7j)				7k	109455	
8	A	Amounts debited to the profit and loss account, to the extent disallowable under section 40						
		a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa	0			
		b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab	0			
		c	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ac	0			
		d	Amount of tax or rate levied or assessed on the basis of profits*[40(a)(ii)]*	Ad	0			
		e	Amount paid as wealth tax*[40(a)(iia)]*	Ae	0			
		f	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Af	0			
		g	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member*[40(b)]*	Ag	0			
		h	Any other disallowance	Ah	0			
		i	Total amount disallowable under section 40(total of Aa to Ah)			8Ai	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 in excess of twenty thousand rupees paid to a person in a day otherwise than by account payee cheque or account payee bank draft under section 40A(3) - 100% disallowable		9b	0			
	c	Provision for payment of gratuity*[40A(7)]*		9c	0			
	d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution*[40A(9)]*		9d	0			
	e	Any other disallowance		9e	0			
	f	Total amount disallowable under section 40A (total of 9a to 9e)				9f	0	
10	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year							
	a	Any sum in the nature of tax, duty, cess or fee under any law		10a	0			
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees		10b	0			
	c	Any sum payable to an employee as bonus or commission for services rendered		10c	0			
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation		10d	0			
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank		10e	0			
	f	Any sum payable towards leave encashment		10f	0			

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	g	Total amount allowable under section 43B (total of 10a to 10f)			10g	0
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	13560004		
	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	11e	0		
	f	Any sum payable towards leave encashment	11f	0		
	g	Total amount disallowable under Section 43B(total of 11a to 11f)			11g	13560004
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	Any other tax	12d	0		
	e	Total amount outstanding (total of 12a to 12d)			12e	0
13	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC				13	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

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Part A – QD **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
1	2	3	4	5	6	7

(b) In the case of a manufacturing concern - Raw Materials

Item Name	Unit of measure	Opening stock	Purchases 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
1	2	3	4	5	6	7	8	9	10

(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
1	2	3	4	5	6	7	8

Part B - TI **Computation of total income**

TOTAL INCOME

1	Income from house property *(4c of Schedule-HP) (enter nil if loss)*				1	0
2	Profits and gains from business or profession					
	i	Profit and gains from business other than speculative business and specified business *(A36 of Schedule-BP) (enter nil if loss)*	2i	0		
	ii	Profits and gains from speculative business*(B41 of Schedule-BP) (enter nil if loss and take the figure to schedule CFL)*	2ii	0		
	iii	Profits and gains from specified business*(C47 of Schedule BP) (enter nil if loss and take the figure to schedule CFL)*	2iii	0		
	iv	Total (2i + 2ii + 2iii)			2iv	0
3	Capital gains					
	a	Short term				
		i Short-term chargeable @10% *(7ii of item E of schedule CG)*	3ai	0		
		ii Short Term chargeable @30% *(7iii of item E of Schedule CG)*	3aii	0		

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		iii	Short Term chargeable at applicable rate *(7iv of item E of Schedule CG)*	3aiii	0		
		iv	Total Short-term (3ai + 3aii + 3aiii)	3aiv	0		
	b	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	Total Long Term (3bi + 3bii) *(enter nil if loss)*	3biii	0		
	c		Total capital gains (3aiv + 3biii) *(enter nil if loss)*			3c	0
4			Income from other sources				
	a		rom sources other than from owning and maintaining race horses and income chargeable to tax at special rate *(1i of Schedule OS)* *(enter nil if loss)*	4a	0		
	b		Income chargeable to tax at special rate *(1fiv of Schedule OS)*	4b	0		
	c		from owning and maintaining race horses *(3c of Schedule OS)* *(enter nil if loss)*	4c	0		
	d		Total (4a + 4b + 4c)			4d	0
5			Total (1 + 2iv + 3c + 4d)			5	0
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	0
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) *(5xiii of Schedule BFLA + 4b)*			9	0
10			Income chargeable to tax at special rate under section 111A, 112 etc. included in 9			10	0
11			Deductions u/s 10A or 10AA *[e of Schedule 10A + e of Schedule 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	0		
	c		Total (12a + 12b) *[limited upto (9-10)]*			12c	0
13			Total income (9 – 11-12c)			13	0
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	0
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	7850432591
18			Deemed total income under section 115JB *(7 of Schedule MAT)*			18	939249515

Part B - TTI Computation of tax liability on total income

COMPUTATION OF TAX LIABILITY

1	a		Tax Payable on deemed total Income under section 115JB *(8 of Schedule MAT)*			1a	173761160
	b		Surcharge on (a) above			1b	17376116
	c		Education cess, including secondary and higher education cess on (1a+1b) above			1c	5734118
	d		Total Tax Payable u/s 115JB (1a+1b+1c)			1d	196871394
2			Tax payable on total income				
	a		Tax at normal rates on 15 of Part B-TI	2a	0		
	b		Tax at special rates *(total of col. (ii) of Schedule-SI)*	2b	0		
	d		Tax Payable on Total Income (2a + 2b)			2d	0
	e		Surcharge on 2d			2e	0
	f		Education cess, including secondary and higher education cess on (2d+2e)			2f	0
	g		Gross tax liability (2d+2e+2f)			2g	0
3			Gross tax payable (higher of 1d and 2g)			3	196871394
4			Credit under section 115JAA of tax paid in earlier years (if 2g is more than 1d) *(5 of Schedule MATC)*			4	0
5			Tax payable after credit under section 115JAA [(3 - 4)]			5	196871394
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	196871394
8			Interest payable				
	a		For default in furnishing the return (section 234A)	8a	0		
	b		For default in payment of advance tax (section 234B)	8b	0		
	c		For deferment of advance tax (section 234C)	8c	0		
	d		Total Interest Payable (8a+8b+8c)			8d	0

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TAXES PAID AND BANK DETAILS

9	**Aggregate liability (7 + 8d)**				9	196871394
10	**Taxes Paid**					248
	a	**Advance Tax** *(from column 5 of 15A)*	10a	355000000		
	b	**TDS** *(total of column 8 of 15B)*	10b	56258054		
	c	**TCS** *(total of column 7 of 15C)*	10c	8930		
	d	**Self-Assessment Tax** *(from column 5 of 15A)*	10d	0		
	e	**Total Taxes Paid (10a + 10b + 10c + 10d)**			10e	411266984
11	**Amount payable (9 - 10e)** *(Enter if 9 is greater than 10e, else enter 0)*				11	0
12	**Refund** *(If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)*				12	214395590

13. Details of all Bank Accounts held in India at any time during the previous year *(excluding dormant accounts)*

Total number of savings and current bank accounts held by you at any time during the previous year *(excluding dormant accounts)*. **Provide the details below** 54

a) Bank Account in which refund, if any, shall be credited

S.No	IFS 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)*	Bank Account Type
1	ICIC0000007	ICICI Bank Ltd	000705028974	Current

b) Other Bank account details

S.No	IFS 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)*	Bank Account Type
2	PUNB0024500	Punjab National Bank	245002100008224	Current
3	SBIN0006170	State Bank of India	11290515506	Current
4	PUNB0290400	Punjab National Bank	11552902033	Current
5	UBIN0552615	Union Bank of India	397501010080010	Current
6	SBIN0012283	State Bank of India	30446116211	Current
7	UBIN0539759	Union Bank of India	526101010036028	Current
8	UBIN0552615	Union Bank of India	397501010015011	Current
9	ICIC0002642	ICICI Bank Ltd	264205000029	Current
10	ICIC0000007	ICICI Bank Ltd	000705015577	Current
11	ICIC0000007	ICICI Bank Ltd	000705015570	Current
12	ICIC0000007	ICICI Bank Ltd	000705039792	Current
13	SBIN0011777	State Bank of India	31789844764	Current
14	IBKL0000427	IDBI Ltd	127103000001281	Current
15	ORBC0100407	Oriental Bank of Commerce	4071010005180	Current
16	YESB0000003	Yes Bank Ltd	000381400004262	Current
17	ICIC0000007	ICICI Bank Ltd	000705039808	Current
18	SBIN0013653	State Bank of India	30609142512	Current
19	SBIN0017313	State Bank of India	30932961508	Current
20	SBIN0017313	State Bank of India	30677086225	Current
21	ICIC0000007	ICICI Bank Ltd	000705001622	Current
22	ORBC0100407	Oriental Bank of Commerce	04071010004110	Current
23	UBIN0545171	Union Bank of India	451701010035157	Current
24	HDFC0001773	HDFC Bank Ltd	17738640000011	Current
25	IBKL0000127	IDBI Ltd	127103000003094	Current
26	IBKL0000127	IDBI Ltd	127103000003100	Current
27	IBKL0000127	IDBI Ltd	127103000003131	Current
28	IBKL0000127	IDBI Ltd	0127103000013828	Current
29	IBKL0000127	IDBI Ltd	127103000003148	Current
30	IBKL0000127	IDBI Ltd	127103000001168	Current
31	IBKL0000127	IDBI Ltd	0127655100001519	Current
32	ICIC0000007	ICICI Bank Ltd	000705033757	Current
33	ICIC0000007	ICICI Bank Ltd	000705033758	Current
34	ICIC0000007	ICICI Bank Ltd	000705033762	Current
35	IBKL0000127	IDBI Ltd	1271030000007962	Current
36	IBKL0000127	IDBI Ltd	127103000011857	Current
37	ORBC0100007	Oriental Bank of Commerce	04077021000094	Current
38	ANDB0000084	Andhra Bank	8430100001927	Current

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39	ICIC0000007	ICICI Bank Ltd	000705000635	Current
40	UTIB0000473	Axis Bank	473010200001212	Current
41	SBIN0017313	State Bank of India	31181766318	Current
42	PUNB0042700	Punjab National Bank	0427008700024400	Current
43	SBIN0017313	State Bank of India	31191083307	Current
44	UCBA0001945	UCO Bank	19450610001950	Current
45	JAKA0VASANT	The Jammu and Kashmir Bank	0369020100000036	Current
46	STBP0000732	State Bank of Patiala	65073103735	Current
47	STBP0000732	State Bank of Patiala	65155177615	Current
48	SBIN0009995	State Bank of India	11083982329	Current
49	SBIN0013653	State Bank of India	30609142512	Current
50	SBIN0013653	State Bank of India	30609142512	Current
51	JAKA0VASANT	The Jammu and Kashmir Bank	0369010100000532	Current
52	ICIC0000007	ICICI Bank Ltd	000705028017	Current
53	SCBL0036020	Standard Chartered Bank	52205923212	Current
54	UTIB0000473	Axis Bank	473010200002301	Current

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]*	14	No

VERIFICATION

I, **SUREN JAIN** son/ daughter of **LATE SH A.K.JAIN** holding permanent account number **AASPJ5976A** 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 that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year **2015-16**. I further declare that I am making this return in my capacity as **MANAGING DIRECTOR** and I am also competent to make this return and verify it.

Place: **NEW DELHI** Date: **30/11/2015**

Schedule HP **Details of Income from House Property**

1	**Income under the head "Income from house property"**	**1a**		0
a	**Rent of earlier years realized under section 25A/AA**	**1b**		0
b	**Arrears of rent received during the year under section 25B after deducting 30%**	**1c**		0
c	**Total (1a + 1b + Total of (j) for all properties above)***(if negative take the figure to 2i of schedule CYLA)*			

NOTE *Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head*

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INCOME FROM BUSINESS OR PROFESSION

Schedule BP Computation of income from business or profession

A	From business or profession other than speculative business and specified business				1	1300149515
1	Profit before tax as per profit and loss account (item 45 of Part A-P&L)			0		
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					
	a	House property	3a	0		
	b	Capital gains	3b	0		
	c	Other sources	3c	0		
4	Profit or loss included in 1, which is referred to in section 44AD/44AE/44AF/44B/44BB/44BBA/44BBB/44D/44DA Chapter-XII-G/ First Schedule of Income-tax Act		4	0		
5	Income credited to Profit and Loss account (included in 1)which is exempt					
	a	Share of income from firm(s)	5a	0		
	b	Share of income from AOP/ BOI	5b	0		
	c	Any other exempt income(specify nature and amount)				
		S.NO Nature / Amount				
		Total	5c	0		
	d	Total exempt income (5a + 5b + 5ciii)	5d	0		
6	Balance (1– 2a – 2b – 3a - 3b – 3c – 4– 5d)				6	1300149515
7	Expenses debited to profit and loss account considered under other heads of income					
	a	House Property	7a	0		
	b	Capital gains	7b	0		
	c	Other sources	7c	0		
8	Expenses debited to profit and loss account which relate to exempt income		8	0		
9	Total (7a + 7b + 7c + 8)		9	0		
10	Adjusted profit or loss (6+9)				10	1300149515
11	Depreciation and amoritisation debited to profit and loss account				11	4652839209
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	12816189315		
	iii	Total (12i + 12ii)			12iii	12816189315
13	Profit or loss after adjustment for depreciation (10 +11 - 12iii)				13	-6863200591
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6r of Part-OI)		14	0		
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k of Part-OI)		15	109455		
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Ai of Part-OI)		16	0		
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part-OI)		17	0		
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11g of Part-OI)		18	13560004		
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/33AB/33ABA/ 35ABB/35AC/40A(3A)/33AC/ 72A/80HHD/80-IA		21	0		
22	Deemed income under section 43CA		22	0		
23	Any other item of addition under section 28 to 44DA		23	104670404		
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 assessee is a partner)		24	0		
25	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24)				25	118339863

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26	Deduction allowable under section 32(1)(iii)		26	0		
27	Amount allowable as deduction under section 32AC		27	0		
28	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)*		28	0		
29	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of PartA-OI)		29	0		
30	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10g of PartA-OI)		30	0		
31	Deduction under section 35AC					
	a	Amount, if any, debited to profit and loss account	31a	0		
	b	Amount allowable as deduction	31b	0		
	c	Excess amount allowable as deduction (31b - 31a)	31c	0		
32	Any other amount allowable as deduction		32	1105571863		
33	Total (26 + 27 + 28 + 29 + 30 + 31c + 32)				33	1105571863
34	Income (13 + 25 – 33)				34	-7850432591
35	Profits and gains of business or profession deemed to be under -					
	i	Section 44AE	35i	0		
	ii	Section 44B	35ii	0		
	iii	Section 44BB	35iii	0		
	iv	Section 44BBA	35iv	0		
	v	Section 44BBB	35v	0		
	vi	Section 44D	35vi	0		
	vii	Section 44DA	35vii	0		
	viii	Chapter-XII-G (tonnage)	35viii	0		
	ix	First Schedule of Income-tax Act	35ix	0		
	x	Total (35i to 35ix)			35x	0
36	Net profit or loss from business or profession other than speculative and specified business (34 + 35x)				36	-7850432591
37	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)*				A37	-7850432591
B	Computation of income from speculative business					
	38	Net profit or loss from speculative business as per profit or loss account			38	0
	39	Additions in accordance with section 28 to 44DA			39	0
	40	Deductions in accordance with section 28 to 44DA			40	0
	41	Income from speculative business (38 + 39 - 40) *(if loss, take the figure to 6xi of schedule CFL)*			B41	0
C	Computation of income from specified business under section 35AD					
	42	Net profit or loss from specified business as per profit or loss account			42	0
	43	Additions in accordance with section 28 to 44DA			43	0
	44	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)*			44	0
	45	Profit or loss from specified business *(42 + 43 - 44)*			45	0
	46	Deductions in accordance with section 35AD(1) or 35AD(1A)			46	0
	47	Income from specified business (45 - 46) *(if loss, take the figure to 7xi of schedule CFL)*			C47	0
D	Income chargeable under the head 'Profits and gains' from business or profession *(A37 + B41 + C47)*				D	-7850432591

E	Intra head set off of business loss of current year				
	SI No.	Type of Business income	Income of current year *(Fill this column only if figure is zero or positive)*	Business loss set off(2)	Business income remaining after set off(3)[(3)=(1)-(2)]
	i	Loss to be set off (Fill this row only if figure is negative)		7850432591	
	ii	Income from speculative business	0	0	0
	iii	Income from specified business	0	0	0

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iv	Total loss set off (ii + iii)	0
v	Loss remaining after set off (i - iv)	7850432591

NOTE *Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head*

Schedule DPM **Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)**

DEPRECIATION ON PLANT AND MACHINERY

		Plant and machinery						
1	Block of assets	15	30	40	50	60	80	100
2	Rate (%)	(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
3	Written down value on the first day of previous year	0	0	0	0	0	0	0
4	Additions for a period of 180 days or more in the previous year	0	0	0	0	0	0	0
5	Consideration or other realization during the previous year out of 3 or 4	0	0	0	0	0	0	0
6	Amount on which depreciation at fullrate to be allowed (3 + 4 - 5) *(enter 0, if result is negative)*	0	0	0	0	0	0	0
7	Additions for a period of less than 180 days in the previous year	0	0	0	0	0	0	0
8	Consideration or other realizations during the year out of 7	0	0	0	0	0	0	0
9	Amount on which depreciation at halfrate to be allowed (7-8) *(enter 0, if result is negative)*	0	0	0	0	0	0	0
10	Depreciation on 6 at full rate	0	0	0	0	0	0	0
11	Depreciation on 9 at half rate	0	0	0	0	0	0	0
12	Additional depreciation, if any, on 4	0	0	0	0	0	0	0
13	Additional depreciation, if any, on 7	0	0	0	0	0	0	0
14	Total depreciation (10 + 11 + 12 + 13)	0	0	0	0	0	0	0
15	Expenditure incurred in connection with transfer of asset/ assets	0	0	0	0	0	0	0
16	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -15) *(enter negative only if block ceases to exist)*	0	0	0	0	0	0	0
17	Written down value on the last day of previous year* (6+ 9 - 14) *(enter 0 if result is negative)*	0	0	0	0	0	0	0

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Schedule DOA Depreciation on other assets(Other than assets on which full capital expenditure is allowable as deduction)

DEPRECIATION ON OTHER

	Block of assets	Building			Furniture and fittings	Intangible assets	Ships
2	Rate (%)	5	10	100	10	25	20
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
3	Written down value on the first day of previous year	0	0	0	0	0	0
4	Additions for a period of 180 days or more in the previous year	0	0	0	0	0	0
5	Consideration or other realization during the previous year out of 3 or 4	0	0	0	0	0	0
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5)(enter 0, if result is negative)	0	0	0	0	0	0
7	Additions for a period of less than 180 days in the previous year	0	0	0	0	0	0
8	Consideration or other realizations during the year out of 7	0	0	0	0	0	0
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)	0	0	0	0	0	0
10	Depreciation on 6 at full rate	0	0	0	0	0	0
11	Depreciation on 9 at half rate	0	0	0	0	0	0
12	Additional depreciation, if any, on 4	0	0	0	0	0	0
13	Additional depreciation, if any, on 7	0	0	0	0	0	0
14	Total depreciation (10+11+12+13)	0	0	0	0	0	0
15	Expenditure incurred in connection with transfer of asset/ assets	0	0	0	0	0	0
16	Capital gains/ loss under section 50* (5 + 8 -3-4 -7 -15) (enter negative only if block ceases to exist)	0	0	0	0	0	0
17	Written down value on the last day of previous year* (6+ 9 -14) (enter 0, if result is negative)	0	0	0	0	0	0

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Schedule DEP Summary of depreciation on assets (Other than on assets on which full capital expenditure is allowable as deduction under any other section)

SUMMARY OF DEPRECIATION ON ASSETS

1	Plant and machinery				
	a	Block entitled for depreciation @ 15 per cent *(Schedule DPM - 14 i)*	1a	0	
	b	Block entitled for depreciation @ 30 per cent *(Schedule DPM - 14 ii)*	1b	0	
	c	Block entitled for depreciation @ 40 per cent *(Schedule DPM - 14 iii)*	1c	0	
	d	Block entitled for depreciation @ 50 per cent *(Schedule DPM - 14 iv)*	1d	0	
	e	Block entitled for depreciation @ 60 per cent *(Schedule DPM - 14 v)*	1e	0	
	f	Block entitled for depreciation @ 80 per cent *(Schedule DPM - 14 vi)*	1f	0	
	g	Block entitled for depreciation @ 100 per cent *(Schedule DPM - 14 vii)*	1g	0	
	h	Total depreciation on plant and machinery *(1a + 1b + 1c + 1d+ 1e + 1f + 1g)*			1h 0
2	Building				
	a	Block entitled for depreciation @ 5 per cent *(Schedule DOA- 14i)*	2a	0	
	b	Block entitled for depreciation @ 10 per cent *(Schedule DOA- 14ii)*	2b	0	
	c	Block entitled for depreciation @ 100 per cent *(Schedule DOA- 14iii)*	2c	0	
	d	Total depreciation on building *(total of 2a + 2b + 2c)*			2d 0
3	Furniture and fittings *(Schedule DOA- 14 iv)*				3 0
4	Intangible assets *(Schedule DOA- 14 v)*				4 0
5	Ships *(Schedule DOA- 14 vi)*				5 0
6	Total depreciation *(1h + 2d + 3 + 4 + 5)*				6 0

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Schedule DCG Deemed Capital Gains on sale of depreciable assets

1	Plant and machinery				
	a	Block entitled for depreciation @ 15 per cent *(Schedule DPM - 16i)*	1a	0	
	b	Block entitled for depreciation @ 30 per cent *(Schedule DPM - 16ii)*	1b	0	
	c	Block entitled for depreciation @ 40 per cent *(Schedule DPM - 16 iii)*	1c	0	
	d	Block entitled for depreciation @ 50 per cent *(Schedule DPM - 16 iv)*	1d	0	
	e	Block entitled for depreciation @ 60 per cent *(Schedule DPM - 16 v)*	1e	0	
	f	Block entitled for depreciation @ 80 per cent *(Schedule DPM - 16 vi)*	1f	0	
	g	Block entitled for depreciation @ 100 per cent *(Schedule DPM - 16 vii)*	1g	0	
	h	Total *(1a +1b + 1c + 1d + 1e + 1f + 1g)*			1h 0
2	Building				
	a	Block entitled for depreciation @ 5 per cent *(Schedule DOA- 16i)*	2a	0	
	b	Block entitled for depreciation @ 10 per cent *(Schedule DOA- 16ii)*	2b	0	
	c	Block entitled for depreciation @ 100 per cent *(Schedule DOA- 16iii)*	2c	0	
	d	Total depreciation on building *(total of 2a + 2b + 2c)*			2d 0
3	Furniture and fittings *(Schedule DOA- 16 iv)*				3 0
4	Intangible assets *(Schedule DOA- 16 v)*				4 0
5	Ships *(Schedule DOA- 16 vi)*				5 0
6	Total *(1h + 2d + 3 + 4 + 5)*				6 0

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Schedule ESR Deduction under section 35 or 35CCC or 35CCD

SI No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)	0	0	0
ii	35(1)(ii)	0	0	0
iii	35(1)(iia)	0	0	0
iv	35(1)(iii)	0	0	0
v	35(1)(iv)	0	0	0
vi	35(2AA)	0	0	0
vii	35(2AB)	0	0	0
viii	35CCC	0	0	0
ix	35CCD	0	0	0
x	Total	0	0	0

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Schedule CG Capital Gains

CAPITAL GAINS

A	Short-term capital gain (STCG) *(Items 4, 5 & 9 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.	Section		Amount			
1	Sec 54D			0		
2	Sec 54G			0		
3	Sec 54GA			0		
Total			1d	0		
e	Short-term Capital Gains on Immovable property (1c - 1d)				A1e	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	From sale of equity share or unit of equity oriented Mutual Fund (MF) on which STT is paid - (i) 111A [for others]					
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
3	From sale of equity share or unit of equity oriented Mutual Fund (MF) on which STT is paid - (ii) 115AD(1)(b)(ii) [for Foreign Institutional Investors]					
a	Full value of consideration		3a	0		

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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
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-RESIDENT- from sale of securities (other than those at A3 above) by an FII as per section 115AD					
a	Full value of consideration		5a	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 (5a - 5biv)		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 sale of securities by an FII (other than those at A2) (5c + 5d)				A5e	0
6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above					
a	Full value of consideration		6a	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 (6a - 6biv)		6c	0		
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	Deduction under section 54D/54G/54GA					
S. No.	Section			Amount		
1	Sec 54D			0		
2	Sec 54G			0		
3	Sec 54GA			0		
Total			6e	0		
f	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d - 6e)				A6f	0
7	Amount deemed to be short term capital gain					
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					

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Sl. No	Previous year in which asset transferred	Section under which deduction claimed that year	New asset acquired/constructed: Year in which asset acquired/ constructed	New asset acquired/constructed: Amount utilised out of Capital Gains account	Amount not used for new asset or remain unutilized in Capital Gains account (X)
					0

b	Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'		0
	Total Amount deemed to be short-term capital gains u/s 54D/54G/54GA (aXi + b)	A7	0
8	Deemed short term capital gains on depreciable assets (6 of schedule- DCG)	A8	0
9	FOR NON-RESIDENTS- STCG included in A1 - A8 but not chargeable to tax in India as per DTAA		

Sl. No	Country Name, Code	Article of DTAA	Whether Tax Residency Cerificate obtained ?	Item No. A1 to A7 above in which included	Amount of STCG

	Total amount of STCG not chargeable to tax in India as per DTAA	A9	0
	Total amount of STCG not chargeable to tax in India as per DTAA (A1e + A2c + A3e + A4a + A4b + A5e + A6f + A7 + A8 - A9)	A10	0
10	Total Short-term Capital Gain (A1e + A2c + A3e + A4a + A4b + A5e + A6f + A7 + A8 - A9)		

B Long-term capital gain (LTCG) *(Items 5, 6 & 9 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 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/54G/54GA *(Specify details in item D below)*			

S. No.	Section	Amount
1	Sec 54D	0
2	Sec 54EC	0
3	Sec 54G	0
4	Sec 54GA	0
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	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 *(specify details in item D below)*	3d 0
	e	LTCG on bonds or debenture (3c - 3d)	B3e 0

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4	1). From sale of,			(i) listed securities or units or zero coupon bonds where proviso under section 112(1) is applicable (taxable @ 10% without indexation benefit)		
	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 *(Specify details in item D below)*		4d	0	
	e	Long-term Capital Gains on assets at B4 above (4c - 4d)				B4e 0
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 *(Specify details in item D below)*		5b	0	
	c	LTCG on share or debenture (5a - 5b)		5c	0	
6	1). For NON-RESIDENTS- from sale of,			(i) unlisted securities as per sec. 112(1)(c)		
	a	Full value of consideration		6a	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 (6a - 6biv)		6c	0	
	d	Deduction under sections 54EC*(specify details in item D below)*		6d	0	
	e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)				B6e 0
6	2). For NON-RESIDENTS- from sale of,			(ii) units referred in sec.115AB		
	a	Full value of consideration		6a	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 (6a - 6biv)		6c	0	
	d	Deduction under sections 54EC*(specify details in item D below)*		6d	0	
	e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)				B6e 0
6	3). For NON-RESIDENTS- from sale of,			(iii) bonds or GDR as referred in sec. 115AC		
	a	Full value of consideration		6a	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 (6a - 6biv)		6c	0	
	d	Deduction under sections 54EC*(specify details in item D below)*		6d	0	
	e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)				B6e 0

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6	4). For NON-RESIDENTS- from sale of,			(iv) securities by FII as referred to in sec, 115AD		
	a	Full value of consideration	6a	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 (6a - 6biv)	6c	0		
	d	Deduction under sections 54EC *(specify details in item D below)*	6d	0		
	e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)			B6e	0
7	From sale of assets where B1 to B7 above are not applicable					
	a	Full value of consideration	7a	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 (7a - 7biv)	7c	0		
	d	Deduction under sections 54D/54EC/54G/54GA (Specify details in item D below)				

S. No.	Section	Amount
1	Sec 54D	0
2	Sec 54EC	0
3	Sec 54G	0
4	Sec 54GA	0
Total		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 year 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 that year	New asset acquired/constructed		Amount not used for new asset or remain unutilized in Capital Gains account (X)
			Year in which asset acquired/ constructed	Amount utilised out of Capital Gains account	

b	Amount deemed to be long-term capital gains, other than at 'a'		0	
	Total amount deemed to be long-term capital gains (Xi + b)		B8	0
9	FOR NON-RESIDENTS- LTCG included in items B1 to B8 but not chargeable to tax in India as per DTAA			

Sl. No	Country Name, Code	Article of DTAA	Whether Tax Residency Cerificate obtained ?	Item B1 to B8 above in which included	Amount of LTCG

	Total amount of LTCG not chargeable to tax in India as per DTAA	B9	0
10	Total long term capital gain [B1e + B2e + B3e + B4e + B5c + B6c + B7e + B8 - B9] *(In case of loss take the figure to 9xi of schedule CFL)*	B10	0
C	Income chargeable under the head "CAPITAL GAINS" (A10 + B10) *(take B10 as nil, if loss)*	C	0
D	Information about deduction claimed		
1	In case of deduction u/s 54D/54EC/54G/54GA give following details		

S.No	Section under which deduction claimed	Amount of deduction	Cost of new asset	Date of its acquisition/ construction	Amount deposited in Capital Gains Accounts Scheme before due date
Total deduction claimed		0			

E Set-off of current year capital losses with current year capital gains *(excluding amounts included in A7 & B9 which is chargeable under DTAA)*

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S.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%	applicable 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 term capital gain	15%	0		0	0			0
iii		30%	0	0		0			0
iv		applicable rate	0	0	0				0
v	Long term capital gain	10%	0	0	0	0		0	0
vi		20%	0	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 5v 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 5vi of schedule BFLA, if any.	0	0	0	0	0
3	Short-term capital gains taxable at applicable rates Enter value from item 5vii of schedule BFLA, if any.	0	0	0	0	0
4	Long- term capital gains taxable at the rate of 10% Enter value from item 5viii of schedule BFLA, if any.	0	0	0	0	0
5	Long- term capital gains taxable at the rate of 20% Enter value from item 5ix of schedule BFLA, if any.	0	0	0	0	0

Schedule OS **Income from other sources**

1	**Income**					
	a	**Dividends, Gross**	1a	0		
	b	**Interest, Gross**	1b	0		
	c	**Rental income from machinery, plants, buildings, etc., Gross**	1c	0		
	d	**Others, Gross** *(excluding income from owning race horses)* **Mention the source**				
		1 **115BB Winnings from lotteries, crossword puzzles etc.**	1d1	0		
		2 **Others - OTHERS**	1d2	0		
		Total	1d	0		
	e	**Total (1a + 1b + 1c + 1d)**			1e	0
	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
		ii **Any other income chargeable to tax at the rate specified under Chapter XII/XII-A**			1fii	0
		iii **FOR NON-RESIDENTS- Income chargeable to be taxed under DTAA**				

Sl No.	Country name, code	Article of DTAA	Rate of tax under DTAA	Whether TRC obtained?	Corresponding section of the Act which prescribes rate	Amount of income
						0
Total amount of income chargeable to tax under DTAA.						0

	iv **Income included in '1e' chargeable to tax at special rate (1fi +1fii + 1fiii)**			0
g	**Gross amount chargeable to tax at normal applicable rates (1e-1fiv)**	1g		0
h	**Deductions under section 57** *(other than those relating to income under 1fi, 1fii and 1fiii for non-residents)*			
	i **Expenses / Deductions**	hi	0	
	ii **Depreciation**	hii	0	
	iii **Total**	hiii	0	
i	**Income from other sources (other than from owning race horses and amount chargeable to tax at special rate) (1g – hiii)** *(If negative take the figure to 4i of schedule CYLA)*	1i		0

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2	Income from other sources (other than from owning and maintaining race horses) (1fiv + 1i) *(enter 1i as nil, if negative)*				2	0
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	Balance (3a – 3b) *(if negative take the figure to 10xi of Schedule CFL)*			3c	0
4	Income under the head "Income from other sources" (2 + 3c).*(take 3c as nil if negative)*				4	0

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Schedule CYLA **Details of Income after Set off of current year losses**

CURRENT YEAR LOSS ADJUSTMENT

Sl.No	Head/ Source of Income	Income of current year(Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss(other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4
i	Loss to be set off		0	7850432591	0	
ii	House property	0		0	0	0
iii	Business (excluding speculation income and income from specified business)	0	0		0	0
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 applicalble rates	0	0	0	0	0
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)	0	0	0		0
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	7850432591	0	

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

BROUGHT FORWARD LOSS ADJUSTMENT

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 income and income from specified business)	0	0	0	0	0
iii	Speculation Income	0	0	0	0	0
iv	Specified Business Income	0	0	0	0	0
v	Short-term capital gain taxable @15%	0	0	0	0	0
vi	Short-term capital gain taxable @30%	0	0	0	0	0
vii	Short-term capital gain taxable at applicable rates	0	0	0	0	0
viii	Long term capital gain taxable @10%	0	0	0	0	0
ix	Long term capital gain taxable @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)	0		0	0	0
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)					0

Schedule CFL Details of Losses to be carried forward to future years

CARRY FORWARD OF LOSS

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
1	2	3	4	5	6	7	8	9	10
i	2007-08								
ii	2008-09								
iii	2009-10								
iv	2010-11								
v	2011-12								
vi	2012-13								
vii	2013-14								
viii	2014-15								
ix	Total of earlier year losses b/f		0	0	0	0	0	0	0
x	Adjustment of above losses in Schedule BFLA		0	0	0	0	0	0	0
xi	2015-16 (Current year losses)		0	7850432591	0	0	0	0	0
xii	Total loss Carried forward to future years		0	7850432591	0	0	0	0	0

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Schedule UD Unabsorbed Depreciation and allowance under section 35(4)

Sl No	Assessment Year	Depreciation			Allowance under section 35(4)		
		Amount of brought forward unabsorbed depreciation	Amount of depriciation set-off against the current year income	Balance carried forward to the next year	Amount of brought forward unabsorbed allowance	Amount of allowance set-off against the current year income	Balance Carried forward to the next year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
i	**2015-16**			**7850432591**			0
ii	2014-15	3233295748	0	3233295748	0	0	0
iii	2013-14	1337364431	0	1337364431	0	0	0
iv	2011-12	587542880	0	587542880	0	0	0
v	2010-11	0	0	0	0	0	0
vi	Total	5158203059	0	13008635650	0	0	0

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Schedule 10A Deduction under section 10A

Deductions in respect of units located in Special Economic Zone					
Sl	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	Sl	Amount of deduction	
a	Total deduction under section 10A				a

Schedule 10AA Deduction under section 10AA

Deductions in respect of units located in Special Economic Zone					
Sl	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	Sl	Amount of deduction	
a	Total deduction under section 10AA				a

Schedule 80G Details of donations entitled for deduction under section 80G

A	Donations entitled for 100% deduction without qualifying limit								
	S.No.	Name of Donee	Address	City or Town or District	State Code	Pin Code	PAN of Donee	Amount of Donation	Eligible Amount of Donation
	2	Total A							
B	Donations entitled for 50% deduction without qualifying limit								
	S.No.	Name of Donee	Address	City or Town or District	State Code	Pin Code	PAN of Donee	Amount of Donation	Eligible Amount of Donation
	2	Total B							
C	Donations entitled for 100% deduction subject to qualifying limit								
	S.No.	Name of Donee	Address	City or Town or District	State Code	Pin Code	PAN of Donee	Amount of Donation	Eligible Amount of Donation
	2	Total C							
D	Donations entitled for 50% deduction subject to qualifying limit								
	S.No.	Name of Donee	Address	City or Town or District	State Code	Pin Code	PAN of Donee	Amount of Donation	Eligible Amount of Donation
	2	Total D							
E	Total eligible amount of donations (A + B + C + D)								

Schedule 80-IA Deduction 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	1699083968

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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 1699083968

Schedule 80-IB Deduction 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 [Section80-IB(7A)]		
	1 Undertaking No.1	0	
e	Deduction in the case of convention centre [Section80-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 beginscommercial 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 deductions under section 80-IB (total of a to m)		n 0

Schedule 80-IC or 80-IE Deduction under section 80-IC or 80-IE

a	Deduction in respect of industrial undertaking located in Sikkim		
	1 Undertaking No.1	0	
b	Deduction in respect of industrial undertaking located in Himachal Pradesh		
	1 Undertaking No.1	0	
c	Deduction in respect of industrial undertaking located in Uttaranchal		
	1 Undertaking No.1	0	
d	Deduction in respect of industrial 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		

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	1	Undertaking No.1	0		
dg	Tripura				
	1	Undertaking No.1	0		
dh	Total of deduction for undertakings located in North-east (Total of da to dg)			dh	0
e	Total deduction under section 80-IC or 80-IE (a + b + c + dh)			e	0

Schedule VIA Deductions under Chapter VI-A

TOTAL DEDUCTIONS

1	Part B- Deduction in respect of certain payments							
	a	80G	0	b	80GGB	0		
	c	80GGA	0	d	80GGC	0		
	Total Deductions under Part B (a + b + c + d)						1	0
2	Part C- Deductions in respect of certain incomes							
	e	80-IA	0	f	80-IAB	0		
	g	80-IB	0	h	80-IC/80-IE	0		
	i	80-ID	0	j	80JJA	0		
	k	80JJAA	0	l	80LA	0		
	Total Deductions under Part C(total of e to l)						2	0
3	Total Deductions under Chapter VI-A (1+2)						3	0

Schedule SI Income chargeable to tax at special rates *(please see instructions No. 7(ii) for section and rate of tax)*

Sl No	Section/Description	Special rate (%)	Income (i)	Tax thereon (ii)
1	1	1	0	0
2	DTAAOS	1	0	0
3	5B	12.5	0	0
4	1A	15	0	0
5	21	20	0	0
6	22	10	0	0
7	21ciii	10	0	0
8	5BB	30	0	0
9	5ADii	30	0	0
10	5AD1biip	15	0	0
11	5A1ai	20	0	0
12	5A1aii	20	0	0
13	5A1aiia	5	0	0
14	5A1aiiaa	5	0	0
15	5A1aiiab	5	0	0
16	5A1aiiac	5	0	0
17	5A1aiii	20	0	0
18	FA	50	0	0
19	5A1bA	25	0	0
20	5A1bB	25	0	0
21	5AC1ab	10	0	0
22	5AC1c	10	0	0
23	5AD1i	20	0	0
24	5AD1iP	5	0	0
25	5ADiii	10	0	0
26	5BBA	20	0	0
27	5BBC	30	0	0
28	5BBE	30	0	0
29	5AB1a	10	0	0
30	5BBD	15	0	0
31	5AB1b	10	0	0
32			Total	0

HIMACHAL BASPA POWER COMPANY LIMITED

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

EXEMPT INCOME

1	Interest income			1	
2	Dividend income			2	266
3	Long-term capital gains on which Securities Transaction Tax is paid			3	
4	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)			i	
	i	Expenditure incurred on agriculture		ii	
	ii	Unabsorbed agricultural loss of previous eight assessment years		iii	
	iii	Net Agricultural income for the year *(i – ii – iii) (enter nil if loss)*		4	
5	Share in the income of AOP *(Mention PAN of the AOP and amount)*				
	Sl.No.	PAN	Amount		
			Total	5	
6	Others			6	
7	Total (1+2+3+4+5+6)			7	

Schedule MAT Computation of Minimum Alternate Tax payable under section 115JB

MINIMUM ALTERNATE TAX

1	Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II of Schedule VI to the Companies Act, 1956 (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 48 of Part A-P&L)				4	1371793696
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 therefore	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	Depreciation attributable to revaluation of assets	5g	0		
	h	Others *(including residual unadjusted items and provision for diminution in the value of any asset)*	5h	5400000		
	i	Total additions (5a+5b+5c+5d+5e+5f+5g+5h)			5i	5400000
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	366300000		
	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	Loss brought forward or unabsorbed depreciation which ever is less	6d	0		
	e	Profit of sick industrial company till net worth is equal to or exceeds accumulated losses	6e	0		
	f	Others *(including residual unadjusted items and the amount of deferred tax credited to P&L A/c)*	6f	71644181		
	g	Total deductions *(6a + 6b + 6c + 6d + 6e + 6f)*			6g	437944181
7	Book profit under section 115JB *(4 + 5i – 6g)*				7	939249515
8	Tax payable under section 115JB *[18.5% of (7)]*				8	173761160

HIMACHAL BASPA POWER COMPANY LIMITED

Schedule MATC Computation of tax credit under section 115JAA

1	Tax under section 115JB in assessment year 2015-16 *(1d of Part-B-TTI)*	1	196871394
2	Tax under other provisions of the Act in assessment year 2015-16 *(2g of Part-B-TTI)*	2	0
3	Amount of tax against which credit is available *[enter (2 – 1) if 2 is greater than 1, otherwise enter 0]*	3	267 0
4	Utilisation of MAT credit Available *[Sum of MAT credit utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward]*		

MAT CREDIT

S. No	Assessment Year (A)	MAT Credit			MAT Credit for the Current Year (D) [enter 1-2, if 1 is greater than 2 otherwise enter 0]	Balance MAT Credit Carried Forward (E) [E=B-C+D]
		Gross(B1)	Set-off in earlier years(B2)	Balance Brought forward (B3)=(B1)-(B2)		
1	2006-07	134488635	0	134488635	0	134488635
2	2007-08	336095490	0	336095490	0	336095490
3	2008-09	516107610	0	516107610	0	516107610
4	2009-10	407242504	0	407242504	0	407242504
5	2010-11	515603747	0	515603747	0	515603747
6	2011-12	410577536	0	410577536	0	410577536
7	2012-13	926326052	0	926326052	0	926326052
8	2013-14	698547914	0	698547914	0	698547914
9	2014-15	28160236	0	28160236	0	28160236
10	2015-16	0	0	0	0	0
11	Total	3973149724	0	3973149724	0	3973149724

5	Amount of tax credit under section 115JAA utilised during the year *[enter 4(C)ix]*	5	0
6	Amount of MAT liability available for credit in subsequent assessment years *[enter 4(D)ix]*	6	3973149724

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

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

Schedule IT 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	6360218	14/03/2015	32469	100000000
2	6390340	15/12/2014	05750	150000000
3	6390340	12/09/2014	02358	70000000
4	6390340	13/06/2014	00937	35000000
Total				355000000

NOTE *Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a and 10d of Part B-TTI*

Schedule TDS1 Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A]

Sl.No.	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	Amount out of (6) or (7) being claimed this Year (only if corresponding income is being offered for tax this year)	Amount out of (6) or (7) being carried forward
				Fin. Year in which Collected	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	DELI03780A	ICICI BANK LIMITED		2014	0	16869281	16869281	0
2	DELJ06582C	JAYPEE POWERGRID LIMITED		2014	0	61679	61679	0
3	DELP09923E	PUNJAB NATIONAL BANK		2014	0	26734	26734	0
4	DELP10371E	PTC INDIA LIMITED		2014	0	18895705	18895705	0

HIMACHAL BASPA POWER COMPANY LIMITED

Schedule 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.	Tax Deduction Account Number(TAN) of the Deductor	Name of the Deductor	Unique TDS Certificate Number	Unclaimed TCS brought forward (b/f)		TCS of the current fin. Year	Amount out of (6) or (7) being claimed this Year (only if corresponding income is being offered for tax this year)	Amount out of (6) or (7) being carried forward
				Fin. Year in which Collected	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total							56258054	

NOTE *Please enter total of column(8) of Schedule-TDS1 and column 8 of Schedule-TDS2 in 10b of PartB-TTI*

Schedule TCS Details of Tax Collected at Source(TCS) [As per Form 27D issued by the Collectors(s)]

Sl.No.	Tax Deduction and Tax Collected 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 offered for tax this year)	Amount out of (5) or (6) being carried forward
			Fin. Year in which Collected	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	PTLM13229G	MINING OFFICER KINNAUR DISS		0	8930	8930	0
Total						8930	

NOTE *Please enter total of column(7) of Schedule-TDS in 10c of Part B-TTI*

Schedule FSI Details of Income from outside India and tax relief

Sl.No.	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				0	

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

A Details of Foreign Bank Accounts held (including any beneficial interest) at any time during the previous year

SI. No (1)	Country Name and Code (2)	Name of the Bank (3a)	Address of the Bank (3b)	Account holder name (4)	Status - Owner/ Beneficial owner/ Beneficiary (5)	Account Number (6)	Account opening date (7)	Peak Balance During the Year (in rupees) (8)	Interest accrued in the account (9)	Interest taxable and offered in this return		
										Amount (10)	Schedule where offered (11)	Item number of schedule (12)

HIMACHAL BASPA POWER COMPANY LIMITED

B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the previous year

Sl. No (1)	Country Name and Code (2)	Nature of entity (3)	Name of the Entity (4a)	Address of the Entity (4b)	Nature of Interest - Direct/ Beneficial owner/ Beneficiary (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)
										270		

C Details of Immovable Property held (including any beneficial interest) at any time during the previous year

Sl. No (1)	Country Name and Code (2)	Address of the Property (3)	Ownership - Direct/ Beneficial owner/ Beneficiary (4)	Date of acquisition (5)	Total Investment (at cost) (in rupees) (6)	Income derieved from the Property (7)	Nature of Income (8)	Income taxable and offered in this return		
								Amount (9)	Schedule where offered (10)	Item number of schedule (11)

D Details of any other Capital Asset held (including any beneficial interest) at any time during the previous year

Sl. No (1)	Country Name and Code (2)	Nature of Asset (3)	Ownership - Direct/ Beneficial owner/ Beneficiary (4)	Date of acquisition (5)	Total Investment (at cost) (6)	Income derieved from the Asset (7)	Nature of Income (8)	Income taxable and offered in this return		
								Amount (9)	Schedule where offered (10)	Item number of schedule (11)

E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the previous year and which has not been included in A to D above.

