

Rajasthan Electricity Regulatory Commission

Petition Detail

Reference No.	396/2023	Reference No. Generation Date	28-11-2023 13:49:30
Diary No.	267/2023	Diary No. Generation Date	28-11-2023 14:07:42
Petition No.	2187/2023	Petition No. Generation Date	19-12-2023 14:46:12
Petition Type	Tariff		
Sub Petition Type	Generation Tariff		
Sub Sub Petition Type	Determination of ARR and Tariff for Conventional plant		
Subject	Determination of Tariff for F.Y. 2024-25 of 1080 MW (8 x 135 MW) Lignite based Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited		
Nature of Business	Generation		
Advocate / Law Firm dealing with petition		Petitioner's OIC/Addl. OIC Details	Shashikant Modi

Section Details

SNo	Act, Section	Sub Section
1	Electricity Act 2003, Section 62	

Regulation Details

SNo	Regulation	Clause
1	RERC(Terms and Conditions for Determination of Tariff) Regulations, 2019	

Petitioner Details

SNo	Petitioner Name	MobileNo	Email	Address
1	M/s JSW Energy Barmer Ltd.	9982222843	shashikant.modi@jsw.in	JSW Energy Barmer Ltd Office No 2 and 3 7th Floor Manupasana Plaza C Scheme,JAIPUR,RAJASTHAN

Respondent Details

SNo	Respondent Name	Represented By	MobileNo	Email	Address
1	Ajmer Vidyut Vitran Nigam Ltd. (Org.)		7728851579	cecomavvnl@gmail.com	VIDYUT BHAWAN PANCHSHEEL NAGAR MAKADWADI ROAD AJMER 305004,AJMER,RAJASTHAN,305004
2	Jaipur Vidyut Vitran Nigam Ltd. (Org.)		9413390180	sera@jvvnI.org	OFFICE OF SE REGULATION OLD POWER HOUSE NEAR RAM MANDIR BANI PARK JAIPUR,JAIPUR,RAJASTHAN,302016
3	Jodhpur Vidyut Vitran Nigam Ltd. (Org.)		9413359029	SERACOMMLJU@GMAIL.COM	NEW POWER HOUSE, NEAR PATRKAR COLONY, JODHPUR,JODHPUR,RAJASTHAN,342001

Prayer Details

SNo	Prayer Description	Updated Date
1	to determine Tariff for the Generating Station for the FY 2024 25 consisting of fixed capacity charges of Rs 1030.87 Crore and variable energy charges on sent out basis of Rs 3.2994 per kWh and	28 Nov 2023
2	award Incentive as per Tariff Regulations, 2019 as may be found payable after achieving normative target PLF and	28 Nov 2023
3	provide Fuel Price Adjustment (FPA) as per Regulation 51 of RERC Tariff Regulation, 2019 for the variable charges component and	28 Nov 2023
4	grant liberty to the Petitioner to approach this Honable Commission for adjudication of its claim for change in law compensation/adjustment in tariff, on account of increased water charges, in case WP No. 6519/2020 of the Petitioner is finally disallowed by the Honable Court and	28 Nov 2023
5	pending determination of tariff of the Generating Station for F.Y. 2024-25 award a reasonable adhoc interim tariff for the Generating Station based on the adhoc transfer price of lignite from Kapurdi and Jalipa lignite mines @ 85 percent of Petitioned price before Royalty, taxes and duties, plus taxes at actuals as allowed pursuant to the order dated 08.08.2018, 05.02.2020 and 07.10.2022 passed by the Honable APTEL in Appeal No. 137/2018 and as undertaken to be paid by the respondent Discoms, to	28 Nov 2023
6	be paid by the respondent Discoms, to FY 2024-25 also, till final determination of the lignite transfer price and disposal of the present petition by this Honable Commission, to continue supplying electricity to the Respondents,subject to adjustment against the tariff of Generating Station awarded pursuant to (a) above, and/or	28 Nov 2023
7	pass such other order(s) / direction(s) as this Honable Commission may deem just, fit and proper in the circumstances of the case.	28 Nov 2023

Uploaded Document

SNo	Attachment Type	Updated Date
1	Synopsis	28/11/2023
2	Petition	28/11/2023
3	Affidavit	28/11/2023

Court Case Details

SNo	Case Type	Court Name	Case Number	Order Date	Case Status
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Related/Identical Petition Details

SNo	Petition Type	Petition Number	Petitioner	Respondent	Subject
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Fees Details

SNo	Transaction No.	Payment Mode	Payment Amount	Status
1	UTIBR720311280004167	UTR	5400000	Success

CheckList Details

SNo	Description	Answer
1	Whether general heading of petition is as per Form 1 of RERC (Transaction of Business) Regulation, 2021	Y
2	Whether the particulars of Index filled in.	Y
3	Whether the Index mentions all Annexures.	Y
4	Whether all page of petition including annexures signed by Petitioner/authorized person.	Y
5	Whether pagination done properly including all annexures.	Y
6	Whether Affidavit filed in support is as per Form 2 of RERC (Transaction of Business) Regulation, 2021	Y
7	Whether Affidavit in support is properly notarized.	Y
8	Whether Authorization Letter filed is as per Form 3 of RERC (Transaction of Business) Regulation, 2021.	Y
9	If there is a delay in filing the petition, whether application for condonation of delay filed.	NA
10	Whether Authorization of all Petitioner uploaded	Y

Determination of Tariff for F.Y. 2024-25 of M/s JSW Energy (Barmer) Limited's (formerly: Raj WestPower Limited) Lignite based 1080 MW (8 x 135 MW) Thermal Generating Station at Bhadresh, District Barmer (Rajasthan).

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Place: Jaipur for JSW Energy (Barmer) Ltd. (formerly: Raj WestPower Ltd.)

Dated: 28.11.2023 Petitioner

SYNOPSIS

That the present Petition under Regulation 11 of the Rajasthan Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff) Regulations, 2019 (hereinafter referred to as "Tariff Regulations") for Determination of Tariff for F.Y. 2024-25 of 1080 MW (8 x 135 MW) Lignite based Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited's (formerly: Raj WestPower Limited) at Bhadresh, Barmer district.

As per Regulation 6 of the Tariff Regulations, 2019 the Petitioner is mandated to file a tariff Petition for approval of Aggregate Revenue Requirement (ARR) and determination of tariff for the ensuing year (FY 2024-25) latest by 30th November of the present year (FY 2023-24).

In compliance of the Tariff Regulations; and to ensure the smooth and continued operation of the Generating Station, the Petitioner is filing the present Petition for determination of tariff for F.Y. 2024-25.

In the Petition, Petitioner has prayed the followings:

(a) to determine Tariff for the Generating Station for the F.Y. 2024-25 consisting of:

- i. fixed (capacity) charges of **Rs. 1030.87 Crore**; and
- ii. variable (energy) charges on sent out basis of **Rs. 3.2994/ kWh**; and

(b) award Incentive as per Tariff Regulations, 2019 as may be found payable after achieving normative target PLF; and

(c) provide Fuel Price Adjustment (FPA) as per Regulation 51 of RERC Tariff Regulation, 2019 for the variable charges component; and

(d) grant liberty to the Petitioner to approach this Hon'ble Commission for adjudication of its claim for change in law compensation/adjustment in tariff, on account of



A

increased water charges, in case WP No. 6519/2020 of the Petitioner is finally disallowed by the Hon'ble Court; and

- (e) pending determination of tariff of the Generating Station for F.Y. 2024-25 award a reasonable ad-hoc interim tariff for the Generating Station based on the ad-hoc transfer price of lignite from Kapurdi and Jalipa lignite mines @ 85% of Petitioned price before Royalty, taxes & duties, plus taxes at actuals as allowed pursuant to the order dated 08.08.2018, 05.02.2020 and 07.10.2022 passed by the Hon'ble APTEL in Appeal No. 137/2018 and as undertaken to be paid by the respondent Discoms, to FY 2024-25 also, till final determination of the lignite transfer price and disposal of the present petition by this Hon'ble Commission, to continue supplying electricity to the Respondents, , subject to adjustment against the tariff of Generating Station awarded pursuant to (a) above, and/or
- (f) pass such other order(s) / direction(s) as this Hon'ble Commission may deem just, fit and proper in the circumstances of the case.



BEFORE THE RAJASTHAN ELECTRICITY REGULATORY COMMISSION JAIPUR, RAJASTHAN

Petition No.....

IN THE MATTER OF

Petition under Regulation 11 of the Rajasthan Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff) Regulations, 2019 (hereinafter referred to as "Tariff Regulations") for Determination of Tariff for F.Y. 2024-25 of 1080 MW (8 x 135 MW) Lignite based Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited's (formerly: Raj WestPower Limited) at Bhadresh, Barmer district.