Sl. No (1)	Name of the Institution in which the account is held (2)	Address of the Institution (3)	Name of the account holder (4)	Account Number (5)	Peak Balance/ Investment during the year (in rupees) (6)	Whether income accrued is taxable in your hands? (7)	If (7) is yes, Income accrued in the account (8)	If (7) is yes, Income offered in this return		
								Amount (9)	Schedule where offered (10)	Item number of schedule (11)

F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor

Sl. No (1)	Country Name and Code (2)	Name of the Trust (3a)	Address of the Trust (3b)	Name of the trustee (4a)	Address of the trustee (4b)	Name of the Settlor (5a)	Address of the Settlor (5b)	Name of Beneficiaries (6a)	Address of Beneficiaries (6b)	Date since position held (7)	Whether income derived is taxable in your hands? (8)	If (8) is yes, Income derived from the trust (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 (2)	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 instructions for filling out this schedule.*

HIMACHAL BASPA POWER COMPANY LIMITED

FORM NO. 29B
[See rule 40B]
Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company

1. We have examined the accounts and records of JAIPRAKASH POWER VENTURES LIMITED , JUIT COMPLEX, Waknaghat. P.O. Dumehar Bani, Kandaghat 173215 Distt. Solan (H.P.) , AAACJ6297K engaged in business of Manufacturing Industry, Power and energy, 0114, in order to arrive at the book profit during the year ended on the 31st March

2. (a) We certify that the book profit has been computed in accordance with the provisions of this section.The tax payable under section 115JB of the Income-tax Act in respect of the assessment year 2015-16 is Rs 173761160 ,which has been determined on the basis of the details in Annexure A to this Form.

3. In our opinion and to the best of our knowledge and according to the explanations given to us the particulars given in the Annexure A are true and correct.

Where any matter stated in this report is answered in the negative or with a qualification , the report shall state the reasons thereof We are of the opinion that the Company has not defaulted in repayment of dues to any financial institution bank or debenture holders except some instances of delay in payment of interest to financial institution banks and debenture holders ranging for a period from 1 day to 59 days these have been subsequently made good except over-due interest on borrowings amounting to Rs. 1346297032 which is outstanding for 1 day to 32 days as at 31st March 2015 and which is being reflected under Note No. 12 Other Current Liabilities Interest accrued and due on Borrowings and Rupee Term Loan amounting to Rs. 930000000 which is outstanding for 1 day as at 31st March 2015 and which is being reflected under Note No. 12 Other Current Liabilities Current Maturities of Long Term Debt in the financial statements.

Name : Ravinder Nagpal
Address : B-1/1018, Vasant Kunj, New Delhi -110070
Membership No. : 081594
FRN (Firm Registration Number) : 002626N

Place: NewDelhi
Date: 2015-11-27

ANNEXURE A
[See paragraph 2]
Details relating to the computation of Book Profits for the purposes of section 115JB of the Income-tax Act, 1961

1.	Name of the assessee	JAIPRAKASH POWER VENTURES LIMITED
2.	Particulars of address	JUIT COMPLEX, Waknaghat. P.O. Dumehar Bani , Kandaghat 173215 Distt. Solan (H.P.)
3.	Permanent Account Number	AAACJ6297K
4.	Assessment year	2015-16
5.	Total income of the company under the Income-tax Act	0
6.	Income-tax payable on total income	0
7.	Whether Profit and Loss Account is prepared in accordance with the provisions of Parts II and III of Schedule VI to the Companies Act, 1956 (1 of 1956)	Y
8.	Whether the Profit and Loss Account referred to in column 7 above has followed the same accounting policies, accounting standards for preparing the profit and loss account and the Same method of rates for calculating depreciation as have been adopted for preparing accounts laid before the company at its annual general body meeting? If not, the extent and nature of variation be specified	Y
9.	Net profit according to Profit and Loss Account referred to in (7) above	1300149515

HIMACHAL BASPA POWER COMPANY LIMITED

10.	Amount of net profit as shown in Profit and Loss Account as increased by the amounts referred to in clauses (a) to (f) of Explanation to sub-section (2) of this section (file working separately, where required)	Clause	Amount
		e-Dividend	5400000
		Total	5400000
11.	The amount as referred to in item 10 as reduced by the amounts referred to in clauses (i) to (vii) of Explanation of sub-section (2) of this section (file working separately, where required)	Clause	Amount
		ii-Exempt Income	366300000
		Total	366300000
12.	Book profit as computed according to Explanation given in sub-section (2)	939249515	
13.	18.5% of "book profit" as computed in 12 above	173761160	
14.	In case income-tax payable by the company referred to at Sl. No. 6 is less than seven and one-half per cent of its book profits shown in column 12, the amount of income-tax payable by the company would be 18.5% of column 12, i.e., as per (13)	173761160	

Form Filing Details	
Revision/Original	Original

HIMACHAL BASPA POWER COMPANY LIMITED

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 JAIPRAKASH POWER VENTURES LIMITED JUIT COMPLEX , WAKNAGHAT , P.O. DUMEHAR BANI, KANDAGHAT , DISTT. SOLAN (H.P.), KANDAGHAT, HIMACHAL PRADESH, 173215 AAACJ6297K was conducted by Us R. NAGPAL ASSOCIATES in pursuance of the provisions of the Companies Act, and We annex here to a copy of Our audit report dated 2015-05-30 along with a copy each of

(a) the audited Profit and loss account for the period beginning from 2014-04-01 to ending on 2015-03-31
(b) the audited balance sheet as at, 2015-03-31 ; 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 unser 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 are of the opinion that the Company has not defaulted in repayment of dues to any financial institution bank or debenture holders except some instances of delay in payment of interest to financial institution banks and debenture holders ranging for a period from 1 day to 59 days these have been subsequently made good except over-due interest on borrowings amounting to Rs. 1346297032 which is outstanding for 1 day to 32 days as at 31st March 2015 and which is being reflected under Note No. 12 Other Current Liabilities Interest accrued and due on Borrowings and Rupee Term Loan amounting to Rs. 930000000 which is outstanding for 1 day as at 31st March 2015 and which is being reflected under Note No. 12 Other Current Liabilities Current Maturities of Long Term Debt in the financial statements.

Place Delhi
Date 27/11/2015

Name Ravinder Nagpal
Membership Number 081594
FRN (Firm Registration Number) 002626N
Address B-1/1018, Vasant Kunj,., New Delhi, DEL HL 110070

R. Nagpal Associates

HIMACHAL BASPA POWER COMPANY LIMITED

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	JAIPRAKASH POWER VENTURES LIMITED
2	Address	JUIT COMPLEX , WAKNAGHAT , P.O. DUMEHAR BANI, K ANDAGHAT , DISTT. SOLAN (H.P.), KANDAGHAT, HIMAC HAL PRADESH, 173215
3	Permanent Account Number (PAN)	AAACJ6297K
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same	Yes

Sl No.	Type	Registration Number
1	Service Tax	AAACJ6297KSD002
2	Sales VAT/Tax MADHYA PRADESH	23977404509
3	Central Excise Duty	AAACJ6297KEM001
4	Sales VAT/Tax HIMACHAL PRADESH	2050300103
5	Service Tax	AAACJ6297KSD002
6	Service Tax	AAACJ6297KST001
7	Sales VAT/Tax HIMACHAL PRADESH	2050300104
8	Service Tax	AAACJ6297KSD002
9	Service Tax	AAACJ6297KST001
10	Sales VAT/Tax MADHYA PRADESH	23247305243
11	Central Excise Duty	AAACJ6297KEM003
12	Central Excise Duty	AAACJ6297KEM002
13	Sales VAT/Tax MADHYA PRADESH	23967306011
14	Sales VAT/Tax MADHYA PRADESH	23549054406
15	Sales VAT/Tax UTTARANCHAL	DD5116456
16	Sales VAT/Tax UTTARANCHAL	05000349710
17	Sales VAT/Tax UTTARANCHAL	DD198415
18	Central Excise Duty	AAACJ6297KEM003

5	Status	Company
6	Previous year from	2014-04-01 to 2015-03-31
7	Assessment Year	2015-16
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 in business exceeding Rs. 1 crore

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 ?	

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.	

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).	

Sector	Sub Sector	Code
Manufacturing Industry	Power and energy	0114

10	b	If there is any change in the nature of business or profession, the particulars of such change	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

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

HIMACHAL BASPA POWER COMPANY LIMITED

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	Bina		Sagar	MADHYA PRADESH	470113
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	Bina HO		NOIDA	UTTAR PRADESH	201304
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	Nigrie		Singrauli	MADHYA PRADESH	486669
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	Nigrie HO		NOIDA	UTTAR PRADESH	201304
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	Karcham		Kinnaur	HIMACHAL PRADESH	172104
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	Karcham HO		NOIDA	UTTAR PRADESH	201304
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	Baspa		Kinnaur	HIMACHAL PRADESH	172104
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	Baspa HO		NOIDA	UTTAR PRADESH	201304
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	Vishnuprayag		Chamoli	UTTARANCHAL	246443
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	Vishnuprayag HO		NOIDA	UTTAR PRADESH	201304
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	Corporate HO		NOIDA	UTTAR PRADESH	201304
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	Nigrie Grinding Unit Site		Singrauli	MADHYA PRADESH	486669
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	Nigrie Grinding Unit HO		NOIDA	UTTAR PRADESH	201304

11 c List of books of account and nature of relevant documents examined. Same as 11(b) above

Books Examined
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger

HIMACHAL BASPA POWER COMPANY LIMITED

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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).		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	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	No
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
14	a	Method of valuation of closing stock employed in the previous year.	NA
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

(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	
		Description	Amount
		Nil	
16	b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned	
		Description	Amount
16	c	Escalation claims accepted during the previous year	
		Description	Amount
		Nil	
16	d	Any other item of income	
		Description	Amount
		Nil	
16	e	Capital receipt, if any	
		Description	Amount
		Profit on Sale of Assets	12556

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:

Details of property	Address Line 1	Address Line 2	City/Town	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:-

Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Building and civil engineering works of permanent character @ 3.02%	3.02%	3896337731	12395517074	0	0	0	12395517074	0	480730765	15811124040
Plant and Machinery in generating stations including	3.4%	50574198200	241189960	0	0	0	241189960	0	2078287677	48737100483

HIMACHAL BASPA POWER COMPANY LIMITED

plant foundations @ 3.4%										
Hydraulic works forming part of Hydro-electric system @ 1.95%	1.95%	21051174824	0	0	0	0	0	0	446628661	20604546163
Overhead lines @ 5.27%	5.27%	1282633787	0	0	0	0	0	0	160186210	1122447577
Plant and Machinery in generating stations including plant foundations @ 7.84%	7.84%	32539389676	96624608772	0	0	0	96624608772	0	9013294397	120150704051
Transformer, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%	7.81%	1654981946	0	0	0	0	0	0	241479569	1413502377
Office furniture and fittings @ 12.77%	12.77%	140291950	8891822	0	0	0	8891822	28642	27485088	121670042
Any other assets not covered above @ 7.69%	7.69%	3476021817	88706662	0	0	0	88706662	0	369253406	3195475073

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

19 Amounts admissible under sections :

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 14provisions 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)]

Description	Amount

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Provident Fund	3791876	2014-05-20	3791876	2014-05-16
Provident Fund	3800082	2014-06-20	3800082	2014-06-15
Provident Fund	3780268	2014-07-20	3780268	2014-07-15
Provident Fund	3602445	2014-08-20	3602445	2014-08-14
Provident Fund	3619064	2014-09-20	3619064	2014-09-14
Provident Fund	4056947	2014-10-20	4056947	2014-10-15
Provident Fund	3840636	2014-11-20	3840636	2014-11-14
Provident Fund	3787295	2014-12-20	3787295	2014-12-14
Provident Fund	3855684	2015-01-20	3855684	2015-01-15
Provident Fund	3649052	2015-02-20	3649052	2015-02-15

HIMACHAL BASPA POWER COMPANY LIMITED

Provident Fund	3346462	2015-03-20	3346462	2015-03-15
Provident Fund	3325906	2015-04-20	3325906	2015-04-15

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

Particulars	Amount in Rs.

Personal expenditure

Particulars	Amount in Rs.

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions

Particulars	Amount in Rs.

Expenditure incurred at clubs being cost for club services and facilities used.

Particulars	Amount in Rs.

Expenditure by way of penalty or fine for violation of any law for the time being force

Particulars	Amount in Rs.
FINE AND PENALTIES	82517

Expenditure by way of any other penalty or fine not covered above

Particulars	Amount in Rs.

Expenditure incurred for any purpose which is an offence or which is prohibited by law

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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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 section200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(iii) fringe benefit tax under sub-clause (ic)

(iv) wealth tax under sub-clause (iia)

(v) royalty, license fee, service fee etc. under sub-clause (iib).

(vi) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).

Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

(vii) payment to PF /other fund etc. under sub-clause (iv)

(viii) 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;

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

HIMACHAL BASPA POWER COMPANY LIMITED

	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

	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available

(c)	Provision for payment of gratuity not allowable under section 40A(7)	8866661
(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

	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

	Nature Of Liability	Amount in Rs.
	Expenses Disallowed u/s 14A	5400000

(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	

23 Particulars of any payment made to persons specified under section 40A(2)(b).

Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)
Shri Suren Jain	AASPJ5976A	Whole Time Director & CFO	Salary	22382398
Shri R. K. Narang	AAAPN1601Q	Whole Time Director	Salary	7424308
Shri Suresh Chandra	ADNPC7842E	Whole Time Director	Salary	5830297
Shri Parveen Kumar Singh	ABKPS1556J	Whole Time Director	Salary	18230002
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Hire Charges	99733832
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Repair of Runner	48352924
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Repair of Power House	39487891
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Transmission Charges	182842934
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Energy Sales Charges	6845558
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Goods Revenue	36080522
Himalyaputra Aviation Limited	AACCH7900F	Associate Company	Hire Charges	18041945
Shri Manoj Gaur	AAOPG1931A	Director	Sitting Fees	140000
Dr. Ramesh C Vaish	ABIPV3776H	Director	Sitting Fees	40000
Shri R.L. Gupta	AFKPG7338C	Director	Sitting Fees	20000
Shri R.N. Bhardwaj	AAKPB0852D	Director	Sitting Fees	240000
Shri Shanti Sarup Gupta	ADBPG9778R	Director	Sitting Fees	180000
Shri A.K. Goswami	AAEPG1931A	Director	Sitting Fees	420000
Shri G.P. Gaur	AAOPG1934F	Director	Sitting Fees	160000
Dr. Jagannath Gupta	ABUPG0698K	Director	Sitting Fees	140000
Shri Umesh Jain (IDBI)	AABCI8842G	Director	Sitting Fees	40000
Shri B.B. Tandon	AAAPT1143M	Director	Sitting Fees	300000
Shri S.C. Bhargava	AACPB7884P	Director	Sitting Fees	180000
Lt. Gen.(Retd.) R.M Chadha	ABPPC1953Q	Director	Sitting Fees	20000
Shri D.P. Goyal	ACRPG1818M	Director	Sitting Fees	200000
Shri Shyam Datt Nailwal	AAFPN6111N	Director	Sitting Fees	40000
Ms. Sunita Joshi	AALPJ0418J	Director	Sitting Fees	160000
Shri. Kailash Nath Bhandari	AELPB5635F	Director	Sitting Fees	40000
Shri. Sham Lal Mohan	AALPM2005Q	Director	Sitting Fees	100000
Shri. Arun Balakrishnan	ABVPB1917F	Director	Sitting Fees	100000
Shri. Atanu Sen	AOXPS2472M	Director	Sitting Fees	60000
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Restoration Work	880005

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Jaiprakash Associates Limited	AABCB1562A	Holding Company	Coal Handling Charges	26668745
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Manpower Supply	23065991
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Other Services	2445986

24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.

Section	Description	Amount
Nil		

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

Name of Person	Amount of income	Section	Description of Transaction	Computation if any
Nil				

26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) 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

Section	Nature of liability	Amount
provident,superannuation,gratuity,other fund	Gratuity	2858931
sum referred to u/s 36(1)(ii)	Bonus	15483824
leave encashment	Leave Encashment	3248940

26 (i)(A)(b) Not paid during the previous year

Section	Nature of liability	Amount
provident,superannuation,gratuity,other fund	Gratuity	20993761
sum referred to u/s 36(1)(ii)	Bonus	466263
leave encashment	Leave Encashment	22303300

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)

Section	Nature of liability	Amount
interest from public financial institutions	Interest on Loans FI s	67559664
interest on loan from scheduled banks	Interest on Loans from Banks	1645745183
provident,superannuation,gratuity,other fund	Contribution to PF	5820655
Tax,Duty,Cess,Fee etc	TDS Duty Cess Etc.	611445762

26 (i)(B)(b) not paid on or before the aforesaid date

Section	Nature of liability	Amount
provident,superannuation,gratuity,other fund	Gratuity	11725592
sum referred to u/s 36(1)(ii)	Bonus	16643280
leave encashment	Leave Encashment	3923896

(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.) No

27 a Amount of Central Value Added Tax Credits 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 in accounts No

CENVAT	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
CENVAT Availed		
CENVAT Utilized		
Closing/Outstanding Balance		

27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-

Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
Income Credited	Advance Against Depreciation	50000000	2013-14
Income Credited	Other Income	1802	2013-14
Expenditure Debited	Service Charges	87571	2013-14
Expenditure Debited	Insurance Policy	5059078	2013-14
Expenditure Debited	Energy Charges	208417	2013-14
Expenditure Debited	Other Expenses	82623	2013-14

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)(viia)

HIMACHAL BASPA POWER COMPANY LIMITED

		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

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				

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

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	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
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 :-

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 otherwise than by an account payee bank cheque or account payee bank draft
Nil						

(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central,State or Provincial Act)

31	b	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

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 otherwise than by account payee cheque or account payee bank draft
Nil					

31	c	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.	Yes

Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit 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

HIMACHAL BASPA POWER COMPANY LIMITED

		Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
		2011-12	UDLOSS	5875428 80	5875428 80	0	Assessment Pending
		2013-14	UDLOSS	1337364 430	1337364 430	0	Assessment Pending
		2014-15	UDLOSS	3233295 748	3233295 748	0	Assessment Pending

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)	No

Section	Amount
Nil	

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

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)
PTLJ10655B	194A	Interest other than Interest on securities	682603470	682603470	682603470	68260347	0	0	0
PTLJ10655B	194C	Payments to contractors	3077328250	3077328250	3075997740	59300508	1330510	38763	0
PTLJ10655B	194-I	Rent	87566341	87566341	87566341	1847363	0	0	0
PTLJ10655B	194J	Fees for professional or technical services	2487905755	2487905755	2487905755	248731553	0	0	0
PTLJ10655B	192	Salary	523078541	523078541	523078541	72309271	0	0	0
PTLJ10655B	195	Other sums	2304430751	2304430751	2304430751	265622263	0	0	0
PTLJ10655B	206C	Profits and gains from the business of trading in alcohol ic liquor and forest produce and scrap etc	43015349	43015349	43015349	430148	0	0	0

HIMACHAL BASPA POWER COMPANY LIMITED

34	b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If not, please furnish the details:	Yes

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 transactions which are required to be reported
Nil				

34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish	No

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
Nil			

35 a In the case of a trading concern, give quantitative details of prinicipal items of goods traded

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 :

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 :

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							

35 bC By products :

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 :-

(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	Amount	Dates of payment
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
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

HIMACHAL BASPAT HEP COMPANY LIMITED

a	Total turnover of the assessee			40619081050			27404951054
b	Gross profit / Turnover	27772025970	40619081050	68.37%	19663831452	27404951054	71.75%
c	Net profit / Turnover	1300149515	40619081050	3.20%	134349067	27404951054	0.49%
d	Stock-in-Trade / Turnover	0	40619081050	0.00%	0	27404951054	0.00%
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

		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					

Place **Delhi**
Date **27/11/2015**

Name **Ravinder Nagpal**
Membership Number **081594**
FRN (Firm Registration Number) **002626N**
Address **B-1/1018, Vasant Kunj,, ,New Delhi, DELHI, 110070,**

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	
Building and civil engineering works of permanent character @ 3.02%								
Total of **Building and civil engineering works of permanent character @ 3.02%**								**12395517074**
Plant and Machinery in generating stations including plant foundations @ 3.4%								
Total of **Plant and Machinery in generating stations including plant foundations @ 3.4%**								**241189960**
Hydraulic works forming part of Hydro-electric system @ 1.95%								
Total of **Hydraulic works forming part of Hydro-electric system @ 1.95%**								**0**
Overhead lines @ 5.27%								

HIMACHAL BASPA POWER COMPANY LIMITED

Total of Overhead lines @ 5.27%		0
Plant and Machinery in generating stations including plant foundations @ 7.84%		
Total of Plant and Machinery in generating stations including plant foundations @ 7.84%		96624608772
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%		0
Office furniture and fittings @ 12.77%		
Total of Office furniture and fittings @ 12.77%		8891822
Any other assets not covered above @ 7.69%		
Total of Any other assets not covered above @ 7.69%		88706662

Deduction Details(From Point No. 18)			
Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Building and civil engineering works of permanent character @ 3.02%			
Total of Building and civil engineering works of permanent character @ 3.02%			0
Plant and Machinery in generating stations including plant foundations @ 3.4%			
Total of Plant and Machinery in generating stations including plant foundations @ 3.4%			0
Hydraulic works forming part of Hydro-electric system @ 1.95%			
Total of Hydraulic works forming part of Hydro-electric system @ 1.95%			0
Overhead lines @ 5.27%			
Total of Overhead lines @ 5.27%			0
Plant and Machinery in generating stations including plant foundations @ 7.84%			
Total of Plant and Machinery in generating stations including plant foundations @ 7.84%			0
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%			0
Office furniture and fittings @ 12.77%			
Total of Office furniture and fittings @ 12.77%			28642
Any other assets not covered above @ 7.69%			
Total of Any other assets not covered above @ 7.69%			0

HIMACHAL BASPA POWER COMPANY LIMITED

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	JAIPRAKASH POWER V ENTURES LIMITED
2	PAN	AAACJ6297K
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.	JUIT, WAKNAGHAT
	Name of premises/ Building/ Village	
	Road/ Street /Post Office	
	Area/ Locality	P.O DUMEHAR BANI
	Town/ City / District	KANDAGHAT
	State	HIMACHAL PRADESH
	Pin Code	173215
6	Name of the enterprise or undertaking eligible for deduction under section 80-IA, 80-IB or 80-IC	400 MW VISHNUPRAYA G HYDRO-ELECTRIC P LANT
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	13/10/2006
9	Initial assessment year from when deduction is being claimed	2007-08
10	Address (with District and State) of the enterprise/ undertaking claiming deduction	
	Flat/ Door/ Block No.	
	Name of premises/ Building/ Village	
	Road/ Street /Post Office	
	Area/ Locality	Vishnuprayag- Vishnupur am (Marwari Colony)
	Town/ City / District	PO- Joshimath, Distt. Cha moli
	State	UTTARANCHAL
	Pin Code	246443
11	Excise/service tax registration number and office where registered	
	Excise/service tax registration number	AAACJ5463HST001
	Office where registered	Not Registered with excise Deptt., Service tax Registra tion No.- AAACJ5463HST 001, Distt. Dehradun
12	Sales-tax registration number and office where registered	
	Sales-tax registration number	DD5116456
	Office where registered	DD0198415 Dated 04/08/19 98. DD 5116456 Dated 13/1 1/1998, Dehradun, Uttaran chal
13	Local/State authorities from whom approval is taken (attach copy of approval)	GOVERNMENT OF UTT ARAKHAND

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	

INCOME TAX DEPARTMENT

HIMACHAL BASPA POWER COMPANY LIMITED

	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	2006-07
	(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?	

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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)	

HIMACHAL BASPA POWER COMPANY LIMITED

	(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 (₹)	16339924224
27	Total sales of the undertaking(₹)	3431797533
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	Sh. Suren Jain	Remuneration Paid	22382398
2	Jaiprakash Associates Limited	Hiring, Cement, Manpower Supply, Material, Repair & Other Services	163149041
3	Himalayaputra Aviation Limited	Other services	3464434

29	Profits and gains derived by the Undertaking/enterprise from the Eligible business# (₹)	1855693329
30	Deduction under section (₹)	1699083968

Declaration

We have examined the balance sheet of the above industrial undertaking or enterprise styled** VISHNUPRAYAG HYDRO-ELECTRIC PROJECT (styled name), Vishnuprayag- Vishnupuram (Marwari Colony, PO- Joshimath, Distt. Chamoli, PIN-246443, UTTARAKHAND (Address) and belonging to the assessee M/s JAIPRAKASH POWER VENTURES LIMITED (Permanent Account No. AAACJ6297K) as at 31/03/2015 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 Sector-128, Noida 201304, U.P and branches at Vishnuprayag- Vishnupuram (Marwari Colony,PO- Joshimath, Distt. Chamoli, PIN- 246443, Uttarakhand

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 31/03/2015 ; 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 31/03/2015

Place: DELHI
Date: 28/11/2015

Form Filing Details	
Revision/ Original	Original

HIMACHAL BASPA POWER COMPANY LIMITED

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FOR **ITR-6**

INDIAN INCOME TAX RETURN

[For Companies other than companies claiming exemption under section 11]

(Please see rule 12 of the Income-tax Rules,1962)

(Also see attached instructions)

Assessment Year 2016-17

Part A-GEN GENERAL

PERSONAL INFORMATION

Name JAIPRAKASH POWER VENTRUES LTD				**PAN** AAACJ6297K
Is there any change in the company's name? If yes, please furnish the old name				**Corporate Identity Number (CIN) issued by MCA** L40101HP1994PLC015483
Flat/Door/Block No COMPLEX OF JAYPEE NIGRIE SUPER THER MAL POWER PLANT	**Name Of Premises/Building/Village**			**Date of Incorporation (DD/MM/YYYY)** 21/12/1994
Road/Street/Post Office NIGRIE	**Area/Locality** TEHSIL SARAI		**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
Town/City/District DISTT SINGRAULI	**State** MADHYA PR ADESH	**Country** INDIA	**Pin code** 486669	**Income Tax Ward/Circle** ACIT/DCIT CIRCEL SHIMLA
(STD code)-Phone No ()-	**Mobile No. 1** 9560366477			**Mobile No. 2**
Email Address-1	KB.AGARWAL@JALINDIA.CO.IN			
Email Address-2				

FILING STATUS

Return filed under Section *[Please see instruction number-5]*	11		
Whether original or revised return?	Original		
If revised/in response to notice for Defective/ Modified, then enter Receipt No		**Date of Filing of 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	**In the case of non-resident, is there a permanent establishment (PE) in India**	
Whether any transaction has been made with a person located in a jurisdiction notified u/s 94A of the Act?	No		
Whether you are an FII / FPI?	No	**If yes, please provide SEBI Regn. No.**	
Whether this return is being filed by a representative assessee?	No		
(1) Name of the representative			
(2) Address of the representative			
(3) Permanent Account Number (PAN) of the representative			

AUDIT INFORMATION

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)**	30/11/2016
(ii)	**Name of the auditor signing the tax audit report**	RAVINDER NAGPLA
(iii)	**Membership no. of the auditor**	081594
(iv)	**Name of the auditor (proprietorship/ firm)**	R NAGPAL ASSOCIA TES
(v)	**Permanent Account Number (PAN) of the proprietorship/ firm**	AAAFR4025J
(vi)	**Date of audit report.**	29/11/2016
d	**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 5(ii))*	

Sl. No.	Audited Section	Date of Audit (DD/MM/YYYY)

HIMACHAL BASPA POWER COMPANY LIMITED

i	80-IA	30/11/2016
ii	92E	29/11/2016

e Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act

Sl. No.	Act	Section	Date of Audit (DD/MM/YYYY)

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)	3-Both

B If subsidiary company, mention the details of the Holding Company

Sl.No.	Name of holding company	PAN	Address of Holding Company	City	State	Pincode	Percentage of Shares held
1	JAIPRAKASH ASSOCIATES LTD	AABCB1562A	SECTOR 128	NOIDA	UTTAR PRADESH	201304	60.6%

C If holding company, mention the details of the subsidiary companies

Sl.No.	Name of holding company	PAN	Address of Holding Company	City	State	Pincode	Percentage of Shares held
1	JAYPEE POWERGRID LTD	AABCJ8054F	63 JA HOUSE BASANT LOK VASANT VIHAR	NEW DELHI	DELHI	110057	74%
2	JAYPEE ARUNACHAL POWER LTD	AACCJ0930D	63 JA HOUSE BASANT LOK VASANT VIHAR	NEW DELHI	DELHI	110057	100%
3	SANGAM POWER GENERATION CO LTD	AAKCS8971P	SECTOR 128 NOIDA	NOIDA	UTTAR PRADESH	201301	100%
4	PRAYAGRAJ POWER GENERATION CO LTD	AAECP2746B	SECTOR 128 NOIDA	NOIDA	UTTAR PRADESH	201301	86.25%
5	JAYPEE MEGHALAYA POWER LTD	AACCJ4882E	63 JA HOUSE BASANT LOK VASANT VIHAR	NEW DELHI	DELHI	110057	100%
6	HIMACHAL BASPA POWER CO LTD	AADCH3821L	JCUT COMPLEX DU MEHAR BANI KAND AGHAT	SOLAN	HIMACHAL PRADESH	173215	100%
7	HIMACHAL KARCHAM POWER CO LTD	AADCH3820K	JCUT COMPLEX DU MEHAR BANI KAND AGHAT	SOLAN	HIMACHAL PRADESH	173215	100%

D BUSINESS ORGANISATION

Sl.No.	Business Type	Company Name	PAN	Address	City	State	Pincode

E KEY PERSONS

Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return.

Sl.No.	Name	Designation	PAN	Residential Address	City	State	Pincode	Director Identification Number (DIN) issued by MCA, in case of Director
1	SHRI MANOJ GUAR	DIR	AAOPG1931A	A-9/27 VASANT VIHAR	NEW DELHI	DELHI	110057	00008480
2	SHRI SUNIL KUMAR SHARMA	DIR	ABKPS1549R	E-9/14 VASANT VIHAR	NEW DELHI	DELHI	110057	00008125
3	SHRI SUREN JAIN	MD	AASPJ5976A	B-8/13 VASANT VIHAR	NEW DELHI	DELHI	110057	00011026
4	SHIR R.N.BHARDWAJ	DIR	AAKPB0852D	402 MOKESH APAARTMENTS	MUMBAI	MAHARASHTRA	400097	01571764
5	SHRI B.B.TANDON	DIR	AAAPT1143M	J 238 FIRST FLOOR SAKET	NEW DELHI	DELHI	110017	00740511
6	SHRI A.K.GOSWAMI	DIR	AAEPG1931A	FLAT NO 23, SECTOR 14A	NOIDA	UTTAR PRADESH	201301	02636247
7	SHRI K.N.BHANDARI	DIR	AELPB5635F	5 NEW POWER HOUSE ROAD SECTOR 7	JODHPUR	RAJASTHAN	191219	00191219

HIMACHAL BASPA POWER COMPANY LIMITED

8	SHRI S.S.GUPTA	DIR	ADBPG9778R	169 HEWO APARTMENT GH3,SECTOR 5	PANCHKULA	HARYANA	134113	02284265
9	SHRI J.N.GUPTA	DIR	ABUPG0698K	3169 VISHNU PURI	KANPUR	UTTAR PRADESH	208002	00397952
10	SHRI GYAN PRAKASH GAUR	DIR	AAOPG1934F	A-1/7 VASANT VIHAR	NEW DELHI	DELHI	110057	00918895
11	SHRI D.P.GOYAL	DIR	ACRPG1818M	KK-97 KAVI NAGAR	GHAZIABAD	UTTAR PRADESH	201001	00211541
12	SHRI S.D.NAILWAL	DIR	AAFPN6111N	75 SHRESHTHA VIHAR	NEW DELHI	DELHI	110092	00008529
13	SHRI RAVINDRA MOHAN CHADHA	DIR	ABPPC1953Q	C-67 NAR VIHAR PART SECOTR 34	NOIDA	UTTAR PRADESH	201307	02610012
14	SHRI SUNIT JOSHI	DIR	AALPJ0418J	K-102 HAUZ KHAS ENCLEAVE	NEW DELHI	DELHI	110016	00025720
15	SHRI P.K.SINGH	DIR	ABKPS1556J	E-2/11 VASANT VIHAR	NEW DELHI	DELHI	110057	00093039
16	SHRI ARUN BALAK RISHNAN	DIR	ABVPB1917F	FLAT NO 2102 SOBHA PETUNIA VEERANA PALAYA	NAGAVARA	KARNATAKA	560045	00130241
17	SHRI ATANU SEN	DIR	AOXPS2472M	DA 193 SALT LAKE	KOLKATA	WEST BENGAL	700064	05339535
18	SHRI SHAM LAL MOHAN	DIR	AALPM2005Q	S-10/3 DLF PHASE III	GURGAON	HARYANA	122002	00028126
19	SHRI UMESH JAIN	DIR	AAEPJ2595D	B-221 TWIN TOWERS PRABHA DEVI	MUMBAI	MAHARASHTRA	400025	00033729
20	SHRI K.P.RAU	DIR	ABQPR4165G	FLAT 603 ARIFS PLACE COURT 66 MALL AVENUE	LUCKNOW	UTTAR PRADESH	226001	02327446

F 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	Pincode	Percentage of Shares held
1	JAIPRAKASH ASSOCIATES LTD	AABCB1562A	SECOTR 128	NOIDA	UTTAR PRADESH	201304	60.69%
2	JAYPEE TRUST	AABTJ4645F	SECOTR 128	NOIDA	UTTAR PRADESH	201304	11.71%

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

Nature of business or profession, if more than one business or profession indicate the three main activities/ products

Sl.No.	Code	TradeName1	TradeName2	TradeName3
1	0114- Power and energy			

Part A-BS BALANCE SHEET AS ON 31ST DAY OF MARCH, 2016

I	Equity and Liabilities

HIMACHAL BASPA POWER COMPANY LIMITED

EQUITY AND LIABILITIES

1	Shareholder's fund								
	A	Share capital							
		i	Authorised			Ai	100500000000		
		ii	Issued, Subscribed and fully Paid up			Aii	29380030840		
		iii	Subscribed but not fully paid			Aiii	0		
		iv	Total (Aii + Aiii)					Aiv	29380030840
	B	Reserves and Surplus							
		i	Capital Reserve			Bi	13441153170		
		ii	Capital Redemption Reserve			Bii	15089934585		
		iii	Securities Premium Reserve			Biii	1196859430		
		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)						
			1	GENERAL RESERVE		1	338039761		
			c	Total (viia + viib)		Bvii	338039761		
		viii	Surplus i.e. Balance in profit and loss account (Debit balance to be shown as -ve figure)			Bviii	16243624288		
		xi	Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (Debit balance to be shown as -ve figure)					Bix	46309611234
	C	Money received against share warrants						1C	0
	D	Total Shareholder's fund (Aiv + Bix + 1C)						1D	75689642074
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		iia	6895136285		
			b	Rupee loans					
				1. From Banks		b1	106865491540		
				2. From others		b2	50000000		
				3. Total (b1 + b2)		b3	106915491540		
			c	Total Term loans (iia + b3)				iic	113810627825
		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	113810627825
	B	Deferred tax liabilities (net)						3B	0
	C	Other long-term liabilities							
		i	Trade payables			i	170077877		
		ii	Others			ii	4497166996		
		iii	Total Other long-term liabilities (i + ii)					3C	4667244873
	D	Long-term provisions							
		i	Provision for employee benefits			i	42256245		
		ii	Others			ii	5394305		
		iii	Total (i + ii)					3D	47650550
	E	Total Non-current liabilities (3A + 3B + 3C + 3D)						3E	118525523248
4	Current liabilities								
	A	Short-term borrowings							
		i	Loans repayable on demand						
			a	From Banks		ia	5469678797		
			b	From Non-Banking Finance Companies		ib	0		

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			c	From other financial institutions	ic	0			
			d	From others	id	0			
			e	Total Loans repayable on demand (ia + ib + ic + id)			ie	5469678797	
		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	5469678797	
	B			Trade payables					
		i		Outstanding for more than 1 year	i	0			
		ii		Others	ii	8786015472			
		iii		Total Trade payables (i + ii)			4B	8786015472	
	C			Other current liabilities					
		i		Current maturities of long-term debt	i	27030672404			
		ii		Current maturities of finance lease obligations	ii	0			
		iii		Interest accrued but not due on borrowings	iii	1326549024			
		iv		Interest accrued and due on borrowings	iv	1521831583			
		v		Income received in advance	v	0			
		vi		Unpaid dividends	vi	5609607			
		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	1766113102			
		xi		Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)			4C	31650775720	
	D			Short-term provisions					
		i		Provision for employee benefit	i	13421294			
		ii		Provision for Income-tax	ii	0			
		iii		Provision for Wealth-tax	iii	0			
		iv		Proposed Dividend	iv	0			
		v		Tax on dividend	v	0			
		vi		Other	vi	0			
		vii		Total Short-term provisions (i + ii +iii + iv + v + vi)			4D	13421294	
	E			Total Current liabilities (4A + 4B + 4C + 4D)			4E	45919891283	
				Total Equity and liabilities (1D + 2 + 3E + 4E)			I	240135056605	
II				ASSETS					
	1			Non-current assets					
		A		Fixed assets					
			i	Tangible assets					
				a Gross block	ia	172401743854			
				b Depreciation	ib	13228641949			
				c Impairment losses	ic	0			
				d Net block (ia - ib - ic)	id	159173101905			
			ii	Intangible assets					
				a Gross block	iia	2174835701			
				b Amortization	iib	105062616			
				c Impairment losses	iic	0			
				d Net block (iia - iib - iic)	iid	2069773085			
			iii	Capital work-in-progress	iii	1462982708			
			iv	Intangible assets under development	iv	0			
			v	Total Fixed assets (id + iid + iii + iv)			Av	162705857698	
		B		Non-current investments					
			i	Investment in property	i	0			
			ii	Investments in Equity instruments					
				a Listed equities	iia	0			
				b Unlisted equities	iib	32157861910			
				c Total (iia + iib)	iic	32157861910			
			iii	Investments in Preference shares	iii	6482900000			
			iv	Investments in Government or trust securities	iv	0			
			v	Investments in Debenture or bonds	v	0			

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	vi	Investments in Mutual funds	vi	0			
	vii	Investments in Partnership firms	vii	0			
	viii	Others Investments	viii	19859424391			
	ix	Total Non-current investments (i + iic + iii + iv + v + vi + vii + viii)			Bix	58500186301	
	C	Deferred tax assets (Net)			C	1450136037	
	D	Long-term loans and advances					
	i	Capital advances	i	124091771			
	ii	Security deposits	ii	35530410			
	iii	Loans and advances to related parties (see instructions)	iii	709958000			
	iv	Other Loans and advances	iv	4902813329			
	v	Total Long-term loans and advances (i + ii + iii + iv)			Dv	5772393510	
	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	578067433			
	iii	Total (id + ii)			Eiii	578067433	
	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	229006640979	
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	1708732825			
	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	1217612542			
	vi	Loose tools	vi	0			
	vii	Others	vii	459491037			
	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			Bviii	3385836404	
	C	Trade receivables					
	i	Outstanding for more than 6 months	i	897379606			
	ii	Others	ii	3094790890			
	iii	Total Trade receivables (i + ii + iii)			Ciii	3992170496	
	D	Cash and cash equivalents					
	i	Balances with Banks	i	808813003			
	ii	Cheques, drafts in hand	ii	193527			
	iii	Cash in hand	iii	7723771			

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	iv	Others		iv	207892488		
	v	Total Cash and cash equivalents (i + ii + iii + iv)				Dv	1024622789
E	Short-term loans and advances						
	i	Loans and advances to related parties (see instructions)		i	1006939228		
	ii	Others		ii	1301403548		
	iii	Total Short-term loans and advances (i + ii)				Eiii	2308342776
	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	417443161
G	Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)					2G	11128415626
Total Assets (1F + 2G)						II	240135056605

Part A-P& L **Profit and Loss Account for the financial year 2015-16** *(fill items 1 to 52 in a case where regular books of accounts are maintained, otherwise fill item 53)*

CREDITS TO PROFIT AND LOSS ACCOUNT

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	38718078646		
		ii	Sale of services	ii	0		
		iii	Other operating revenues (specify nature and amount)				
			a SERVICE CHARGE	iiia	1413473		
			b SALE OF FLY ASH	iiib	115517300		
			c SALE OF VERS	iiic	1802034		
			d Total	iiid	118732807		
		iv	Interest (in case of finance company)	iv	0		
		v	Other financial services (in case of finance company	v	0		
		vi	Total (i + ii + iiid + iv + v)			Avi	38836811453
	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	Any other duty, tax and cess	iv	0		
		v	Total (i + ii + iii + iv)			Bv	0
	C	Total Revenue from operations (Avi + Bv)				1C	38836811453
2	Other income						
	i	Interest income (in case of a company, other than a finance company)		i	93701409		
	ii	Dividend income		ii	133200000		
	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	Agriculture income		ix	0		
	x	Any other income (specify nature and amount)					
		a	INTEREST REFUND	xa	59387995		
		b	INSURANCE CLAIM	xb	531320321		
		c	EXCESS PROVISION	xc	152767		
		d	MISC RECEIPTS	xd	52115814		
		e	Total	xe	642976897		
	xi	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + xe)				2xi	869878306
3	Closing Stock						
	i	Raw material		3i	0		
	ii	Work-in-progress		3ii	0		
	iii	Finished goods		3iii	10064917		

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DEBITS TO PROFIT AND LOSS ACCOUNT

	Total (3i + 3ii + 3iii)				3iv	10064917
4	Total of credits to profit and loss account (1C + 2xi + 3iv)				4	39716754676
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 vailing 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	Any other tax, paid or payable	7vii	0		
	viii	Total (7i + 7ii + 7iii + 7iv + 7v + 7vi + 7vii)			7viii	0
8	Freight				8	17431323
9	Consumption of stores and spare parts				9	1622829017
10	Power and fuel				10	11288929430
11	Rents				11	1874237
12	Repairs to building				12	129668952
13	Repairs to plant, machinery or furniture				13	135580916
14	Compensation to employees					
	i	Salaries and wages	14i	760177752		
	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	37818038		
	viii	Contribution to recognised gratuity fund	14viii	4234962		
	ix	Contribution to any other fund	14ix	7897454		
	x	Any other benefit to employees in respect of which an expenditure has been incurred	14x	53789557		
	xi	Total compensation to employees (14i + 14ii + 14iii + 14iv + 14v + 14vi + 14vii + 14viii + 14ix + 14x)			14xi	863917763
	xii	Whether any compensation, included in 14xi, paid to non-resident	xiia	No		
		If Yes, amount paid to non-residents	xiib	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.	15iv	206734848		
	v	Total expenditure on insurance (15i + 15ii + 15iii + 15iv)			15v	206734848
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	4139644
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		

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	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	169494374		
	iii	Total (i + ii)			24iii	169494374
25	Hotel , boarding and Lodging				25	0
26	Traveling expenses other than on foreign traveling				26	39292167
27	Foreign traveling expenses				27	0
28	Conveyance expenses				28	0
29	Telephone expenses				29	5555468
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	0
36	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)					
	1	Union excise duty	36i	0		
	ii	Service tax	36ii	0		
	iii	VAT/ Sales tax	36ii	0		
	iv	Cess	36iv	0		
	v	Any other rate, tax, duty or cess incl. STT and CTT	36v	25511374		
	vi	Total rates and taxes paid or payable (36i + 36ii + 36iii + 36iv + 36v)			36vi	25511374
37	Audit fee				37	4906326
38	Other expenses(specify nature and amount)					
	i	OTHER EXP	i	747177544		
	ii	MISC EXP	ii	50988891		
	iii	SHORT TERM CAPITAL LOSS	iii	474024060		
	iv	Total			38iv	1272190495
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)					
	PAN		Amount			
	i	Others (more than Rs. 1 lakh) where PAN is not available	39i	0		
	ii	Others (amounts less than Rs. 1 lakh)	39ii	0		
	iii	Total Bad Debt (39i + 39ii)			39iii	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 + 7viii + 8 to 13 + 14xi + 15v + 16 to 21 + 22iii + 23iii + 24iii + 25 to 35 + 36vi + 37 + 38iv + 39iii + 40 + 41)]				42	23928698342
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	23981919077		
	iii	Total (i + ii)			43iii	23981919077
44	Depreciation and amortization				44	5640500507
45	Profit before taxes (42 – 43iii – 44)				45	-5693721242
46	Provision for current tax				46	0
47	Provision for Deferred Tax and deferred liability				47	-2748893991
48	Profit after tax (45 - 46 - 47)				48	-2944827251
49	Balance brought forward from previous year				49	0
50	Amount available for appropriation (48 + 49)				50	-2944827251
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	Any other appropriation	51iv	0		
	v	Total (51i + 51ii + 51iii + 51iv)			51v	0
52	Balance carried to balance sheet (50 – 51v)				52	-2944827251

TAX PROVISIONS AND APPROPRIATIONS

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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 2015-16 in respect of business or profession			293
	a	Gross receipts	53a	0
	b	Gross profit	53b	0
		Expenses	53c	0
	d	Net profit	53d	0

Part A- OI Other Information (optional in a case not liable for audit under section 44AB)

OTHER INFORMATION

1	Method of accounting employed in the previous year			MERC
2	Is there any change in method of accounting			No
3	Effect on the profit because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11(iii) of Schedule ICDS]		3	0
4	Method of valuation of closing stock employed in the previous year			
	a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		1
	b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		1
	c	Is there any change in stock valuation method		No
	d	Effect on the profit or loss because of deviation, if any, from the method of valuation prescribed under section 145A	4d	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, 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)(iiia)]*	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 contributions 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)(viia)]*	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

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	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			
	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	5903048			
	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	37808394			
	i	Amount of any liability of a contingent nature		7i	0			
	j	Any other amount not allowable under section 37		7j	0			
	k	Total amount disallowable under section 37(total of 7a to 7j)				7k	43711442	
8	A	Amounts debited to the profit and loss account, to the extent disallowable under section 40						
		a	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa	0			
		b	Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab	0			
		c	Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ac	0			
		d	Amount of tax or rate levied or assessed on the basis of profits*[40(a)(ii)]*	Ad	0			
		e	Amount paid as wealth tax*[40(a)(iia)]*	Ae	0			
		f	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Af	0			
		g	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member*[40(b)]*	Ag	0			
		h	Any other disallowance	Ah	0			
		i	Total amount disallowable under section 40(total of Aa to Ah)			8Ai	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 in excess of twenty thousand rupees paid to a person in a day otherwise than by account payee cheque or account payee bank draft under section 40A(3) - 100% disallowable		9b	0			
	c	Provision for payment of gratuity*[40A(7)]*		9c	8307942			
	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	8307942	
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	17910266			

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	c	Any sum payable to an employee as bonus or commission for services rendered	10c	16679679		
	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	10e	0		
	f	Any sum payable towards leave encashment	10f	11983075		
	g	Total amount allowable under section 43B (total of 10a to 10f)			10g	46573020
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	12818631		
	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	11e	0		
	f	Any sum payable towards leave encashment	11f	8423854		
	g	Total amount disallowable under Section 43B(total of 11a to 11f)			11g	21242485
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	Any other tax	12d	0		
	e	Total amount outstanding (total of 12a to 12d)			12e	0
13		Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC			13	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

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Part A – QD **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
1	2	3	4	5	6	7

(b) In the case of a manufacturing concern - Raw Materials

Item Name	Unit of measure	Opening stock	Purchases 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
1	2	3	4	5	6	7	8	9	10

(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
1	2	3	4	5	6	7	8

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Part B - TI Computation of total income

TOTAL INCOME

1	Income from house property *(4c of Schedule-HP) (enter nil if loss)*					1	0
2	Profits and gains from business or profession						302
	i	Profit and gains from business other than speculative business and specified business *(A37 of Schedule-BP) (enter nil if loss)*		2i	0		
	ii	Profits and gains from speculative business *(B42 of Schedule-BP) (enter nil if loss and take the figure to schedule CFL)*		2ii	0		
	iii	Profits and gains from specified business *(C48 of Schedule BP) (enter nil if loss and take the figure to schedule CFL)*		2iii	0		
	iv	Total (2i + 2ii + 2iii)				2iv	0
3	Capital gains						
	a	Short term					
		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)*	3aii	0		
		iii	Short Term chargeable at applicable rate *(7iv of item E of Schedule CG)*	3aiii	0		
		iv	Total Short-term (3ai + 3aii + 3aiii)	3aiv	0		
	b	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	Total Long Term (3bi + 3bii) *(enter nil if loss)*	3biii	0		
	c	Total capital gains (3aiv + 3biii) *(enter nil if loss)*				3c	0
4	Income from other sources						
	a	from sources other than from owning and maintaining race horses and income chargeable to tax at special rate *(1i of Schedule OS) (enter nil if loss)*		4a	0		
	b	Income chargeable to tax at special rate *(1fiv of Schedule OS)*		4b	0		
	c	from owning and maintaining race horses *(3c of Schedule OS) (enter nil if loss)*		4c	0		
	d	Total (4a + 4b + 4c)				4d	0
5	Total (1 + 2iv + 3c + 4d)					5	0
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	0
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) *(5xiii of Schedule BFLA + 4b)*					9	0
10	Income chargeable to tax at special rate under section 111A, 112 etc. included in 9					10	0
11	Deductions u/s 10A or 10AA *[e of Schedule 10A + e of Schedule 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	0		
	c	Total (12a + 12b) *[limited upto (9-10)]*				12c	0
13	Total income (9 – 11-12c)					13	0
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	0
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	12122389354
18	Deemed total income under section 115JB *(7 of Schedule MAT)*					18	-5693721242

Part B - TTI Computation of tax liability on total income

1	a	Tax Payable on deemed total Income under section 115JB *(8 of Schedule MAT)*	1a	0
	b	Surcharge on (a) above	1b	0
	c	Education cess, including secondary and higher education cess on (1a+1b) above	1c	0
	d	Total Tax Payable u/s 115JB (1a+1b+1c)	1d	0

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COMPUTATION OF TAX LIABILITY

2	Tax payable on total income					
	a	Tax at normal rates on 15 of Part B-TI	2a	0		303
	b	Tax at special rates *(total of col. (ii) of Schedule-SI)*	2b	0		
	d	Tax Payable on Total Income (2a + 2b)			2d	0
	e	Surcharge on 2d			2e	0
	f	Education cess, including secondary and higher education cess on (2d+2e)			2f	0
	g	Gross tax liability (2d+2e+2f)			2g	0
3	Gross tax payable (higher of 1d and 2g)				3	0
4	Credit under section 115JAA of tax paid in earlier years (if 2g is more than 1d) *(5 of Schedule MATC)*				4	0
5	Tax payable after credit under section 115JAA [(3 - 4)]				5	0
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	0
8	Interest payable					
	a	For default in furnishing the return (section 234A)	8a	0		
	b	For default in payment of advance tax (section 234B)	8b	0		
	c	For deferment of advance tax (section 234C)	8c	0		
	d	Total Interest Payable (8a+8b+8c)			8d	0
9	Aggregate liability (7 + 8d)				9	0

TAXES PAID AND BANK DETAILS

10	Taxes Paid					
	a	Advance Tax *(from column 5 of 15A)*	10a	50000000		
	b	TDS *(total of column 8 of 15B)*	10b	21739785		
	c	TCS *(total of column 7 of 15C)*	10c	0		
	d	Self-Assessment Tax *(from column 5 of 15A)*	10d	0		
	e	Total Taxes Paid (10a + 10b + 10c + 10d)			10e	71739785
11	Amount payable (9 - 10e) *(Enter if 9 is greater than 10e, else enter 0)*				11	0
12	Refund *(If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)*				12	71739790

13. Details of all Bank Accounts held in India at any time during the previous year *(excluding dormant accounts)*

Total number of savings and current bank accounts held by you at any time during the previous year *(excluding dormant accounts)*. **Provide the details below** 35

a) Bank Account in which refund, if any, shall be credited

S.No	IFS 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)*	Bank Account Type
1	ICIC0000007	ICICI Bank Ltd	000705028974	Current

b) Other Bank account details

S.No	IFS 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)*	Bank Account Type
2	ICIC0000007	ICICI Bank Ltd	000705000635	Current
3	UTIB0000473	Axis Bank	473010200002301	Current
4	SCBL0036020	Standard Chartered Bank	52205923212	Current
5	YESB0000003	Yes Bank Ltd	000381400006242	Current
6	IBKL0000127	IDBI Ltd	127103000003094	Current
7	IBKL0000127	IDBI Ltd	127103000003100	Current
8	IBKL0000127	IDBI Ltd	127103000003131	Current
9	IBKL0000127	IDBI Ltd	012703000013828	Current
10	IBKL0000127	IDBI Ltd	127103000003148	Current
11	IBKL0000127	IDBI Ltd	127103000001168	Current
12	IBKL0000127	IDBI Ltd	01276551000001519	Current
13	ICIC0000007	ICICI Bank Ltd	000705028017	Current
14	JAKA0VASANT	The Jammu and Kashmir Bank	0369010100000532	Current
15	IBKL0000127	IDBI Ltd	1271030000007962	Current
16	IBKL0000127	IDBI Ltd	127103000011857	Current
17	ICIC0000007	ICICI Bank Ltd	000705033757	Current

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18	ICIC0000007	ICICI Bank Ltd	000705033758	Current
19	ICIC0000007	ICICI Bank Ltd	000705033762	Current
20	ICIC0002642	ICICI Bank Ltd	264205000029	Current
21	ICIC0000065	ICICI Bank Ltd	0006505001879	Current
22	ICIC000[illegible]07	ICICI Bank Ltd	000705015577	Current
23	ICIC0000007	ICICI Bank Ltd	000705015570	Current
24	ICIC0000007	ICICI Bank Ltd	000705039792	Current
25	HDFC0001773	HDFC Bank Ltd	17738640000011	Current
26	SBIN0012283	State Bank of India	30446116211	Current
27	UBIN0539759	Union Bank of India	526101010036028	Current
28	UBIN0552615	Union Bank of India	397501010015011	Current
29	ICIC0002642	ICICI Bank Ltd	264205000029	Current
30	ICIC0000065	ICICI Bank Ltd	0006505001879	Current
31	ICIC0000007	ICICI Bank Ltd	000705015577	Current
32	ICIC0000007	ICICI Bank Ltd	00705015570	Current
33	ICIC0000007	ICICI Bank Ltd	00705039792	Current
34	SBIN0011777	State Bank of India	31789844764	Current
35	IBKL0000427	IDBI Ltd	12710300001281	Current

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]*	**14**	No

VERIFICATION

I, **SUREN JAIN** son/ daughter of **LATE SHRI A.K.JAIN** holding permanent account number **AASPJ5976A** 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 that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year **2016-17**. I further declare that I am making this return in my capacity as **MANAGING DIRECTOR** and I am also competent to make this return and verify it.

Place: **NOIDA** Date: **30/11/2016**

Schedule HP **Details of Income from House Property**

1	**Income under the head "Income from house property"**			
a	**Rent of earlier years realized under section 25A/AA**	1a		0
b	**Arrears of rent received during the year under section 25B after deducting 30%**	1b		0
c	**Total (1a + 1b + Total of (j) for all properties above)**	1c		0

NOTE *Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head*

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Schedule BP Computation of income from business or profession

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 53 of Part A-P&L)				1	-5693721242
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					
	a	House property	3a	0		
	b	Capital gains	3b	0		
	c	Other sources	3c	0		
4	Profit or loss included in 1, which is referred to in section 44AD/44AE/44AF/44B/44BB/44BBA/44BBB/44D/44DA Chapter-XII-G/ First Schedule of Income-tax Act		4	0		
5	Income credited to Profit and Loss account (included in 1)which is exempt					
	a	Share of income from firm(s)	5a	0		
	b	Share of income from AOP/ BOI	5b	0		
	c	Any other exempt income(specify nature and amount)				
		S.NO Nature Amount				
		Total	5c	0		
	d	Total exempt income (5a + 5b + 5ciii)	5d	0		
6	Balance (1– 2a – 2b – 3a - 3b – 3c – 4– 5d)				6	-5693721242
7	Expenses debited to profit and loss account considered under other heads of income					
	a	House Property	7a	0		
	b	Capital gains	7b	474024060		
	c	Other sources	7c	0		
8	Expenses debited to profit and loss account which relate to exempt income		8	0		
9	Total (7a + 7b + 7c + 8)		9	474024060		
10	Adjusted profit or loss (6+9)				10	-5219697182
11	Depreciation and amoritisation debited to profit and loss account				11	5640500507
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	12714931240		
	iii	Total (12i + 12ii)			12iii	12714931240
13	Profit or loss after adjustment for depreciation (10 +11 - 12iii)				13	-12294127915
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6r of Part-OI)		14	0		
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k of Part-OI)		15	43711442		
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Ai of Part-OI)		16	0		
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part-OI)		17	8307942		
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11g of Part-OI)		18	21242485		
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/ 35ABB/35AC/40A(3A)/33AC/ 72A/80HHD/80-IA		21	0		
22	Deemed income under section 43CA		22	0		
23	Any other item of addition under section 28 to 44DA		23	712508892		
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 assessee is a partner)		24	0		
25	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24)				25	785770761

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26	Deduction allowable under section 32(1)(iii)		26	0		
27	Deduction allowable under section 32AD		27	0		
28	Amount allowable as deduction under section 32AC		28	0		
29	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)*		29	0		
30	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of PartA-OI)		30	0		
31	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10g of PartA-OI)		31	46573020		
32	Deduction under section 35AC					
	a	Amount, if any, debited to profit and loss account	32a	0		
	b	Amount allowable as deduction	32b	0		
	c	Excess amount allowable as deduction (31b - 31a)	32c	0		
33	Any other amount allowable as deduction		33	93435120		
34	Total (26 + 27 + 28 + 29 + 30 + 31 + 32c + 33)				34	140008140
35	Income (13 + 25 – 34)				35	-11648365294
36	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		
	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	36ix	0		
	x	Total (36i to 36ix)			36x	0
37	Net profit or loss from business or profession other than speculative and specified business (34 + 35x)				37	-11648365294
38	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)*				A38	-11648365294
B	Computation of income from speculative business					
39	Net profit or loss from speculative business as per profit or loss account				39	0
40	Additions in accordance with section 28 to 44DA				40	0
41	Deductions in accordance with section 28 to 44DA				41	0
42	Income from speculative business (39 + 40 - 41) *(if loss, take the figure to 6xi of schedule CFL)*				B42	0
C	Computation of income from specified business under section 35AD					
43	Net profit or loss from specified business as per profit or loss account				43	0
44	Additions in accordance with section 28 to 44DA				44	0
45	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)*				45	0
46	Profit or loss from specified business *(43 + 44 - 45)*				46	0
47	Deductions in accordance with section 35AD(1) or 35AD(1A)				47	0
48	Income from specified business (46 - 47) *(if loss, take the figure to 7xi of schedule CFL)*				C48	0
D	Income chargeable under the head 'Profits and gains' from business or profession *(A37 + B42 + C48)*				D	-11648365294

E Intra head set off of business loss of current year

SI No.	Type of Business income	Income of current year *(Fill this column only if figure is zero or positive)*	Business loss set off(2)	Business income remaining after set off(3)|(3)=(1)-(2)|
i	Loss to be set off (Fill this row only if figure is negative)		11648365294	
ii	Income from speculative business	0	0	0

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iii	Income from specified business	0	0	0
iv	Total loss set off (ii + iii)		0	
v	Loss remaining after set off (i - iv)		11648365294	

NOTE *Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head*

Schedule DPM **Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)**

DEPRECIATION ON PLANT AND MACHINERY

		Plant and machinery						
1	Block of assets							
2	Rate (%)	15	30	40	50	60	80	100
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
3	Written down value on the first day of previous year	0	0	0	0	0	0	0
4	Additions for a period of 180 days or more in the previous year	0	0	0	0	0	0	0
5	Consideration or other realization during the previous year out of 3 or 4	0	0	0	0	0	0	0
6	Amount on which depreciation at fullrate to be allowed (3 + 4 - 5) *(enter 0, if result is negative)*	0	0	0	0	0	0	0
7	Additions for a period of less than 180 days in the previous year	0	0	0	0	0	0	0
8	Consideration or other realizations during the year out of 7	0	0	0	0	0	0	0
9	Amount on which depreciation at halfrate to be allowed (7-8) *(enter 0, if result is negative)*	0	0	0	0	0	0	0
10	Depreciation on 6 at full rate	0	0	0	0	0	0	0
11	Depreciation on 9 at half rate	0	0	0	0	0	0	0
12	Additional depreciation, if any, on 4	0	0	0	0	0	0	0
13	Additional depreciation, if any, on 7	0	0	0	0	0	0	0
14	Total depreciation (10 + 11 + 12 + 13)	0	0	0	0	0	0	0
15	Expenditure incurred in connection with transfer of asset/ assets	0	0	0	0	0	0	0
16	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -15) *(enter negative only if block ceases to exist)*	0	0	0	0	0	0	0
17	Written down value on the last day of previous year* (6+ 9 - 14) *(enter 0 if result is negative)*	0	0	0	0	0	0	0

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Schedule DOA Depreciation on other assets(Other than assets on which full capital expenditure is allowable as deduction)

DEPRECIATION ON OTHER

1	Block of assets	Building			Furniture and fittings	Intangible assets	Ships
2	Rate (%)	5	10	100	10	25	20
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
3	Written down value on the first day of previous year	0	0	0	0	0	0
4	Additions for a period of 180 days or more in the previous year	0	0	0	0	0	0
5	Consideration or other realization during the previous year out of 3 or 4	0	0	0	0	0	0
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5)(enter 0, if result is negative)	0	0	0	0	0	0
7	Additions for a period of less than 180 days in the previous year	0	0	0	0	0	0
8	Consideration or other realizations during the year out of 7	0	0	0	0	0	0
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)	0	0	0	0	0	0
10	Depreciation on 6 at full rate	0	0	0	0	0	0
11	Depreciation on 9 at half rate	0	0	0	0	0	0
12	Additional depreciation, if any, on 4	0	0	0	0	0	0
13	Additional depreciation, if any, on 7	0	0	0	0	0	0
14	Total depreciation (10+11+12+13)	0	0	0	0	0	0
15	Expenditure incurred in connection with transfer of asset/ assets	0	0	0	0	0	0
16	Capital gains/ loss under section 50* (5 + 8 -3-4 -7 -15) (enter negative only if block ceases to exist)	0	0	0	0	0	0
17	Written down value on the last day of previous year* (6+ 9 -14) (enter 0, if result is negative)	0	0	0	0	0	0

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Schedule DEP Summary of depreciation on assets (Other than on assets on which full capital expenditure is allowable as deduction under any other section)

SUMMARY OF DEPRECIATION ON ASSETS

1	Plant and machinery				
	a	Block entitled for depreciation @ 15 per cent *(Schedule DPM - 14 i)*	1a	0	
	b	Block entitled for depreciation @ 30 per cent *(Schedule DPM - 14 ii)*	1b	0	
	c	Block entitled for depreciation @ 40 per cent *(Schedule DPM - 14 iii)*	1c	0	
	d	Block entitled for depreciation @ 50 per cent *(Schedule DPM - 14 iv)*	1d	0	
	e	Block entitled for depreciation @ 60 per cent *(Schedule DPM - 14 v)*	1e	0	
	f	Block entitled for depreciation @ 80 per cent *(Schedule DPM - 14 vi)*	1f	0	
	g	Block entitled for depreciation @ 100 per cent *(Schedule DPM - 14 vii)*	1g	0	
	h	Total depreciation on plant and machinery *(1a + 1b + 1c + 1d+ 1e + 1f + 1g)*			1h 0
2	Building				
	a	Block entitled for depreciation @ 5 per cent *(Schedule DOA- 14i)*	2a	0	
	b	Block entitled for depreciation @ 10 per cent *(Schedule DOA- 14ii)*	2b	0	
	c	Block entitled for depreciation @ 100 per cent *(Schedule DOA- 14iii)*	2c	0	
	d	Total depreciation on building *(total of 2a + 2b + 2c)*			2d 0
3	Furniture and fittings *(Schedule DOA- 14 iv)*				3 0
4	Intangible assets *(Schedule DOA- 14 v)*				4 0
5	Ships *(Schedule DOA- 14 vi)*				5 0
6	Total depreciation *(1h + 2d + 3 + 4 + 5)*				6 0

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Schedule DCG Deemed Capital Gains on sale of depreciable assets

1	Plant and machinery				
	a	Block entitled for depreciation @ 15 per cent *(Schedule DPM - 16i)*	1a	0	
	b	Block entitled for depreciation @ 30 per cent *(Schedule DPM - 16ii)*	1b	0	
	c	Block entitled for depreciation @ 40 per cent *(Schedule DPM - 16 iii)*	1c	0	
	d	Block entitled for depreciation @ 50 per cent *(Schedule DPM - 16 iv)*	1d	0	
	e	Block entitled for depreciation @ 60 per cent *(Schedule DPM - 16 v)*	1e	0	
	f	Block entitled for depreciation @ 80 per cent *(Schedule DPM - 16 vi)*	1f	0	
	g	Block entitled for depreciation @ 100 per cent *(Schedule DPM - 16 vii)*	1g	0	
	h	Total *(1a +1b + 1c + 1d + 1e + 1f + 1g)*			1h 0
2	Building				
	a	Block entitled for depreciation @ 5 per cent *(Schedule DOA- 16i)*	2a	0	
	b	Block entitled for depreciation @ 10 per cent *(Schedule DOA- 16ii)*	2b	0	
	c	Block entitled for depreciation @ 100 per cent *(Schedule DOA- 16iii)*	2c	0	
	d	Total depreciation on building *(total of 2a + 2b + 2c)*			2d 0
3	Furniture and fittings *(Schedule DOA- 16 iv)*				3 0
4	Intangible assets *(Schedule DOA- 16 v)*				4 0
5	Ships *(Schedule DOA- 16 vi)*				5 0
6	Total *(1h + 2d + 3 + 4 + 5)*				6 0

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Schedule ESR Deduction under section 35 or 35CCC or 35CCD

SI No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)	0	0	0
ii	35(1)(ii)	0	0	0
iii	35(1)(iia)	0	0	0
iv	35(1)(iii)	0	0	0
v	35(1)(iv)	0	0	0
vi	35(2AA)	0	0	0
vii	35(2AB)	0	0	0
viii	35CCC	0	0	0
ix	35CCD	0	0	0
x	Total	0	0	0

Schedule CG Capital Gains

CAPITAL GAINS

A	Short-term capital gain (STCG) *(Items 4, 5 & 8 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.	Section		Amount			
1	Sec 54D			0		
2	Sec 54G			0		
3	Sec 54GA			0		
Total			1d	0		
e	Short-term Capital Gains on Immovable property (1c - 1d)				A1e	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	From sale of equity share or unit of equity oriented Mutual Fund (MF) on which STT is paid - (i) 111A [for others]					
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
3	From sale of equity share or unit of equity oriented Mutual Fund (MF) on which STT is paid - (ii) 115AD(1)(b)(ii) [for Foreign Institutional Investors]					
a	Full value of consideration		3a	0		

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	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
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-RESIDENT- from sale of securities (other than those at A3 above) by an FII as per section 115AD						
	a	Full value of consideration		5a	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 (5a - 5biv)		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 sale of securities by an FII (other than those at A2) (5c + 5d)				A5e	0
6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above						
	a	Full value of consideration		6a	38526470940		
	b	Deductions under section 48					
		i	Cost of acquisition without indexation	bi	37500495000		
		ii	Cost of Improvement without indexation	bii	0		
		iii	Expenditure wholly and exclusively in connection with transfer	biii	1500000000		
		iv	Total (i + ii + iii)	biv	39000495000		
	c	Balance (6a - 6biv)		6c	-474024060		
	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					
		S. No.	Section	Amount			
		1	Sec 54D		0		
		2	Sec 54G		0		
		3	Sec 54GA		0		
		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	-474024060
7	Amount deemed to be short term capital gain						

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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 that year	New asset acquired/constructed		Amount not used for new asset or remain unutilized in Capital Gains account (X)
			Year in which asset acquired/ constructed	Amount utilised out of Capital Gains account	
					0

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b	Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'		0
	Total Amount deemed to be short-term capital gains u/s 54D/54G/54GA (aXi + b)	A7	0

8 FOR NON-RESIDENTS- STCG included in A1 - A7 but not chargeable to tax in India as per DTAA

Sl. No	Country Name, Code	Article of DTAA	Whether Tax Residency Cerificate obtained ?	Item No. A1 to A7 above in which included	Amount of STCG

	Total amount of STCG not chargeable to tax in India as per DTAA	A8	0
9	Total Short-term Capital Gain (A1e + A2c + A3e + A4a + A4b + A5e + A6g + A7 - A8)	A9	-474024060

B Long-term capital gain (LTCG) *(Items 5, 6 & 9 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 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/54G/54GA *(Specify details in item D below)*				

S. No.	Section	Amount
1	Sec 54D	0
2	Sec 54EC	0
3	Sec 54G	0
4	Sec 54GA	0
Total		0

	1d			
c	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	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*(specify details in item D below)*	3d	0	
e	LTCG on bonds or debenture (3c - 3d)		B3e	0

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4	1). From sale of,			(i) listed securities or units 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 *(Specify details in item D below)*		4d	0		
	e	Long-term Capital Gains on assets at B4 above (4c - 4d)				B4e	0
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 *(Specify details in item D below)*		5b	0		
	c	LTCG on share or debenture (5a - 5b)		5c	0		
6	1). For NON-RESIDENTS- from sale of,			(i) unlisted securities as per sec. 112(1)(c)			
	a	Full value of consideration		6a	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 (6a - 6biv)		6c	0		
	d	Deduction under sections 54EC*(specify details in item D below)*		6d	0		
	e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)				B6e	0
6	2). For NON-RESIDENTS- from sale of,			(ii) units referred in sec.115AB			
	a	Full value of consideration		6a	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 (6a - 6biv)		6c	0		
	d	Deduction under sections 54EC*(specify details in item D below)*		6d	0		
	e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)				B6e	0
6	3). For NON-RESIDENTS- from sale of,			(iii) bonds or GDR as referred in sec. 115AC			
	a	Full value of consideration		6a	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 (6a - 6biv)		6c	0		
	d	Deduction under sections 54EC*(specify details in item D below)*		6d	0		
	e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)				B6e	0
6	4). For NON-RESIDENTS- from sale of,			(iv) securities by FII as referred to in sec. 115AD			

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a	Full value of consideration			6a	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 (6a - 6biv)			6c	0	
d	Deduction under sections 54EC *(specify details in item D below)*			6d	0	
e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)					B6e 0
7	From sale of assets where B1 to B7 above are not applicable					
a	Full value of consideration			7a	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 (7a - 7biv)			7c	0	
d	Deduction under sections 54D/54EC/54G/54GA (Specify details in item D below)					

S. No.	Section	Amount
1	Sec 54D	0
2	Sec 54EC	0
3	Sec 54G	0
4	Sec 54GA	0
Total		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 year 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 that year	New asset acquired/constructed		Amount not used for new asset or remain unutilized in Capital Gains account (X)
			Year in which asset acquired/ constructed	Amount utilised out of Capital Gains account	

b	Amount deemed to be long-term capital gains, other than at 'a'	0	
	Total amount deemed to be long-term capital gains (Xi + b)		B8 0
9	FOR NON-RESIDENTS- LTCG included in items B1 to B8 but not chargeable to tax in India as per DTAA		

Sl. No	Country Name, Code	Article of DTAA	Whether Tax Residency Cerificate obtained ?	Item B1 to B8 above in which included	Amount of LTCG

	Total amount of LTCG not chargeable to tax in India as per DTAA	B9	0
10	Total long term capital gain [B1e + B2e + B3e + B4e + B5c + B6e + B7e + B8 - B9] *(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	-474024060
D	Information about deduction claimed		
1	In case of deduction u/s 54D/54EC/54G/54GA give following details		

S.No	Section under which deduction claimed	Amount of deduction	Cost of new asset	Date of its acquisition/ construction	Amount deposited in Capital Gains Accounts Scheme before due date
Total deduction claimed		0			

E Set-off of current year capital losses with current year capital gains *(excluding amounts included in A7 & B9 which is chargeable under DTAA)*

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S.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%	applicable 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	474024060	0	0	
ii	Short term capital gain	15%	0		0	0			0
iii		30%	0	0		0			0
iv		applicable rate	0	0	0				0
v	Long term capital gain	10%	0	0	0	0		0	0
vi		20%	0	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	474024060	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 5v 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 5vi of schedule BFLA, if any.	0	0	0	0	0
3	Short-term capital gains taxable at applicable rates Enter value from item 5vii of schedule BFLA, if any.	0	0	0	0	0
4	Long- term capital gains taxable at the rate of 10% Enter value from item 5viii of schedule BFLA, if any.	0	0	0	0	0
5	Long- term capital gains taxable at the rate of 20% Enter value from item 5ix of schedule BFLA, if any.	0	0	0	0	0

Schedule OS — Income from other sources

1	**Income**					
	a	**Dividends, Gross**	1a	0		
	b	**Interest, Gross**	1b	0		
	c	**Rental income from machinery, plants, buildings, etc., Gross**	1c	0		
	d	**Others, Gross** *(excluding income from owning race horses)* **Mention the source**				
		1 **115BB Winnings from lotteries, crossword puzzles etc.**	1d1	0		
		2 **Others - OTHERS**	1d2	0		
		Total	1d	0		
	e	**Total (1a + 1b + 1c + 1d)**			1e	0
	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
		ii **Any other income chargeable to tax at the rate specified under Chapter XII/XII-A**			1fii	0
		iii **FOR NON-RESIDENTS- Income chargeable to be taxed under DTAA**				

Sl No.	Country name, code	Article of DTAA	Rate of tax under DTAA	Whether TRC obtained?	Corresponding section of the Act which prescribes rate	Amount of income
Total amount of income chargeable to tax under DTAA.						0

	iv **Income included in '1e' chargeable to tax at special rate (1fi +1fii + 1fiii)**			0
	g **Gross amount chargeable to tax at normal applicable rates (1e-1fiv)**		1g	0
	h **Deductions under section 57** *(other than those relating to income under 1fi, 1fii and 1fiii for non-residents)*			
	i **Expenses / Deductions**	hi	0	
	ii **Depreciation**	hii	0	
	iii **Total**	hiii	0	
	i **Income from other sources (other than from owning race horses and amount chargeable to tax at special rate) (1g – hiii)** *(If negative take the figure to 4i of schedule CYLA)*		1i	0

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2	Income from other sources (other than from owning and maintaining race horses) (1fiv + 1i) *(enter 1i as nil, if negative)*				2	0
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	Balance (3a – 3b) *(if negative take the figure to 10xi of Schedule CFL)*			3c	0
4	Income under the head "Income from other sources" (2 + 3c).*(take 3c as nil if negative)*				4	0

Schedule CYLA **Details of Income after Set off of current year losses**

CURRENT YEAR LOSS ADJUSTMENT

Sl.No	Head/ Source of Income	Income of current year(Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss(other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4
i	Loss to be set off		0	11648365294	0	
ii	House property	0		0	0	0
iii	Business (excluding speculation income and income from specified business)	0	0		0	0
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 applicalble rates	0	0	0	0	0
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)	0	0	0		0
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	11648365294	0	

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BROUGHT FORWARD LOSS ADJUSTMENT

Schedule BFLA — Details of Income after Set off of Brought Forward Losses of earlier years

SI 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 income and income from specified business)	0	0	0	0	0
iii	Speculation Income	0	0	0	0	0
iv	Specified Business Income	0	0	0	0	0
v	Short-term capital gain taxable @15%	0	0	0	0	0
vi	Short-term capital gain taxable @30%	0	0	0	0	0
vii	Short-term capital gain taxable at applicable rates	0	0	0	0	0
viii	Long term capital gain taxable @10%	0	0	0	0	0
ix	Long term capital gain taxable @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)	0		0	0	0
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)					0

CARRY FORWARD OF LOSS

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
1	2	3	4	5	6	7	8	9	10
i	2008-09								
ii	2009-10								
iii	2010-11								
iv	2011-12								
v	2012-13								
vi	2013-14								
vii	2014-15								
viii	2015-16								
ix	Total of earlier year losses b/f		0	0	0	0	0	0	0
x	Adjustment of above losses in Schedule BFLA		0	0	0	0	0	0	0
xi	2016-17 (Current year losses)		0	11648365294	0	0	474024060	0	0
xii	Total loss Carried forward to future years		0	11648365294	0	0	474024060	0	0

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Schedule UD Unabsorbed Depreciation and allowance under section 35(4)

Sl No	Assessment Year	Depreciation			Allowance under section 35(4)		
		Amount of brought forward unabsorbed depreciation	Amount of depriciation set-off against the current year income	Balance carried forward to the next year	Amount of brought forward unabsorbed allowance	Amount of allowance set-off against the current year income	Balance Carried forward to the next year
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
i	2016-17			11648365294			3
ii	2015-16	7850432591	0	7850432591	0	0	0
iii	2014-15	3233295748	0	3233295748	0	0	0
iv	2013-14	1337364431	0	1337364431	0	0	0
v	2012-13	587542880	0	587542880	0	0	0
vi	2011-12	0	0	0	0	0	0
vii	Total	13008635650	0	24657000944	0	0	0