AND

IN THE MATTER OF

M/S. JSW Energy (Barmer) Limited (formerly: Raj WestPower Limited)
Office No 2 & 3, 7th Floor, Man Upasna Plaza,
C-44, Sardar Patel Marg, C-Scheme, Jaipur

PETITIONER

v/s

- 1. Jaipur Vidyut Vitran Nigam Limited (JVVNL)**
Vidyut Bhawan, Janpath, Jaipur
- 2. Ajmer Vidyut Vitran Nigam Limited (AVVNL)**
Old Power House, Hathi Bhata, Ajmer
- 3. Jodhpur Vidyut Vitran Nigam Limited (JdVVNL)**
New Power House, Industrial Area, Jodhpur

RESPONDENTS



Hon'ble Chairman and Members,

PETITIONER MOST RESPECTFULLY SHOWETH:

1. The Petitioner, JSW Energy (Barmer) Limited (formerly: Raj WestPower Limited) (hereinafter referred to as "JSWEBL" or "The Petitioner") is a Company incorporated under the Companies Act, 1956 and is a "Generating Company" within the meaning of Section 2(28) of the Electricity Act, 2003 (hereinafter referred to as "the Act").
2. The address(s) of the Petitioner and the Respondents for the purpose of service of notices are as mentioned in the cause title.
3. The Petitioner has set up a thermal power plant with a total capacity of 1080 MW, consisting of 8 units of 135 MW each at village Bhadresh in Barmer District of Rajasthan. The power plant is designed to run on lignite which is to be procured from Kapurdi and Jalipa lignite mines of Barmer Lignite Mining Company Limited (BLMCL). The Petitioner has a long term Power Purchase Agreement (PPA) with the respondents (dated 26.10.2006) in terms of which the tariff for supply of electricity is to be determined by this Hon'ble Commission under section 62 of the Act.
4. The Petitioner has already commissioned all the units of the Generating Station and the dates of commercial operation of the units are as under: -

Units	Date of Commissioning
1	26.11.2009



2	04.10.2010
3	07.11.2011
4	04.12.2011
5	05.02.2013
6	03.03.2013
7	16.03.2013
8	28.02.2013

5. It may be noted that the Petitioner, in compliance with the applicable Tariff Regulations, has been regularly filing tariff Petitions for each financial year. That the Hon'ble Commission had been allowing the Petitioner to recover interim tariff due to non-approval of variable component of tariff on account of non-finalization of MDO i.e. transfer price of lignite to the plant.

The last interim tariff allowed by this Hon'ble Commission for FY 2021-22 vide order dated 26.03.2021.

6. This Hon'ble Commission vide its order dated August 30, 2013 allowed provisional capital cost of **Rs. 5616.54 Crore ('Provisional Capital Cost Order')** for the Generating Station, subject to the determination of final capital cost based on the audited accounts as at the CoD of the project. Aggrieved by certain portions of the Provisional Capital Cost Order, the Petitioner had approached the Hon'ble Appellate Tribunal of Electricity (APTEL) by filing an appeal (being appeal no. 284/2013). The said appeal has been disposed off by the Hon'ble APTEL vide its Order dated 20.11.2015. Thereafter, the Petitioner, aggrieved by certain findings and directions of the Hon'ble APTEL in the Order dated 20.11.2015, has filed second appeal (being Civil Appeal no. 7263/2016)



under section 125 of the Electricity Act 2003 ('Second Appeal'), before the Hon'ble Supreme Court of India. The Second Appeal is pending hearing and adjudication by the Hon'ble Supreme Court of India.

7. That this Hon'ble Commission vide its order dated February 24, 2016, passed in the Comprehensive Tariff Petition filed for determination of final tariff for the F.Y. 2009-10 to 2013-14 along with APR, true up and consequential claims for F.Y. 2009-10 & 2010-11 based on Audited Accounts of the Company, has allowed a final capital cost of **Rs. 5928.75 Crore** for the Generating Station, based on the Capital expenditure incurred as on March 31st, 2014. The capital cost allowed is further subject to revision, on aspects as mentioned in the said order.
8. It is further stated that, aggrieved by some portions of the order dated February 24, 2016, the Petitioner has filed an Appeal (being appeal number 107/16) dated 18.04.2016, before the Hon'ble APTEL. In the said Appeal, the Petitioner has sought relief from the Hon'ble APTEL for inclusion of certain items of capital expenditures in the capital cost of the Generating Station/Project; along with seeking relief on certain specific aspects which were not considered/approved by the Hon'ble Commission in its order dated February 24, 2016. The said Appeal is pending hearing and adjudication by the Hon'ble APTEL.
9. Since the final capital cost of Project had already been determined by this Hon'ble Commission vide order dated February 24, 2016, this Hon'ble Commission during the hearing held on 19.05.2016, directed the Petitioner to submit revised calculations for



F.Y. 2014-15 & 2015-16, based on the final capital cost determined by this Hon'ble Commission vide its order of 24th February, 2016. It may be noted that at that stage, the Petition pending for FY 2016-17 (Petition no. 652/2015), which was filed on 22.03.2016 (i.e. after passing of the Order dated 24.02.2016), was based on the final capital cost determined by the Hon'ble Commission vide order dated 24.02.2016.

10. In compliance of the above said direction, after seeking leave of this Hon'ble Commission, the Petitioner has filed a Comprehensive tariff Petition no. 816/16 dated 19.07.2016 for determination of final tariff for F.Y. 2014-15 to F.Y. 2016-17 based on the final capital cost determined by this Hon'ble Commission vide order dated 24th February, 2016. The application of the interim tariff order of 31.03.2016 has been specifically continued in the above Petition.
11. That this Hon'ble Commission vide its order dated June 19, 2017, passed in the Comprehensive Tariff Petition (Petition no. 816/16 dated 19.07.2016) filed for determination of tariff for the F.Y. 2014-15 to 2016-17 based on Audited Accounts of the Company, has allowed additional capitalization to the tune of **Rs. 50.27 Crore** and a total final capital cost of **Rs. 5979.02 Crore** for the Generating Station, based on the Capital expenditure incurred as on March 31st, 2017.
12. That the Petitioner on 30.06.2017 filed a Petition seeking review and modification of the order dated 19.06.2017 passed in petition no. 816 of 2016. The Hon'ble Commission vide order dated 04.09.2017 disposed of the review petition. In the Order dated 04.09.2017, the Hon'ble Commission has declined to review its order dated



19.06.2017, on all the points raised before it except on the point of adjustments. On the point of adjustment between interim tariff and tariff as determined by the Order dated 19.06.2017, the Hon'ble Commission in the order dated 04.09.2017, has directed that the adjustment of the fixed cost component, after considering the amounts due to the Petitioner, be made over a period of 12 months along with interest on deferred payment; and has deferred the adjustment of variable cost for a period of four months or determination of final transfer price whichever is earlier.

13. It is relevant to mentioned that, aggrieved by some portions of the order dated 19.06.2017 & 04.09.2017, the Petitioner has filed an Appeal (being appeal number 365/17) dated 18.09.2017, before the Hon'ble APTEL. In the said Appeal, the Petitioner has sought relief from the Hon'ble APTEL for inclusion of certain items of additional capital expenditures in the capital cost of the Generating Station/Project; along with seeking relief on certain specific aspects like station heat rate etc. which were not considered/approved by the Hon'ble Commission in its order dated 19.06.2017 & 04.09.2017. As such, the appeal is pending adjudication and disposal.
14. It is further stated that, aggrieved by some portions of the order dated 18.05.2018 passed in Petition no 967 of 2017 tariff for FY 2017-18, the Petitioner has filed an Appeal (being appeal number 216/18) dated 06.07.2018, before the Hon'ble APTEL. In the said Appeal, the Petitioner has sought relief from the Hon'ble APTEL for inclusion of certain items of additional capital expenditures in the capital cost of the Generating Station/Project; along with seeking relief on certain specific aspects like station heat rate etc. which were not considered/approved by the Hon'ble



Commission in its order dated 18.05.2018. As such, the appeal is pending adjudication and disposal.

15. It is further stated that, aggrieved by some portions of the order dated 13.06.2019 passed in Petition no 1286 of 2017 tariff for FY 2018-19, the Petitioner has filed an Appeal (being appeal number 284/19) dated 29.07.2019, before the Hon'ble APTEL. In the said Appeal, the Petitioner has sought relief from the Hon'ble APTEL that hold and declare that the findings in the Impugned Order relating to (i) capital cost and related issues; (ii) treatment of interest on fixed deposits made from return on equity as non-tariff income; (iii) station heat rate; and (iv) mining plan GCV for Kapurdi Mines, are subject to the outcome in C.A. no. 7263 of 2016 pending before the Hon'ble Supreme Court and that of Appeals no. 107 of 2016, 365 of 2017 and 216 of 2018, pending before this Hon'ble Tribunal.
16. That the present Petition is being filed without prejudice to the rights and contentions of the Petitioner in appeal no. 107/2016, appeal no. 365/17, appeal no. 216/18 & appeal no. 284/19 pending before the Hon'ble APTEL and the Second Appeal (being Civil Appeal no. 7263/2016) pending before the Hon'ble Supreme Court of India; and is subject to the final outcome of the same.
17. It is relevant to mention here that interim tariff order dated 26.09.2018 for FY 2018-19 has outlived its term owing to lapse of time; and on the other hand the tariff regulations for control period 2019-2024 have not been notified by this Hon'ble Commission, as such, the Petitioner has no effective tariff order (interim or otherwise)



for purposes of billing, beyond 31.03.2019, therefore, Petitioner had filed an application dated 05.04.2019 for extension of interim tariff (as determined by the Hon'ble Commission vide its order dated 26.09.2018) on an interim basis, to FY 2019-2020.

18. The said application was heard by this Hon'ble Commission on 30.04.2019 and please to allow the interim tariff for FY 2019-20 vide its order dated 01.05.2019, subject to adjustment as per further directions this Hon'ble Commission.
19. The Hon'ble Commission has published the RERC (Terms and conditions for determination of Tariff) Regulation, 2019 for next control period FY 2019-20 to FY 2023-24 on 10.05.2019 and notified in the official gazette on 27.05.2019.
20. Based on above, the Petitioner has filed Petition no 1509/2019 dated 19.06.2019 for determination of tariff for F.Y. 2019-20 before this Hon'ble Commission, which Petition has been admitted, and pending adjudication.
21. The Petitioner has filed Petition no 1583/2019 dated 26.11.2019 for determination of tariff for F.Y. 2020-21 before this Hon'ble Commission, which Petition has been admitted, and pending adjudication.
22. The Hon'ble Commission please to allow the interim tariff for FY 2020-21 vide its order dated 23.04.2020, subject to adjustment as per further directions this Hon'ble Commission.



23. The Petitioner has filed Petition no 1845/2020 dated 26.11.2020 for determination of tariff for F.Y. 2021-22 before this Hon'ble Commission, which Petition has been admitted, and pending adjudication.
24. The Hon'ble Commission passed an order dated 26.03.2021 not in the tariff determination proceedings initiated by the Petitioner, but in the matter of determination of transfer price of lignite from Kapurdi and Jalipa mines for FY 2011-12 to FY 2019-20, in which proceedings, the Petitioner was BLMCL and JSWEL was only arrayed as Respondent No. 4. The Hon'ble Commission in the above Order, while directing that the tariff of the Petitioner plant shall be available till 31.05.2021, has set pre-emptory terms, whereby, no further extension / determination of tariff will take place unless some issue regarding the transfer of mining leases from RSMML to BLMCL is resolved between the GOR and the GOI.
25. Aggrieved by the order dated 26.03.2021 passed by this Hon'ble Commission the Petitioner filed an appeal (being Appeal no. 153 of 2021 along with IA no 637 & 638 of 2021 in Appeal No. 153 of 2021 seeking interim relief) before the Hon'ble Appellate Tribunal of Electricity on 06.04.2021. The Hon'ble Appellate Tribunal of Electricity vide its interim order dated 12.04.2021 has been pleased to grant stay against RERC order dated 26.03.2021 and held that as long as lignite is supplied, generation of power is continued which is supplied to State Owned Discoms, adhoc tariff shall continue.



26. The Petitioner has filed Petition no 1963/2021 dated 26.11.2021 for determination of tariff for F.Y. 2022-23 before this Hon'ble Commission, which Petition has been admitted, and pending adjudication.
27. Subsequently, the Petitioner has filed Petition no 2063/2022 dated 28.11.2022 for determination of tariff for F.Y. 2023-24 before this Hon'ble Commission, which Petition has been admitted, and pending adjudication.
28. That the petitioner submits that, the Central Government on 13.07.2022, in supersession of its letter dated 18.05.2016 has ratified the transfer of the mining leases of Kapurdi and Jalipa lignite mines from RSMML to BLMCL. Thus, in the respectful submission of the Petitioner, the issue regarding validity of the mining leases now stands resolved. Accordingly, the BLMCL has submitted Central Government orders dated 13.07.2022 before this Hon'ble Commission vide application dated 26.07.2022 and request the Hon'ble Commission to take up and decide the petitions for determination of transfer price of lignite at an early date.
29. That thereafter, the department of Mines, GoR vide its letter dated 27.07.2022, acting upon the central government orders dated 13.07.2022, has also withdrawn its earlier order dated 04.04.2022 and 28.04.2022. The copies of all the above letters has been submitted by the BLMCL before this Hon'ble Commission vide its submission dated 10.08.2022.
30. Further, it is submitted that the BLMCL had filed Petitions bearing nos. 1510 of 2019, 1584/2019, 1846/2020 and 1965 of 2021 before Hon'ble Commission for



determination of transfer price of lignite for FY 2019-20 to FY 2022-23 respectively from Kapurdi and Jalipa mines. However, the Hon'ble Commission has not passed any orders in the above Petitions allowing recovery of interim Transfer Price of lignite, in accordance with the terms of the order dated 05.02.2020 passed by the Hon'ble APTEL in Appeal No. 137/2018 ('Order in AN. 137').

31. The BLMCL being aggrieved by the under-recovery on account of non-implementation of the Order in AN. 137, approached the Hon'ble Appellate Tribunal for Electricity (APTEL) by way of Execution Petition bearing no. 02/2022. It was prayed that the Order in AN. 137 be executed and the Respondents be directed to pay ad-hoc interim transfer price of lignite @ 85% of Petitioned price before Royalty, taxes & duties, plus taxes at actuals, for FY 19-20 to 22-23.

32. The Hon'ble APTEL vide its order dated 07.10.2022, has recorded the undertaking of counsel for the DISCOMs in the following terms:

"11. After some hearing, the learned counsel for the distribution licensees submitted that he has instructions to state that the distribution licensees are ready and undertake to abide by the directions in the Order dated 05.02.2020 vis-à-vis the interim transfer price of lignite to the extent of 85% for the period subsequent to FY 2018-19 as well till a final determination is made by the State Commission (RERC), though without prejudice and subject to the remedies in law against such final determination and reserving the right to seek refund or adjustment in case the final determination by the Commission results in reduction of the transfer price as fixed by the interlocutory arrangement".

33. Thereafter, the Hon'ble APTEL has directed as under:-



"12. We bind the distribution licensees with the undertaking to above effect submitted on their behalf by the learned counsel in these proceedings. The needful compliance shall be made within four weeks of this order. The licensees shall certify due compliance by affidavit of the Managing Directors of each distribution licensee with supportive proof to be submitted before the next date of hearing".

Be listed on 25.11.2022.

34. On 25.11.2022 Hon'ble APTEL after recording of Discoms compliance of payment made and undertaking given disposed of the execution Petition.
35. Thereafter, Discoms has filed Review Petition (RP 20 of 2023) against Hon'ble APTEL order dated 07.10.2022 & 25.11.2023 and same was dismissed by Hon'ble Tribunal vide order dated 10.10.2023.
36. It is submitted that initially Hon'ble Commission has framed RERC Tariff Regulation, 2019 for the control period starting from FY 2019-20 to FY 2023-24. Thereafter, Hon'ble Commission vide order dated 21.09.2023 has made some amendment in RERC Tariff Regulation, 2019 and same has been called "RERC (Terms and Conditions of determination of Tariff) (3rd amendment) Regulations, 2023". As per this Regulation Hon'ble Commission after hearing all the stakeholders and considering their suggestions extend the applicability of the RERC Tariff Regulations, 2019 for a further period of one year, i.e., upto March 31, 2025.
37. As per Regulation 6 of the Tariff Regulations, 2019 the Petitioner is mandated to file a tariff Petition for approval of Aggregate Revenue Requirement (ARR) and determination of tariff for the ensuing year (FY 2024-25) latest by 30th November of the present year (FY 2023-24).



38. In view of above and in compliance of the Tariff Regulations; and to ensure the smooth and continued operation of the Generating Station, the Petitioner is filing the present Petition for determination of tariff for F.Y. 2024-25.