Schedule ICDS Effect of Income Computation Disclosure Standards on profit

SI.NO	ICDS	Amount
(i)	(ii)	(iii)
I	Accounting Policies	
II	Valuation of Inventories	
III	Construction Contracts	
IV	Revenue Recognition	
V	Tangible Fixed Assets	
VI	Changes in Foreign Exchange Rates	
VII	Government Grants	
VIII	Securities	
IX	Borrowing Costs	
X	Provisions, Contingent Liabilities and Contingent Assets	
XI	Total Net effect (I+II+III+IV+V+VI+VII+VIII+IX+X)	

Schedule 10A Deduction under section 10A

Deductions in respect of units located in Special Economic Zone

Sl	Undertaking	Assessment year in which unit begins to manufacture/produce	Sl	Amount of deduction
a	Total deduction under section 10A		a	

Schedule 10AA Deduction under section 10AA

Deductions in respect of units located in Special Economic Zone

Sl	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	Sl	Amount of deduction
a	Total deduction under section 10AA		a	

Schedule 80G Details of donations entitled for deduction under section 80G

	S.No.	Name of Donee	Address	City or Town or District	State Code	Pin Code	PAN of Donee	Amount of Donation	Eligible Amount of Donation
A	Donations entitled for 100% deduction without qualifying limit								
	2	Total A							
B	Donations entitled for 50% deduction without qualifying limit								
	2	Total B							
C	Donations entitled for 100% deduction subject to qualifying limit								
	2	Total C							

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D	Donations entitled for 50% deduction subject to qualifying limit							
	S.No.	Name of Donee	Address	City or Town or District	State Code	Pin Code	PAN of Donee	Amount of Donation	Eligible Amount of Donation
	2	Total D							
E	Total eligible amount of donations (A + B + C + D)								3

Schedule 80-IA Deduction 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	0	
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)			e 0

Schedule 80-IB Deduction 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 [Section80-IB(7A)]			
	1	Undertaking No.1	0	
e	Deduction in the case of convention centre [Section80-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 beginscommercial 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 deductions under section 80-IB (total of a to m)			n 0

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Schedule 80-IC or 80-IE — Deduction under section 80-IC or 80-IE

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a	Deduction in respect of industrial undertaking located in Sikkim				
	1	Undertaking No.1	0		
b	Deduction in respect of industrial undertaking located in Himachal Pradesh				
	1	Undertaking No.1	0		
c	Deduction in respect of industrial undertaking located in Uttaranchal				
	1	Undertaking No.1	0		
d	Deduction in respect of industrial 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 of deduction for undertakings located in North-east (Total of da to dg)			dh	0
e	Total deduction under section 80-IC or 80-IE (a + b + c + dh)			e	0

Schedule VIA — Deductions under Chapter VI-A

TOTAL DEDUCTIONS

1	Part B- Deduction in respect of certain payments								
	a	80G	0	b	80GGB	0			
	c	80GGA	0	d	80GGC	0			
	Total Deductions under Part B (a + b + c + d)						1	0	
2	Part C- Deductions in respect of certain incomes								
	e	80-IA	0	f	80-IAB	0			
	g	80-IB	0	h	80-IC/80-IE	0			
	i	80-ID	0	j	80JJA	0			
	k	80JJAA	0	l	80LA	0			
	Total Deductions under Part C(total of e to l)						2	0	
3	Total Deductions under Chapter VI-A (1+2)						3	0	

Schedule SI — Income chargeable to tax at special rates *(please see instructions No. 7(ii) for section and rate of tax)*

Sl No	Section/Description	Special rate (%)	Income (i)	Tax thereon (ii)
1	1	1	0	0
2	DTAAOS	1	0	0
3	5B	12.5	0	0
4	1A	15	0	0
5	21	20	0	0
6	22	10	0	0
7	21ciii	10	0	0
8	5BB	30	0	0
9	5ADii	30	0	0
10	5AD1biip	15	0	0
11	5A1ai	20	0	0
12	5A1aii	20	0	0
13	5A1aiia	5	0	0
14	5A1aiiaa	5	0	0
15	5A1aiiab	5	0	0
16	5A1aiiac	5	0	0
17	5A1aiii	20	0	0
18	FA	50	0	0
19	5A1bA	10	0	0

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20	5A1bB	10	0	0	0
21	5AC1ab	10	0	0	0
22	5AC1c	10	0	0	0
23	AD1i	20	0	0	0
24	5AD1iP	5	0	0	0
25	5ADiii	10	0	0	0
26	5BBA	20	0	0	0
27	5BBC	30	0	0	0
28	5BBE	30	0	0	0
29	5AB1a	10	0	0	0
30	5BBD	15	0	0	0
31	5AB1b	10	0	0	0
32			Total		0

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

EXEMPT 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	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)		i	
	i	Expenditure incurred on agriculture	ii	
	ii	Unabsorbed agricultural loss of previous eight assessment years	iii	
	iii	Net Agricultural income for the year (i – ii – iii) (enter nil if loss)	4	
5	Others, including exempt income of minor child		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.No.	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.No.	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**

MINIMUM ALTERNATE TAX

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 48 of Part A-P&L)			4	-2944827251
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	Depreciation attributable to revaluation of assets	5j	0	
	k	Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB	5k	0	

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	l	Others*(including residual unadjusted items and provision for diminution in the value of any asset)*	5l	0		
	m	**Total additions (5a+5b+5c+5d+5e+5f+5g+5h+5i+5j+5k+5l)**			5m	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 (iie) of explanation 1 to section 115JB**	6f	0		
	g	**Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB**	6g	0		
	h	**Loss brought forward or unabsorbed depreciation whichever is less**	6h	0		
	i	**Profit of sick industrial company till net worth is equal to or exceeds accumulated losses**	6i	0		
	j	**Others** *(including residual unadjusted items and the amount of deferred tax credited to P&L A/c)*	6j	2748893991		
	k	**Total deductions** *(6a + 6b + 6c + 6d + 6e + 6f + 6g + 6h + 6i + 6j))*			6k	2748893991
7	**Book profit under section 115JB** *(4 + 5m – 6k)*				7	-5693721242
8	**Tax payable under section 115JB** *[18.5% of (7)]*				8	0

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

1	**Tax under section 115JB in assessment year 2016-17** *(1d of Part-B-TTI)*	1	0
2	**Tax under other provisions of the Act in assessment year 2016-17** *(2g of Part-B-TTI)*	2	0
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 utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward]*		

MAT CREDIT

S. No	Assessment Year (A)	MAT Credit			MAT Credit Utilised during the Current Year (C)	Balance MAT Credit Carried Forward (D)= (B3) – (C)
		Gross(B1)	Set-off in earlier years(B2)	Balance Brought forward (B3)=(B1)-(B2)		
i	2006-07	134488635	0	134488635	0	134488635
ii	2007-08	336095490	0	336095490	0	336095490
iii	2008-09	516107610	0	516107610	0	516107610
iv	2009-10	407242504	0	407242504	0	407242504
v	2010-11	515603747	0	515603747	0	515603747
vi	2011-12	410577536	0	410577536	0	410577536
vii	2012-13	926326052	0	926326052	0	926326052
viii	2013-14	698547914	0	698547914	0	698547914
ix	2014-15	28160236	0	28160236	0	28160236
x	2015-16	196871394	0	196871394	0	196871394
xi	2016-17 (enter 1 -2, if 1>2 else enter 0)	0	0	0	0	0
12	Total	4170021118	0	4170021118	0	4170021118

5	**Amount of tax credit under section 115JAA utilised during the year** *[enter 4(C)ix]*	5	0
6	**Amount of MAT liability available for credit in subsequent assessment years** *[enter 4(D)ix]*	6	4170021118

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

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

Schedule IT 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	6360218	15/06/2015	33629	50000000
Total				50000000

NOTE *Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a and 10d of Part B-TTI*

Schedule TDS2 Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A]

Sl.No.	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	Amount out of (6) or (7) being claimed this Year (only if corresponding income is being offered for tax this year)	Amount out of (6) or (7) being carried forward
				Fin. Year in which deducted	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	MUMI04922B	IDBI BANK LTD			0	108121	108121	0
2	MUMI04922B	IDBI BANK LTD			0	9961	9961	0
3	MUMI04922B	IDBI BANK LTD			0	10164	10164	0
4	MUMI04922B	IDBI BANK LTD			0	10368	10368	0
5	JBPM06272A	MP POWER MANGEMENT CO LTD			0	3629293	3629293	0
6	MUMU05151G	AXIS BANK LTD			0	299007	299007	0
7	DELI03780A	ICICI BANK LTD			0	55862	55862	0
8	DELI03780A	ICICI BANK LTD			0	1034	1034	0
9	DELI03780A	ICICI BANK LTD			0	3709	3709	0
10	DELI03780A	ICICI BANK LTD			0	2209308	2209308	0
11	LKNI05127D	ICICI BANK LTD			0	465658	465658	0
12	JBPU00318D	UNION BANL OF INDIA			0	1558	1558	0
13	DELP10371E	PTC INDIA LTD			0	3666834	3666834	0
14	DELP10371E	PTC INDIA LTD			0	7267481	7267481	0
15	MUMU05151G	AXIS BANK LTD			0	154257	154257	0
16	MUMU05151G	AXIS BANK LTD			0	135558	135558	0
17	MUMU05151G	AXIS BANK LTD			0	132864	132864	0
18	DELS55939C	STATE BANK OF INDIA			0	138411	138411	0
19	DELS55939C	STATE BANK OF INDIA			0	91771	91771	0
20	DELS55939C	STATE BANK OF INDIA			0	187414	187414	0
21	DELS55939C	STATE BANK OF INDIA			0	233474	233474	0

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22	DELO02169G	OBC			0	125076	125076	0
23	DELO02169G	OBC			0	149479	149479	0
24	DELO02169G	OBC			0	70704	70704	0
25	DELO02169G	OBC			0	810406	810406	0
26	MRTP01660B	PNB JOSHIMATH			0	18705	18705	0
27	MRTP01660B	PNB JOSHIMATH			0	16496	16496	0
28	MRTP01660B	PNB JOSHIMATH			0	34566	34566	0
29	MRTP01660B	PNB JOSHIMATH			0	33039	33039	0
30	JBPS08163B	STATE BANK OF INDIA			0	56000	56000	0
31	JBPS08163B	STATE BANK OF INDIA			0	6000	6000	0
32	JBPS08163B	STATE BANK OF INDIA			0	6000	6000	0
33	JBPS08163B	STATE BANK OF INDIA			0	6000	6000	0
34	DELJ06582C	JAYPEE POWERGRID LTD			0	28269	28269	0
35	PTLH12973C	HIMCHAL BASPA POWER CO LTD			0	220074	220074	0
36	PTLH12973C	HIMCHAL BASPA POWER CO LTD			0	166622	166622	0
37	DELP09923E	PUNJAB NATIONAL BANK			0	690491	690491	0
38	DELP17480B	POWER SYSTEM OPERATION CO LTD			0	220323	220323	0
39	JBPU00334F	UNION BANL OF INDIA			0	12915	12915	0
40	JBPU00334F	UNION BANL OF INDIA			0	8680	8680	0
41	MUMP28715B	POWER SYSTEM OPERATION CO LTD			0	18108	18108	0
42	PTLP11827E	PUNJAB NATIONAL BANK			0	46328	46328	0
43	PTLS17500A	STATE BANK OF INDIA			0	150270	150270	0
44	JBPM05809G	MP POORVA KSHETA VIDYUT			0	33127	33127	0
Total							21739785	

NOTE *Please enter total of column(8) of Schedule-TDS1 and column 8 of Schedule-TDS2 in 10b of PartB-TTI*

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Schedule TDS3 Details of Tax Deducted at Source(TDS) on Sale of Immovable Property u/s 1941A (For Seller of Property) [Refer Form 26QB]

Sl.No.	PAN of the Buyer	Name of the Buyer	Unique TDS Certificate Number	Unclaimed TDS brought forward (b/f)		TDS of the current fin. Year	Amount out of (6) or (7) being claimed this Year (only if corresponding income is being offered for tax this year)	Amount out of (6) or (7) being carried forward
				Fin. Year in which deducted	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total							325	

NOTE *Please enter total of column(8) of Schedule-TDS2 and column 8 of Schedule-TDS3 in 10b of PartB-TTI*

Schedule TCS Details of Tax Collected at Source(TCS) [As per Form 27D issued by the Collectors(s)]

Sl.No.	Tax Deduction and Tax Collected 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 offered for tax this year)	Amount out of (5) or (6) being carried forward
			Fin. Year in which deducted	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total							

NOTE *Please enter total of column(7) of Schedule-TDS in 10c of Part B-TTI*

Schedule FSI Details of Income from outside India and tax relief

Sl.No.	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				0	

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

A	Details of Foreign Bank Accounts held (including any beneficial interest) at any time during the previous year									Interest taxable and offered in this return		
Sl. No (1)	Country Name and Code (2)	Name of the Bank (3a)	Address of the Bank (3b)	Account holder name (4)	Status - Owner/ Beneficial owner/ Beneficiary (5)	Account Number (6)	Account opening date (7)	Peak Balance During the Year (in rupees) (8)	Interest accrued in the account (9)	Amount (10)	Schedule where offered (11)	Item number of schedule (12)

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B — Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the previous year

SI. No (1)	Country Name and Code (2)	Nature of entity (3)	Name of the Entity (4a)	Address of the Entity (4b)	Nature of Interest - Direct/ Beneficial owner/ Beneficiary (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)
										326		

C — Details of Immovable Property held (including any beneficial interest) at any time during the previous year

SI. No (1)	Country Name and Code (2)	Address of the Property (3)	Ownership - Direct/ Beneficial owner/ Beneficiary (4)	Date of acquisition (5)	Total Investment (at cost) (in rupees) (6)	Income derived from the Property (7)	Nature of Income (8)	Income taxable and offered in this return		
								Amount (9)	Schedule where offered (10)	Item number of schedule (11)

D — Details of any other Capital Asset held (including any beneficial interest) at any time during the previous year

SI. No (1)	Country Name and Code (2)	Nature of Asset (3)	Ownership - Direct/ Beneficial owner/ Beneficiary (4)	Date of acquisition (5)	Total Investment (at cost) (6)	Income derived from the Asset (7)	Nature of Income (8)	Income taxable and offered in this return		
								Amount (9)	Schedule where offered (10)	Item number of schedule (11)

E — Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the previous year and which has not been included in A to D above.

SI. No (1)	Name of the Institution in which the account is held (2)	Address of the Institution (3)	Name of the account holder (4)	Account Number (5)	Peak Balance/ Investment during the year (in rupees) (6)	Whether income accrued is taxable in your hands? (7)	If (7) is yes, Income accrued in the account (8)	If (7) is yes, Income offered in this return		
								Amount (9)	Schedule where offered (10)	Item number of schedule (11)

F — Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor

SI. No (1)	Country Name and Code (2)	Name of the Trust (3a)	Address of the Trust (3b)	Name of the trustee (4a)	Address of the trustee (4b)	Name of the Settlor (5a)	Address of the Settlor (5b)	Name of Beneficiaries (6a)	Address of Beneficiaries (6b)	Date since position held (7)	Whether income derived is taxable in your hands? (8)	If (8) is yes, Income derived from the trust (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

SI. No (1)	Country Name and Code (2)	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 instructions for filling out this schedule.*

HIMACHAL BASPA POWER COMPANY LIMITED

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 JAIPRAKASH POWER VENTURES LIMITED COMPLEX OF JAYPEE NIGRIE SUPER THERMAL POWER PLANT, NIGRIE, TEHSIL-SARAI, SINGRAULI, MADHYA PRADESH, 486669 AAACJ6297K was conducted by Us M/s R. NAGPAL ASSOCIATES in pursuance of the provisions of the COMPANIES Act, and We annex here to a copy of Our audit report dated 2016-05-27 along with a copy each of

(a) the audited Profit and loss account for the period beginning from 2015-04-01 to ending on 2016-03-31
(b) the audited balance sheet as at, 2016-03-31 ; 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 unser 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.	During the year company defaulted in repayment of Principal & interest to Banks and Financial Institutions/ Debenture holders, wherein the period of delay ranges from 1 day to 89 days, which have, however been subsequently made good during the year. As per information and records produced before us Overdue Interest on borrowings amounting to Rs. 15,218.32 Lakhs was outstanding on 31/03/2016.
2	Others.	Reply to Point No 21(d)(A) & 21(d)(B) are based on certificate obtained from the assessee.
3	Others.	Due to large number of Addition / Sale of assets, Block wise summary of Assets has been given in Point No. 18(d). The same is separately verified.

Place DELHI
Date 29/11/2016

Name RAVINDER NAGPAL
Membership Number 081594
FRN (Firm Registration Number) 002626N
Address B-1/1018, , VASANT KUNJ, DELHI, 110070

INCOME TAX DEPARTMENT

HIMACHAL BASPA POWER COMPANY LIMITED

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	JAIPRAKASH POWER VENTURES LIMITED
2	Address	COMPLEX OF JAYPEE NIGRIE SUPER THERMAL POWER PLANT, NIGRIE, TEHSIL-SARAI, SINGRAULI, MADHYA PRADESH, 486669
3	Permanent Account Number (PAN)	AAACJ6297K
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same	Yes

Sl No.	Type	Registration Number
1	Service Tax	AAACJ6297KSD002
2	Sales VAT/Tax MADHYA PRADESH	23977404509
3	Central Excise Duty	AAACJ6297KEM001
4	Sales VAT/Tax HIMACHAL PRADESH	2050300103
5	Service Tax	AAACJ6297KST001
6	Sales VAT/Tax HIMACHAL PRADESH	2050300104
7	Sales VAT/Tax MADHYA PRADESH	23247305243
8	Central Excise Duty	AAACJ6297KEM003
9	Central Excise Duty	AAACJ6297KEM002
10	Sales VAT/Tax MADHYA PRADESH	23967306011
11	Sales VAT/Tax MADHYA PRADESH	23549054406
12	Sales VAT/Tax UTTARANCHAL	DD5116456
13	Sales VAT/Tax UTTARANCHAL	05000349710
14	Sales VAT/Tax UTTARANCHAL	DD198415
15	Central Excise Duty	AAACJ6297KEM003
16	Central Excise Duty	AAACJ6297KEM004

5	Status	Company
6	Previous year from	2015-04-01 to 2016-03-31
7	Assessment Year	2016-17
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 in business exceeding Rs. 1 crore

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

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.

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).

Sector	Sub Sector	Code
Manufacturing Industry	Power and energy	0114
Manufacturing Industry	Cement	0103
others	other than (1) to (9) above	1001

10 b If there is any change in the nature of business or profession, the particulars of such change

	Sector	SubSector	Code
Business	Manufacturing Industry	Cement	0103
Added	others	other than (1) to (9) above	1001
Added			No

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed

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

HIMACHAL BASPA POWER COMPANY LIMITED

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	BINA		SAGAR	MADHYA PRADESH	470113
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	BINA HO		NOIDA	UTTAR PRADESH	201304
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	NIGRIE		SINGRAULI	MADHYA PRADESH	486669
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	NIGRIE H.O		NOIDA	UTTAR PRADESH	201304
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book,supplier ledger(upto31.08.15)	KARCHAM		KINNAUR	HIMACHAL PRADESH	172104
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book,supplier ledger(upto31.08.15)	KARCHAM H.O		NOIDA	UTTAR PRADESH	201304
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book,supplier ledger(upto31.08.15)	BASPA		KINNAUR	HIMACHAL PRADESH	172104
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book,supplier ledger(upto31.08.15)	BASPA H.O		NOIDA	UTTAR PRADESH	201304
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	VISHNUPRAYAG		CHAMOLI	UTTARANCHAL	246443
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	VISHNUPRAYAG H .O		NOIDA	UTTAR PRADESH	201304
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	CORPORATE		NOIDA	UTTAR PRADESH	201304
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	NIGRIE GRINDING UNIT		NIGRIE	MADHYA PRADESH	486669
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	NIGRIE GRINDING UNIT H.O		NOIDA	UTTAR PRADESH	201304
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	AMELIA		AMELIA	MADHYA PRADESH	486669
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger	AMELIA H.O		NOIDA	UTTAR PRADESH	201304

11 c List of books of account and nature of relevant documents examined. Same as 11(b) above

Books Examined
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book,supplier ledger(upto31.08.15)
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book,supplier ledger(upto31.08.15)
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book,supplier ledger(upto31.08.15)

HIMACHAL BASPA POWER COMPANY LIMITED

Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book,supplier ledger(upto31.08.15)			
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger			
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger			
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger			
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger			
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger			
Voucher, Cash Book, Journal, Staff Ledger & General Ledger , Bank Book, supplier ledger			
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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).		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	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.		Yes
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
	Increase in Revenue on account of Inclusion of VAT	168557828	0
	Increase in Expenses on account of Inclusion of VAT	0	168557828
14 a	Method of valuation of closing stock employed in the previous year.		Coal at mine & Cement at Factory are valued at lower of Cost or Net Realisable Value
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:		Yes
	Particulars	Increase in profit(Rs.)	Decrease in profit(Rs.)
	Increase in Revenue on account of Inclusion of Excise Duty	1611312	0
	Increase in Revenue on account of Inclusion of Excise Duty	0	1611312
15	Give the following particulars of the capital asset converted into stock-in-trade		
	(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		Amount
	Description		
	Nil		
16 b	The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned		Amount
	Description		
16 c	Escalation claims accepted during the previous year		Amount
	Description		
	Nil		
16 d	Any other item of income		Amount
	Description		
	Nil		
16 e	Capital receipt, if any		Amount
	Description		
	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:

Details of property	Address Line 1	Address Line 2	City/Town	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:-

Description of Block of Assets/	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions				Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD-VAT (2)	Change in Rate of Ex-	Subsidy/ Grant (4)	Total Value of Purchases			

INCOME TAX DEPARTMENT
Kaspal Associates New Delhi
HIMACHAL BASPA POWER COMPANY LIMITED

Class of Assets					change (3)		(B) (1+2+3+4)			
Building @ 5%	5%	0	413019301	0	0	0	413019301	0	20650965	392368336
Furnitures & Fittings @ 10%	10%	0	222143788	0	0	0	222143788	0	22208857	199934931
Plant & Machinery @ 60%	60%	0	3911188	0	0	0	3911188	0	2227613	1683575
Intangible Assets @ 25%	25%	0	2173002453	0	0	0	2173002453	0	543082415	1629920038
Plant & Machinery @ 15%	15%	0	5153442294	0	0	0	5153442294	0	771787703	4381654591
Plant and Machinery in generating stations including plant foundations @ 3.4%	3.4%	48737100483	111213571	0	0	0	111213571	40111985664	421410472	8314917918
Hydraulic works forming part of Hydro-electric system @ 1.95%	1.95%	20604546163	0	0	0	0	0	19361330119	29391334	1213824710
Lightning arrestor @ 5.27%	5.27%	1122447577	0	0	0	0	0	1122447577	0	0
Transformer transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%	7.81%	1413502377	0	0	0	0	0	1101626617	80677314	231198446
Office furniture and fittings @ 12.77%	12.77%	121670042	6760181	0	0	0	6760181	40062618	19258813	69108792
Plant & Machinery @ 100%	100%	0	377144	0	0	0	377144	0	377144	0
Building and civil engineering works of permanent character @ 3.02%	3.02%	15811124040	177555365	0	0	0	177555365	764232001	479931807	14744515597
Plant and Machinery in generating stations including plant foundations @ 7.84%	7.84%	120150704051	504855947	0	0	0	504855947	2613576866	10277712408	107764270724

INCOME TAX DEPARTMENT

HIMACHAL BASPA POWER COMPANY LIMITED

Any other assets not covered above @ 7.69%	7.69%	3195475074	12046582	0	0	0	12046582	2904803192	46214396	256504068

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

19 Amounts admissible under sections :

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 14provisions 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)]

Description	Amount

20 b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Provident Fund	3367332	2015-05-20	3367332	2015-05-15
Provident Fund	3869191	2015-06-20	3869191	2015-06-14
Provident Fund	3884301	2015-07-20	3884301	2015-07-12
Provident Fund	2590950	2015-08-20	2590950	2015-08-14
Provident Fund	2613109	2015-09-20	2613109	2015-09-12
Provident Fund	2487283	2015-10-20	2487283	2015-10-14
Provident Fund	2469921	2015-11-20	2469921	2015-11-14
Provident Fund	2525856	2015-12-20	2525856	2015-12-12
Provident Fund	3127209	2016-01-20	3127209	2016-01-14
Provident Fund	3158369	2016-02-15	3158369	2016-02-13
Provident Fund	3244852	2016-03-15	3244852	2016-03-13
Provident Fund	3089578	2016-04-15	3089578	2016-04-15
Any Fund set up under the provisions of ESI Act,1948	587	2015-08-21	587	2015-08-14
Any Fund set up under the provisions of ESI Act,1948	587	2015-09-21	587	2015-09-12
Any Fund set up under the provisions of ESI Act,1948	587	2015-10-21	587	2015-10-14
Any Fund set up under the provisions of ESI Act,1948	587	2015-11-21	587	2015-11-14
Any Fund set up under the provisions of ESI Act,1948	587	2015-12-21	587	2015-12-12
Any Fund set up under the provisions of ESI Act,1948	587	2016-01-21	587	2016-01-14
Any Fund set up under the provisions of ESI Act,1948	587	2016-02-21	587	2016-02-13
Any Fund set up under the provisions of ESI Act,1948	587	2016-03-21	587	2016-03-13
Any Fund set up under the provisions of ESI Act,1948	587	2016-04-21	587	2016-04-15

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	Amount in Rs.
Particulars	

Personal expenditure	Amount in Rs.
Particulars	

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	Amount in Rs.
Particulars	

Expenditure incurred at clubs being entrance fees and subscriptions	Amount in Rs.
Particulars	

Expenditure incurred at clubs being cost for club services and facilities used.	Amount in Rs.
Particulars	

Expenditure by way of penalty or fine for violation of any law for the time being force	Amount in Rs.
Particulars	
INTEREST ON DELAYED PAYMENT OF FCCB	5259149
INTEREST ON P.F	320912
INTEREST ON DELAYED PAYMENT OF TDS	320912
FINE	2075

Expenditure by way of any other penalty or fine not covered above	Amount in Rs.
Particulars	

Expenditure incurred for any purpose which is an offence or which is prohibited by law	Amount in Rs.
Particulars	

(b) Amounts inadmissible under section 40(a):-

(i) as payment to non-resident referred to in sub-clause (i)

HIMACHAL BASPA POWER COMPANY LIMITED

(A) Details of payment on which tax is not deducted:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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 section200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(iii) fringe benefit tax under sub-clause (ic)	
(iv) wealth tax under sub-clause (iia)	
(v) royalty, license fee, service fee etc under sub-clause (iib).	

(vi) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).

Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

(vii) payment to PF /other fund etc under sub-clause (iv)	
(viii) 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:

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

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

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

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

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	

23 Particulars of any payment made to persons specified under section 40A(2)(b).

Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)
Shri Suren Jain	AASPJ5976A	Managing Director & CFO	Salary	17067465

HIMACHAL BASPA POWER COMPANY LIMITED

New Delhi

Shri Praveen Kumar Singh	ABKPS1556J	Whole Time Director	Salary	16781087
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Hire Charges	8895667
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Repair of Runner	11833399
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Services-Manpower	39086631
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Services -Others	1151156
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Coal Handling Charges	285262387
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Transmission Charges	141079847
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Energy Sale Charges	5192448
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Cement	11660436
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Clinker	614261387
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Gypsum	28663596
Himalyaputra Aviation Limited	AACCH7900F	Associate Company	Hire Charges	14171011
MP JP Mineral Limited	AAECM6805G	Associate Company	Other Expenses	2126234
Shri Manoj Gaur	AAOPG1931A	Director	Sitting Fees	60000
Shri R.N. Bhardwaj	AAKPB0852D	Director	Sitting Fees	240000
Shri Shanti Sarup Gupta	ADBPG9778R	Director	Sitting Fees	140000
Shri A.K. Goswami	AAEPG1913A	Director	Sitting Fees	420000
Shri G.P. Gaur	AAQPG1934F	Director	Sitting Fees	180000
Dr. Jagannath Gupta	ABVPG0698K	Director	Sitting Fees	120000
Umesh Jain (nominee of IDBI)	AABCI8842G	Director	Sitting Fees	120000
Shri B.B. Tandon	AAAPT1143M	Director	Sitting Fees	300000
Lt. Gen.(Retd.) R.M Chadda	ABPPC1953Q	Director	Sitting Fees	20000
Shri D.P. Goyal	ACRPG1818M	Director	Sitting Fees	240000
Shri Shyam Datt Nailwal	AAFPN6111N	Director	Sitting Fees	20000
Ms. Sunita Joshi	AALPJ0418J	Director	Sitting Fees	100000
Shri. Kailash Nath Bhandari	AELPB5635F	Director	Sitting Fees	140000
Shri. Sham Lal Mohan	AALPM2005Q	Director	Sitting Fees	100000
Shri. Arun Balakrishnan	ABVPB1917F	Director	Sitting Fees	80000
Shri. Atanu Sen	AOXPS2472M	Director	Sitting Fees	120000
Shri K.P. Rau	ABQPR4165G	Director	Sitting Fees	100000
Jaiprakash Associates Limited	AABCB1562A	Holding Company	Cement Bags	8130253

24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.

Section	Description	Amount
Nil		

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

Name of Person	Amount of income	Section	Description of Transaction	Computation if any
Nil				

26 (i)* In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) 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

Section	Nature of liability	Amount
sum referred to u/s 36(1)(ii)	Bonus	16679679
provident,superannuation,gratuity,other fund	Gratuity	17910266
leave encashment	Leave Encashment	11983075

26 (i)(A)(b) Not paid during the previous year

Section	Nature of liability	Amount
provident,superannuation,gratuity,other fund	Gratuity	14809087
leave encashment	Leave Encashment	14244121

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)

Section	Nature of liability	Amount

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	interest from public financial institutions	Intt. on Loan to Financial Institutions	146513567
	interest on loan from scheduled banks	Intt. On Term loan from Banks	2666890122
	provident,superannuation,gratuity,other fund	Provident Fund	5027105
	Tax,Duty,Cess,Fee etc	TDS Duty Cess fees etc	414596560

26 (i)(B)(b) not paid on or before the aforesaid date

Section	Nature of liability	Amount
sum referred to u/s 36(1)(ii)	Bonus	12818631
provident,superannuation,gratuity,other fund	Gratuity	8307942
leave encashment	Leave Encashment	8423854
interest from public financial institutions	Intt. on loans from Financial Institutions	34976918
Tax,Duty,Cess,Fee etc	TDS Duty Cess fees etc	671148394

(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	No	

27 a Amount of Central Value Added Tax Credits 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 in accounts — Yes

CENVAT	Amount	Treatment in Profit and Loss/Accounts
Opening Balance	0	In short term loans & Advances
CENVAT Availed	295855870	From Bills
CENVAT Utilized	267040988	For Payment of liability
Closing/Outstanding Balance	28814882	In short term loans & Advances

27 b Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-

Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
Income Credited	Reversal of Depreciation	1962896	2014-15
Income Credited	Expenses Reversed	225113	2014-15
Expenditure Debited	Water Charges	721955	2014-15
Income Credited	Recovery of LTA & Medical	601498	2014-15

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)(viia) — 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

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				

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

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	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
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 :-

Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the	Amount of loan or deposit taken or accepted	Whether the loan or deposit was	Maximum amount outstanding in the account at any time during	Whether the loan or deposit was

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				assessee) of the lender or the depositor		squared up during the previous year	the previous year	taken or accepted otherwise than by an account payee bank cheque or account payee bank draft
		Nil						

(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central,State or Provincial Act)

31	b	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-					
		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 otherwise than by account payee cheque or account payee bank draft
		Nil					
31	c	Whether the taking or accepting loan or deposit or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.					Yes

Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit 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					
		Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
		2011-12	UDLOSS	8611516 58	5875428 80	0	Assessment Pending
		2013-14	UDLOSS	1337364 430	1337364 430	0	Assessment Pending
		2014-15	UDLOSS	3233295 748	3233295 748	0	Assessment Pending
		2015-16	UDLOSS	7850432 591	7850432 591	0	Assessment Pending
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)					No
		Section	Amount				
		Nil					
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

Tax deduction	Section	Nature of payment	Total amount of	Total amount on	Total amount on	Amount of tax	Total amount on	Amount of tax	Amount of tax

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	and collection Account Number (TAN)			payment or receipt of the nature specified in column (3)	which tax was required to be deducted or collected out of (4)	which tax was deducted or collected at specified rate out of (5)	deducted or collected out of (6)	which tax was deducted or collected at less than specified rate out of (7)	deducted or collected on (8)	deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	PTLJ10655B	194A	Interest other than Interest on securities	277313548	277313548	277313548	27731355	0	0	0
	PTLJ10655B	194C	Payments to contractors	2626025767	2626025767	2626025767	52552965	0	0	0
	PTLJ10655B	194-I	Rent	33521154	33521154	33521154	759534	0	0	0
	PTLJ10655B	194J	Fees for professional or technical services	1324123126	1324123126	1324123126	132427204	0	0	0
	PTLJ10655B	206C	Profits and gains from the business of trading in alcohol liquor and forest produce and scrap etc	30072988	30072988	30072988	300731	0	0	0
	PTLJ10655B	195	Other sums	506763737	506763737	506763737	27793614	0	0	0
	PTLJ10655B	192	Salary	337584529	337584529	337584529	57792859	0	0	0

34	b	Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time If not, please furnish the details:	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 transactions which are required to be reported
PTLJ10655B	27Q	2016-05-15	2016-05-16	Yes
PTLJ10655B	27Q	2016-01-15	2016-07-07	Yes

34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish	Yes

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
PTLJ10655B	201	126	2015-06-06
PTLJ10655B	201	18	2015-07-11
PTLJ10655B	201	42	2015-10-08
PTLJ10655B	201	6508	2015-10-08
PTLJ10655B	201	12	2015-09-26
PTLJ10655B	201	102945	2015-09-26
PTLJ10655B	201	21520	2015-10-08
PTLJ10655B	201	23046	2015-12-05
PTLJ10655B	201	4500	2016-05-09
PTLJ10655B	201	271	2015-11-25

35	a	In the case of a trading concern, give quantitative details of prinicipal items of goods traded					
		Item Name	Unit	Opening stock	Purchases during the	Sales during the previous year	Closing stock	Shortage/ excess, if any

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						previous year				
		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 :

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
Coal at Nigrie Site	ton	226900	2985648	3179174	0	33374	3179174	100	0
Clinker	ton	7207	205040	211345	0	923	211345	100	

35 bB Finished products :

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
Cement	ton	12320	0	312727	322327	2720	0
Coal Extracted	ton	0	0	2799974	2796005	3969	0

35 bC By products :

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
Fly Ash	ton	71	94150	94021	0	200	

36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-					
	(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	Amount	Dates of payment
	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 DISQUALIFICATION	
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					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 auditor				Report Not Received.	

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		39706689759			40619081050	
b	Gross profit / Turnover	23274433565	39706689759	58.62%	27772025970	40619081050	68.37%
c	Net profit / Turnover	-5693721242	39706689759	-14.34%	1300149515	40619081050	3.20%
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

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		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					

Place DELHI
Date 29/11/2016

Name RAVINDER NAGPAL
Membership Number 081594
FRN (Firm Registration Number) 002626N
Address B-1/1018, , VASANT KUNJ, DELHI, 110070,

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	
Building @ 5%								
Total of Building @ 5%								413019301
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								222143788
Plant & Machinery @ 60%								
Total of Plant & Machinery @ 60%								3911188
Intangible Assets @ 25%								
Total of Intangible Assets @ 25%								2173002453
Plant & Machinery @ 15%								
Total of Plant & Machinery @ 15%								5153442294
Plant and Machinery in generating stations including plant foundations @ 3.4%								
Total of Plant and Machinery in generating stations including plant foundations @ 3.4%								111213571
Hydraulic works forming part of Hydro-electric system @ 1.95%								
Total of Hydraulic works forming part of Hydro-electric system @ 1.95%								0
Lightning arrestor @ 5.27%								
Total of Lightning arrestor @ 5.27%								0
Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%								

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Total of Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%		0
Office furniture and fittings @ 12.77%		340
Total of Office furniture and fittings @ 12.77%		6760181
Plant & Machinery @ 100%		
Total of Plant & Machinery @ 100%		377144
Building and civil engineering works of permanent character @ 3.02%		
Total of Building and civil engineering works of permanent character @ 3.02%		177555365
Plant and Machinery in generating stations including plant foundations @ 7.84%		
Total of Plant and Machinery in generating stations including plant foundations @ 7.84%		504855947
Any other assets not covered above @ 7.69%		
Total of Any other assets not covered above @ 7.69%		12046582

Deduction Details(From Point No. 18)		
Description of Block of Assets	Sl.No. Date of Sale etc.	Amount
Building @ 5%		
Total of Building @ 5%		0
Furnitures & Fittings @ 10%		
Total of Furnitures & Fittings @ 10%		0
Plant & Machinery @ 60%		
Total of Plant & Machinery @ 60%		0
Intangible Assets @ 25%		
Total of Intangible Assets @ 25%		0
Plant & Machinery @ 15%		
Total of Plant & Machinery @ 15%		0
Plant and Machinery in generating stations including plant foundations @ 3.4%		
Total of Plant and Machinery in generating stations including plant foundations @ 3.4%		40111985664
Hydraulic works forming part of Hydro-electric system @ 1.95%		
Total of Hydraulic works forming part of Hydro-electric system @ 1.95%		19361330119
Lightning arrestor @ 5.27%		
Total of Lightning arrestor @ 5.27%		1122447577
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%		1101626617
Office furniture and fittings @ 12.77%		
Total of Office furniture and fittings @ 12.77%		40062618
Plant & Machinery @ 100%		
Total of Plant & Machinery @ 100%		0
Building and civil engineering works of permanent character @ 3.02%		

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New Delhi

Total of	Building and civil engineering works of permanent character @ 3.02%	764232001
Plant and Machinery in generating stations including plant foundations @ 7.84%		
Total of	Plant and Machinery in generating stations including plant foundations @ 7.84%	2613576866
Any other assets not covered above @ 7.69%		
Total of	Any other assets not covered above @ 7.69%	2904803192







FORM NO. 10CCB

[*See* rule 18BBB]

Audit report under section 80-I(7)/80-IA(7)/80-IB/80-IC

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1	Name of the assessee	JAIPRAKASH POWER VENTURES LIMITED
2	PAN	AAACJ6297K
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.	Complex of Jaypee Nigrie Super thermal Power Plant
	Name of premises/ Building/ Village	
	Road/ Street /Post Office	
	Area/ Locality	Nigrie, Tehsil Sarai
	Town/ City / District	Singrauli
	State	MADHYA PRADESH
	Pin Code	486669
6	Name of the enterprise or undertaking eligible for deduction under section 80-IA, 80-IB or 80-IC	400 MW VISHNUPRAYAG 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	13/10/2006
9	Initial assessment year from when deduction is being claimed	2007-08
10	Address (with District and State) of the enterprise/ undertaking claiming deduction	
	Flat/ Door/ Block No.	
	Name of premises/ Building/ Village	
	Road/ Street/Post Office	
	Area/ Locality	Vishnuprayag- Vishnupuram (Marwari Colony)
	Town/ City / District	P.O- Joshimath, Distt- Chamoli
	State	UTTARANCHAL
	Pin Code	246443
11	Excise/service tax registration number and office where registered	
	Excise/service tax registration number	AAACJ5463HST001
	Office where registered	Not registered with Excise Deptt., Service Tax registration Number-AAACJ5463HST001, Distt- Dehradun
12	Sales-tax registration number and office where registered	
	Sales-tax registration number	DD5116456
	Office where registered	DD0198415 Dated-04/08/1998. DD5116456 Dated-13/01/1998, Dehradun, Uttaranchal
13	Local/State authorities from whom approval is taken (attach copy of approval)	GOVERNMENT OF UTTARAKHAND

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)]]	

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	(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	2006-07
	(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)	

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	(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

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	(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 (₹)	16339924224
27	Total sales of the undertaking(₹)	3269632853
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	Sh. Suren Jain	Remuneration Paid	17067465
2	Jaiprakash Associates Limited	Hiring, Cement, Manpower Supply, Material & Other services	488527
3	Himalyaputra Aviation Limited	Other services	4854447

29	Profits and gains derived by the Undertaking/enterprise from the Eligible business# (₹)	2472678862
30	Deduction under section (₹)	2285140613

Declaration

We have examined the balance sheet of the above industrial undertaking or enterprise styled** VISHNUPRAYAG HYDRO -ELECTRIC PROJECT (styled name), VISHNUPRAYAG- VISHNUPURAM (MARWARI COLONY), P.O- Joshimath, Distt.-Chamoli, Uttarakhand-246443 (Address) and belonging to the assessee M/s JAIPRAKASH POWER VENTURES LIMITED (Permanent Account No. AAACJ6297K) as at 31/03/2016 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 Sector-128, Noida, 201304-U.P and branches at VISHNUPRAYAG- VISHNUPURAM (MARWARI COLONY), P.O- Joshimath, Distt.-Chamoli, Uttarakhand-246443 .