39. **Determination of Fixed Charges**

I. Tariff for a thermal power Generating Station comprises of two parts, namely, annual capacity (fixed) charges and energy (variable) charges as enunciated in Regulation 43(1) of the Tariff Regulations.

II. **Capital Cost:** The Petitioner is filing herewith its latest audited annual accounts for FY 2022-23 (the last year for which audited accounts are available) as **Annexure 03**

This Hon'ble Commission vide order dated 24.02.2016 has approved the Capital cost of **Rs. 5928.75 Crore** for the Generating Station based on the Capital expenditure incurred as on March 31st, 2014 subject to the further revision, on aspects as mentioned in the said order (such as actual payments to creditors, capital expenditure to be actually incurred and Capital Works in Progress etc.).

Further, Hon'ble Commission vide order dated 19.06.2017 has allowed additional capitalization to the tune of **Rs. 50.27 Crore** and a total final capital cost of **Rs. 5979.02 Crore** for the Generating Station, based on the Capital expenditure incurred as on March 31st, 2017.

The capitalized cost of **Rs. 5928.75 Crore** for the Generating Station as on 31.03.2014 as approved by Hon'ble Commission vide order dated 24.02.2016, has been



considered along with subsequent additional capitalization of **Rs. 50.27 Crore** allowed by Hon'ble Commission vide order dated 19.06.2017 aggregating to **Rs. 5979.02 Crore** for working out tariff for the FY 2024-25.

- III. **Debt: Equity Ratio**: The equity has been considered at 25% and debt at 75% of the total Project Cost as per Regulation 19 for the purposes of the present Petition.
- IV. **Rate of Interest on term loan**: The Petitioner has availed loans at fixed and floating rates of interest linked to Prime Lending Rates (PLR)/Base Rate (BR)/marginal cost of funds based lending rate (MCLR) of concerned banks / FIs etc. Regulation 21(5) of the Tariff Regulations, inter alia provides that rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio at the beginning of each year. Since the Petitioner is filing the present tariff Petition for F.Y. 2024-25, and F.Y. 2023-24 has not yet come to an end, the weighted average rate of interest being charged by the lenders as per their financing documents as on October 1, 2023, which works out to **8.72%** per annum (enclosed as **Annexure-04**) has been considered for the present Petition.
- V. **Interest Charges**: Interest charges for F.Y. 2024-25 have been worked out considering loan repayment equal to depreciation as provided in Regulation 21(3) of the Tariff Regulations. (Details enclosed as **Annexure -05**)
- VI. **Depreciation Charges**: The Petitioner has considered depreciation on the total capital cost at the applicable rates as per Annexure-1 and Regulation 22(4) of the Tariff Regulations. Depreciation charges have been worked out accordingly. (Details enclosed as **Annexure -06**)



- VII. **Return on Equity and Income Tax Liability:** Return on equity has been considered at a rate of **15.00%** as per Regulation 20 (2) of the Tariff Regulations. (Details enclosed as **Annexure -07**)
- VIII. Regulation 29 of the Tariff Regulations, inter-alia provides that tax on income corresponding to Return on Equity approved by the Hon'ble Commission shall be recovered from the beneficiary. The Petitioner is eligible to claim deduction u/s 80IA of the Income Tax Act for all its 8 units. In view of this, the expected applicable rate of tax to the Petitioner is MAT, which at present is 17.4720%. Accordingly, amount of Return on Equity inclusive of income tax has been worked out at 18.1756% [i.e., 15.00%/ (1-17.4720%)] and which shall be recovered from the Discoms separately as encapsulated in the Regulation 29 of the Tariff Regulation. (Details enclosed as **Annexure -07**)
- IX. **Operation and Maintenance (O&M) Expenses:** O&M expenses have been considered in accordance with Regulation 47 (2) of the Tariff Regulations. Further, Regulation 24 (3) of Tariff Regulations states that normative O&M expenses allowed at the commencement of the Control Period shall be escalated at the rate of 3.51% per annum for each year of the Control Period. Since Petitioner is filing present Petition for fifth year of control period accordingly, O&M expenses of Rs. 26.56 lakhs/MW/Year applicable for F.Y. 2019-20 have been escalated at the rate of 3.51% per annum. Thus, O&M expenses of Rs. 31.56 lakhs/MW/Year for F.Y. 2024-25 has been considered.



- X. **Special O&M Charges:** Regulation 47(4) of the Tariff Regulations provides that in case process water is required to be transported over a distance of more than 50 km, appropriate special O&M expenses, subject to prudence check, shall be allowed in addition to the specified normative O&M expenses; and that such special O&M expenses shall include O&M expenses related to pipeline beyond 50 km, the water pumping station operation and maintenance cost, and electricity consumption cost for such pumping stations.

The Petitioner has estimated electricity consumption cost for F.Y. 2024-25 based on actual electricity consumption and charges paid for the months from April 2023 to September 2023. The Petitioner based on estimation has worked out electricity charges of **Rs.25.63 Crore** for F.Y. 2024-25. The Hon'ble Commission vide order dated 24.02.2016 has allowed electricity charges of two pumping station only i.e. Sangad and Akal, which were falling beyond 50 km from intake point of canal. Accordingly, Petitioner has considered electricity charge of **Rs.10.56 Crore** relates to pumping station namely Sangad and Akal for F.Y. 2024-25. (Details enclosed as **Annexure-08**)

During the F.Y.2018-19 the Petitioner has awarded separate contract for O & M of pipe line and pumping station falling within 50 km from intake point and beyond 50 km from intake point.

The Petitioner has accordingly estimated an amount of **Rs.6.69 Crore** for F.Y. 2024-25 towards O&M expenses for pipe line and pumping stations (Akal & Sangad) falling beyond 50 km from intake point, based on the actual expenditure incurred from April 2022 to March 31st, 2023 on the same. The details of actual O & M expenses incurred from April 2022 to March 31st, 2023 for pipe line and pumping station falling within 50



km from intake point and beyond 50 km from intake point are given in attached sheet marked as **Annexure-09**).

- XI. **Interest Charges on Working Capital**: Rate of interest on working capital for the F.Y. 2024-25 has been calculated by adding 300 basis points to average of SBI Base Rate ("mean the one-year Marginal Cost of Funds-based Lending Rate ('MCLR') as declared by the State Bank of India from time to time) prevalent during first half of F.Y. 2023-24, which workout to 11.52%, in accordance with Regulation 27(2) of the RERC Tariff Regulations, 2019. (Details enclosed as **Annexure-10**)
- XII. **Working Capital Requirement**: Working capital requirement has been considered as per Regulation 27(1) (1) (a) of the Tariff Regulations. (Details enclosed as **Annexure-11**)
- XIII. **Insurance Charges**: The Petitioner has availed of a Mega Risk Policy, a Terrorism Policy and other miscellaneous policies to cover its operating units and contingencies. Regulation 25 of the Tariff Regulations, on Insurance expenses, provides that actual insurance expenses as incurred by the Generating Company shall be allowed subject to a ceiling of 0.20% of the average Net Fixed Assets for the year. The Company has estimated average Net Fixed Assets of **Rs.2313.53 Crore** for the F.Y. 2024-25. Based on the ceiling, estimated insurance cost works out to **Rs.4.63 Crore** (refer **Annexure - 12**). The Petitioner has claimed insurance cost of **Rs.4.63 Crore**, lower of the actual insurance cost incurred of **Rs. 12.58 Crore** for the F.Y. 2023-24 (enclosed as **Annexure -12**) and the ceiling limit of **Rs.4.63 Crore** as worked out above.



XIV. **Saving of interest on account of refinancing:** Regulation 21 (7) of the Regulations 2014 provides that a Generating Company should make every effort to refinance the actual loan as long as it results in net saving on interest; and in that event the costs associated with such re-financing shall be borne by the beneficiaries and the net savings on interest shall be shared between the beneficiaries and the Generating Company in the ratio of 2:1.

After successful achievement of COD of the Generating Station, the Petitioner initiated the process of refinancing of existing loans during F.Y. 2013-14 with a view to reduce the net interest on term loan. In the process, the Petitioner has incurred a sum of Rs. 13.76 Crore towards the refinancing cost till date. Out of the said refinancing cost of Rs. 13.76 Crore, Rs. 12.97 Crore was incurred in F.Y. 2013-14 and Rs. 0.79 Crore in F.Y. 2014-15. Accordingly, this cost shall be borne by the beneficiaries. The efforts of the Petitioner have resulted in a net interest saving of Rs. 3.82 Crore in FY 2013-14, Rs. 30.64 crore in FY 2014-15, Rs. 33.24 Crore in 2015-16, Rs. 30.93 Crore in FY 2016-17, Rs. 27.69 Crore in FY 2017-18, Rs. 24.50 Crore in FY 2018-19, Rs. 21.18 Crore in FY 2019-20, Rs. 17.85 Crore in FY 2020-21, Rs. 14.57 Crore in FY 2021-22, Rs.11.26 Crore in FY 2022-23, Rs.07.55 Crore in FY 2023-24 & Rs.04.37 Crore in FY 2024-25.