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 31/03/2016 ; 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 31/03/2016

Place: NOIDA

Date: 30/11/2016

Form Filing Details	
Revision/ Original	Original

R. Nagpal Associates New Delhi

HIMACHAL BASPA POWER COMPANY LIMITED

FORM ITR-6

INDIAN INCOME TAX RETURN

[For Companies other than companies claiming exemption under section 11]

(Please see rule 12 of the Income-tax Rules,1962)

(Also see attached instructions)

Assessment Year 2016-17

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Part A-GEN GENERAL

PERSONAL INFORMATION

Name HIMACHAL BASPA POWER COMPANY LIMITED				**PAN** AADCH3821L
Is there any change in the company's name? If yes, please furnish the old name				**Corporate Identity Number (CIN) issued by MCA** U40101HP2014PLC000681
Flat/Door/Block No SHOLTU COLONY	**Name Of Premises/Building/Village**			**Date of Incorporation (DD/MM/YYYY)** 14/03/2014
Road/Street/Post Office	**Area/Locality** NICHAR		**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
Town/City/District KINNAUR	**State** HIMACHAL PRADESH	**Country** INDIA	**Pin code** 172104	**Income Tax Ward/Circle** ACIT CIRCLE, SHIMLA
(STD code)-Phone No (1786)-261253	**Mobile No. 1** 9983996390			**Mobile No. 2** 9004046998
Email Address-1	incometax.jswel@jsw.in			
Email Address-2	praveen.bhansali@jsw.in			

FILING STATUS

Return filed under Section *[Please see instruction number-5]*		11	
Whether original or revised return?		Original	
If revised/in response to notice for Defective/ Modified, then enter Receipt No		**Date of Filing of 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	**In the case of non-resident, is there a permanent establishment (PE) in India**	
Whether any transaction has been made with a person located in a jurisdiction notified u/s 94A of the Act?		No	
Whether you are an FII / FPI?	No	**If yes, please provide SEBI Regn. No.**	
Whether this return is being filed by a representative assessee?		No	
(1) Name of the representative			
(2) Address of the representative			
(3) Permanent Account Number (PAN) of the representative			

AUDIT INFORMATION

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)**	30/11/2016
(ii)	**Name of the auditor signing the tax audit report**	A M HARIHARAN
(iii)	**Membership no. of the auditor**	038323
(iv)	**Name of the auditor (proprietorship/ firm)**	LODHA - CO
(v)	**Permanent Account Number (PAN) of the proprietorship/ firm**	AABFL1894Q
(vi)	**Date of audit report.**	30/11/2016
d	**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 5(ii))*	

Sl. No.	Audited Section	Date of Audit (DD/MM/YYYY)
i	92E	30/11/2016
ii	115JB	30/11/2016

HIMACHAL BASPA POWER COMPANY LIMITED

e	Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act		
Sl. No.	Act	Section	Date of Audit (DD/MM/YYYY)

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.	Name of holding company	PAN	Address of Holding Company	City	State	Pincode	Percentage of Shares held
1	JSW ENERGY LIMITED	AAACJ8109N	JSW CENTRE, BANDRA KURLA COMPLEX, BANDRA(E)	MUMBAI	MAHARASHTRA	400051	100%

C If holding company, mention the details of the subsidiary companies

Sl.No.	Name of holding company	PAN	Address of Holding Company	City	State	Pincode	Percentage of Shares held

D BUSINESS ORGANISATION

Sl.No.	Business Type	Company Name	PAN	Address	City	State	Pincode

E KEY PERSONS

Particulars of Managing Director, Directors, Secretary and Principal officer(s) who have held the office during the previous year and the details of eligible person who is verifying the return.

Sl.No.	Name	Designation	PAN	Residential Address	City	State	Pincode	Director Identification Number (DIN) issued by MCA, in case of Director
1	MR. SANJAY SAGAR	DIR	AAPPS0015C	A-20/17, DLF QUTAB ENCLAVE, PHASE I,	GURGAON	HARYANA	122002	00019489
2	MR. PRAMOD MENON	DIR	AALPM3553H	L404, DARA ENCLAVE, AWHO, PLOT NO. 6, NERUL NAVI MUMBAI	MUMBAI	MAHARASHTRA	400706	01443287
3	MS. SHEILA SANGWAN	DIR	ABDPS3200Q	FLAT -22 DAKSHINESHWAR, 10 HAILEY ROAD, NEW DELHI 110 001	DELHI	DELHI	110001	01857875
4	MR. RAKESH NATH	DIR	AAAPN0619A	D-II/93 KAKA NAGAR NEW DELHI, 110003	DELHI	DELHI	110003	00045986
5	MR. GIRISH JAGANNATH DESHPANDE	DIR	ACQPD9870P	D-52, SAMRIDHI NTPC TOWNSHIP SECTOR- 33 NOIDA, UTTAR PRADESH 201301	NOIDA	UTTAR PRADESH	201301	02756000
6	MR. PRAVEEN BHANSALI	CFO	ABQPB2335N	SHOLTU COLONY,PO TAPRI KINNAUR	KINNAUR	HIMACHAL PRADESH	172104	
7	MR. RAKESH PUNAMIYA	SEC	ADGPP3513Q	1401/A GUNDECHA SYMPHONY ,ANDHERI(W),MUMBAI	MUMBAI	MAHARASHTRA	400053	

F 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	Pincode	Percentage of Shares held
1	JSW ENERGY LIMITED	AAACJ8109N	JSW CENTRE, BANDRA KURLA COMPLEX, BANDRA(E)	MUMBAI	MAHARASHTRA	400051	100%

HIMACHAL BASPA POWER COMPANY LIMITED

2	JAIPRAKASH POWER VENTURES LIMITED	AAACJ6297K	JUIT COMPLEX , WAKNAGHAT, PO DUMEHAR BANI , KANDAGHAT, SOLAN	SOLAN	HIMACHAL PRADESH	173215	100%

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
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	TradeName1	TradeName2	TradeName3
1	0114- 0114-Power and energy			

Part A-BS BALANCE SHEET AS ON 31ST DAY OF MARCH, 2016

EQUITY AND LIABILITIES

I	Equity and Liabilities							
1	Shareholder's fund							
	A	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	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	587500000			
		v	Revaluation Reserve	Bv	0			
		vi	Share options outstanding amount	Bvi	0			
		vii	Other reserve (specify nature and amount)					
			c Total (viia + viib)	Bvii	0			
		viii	Surplus i.e. Balance in profit and loss account (Debit balance to be shown as -ve figure)	Bviii	390510808			
		xi	Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (Debit balance to be shown as -ve figure)			Bix	978010808	
	C	Money received against share warrants				1C	0	
	D	Total Shareholder's fund (Aiv + Bix + 1C)				1D	13478510808	
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	23500000000			
			c Total (ia + ib)			ic	23500000000	
		ii	Term loans					
			a Foreign currency	iia	0			
			b Rupee loans					
			1. From Banks	b1	53165271486			
			2. From others	b2	2570916900			

HIMACHAL BASPA POWER COMPANY LIMITED

			3. Total (b1 + b2)			b3	55736188386			
		c	Total Term loans (iia + b3)					iic	55736188386
	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	79236188386
B	Deferred tax liabilities (net)							3B	243232583
C	Other long-term liabilities								
	i	Trade payables				i	0		
	ii	Others				ii	1741935698		
	iii	Total Other long-term liabilities (i + ii)						3C	1741935698
D	Long-term provisions								
	i	Provision for employee benefits				i	21882552		
	ii	Others				ii	0		
	iii	Total (i + ii)						3D	21882552
E	Total Non-current liabilities (3A + 3B + 3C + 3D)							3E	81243239219
4	Current liabilities								
A	Short-term borrowings								
	i	Loans repayable on demand							
		a	From Banks			ia	300174138		
		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	300174138
	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	300174138
B	Trade payables								
	i	Outstanding for more than 1 year				i	0		
	ii	Others				ii	456083714		
	iii	Total Trade payables (i + ii)						4B	456083714
C	Other current liabilities								
	i	Current maturities of long-term debt				i	1866506622		
	ii	Current maturities of finance lease obligations				ii	0		
	iii	Interest accrued but not due on borrowings				iii	1195328		
	iv	Interest accrued and due on borrowings				iv	0		
	v	Income received in advance				v	651200000		
	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	977696560		
	xi	Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)						4C	3496598510
D	Short-term provisions								
	i	Provision for employee benefit				i	1222493		
	ii	Provision for Income-tax				ii	218002808		
	iii	Provision for Wealth-tax				iii	0		
	iv	Proposed Dividend				iv	0		
	v	Tax on dividend				v	0		
	vi	Other				vi	0		
	vii	Total Short-term provisions (i + ii +iii + iv + v + vi)						4D	219225301
E	Total Current liabilities (4A + 4B + 4C + 4D)							4E	4472081663
Total Equity and liabilities (1D + 2 + 3E + 4E)								I	99193831690
II	ASSETS								

HIMACHAL BASPA POWER COMPANY LIMITED

1	Non-current assets								
	A	Fixed assets							
		i	Tangible assets						
			a	Gross block	ia	89943851116			
			b	Depreciation	ib	1478185384			
			c	Impairment losses	ic	0			
			d	Net block (ia - ib - ic)	id	88465665732			
		ii	Intangible assets						
			a	Gross block	iia	0			
			b	Amortization	iib	0			
			c	Impairment losses	iic	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	88465665732	
	B	Non-current investments							
		i	Investment in property		i	0			
		ii	Investments in Equity instruments						
			a	Listed equities	iia	0			
			b	Unlisted equities	iib	0			
			c	Total (iia + iib)	iic	0			
		iii	Investments in Preference shares		iii	0			
		iv	Investments in Government or trust securities		iv	0			
		v	Investments in Debenture or bonds		v	0			
		vi	Investments in Mutual funds		vi	0			
		vii	Investments in Partnership firms		vii	0			
		viii	Others Investments		viii	0			
		ix	Total Non-current investments (i + iic + iii + iv + v + vi + vii + viii)				Bix	0	
	C	Deferred tax assets (Net)					C	0	
	D	Long-term loans and advances							
		i	Capital advances		i	0			
		ii	Security deposits		ii	255061271			
		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	255061271	
		vi	Long-term loans and advances included in Dv which is						
			a	for the purpose of business or profession	via	255061271			
			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	1201218044			
		iii	Total (id + ii)				Eiii	1201218044	
		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	89921945047	
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			

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HIMACHAL BASPA POWER COMPANY LIMITED

	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	183123307			
	vi	Loose tools	vi	0			
	vii	Others	vii	0			
	viii	Total Inventories (i + ii + iii + iv + v + vi + vii)			Bviii	183123307	
C	Trade receivables						
	i	Outstanding for more than 6 months	i	3296017030			
	ii	Others	ii	5046398714			
	iii	Total Trade receivables (i + ii + iii)			Ciii	8342415744	
D	Cash and cash equivalents						
	i	Balances with Banks	i	6633952			
	ii	Cheques, drafts in hand	ii	0			
	iii	Cash in hand	iii	437834			
	iv	Others	iv	338086912			
	v	Total Cash and cash equivalents (i + ii + iii + iv)			Dv	345158698	
E	Short-term loans and advances						
	i	Loans and advances to related parties (see instructions)	i	0			
	ii	Others	ii	342480126			
	iii	Total Short-term loans and advances (i + ii)			Eiii	342480126	
	iv	Short-term loans and advances included in Eiii which is					
		a for the purpose of business or profession	iva	342480126			
		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	58708768	
G	Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)				2G	9271886643	
Total Assets (1F + 2G)					II	99193831690	

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HIMACHAL BASPA POWER COMPANY LIMITED

Part A-P& L **Profit and Loss Account for the financial year 2015-16** *(fill items 1 to 52 in a case where regular books of accounts are maintained, otherwise fill item 53)*

CREDITS TO PROFIT AND LOSS ACCOUNT

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	6261521068			352
		ii	Sale of services	ii	0			
		iii	Other operating revenues (specify nature and amount)					
			a Total	iiia	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 + iiia + iv + v)			Avi	6261521068	
	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	Any other duty, tax and cess	iv	0			
		v	Total (i + ii + iii + iv)			Bv	0	
	C	Total Revenue from operations (Avi + Bv)				1C	6261521068	
2	Other income							
	i	Interest income (in case of a company, other than a finance company)		i	41291171			
	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	1122815			
	vi	Rent		vi	0			
	vii	Commission		vii	0			
	viii	Profit on account of currency fluctuation		viii	0			
	ix	Agriculture income		ix	0			
	x	Any other income (specify nature and amount)						
		a	COMPENSATION RECEIPT	xa	1500000000			
		b	MISCELLENEOUS INCOME	xb	5325418			
		c	Total	xc	1505325418			
	xi	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + xc)				2xi	1547739404	
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	7809260472	

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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 vailing 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	Any other tax, paid or payable	7vii	0		
	viii	Total (7i + 7ii + 7iii + 7iv + 7v + 7vi + 7vii)			7viii	0
8	Freight				8	566602
9	Consumption of stores and spare parts				9	123398881
10	Power and fuel				10	40645675
11	Rents				11	16746371
12	Repairs to building				12	15297724
13	Repairs to plant, machinery or furniture				13	89098628
14	Compensation to employees					
	i	Salaries and wages	14i	158693334		
	ii	Bonus	14ii	5914385		
	iii	Reimbursement of medical expenses	14iii	3829035		
	iv	Leave encashment	14iv	0		
	v	Leave travel benefits	14v	3836298		
	vi	Contribution to approved superannuation fund	14vi	0		
	vii	Contribution to recognised provident fund	14vii	6295332		
	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	178568384
	xii	Whether any compensation, included in 14xi, paid to non-resident	xiia	No		
		If Yes, amount paid to non-residents	xiib	0		
15	Insurance					
	i	Medical Insurance	15i	5653713		
	ii	Life Insurance	15ii	0		
	iii	Keyman's Insurance	15iii	82364		
	iv	Other Insurance including factory, office, car, goods, etc.	15iv	103020036		
	v	Total expenditure on insurance (15i + 15ii + 15iii + 15iv)			15v	108756113
16	Workmen and staff welfare expenses				16	10268196
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	284577
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	166057		
	iii	Total (i + ii)			23iii	166057
24	Professional / Consultancy fees / Fee for technical services					

HIMACHAL BASPA POWER COMPANY LIMITED

	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	14373987		
	iii	Total (i + ii)			24iii	14373987
25	Hotel , boarding and Lodging				25	0
26	Traveling expenses other than on foreign traveling				26	2974902
27	Foreign traveling expenses				27	0
28	Conveyance expenses				28	0
29	Telephone expenses				29	386931
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	0
36	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)					
	1	Union excise duty	36i	0		
	ii	Service tax	36ii	0		
	iii	VAT/ Sales tax	36ii	0		
	iv	Cess	36iv	0		
	v	Any other rate, tax, duty or cess incl. STT and CTT	36v	438464		
	vi	Total rates and taxes paid or payable (36i + 36ii + 36iii + 36iv + 36v)			36vi	438464
37	Audit fee				37	3963013
38	Other expenses(specify nature and amount)					
	i	OPEN ACCESS CHARGES	i	171168253		
	ii	SAFETY AND SECURITY	ii	10462668		
	iii	CASH DISCOUNT	iii	6942764		
	iv	GENERAL EXPENSES	iv	13696735		
	v	Total			38v	202270420
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)					
	PAN		Amount			
	i	Others (more than Rs. 1 lakh) where PAN is not available	39i	0		
	ii	Others (amounts less than Rs. 1 lakh)	39ii	0		
	iii	Total Bad Debt (39i + 39ii)			39iii	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 + 7viii + 8 to 13 + 14xi + 15v + 16 to 21 + 22iii + 23iii + 24iii + 25 to 35 + 36vi + 37 + 38v + 39iii + 40 + 41)]				42	7001055547
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	3966662483		
	iii	Total (i + ii)			43iii	3966662483
44	Depreciation and amortization				44	1478185384
45	Profit before taxes (42 – 43iii – 44)				45	1556207680
46	Provision for current tax				46	334985110
47	Provision for Deferred Tax and deferred liability				47	243232583
48	Profit after tax (45 - 46 - 47)				48	977989987
49	Balance brought forward from previous year				49	20821
50	Amount available for appropriation (48 + 49)				50	978010808
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	Any other appropriation	51iv	587500000		
	v	Total (51i + 51ii + 51iii + 51iv)			51v	587500000
52	Balance carried to balance sheet (50 – 51v)				52	390510808

TAX PROVISIONS AND APPROPRIATIONS

HIMACHAL BASPA POWER COMPANY LIMITED

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 2015-16 in respect of business or profession			355
	a	Gross receipts	53a	0
	b	Gross profit	53b	0
	c	Expenses	53c	0
	d	Net profit	53d	0

Part A- OI Other Information (optional in a case not liable for audit under section 44AB)

OTHER INFORMATION

1	Method of accounting employed in the previous year			MERC
2	Is there any change in method of accounting			No
3	Effect on the profit because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11(iii) of Schedule ICDS]		3	0
4	Method of valuation of closing stock employed in the previous year			
	a	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		1
	b	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)		1
	c	Is there any change in stock valuation method		No
	d	Effect on the profit or loss because of deviation, if any, from the method of valuation prescribed under section 145A	4d	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, 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)(iiia)]*	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 contributions 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)(viia)]*	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

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	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			
	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	0			
	i	Amount of any liability of a contingent nature	7i	0			
	j	Any other amount not allowable under section 37	7j	0			
	k	Total amount disallowable under section 37(total of 7a to 7j)			7k	0	
8	A	Amounts debited to the profit and loss account, to the extent disallowable under section 40					
		a Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	Aa	0			
		b Amount disallowable under section 40(a)(ia) on account of non-compliance with the provisions of Chapter XVII-B	Ab	0			
		c Amount disallowable under section 40(a)(iii) on account of non-compliance with the provisions of Chapter XVII-B	Ac	0			
		d Amount of tax or rate levied or assessed on the basis of profits*[40(a)(ii)]*	Ad	13426790			
		e Amount paid as wealth tax*[40(a)(iia)]*	Ae	0			
		f Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	Af	0			
		g Amount of interest, salary, bonus, commission or remuneration paid to any partner or member*[40(b)]*	Ag	0			
		h Any other disallowance	Ah	0			
		i Total amount disallowable under section 40(total of Aa to Ah)			8Ai	13426790	
	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 in excess of twenty thousand rupees paid to a person in a day otherwise than by account payee cheque or account payee bank draft under section 40A(3) - 100% disallowable	9b	0			
	c	Provision for payment of gratuity*[40A(7)]*	9c	2279502			
	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 9c)			9f	2279502	
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			

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	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	10e	0	
	f	Any sum payable towards leave encashment	10f	0	
	g	Total amount allowable under section 43B (total of 10a to 10f)			10g 0
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	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	11e	0	
	f	Any sum payable towards leave encashment	11f	0	
	g	Total amount disallowable under Section 43B(total of 11a to 11f)			11g 0
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	Any other tax	12d	0	
	e	Total amount outstanding (total of 12a to 12d)			12e 0
13		Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC			13 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

Part A – QD **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
1	2	3	4	5	6	7

(b) In the case of a manufacturing concern - Raw Materials

Item Name	Unit of measure	Opening stock	Purchases 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
1	2	3	4	5	6	7	8	9	10

(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
1	2	3	4	5	6	7	8

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Part B - TI Computation of total income

TOTAL INCOME

1	Income from house property *(4c of Schedule-HP) (enter nil if loss)*					1	0
2	Profits and gains from business or profession						
	i	Profit and gains from business other than speculative business and specified business *(A37 of Schedule-BP) (enter nil if loss)*	2i	0			
	ii	Profits and gains from speculative business *(B42 of Schedule-BP) (enter nil if loss and take the figure to schedule CFL)*	2ii	0			
	iii	Profits and gains from specified business *(C48 of Schedule BP) (enter nil if loss and take the figure to schedule CFL)*	2iii	0			
	iv	Total (2i + 2ii + 2iii)				2iv	0
3	Capital gains						
	a	Short term					
		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)*	3aii	0		
		iii	Short Term chargeable at applicable rate *(7iv of item E of Schedule CG)*	3aiii	1122815		
		iv	Total Short-term (3ai + 3aii + 3aiii)	3aiv	1122815		
	b	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	Total Long Term (3bi + 3bii) *(enter nil if loss)*	3biii	0		
	c	Total capital gains (3aiv + 3biii) *(enter nil if loss)*				3c	1122815
4	Income from other sources						
	a	from sources other than from owning and maintaining race horses and income chargeable to tax at special rate *(1i of Schedule OS) (enter nil if loss)*	4a	41291171			
	b	Income chargeable to tax at special rate *(1fiv of Schedule OS)*	4b	0			
	c	from owning and maintaining race horses *(3c of Schedule OS) (enter nil if loss)*	4c	0			
	d	Total (4a + 4b + 4c)				4d	41291171
5	Total (1 + 2iv + 3c + 4d)					5	42413986
6	Losses of current year to be set off against 5 *(total of 2xiii, 3xiii and 4xiii of Schedule CYLA)*					6	42413986
7	Balance after set off current year losses (5 – 6) *(total of column 5 of schedule CYLA + 4b)*					7	0
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) *(5xiii of Schedule BFLA + 4b)*					9	0
10	Income chargeable to tax at special rate under section 111A, 112 etc. included in 9					10	0
11	Deductions u/s 10A or 10AA *[e of Schedule 10A + e of Schedule 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	0			
	c	Total (12a + 12b) *[limited upto (9-10)]*				12c	0
13	Total income (9 – 11-12c)					13	0
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	0
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	168524428
18	Deemed total income under section 115JB *(7 of Schedule MAT)*					18	1569634470

Part B - TTI Computation of tax liability on total income

1	a	Tax Payable on deemed total Income under section 115JB *(8 of Schedule MAT)*	1a	290382377
	b	Surcharge on (a) above	1b	34845885
	c	Education cess, including secondary and higher education cess on (1a+1b) above	1c	9756848
	d	Total Tax Payable u/s 115JB (1a+1b+1c)	1d	334985110

HIMACHAL BASPA POWER COMPANY LIMITED

COMPUTATION OF TAX LIABILITY

2	Tax payable on total income					
	a	Tax at normal rates on 15 of Part B-TI	2a	0		
	b	Tax at special rates *(total of col. (ii) of Schedule-SI)*	2b	0		
	d	Tax Payable on Total Income (2a + 2b)			2d	0
	e	Surcharge on 2d			2e	0
	f	Education cess, including secondary and higher education cess on (2d+2e)			2f	0
	g	Gross tax liability (2d+2e+2f)			2g	0
3	Gross tax payable (higher of 1d and 2g)				3	334985110
4	Credit under section 115JAA of tax paid in earlier years (if 2g is more than 1d) *(5 of Schedule MATC)*				4	0
5	Tax payable after credit under section 115JAA [(3 - 4)]				5	334985110
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	334985110
8	Interest payable					
	a	For default in furnishing the return (section 234A)	8a	0		
	b	For default in payment of advance tax (section 234B)	8b	2040554		
	c	For deferment of advance tax (section 234C)	8c	11354796		
	d	Total Interest Payable (8a+8b+8c)			8d	13395350
9	Aggregate liability (7 + 8d)				9	348380460

TAXES PAID AND BANK DETAILS

10	Taxes Paid					
	a	Advance Tax *(from column 5 of 15A)*	10a	100000000		
	b	TDS *(total of column 8 of 15B)*	10b	30927193		
	c	TCS *(total of column 7 of 15C)*	10c	2560		
	d	Self-Assessment Tax *(from column 5 of 15A)*	10d	218001830		
	e	Total Taxes Paid (10a + 10b + 10c + 10d)			10e	348931583
11	Amount payable (9 - 10e) *(Enter if 9 is greater than 10e, else enter 0)*				11	0
12	Refund *(If 10e is greater than 9) (Refund, if any, will be directly credited into the bank account)*				12	551120

13. Details of all Bank Accounts held in India at any time during the previous year *(excluding dormant accounts)*

Total number of savings and current bank accounts held by you at any time during the previous year *(excluding dormant accounts)*. **Provide the details below** 18

a) Bank Account in which refund, if any, shall be credited

S.No	IFS 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)*	Bank Account Type
1	SBIN0011525	State Bank of India	35072467370	Current

b) Other Bank account details

S.No	IFS 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)*	Bank Account Type
2	SBIN0009995	State Bank of India	35276747811	Current
3	SBIN0009995	State Bank of India	35276744184	Current
4	SBIN0011525	State Bank of India	35072522796	Current
5	SBIN0017313	State Bank of India	31181766318	Current
6	PUNB0042700	Punjab National Bank	0427008700024400	Cash Credit
7	PUNB0290400	Punjab National Bank	2904002100004958	Current
8	ICIC0000007	ICICI Bank Ltd	000705015577	Current
9	ICIC0000007	ICICI Bank Ltd	000705039802	Current
10	ICIC0000007	ICICI Bank Ltd	000705039792	Current
11	ICIC0000007	ICICI Bank Ltd	000705039801	Current
12	ICIC0000007	ICICI Bank Ltd	000705039808	Current
13	IBKL0000127	IDBI Ltd	127655100001540	Cash Credit
14	IBKL0000127	IDBI Ltd	127103000001281	Current
15	UTIB0000473	Axis Bank	473010200002400	Current
16	UTIB0000473	Axis Bank	914020010417030	Current
17	SBIN0011525	State Bank of India	11552902146	Current

HIMACHAL BASPA POWER COMPANY LIMITED

18	SBIN0011525	State Bank of India	11552902033	Current	
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]*			14	No 360

VERIFICATION

I, **PRAMOD PRABHAKARAN MENON** son/ daughter of **PRABHAKARAN MENON** holding permanent account number **AALPM3553H** 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 that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year **2016-17**. 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.

Place: **MUMBAI** Date: **30/11/2016**

Schedule HP **Details of Income from House Property**

1	**Income under the head "Income from house property"**			
	a	**Rent of earlier years realized under section 25A/AA**	1a	0
	b	**Arrears of rent received during the year under section 25B after deducting 30%**	1b	0
	c	**Total (1a + 1b + Total of (j) for all properties above)**	1c	0

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**

INCOME FROM BUSINESS OR PROFESSION

A	**From business or profession other than speculative business and specified business**				1	1556207680
1	**Profit before tax as per profit and loss account (item 45 and 53 of Part A-P&L)**					
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**					
	a	**House property**	3a	0		
	b	**Capital gains**	3b	1122815		
	c	**Other sources**	3c	41291171		
4	**Profit or loss included in 1, which is referred to in section 44AD/44AE/44AF/44B/44BB/44BBA/44BBB/44D/44DA Chapter-XII-G/ First Schedule of Income-tax Act**		4	0		
5	**Income credited to Profit and Loss account (included in 1)which is exempt**					
	a	**Share of income from firm(s)**	5a	0		
	b	**Share of income from AOP/ BOI**	5b	0		
	c	**Any other exempt income(specify nature and amount)**				
		S.NO **Nature** **Amount**				
		Total	5c	0		
	d	**Total exempt income (5a + 5b + 5ciii)**	5d	0		
6	**Balance (1– 2a – 2b – 3a - 3b – 3c – 4– 5d)**				6	1513793694
7	**Expenses debited to profit and loss account considered under other heads of income**					
	a	**House Property**	7a	0		
	b	**Capital gains**	7b	0		
	c	**Other sources**	7c	0		
8	**Expenses debited to profit and loss account which relate to exempt income**		8	0		
9	**Total (7a + 7b + 7c + 8)**		9	0		
10	**Adjusted profit or loss (6+9)**				10	1513793694
11	**Depreciation and amoritisation debited to profit and loss account**				11	1478185384
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		

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	ii	Depreciation allowable under section 32(1)(i) *(Make your own computation refer Appendix-IA of IT Rules)*	12ii	3218623784			
	iii	Total (12i + 12ii)				12iii	3218623784
13		Profit or loss after adjustment for depreciation (10 +11 - 12iii)				13	-226644706
14		Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6r of Part-OI)	14	0			
15		Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7k of Part-OI)	15	0			
16		Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Ai of Part-OI)	16	13426790			
17		Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part-OI)	17	2279502			
18		Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11g of Part-OI)	18	0			
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/ 35ABB/35AC/40A(3A)/33AC/ 72A/80HHD/80-IA	21	0			
22		Deemed income under section 43CA	22	0			
23		Any other item of addition under section 28 to 44DA	23	0			
24		Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which assessee is a partner)	24	0			
25		Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21 + 22 + 23 + 24)				25	15706292
26		Deduction allowable under section 32(1)(iii)	26	0			
27		Deduction allowable under section 32AD	27	0			
28		Amount allowable as deduction under section 32AC	28	0			
29		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)*	29	0			
30		Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of PartA-OI)	30	0			
31		Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10g of PartA-OI)	31	0			
32		Deduction under section 35AC					
	a	Amount, if any, debited to profit and loss account	32a	0			
	b	Amount allowable as deduction	32b	0			
	c	Excess amount allowable as deduction (31b - 31a)	32c	0			
33		Any other amount allowable as deduction	33	0			
34		Total (26 + 27 + 28 + 29 + 30 + 31 + 32c + 33)				34	0
35		Income (13 + 25 – 34)				35	-210938414
36		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			
	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	36ix	0			
	x	Total (36i to 36ix)				36x	0
37		Net profit or loss from business or profession other than speculative and specified business (34 + 35x)				37	-210938414

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	38	**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)*	A38	-210938414
B		**Computation of income from speculative business**		
	39	**Net profit or loss from speculative business as per profit or loss account**	39	0
	40	**Additions in accordance with section 28 to 44DA**	40	0
	41	**Deductions in accordance with section 28 to 44DA**	41	0
	42	**Income from speculative business (39 + 40 - 41)** *(if loss, take the figure to 6xi of schedule CFL)*	B42	0
C		**Computation of income from specified business under section 35AD**		
	43	**Net profit or loss from specified business as per profit or loss account**	43	0
	44	**Additions in accordance with section 28 to 44DA**	44	0
	45	**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)*	45	0
	46	**Profit or loss from specified business** *(43 + 44 - 45)*	46	0
	47	**Deductions in accordance with section 35AD(1) or 35AD(1A)**	47	0
	48	**Income from specified business (46 - 47)** *(if loss, take the figure to 7xi of schedule CFL)*	C48	0
D		**Income chargeable under the head 'Profits and gains' from business or profession** *(A37 + B42 + C48)*	D	-2109 38414

E **Intra head set off of business loss of current year**

SI No.	Type of Business income	Income of current year *(Fill this column only if figure is zero or positive)*	Business loss set off(2)	Business income remaining after set off(3)[(3)=(1)-(2)]
i	Loss to be set off (Fill this row only if figure is negative)		210938414	
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)		210938414	

NOTE *Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head*

Schedule DPM **Depreciation on Plant and Machinery (Other than assets on which full capital expenditure is allowable as deduction under any other section)**

DEPRECIATION ON PLANT AND MACHINERY

		Plant and machinery						
1	Block of assets							
2	Rate (%)	15 (i)	30 (ii)	40 (iii)	50 (iv)	60 (v)	80 (vi)	100 (vii)
3	Written down value on the first day of previous year	0	0	0	0	0	0	0
4	Additions for a period of 180 days or more in the previous year	0	0	0	0	0	0	0
5	Consideration or other realization during the previous year out of 3 or 4	0	0	0	0	0	0	0
6	Amount on which depreciation at fullrate to be allowed (3 + 4 - 5) *(enter 0, if result is negative)*	0	0	0	0	0	0	0
7	Additions for a period of less than 180 days in the previous year	0	0	0	0	0	0	0
8	Consideration or other realizations during the year out of 7	0	0	0	0	0	0	0
9	Amount on which depreciation at halfrate to be allowed (7-8) *(enter 0, if result is negative)*	0	0	0	0	0	0	0
10	Depreciation on 6 at full rate	0	0	0	0	0	0	0
11	Depreciation on 9 at half rate	0	0	0	0	0	0	0

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12	Additional depreciation, if any, on 4	0	0	0	0	0	0	0
13	Additional depreciation, if any, on 7	0	0	0	0	0	0	0
14	Total depreciation (10 + 11 + 12 + 13)	0	0	0	0	0	0	0
15	Expenditure incurred in connection with transfer of asset/ assets	0	0	0	0	0	0	0
16	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -15) *(enter negative only if block ceases to exist)*	0	0	0	0	0	0	0
17	Written down value on the last day of previous year* (6+ 9 - 14) *(enter 0 if result is negative)*	0	0	0	0	0	0	0

Schedule DOA **Depreciation on other assets(Other than assets on which full capital expenditure is allowable as deduction)**

DEPRECIATION ON OTHER

1	Block of assets	Building			Furniture and fittings	Intangible assets	Ships
2	Rate (%)	5	10	100	10	25	20
		(i)	(ii)	(iii)	(iv)	(v)	(vi)
3	Written down value on the first day of previous year	0	0	0	0	0	0
4	Additions for a period of 180 days or more in the previous year	0	0	0	0	0	0
5	Consideration or other realization during the previous year out of 3 or 4	0	0	0	0	0	0
6	Amount on which depreciation at full rate to be allowed (3 + 4 -5)(enter 0, if result is negative)	0	0	0	0	0	0
7	Additions for a period of less than 180 days in the previous year	0	0	0	0	0	0
8	Consideration or other realizations during the year out of 7	0	0	0	0	0	0
9	Amount on which depreciation at half rate to be allowed (7-8) (enter 0, if result is negative)	0	0	0	0	0	0
10	Depreciation on 6 at full rate	0	0	0	0	0	0
11	Depreciation on 9 at half rate	0	0	0	0	0	0
12	Additional depreciation, if any, on 4	0	0	0	0	0	0
13	Additional depreciation, if any, on 7	0	0	0	0	0	0
14	Total depreciation (10+11+12+13)	0	0	0	0	0	0
15	Expenditure incurred in connection with transfer of asset/ assets	0	0	0	0	0	0
16	Capital gains/ loss under section 50* (5 + 8 -3-4 -7 -15) (enter negative only if block ceases to exist)	0	0	0	0	0	0

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17	Written down value on the last day of previous year* (6+ 9 -14) (enter 0, if result is negative)	0	0	0	0	0	0

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Schedule DEP Summary of depreciation on assets (Other than on assets on which full capital expenditure is allowable as deduction under any other section)

SUMMARY OF DEPRECIATION ON ASSETS

1	Plant and machinery					
	a	Block entitled for depreciation @ 15 per cent *(Schedule DPM - 14 i)*	1a	0		
	b	Block entitled for depreciation @ 30 per cent *(Schedule DPM - 14 ii)*	1b	0		
	c	Block entitled for depreciation @ 40 per cent *(Schedule DPM - 14 iii)*	1c	0		
	d	Block entitled for depreciation @ 50 per cent *(Schedule DPM - 14 iv)*	1d	0		
	e	Block entitled for depreciation @ 60 per cent *(Schedule DPM - 14 v)*	1e	0		
	f	Block entitled for depreciation @ 80 per cent *(Schedule DPM - 14 vi)*	1f	0		
	g	Block entitled for depreciation @ 100 per cent *(Schedule DPM - 14 vii)*	1g	0		
	h	Total depreciation on plant and machinery *(1a + 1b + 1c + 1d+ 1e + 1f + 1g)*			1h	0
2	Building					
	a	Block entitled for depreciation @ 5 per cent *(Schedule DOA- 14i)*	2a	0		
	b	Block entitled for depreciation @ 10 per cent *(Schedule DOA- 14ii)*	2b	0		
	c	Block entitled for depreciation @ 100 per cent *(Schedule DOA- 14iii)*	2c	0		
	d	Total depreciation on building *(total of 2a + 2b + 2c)*			2d	0
3	Furniture and fittings *(Schedule DOA- 14 iv)*				3	0
4	Intangible assets *(Schedule DOA- 14 v)*				4	0
5	Ships *(Schedule DOA- 14 vi)*				5	0
6	Total depreciation *(1h + 2d + 3 + 4 + 5)*				6	0

Schedule DCG Deemed Capital Gains on sale of depreciable assets

1	Plant and machinery					
	a	Block entitled for depreciation @ 15 per cent *(Schedule DPM - 16i)*	1a	0		
	b	Block entitled for depreciation @ 30 per cent *(Schedule DPM - 16ii)*	1b	0		
	c	Block entitled for depreciation @ 40 per cent *(Schedule DPM - 16 iii)*	1c	0		
	d	Block entitled for depreciation @ 50 per cent *(Schedule DPM - 16 iv)*	1d	0		
	e	Block entitled for depreciation @ 60 per cent *(Schedule DPM - 16 v)*	1e	0		
	f	Block entitled for depreciation @ 80 per cent *(Schedule DPM - 16 vi)*	1f	0		
	g	Block entitled for depreciation @ 100 per cent *(Schedule DPM - 16 vii)*	1g	0		
	h	Total *(1a +1b + 1c + 1d + 1e + 1f + 1g)*			1h	0
2	Building					
	a	Block entitled for depreciation @ 5 per cent *(Schedule DOA- 16i)*	2a	0		
	b	Block entitled for depreciation @ 10 per cent *(Schedule DOA- 16ii)*	2b	0		
	c	Block entitled for depreciation @ 100 per cent *(Schedule DOA- 16iii)*	2c	0		
	d	Total depreciation on building *(total of 2a + 2b + 2c)*			2d	0

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3	Furniture and fittings *(Schedule DOA- 16 iv)*	3	0
4	Intangible assets *(Schedule DOA- 16 v)*	4	0
5	Ships *(Schedule DOA- 16 vi)*	5	0
6	Total *(1h + 2d + 3 + 4 + 5)*	6	0

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Schedule ESR Deduction under section 35 or 35CCC or 35CCD

SI No	Expenditure of the nature referred to in section (1)	Amount, if any, debited to profit and loss account (2)	Amount of deduction allowable (3)	Amount of deduction in excess of the amount debited to profit and loss account (4) = (3) - (2)
i	35(1)(i)	0	0	0
ii	35(1)(ii)	0	0	0
iii	35(1)(iia)	0	0	0
iv	35(1)(iii)	0	0	0
v	35(1)(iv)	0	0	0
vi	35(2AA)	0	0	0
vii	35(2AB)	0	0	0
viii	35CCC	0	0	0
ix	35CCD	0	0	0
x	Total	0	0	0

Schedule CG Capital Gains

CAPITAL GAINS

A	Short-term capital gain (STCG) *(Items 4, 5 & 8 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.	Section	Amount					
1	Sec 54D	0					
2	Sec 54G	0					
3	Sec 54GA	0					
Total		1d	0				
e	Short-term Capital Gains on Immovable property (1c - 1d)					A1e	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	From sale of equity share or unit of equity oriented Mutual Fund (MF) on which STT is paid - (i) 111A [for others]						
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			

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	e	Short-term capital gain on equity share or equity oriented MF (STT paid) (3c + 3d)			A3e 0
3	From sale of equity share or unit of equity oriented Mutual Fund (MF) on which STT is paid - (ii) 115AD(1)(b)(ii) [for Foreign Institutional Investors]				
	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
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-RESIDENT- from sale of securities (other than those at A3 above) by an FII as per section 115AD				
	a	Full value of consideration	5a	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 (5a - 5biv)	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 sale of securities by an FII (other than those at A2) (5c + 5d)			A5e 0
6	From sale of assets other than at A1 or A2 or A3 or A4 or A5 above				
	a	Full value of consideration	6a	778522815	
	b	Deductions under section 48			
	i	Cost of acquisition without indexation	bi	777400000	
	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	777400000	
	c	Balance (6a - 6biv)	6c	1122815	
	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			

S. No.	Section	Amount
1	Sec 54D	0
2	Sec 54G	0
3	Sec 54GA	0
Total		6f 0

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	g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e - 6f)				A6g	
7	Amount deemed to be short term capital gain						
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 that year	New asset acquired/constructed		Amount not used for new asset or remain unutilized in Capital Gains account (X)
			Year in which asset acquired/ constructed	Amount utilised out of Capital Gains account	

b	Amount deemed to be short term capital gains u/s 54D/54G/54GA, other than at 'a'	0	
	Total Amount deemed to be short-term capital gains u/s 54D/54G/54GA (aXi + b)	A7	0
8	FOR NON-RESIDENTS- STCG included in A1 - A7 but not chargeable to tax in India as per DTAA		

Sl. No	Country Name, Code	Article of DTAA	Whether Tax Residency Cerificate obtained ?	Item No. A1 to A7 above in which included	Amount of STCG

	Total amount of STCG not chargeable to tax in India as per DTAA	A8	0
9	Total Short-term Capital Gain (A1e + A2c + A3e + A4a + A4b + A5e + A6g + A7 - A8)	A9	1122815

B Long-term capital gain (LTCG) *(Items 5, 6 & 9 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 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/54G/54GA *(Specify details in item D below)*				

S. No.	Section	Amount
1	Sec 54D	0
2	Sec 54EC	0
3	Sec 54G	0
4	Sec 54GA	0
Total		0

		1d		
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	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 *(specify details in item D below)*		3d	0

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	e	LTCG on bonds or debenture (3c - 3d)			B3e	0
4	1). From sale of,		(i) listed securities or units 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 *(Specify details in item D below)*	4d	0		
	e	Long-term Capital Gains on assets at B4 above (4c - 4d)			B4e	0
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 *(Specify details in item D below)*	5b	0		
	c	LTCG on share or debenture (5a - 5b)	5c	0		
6	1). For NON-RESIDENTS- from sale of,		(i) unlisted securities as per sec. 112(1)(c)			
	a	Full value of consideration	6a	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 (6a - 6biv)	6c	0		
	d	Deduction under sections 54EC*(specify details in item D below)*	6d	0		
	e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)			B6e	0
6	2). For NON-RESIDENTS- from sale of,		(ii) units referred in sec.115AB			
	a	Full value of consideration	6a	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 (6a - 6biv)	6c	0		
	d	Deduction under sections 54EC*(specify details in item D below)*	6d	0		
	e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)			B6e	0
6	3). For NON-RESIDENTS- from sale of,		(iii) bonds or GDR as referred in sec. 115AC			
	a	Full value of consideration	6a	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 (6a - 6biv)	6c	0		
	d	Deduction under sections 54EC*(specify details in item D below)*	6d	0		
	e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)			B6e	0

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6	4). For NON-RESIDENTS- from sale of,			(iv) securities by FII as referred to in sec. 115AD		
	a	Full value of consideration		6a	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 (6a - 6biv)		6c	0	
	d	Deduction under sections 54EC *(specify details in item D below)*		6d	0	
	e	Long-term Capital Gains on assets at 6 above in case of NON-RESIDENT (6c - 6d)				B6e 0
7	From sale of assets where B1 to B7 above are not applicable					
	a	Full value of consideration		7a	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 - 7biv)		7c	0	
	d	Deduction under sections 54D/54EC/54G/54GA (Specify details in item D below)				

S. No.	Section	Amount
1	Sec 54D	0
2	Sec 54EC	0
3	Sec 54G	0
4	Sec 54GA	0
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 year 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 that year	New asset acquired/constructed		Amount not used for new asset or remain unutilized in Capital Gains account (X)
			Year in which asset acquired/ constructed	Amount utilised out of Capital Gains account	
					0

	b	Amount deemed to be long-term capital gains, other than at 'a'				
		Total amount deemed to be long-term capital gains (Xi + b)				B8 0
9	FOR NON-RESIDENTS- LTCG included in items B1 to B8 but not chargeable to tax in India as per DTAA					

Sl. No	Country Name, Code	Article of DTAA	Whether Tax Residency Cerificate obtained ?	Item B1 to B8 above in which included	Amount of LTCG

		Total amount of LTCG not chargeable to tax in India as per DTAA				B9 0
	10	Total long term capital gain [B1e + B2e + B3e + B4e + B5c + B6e + B7e + B8 - B9] *(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 1122815
D	Information about deduction claimed					
	1	In case of deduction u/s 54D/54EC/54G/54GA give following details				

S.No	Section under which deduction claimed	Amount of deduction	Cost of new asset	Date of its acquisition/ construction	Amount deposited in Capital Gains Accounts Scheme before due date
Total deduction claimed		0			

E Set-off of current year capital losses with current year capital gains *(excluding amounts included in A7 & B9 which is chargeable under DTAA)*

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S.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%	applicable rate	10%	20%	
			1	2	3	4	5	6	
i	Loss to be set off (Fill this row if figure computed is negative)			0	0	0	0	0	
ii	Short term capital gain	15%	0		0	0			0
iii		30%	0	0		0			0
iv		applicable rate	1122815	0	0				1122815
v	Long term capital gain	10%	0	0	0	0		0	0
vi		20%	0	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 5v 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 5vi of schedule BFLA, if any.	0	0	0	0	0
3	Short-term capital gains taxable at applicable rates Enter value from item 5vii of schedule BFLA, if any.	0	0	0	0	0
4	Long- term capital gains taxable at the rate of 10% Enter value from item 5viii of schedule BFLA, if any.	0	0	0	0	0
5	Long- term capital gains taxable at the rate of 20% Enter value from item 5ix of schedule BFLA, if any.	0	0	0	0	0

Schedule OS **Income from other sources**

1	**Income**				
	a	**Dividends, Gross**	1a	0	
	b	**Interest, Gross**	1b	41291171	
	c	**Rental income from machinery, plants, buildings, etc., Gross**	1c	0	
	d	**Others, Gross** *(excluding income from owning race horses)* **Mention the source**			
		1 **115BB Winnings from lotteries, crossword puzzles etc.**	1d1	0	
		2 **Others - OTHERS**	1d2	0	
		Total	1d	0	
	e	**Total (1a + 1b + 1c + 1d)**		1e	41291171
	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
		ii **Any other income chargeable to tax at the rate specified under Chapter XII/XII-A**		1fii	0
		iii **FOR NON-RESIDENTS- Income chargeable to be taxed under DTAA**			

Sl No.	Country name, code	Article of DTAA	Rate of tax under DTAA	Whether TRC obtained?	Corresponding section of the Act which prescribes rate	Amount of income
						0
Total amount of income chargeable to tax under DTAA.						0

	iv	**Income included in '1e' chargeable to tax at special rate (1fi +1fii + 1fiii)**	1g	41291171
	g	**Gross amount chargeable to tax at normal applicable rates (1e-1fiv)**		
	h	**Deductions under section 57** *(other than those relating to income under 1fi, 1fii and 1fiii for non-residents)*		
		i **Expenses / Deductions**	hi	0
		ii **Depreciation**	hii	0
		iii **Total**	hiii	0
	i	**Income from other sources (other than from owning race horses and amount chargeable to tax at special rate) (1g – hiii)** *(If negative take the figure to 4i of schedule CYLA)*	1i	41291171

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2	Income from other sources (other than from owning and maintaining race horses) (1fiv + 1i) *(enter 1i as nil, if negative)*				2	41291171
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	Balance (3a – 3b) *(if negative take the figure to 10xi of Schedule CFL)*			3c	0
4	Income under the head "Income from other sources" (2 + 3c).*((take 3c as nil if negative)*				4	41291171

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Schedule CYLA **Details of Income after Set off of current year losses**

CURRENT YEAR LOSS ADJUSTMENT

Sl.No	Head/ Source of Income	Income of current year(Fill this column only if income is zero or positive)	House property loss of the current year set off	Business Loss(other than speculation or specified business loss) of the current year set off	Other sources loss (other than loss from race horses and amount chargeable to special rate of tax) of the current year set off	Current year's Income remaining after set off
		1	2	3	4	5=1-2-3-4
i	Loss to be set off		0	210938414	0	
ii	House property	0		0	0	0
iii	Business (excluding speculation income and income from specified business)	0	0		0	0
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 applicalble rates	1122815	0	1122815	0	0
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)	41291171	0	41291171		0
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	42413986	0	
xiv	Loss remaining after set-off(i-xiii)		0	168524428	0	

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BROUGHT FORWARD LOSS ADJUSTMENT

Schedule BFLA — Details of Income after Set off of Brought Forward Losses of earlier years

SI 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 income and income from specified business)	0	0	0	0	0
iii	Speculation Income	0	0	0	0	0
iv	Specified Business Income	0	0	0	0	0
v	Short-term capital gain taxable @15%	0	0	0	0	0
vi	Short-term capital gain taxable @30%	0	0	0	0	0
vii	Short-term capital gain taxable at applicable rates	0	0	0	0	0
viii	Long term capital gain taxable @10%	0	0	0	0	0
ix	Long term capital gain taxable @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)	0		0	0	0
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)					0

CARRY FORWARD OF LOSS

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
1	2	3	4	5	6	7	8	9	10
i	2008-09								
ii	2009-10								
iii	2010-11								
iv	2011-12								
v	2012-13								
vi	2013-14								
vii	2014-15								
viii	2015-16								
ix	Total of earlier year losses b/f		0	0	0	0	0	0	0
x	Adjustment of above losses in Schedule BFLA		0	0	0	0	0	0	0
xi	2016-17 (Current year losses)		0	168524428	0	0	0	0	0
xii	Total loss Carried forward to future years		0	168524428	0	0	0	0	0

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Schedule UD Unabsorbed Depreciation and allowance under section 35(4)

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

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Schedule ICDS Effect of Income Computation Disclosure Standards on profit

SI.NO	ICDS	Amount
(i)	(ii)	(iii)
I	Accounting Policies	
II	Valuation of Inventories	
III	Construction Contracts	
IV	Revenue Recognition	
V	Tangible Fixed Assets	
VI	Changes in Foreign Exchange Rates	
VII	Government Grants	
VIII	Securities	
IX	Borrowing Costs	
X	Provisions, Contingent Liabilities and Contingent Assets	
XI	Total Net effect (I+II+III+IV+V+VI+VII+VIII+IX+X)	

Schedule 10A Deduction under section 10A

Deductions in respect of units located in Special Economic Zone

Sl	Undertaking	Assessment year in which unit begins to manufacture/produce	Sl	Amount of deduction	
a	Total deduction under section 10A				a

Schedule 10AA Deduction under section 10AA

Deductions in respect of units located in Special Economic Zone

Sl	Undertaking	Assessment year in which unit begins to manufacture/produce/provide services	Sl	Amount of deduction	
a	Total deduction under section 10AA				a

Schedule 80G Details of donations entitled for deduction under section 80G

		S.No	Name of Donee	Address	City or Town or District	State Code	Pin Code	PAN of Donee	Amount of Donation	Eligible Amount of Donation
A	Donations entitled for 100% deduction without qualifying limit									
		2	Total A							
B	Donations entitled for 50% deduction without qualifying limit									
		2	Total B							
C	Donations entitled for 100% deduction subject to qualifying limit									
		2	Total C							
D	Donations entitled for 50% deduction subject to qualifying limit									
		2	Total D							
E	Total eligible amount of donations (A + B + C + D)									

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Schedule 80-IA Deduction 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	0	
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)			e 0

Schedule 80-IB Deduction 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 [Section80-IB(7A)]			
	1	Undertaking No.1	0	
e	Deduction in the case of convention centre [Section80-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 beginscommercial 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 deductions under section 80-IB (total of a to m)			n 0

Schedule 80-IC or 80-IE Deduction under section 80-IC or 80-IE

a	Deduction in respect of industrial undertaking located in Sikkim		
	1	Undertaking No.1	0
b	Deduction in respect of industrial undertaking located in Himachal Pradesh		
	1	Undertaking No.1	0
c	Deduction in respect of industrial undertaking located in Uttaranchal		
	1	Undertaking No.1	0

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d	Deduction in respect of industrial 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 of deduction for undertakings located in North-east (Total of da to dg)			dh	0
e	Total deduction under section 80-IC or 80-IE (a + b + c + dh)			e	0

Schedule VIA Deductions under Chapter VI-A

TOTAL DEDUCTIONS

1	Part B- Deduction in respect of certain payments								
	a	80G	0	b	80GGB	0			
	c	80GGA	0	d	80GGC	0			
	Total Deductions under Part B (a + b + c + d)						1	0	
2	Part C- Deductions in respect of certain incomes								
	e	80-IA	0	f	80-IAB	0			
	g	80-IB	0	h	80-IC/80-IE	0			
	i	80-ID	0	j	80JJA	0			
	k	80JJAA	0	l	80LA	0			
	Total Deductions under Part C(total of e to l)						2	0	
3	Total Deductions under Chapter VI-A (1+2)						3	0	

Schedule SI **Income chargeable to tax at special rates** *(please see instructions No. 7(ii) for section and rate of tax)*

Sl No	Section/Description	Special rate (%)	Income (i)	Tax thereon (ii)
1	1	1	0	0
2	DTAAOS	1	0	0
3	5B	12.5	0	0
4	1A	15	0	0
5	21	20	0	0
6	22	10	0	0
7	21ciii	10	0	0
8	5BB	30	0	0
9	5ADii	30	0	0
10	5AD1biip	15	0	0
11	5A1ai	20	0	0
12	5A1aii	20	0	0
13	5A1aiia	5	0	0
14	5A1aiiaa	5	0	0
15	5A1aiiab	5	0	0
16	5A1aiiac	5	0	0
17	5A1aiii	20	0	0
18	FA	50	0	0
19	5A1bA	10	0	0
20	5A1bB	10	0	0
21	5AC1ab	10	0	0
22	5AC1c	10	0	0
23	5AD1i	20	0	0
24	5AD1iP	5	0	0
25	5ADiii	10	0	0
26	5BBA	20	0	0

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27	5BBC	30	0	0
28	5BBE	30	0	0
29	5AB1a	10	0	0
30	5BBD	15	0	0
31	5AB1b	10	0	0
32			Total	0

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

EXEMPT 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	Gross Agricultural receipts (other than income to be excluded under rule 7A, 7B or 8 of I.T. Rules)		i	
	i	Expenditure incurred on agriculture	ii	
	ii	Unabsorbed agricultural loss of previous eight assessment years	iii	
	iii	Net Agricultural income for the year (i – ii – iii) (enter nil if loss)	4	
5	Others, including exempt income of minor child		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.No.	Name of business trust/ investment fund	PAN of the business trust/ investment fund	Sl.No.	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

MINIMUM ALTERNATE TAX

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 48 of Part A-P&L)				4	977989987
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	591644483		
	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	Depreciation attributable to revaluation of assets	5j	0		
	k	Gain on transfer of units referred to in clause (k) of explanation 1 to section 115JB	5k	0		
	l	Others*(including residual unadjusted items and provision for diminution in the value of any asset)*	5l	0		
	m	Total additions (5a+5b+5c+5d+5e+5f+5g+5h+5i+5j+5k+5l)			5m	591644483
6	Deductions					
	a	Amount withdrawn from reserve or provisions if credited to Profit and Loss account	6a	0		

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b	Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	6b	0		
c	Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset	6c	0		
d	Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account	6d	0		
e	Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB	6e	0		
f	Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1 to section 115JB	6f	0		
g	Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB	6g	0		
h	Loss brought forward or unabsorbed depreciation whichever is less	6h	0		
i	Profit of sick industrial company till net worth is equal to or exceeds accumulated losses	6i	0		
j	Others *(including residual unadjusted items and the amount of deferred tax credited to P&L A/c)*	6j	0		
k	Total deductions *(6a + 6b + 6c + 6d + 6e + 6f + 6g + 6h + 6i + 6j))*			6k	0
7	Book profit under section 115JB *(4 + 5m – 6k)*			7	1569634470
8	Tax payable under section 115JB *[18.5% of (7)]*			8	290382377

Schedule MATC Computation of tax credit under section 115JAA

MAT CREDIT

1	Tax under section 115JB in assessment year 2016-17 *(1d of Part-B-TTI)*	1	334985110
2	Tax under other provisions of the Act in assessment year 2016-17 *(2g of Part-B-TTI)*	2	0
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 utilised during the current year is subject to maximum of amount mentioned in 3 above and cannot exceed the sum of MAT Credit Brought Forward]*		

S. No	Assessment Year (A)	MAT Credit			MAT Credit Utilised during the Current Year (C)	Balance MAT Credit Carried Forward (D)= (B3) – (C)
		Gross(B1)	Set-off in earlier years(B2)	Balance Brought forward (B3)=(B1)-(B2)		
i	2006-07	0	0	0	0	0
ii	2007-08	0	0	0	0	0
iii	2008-09	0	0	0	0	0
iv	2009-10	0	0	0	0	0
v	2010-11	0	0	0	0	0
vi	2011-12	0	0	0	0	0
vii	2012-13	0	0	0	0	0
viii	2013-14	0	0	0	0	0
ix	2014-15	0	0	0	0	0
x	2015-16	0	0	0	0	0
xi	2016-17 (enter 1 -2, if 1>2 else enter 0)	0	0	0	0	0
12	Total	0	0	0	0	0

5	Amount of tax credit under section 115JAA utilised during the year *[enter 4(C)ix]*	5	0
6	Amount of MAT liability available for credit in subsequent assessment years *[enter 4(D)ix]*	6	0

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

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

Schedule IT 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	0004329	15/12/2015	38848	100000000
2	0004329	27/04/2016	05785	21017970

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3	0013283	29/04/2016	06313	196983860
Total				318001830

NOTE *Enter the totals of Advance tax and Self-Assessment tax in Sl No. 10a and 10d of Part B-TTI*

Schedule TDS2 **Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A]**

Sl.No.	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	Amount out of (6) or (7) being claimed this Year (only if corresponding income is being offered for tax this year)	Amount out of (6) or (7) being carried forward
				Fin. Year in which deducted	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	DELI03780A	ICICI BANK LIMITED			0	5415192	5415192	0
2	DELJ06582C	JAYPEE POWERGRID LIMITED			0	39577	39577	0
3	DELP10371E	PTC INDIA LIMITED			0	22763957	22763957	0
4	DELP17480B	POWER SYSTEM OPERATION CORPORATION LIMITED			0	42726	42726	0
5	PTLP11827E	PUNJAB NATIONAL BANK, SHIMLA			0	16091	16091	0
6	PTLS17500A	STATE BANK OF INDIA , SHOLTU			0	2533188	2533188	0
7	DELJ06417F	JSW POWER TRADING COMPANY LIMITED			0	116462	116462	0
Total							30927193	

NOTE *Please enter total of column(8) of Schedule-TDS1 and column 8 of Schedule-TDS2 in 10b of PartB-TTI*

Schedule TDS3 **Details of Tax Deducted at Source(TDS) on Sale of Immovable Property u/s 194IA (For Seller of Property) [Refer Form 26QB]**

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

NOTE *Please enter total of column(8) of Schedule-TDS2 and column 8 of Schedule-TDS3 in 10b of PartB-TTI*

Schedule TCS **Details of Tax Collected at Source(TCS) [As per Form 27D issued by the Collectors(s)]**

Sl.No.	Tax Deduction and Tax Collected 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 offered for tax this year)	Amount out of (5) or (6) being carried forward
			Fin. Year in which deducted	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	PTLM13229G	MINING OFFICER KINNAUR		0	2560	2560	0

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Total	2560

NOTE *Please enter total of column(7) of Schedule-TDS in 10c of Part B-TTI*

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

Sl.No.	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				0	

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**

A **Details of Foreign Bank Accounts held (including any beneficial interest) at any time during the previous year**

Sl. No (1)	Country Name and Code (2)	Name of the Bank (3a)	Address of the Bank (3b)	Account holder name (4)	Status - Owner/ Beneficial owner/ Beneficiary (5)	Account Number (6)	Account opening date (7)	Peak Balance During the Year (in rupees) (8)	Interest accrued in the account (9)	Interest taxable and offered in this return		
										Amount (10)	Schedule where offered (11)	Item number 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 (1)	Country Name and Code (2)	Nature of entity (3)	Name of the Entity (4a)	Address of the Entity (4b)	Nature of Interest - Direct/ Beneficial owner/ Beneficiary (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 previous year**

Sl. No (1)	Country Name and Code (2)	Address of the Property (3)	Ownership - Direct/ Beneficial owner/ Beneficiary (4)	Date of acquisition (5)	Total Investment (at cost) (in rupees) (6)	Income derieved from the Property (7)	Nature of Income (8)	Income taxable and offered in this return		
								Amount (9)	Schedule where offered (10)	Item number of schedule (11)

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D	Details of any other Capital Asset held (including any beneficial interest) at any time during the previous year									
Sl. No (1)	Country Name and Code (2)	Nature of Asset (3)	Ownership - Direct/ Beneficial owner/ Beneficiary (4)	Date of acquisition (5)	Total Investment (at cost) (6)	Income derieved from the Asset (7)	Nature of Income (8)	Income taxable and offered in this return		
								Amount (9)	Schedule where offered (10)	Item number of schedule (11)
								380		

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 (1)	Name of the Institution in which the account is held (2)	Address of the Institution (3)	Name of the account holder (4)	Account Number (5)	Peak Balance/ Investment during the year (in rupees) (6)	Whether income accrued is taxable in your hands? (7)	If (7) is yes, Income accrued in the account (8)	If (7) is yes, Income offered in this return		
								Amount (9)	Schedule where offered (10)	Item number of schedule (11)

F	Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor														
Sl. No (1)	Country Name and Code (2)	Name of the Trust (3a)	Address of the Trust (3b)	Name of the trustee (4a)	Address of the trustee (4b)	Name of the Settlor (5a)	Address of the Settlor (5b)	Name of Beneficiaries (6a)	Address of Beneficiaries (6b)	Date since position held (7)	Whether income derived is taxable in your hands? (8)	If (8) is yes, Income derived from the trust (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 (2)	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 instructions for filling out this schedule.*

HIMACHAL BASPA POWER COMPANY LIMITED

FORM NO. 29B

[See rule 40B]

Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company

1. We have examined the accounts and records of **Himachal Baspa Power Co Limited , Sholtu Colony P.O. Tapri Nichar Kinnaur HIMACHAL PRADESH-13 172104 , AADCH3821L** engaged in business of **Manufacturing Industry, Power and energy, 0114,** in order to arrive at the book profit during the year ended on the 31st March **2016**

2. (a) We certify that the book profit has been computed in accordance with the provisions of this section.The tax payable under section 115JB of the Income-tax Act in respect of the assessment year **2016-17** is Rs **334985110** which has been determined on the basis of the details in Annexure A to this Form.

3. In Our opinion and to the best of Our knowledge and according to the explanations given to Us the particulars given in the Annexure A are true and correct.

Where any matter stated in this report is answered in the negative or with a qualification , the report shall state the reasons thereof

Name : **A M Hariharan**
Address : **6, Karim Chambers, 40, Ambalal Doshi Marg, Hamam Street, Fort, Mumbai - 400001**
Membership No. : **038323**
FRN (Firm Registration Number) : **301051E**

Place: **MUMBAI**
Date: **2016-11-29**

ANNEXURE A

[See paragraph 2]

Details relating to the computation of Book Profits for the purposes of section 115JB of the Income-tax Act, 1961

1.	Name of the assessee	**Himachal Baspa Power Co Limited**	
2.	Particulars of address	**Sholtu Colony P.O. Tapri Nichar Kinnaur HIMACHAL PRADESH-13 172104**	
3.	Permanent Account Number	**AADCH3821L**	
4.	Assessment year	**2016-17**	
5.	Total income of the company under the Income-tax Act	**-168524426**	
6.	Income-tax payable on total income	**0**	
7.	Whether Profit and Loss Account is prepared in accordance with the provisions of Parts II and III of Schedule VI to the Companies Act, 1956 (1 of 1956)	**Yes**	
8.	Whether the Profit and Loss Account referred to in column 7 above has followed the same accounting policies, accounting standards for preparing the profit and loss account and the Same method of rates for calculating depreciation as have been adopted for preparing accounts laid before the company at its annual general body meeting? If not, the extent and nature of variation be specified	**Yes**	
9.	Net profit according to Profit and Loss Account referred to in (7) above	**977989987**	
10.	Amount of net profit as shown in Profit and Loss Account as increased by the amounts referred to in clauses (a) to (f) of Explanation to sub-section (2) of this section (file working separately, where required)	Clause	Amount
		a-Income Tax	**348411900**
		g-Depreciation	**1478185384**
		h-Deferred Tax	**243232583**
		Total	**2069829867**

HIMACHAL BASPA POWER COMPANY LIMITED

11.	The amount as referred to in item 10 as reduced by the amounts referred to in clauses (i) to (vii) of Explanation of sub-section (2) of this section (file working separately, where required)	Clause	Amount
		iia-Depreciation	1478185384
		Total	1478185384
12.	Book profit as computed according to Explanation given in sub-section (2)		1569634470
13.	18.5% of "book profit" as computed in 12 above		334985110
14.	In case income-tax payable by the company referred to at SI. No. 6 is less than seven and one-half per cent of its book profits shown in column 12, the amount of income-tax payable by the company would be 18.5% of column 12, i.e., as per (13)		334985110

Form Filing Details	
Revision/Original	Original

INCOME TAX DEPARTMENT
HIMACHAL BASPA POWER COMPANY LIMITED

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 Lodha & Company in pursuance of the provisions of the Companies Act, 2013 Act, and We annex here to a copy of Our audit report dated 2016-04-25 along with a copy each of

(a) the audited Profit and loss account for the period beginning from 2015-04-01 to ending on 2016-03-31
(b) the audited balance sheet as at, 2016-03-31 ; 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 unser 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.	Refer Audit report dated 25th April, 2016 for the year ended 2015-16
2	Others.	Refer Exhibit to Form 3CA and 3CD

Place MUMBAI
Date 30/11/2016

Name A M Hariharan
Membership Number 038323
FRN (Firm Registration Number) 301051E
Address 6, Karim Chambers, Hamam Street, Fort, Mumbai, MAHARASHTRA, 400001

INCOME TAX DEPARTMENT

HIMACHAL BASPA POWER COMPANY LIMITED

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, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same	**Yes**

Sl No.	Type	Registration Number
1	**Service Tax HIMACHAL PRADESH**	**AADCH3821LSD002**
2	**Sales VAT/Tax HIMACHAL PRADESH**	**02050300329**

5	Status	**Company**
6	Previous year from	**2015-04-01 to 2016-03-31**
7	Assessment Year	**2016-17**
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 in business exceeding Rs. 1 crore**

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 ?

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.

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).

Sector	Sub Sector	Code
Manufacturing Industry	**Power and energy**	**0114**

10 b If there is any change in the nature of business or profession, the particulars of such change — **No**

Business	Sector	SubSector	Code
Nil			

11 a Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed — **Yes**

Books prescribed
Cash Book
Bank Book
Journal
Genral 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

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

Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
Cash Book	**Sholtu colony**	**P O Tapri**	**Kinnaur**	**HIMACHAL PRADESH**	**172104**

HIMACHAL BASPA POWER COMPANY LIMITED

Bank Book	Sholtu colony	P O Tapri	Kinnaur	HIMACH AL PRAD ESH	172104
Journal	Sholtu colony	P O Tapri	Kinnaur	HIMACH AL PRAD ESH	172104
General Leger	Sholtu colony	P O Tapri	Kinnaur	HIMACH AL PRAD ESH	172104
Debtor's Ledger	Sholtu colony	P O Tapri	Kinnaur	HIMACH AL PRAD ESH	172104
Creditor's Ledger	Sholtu colony	P O Tapri	Kinnaur	HIMACH AL PRAD ESH	172104
Debit Note Register	Sholtu colony	P O Tapri	Kinnaur	HIMACH AL PRAD ESH	172104
Credit Note Register	Sholtu colony	P O Tapri	Kinnaur	HIMACH AL PRAD ESH	172104
Employee's Loan & Advances Ledger	Sholtu colony	P O Tapri	Kinnaur	HIMACH AL PRAD ESH	172104
Payroll Register	Sholtu colony	P O Tapri	Kinnaur	HIMACH AL PRAD ESH	172104
Stock ledger for Stores and Spares	Sholtu colony	P O Tapri	Kinnaur	HIMACH AL PRAD ESH	172104
Fixed Assets Register	Sholtu colony	P O Tapri	Kinnaur	HIMACH AL 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	
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, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).	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	Details of deviation, if any, in the method of accounting employed in the previous year from the accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	No
		Particulars	Increase in profit(Rs.) / Decrease in profit(Rs.)
14	a	Method of valuation of closing stock employed in the previous year.	Refer Note 1(h) to the Audited Accounts for the year ended 31st March 2016.
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	

HIMACHAL BASPA POWER COMPANY LIMITED

(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			

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16 Amounts not credited to the profit and loss account, being:-

16 a The items falling within the scope of section 28

Description	Amount
Nil	

16 b The proforma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund are admitted as due by the authorities concerned

Description	Amount

16 c Escalation claims accepted during the previous year

Description	Amount
Nil	

16 d Any other item of income

Description	Amount
Nil	

16 e Capital receipt, if any

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:

Details of property	Address Line 1	Address Line 2	City/Town	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:-

Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
			Purchase Value (1)	MOD--VAT (2)	Change in Rate of Exchange (3)	Subsidy/ Grant (4)	Total Value of Purchases (B) (1+2+3+4)			
Plant and Machinery in generating stations including plant foundations @ 3.4%	**3.4%**		**18229834822**				**18229834822**		**619722233**	**17610112589**
Building and civil engineering works of permanent character @ 3.02%	**3.02%**		**694098801**				**694098801**		**20961784**	**673137017**
Cooling towers and circulating water systems @ 7.84%	**7.84%**		**222734990**				**222734990**		**17462423**	**205272567**
Hydraulic works forming part of Hydro-electric system @ 1.95%	**1.95%**		**23757720629**				**23757720629**		**463275552**	**23294445077**
Hydraulic works forming part of	**3.4%**		**33503544616**				**33503544616**		**1139120517**	**32364424099**

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Hydro-electric system @ 3.4%										
Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%	7.81%		1881777760				1881777760		146966843	1734810917
Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.84%	7.84%		32495472				32495472		2547645	29947827
Switchgear including cable connections @ 7.84%	7.84%		5046793984				5046793984		395668648	4651125336
Lightning arrestor @ 7.84%	7.84%		7966610				7966610		624582	7342028
Batteries @ 33.4%	33.4%		14618730				14618730		4882656	9736074
Overhead lines @ 5.27%	5.27%		1376557134				1376557134		72544561	1304012573
Meters @ 12.77%	12.77%		14620390				14620390		1867024	12753366
Air-conditioning plants @ 12.77%	12.77%		15664080				15664080		2000303	13663777
Office furniture and fittings @ 12.77%	12.77%		3181463				3181463		398192	2783271
Office equipments @ 12.77%	12.77%		51496845				51496845		6153963	45342882
Communication equipment @ 12.77%	12.77%		1334021				1334021		170354	1163667
Any other assets not covered above @ 7.69%	7.69%		4216870329				4216870329		324256504	3892613825

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

19 Amounts admissible under sections :

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 14provisions 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)]

HIMACHAL BASPA POWER COMPANY LIMITED

	Description	Amount

b Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
Provident Fund	**1328132**	**2015-10-20**	**1328132**	**2015-10-14**
Provident Fund	**1333754**	**2015-11-20**	**1333754**	**2015-11-12**
Provident Fund	**1288039**	**2015-12-20**	**1288039**	**2015-12-10**
Provident Fund	**1285413**	**2016-01-20**	**1285413**	**2016-01-09**
Provident Fund	**1194830**	**2016-02-15**	**1194830**	**2016-02-10**
Provident Fund	**1192367**	**2016-03-15**	**1192367**	**2016-03-10**
Provident Fund	**1189257**	**2016-04-15**	**1189257**	**2016-04-12**

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	
Particulars	Amount in Rs.

Personal expenditure	
Particulars	Amount in Rs.

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	
Particulars	Amount in Rs.

Expenditure incurred at clubs being entrance fees and subscriptions	
Particulars	Amount in Rs.

Expenditure incurred at clubs being cost for club services and facilities used.	
Particulars	Amount in Rs.

Expenditure by way of penalty or fine for violation of any law for the time being force	
Particulars	Amount in Rs.

Expenditure by way of any other penalty or fine not covered above	
Particulars	Amount in Rs.

Expenditure incurred for any purpose which is an offence or which is prohibited by law	
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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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 section200(1)

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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:

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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.

Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any

(iii) fringe benefit tax under sub-clause (ic)

(iv) wealth tax under sub-clause (iia)

(v) royalty, license fee, service fee etc. under sub-clause (iib).

(vi) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).

Date of payment	Amount of payment	Name of the payee	PAN of the payee,if avaliable	Address Line 1	Address Line 2	City	Pincode

(vii) payment to PF /other fund etc. under sub-clause (iv)

HIMACHAL BASPA POWER COMPANY LIMITED

(viii) 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;

	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

	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

	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

	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

	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).

Name of Related Person	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)
JSW Energy Ltd.	**AAACJ8109N**	**Holding Company**	**Reimbursement of expenses**	**1494972**
JSW Power trading company Ltd.	**AABCJ5740L**	**Subsidiary of Holding Company**	**Reimbursement of expenses**	**41994642**
JSW Energy Ltd.	**AAACJ8109N**	**Holding Company**	**Interest on Debentures**	**266393442**
Rakesh Nath	**AAAPN0619A**	**Director**	**Sitting fees**	**220000**
Sheila Sangwan	**ABDPS3200Q**	**Director**	**Sitting fees**	**220000**

24 Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.

Section	Description	Amount
Nil		

25 Any amount of profit chargeable to tax under section 41 and computation thereof.

Name of Person	Amount of income	Section	Description of Transaction	Computation if any
Others	**242011**	**SEC41a**	**Excess provision no longer required written back**	

26 (i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) 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	

Section	Nature of liability	Amount
Nil		

26 (i)(A)(b)	Not paid during the previous year

Section	Nature of liability	Amount
Nil		

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)

Section	Nature of liability	Amount
Tax,Duty,Cess,Fee etc	**WCT**	**5327**
provident,superannuation,gratuity,other fund	**Employer's contribution to Provident Fund**	**780707**
interest on loan from scheduled banks	**Interest Accrued on Loan**	**1086257**

26 (i)(B)(b)	not paid on or before the aforesaid date

Section	Nature of liability	Amount

HIMACHAL BASPA POWER COMPANY LIMITED

	provident,superannuation,gratuity,other fund	Gratuity		2279502
(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)		No		390

27	a	Amount of Central Value Added Tax Credits 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 in accounts		No

CENVAT	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
CENVAT Availed		
CENVAT Utilized		
Closing/Outstanding Balance		

27	b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-		

Type	Particulars	Amount	Prior period to which itrelates(Year in yyyy-yyformat)
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)(viia)		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

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				

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

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	Pincode	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
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 :-	

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 otherwise than by an account payee bank cheque or account payee

HIMACHAL BASPA POWER COMPANY LIMITED

								bank draft
	L&T Infrastructure Finance Co. Ltd.	3B,2nd Floor,Bandra Kurla Complex,Bandra (E),Mumbai 400 051	AABCL2283L	2658200000	No	2658200000	No
	JSW Energy Ltd.	JSW Centre,Bandra Kurla Complex,Bandra(East) Mumbai 400051	AAACJ8109N	1000000000	Yes	1000000000	No

(These particulars need not be given in case of a Government Company, a banking company or a corporation established by a Central,State or Provincial Act)

31 b Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :-

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 otherwise than by account payee cheque or account payee bank draft
JSW Energy Ltd.	JSW Centre , Bandra Kurla Complex , Bandra (East) Mumbai 400051	AAACJ8109N	1000000000	1000000000	No

31 c Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents. **Yes**

Note: (The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit 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

Assessment Year	Nature of loss/allowance	Amount as returned	Amount as assessed	Order U/S and Date	Remarks
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) **No**

Section	Amount
Nil	

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**

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)

HIMACHAL BASPA POWER COMPANY LIMITED

PTLH12973C	192	Salary	172273052	63277734	63277734	5608135	0	0	0
PTLH12973C	194A	Interest Other then interest on securities	1029000255	1029000255	1029000255	101022950	0	0	0
PTLH12973C	194H	BROKERAGE AND COMMISSION	313000	313000	313000	31300	0	0	0
PTLH12973C	194J	Technical Service	1211307240	1211173188	1211173188	121117350	0	0	0
PTLH12973C	194-I	Rent	1379500	1379500	1379500	137950	0	0	0
PTLH12973C	194C	Contractor	106583380	106517980	106517980	1456162	0	0	0

34 b Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time: **Yes**

If not, please furnish the details:

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 transactions which are required to be reported
Nil				

34 c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).If yes, please furnish: **No**

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount	Dates of payment
Nil			

35 a In the case of a trading concern, give quantitative details of prinicipal items of goods traded

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 :

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 :

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							

35 bC By products :

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 :-

(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	Amount	Dates of payment

HIMACHAL BASPA POWER COMPANY LIMITED

	Nil	
37	Whether any cost audit was carried out	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 cost auditor	
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	No-N
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	NO -N

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		6261521068			0	
b	Gross profit / Turnover			%			%
c	Net profit / Turnover	1556207680	6261521068	24.85%			%
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

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					

Place MUMBAI
Date 30/11/2016

Name A M Hariharan
Membership Number 038323
FRN (Firm Registration Number) 301051E
Address 6, Karim Chambers, Hamam Street, 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%	1	01/09/2015	01/09/2015	18098939959				18098939959
	2	01/09/2015	01/09/2015	125474207				125474207
	3	31/10/2015	31/10/2015	5269261				5269261
	4	23/03/2016	23/03/2016	93350				93350
	5	23/03/2016	23/03/2016	58045				58045

HIMACHAL BASPA POWER COMPANY LIMITED

Total of Plant and Machinery in generating stations including plant foundations @ 3.4%								18229834822
								694098801
Building and civil engineering works of permanent character @ 3.02%	1	01/09/2015	01/09/2015	694098801				
Total of Building and civil engineering works of permanent character @ 3.02%								694098801
Cooling towers and circulating water systems @ 7.84%	1	01/09/2015	01/09/2015	222734990				222734990
Total of Cooling towers and circulating water systems @ 7.84%								222734990
Hydraulic works forming part of Hydro-electric system @ 1.95%	1	01/09/2015	01/09/2015	23757720629				23757720629
Total of Hydraulic works forming part of Hydro-electric system @ 1.95%								23757720629
Hydraulic works forming part of Hydro-electric system @ 3.4%	1	01/09/2015	01/09/2015	33503544616				33503544616
Total of Hydraulic works forming part of Hydro-electric system @ 3.4%								33503544616
Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%	1	01/09/2015	01/09/2015	1881777760				1881777760
Total of Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%								1881777760
Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.84%	1	01/09/2015	01/09/2015	32495472				32495472
Total of Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.84%								32495472
Switchgear including cable connections @ 7.84%	1	01/09/2015	01/09/2015	5046793984				5046793984
Total of Switchgear including cable connections @ 7.84%								5046793984
Lightning arrestor @ 7.84%	1	01/09/2015	01/09/2015	7966610				7966610
Total of Lightning arrestor @ 7.84%								7966610
Batteries @ 33.4%	1	01/09/2015	01/09/2015	14618730				14618730
Total of Batteries @ 33.4%								14618730
Overhead lines @ 5.27%	1	01/09/2015	01/09/2015	1376557134				1376557134
Total of Overhead lines @ 5.27%								1376557134
Meters @ 12.77%	1	01/09/2015	01/09/2015	14620390				14620390
Total of Meters @ 12.77%								14620390
Air-conditioning plants @ 12.77%	1	01/09/2015	01/09/2015	15664080				15664080
Total of Air-conditioning plants @ 12.77%								15664080
Office furniture and fittings @ 12.77%	1	01/09/2015	01/09/2015	3054900				3054900
	2	06/01/2016	06/01/2016	12375				12375
	3	18/02/2016	18/02/2016	24750				24750
	4	27/02/2016	27/02/2016	24750				24750
	5	27/02/2016	27/02/2016	8438				8438
	6	27/02/2016	27/02/2016	33750				33750
	7	27/02/2016	27/02/2016	22500				22500

HIMACHAL BASPA POWER COMPANY LIMITED

Total of Office furniture and fittings @ 12.77%								3181463
Office equipments @ 12.77%	1	01/09/2015	01/09/2015	44884715				44884715
	2	01/12/2015	01/12/2015	76500				76500
	3	01/12/2015	01/12/2015	261800				261800
	4	16/12/2015	16/12/2015	373800				373800
	5	18/12/2015	18/12/2015	64635				64635
	6	18/12/2015	18/12/2015	64634				64634
	7	19/12/2015	19/12/2015	3200				3200
	8	23/12/2015	23/12/2015	3375				3375
	9	28/12/2015	28/12/2015	14464				14464
	10	28/12/2015	28/12/2015	7239				7239
	11	06/01/2016	06/01/2016	4822				4822
	12	21/01/2016	21/01/2016	4080				4080
	13	23/01/2016	23/01/2016	1239524				1239524
	14	29/01/2016	29/01/2016	1739000				1739000
	15	30/01/2016	30/01/2016	401031				401031
	16	30/01/2016	30/01/2016	150150				150150
	17	30/01/2016	30/01/2016	1148537				1148537
	18	02/02/2016	02/02/2016	336600				336600
	19	02/02/2016	02/02/2016	20059				20059
	20	04/02/2016	04/02/2016	428880				428880
	21	13/02/2016	13/02/2016	7500				7500
	22	26/02/2016	26/02/2016	13990				13990
	23	18/03/2016	18/03/2016	48310				48310
	24	23/03/2016	23/03/2016	100000				100000
	25	23/03/2016	23/03/2016	100000				100000
Total of Office equipments @ 12.77%								51496845
Communication equipment @ 12.77%	1	01/09/2015	01/09/2015	1334021				1334021
Total of Communication equipment @ 12.77%								1334021
Any other assets not covered above @ 7.69%	1	01/09/2015	01/09/2015	4216328707				4216328707
	2	08/12/2015	08/12/2015	56958				56958
	3	07/01/2016	07/01/2016	279644				279644
	4	19/02/2016	19/02/2016	205020				205020
Total of Any other assets not covered above @ 7.69%								4216870329

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%			

HIMACHAL BASPA POWER COMPANY LIMITED

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%	
Total of **Any other assets not covered above @ 7.69%**	

HIMACHAL BASPA POWER COMPANY LIMITED

Acknowledgement Number : 320447671301117 **Assessment Year : 2017-18**

ITR-6

[For Companies other than companies claiming exemption under section 11] **397**

(Please see rule 12 of the Income-tax Rules,1962)

PERSONAL INFORMATION

Name	Himachal Baspa Power Comp any 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 / Building	Sholtu Colony	Town/ City/ District	Kinnaur
Name of Premises / Building / Village		Road/Street/Post Office	
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
Residential/Office Phone No. with STD Code	1786 - 261253	Income Tax Ward / Circle	DCIT CIRCLE, SHIMLA
Mobile no.1	9805084407	Mobile no.2	
Email Address-1	sanjeev.kango@jsw.in	Email Address-2	hirva.shah@jsw.in

Filing Status

Return filed[Please see instruction number-6]	On or before the due date under section 139(u/s 139(1))	Whether original or revised return?	Original
If revised/in response to notice for Defective/Modified, 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 2014-15 exceeds 5 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			

HIMACHAL BASPA POWER COMPANY LIMITED

Whether assessee is required to seek registration under any law for the time being in force relating to companies?	398
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	
Address of the representative	
Permanent Account Number (PAN) of the representative	

AUDIT DETAILS			
(a)	Whether liable to maintain accounts as per section 44AA?		Yes
(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)	30/11/2017
	(ii)	Name of the auditor signing the tax audit report	A M HARIHARAN
	(iii)	Membership no. of the auditor	038323
	(iv)	Name of the auditor (proprietorship/ firm)	LODHA & CO
	(v)	Proprietorship/firm registration number	
	(vi)	Permanent Account Number (PAN) of the auditor (proprietorship/ firm)	AABFL1894Q
	(vii)	Date of audit report	30/11/2017

(d.i)	Are you liable for Audit u/s 92E?	
	Yes	30/11/2017
(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	115JB	30/11/2017

(e) Mention the Act, section and date of furnishing the audit report under any Act other than the Income-tax Act

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

HIMACHAL BASPA POWER COMPANY LIMITED

(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 Ltd	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 and the details of eligible person who is verifying the return.