The Petitioner submits that details of cost benefit analysis of above refinancing along with all supporting documents have already been submitted by the Petitioner before this Hon'ble Commission during the proceedings of Petition no. 816/16 (filed for determination of tariff for F.Y. 2014-15 to F.Y. 2017-18) and same were considered and approved by the Hon'ble Commission vide its order dated 19.06.2017.



Further, considering the stabilization of operational parameter and better efficiency resulting in better performance of plant operation, the Petitioner once again initiated the process of refinancing of existing loans during F.Y. 2017-18 with a view to reduce the net interest cost on term loan. In the process, the Petitioner has incurred a sum of Rs. 21.05 Crore towards the refinancing cost during FY 2017-18. Accordingly, this cost shall be borne by the beneficiaries. The efforts of the Petitioner have resulted in a net interest saving of Rs. 17.55 Crore in FY 2017-18, Rs. 33.97 Crore in FY 2018-19, Rs. 29.19 Crore in FY 2019-20, Rs. 24.25 Crore in FY 2020-21, Rs. 19.40 Crore in FY 2021-22, Rs. 14.54 Crore in FY 2022-23, Rs. 09.60 Crore in FY 2023-24 & Rs. 05.64 Crore in FY 2024-25.

The Petitioner submits that details of cost benefit analysis of above refinancing along with all supporting documents have already been submitted by the Petitioner before this Hon'ble Commission during the proceedings of Petition no. 967/17 (filed for determination of tariff for F.Y. 2018-19).

The Petitioner hereby submits that the cost of refinancing and sharing of savings of interest as stated above may be considered at the time of determination of tariff for the respective years, which determination is yet pending.

For the purposes of the present Petition, refinancing benefit of **Rs. 04.37 Crore** from refinancing process one initiated during FY 2013-14 & **Rs. 05.64 Crore** from refinancing process two initiated during FY 2017-18, for FY 2024-25 are being considered. The same has been shared between the Beneficiaries and the Petitioner in the ratio of 2:1.



XV. **Land Tax:** That the Govt. of Rajasthan has notified the Rajasthan Finance Act, 2020 on 27.03.2020, which levies land tax on certain classes of taxable land. The Govt. of Rajasthan on 30.03.2020 has notified "Industrial land above 10,000 sq. meters" as a class of taxable land which is to be taxed at the rate of "Rs. 2 per sq. meter".

Further, Finance department, GoR vide notification dated, 10.02.2023 in suppression of notification dated 30.03.2020 has reduced the rate of land tax on "Industrial land above 10,000 sq. meters from "Rs. 2 per sq. meter" to Rs. "Rs. 1 per sq. meter"

As such, in view of the above notifications, Power Plant land to the extent of 47,98,951 sq. meters will be subject to land tax w.e.f. 1.04.2020. Accordingly, the total amount to the tune of Rs. 47,98,951/- has been work out and considered towards land tax for FY 24-25 based on actual land tax paid for FY 2023-24.

XVI. **Water Charges:** The Project draws water from INGP Canal, pursuant to a Water Supply Agreement dated 19.02.2007. The agreed rate under the Water Supply Agreement is Rs. 20 per 1000 Cft.

The INGP, however, with effect from 14.05.2020 had started raising bills for water charges at the rate of Rs. 250 per 1000 Cft. Upon protest, the INGP relied upon a notification published in the official gazette on 14.05.2020 and contended that in accordance with the said notification, the agreed water supply charges under the Water Supply Agreement stand overridden.

The Petitioner states that it has challenged the bills raised by INGP at the rate of Rs. 250 per 1000 Cft before the Hon'ble High Court of Rajasthan vide W.P. No. 6519/2020,



on the ground that the notification dated 14.05.2020 is inapplicable to the case of the Petitioner.

The Hon'ble High Court had, initially, vide its order dated 10.08.2020 restrained INGP from billing for water supply charges at a rate in excess of Rs. 20 per 1000 Cft, which is the rate agreed as per the Water Supply Agreement. Subsequently, however, the Ld. Single Judge of the Hon'ble High Court vacated the interim order dated 10.08.2020 on 13.09.2021, owing to which bills for water supply with effect from 14.05.2020 came to be raised at the rate of Rs. 250 per 1000 Cft by INGP.

The Writ Appeal filed by the Petitioner against the order of the Ld. Single Judge vacating the interim order dated 10.08.2020 was dismissed on 20.10.2021 with the following directions.

“(i) Vacation of interim order is upheld.

(ii) Observations made in the order are only for the purpose of dealing with the matter at interim stage and would not influence final outcome of the writ petition.

(iii) Disposal of this appeal or pendency of the writ petition would not prevent the appellant-petitioner from approaching the State authorities for resolution of the disputes under Clause 8.2 of the water supply agreement.

(iv) If ultimately the writ petition is allowed the respondents shall refund the excess amount with interest at such rate that may be specified by the court”.

That accordingly, for the period 14.05.2020 till date, the Petitioner has deposited under protest and will continue to deposit Rs. 250 per 1000 Cft as water charges, subject to the final outcome of the Writ Petition no 6519/2020.

In case, the Petitioner is successful, no claim under change in law would survive for the purposes of tariff and the excess money deposited with INGP would be refunded along with interest to the Petitioner. However, in case the Petitioner is unsuccessful, the change in law affecting water charges would affect the cost and revenues of the Petitioner and accordingly the Petitioner, in it's respectful submission, would be entitled to claim the said amount as change in law compensation, under the provisions of the PPA.



The Petitioner is only placing this information before this Hon'ble Commission with the present tariff petition; and presently, no monetary claim on account of the money deposited with INGP in excess of the contractual rate of Rs. 20 per 1000 Cft, as water charges is being made. The Petitioner craves liberty from this Hon'ble Commission, to revise its tariff calculations/approach this Hon'ble Commission by way of a separate petition, in case the final outcome of the Writ Petition no. 6519/2020 is against the Petitioner.

Further, Department of Water Resources, GoR vide Gazette notification dated, 21.10.2022 has made amendment in schedule 1 of Rajasthan Irrigation and Drainage Rule, 1955 and increased the rate of water charges from Rs. 250 per 1000 Cft to Rs. 275 per 1000 Cft.

XVII. **Availability/Plant Load Factor (PLF):** Normative Availability/ PLF has been worked out as per Regulation 45 of Tariff Regulations, considering CoD as per para 4 above. Further, all units of the Generating Station have been achieved same normative target availability/PLF of 80% in FY 2017-2018, accordingly the Petitioner has considered 80% normative target availability/PLF for Generating Station as a whole for recovery of full fixed charges.

XVIII. Based on the aforesaid components and various Norms & Assumptions (as outlined in **Annexure 13**), the fixed charges work out to **Rs.1030.87 Crore for F.Y. 2024-25 at normative Availability/PLF**. The relevant calculations are enclosed at **Annexure 14**.

40. **Determination of Variable Charges**

I. **Primary Fuel:**



- a. The Petitioner has considered transfer price of lignite as **Rs. 3019.10/ MT** from Kapurdi & Jalipa lignite as a whole for F.Y. 2024-25 based on the Petition for determination of Transfer Price of Lignite being filed by Barmer Lignite Mining Company Limited (BLMCL). Further, the petitioner has also considered an amount of Rs. 12.62 per ton towards third party sampling charges as a part of landed cost of lignite as per Regulation 51(4) of RERC Regulation, 2019.
- b. Weighted Average GCV of **2766.97 kCal / kg** for lignite from Kapurdi & Jalipa lignite as a whole, has been considered for F.Y. 2024-25 based on the Petition being filed by Barmer Lignite Mining Company Limited (BLMCL).
- c. The Petitioner has considered Gross Station Heat Rate as **2581.95 kCal / kWh** based on normative Station Heat Rate before moisture correction factor allowed by Hon'ble Commission vide order dated 19.06.2017, for lignite considering actual weighted average moisture content of preceding three months i.e. July-2023 to Sep-2023 at **41.42%**. The details of the same are given in Form No. 5.1 of the Petition.
- d. The Petitioner has considered actual weighted average sulphur content of preceding three months i.e. July-2023 to Sep-2023 at **0.42%** in lignite for calculation of normative lime stone consumption as per Regulation 45 (5) of the Tariff Regulations. The details of the same are given in Form No. 5.1 of the Petition.
- e. The Petitioner has considered landed cost of limestone as **Rs. 1212.80/MT** for F.Y. 2024-25 based on the actual weighted average landed cost of lime stone



purchased during the month of July-2023 to Sep-2023. The details of the same are given in Form No. 5.2 of the Petition.