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-20/17, DLF QUTAB ENCLAVE, PHASE I,	GURGAON	HARYANA	INDIA	122002	00019489
2	MS. SHEILA SANGWAN	Director	ABDPS3200Q	FLAT -22 DAKSHINESHWAR, 10 HAILEY ROAD, NEW DELHI 110001	DELHI	DELHI	INDIA	110001	01857875
3	MR. RAKESH NATH	Director	AAAPN0619A	D-II/93 KAKA NAGAR NEW DELHI, 110003	DELHI	DELHI	INDIA	110003	00045986

HIMACHAL BASPA POWER COMPANY LIMITED

4	MR. GIRISH JAGANNATH DESHPANDE	Director	ACQPD9870P	D-52, SAMRIDHI NTPC TOWNSHIP SECTOR - 33 NOIDA, UTTAR PRADESH 201301	NOIDA	UTTAR PRADESH	INDIA	201301	02756000
5	MR. RAKESH PUNAMIYA	Secretary	ADGPP3513Q	1401/A GUNDECHA SYMPHONY,ANDHERI (W),MUMBAI	Mumbai	MAHARASHTRA	INDIA	400053	

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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

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
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.	Nature of Business	Tradename	Tradename	Tradename
1	0114-Power and energy			

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BALANCE SHEET AS ON 31ST DAY OF MARCH, 2017 OR AS ON THE DATE OF AMALGAMATION

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I. Equity and Liabilities						
1. Shareholder's fund						
A.	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.	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	450000000	
	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	1568044170	
	ix	Total (Bi + Bii + Biii + Biv + Bv + Bvi + Bvii + Bviii) (Debit balance to be shown as - ve figure)			Bix	2018044170
	C	Money received against share warrants			1C	0
D	Total Shareholder's fund (Aiv + Bix + 1C)			1D	14518544170	
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	9000000000	
		c. Total (ia + ib)		ic	9000000000	
	ii	Term loans				
		a. Foreign currency		iia	0	
		b. Rupee loans				

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		1. From Banks	b1	66040247019		
		2. From others	b2	4235333047		
		3. Total (b1 + b2)	b3	70275580066		
		c. Total Term loans (iia + b3)	b3	70275580066		
	iii	Deferred payment liabilities	iii	0		
	iv	Deposits from related parties (see instructions)	iv	0		
	v	Other deposits	v	55000		
	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	79275635066
B.		Deferred tax liabilities (net)			3B	313637813
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	30550667		
	ii	Others	ii	0		
	iii	Total (i + ii)			3D	30550667
E.		Total Non-current liabilities (3A + 3B + 3C + 3D)			3E	79619823546

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	695499872		

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	iii	Total Trade payables (i + ii)		4B	695499872
C.		Other current liabilities			
	i	Current maturities of long-term debt	i	2308256789	
	ii	Current maturities of finance lease obligations	ii	0	
	iii	Interest accrued but not due on borrowings	iii	132406	
	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	919474266	
	xi	Total Other current liabilities (i + ii + iii + iv + v + vi + vii + viii + ix + x)		4C	3227863461
D.		Short-term provisions			
	i	Provision for employee benefit	i	8856921	
	ii	Provision for Income-tax	4C	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	8856921
E		Total Current liabilities (4A + 4B + 4C + 4D)		4E	3932220254
Total Equity and liabilities (1D + 2 + 3E + 4E)				I	98070587970
II. ASSETS					
1. Non-current assets					
A.		Fixed assets			
	i	Tangible assets			
		a. Gross block	ia	76346219334	
		b. Depreciation	ib	3219217634	
		c. Impairment losses	ic	0	
		d. Net block (ia - ib - ic)	id	73127001700	
	ii	Intangible assets			
		a. Gross block	iia	9309752169	
		b. Amortization	iib	526583939	
		c. Impairment losses	iic	0	
		d. Net block (iia - iib - iic)	iid	8783168230	
	iii	Capital work-in-progress	iii	2095539	

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	iv	Intangible assets under development		iv	0	
	v	Total Fixed assets (id + iid + iii + iv)		Av	404	81912265469
B	Non-current investments					
	i	Investment in property		i	0	
	ii	Investments in Equity instruments				
		a. Listed equities		iia	0	
		b. Unlisted equities		iib	0	
		c. Total (iia + iib)		iic	0	
	iii	Investments in Preference shares		iii	0	
	iv	Investments in Government or trust securities		iv	0	
	v	Investments in Debenture or bonds		v	0	
	vi	Investments in Mutual funds		vi	0	
	vii	Investments in Partnership firms		vii	0	
	viii	Others Investments		vii	0	
	ix	Total Non-current investments (i + iic + iii + iv + v + vi + vii + viii)		Bix		0
C	Deferred tax assets (Net)			Bix		0
D	Long-term loans and advances					
	i	Capital advances		i	0	
	ii	Security deposits		ii	256530906	
	iii	Loans and advances to related parties (see instructions)		iii	0	
	iv	Other Loans and advances		iv	567940570	
	v	Total Long-term loans and advances (i + ii + iii + iv)		Dv		824471476
	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	1952884438	
	iii	Total (id + ii)		Eiii		1952884438

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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	405
F	Total Non-current assets (Av + Bix + C + Dv + Eiii)	1F	84689621383	

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	119869011		
vi	Loose tools	vi	0		
vii	Others	vii	0		
viii	Total Inventories (i + ii + iii + iv + v + vi + vii)	Bviii		119869011	
C	Trade receivables				
i	Outstanding for more than 6 months	i	7081829958		
ii	Others	ii	5117147987		
iii	Total Trade receivables (i + ii)	Ciii		12198977945	
D	Cash and cash equivalents				
i	Balances with Banks	i	208995374		
ii	Cheques, drafts in hand	ii	260000000		
iii	Cash in hand	iii	522610		
iv	Others	iv	265994510		
v	Total Cash and cash equivalents (i + ii + iii + iv)	Dv		735512494	
E	Short-term loans and advances				

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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	326607137	
G	Total Current assets (Aviii + Bviii + Ciii + Dv + Eiii + F)		G	13380966587	
Total Assets (1F + 2G)			II	98070587970	

Part A-P and L- Profit and Loss Account for the financial year 2016-17 (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	14306959554	
	ii.	Sale of services	ii	0	
	iii.	Other operating revenues (specify nature and amount)			
		Nature		Amount	
		1 Service Concession arrangement income		211986759	
		Total iii		211986759	
	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	14518946313	
	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.	Any other duty, tax and cess	iv	0	
	v	Total (i + ii + iii + iv)	Bv	0	
	C	**Total Revenue from operations (Aiv + Bv)**	1C	14518946313	
2	**Other income**				
	i.	Interest income (in case of a company, other than a finance company)	ix	120974855	
	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	

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	v.	Profit on sale of other investment			v	407147068954
	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	
		1	Scrap sale		5322745	
		2	Excess provision no longer written back		17017408	
		3	Others		4363047	
		x	Total		26703200	
	xi	Total of other income (i + ii + iii + iv + v + vi + vii + viii + ix + x)			2xi	294747009
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 (1+2xi+3iv)			4	14813693322
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.	Any other tax, paid or payable			7vii	0
	viii	Total (7i + 7ii + 7iii + 7iv + 7v + 7vi + 7vii)			7viii	0
	8	Freight			8	205263
	9	Consumption of stores and spare parts			9	146074331
	10	Power and fuel			10	60205163

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	11	Rents	11	45477608	408
	12	Repairs to building	12	15686820	
	13	Repairs to machinery	13	167847630	
14	**Compensation to employees**				
	i.	Salaries and wages	14i	333833570	
	ii.	Bonus	14ii	11979240	
	iii.	Reimbursement of medical expenses	14iii	9403132	
	iv.	Leave encashment	14iv	0	
	v.	Leave travel benefits	14v	8220549	
	vi.	Contribution to approved superannuation fund	14vi	0	
	vii.	Contribution to recognised provident fund	14vii	12783510	
	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	376220001	
	14xii	Whether any compensation, included in 14xi, paid to non-residents	xiia		
		If Yes, amount paid to non-residents	xiib	0	
15	**Insurance**				
	i.	Medical Insurance	15i	12610651	
	ii.	Life Insurance	15ii	1219590	
	iii.	Keyman's Insurance	15iii	49311	
	iv.	Other Insurance including factory, office, car, goods,etc.	15vi	188096611	
	v.	Total expenditure on insurance (15i + 15ii + 15iii + 15iv)	15v	201976163	
16.	Workmen and staff welfare expenses		16	25322949	
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	209825	
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	224380	

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	iii.	Total (i + ii)	23iii	224380
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	12418821
	iii.	Total (i + ii)	24iii	12418821
25.	Hotel , boarding and Lodging		25	1902553
26.	Traveling expenses other than on foreign traveling		26	3780751
27.	Foreign travelling expenses		27	0
28.	Conveyance expenses		28	0
29.	Telephone expenses		29	812302
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	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.	Any other rate, tax, duty or cess including STT and CTT	36v	4065155
	vi.	Total rates and taxes paid or payable (36i + 36ii + 36iii + 36iv + 36v)	36vi	4065155
37.	Audit fee		36vi	3841153

38	**Other expenses (specify nature and amount)**		
		Nature	Amount
	1	Open Access Charges	616600071
	2	Safety & Security Expenses	20503666
	3	Legal Expenses	6631000
	4	Other General Expenses	47569985
		Total	691304722

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

HIMACHAL BASPA POWER COMPANY LIMITED

41.	Other provisions			41	410 0
42.	Profit before interest, depreciation and taxes [4 ?(5iv + 6 + 7viii + 8 to 13 + 14xi + 15v + 16 to 21 + 22iii + 23iii + 24iii + 25 to 35 + 36vi + 37 + 38 + 39iv + 40 + 41)]			42	13056117732
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	8947696799
	iii.	Total (i + ii)		43iii	8947696799
44	Depreciation and amortisation.			44	2362952201
45	Profit before taxes (42 - 43iii - 44).			45	1745468732
PROVISIONS FOR TAX AND APPROPRIATIONS					
46	Provision for current tax.			46	361114541
47	Provision for Deferred Tax and Deferred Liability.			47	70703664
48	Profit after tax (45 - 46 - 47).			48	1313650527
49	Balance brought forward from previous year.			49	0
50	Amount available for appropriation (48 + 49).			50	1313650527
51.	Appropriations				
	i.	Transfer to reserves and surplus		51i	0
	ii.	Proposed dividend/ Interim dividend		51ii	0
	ii.	Tax on dividend/ Tax on dividend for earlier years		51ii	0
	iv.	Any other appropriation		51iv	-137500000
	v.	Total (51i + 51ii + 51iii + 51iv)		51v	-137500000
52	Balance carried to balance sheet in proprietor? account (50 ?1).			52	1451150527
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 2016-17 in respect of business or profession.				
	a.	Gross receipts		53a	
	b.	Gross profit		53b	0
	c.	Expenses		53c	0
	d.	Net profit		53d	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	Effect on the profit because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11(iii) of Schedule ICDS]	3	497716714
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

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	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 411
	c	Is there any change in stock valuation method	4c	No
	d	Effect on the profit or loss because of deviation, if any, from the method of valuation prescribed under section 145A	4d	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, 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)(iiia)]	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)(viia)]	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

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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	0 412
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
	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	0
	i	Amount of any liability of a contingent nature	7i	0
	j	Any other amount not allowable under section 37	7j	497716714
	k	Total amount disallowable under section 37 (total of 7a to 7j)	7k	497716714

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	129
	f	Amount paid as wealth tax[40(a)(iia)]	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

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	i	Any other disallowance	Ai	0
	j	Total amount disallowable under section 40(total of Aa to Ai)	Aj	129
	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 under section 40A(3) – 100% disallowable	9b	0
	c	Provision for payment of gratuity [40A(7)]	9c	0
	d	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution [40A(9)]	9d	0
	e	Any other disallowance	9e	0
	f	Total amount disallowable under section 40A (total of 9a to 9e)	9f	0
10	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year			
	a	Any sum in the nature of tax, duty, cess or fee under any law	10a	0
	b	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	10b	0
	c	Any sum payable to an employee as bonus or commission for services rendered	10c	0
	d	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	10d	0
	e	Any sum payable as interest on any loan or borrowing from any scheduled bank	10e	0
	f	Any sum payable towards leave encashment	10f	0
	g	Total amount allowable under section 43B (total of 10a to 10f)	10g	0
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	13093247
	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	11e	0
	f	Any sum payable towards leave encashment	11f	10308251
	g	Any sum payable by the assesse 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	23401498
12	Amount of credit outstanding in the accounts in respect of			
	a	Union Excise Duty	12a	0
	b	Service tax	12b	0

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	c	VAT/sales tax	12c	414 0
	d	Any other tax	12d	0
	e	Total amount outstanding (total of 12a to 12d)	12e	0
13		Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC	13	0
	i	Section 33AB	13i	0
	ii	Section 33ABA	13ii	0
	iii	Section 33AC	13iii	0
14		Any amount of profit chargeable to tax under section 41	14	0
15		Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)	15	0

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	1i		
	ii	Bank	1ii		
	iii	Total opening balance (i + ii)	1iii		
2		Receipts			
	i	Interest	2i		
	ii	Dividend	2ii		
	iii	Sale of assets(pls. specify nature and amount)			
		S. No. / Nature			Amount
		Total(iiia + iiib + iiic)			
	iv	Realisation of dues/debtors	2iv		

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	v	Others(pls. specify nature and amount)					
		S. No.	Nature				Amount
		Total of other receipts(va + vb)					
	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)					
	vi	Total payments(4i + 4ii + 4iii + 4iv + 4vc)		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 (A37 of Schedule-BP) (enter nil if loss)	2i	1128769386		
ii	Profits and gains from speculative business (B42 of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2ii	0		
iii	Profits and gains from specified business (C48 of Schedule BP) (enter nil if loss and carry this figure to Schedule CFL)	2iii	0		

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	iv	Income from patent u/s 115BBF (3d of Schedule BP)	2iv	0				416
	v	Total (2i + 2ii + 2iii + 2iv)					2v	1128769386
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)	3aii	0			
		iii	Short-term chargeable at applicable rate (7iv of item E of schedule CG)	3aiii	147068954			
		iv	Total short-term Capital Gain(3ai+3aii+3aiii)			3aiv	147068954	
	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	Total Long-term (bi + bii) (enter nil if loss)			3biii	0	
	c	Total capital gains (3aiv + 3biii) (enter nil if loss)					3c	147068954
4	Income from other sources							
	a	from sources other than from owning and maintaining race horses and income chargeable to tax at special rate (1i of Schedule OS) (enter nil if loss)			4a	120922029		
	b	Income chargeable to tax at special rate (1iv of Schedule OS)			4b	0		
	c	from owning and maintaining race horses (3c of Schedule OS) (enter nil if loss)			4c	0		
	d	Total (4a + 4b + 4c)					4d	120922029
5	Total (1 + 2v +3c+ 4d)						5	1396760369
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	1396760369
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	1396760369

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10	Income chargeable to tax at special rate under section 111A, 112 etc. included in 9		10	417 0
11	Deduction u/s 10A or 10AA (e of Sch. 10A + 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	500858696
	c	Total (12a + 12b) [limited upto (9-10)]	12c	500858696
13	Total income (9 – 11-12c)		13	895901670
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	895901670
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 (7 of Schedule MAT)		18	1683368901

Part B-TTI - Computation of tax liability on total income

1	a	Tax Payable on deemed total Income under section 115JB (8 of Schedule MAT)	1a	311423247
	b	Surcharge on (a) above	1b	37370790
	c	Education cess, including secondary and higher education cess on (1a+1b) above	1c	10463821
	d	Total Tax Payable u/s 115JB (1a+1b+1c)	1d	359257858
2	Tax payable on total income			
	a	Tax at normal rates on 15 of Part B-TI	2a	268770501
	b	Tax at special rates (total of col. (ii) of Schedule-SI)	2b	0
	c	Tax Payable on Total Income (2a + 2b)	2c	268770501
	d	Surcharge		
	di	25% of tax on Deemed Income chargeable u/s 115BBE	2di	0
	dii	On [(2c) – (Tax on Deemed Income chargeable u/s 115BBE)] (Applicable if 13 of PART B-TI exceeds 1 Crore)	2dii	32252460
	diii	Total (i + ii)	2diii	32252460
	e	Education cess, including secondary and higher education cess on (2c+2diii)	2e	9030689
	f	Gross tax liability (2c+2diii+2e)	2f	310053650
3	Gross tax payable (higher of 1d and 2f)		3	359257858
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	359257858
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	359257858
8	Interest payable			

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	a	For default in furnishing the return (section 234A)	8a	418 0
	b	For default in payment of advance tax (section 234B)	8b	0
	c	For deferment of advance tax (section 234C)	8c	3553908
	d	Total Interest Payable (8a+8b+8c)	8d	3553908
9	Aggregate liability (7 + 8d)		9	362811766
10	Taxes paid			
	a	Advance Tax (from column 5 of 15A)	10a	478700000
	b	TDS (total of column 8 of 15B)	10b	52095051
	c	TCS (total of column 7 of 15C)	10c	193036
	d	Self-Assessment Tax (from column 5 of 15A)	10d	0
	e	Total Taxes Paid (10a + 10b + 10c + 10d)	10e	530988087
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	168176320
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

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)	Cash deposited during 09.11.2016 to 30.12.2016 (if aggregate cash deposits during the period >= Rs.2 lakh)
1	SBIN0011525	State Bank of India	35072467370	0

b) Other Bank account details

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)	Cash deposited during 09.11.2016 to 30.12.2016 (if aggregate cash deposits during the period >= Rs.2 lakh)
2	SBIN0011525	State Bank of India	35072522796	0
3	SBIN0009995	State Bank of India	35276747811	0
4	SBIN0009995	State Bank of India	35276744184	0
5	PUNB0042700	Punjab National Bank	0427008700024400	0
6	IBKL0000127	IDBI Ltd	127655100001540	0
7	SBIN0017313	State Bank of India	31181766318	0

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

Sl No.	IBAN/SWIFT Code	Name of the Bank	Country of Location	Account Number

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	NO

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	(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]	4 i 9

VERIFICATION

I, **GIRISH JAGANNATH DESHPANDE** , son/ daughter of **JAGANNATH DESHPANDE** , holding permanent account number **ACQPD9870P** , 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 that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year **2017-18.** 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.

Place - **Mumbai**
Date - **30/11/2017**

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	0013283	15/06/2016	04203	12800000
2	0004329	15/06/2016	03692	58400000
3	0004329	15/09/2016	03715	30000000
4	0013283	15/12/2016	12987	43500000
5	0011352	15/12/2016	11903	4000000
6	0011352	15/03/2017	06983	150000000
7	0004329	15/03/2017	07534	180000000
Total				478700000

15 B1 - TDS1 Details of Tax Deducted at Source (TDS) on Income [As per Form 16 A]

Sl.No.	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	Amount out of (6) or (7) being claimed this Year (only if corresponding income is being offered for tax this year)	Amount out of (6) or (7) being carried forward
				Fin. Year in which deducted	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	DELJ06582C	Jaypee Powergrid Limited		0000	0	74632	74632	0
2	DELP10371E	PTC India Limited		0000	0	52649443	49860767	2788676
3	DELP17480B	Power System Operation Corporation Limited		0000	0	1993	1993	0

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4	BLRP04544B	Punjab National Bank, Shimla		0000	0	49944	49944	0	420
5	MUMC10673F	State Bank of India , CAG BR		0000	0	99918	99918	0	
6	PTLS17500A	State Bank of India , Sholtu		0000	0	2007797	2007797	0	
Total								52095051	

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.	PAN of the Buyer	Name of the Buyer	Unique TDS Certificate Number	Unclaimed TDS brought forward (b/f)		TDS of the current fin. Year	Amount out of (6) or (7) being claimed this Year (only if corresponding income is being offered for tax this year)	Amount out of (6) or (7) being carried forward
				Fin. Year in which deducted	Amount b/f			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
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 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	0000	0	4953	4953	0
2	BLRL01259G	L & T Construction Equipment Ltd	0000	0	32489	32489	0
3	CHEA09405E	Ashok Leyland Ltd	0000	0	80100	80100	0
4	DELJ05267D	JCB India Ltd	0000	0	14851	14851	0
5	PTLS13409E	Snow View Automobile Pvt.Ltd	0000	0	37414	37414	0

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6	RTKA02093A	Action Construction Equimpent Ltd	0000	0	23229	23229	421
Total							193036
Note:Please enter total of column (7) of Schedule-TCS 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) (if negative take the figure to 2i of schedule CYLA)	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 53 of Part A-P&L)			1	1745468732
	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				
		a.	House property		3a	0
		b.	Capital gains		3b	147068954
		c.	Other sources		3c	120922029
		d.	u/s 115BBF		3d	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			4	0
	5.	Income credited to Profit and Loss account (included in 1) which is exempt				
		a.	Share of income from firm(s)		5a	0
		b.	Share of income from AOP/ BOI		5b	0
		c.	Any other exempt income (specify nature and amount)			
			Sl.No.	Nature	Amount	
			Total	5C		0
		d	Total exempt income (5a + 5b + 5c)	5d		0
	6.	Balance (1- 2a - 2b - 3a -3b - 3c - 3d - 4 - 5d)			6	1477477749
	7.	Expenses debited to profit and loss account considered under other heads of income/related to income chargeable u/s 115BBF				
		a.	House property		7a	0
		b.	Capital gains		7b	0
		c.	Other sources		7c	0
		d.	u/s 115BBF		7d	0
	8.	Expenses debited to profit and loss account which relate to exempt income			8	0

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9.	Total (7a + 7b +7c + 7d+ 8)			9	0
10.	Adjusted profit or loss (6+9)			10	422 1477477749
11.	Depreciation and amoritisation debited to profit and loss account			11	2362952201
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	3224096116
	iii	Total (12i + 12ii)		12iii	3224096116
13.	Profit or loss after adjustment for depreciation (10 +11 - 12iii)			13	616333834
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	497716714
16.	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Aj of Part A-OI)			16	129
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	23401498
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

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23.	Any other item or items of addition under section 28 to 44DA			23	423 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
25.	Total (14 + 15 + 16 + 17 + 18 + 19 + 20 + 21+ 22 + 23 + 24)			25	521118341
26.	Deduction allowable under section 32(1)(iii)			26	0
27.	Deduction allowable under section 32AD			27	0
28.	Amount allowable as deduction under section 32AC			28	0
29.	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)			29	0
30.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part A-OI)			30	0
31.	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year (10g of Part A-OI)			31	0
32.	Deduction under section 35AC				
	a	Amount, if any, debited to profit and loss account		32a	0
	b	Amount allowable as deduction		32b	0
	c	Excess amount allowable as deduction (32b – 32a)		32c	0
33.	Any other amount allowable as deduction			33	8682789
34.	Total (26 + 27 + 28 +29 +30 + 31 + 32c + 33)			34	8682789
35.	Income (13 + 25 – 34)			35	1128769386
36.	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
	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		36ix	0
	x	Total (36i to 36ix)		36x	0
37.	Net profit or loss from business or profession other than speculative and specified business (35 + 36x)			37	1128769386
38.	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 37) (If loss take the figure to 2i of item F)			A38	1128769386

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B.	Computation of income from speculative business				
	39	Net profit or loss from speculative business as per profit or loss account	39	424	0
	40	Additions in accordance with section 28 to 44DA	40		0
	41	Deductions in accordance with section 28 to 44DA	41		0
	42	Income from speculative business (39 + 40 - 41) (if loss, take the figure to 6xi of schedule CFL)	B42		0
C.	Computation of income from specified business under section 35AD				
	43	Net profit or loss from specified business as per profit or loss account	43		0
	44	Additions in accordance with section 28 to 44DA	44		0
	45	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))	45		0
	46	Profit or loss from specified business (43 + 44 - 45)	46		0
	47	Deductions in accordance with section 35AD(1) or 35AD(1A)	47		0
		i Section 35AD(1)	47i		0
		ii Section 35AD(1A)	47ii		0
	48	Income from Specified Business (46 - 47) (if loss, take the figure to 7xi of schedule CFL)	C48		0
D.	Income chargeable under the head 'Profits and gains from business or profession' (A37+B42+C48)		D		1128769386

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	Total loss set off (ii + iii)		0	
v	Loss remaining after set off (i – iv)		0	

Note: Please include the income of the specified persons referred to in Schedule SPI while computing the income under this head

Schedule DPM - Depreciation on Plant and Machinery(Other than assets on which full capital expenditure is allowable as deduction under any other section)

		Plant and machinery						
1	Block of assets							
2	Rate (%)	15	30	40	50	60	80	100
		(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)
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						425	
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 in 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	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 -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	Building			Furniture and Fittings	Intangible assets	Ships
2	Rate (%)	5	10	100	10	25	20
		(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						426
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 in 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	Expenditure incurred in connection with transfer of asset/ assets						
14	Capital gains/ loss under section 50 (5 + 8 -3-4 -7 -13) (enter negative only if block ceases to exist)						
15	Written down value on the last day of previous year (6+ 9 -14) (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 percent (Schedule DPM - 15 i)	1a	
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 15 ii)	1b	
	c	Block entitled for depreciation @ 40 percent (Schedule DPM - 15 iii)	1c	
	d	Block entitled for depreciation @ 50 percent (Schedule DPM - 15 iv)	1d	
	e	Block entitled for depreciation @ 60 percent (Schedule DPM - 15 v)	1e	
	f	Block entitled for depreciation @ 80 percent (Schedule DPM - 15 vi)	1f	
	g	Block entitled for depreciation @ 100 percent (Schedule DPM - 15 vii)	1g	
	h	Total depreciation on plant and machinery (1a + 1b + 1c + 1d+ 1e + 1f + 1g)	1h	
2	Building			

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	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 12 i)	2a	427
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 12 ii)	2b	
	c	Block entitled for depreciation @ 100 per cent (Schedule DOA- 12 iii)	2c	
	d	Total depreciation on building (total of 2a + 2b + 2c)	2d	
3		Furniture and fittings (Schedule DOA- 12 iv)	3	
4		Intangible assets (Schedule DOA- 12 v)	4	
5		Ships (Schedule DOA- 12 vi)	5	
6		Total depreciation (1h+2d+3+4+5)	6	

Schedule DCG - Deemed Capital Gains on sale of depreciable assets

1	Plant and machinery			
	a	Block entitled for depreciation @ 15 percent (Schedule DPM - 17 i)	1a	
	b	Block entitled for depreciation @ 30 per cent (Schedule DPM - 17 ii)	1b	
	c	Block entitled for depreciation @ 40 percent (Schedule DPM - 17 iii)	1c	
	d	Block entitled for depreciation @ 50 percent (Schedule DPM - 17 iv)	1d	
	e	Block entitled for depreciation @ 60 percent (Schedule DPM - 17 v)	1e	
	f	Block entitled for depreciation @ 80 percent (Schedule DPM - 17 vi)	1f	
	g	Block entitled for depreciation @ 100 percent (Schedule DPM - 17 vii)	1g	
	h	Total (1a +1b + 1c + 1d + 1e + 1f + 1g)	1h	
2	Building			
	a	Block entitled for depreciation @ 5 per cent (Schedule DOA- 14 i)	2a	
	b	Block entitled for depreciation @ 10 per cent (Schedule DOA- 14 ii)	2b	
	c	Block entitled for depreciation @ 100 per cent (Schedule DOA- 14 iii)	2c	
	d	Total (1a +1b + 1c + 1d + 1e + 1f + 1g)	2d	
3		Furniture and fittings (Schedule DOA- 14 iv)	3	
4		Intangible assets (Schedule DOA- 14 v)	4	
5		Ships (Schedule DOA- 14 vi)	5	
6		Total (1h+2d+3+4+5)	6	

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)			

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vii	35(2AB)			
viii	35CCC			
ix	35CCD			
x	Total			

Schedule CG Capital Gains

A	Short-term Capital Gains (STCG) (Items 4, 5 and 8 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)		A1c	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	
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	5.For NON-RESIDENTS- from sale of securities (other than those at A3 above) by an FII as per section 115AD					
	a	Full value of consideration		5a	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 (5a – biv)		5c	0	

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	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	429 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	Full value of consideration	6a	27104068954
	b	Deductions under section 48		
		i Cost of acquisition without indexation	bi	26957000000
		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	26957000000
	c	Balance (6a - biv)	6c	147068954
	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		

S. No.	Nature	Amount
Total		0

	g	STCG on assets other than at A1 or A2 or A3 or A4 or A5 above (6c + 6d + 6e - 6f)	A6g 147068954

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					NA
		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	FOR NON-RESIDENTS- STCG included in A1-A7 but not chargeable to tax in India as per DTAA				
Sl.No.	Country Name,Code	Article of DTAA	Whether Tax Residency Certificate obtained?	Item no. A1 to A7 above in which included	Amount of STCG
Total amount of STCG not chargeable to tax under DTAA				A8	0
9	Total short term capital gain (A1c+ A2c+ A3c+ A4a+ A4b+ A5c+ A6g+A7-A8)			A9	147068954

B	Long-term capital gain (LTCG) (Items 5, 6 and 9 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

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	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
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
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

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	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		
c	Long-term Capital Gains on assets at B4 above (4c – 4d)	B4c	0		
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	Full value of consideration	7a	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		
c	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	NA			
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	FOR NON-RESIDENTS- LTCG included in B1 - B8 but not chargeable to tax in India as per DTAA				
Sl.No	Country Name.Code	Article of DTAA	Whether Tax Residency Certificate obtained?	Item B1 to B8 above in which included	Amount of LTCG
Total amount of LTCG not chargeable to tax in India as per DTAA				B9	0

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10	Total long term capital gain [B1e + B2e + B3e + B4e + B5c + B6c + B7e + B8 - B9] (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	147068954

D Information about deduction claimed

1 In case of deduction u/s 54B/54D/54EC/54EE /54G/54GA give following details

Sl.No	Section under which deduction claimed	Amount of deduction	Cost of new asset	Date of its acquisition/ construction	Amount deposited in Capital Gains Accounts Scheme before due date
	Total deduction claimed	0			

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 term capital gain	15%	0		0	0			0
iii		30%	0	0		0			0
iv		applicable rate	147068954	0	0				147068954
v	Long term	10%	0	0	0	0		0	0
vi		20%	0	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)	Upto 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 3iii of schedule BFLA, if any.	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
3	Short-term capital gains taxable at applicable rates Enter value from item 3v of schedule BFLA, if any..	6755298		47778866	46033902	15392427

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4	Long- term capital gains taxable at the rate of 10% Enter value from item 3vi of schedule BFLA, if any.	0		0	0	433 0
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

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	Dividends, Gross	1a	0	
	b	Interest, Gross	1b	120922029	
	c	Rental income from machinery, plants, buildings, etc., Gross	1c	0	
	d	Others, Gross (excluding income from owning race horses)Mention the source			

Sl. No	Source	Income
1	111 - Income by way of winnings from lotteries, crossword puzzles etc.	0
2	(a) Cash credits u/s 68	0
3	(b) Unexplained investments u/s 69	0
4	(c) Unexplained money etc. u/s 69A	0
5	(d) Undisclosed investments etc. u/s 69B	0
6	(e) Unexplained expenditure etc. u/s 69C	0
7	(f) Amount borrowed or repaid on hundi u/s 69D	0
8	Total (a + b + c + d + e + f)	0
	Total (1di+1dii+1diii)	0

	e	Total (1a + 1b + 1c + 1d)	1e	120922029
	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
	ii	Deemed Income chargeable to tax u/s 115BBE	1fii	0
	iii	Income from patent chargeable u/s 115BBF	1fiii	0
	iv	Any other income chargeable to tax at the rate specified under chapter XII/XII-A	1fiv	0
	v	FOR NON-RESIDENTS- Income chargeable to be taxed under DTAA		

Sl No.	Country name,code	Article of DTAA	Rate of tax under DTAA	Whether Tax Residency Certificate obtained?	Corresponding section of the Act which prescribes rate	Amount of income
	Total amount of income chargeable to tax under DTAA				1fv	0
vii	Income included in '1e' chargeable to tax at special rate (1fi +1fii +1fiii+1fiv +1fv + 1fvi)				1fvi	0

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	g	Gross amount chargeable to tax at normal applicable rates (1c-1fvii)				1g	120922029
	h	Deductions under section 57 (other than those relating to income under 1fi, 1fii , 1fiii , 1fiv, 1fv and 1fvi)					
		i	Expenses / Deductions	hi	0		
		ii	Depreciation	hii	0		
		iii	Total	hiii	0		
	i	Income from other sources (other than from owning race horses and amount chargeable to tax at special rate) (1g - hiii) (If negative take the figure to 4i of schedule CYLA)				1i	120922029
2	Income from other sources (other than from owning and maintaining race horses) (1fvi + 1i) (enter1i as nil, if negative)					2	120922029
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	Balance (3a – 3b)(if negative take the figure to 10xi of Schedule CFL)				3c	0
4	Income under the head "Income from other sources" (2 + 3c).((take 3c as nil if negative)					4	120922029

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
			Total loss (4c 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)	1128769386	0		0	1128769386
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

HIMACHAL BASPA POWER COMPANY LIMITED

viii	Short-term capital gain taxable at applicable rates	147068954	0	0	0	147068954 435
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 and maintaining race horses and amount chargeable for special rate of tax)	120922029	0	0		120922029
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

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)	1128769386	0	0	0	1128769386
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	147068954	0	0	0	147068954
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

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x	Other sources income (excluding profit from owning and maintaining race horses and amount chargeable to special rate of tax)	120922029		0	0	120922029
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)					1396760369

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	2009-10								
ii	2010-11								
iii	2011-12								
iv	2012-13								
v	2013-14								
vi	2014-15								
vii	2015-16								
viii	2016-17								
ix	Total of earlier year losses b/f								
x	Adjustment of above losses in Schedule BFLA								
xi	2017-18 (Current year losses)								
xii	Total loss Carried Forward to future years								

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

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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)
1	2017-18			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	3471
II	Valuation of Inventories	
III	Construction Contracts	
IV	Revenue Recognition	497713243
V	Tangible Fixed Assets	
VI	Changes in Foreign Exchange Rates	
VII	Government Grants	
VIII	Securities	
IX	Borrowing Costs	
X	Provisions, Contingent Liabilities and Contingent Assets	
XI	Total Net effect (I+II+III+IV+V+VI+VII+VIII+IX+X)	497716714

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	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

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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	
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	500858696	
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	500858696

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)]			

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Acknowledgement Number : 320447671301117

Assessment Year : 2017-18

	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 a to l)		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 Uttarakhand			
	1	Undertaking No. 1	0	
d	Deduction in respect of undertaking located in North-East			
da	Assam			
	1	Undertaking No. 1	0	

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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 of deduction for undertakings located in North-east (Total of da to dg)		dh	0
e	Total deduction under section 80-IC or 80-IE (a + d + e + dh)		e	0

Deductions under Chapter VI-A

1. Part B- Deduction in respect of certain payments

a	80G	0	0
b	80GGB	0	0
c	80GGA	0	0
d	80GGC	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 (I of Schedule 80-IA)	500858696	500858696
f	80-IAB	0	0
g	80-IAC	0	0
h	80-IB (n of Schedule 80 IB)	0	0
i	80-IBA	0	0
j	80-IC/ 80-IE (c of Schedule 80-IC/ 80-IE)	0	0
k	80-ID(item 10(c) of Form 10CCBBA)	0	0
l	80JJA	0	0
m	80JJAA (10 of Annexure to Form 10DA)	0	0
n	80-LA(9 of Annexure to Form 10CCF)	0	0
	Total Deduction under Part C (total of e to n)	500858696	500858696
3	Total deductions under Chapter VI-A (1 + 2)	500858696	500858696

Schedule SI

Income chargeable to tax at special rates (please see instructions No. 9 for rate of tax)

Sl.No.	Section/Description	Special rate (%)	Income (i)	Tax thereon (ii)

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1	111 - Tax on accumulated balance of recognised PF	1		0	441	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
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
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			
	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

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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 48 of Part A-P&L)			1313650527
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		431818334
	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		431818334
6	Deductions			

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a	Amount withdrawn from reserve or provisions if credited to Profit and Loss account	6a	0
b	Income exempt under sections 10, 11 or 12 [exempt income excludes income exempt under section 10(38)]	6b	0
c	Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to revaluation of asset	6c	0
d	Share in income of AOP/ BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account	6d	0
e	Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB	6e	0
f	Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1 to section 115JB	6f	0
g	Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB	6g	0
h	Income by way of royalty referred to in clause (iig) of explanation 1 to section 115JB	6h	0
i	Loss brought forward or unabsorbed depreciation whichever is less	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	62099960
l	Total deductions (6a+6b+6c+6d+6e+6f+6g+6h+6i+6j+6k)	6l	62099960
7	Book profit under section 115JB (4+ 5n – 6l)		1683368901
8	Tax payable under section 115JB		311423247

Schedule MATC

Computation of tax credit under section 115JAA

1	Tax under section 115JB in assessment year 2017-18 (1d of Part-B-TTI)	1	359257858
2	Tax under other provisions of the Act in assessment year 2017-18 (2f of Part-B-TTI)	2	310053650
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]		

	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	2007-08	0	0	0	0	0
	ii	2008-09	0	0	0	0	0
	iii	2009-10	0	0	0	0	0
	iv	2010-11	0	0	0	0	0
	v	2011-12	0	0	0	0	0
	vi	2012-13	0	0	0	0	0

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	vii	2013-14	0	0		0		0	0
	viii	2014-15	0	0		0		0	0
	ix	2015-16	0	0		0		0	0
	x	2016-17	334985110	0	334985110			0	334985110
	xi	2017-18 (enter 1 -2, if 1>2 else enter 0)	49204208	0		0		0	49204208
	xii	Total	384189318	0	334985110			0	384189318
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		384189318

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
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

HIMACHAL BASPA POWER COMPANY LIMITED

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

A Details of Foreign Bank Accounts held (including any beneficial interest) at any time during the previous year

Sl.No. (1)	Country Name and Code (2a)	Zip Code (2b)	Name of the Bank (3a)	Address of the Bank (3b)	Account holder name (4)	Status (5)	Account Number (6a)	IBAN/ SWIFT Code (6b)	Account opening date (7)	Peak Balance During the Year (in rupees) (8)	Interest accrued in the account (9)	Interest taxable and offered in this return		
												Amount (10)	Schedule where offered (11)	Item number of schedule (12)

B Details of Financial Interest in any Entity held (including any beneficial interest) at any time during the previous year

HIMACHAL BASPA POWER COMPANY LIMITED

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- Direct/ Beneficial owner/ Beneficiary (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 previous year

Sl.No. (1)	Country Name and Code(2a)	Zip Code(2b)	Address of the Property (3)	Ownership (4)	Date of acquisition (5)	Total Investment (at cost) (in rupees) (6)	Income derived from the property (7)	Nature of Income (8)	Income taxable and offered in this return		
									Amount (9)	Schedule where offered (10)	Item number of schedule (11)

D Details of any other Capital Asset held (including any beneficial interest) at any time during the previous year

Sl.No. (1)	Country Name and Code(2a)	Zip Code(2b)	Nature of Asset (3)	Ownership (4)	Date of acquisition (5)	Total Investment (at cost) (in rupees) (6)	Income derived from the property (7)	Nature of Income (8)	Income taxable and offered in this return		
									Amount (9)	Schedule where offered (10)	Item number of schedule (11)

E Details of account(s) in which you have signing authority held (including any beneficial interest) at any time during the previous year and which has not been included in A to D above.