II. **Secondary Fuel:**

a. The Petitioner has considered Light Diesel Oil ("**LDO**") as a secondary fuel for start-up of the Units. The actual weighted average landed cost of LDO of **Rs. 75234.81/KL** has been considered for F.Y. 2024-25 based on the actual weightage average landed cost of LDO purchased during the preceding three (3) month i.e. July-2023 to Sep-2023. Considering this actual weighted average landed cost, secondary fuel charge component of energy charge has been computed in this Petition as per Regulation 45 (4) of the Tariff Regulations.

b. Weightage average GCV of **9544.21 kCal/litre** has been considered for LDO for FY. 2024-25 based on actual weightage average GCV of LDO purchased up to September-2023.

41. Based on the aforesaid components and various Norms & Assumptions (as outlined in **Annexure 13**), the variable charges on sent out basis work out to **Rs.3.2994/ kWh** for **FY 2024-25**. The relevant calculations are enclosed at **Annexure 14**.



Prayer

42. For the reasons stated hereinabove, the Petitioner most humbly requests the Hon'ble Commission:

(a) to determine Tariff for the Generating Station for the F.Y. 2024-25 consisting of:

- i. fixed (capacity) charges of **Rs. 1030.87 Crore**; and
- ii. variable (energy) charges on sent out basis of **Rs. 3.2994/ kWh**; and

(b) award Incentive as per Tariff Regulations, 2019 as may be found payable after achieving normative target PLF; and

(c) provide Fuel Price Adjustment (FPA) as per Regulation 51 of RERC Tariff Regulation, 2019 for the variable charges component; and


(d) grant liberty to the Petitioner to approach this Hon'ble Commission for adjudication of its claim for change in law compensation/adjustment in tariff, on account of increased water charges, in case WP No. 6519/2020 of the Petitioner is finally disallowed by the Hon'ble Court; and

(e) pending determination of tariff of the Generating Station for F.Y. 2024-25 award a reasonable ad-hoc interim tariff for the Generating Station based on the ad-hoc transfer price of lignite from Kapurdi and Jalipa lignite mines @ 85% of Petitioned price before Royalty, taxes & duties, plus taxes at actuals as allowed pursuant to the order dated 08.08.2018, 05.02.2020 and 07.10.2022 passed by the Hon'ble APTEL in Appeal No. 137/2018 and as undertaken to be paid by the respondent Discoms, to FY 2024-25 also, till final determination of the lignite transfer price



and disposal of the present petition by this Hon'ble Commission, to continue supplying electricity to the Respondents, , subject to adjustment against the tariff of Generating Station awarded pursuant to (a) above, and/or

(f) pass such other order(s) / direction(s) as this Hon'ble Commission may deem just, fit and proper in the circumstances of the case.



Place: Jaipur for JSW Energy (Barmer) Ltd. (formerly: Raj WestPower Ltd.)

Dated: 28.11.2023 Petitioner

BEFORE THE RAJASTHAN ELECTRICITY REGULATORY COMMISSION JAIPUR, RAJASTHAN

Petition No.....

IN THE MATTER OF

Petition under Regulation 11 of the Rajasthan Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff) Regulations, 2019 (hereinafter referred to as "Tariff Regulations") for Determination of Tariff for F.Y. 2024-25 of 1080 MW (8 x 135 MW) Lignite based Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited's (formerly: Raj WestPower Limited) at Bhadresh, Barmer district.

AND

IN THE MATTER OF

M/S. JSW Energy (Barmer) Limited (formerly: Raj WestPower Limited)
Office No 2 & 3, 7th Floor, Man Upasna Plaza,
C-44, Sardar Patel Marg, C-Scheme, Jaipur

PETITIONER

v/s

1. **Jaipur Vidyut Vitran Nigam Limited (JVVNL)**
Vidyut Bhawan, Janpath, Jaipur
2. **Ajmer Vidyut Vitran Nigam Limited (AVVNL)**
Old Power House, Hathi Bhata, Ajmer
3. **Jodhpur Vidyut Vitran Nigam Limited (JdVVNL)**
New Power House, Industrial Area, Jodhpur



RESPONDENTS

ATTESTED

Anil Kumar Jain
Notary (Govt. of India)
JAIPUR (Raj.)

28 NOV. 2023

AFFIDAVIT



I, Shashikant Modi, son of Shri Kailash Chandra Modi aged 43 years Residing at C/o Laxmi Kant Agarwal, 219B, Vivek Vihar, New Sanganer Road, Jaipur-302018 Rajasthan do hereby solemnly affirm and state as under:

1. I say that I am authorized person of the Petitioner Company and am competent to swear the present affidavit.
2. I say that I have read the contents of the above Petition filed by the Petitioner and I have understood the contents of the same.
3. I say that the contents of the of the above Petition along with the annexures filed by the Petitioner are based on the information available and on the records of the Petitioner maintained in the normal course of business and believed by me to be true.

ATTESTED

Anil Kumar Jain
Notary (Govt. of India)
JAIPUR (Raj.)

DEPONENT

VERIFICATION

28 NOV 2023

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

Verified at Jaipur on this 28th day of November, 2023

DEPONENT

ATTESTED

Anil Kumar Jain
Notary (Govt. of India)
JAIPUR (Raj.)

28 NOV 2023

Annexure-02

**Certified True Copy of the Resolution passed at by Finance Committee of
JSW Energy (Barmer) Limited at its meeting held on Friday, 21st January, 2022 at
JSW Centre, Bandra Kurla Complex, Bandra (East), Mumbai – 400051**

Authorization for filing Petitions with Rajasthan Electricity Regulatory Commission:

"RESOLVED in supersession of the resolution passed by the Board of Directors at its meeting held on 31st October, 2019 and pursuant to the authority vested in the Finance Committee by the Board of Directors of the Company, authorizing certain designated Officials of the Company in connection with filing petitions with the Rajasthan Electricity Regulatory Commission (RERC) THAT

Mr. Prashant Jain
Mr. Pritesh Vinay
Mr. K. Surya Prakash
Mr. Chittur Ramakrishnan Lakshman
Mr. Rohit Kumar Bhalotia
Mr. Shashikant Modi
Mr. Jyotiprakash Panda
Mr. Veeresh Devaramani
Mr. Veerendra Chandavat
Mr. Aditya Saini
Mr. Kunal Mehta
Mr. Tushar Borse

be and are hereby severally authorised to submit petitions to RERC for determination of tariff for Company's 1080 MW Power Plant at Barmer, Rajasthan as also for filing of any other matters connected or incidental thereto, act as representatives of the Company, to attend, to sign any petition, applications, forms, deeds and documents as may be required to be submitted / filed before RERC, to delegate all or any of the above powers vested in them by virtue of this resolution, to any Consulting Service Agency/ Advisors/ Law Firm, by way of a Power of Attorney / Letter of Authority or any other mode if required. and to do all such acts, deeds, things and matters as may be deemed necessary or desirable in connection with and in relation to the aforesaid.

RESOLVED FURTHER THAT a certified true copy of the said resolution be submitted to whomsoever as may be concerned under the signatures of any Director of the Company or the Company Secretary."

Certified True Copy
For JSW Energy (Barmer) Limited



Chittur Ramakrishnan Lakshman
Company Secretary
ACS - 13460



INDEPENDENT AUDITOR'S REPORT**To The Members of JSW Energy (Barmer) Limited****Opinion**

We have audited the accompanying standalone financial statements of **JSW Energy (Barmer) Limited** ("the Company"), which comprise of Balance Sheet as at 31st March 2023, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the Act) in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, and its profit (including Other Comprehensive Income), its changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Information Other than the Standalone Financial Statements and Auditor's report thereon

The Company's Board of Directors is responsible for the preparation of other information. The Other information comprises the information included in the Board's Report including Annexures to the Board report, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

**031**

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance (including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management and Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



A handwritten signature in black ink, appearing to be "S. M. S." or similar.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

Pursuant to the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books and records.
- (c) The Balance sheet, the Statement of Profit and Loss (including other comprehensive income), Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.