Sl.No. (1)	Name of the Institution in which the account is held (2)	Address of the Institution (3a)	Country Code and Name (3b)	Zip Code (3c)	Name of the account holder (4)	Account Number (5)	Peak Balance/ Investment during the year (6)	Whether income accrued is taxable in your hands? (7)	If (7) is yes, Income accrued in the account (8)	If (7) is yes, Income offered in this return		
										Amount (9)	Schedule where offered (10)	Item number of schedule (11)

F Details of trusts, created under the laws of a country outside India, in which you are a trustee, beneficiary or settlor.

Sl.No. (1)	Country Name and Code (2a)	Zip Code (2b)	Name of the trust (3)	Address of the trust (3a)	Name of trustees (4)	Address of trustees (4a)	Name of Settlor (5)	Address of Settlor (5a)	Name of 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

HIMACHAL BASPA POWER COMPANY LIMITED

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

This form has been digitally signed by GIRISH JAGANNATH DESHPANDE having PAN ACQPD9870P from IP Address 123.63.47.57 on 30/11/2017 .

DSC details 12514060CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

INCOME TAX DEPARTMENT

HIMACHAL BASPA POWER COMPANY LIMITED

PAN : AADCH3821L

Acknowledgement Number : 320434811301117

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FORM No.29B

[See rule 40B]

Report under section 115JB of the Income-tax Act, 1961 for computing the book profits of the company

1. We have examined the accounts and records of HIMACHAL BASPA POWER COMPANY LIMITED SHOLTU COLONY, NICHAR, KINNAUR, HIMACHAL PRADESH, INDIA , 172104 PAN AADCH3821L engaged in business of Manufacturing Industry Power and energy in order to arrive at the book profit during the year ended on the 31st March, 2017

2. We certify that the book profit has been computed in accordance with the provisions of this section. The tax payable under section 115JB of the Income-tax Act in respect of the assessment year 2017-18 is Rs.311423247 which has been determined on the basis of the details provided in Annexure appended to this Form.

3.In our opinion and to the best of our knowledge and according to the explanations given to us the particulars given in the Annexure are true and correct.

Where any of the matter stated in this report is answered in the negative or with a qualification, the report shall state the reasons therefor

Name of the Signatory	A M HARIHARAN
Full Address	6, KARIM CHAMBERS , HAMAM STREET, FORT , MUMBAI , MAHARASHTRA , INDIA, 400001
Membership No	38323
FRN (Firm Registration Number)	0301051E
Place	MUMBAI
Date	30/11/2017
Are you liable to report under section 115JB(2A) - PART B	Yes
Are you liable to report under section 115JB(2C) - PART C	Yes

ANNEXURE

[See paragraph 2]

Details relating to the computation of Book Profits for the purposes of section 115JB of the Income-tax Act, 1961

Part A

General - Applicable to all the companies

Sl.No	Particulars		
1.	Name of the assessee		HIMACHAL BASPA POW ER COMPANY LIMITED
2.	Address		SHOLTU COLONY NICHAR KINNAUR HIMACHAL PRADESH INDIA 172104
3.	Permanent Account Number		AADCH3821L
4.	Assessment year		2017-18
5.	Financial year adopted by the company under the Companies Act, 2013 (18 of 2013)		01/04/2016 to 31/03/2017
	Order number of the approving Tribunal		
6.	Total income of the company under the Income-tax Act		895901673

HIMACHAL BASPA POWER COMPANY LIMITED

7.	Income-tax payable on total income		449 268770502
8.	Whether statement of profit and Loss is prepared in accordance with the provisions of Schedule III to the Companies Act, 2013 (18 of 2013)	Yes	
9.	Where the financial year referred to in Sl. No. 5 above is same as the relevant previous year, whether the statement of Profit and Loss Account referred to in Sl No. 8 above has followed the same accounting policies, accounting standards for preparing the profit and loss account and the same method of rates for calculating depreciation as have been adopted for preparing accounts laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required)	Yes	
10.	Where the financial year referred to in Sl. No. 5 is not the same as the relevant previous year, whether the statement of profit and loss referred to in Sl. No. 8 above has followed the same accounting policies, accounting standards for preparing the statement of profit and loss and the same method of rates for calculating depreciation as have been adopted for preparing accounts for the respective parts of the financial year laid or to be laid before the company at its annual general meeting? If not, the extent and nature of variation be specified (attach working separately, where required)		
11.	Profit according to statement of profit and loss referred to in Sl. No. 8 above as adjusted by the amount or aggregate of amounts on account of variations referred to in Sl. No 9 or Sl. No. 10, as the case may be		1313650527

12. Add: Amount or aggregate of amounts referred to in clauses (a) to (k) of Explanation 1 to sub-section (2) of this section (attach working separately, where required)

Sl.No	Clause (1)	Amount (2)
1	a-Income Tax	361114670
2	g-Depreciation	2362952201
3	h-Deferred Tax	70703664
Total		2794770535

13. Less: Amount or aggregate of amounts referred to in clauses (i) to (viii) of Explanation 1 of sub-section (2) of this section (attach working separately, where required).

Sl.No	Clause (1)	Amount (2)
1	iia-Depreciation	2362952201
Total		2362952201

14.	Add/(Less): Amount of adjustments as referred to in subsection (2A) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 26 of Part B).	-8682789
15.	Add/(Less): Amount of adjustments as referred to in sub-section (2C) of this section where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof (amount from Sl. No 32 of Part C).	-53417172

HIMACHAL BASPA POWER COMPANY LIMITED

16.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clauses (B) to (E) of clause (iii) of Explanation to sub-section (2C) of this section for the previous year or any of the preceding previous years and relatable to such asset or investment retired, disposed, realised or otherwise transferred during the previous year (attach working separately, where required).	450	0
17.	Add/(Less): Amount or aggregate of the amounts referred to in the sub-clause (F) of clause (iii) of Explanation to subsection (2C) of this section for the previous year or any of the preceding previous years and relatable to such foreign operations is disposed or otherwise transferred during the previous year (attach working separately, where required).		0
18.	Book profit as computed according to Explanation 1 givenin sub-section (2) read with sub-sections (2A), (2B) and (2C) (total of Sl. No. 11 to 17).		1683368900
19.	18.5 per cent of "book profit" as computed in Sl. No. 18.		311423247
20.	In case income-tax payable by the company referred to at Sl. No. 7 is less than 18.5 per cent of its book profits shown in Sl No. 18, the amount of income-tax payable by the company would be 18.5 per cent of Sl No. 18, i.e., as Per Sl No. 19.		311423247

Part B

Details of the amount required to be increased or decreased in accordance with sub-section (2A) of section 115JB

[Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof]

Sl.No		Particulars		
21.		Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	2016-17	
22.		Convergence date.	01/04/2016	
23.		Total amount credited to the other comprehensive income in the statement of profit and loss.		0
24.		Total amount debited to the other comprehensive income in the statement of profit and loss.		8682789
25.		Increase or decrease referred to in sub-section (2A) of this section		
	(i)	increase on account of amounts credited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".		0
	(ii)	decrease on account of amounts debited to other comprehensive income under the head "Items that will not be re-classified to profit or loss".		8682789
	(iii)	increase on account of amounts or aggregate of amounts debited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.		0
	(iv)	decrease on account of amounts or aggregate of amounts credited to the statement of profit and loss on distribution of non-cash assets to shareholders in a demerger in accordance with Appendix A of the Indian Accounting Standard 10.		0
	(v)	Sub-total [(i) –(ii) + (iii) – (iv)]		-8682789
	(vi)	Increase or decrease on account of amount of revaluation surplus of assets included in item (i) or (ii) above.		0

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	(vii)	Increase or decrease on account of amount of gains or losses from investments in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 included in item (i) or (ii) above.	451 0
	(viii)	Increase or decrease on account of amount or aggregate of the amounts referred to in the first proviso of sub-section (2A) of this section for the previous year or any of the preceding previous years and relatable to such asset or investment retired, disposed, realised or otherwise transferred during theprevious year.	0
26.	Total [(v) to (viii)] (amount to be carried to Sl. No. 14 of Part A.).		-8682789

Part C

Details of the amount required to be increased or decreased in accordance with sub-section (2C) of section 115JB

[Applicable only where the financial statements of the company are drawn up in compliance with the Indian Accounting Standards specified in Annexure to the Companies (Indian Accounting Standards) Rules, 2015 for the previous year or any part thereof]

[To be filled up for the year of convergence and each of the following four previous years only]

Sl.No		Particulars	
27.		Year of convergence as defined in clause (i) of Explanation to sub-section (2C) of this section.	2016-17
28.		Convergence date.	01/04/2016
29.		Amount or the aggregate of the amounts adjusted in the other equity (including capital reserve and securities premium reserve).	-267085856
30.		To be increased or decreased by:-	
	(i)	amount or aggregate of amounts adjusted in Capital reserve.	0
	(ii)	amount or aggregate of amounts adjusted in Securities premium reserve.	0
	(iii)	amount or aggregate of amounts adjusted in the other comprehensive income on the convergence date which shall be subsequently reclassified to profit or loss.	0
	(iv)	amount or aggregate of amounts adjusted in Revaluation surplus for assets in accordance with the Indian Accounting Standards 16 and Indian Standards 38 adjusted on the convergence date.	0
	(v)	gains or losses from investment in equity instruments designated at fair value through other comprehensive income in accordance with Indian Accounting Standards 109 adjusted on the convergence date.	0
	(vi)	adjustments relating to items of property plant and equipment and intangible assets recorded at fair value as deemed cost in accordance with paragraphs D5 and D7 of the Indian Accounting Standards 101 on the convergence date.	0
	(vii)	adjustments relating to investments in subsidiaries, joint ventures and associates recorded at fair value as deemed cost in accordance with paragraph D15 of the Indian Accounting Standard 101 on the convergence date.	0
	(viii)	adjustments relating to cumulative translation differences of a foreign operation in accordance with paragraph D13 of the Indian Accounting Standard 101 on the convergence date.	0
	(ix)	any other adjustment (to be specified).	

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PAN : AADCH3821L

Acknowledgement Number : 320434811301117

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		Sl.No	Nature (1)	Amount (2)
		1		
31.	Total [29 +/ (-) 30 (i) to (ix)].			-267085856
32.	1/5th of the Sl. No 31(amount to be carried to Sl. No. 15 of Part A).			-53417172
33.	Details of adjustment for transition amount.			
	(i)	Total transition amount.		267085856
	(ii)	Amount or aggregate of amounts adjusted till immediately preceding year.		0
	(iii)	Amounts adjusted in this year.		53417172
	(iv)	Amount to be adjusted in the subsequent year(s).".		213668684

Form Filing Details

Revision/Original	Original

This form has been digitally signed by A M HARIHARAN having PAN AABPH4093F from IP Address 223.229.181.192 on 30/11/2017 . Dsc Sl No and issuer 1398264860CN=(n)Code Solutions CA 2014,2.5.4.51=#13133330312c20474e464320496e666f746f77,572,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

HIMACHAL BASPA POWER COMPANY LIMITED

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 Lodha & Company in pursuance of the provisions of the Companies Act, 2013 Act, and We annex here to a copy of Our audit report dated 27/04/2017 along with a copy each of

(a) the audited Profit and loss account for the period beginning from 01/04/2016 to ending on 31/03/2017
(b) the audited balance sheet as at, 31/03/2017 ; 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 unser 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.	Refer Exhibit A to form 3CA-3CD

Place MUMBAI
Date 29/11/2017

Name A M Hariharan
Membership Number 038323
FRN (Firm Registration Number) 301051E
Address 6, Karim Chambers, Hamam Street, Fort, Mumbai, MAHARASHTRA, 400001

HIMACHAL BASPA POWER COMPANY LIMITED

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, customs duty,etc. if yes, please furnish the registration number or any other identification number allotted for the same	**Yes**

Sl No.	Type	Registration Number
1	**Service Tax HIMACHAL PRADESH**	**AADCH3821LSD002**
2	**Sales VAT/Tax HIMACHAL PRADESH**	**02050300329**
3	**Sales VAT/Tax HIMACHAL PRADESH**	**02050300369**

5	Status	**Company**
6	Previous year from	**01/04/2016 to 31/03/2017**
7	Assessment Year	**2017-18**
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 in business exceeding Rs. 1 crore**

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	**Manufacturing Industry**	**Power and energy**	**0114**

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 PRADESH**	**172104**

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6	Creditor's Ledger	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRADESH	172104
7	Debit Note Register	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRADESH	172104
8	Credit Note Register	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRADESH	172104
9	Employee's Loan & Advances Ledger	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRADESH	172104
10	Payroll Register	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRADESH	172104
11	Stock ledger for Stores and Spares	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRADESH	172104
12	Fixed Assets Register	Sholtu colony	P O Tapri	Kinnaur	HIMACHAL PRADESH	172104

11 c List of books of account and nature of relevant documents examined. Same as 11(b) above

S.No.	Books Examined
1	Cash Book
2	Bank Book
3	Journal
4	General Leger
5	Debtor's Ledger
6	Creditor's Ledger
7	Debit Note Register
8	Credit Note Register
9	Employee's Loan & Advances Ledger
10	Payroll Register
11	Stock ledger for Stores and Spares
12	Fixed Assets Register
13	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.

S.No.	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	3470	0	3470
2	ICDS II - Valuation of Inventories	0	0	0
3	ICDS III - Construction Contracts	0	0	0
4	ICDS IV - Revenue Recognition	497713242	0	497713242
5	ICDS V - Tangible Fixed Assets	0	-861143915	861143915
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
	Total	497716712	-861143915	1358860627

13 f Disclosure as per ICDS.

S.No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	Refer note no 3 of the audited financial statements for the year ended March 31, 2017 for the significant accounting policies adopted by the company read with comments in ICDS II to X below. There are no changes in accounting policies. Also refer exhibit A to form 3CD
2	ICDS II - Valuation of Inventories	Not applicable

HIMACHAL BASPA POWER COMPANY LIMITED

3	ICDS III - Construction Contracts	Not applicable
4	ICDS IV - Revenue Recognition	In a transaction involving sale of goods, total amount not recognised as revenue during the previous year due to lack of reasonable certainity of its ultimate collection along with nature of uncertainity - Rs NilAlso refer note no 20 of the audited financial statement for the year ended March 31, 2017 for detailed breakup of revenue recognised.
5	ICDS V - Tangible Fixed Assets	Refer Clause 19 of the Form 3CD and note note 5 of audited financial statement for the year ended March 31, 2017 for tangible assets schedule.
6	ICDS VII - Governments Grants	Not applicable
7	ICDS IX - Borrowing Costs	Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. Other borrowing costs are recognised in accordance with the provisions of the Income Tax Act Amount of Borrowing cost capitalised during the previous year - Rs NilAlso refer note no 3.7 of audited financial statement for the year ended March 31, 2017 for accounting policy adopted regarding borrowing cost
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Refer note no 3.15 of the audited financial statements for the year ended March 31, 2017 for accounting policy adopted regarding provisions, contingent liabilities and contingent assets

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

S.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, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refund 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	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:-

S.No.	Description of Block of Assets/ Class of Assets	Rate of depreciation (In Percentage)	Opening WDV (A)	Additions				Total Value of Purchases (B) (1+2+3+4)	Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A+B-C-D)
				Purchase Value (1)	MOD-VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)				
1	Plant and Machinery in generating stations	3.4%	17610112589							619814385	16990298204

HIMACHAL BASPA POWER COMPANY LIMITED

	including plant foundations @ 3.4%											
2	Building and civil engineering works of permanent character @ 3.02%	3.02%	6731370 17	3931909				3931909		21080528	655988398	
3	Cooling towers and circulating water systems @ 7.84%	7.84%	2052725 67							17462423	187810144	
4	Hydraulic works forming part of Hydro-electric system @ 1.95%	1.95%	2329444 5077							463275552	2283116952 5	
5	Hydraulic works forming part of Hydro-electric system @ 3.4%	3.4%	3236442 4099							1139120517	3122530358 2	
6	Transformer transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%	7.81%	1734810 917	1943700				1943700		147118646	1589635971	
7	Transformer transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.84%	7.84%	2994782 7	90000				90000		2554701	27483126	
8	Switchgear including cable connections @ 7.84%	7.84%	4651125 336							395668648	4255456688	
9	Lightning arrestor @ 7.84%	7.84%	7342028							624582	6717446	
10	Batteries @ 33.4%	33.4%	9736074							4882656	4853418	

INCOME TAX DEPARTMENT

HIMACHAL BASPA POWER COMPANY LIMITED

11	Overhead lines @ 5.27%	5.27%	1304012573								72544561	1231468012
12	Meters @ 12.77%	12.77%	12753366								1867024	10886342
13	Air-conditioning plants @ 12.77%	12.77%	13663777								2000303	11663474
14	Office furniture and fittings @ 12.77%	12.77%	2783271	385507				385507			444767	2724011
15	Office equipments @ 12.77%	12.77%	45342882	2048800				2048800			6798695	40592987
16	Communication equipment @ 12.77%	12.77%	1163667								170354	993313
17	Any other assets not covered above @ 7.69%	7.69%	3892613825	61813609				61813609			328667774	3625759660

*** 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 14provisions 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	1184574	15/05/2016	1184574	12/05/2016
2	Provident Fund	1311073	15/06/2016	1311073	13/06/2016
3	Provident Fund	1231883	15/07/2016	1231883	11/07/2016
4	Provident Fund	1230879	15/08/2016	1230879	11/08/2016
5	Provident Fund	1229191	15/09/2016	1229191	12/09/2016
6	Provident Fund	1221272	15/10/2016	1221272	12/10/2016
7	Provident Fund	1221604	15/11/2016	1221604	12/11/2016
8	Provident Fund	1216944	15/12/2016	1216944	13/12/2016
9	Provident Fund	1205399	20/01/2017	1205399	19/01/2017
10	Provident Fund	1198284	15/02/2017	1198284	11/02/2017
11	Provident Fund	1192524	15/03/2017	1192524	11/03/2017
12	Provident Fund	1188519	15/04/2017	1188519	10/04/2017

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.

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	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 avaliable	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 section200(1)

S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee,if avaliable	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 avaliable	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 avaliable	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 avaliable	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 avaliable	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 (iia)

(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 avaliable	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

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(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	PAN of Related Person	Relation	Nature of trasaction	Payment Made(Amount)
1	**JSW Energy Ltd.**	**AAACJ8109N**	**Holding Company**	**Reimbursement of expenses**	**4667213**
2	**JSW Energy Ltd.**	**AAACJ8109N**	**Holding Company**	**Interest on Debentures**	**1635969864**
3	**JSW Power Trading Company Ltd.**	**AABCJ5740L**	**Fellow Subsidiary**	**Open acccess Charges**	**97844513**
4	**JSW Power Trading Company Ltd.**	**AABCJ5740L**	**Fellow Subsidiary**	**Purchase of REC**	**595606**
5	**Rakesh Nath**	**AAAPN0619A**	**Director**	**Sitting Fee**	**250000**
6	**Sheila Sangwan**	**ABDPS3200Q**	**Director**	**Sitting Fee**	**250000**
7	**JSW Power Trading Company Ltd.**	**AABCJ5740L**	**Fellow Subsidiary**	**Rebate on Sale of Power**	**25168026**

24 Amounts deemed to be profits and gains under section 32AC 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**	**17017408**	**SEC41a**	**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
Nil			

26 (i)(A)(b) Not paid during the previous year

S.No.	Section	Nature of liability	Amount
1	**Tax,Duty,Cess,Fee etc**	**Gratuity**	**2279502**

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
1	**Tax,Duty,Cess,Fee etc**	**VAT**	**97124**
1	**Tax,Duty,Cess,Fee etc**	**Service tax**	**44499**
1	**interest on loan from scheduled banks**	**Interest Accrued on Loan**	**132406**
1	**provident,superannuation,gratuity,other fund**	**Employer's contribution to Provident Fund**	**806969**

26 (i)(B)(b) not paid on or before the aforesaid date

S.No.	Section	Nature of liability	Amount
1	**provident,superannuation,gratuity,other fund**	**Gratuity**	**13093247**
1	**provident,superannuation,gratuity,other fund**	**Leave Encashment**	**10308251**

(State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.)	**No**	
27 a Amount of Central Value Added Tax Credits 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 in accounts		No

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CENVAT	Amount	Treatment in Profit and Loss/Accounts
Opening Balance		
CENVAT Availed		
CENVAT 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 itrelates(Year in yyyy-yyformat)
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)(viia) **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					

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												

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.
1	**L and T Infrastructure Finance Co. Ltd.**	**3B 2ND FLOOR LAXMI TOWER BANDRA EAST MUMBAI400051**	**AABCL2283L**	**1891800000**	**No**	**4550000000**	**Yes-Electronic clearing system**	

31 b Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

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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 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 taken or accepted by an account payee cheque or an account payee bank draft.
1	**L and T Infrastructure Finance Co. Ltd.**	**3B 2ND FLOOR LAXMI TOWER BANDRA EAST MUMBAI400051**	**AABCL2283L**	**140668000**	**4550000000**	**Yes-Electronic clearing system**	

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 lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	Amount 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 lender, or depositor or person from whom specified advance is received	Address of the lender, or depositor or person from whom specified advance is received	Permanent Account Number (if available with the assessee)of the lender, or depositor or person from whom specified advance is received	Amount 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	Order U/S and Date	Remarks
Nil						

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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**	500858696

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	144561276	141331987	141331987	17701442	0	0	0
2	PTLH12973C	194A	Interest	8870338149	2053314962	2053314962	195972617	0	0	0
3	PTLH12973C	194C	Contract	10924179 08	10924179 08	10924179 08	20756668	0	0	0
4	PTLH12973C	194-I	Rent	45421311	3612012	3612012	361202	0	0	0
5	PTLH12973C	194J	Technical Services	1826143022	1826143022	1826143022	182614360	0	0	0
6	PTLH12973C	206C	Sale of scrap	5410502	5410462	5410462	54107	0	0	0

34 b Whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time — Yes
If not, please furnish the details:

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 transactions which are required to be reported
Nil					

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	Dates of payment
1	PTLH12973C	129	129	05/12/2016

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 :-

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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
Nil								

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	Amount	Dates of payment
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	14518946313			6261521068		
b	Gross profit / Turnover			%			%
c	Net profit / Turnover	1745468732	14518946313	12.02%	1556207680	6261521068	24.85%
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						

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Place	MUMBAI	Name	A M Hariharan
Date	29/11/2017	Membership Number	038323
		FRN (Firm Registration Number)	301051E
		Address	6, Karim Chambers, Hamam Street, 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	09/09/2016	09/09/2016	3931909				3931909
Total of **Building and civil engineering works of permanent character @ 3.02%**								3931909
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%	1	18/05/2016	18/05/2016	1943700				1943700
Total of **Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.81%**								1943700
Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant	1	17/08/2016	17/08/2016	90000				90000

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foundations) @ 7.84%									
Total of Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations) @ 7.84%									90000
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%	1	09/07/2016	09/07/2016	4819					4819
	2	09/07/2016	09/07/2016	4819					4819
	3	09/07/2016	09/07/2016	4819					4819
	4	09/07/2016	09/07/2016	4819					4819
	5	09/07/2016	09/07/2016	4819					4819
	6	09/07/2016	09/07/2016	4819					4819
	7	09/07/2016	09/07/2016	4819					4819
	8	09/07/2016	09/07/2016	4820					4820
	9	09/07/2016	09/07/2016	4820					4820
	10	09/07/2016	09/07/2016	4820					4820
	11	09/07/2016	09/07/2016	4820					4820
	12	09/07/2016	09/07/2016	4820					4820
	13	09/07/2016	09/07/2016	4820					4820
	14	09/07/2016	09/07/2016	4820					4820
	15	19/10/2016	19/10/2016	9050					9050
	16	19/10/2016	19/10/2016	9050					9050
	17	19/10/2016	19/10/2016	9050					9050
	18	19/10/2016	19/10/2016	9050					9050
	19	19/10/2016	19/10/2016	9050					9050
	20	19/10/2016	19/10/2016	9050					9050
	21	19/10/2016	19/10/2016	9050					9050
	22	19/10/2016	19/10/2016	9050					9050
	23	19/10/2016	19/10/2016	9050					9050
	24	19/10/2016	19/10/2016	9050					9050
	25	16/05/2016	16/05/2016	1266					1266
	26	16/05/2016	16/05/2016	1266					1266
	27	16/05/2016	16/05/2016	1266					1266
	28	16/05/2016	16/05/2016	1266					1266
	29	16/05/2016	16/05/2016	1266					1266
	30	16/05/2016	16/05/2016	1266					1266
	31	16/05/2016	16/05/2016	1266					1266
	32	16/05/2016	16/05/2016	1266					1266
	33	16/05/2016	16/05/2016	1266					1266
	34	16/05/2016	16/05/2016	3375					3375
	35	16/05/2016	16/05/2016	3375					3375
	36	16/05/2016	16/05/2016	3375					3375
	37	16/05/2016	16/05/2016	3375					3375
	38	16/05/2016	16/05/2016	3375					3375
	39	16/05/2016	16/05/2016	3375					3375
	40	16/05/2016	16/05/2016	3375					3375
	41	16/05/2016	16/05/2016	3375					3375
	42	16/05/2016	16/05/2016	3375					3375
	43	16/05/2016	16/05/2016	3375					3375
	44	05/03/2016	05/03/2016	9975					9975
	45	05/03/2016	05/03/2016	5093					5093
	46	05/03/2016	05/03/2016	5092					5092
	47	16/05/2016	16/05/2016	33750					33750

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	48	27/05/2016	27/05/2016	33750						33750
	49	27/05/2016	27/05/2016	17100						17100
	50	31/12/2016	31/12/2016	7763						7763
	51	31/12/2016	31/12/2016	7763						7763
	52	31/12/2016	31/12/2016	7763						7763
	53	31/12/2016	31/12/2016	7763						7763
	54	31/12/2016	31/12/2016	7763						7763
	55	31/12/2016	31/12/2016	7763						7763
	56	31/12/2016	31/12/2016	7763						7763
	57	31/12/2016	31/12/2016	7763						7763
	58	31/12/2016	31/12/2016	7763						7763
	59	31/12/2016	31/12/2016	7763						7763
Total of **Office furniture and fittings @ 12.77%**										385507
Office equipments @ 12.77%	1	13/05/2016	13/05/2016	36100						36100
	2	13/05/2016	13/05/2016	36100						36100
	3	13/05/2016	13/05/2016	36100						36100
	4	13/05/2016	13/05/2016	36100						36100
	5	13/05/2016	13/05/2016	36100						36100
	6	13/05/2016	13/05/2016	36100						36100
	7	13/05/2016	13/05/2016	36100						36100
	8	29/04/2016	29/04/2016	13990						13990
	9	09/01/2016	09/01/2016	13990						13990
	10	05/03/2016	05/03/2016	31500						31500
	11	29/04/2016	29/04/2016	31500						31500
	12	05/04/2016	05/04/2016	24284						24284
	13	05/04/2016	05/04/2016	24284						24284
	14	05/04/2016	05/04/2016	11925						11925
	15	05/04/2016	05/04/2016	11925						11925
	16	05/04/2016	05/04/2016	11925						11925
	17	05/04/2016	05/04/2016	11925						11925
	18	05/04/2016	05/04/2016	11925						11925
	19	05/04/2016	05/04/2016	11925						11925
	20	05/04/2016	05/04/2016	11925						11925
	21	05/04/2016	05/04/2016	11925						11925
	22	05/04/2016	05/04/2016	11925						11925
	23	05/04/2016	05/04/2016	11925						11925
	24	05/04/2016	05/04/2016	11925						11925
	25	05/04/2016	05/04/2016	11925						11925
	26	05/04/2016	05/04/2016	11924						11924
	27	05/04/2016	05/04/2016	11924						11924
	28	05/04/2016	05/04/2016	11924						11924
	29	05/04/2016	05/04/2016	11924						11924
	30	05/04/2016	05/04/2016	11924						11924
	31	05/04/2016	05/04/2016	11924						11924
	32	05/04/2016	05/04/2016	11924						11924
	33	05/04/2016	05/04/2016	11924						11924
	34	27/06/2016	27/06/2016	27201						27201
	35	06/08/2016	06/08/2016	266220						266220
	36	27/06/2016	27/06/2016	27500						27500
	37	13/06/2016	13/06/2016	19450						19450
	38	09/07/2016	09/07/2016	44880						44880
	39	19/09/2016	19/09/2016	68155						68155
	40	19/09/2016	19/09/2016	68155						68155
	41	19/09/2016	19/09/2016	68155						68155
	42	19/09/2016	19/09/2016	20000						20000
	43	08/09/2016	08/09/2016	6300						6300
	44	19/09/2016	19/09/2016	16200						16200
	45	17/08/2016	17/08/2016	1989						1989
	46	17/08/2016	17/08/2016	1989						1989
	47	08/09/2016	08/09/2016	6300						6300
	48	08/09/2016	08/09/2016	6300						6300
	49	08/09/2016	08/09/2016	6300						6300
	50	08/09/2016	08/09/2016	6300						6300
	51	08/09/2016	08/09/2016	6300						6300
	52	22/08/2016	22/08/2016	45450						45450
	53	23/08/2016	23/08/2016	13999						13999
	54	29/09/2016	29/09/2016	78800						78800
	55	01/10/2017	01/12/2017	54530						54530
	56	12/06/2016	12/06/2016	6975						6975

HIMACHAL BASPA POWER COMPANY LIMITED

	57	12/06/2016	12/06/2016	6975						6975
	58	12/06/2016	12/06/2016	31725						31725
	59	12/06/2016	12/06/2016	5619						5619
	60	24/12/2016	24/12/2016	18225						18225
	61	01/05/2017	01/05/2017	235200						235200
	62	02/06/2017	02/06/2017	7526						7526
	63	02/06/2017	02/06/2017	7526						7526
	64	02/06/2017	02/06/2017	7526						7526
	65	02/06/2017	02/06/2017	7526						7526
	66	02/06/2017	02/06/2017	7525						7525
	67	02/06/2017	02/06/2017	7525						7525
	68	02/06/2017	02/06/2017	7525						7525
	69	02/06/2017	02/06/2017	6975						6975
	70	02/06/2017	02/06/2017	18225						18225
	71	23/03/2017	23/03/2017	15500						15500
	72	23/03/2017	23/03/2017	15500						15500
	73	20/03/2017	20/03/2017	40290						40290
	74	20/03/2017	20/03/2017	40290						40290
	75	20/03/2017	20/03/2017	40290						40290
	76	25/03/2017	25/03/2017	18000						18000
	77	25/03/2017	25/03/2017	5119						5119
Total of **Office equipments @ 12.77%**										2048800
Communication equipment @ 12.77%										
Total of **Communication equipment @ 12.77%**										
Any other assets not covered above @ 7.69%	1	24/12/2016	24/12/2016	23970						23970
	2	02/03/2017	02/03/2017	122850						122850
	3	15/11/2016	15/11/2016	467532						467532
	4	23/08/2016	23/08/2016	3422386						3422386
	5	10/06/2016	29/09/2016	1701822						1701822
	6	19/09/2016	19/09/2016	2570219						2570219
	7	09/07/2016	09/07/2016	2451503						2451503
	8	29/10/2016	26/09/2016	1565027						1565027
	9	14/10/2016	14/10/2016	332000						332000
	10	09/07/2016	09/07/2016	69648						69648
	11	12/06/2016	12/06/2016	146892						146892
	12	12/06/2016	12/06/2016	146893						146893
	13	20/09/2016	20/09/2016	94860						94860
	14	20/09/2016	20/09/2016	94860						94860
	15	20/09/2016	20/09/2016	58991						58991
	16	20/09/2016	20/09/2016	58990						58990
	17	07/07/2016	21/04/2016	2748271						2748271
	18	07/07/2016	21/04/2016	2244000						2244000
	19	07/07/2016	21/04/2016	3366000						3366000
	20	07/07/2016	21/04/2016	3264000						3264000
	21	07/07/2016	21/04/2016	366180						366180
	22	07/07/2016	21/04/2016	387600						387600
	23	07/07/2016	21/04/2016	2815200						2815200
	24	07/07/2016	21/04/2016	545700						545700
	25	07/07/2016	21/04/2016	110838						110838
	26	07/07/2016	21/04/2016	268139						268139
	27	07/07/2016	21/04/2016	31112						31112
	28	07/07/2016	21/04/2016	268139						268139
	29	07/07/2016	21/04/2016	134069						134069
	30	07/07/2016	21/04/2016	25172						25172
	31	07/07/2016	21/04/2016	25172						25172
	32	07/07/2016	21/04/2016	126246						126246
	33	07/07/2016	21/04/2016	36946						36946
	34	07/07/2016	21/04/2016	73892						73892
	35	07/07/2016	21/04/2016	233190						233190
	36	07/07/2016	21/04/2016	35828						35828
	37	07/07/2016	21/04/2016	50118						50118
	38	07/07/2016	21/04/2016	38215						38215
	39	07/07/2016	21/04/2016	262057						262057
	40	07/07/2016	21/04/2016	36946						36946
	41	07/07/2016	21/04/2016	20000						20000
	42	07/07/2016	21/04/2016	7507						7507
	43	07/07/2016	21/04/2016	36946						36946

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44	07/07/2016	21/04/2016	67035					67035
45	07/07/2016	21/04/2016	7507					7507
46	07/07/2016	21/04/2016	194495					194495
47	07/07/2016	21/04/2016	323404					323404
48	07/07/2016	21/04/2016	6902					6902
49	07/07/2016	21/04/2016	617021					617021
50	07/07/2016	21/04/2016	37341					37341
51	07/07/2016	21/04/2016	402208					402208
52	07/07/2016	21/04/2016	13174					13174
53	07/07/2016	21/04/2016	80573					80573
54	07/07/2016	21/04/2016	40286					40286
55	07/07/2016	21/04/2016	7507					7507
56	07/07/2016	21/04/2016	209748					209748
57	07/07/2016	21/04/2016	47771					47771
58	07/07/2016	21/04/2016	578402					578402
59	07/07/2016	21/04/2016	273842					273842
60	07/07/2016	21/04/2016	197099					197099
61	07/07/2016	21/04/2016	138297					138297
62	07/07/2016	21/04/2016	71308					71308
63	07/07/2016	21/04/2016	10645					10645
64	07/07/2016	21/04/2016	541657					541657
65	07/07/2016	21/04/2016	385679					385679
66	07/07/2016	21/04/2016	6498					6498
67	23/12/2016	23/12/2016	122850					122850
68	19/09/2016	09/07/2016	2570218					2570218
69	10/06/2016	29/09/2016	1701823					1701823
70	19/08/2016	16/08/2016	1097228					1097228
71	07/01/2016	07/01/2016	865025					865025
72	10/04/2016	29/09/2016	859475					859475
73	07/01/2016	07/01/2016	865025					865025
74	07/01/2016	07/01/2016	865025					865025
75	07/01/2016	07/01/2016	865025					865025
76	07/01/2016	07/01/2016	865025					865025
77	07/01/2016	07/01/2016	865025					865025
78	07/01/2016	07/01/2016	865025					865025
79	07/01/2016	07/01/2016	865025					865025
80	19/08/2016	16/08/2016	1097228					1097228
81	09/09/2016	09/09/2016	1676094					1676094
82	07/07/2016	07/07/2016	62000					62000
83	07/07/2016	07/07/2016	962000					962000
84	07/07/2016	07/07/2016	592000					592000
85	07/07/2016	07/07/2016	547920					547920
86	07/07/2016	07/07/2016	5125000					5125000
87	07/07/2016	07/07/2016	175000					175000
88	07/07/2016	07/07/2016	910000					910000
89	11/10/2016	11/03/2016	691808					691808
90	15/11/2016	15/11/2016	1558440					1558440
Total of **Any other assets not covered above @ 7.69%**								61813609

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%			

HIMACHAL BASPA POWER COMPANY LIMITED

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%		
Total of **Any other assets not covered above @ 7.69%**		

INCOME TAX DEPARTMENT

HIMACHAL BASPA POWER COMPANY LIMITED

~~471~~ 14 'A'

BEFORE THE HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION

M/S.Himachal Baspa Power Company Limited Petitioner Appellant(s)/Applicant(s)/Plaintiff

VS

HPSEBl & others Defendant(s)/ Respondent (s)

KNOW ALL to whom these presents shall come that I/We the undersigned, do hereby appoint

Sh. AJAY VAIDYA (HIM/92/100)
Advocate
24, Block NO 20-SDA Complex
SHIMLA. (Mobile98160-41967)

(herein after called by advocate/s) to be my/our Advocate in the above-noted case authorizes him:-

To act, appear and plead in the above-noted case in this court or in any other Court in which the same may be tried or heard and also in the appellate court including High Court **subject to payment of fees separately for each court by me/us.**

To sign file, verify and present pleadings, appeals cross-objections or petitions for executions review, revision, withdrawal, compromise or other petitions or affidavits or other documents as may be deemed necessary or proper for the prosecution of the said case in all its stages **subjects to payment of fees for each stage.**
To file and take back documents, to admit and /or deny the documents of opposite party.

To withdraw or compromise the said case or submit to arbitration any differences or disputes that may arise touching or in any manner relating to the said case.

To take execution proceedings.

The deposit, draw and receive money, cheques, case and grant receipts hereof and to do all other acts and things which may be necessary to be done for the progress and in the course of the prosecution of the said case.

To appoint and instruct any other Legal Practitioner authorizing him to exercise the power and authority hereby conferred upon the Advocate whenever he may think fit to do so and to sign the power of attorney on our behalf.

And I/We the undersigned do hereby agree to ratify and confirm all acts done by the Advocate or his substitute in the matter as my/our own acts, as if done by me/us to all intents and purpose.

And I/We undersigned that I/We or my/our duly authorized agent would appear in court on all hearings and will inform the Advocate for appearance when the case is called.

And I/We undersigned do hereby agree not to hold the advocate or of his substitute responsible for the result of the said case in consequence of his absence from the court when the said case is called up for hearing of any negligence of the said advocates or his substitute.

And the adjournment costs whenever ordered by the court shall be of the Advocate which he shall receive and retain for himself in consequence of his absence from the court when the said case is called up for hearing of any negligence of the said advocates or his substitute.

And I/We hereby agrees that the engagement under this agreement made shall not be a service under the Consumer Protection Act, 1968 as amended from time to time, and I/We shall not be initiate any action against the advocate under the said Act, on any point or dispute whatsoever and I/We hereby waive my/our right if any in this behalf and I/we also under take that I/We are duly authorized to appoint Sh Ajay Vaidya as advocate for the matter as referred above

And I/We undersigned do hereby agree that in the event of the whole or part of the fee agreed by me/us to be paid to the advocate remaining unpaid he shall be entitled to withdraw from the prosecution of the said case until the same is paid up. The fee settled is only for the above case and above Court. I/We hereby agree that once the fee is paid, I/We will not be entitled for the refund of the same in any case whatsoever and if the case prolongs for more than 3 years the original fee shall be paid again by me/us.

IN WITNESS WHERE OF I/We do hereunto set my/our hand to these presents the contents of which have been understood by me/us on this 28th Day of December, 2017.

Subject to the terms of the Fees.

(AJAY VAIDYA)
Advocate

98160-41967

Client
(Shekhar Gupta)

भारतीय स्टेट बैंक
State Bank of India
Branch:SHOLTU (DISTT KINNAUR)
/CODE No: 11525
No. 01786-261383

मांगड्राफ्ट
DEMAND DRAFT

Key: WEJMAY
Sr No: 277844

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D	D	M	M	Y	Y	Y	Y

मांगे जानेपर THE SECRETARY HP ERC **********

या उनके आदेश पर
OR ORDER

ON DEMAND PAY

रुपये RUPEES Two Lakh Fifty Thousand Only

अदा करें ₹ 250000.00

IOI 000378363627 Key: WEJMAY Sr. No: 277844 AMOUNT BELOW 250001(2/6)

मूल्य प्राप्त / VALUE RECEIVED

भारतीय स्टेट बैंक
STATE BANK OF INDIA
अदाकर्ता शाखा / DRAWEE BRANCH:SHIMLA
कोड सं. /CODE No: 00718

प्राधिकृत हस्ताक्षरकर्ता
AUTHORISED SIGNATORY

शाखा प्रबंधक
BRANCH MANAGER

कम्प्यूटर द्वारा मुद्रित होने पर ही वैध
VALID ONLY IF COMPUTER PRINTED

केवल 3 महीने के लिए वैध
VALID FOR 3 MONTHS ONLY

₹ 1,50,000/- एवं अधिक के लिखत दो अधिकारियों द्वारा हस्ताक्षरित होने पर ही वैध है।
INSTRUMENTS FOR ₹ 1,50,000/- & ABOVE ARE NOT VALID UNLESS SIGNED BY TWO OFFICERS

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