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- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Account) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure "B".
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of the Act.
- (h) With respect to the other matters to be included in the Auditor's report in accordance with the Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements. -Refer Note No. 43 to the standalone financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv.
 - a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend to or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representation under sub clause (i) and (ii) of Rule 11(e) of The Companies (Audit and Auditors) Rules, 2014, as provided under (a) and (b) above, contains any material misstatement. Refer Note No. 49(v) and (vi) to the standalone financial statements.
- v. The Company has not declared or paid dividend during the financial year 2022-23. Accordingly, reporting under Rule 11 (f) of Companies (Audit and Auditors) Rules, 2014 is not applicable.

For LODHA & COMPANY
Chartered Accountants
Firm registration No. – 301051E



R. P. Baradiya
Partner
Membership No. 44101
UDIN: 23044101BGTQZW2674



Mumbai
22nd May, 2023



ANNEXURE REFERRED TO IN PARAGRAPH "REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS" OF OUR REPORT TO THE MEMBERS OF "JSW ENERGY (BARMER) LIMITED" FOR THE YEAR ENDED 31ST MARCH, 2023

On the basis of such checks as we considered appropriate and according to the information and explanations given to us during the course of our audit, we state that:

- i. (i) a). In respect of Company's property, plant and equipment and intangible assets:
- A. The Company has maintained proper records, showing full particulars including quantitative details and the situation of property, plant & equipment.
 - B. The Company has maintained proper records, showing full particulars of intangible assets.
- b) As explained to us, the Company has a phased program for physical verification of the property, plant & equipment for all locations once in three years. In our opinion and the frequency of verification is reasonable, considering the size of the Company and nature of its property, plant and equipment. Pursuant to the program of the physical verification of property, plant and equipment, physical verification of the assets has been carried out during the year and no material discrepancies were noticed on such verification.
- c) Based on the information and explanations given to us, the title deeds of immovable properties are held in the name of the Company.
- d) The Company has not revalued any of its property, plant and equipment (including right-of-use assets) and intangible assets during the year. Accordingly, the provisions of clause 3(i)(d) of the Order is not applicable to the Company.
- e) In our opinion and according to the information and explanations given to us, no proceedings have been initiated during the year or are pending as at 31st March, 2023 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988, as amended, and rules made thereunder. Accordingly, the provisions of clause 3(i)(e) of the Order is not applicable to the Company.
- ii. (a) The inventories have been physically verified by the management at reasonable intervals during the year, including quantity assessment report by technical expert in respect of lignite and lime. The procedures of physical verification of the inventories followed by the management are reasonable and adequate in relation to the size of the Company and nature of it's business. As per the information and explanations given to us, no discrepancies of 10% or more in the aggregate for each class of inventory were noticed on physical verification of inventories as compared to book records.
- (b) Based on our audit procedures and on the basis of information and explanations given to us, the quarterly returns or statements filed by the Company with banks in respect of working capital are in agreement with the books of account of the Company.



LODHA & CO. The Company has granted loans or advances in the nature of loans, unsecured and the details of which is given below: CONTINUATION SHEET

(Rs. in crores)			
Particulars	Investments	Loans	Guarantees
Aggregate amount granted/ provided during the year			
- Fellow subsidiary	-	272.30	-
-Joint Venture	-	-	-
-Holding Company	-	1,695.00	-
Balance outstanding as at balance sheet date in respect of above cases:			
- Fellow subsidiary	-	-	-
-Joint Venture	-	-	-
- Holding Company	-	1,670.00	-
Refer note no. 8 and 44 to the standalone financial statements			

The Company has not made any investments, provided any guarantee or security to any other entity other than above during the year.

b) According to the information and explanation given to us by the Management, we are of the opinion that the terms and conditions of the above mentioned loans granted are, *prima facie*, not prejudicial to the interest of the Company.

c) (i) During the year, the Company has granted loans aggregating Rs. 1,967.30 crore to the holding company and fellow subsidiary, balance outstanding as at the year end is Rs. 1,670.00 crore. The said loans are interest free and repayable on demand and in our opinion, the repayments of principal amount are regular.

(Refer note no. 8 and 44 to the standalone financial statements)

(ii) In earlier years, the Company had granted interest bearing loans aggregating Rs. 567.64 crores to Barmer Lignite Mining Company Limited (BLMCL), a joint venture and the balance outstanding as at the year end is Rs. 567.64 crores. The principal amount on the said loan is repayable after repayment of existing secured rupee term loan of BLMCL i.e. in FY 2038-39. There have been delays (ranging from 1 to 3.5 years) in the receipt of interest aggregating to Rs. 197.27 crores.

(Refer note no. 8, 32 (c) and 44 to the standalone financial statements).

d) In respect of Interest due for more than ninety days of Rs. 171.80 crores, in our opinion, Company has taken reasonable steps for recovery of the same. (Refer note no.32 (c) to the standalone financial statements).

e) There is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdues of existing loans given to the same party.

f) The Company has granted interest free loan to the holding company which is repayable on demand and details are as follows:

Rs. in crores	
Particulars	Related parties
Aggregate amount of loans granted during the year*	1,967.30
Percentage of loans granted to the total loans granted during the year	100%

* Balance outstanding as at the year end is Rs. 1,670.00 crores.



- iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act to the extent applicable, with respect to the loans given, investments made, guarantees given and security provided during the year.
- v. In our opinion and according to the information and explanations given to us, no deposits or amounts which are deemed to be deposits have been accepted by the Company within the meaning of Section 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order is not applicable to the Company. No deposits have been accepted by the Company within the meaning of directives issued by RBI (Reserve Bank of India) and Sections 73 to 76 or any other relevant provisions of the Act and Rules framed there under.
- vi. The maintenance of cost records has been specified by the Central Government under Section 148(1) of the Companies Act, 2013. We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended, prescribed by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 and are of the opinion that, prima facie, the prescribed cost records have been made and maintained. We are not required and therefore, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.
- vii. (a) According to the information and explanations given to us and on the basis of our examination of the records, the Company is generally regular in depositing undisputed statutory dues including Goods and Services tax, provident fund, employees' state insurance, income tax, sales tax, custom duty, duty of excise, value added tax, cess and other statutory dues during the year with the appropriate authorities. No undisputed amounts payable in respect of the aforesaid statutory dues were outstanding as at the last day of the financial year for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no statutory dues mentioned in clause 3 (vii) (a) which have been not deposited on account of any dispute.
- viii. According to the information and explanations given to us, there were no amounts to be recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, the provisions of clause 3 (viii) of the Order is not applicable to the Company.
- ix. (a) Based on our audit procedures and on the basis of information and explanations given to us, we are of the opinion that the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to the lenders. Accordingly, the provisions of clause 3(ix) of the Order is not applicable to the Company.
- (b) On the basis of information and explanations given to us, the Company has not been declared as willful defaulter by any bank or financial institution or other lender.
- (c) In our opinion and according to the information and explanations given to us, the Company has applied term loans for the purpose for which they were obtained.
- (d) On an overall examination of the standalone financial statements, in our opinion the Company has not utilized funds raised on short term basis for long term purposes.
- (e) Based on our audit procedures and on the basis of information and explanations given to us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint venture. Accordingly, the provisions of clause 3(ix)(e) of the Order is applicable to the Company.



A handwritten signature in black ink, appearing to be "K. K. K."

- (f) Based on our audit procedures and on the basis of information and explanations given to us, during the year the Company has not raised any funds on the pledge of securities held in its subsidiaries, joint venture and associates. Accordingly, the provisions of clause 3(ix)(f) of the Order is applicable to the Company.
- x. (a) The Company has not raised any money by way of Initial public offer or further public offer (including debt instrument) during the year. Accordingly, the provisions of clause 3(x)(a) of the Order is applicable to the Company.
- (b) The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year or in the recent past. Therefore, the provisions of clause 3(x)(b) of the Order is not applicable to the Company.
- xi. (a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any instance of fraud by or on the Company, noticed or reported during the year, nor have we been informed of such case by the management.
- (b) No report under sub-section (12) of Section 143 of the Act has been filed in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- (c) Based on our audit procedure performed and according to the information and explanation given to us, no whistle blower complaints received during the year by the Company. Accordingly, the provisions of clause 3(xi)(c) of the Order is not applicable to the Company.
- xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions of clause 3(xii) of the Order is not applicable to the Company.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, all the transactions with related parties are in compliance with Section 177 and 188 of the Act and all the details have been disclosed in the standalone financial statements as required by the applicable Accounting Standard. Refer note 44 to the standalone financial statements.
- xiv. (a) In our opinion and according to the information and explanations given to us, the Company has an adequate internal audit system commensurate with the size and nature of its business.
- (b) We have considered the internal audit reports for the year under audit, issued to the Company and presented to the Board during the year and till date, in determining nature, timing and extent of our audit procedure.
- xv. According to the information and explanations given to us, the Company has not entered into any non-cash transactions prescribed under Section 192 of the Act with directors or persons connected with them during the year.
- xvi. (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of clause 3(xvi) (a), (b) and (c) of the Order is not applicable to the Company.
- (b) The Company has not conducted any Non-Banking Financial or Housing Finance activities which require a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.



- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) There is one registered Core Investment Company (CIC) and three unregistered CICs forming part of the Group.
- xvii. The Company has not incurred any cash losses during the financial year and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors of the Company during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable to the Company.
- xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. There are no unspent amounts towards Corporate Social Responsibility (CSR) requiring a transfer to a fund specified in Schedule VII to the Act in compliance with the second proviso to sub-section (5) of Section 135 of the Act. Accordingly, reporting under clause 3(xx) of the Order are not applicable to the Company.

For **LODHA & COMPANY**
Chartered Accountants
Firm registration No. – 301051E



R. P. Baradiya
Partner
Membership No. 44101
UDIN: 23044101BGTQZW2674



Mumbai
22nd May, 2023



ANNEXURE REFERRED TO IN PARAGRAPH "REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS" OF OUR REPORT TO THE MEMBERS OF "JSW ENERGY (BARMER) LIMITED" FOR THE YEAR ENDED 31ST MARCH, 2023**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **JSW Energy (Barmer) Limited** ("the Company") as of 31st March, 2023 in conjunction with our audit of the standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of the standalone financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those



policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of the standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the company; (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the standalone financial statements; and (4) also provide reasonable assurance by the internal auditors through their internal audit reports given to the organisation from time to time.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has broadly, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For LODHA & CO.
Chartered Accountants
Firm Registration No: 301051E



R. P. Baradiya
Partner
Membership No.044101
UDIN: 23044101BGTQZW2674



Mumbai
22nd May, 2023



JSW ENERGY (BARMER) LIMITED
Balance Sheet as at March 31, 2023

₹ crore

Particulars		Note No.	As at March 31, 2023	As at March 31, 2022
A	ASSETS			
	1 Non-current assets			
	(a) Property, plant and equipment	4	3,224.09	3,541.17
	(b) Capital work-in-progress	5	47.60	19.31
	(c) Intangible assets	6	0.19	0.16
	(d) Financial assets			
	(i) Investments	7	9.80	309.80
	(ii) Loans	8	567.64	567.64
	(iii) Others financial assets	9	163.93	140.58
	(e) Income tax assets (net)	10 (A)	5.48	4.96
	(f) Other non-current assets	11	44.91	29.79
	Total non current assets		4,063.64	4,613.41
	2 Current assets			
	(a) Inventories	12	146.41	97.44
	(b) Financial assets			
	(i) Investments	7	217.46	560.45
	(ii) Loans	8	1,670.00	68.48
	(iii) Trade receivables	13	560.36	257.09
	(iv) Unbilled receivables		263.82	240.09
	(v) Cash and cash equivalents	14	168.75	433.52
	(vi) Bank balances other than (v) above	15	19.38	25.05
	(vii) Others financial assets	9	17.44	135.37
	(c) Other current assets	11	18.47	11.53
	Total current assets		3,082.09	1,829.02
	Total assets		7,145.73	6,442.43
B	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity share capital	16(A)	2,987.73	1,991.82
	(b) Other equity	16(B)	895.79	1,550.68
	Total Equity		3,883.52	3,542.50
	Liabilities			
	1 Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	17	1,575.11	1,518.48
	(ii) Lease liabilities		0.52	0.52
	(b) Provisions	19	11.44	16.72
	Total non current liabilities		1,587.07	1,535.72
	2 Current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	17	477.26	490.10
	(ii) Lease liabilities		0.00	0.00
	(iii) Trade payables			
	-total outstanding dues of micro enterprises and small enterprises; and	20	12.43	5.40
	-total outstanding dues of creditors other than micro enterprises and small enterprises		160.38	130.79
	(iv) Other financial liabilities	18	1,013.96	730.78
	(b) Other current liabilities	21	4.48	4.50
	(c) Provisions	19	4.80	2.64
	(d) Current tax liabilities (net)	10(B)	1.83	-
	Total current liabilities		1,675.14	1,364.21
	Total equity and liabilities		7,145.73	6,442.43

See accompanying notes to the financial statements

(1-52)

As per our attached report of even date

For Lodha & Co.

Chartered Accountants

Firm Registration No. 301051E

R. P. Baradiya

R. P. Baradiya

Partner

Membership No. 44101



Prashant Jain
Prashant Jain
Chairman
[DIN 01281621]

For and on behalf of the Board of Directors

Prakash Vimal

Prakash Vimal
Director
[DIN 08868022]

Chittur Ramakrishnan Lakshman
Chittur Ramakrishnan Lakshman
Company Secretary &
Chief Financial Officer

Place: Mumbai
May 22, 2023

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JSW ENERGY (BARMER) LIMITED
Statement of Profit and Loss for the year ended March 31, 2023

₹ crore except per share data as stated otherwise

Particulars	Note No.	For the year ended March 31, 2023	For the year ended March 31, 2022
I Revenue from operations	22	3,025.98	2,666.54
II Other income	23	101.18	73.92
III Total income		3,127.16	2,740.46
IV Expenses			
(a) Fuel costs	24	1,925.85	1,452.86
(b) Employee benefits expense	25	76.39	70.94
(c) Finance costs	26	146.26	136.60
(d) Depreciation and amortisation expense	4 & 6	357.63	357.03
(e) Other expenses	27	217.01	184.96
Total expenses		2,723.14	2,202.39
V Profit before tax		404.02	538.07
VI Tax expense			
-Current tax		70.59	93.92
-Deferred tax	28	19.55	(10.75)
-Deferred tax adjustable in future tariff		(19.55)	10.75
VII Profit for the year		333.43	444.15
VIII Other comprehensive income			
(i) Items that will not be reclassified to profit or loss			
-Remeasurements of the net defined benefit plans		(0.18)	(1.52)
(ii) Income tax relating to items that will not be reclassified to profit or loss		0.03	0.27
IX Total comprehensive income for the year		333.28	442.90
X Earnings per equity share of ₹ 10 each	38		
Basic & Diluted (₹)		1.12	1.49

See accompanying notes to the financial statements (1-52)

As per our attached report of even date

For Lodha & Co.

Chartered Accountants

Firm Registration No. 301051E

R. P. Baradiya

R. P. Baradiya

Partner

Membership No. 44101



For and on behalf of the Board of Directors

Prashant Jain

Prashant Jain
Chairman
[DIN 01281621]

Pritesh V Nay

Pritesh V Nay
Director
[DIN 08868022]

Chittur Ramakrishnan Lakshman

Chittur Ramakrishnan Lakshman
Company Secretary &
Chief Financial Officer

Place: Mumbai
May 22, 2023

[Signature]

JSW ENERGY (BARMER) LIMITED

Statement of changes in equity for the year ended March 31, 2023

A. EQUITY SHARE CAPITAL

Particulars	₹ crore
Balance at April 01, 2021	1,726.05
Add:- Issue of bonus shares (refer note 16(A)(i)(1))	1,265.77
Less:- Buy back of shares (refer note 16(A)(i)(2))	(1,000.00)
Balance at March 31, 2022	1,991.82
Add:- Issue of bonus shares (refer note 16(A)(i)(3))	995.91
Balance at March 31, 2023	2,987.73

B. OTHER EQUITY

Particulars					Items of other comprehensive income	Total Other Equity
	General reserve	Equity settled employee benefits reserve	Capital redemption reserve	Retained earnings	Remeasurements of the net defined benefit plans	
Balance at April 01, 2021	0.09	3.81	-	2,366.03	(1.01)	2,368.92
Profit for the year ended March 31, 2022	-	-	-	444.15	-	444.15
Other comprehensive income	-	-	-	-	(1.25)	(1.25)
Total comprehensive income for the year ended March 31, 2022	-	-	-	444.15	(1.25)	442.90
Issuance of bonus shares (refer note 16(A)(i)(1))	-	-	-	(1,265.77)	-	(1,265.77)
Transfer from/ to capital redemption reserve (CRR) for buy back of shares (refer note 16(A)(i)(2))	-	-	1,000.00	(1,000.00)	-	-
Share based payments	-	4.63	-	-	-	4.63
Balance at March 31, 2022	0.09	8.44	1,000.00	544.41	(2.26)	1,550.68

Particulars					Items of other comprehensive income	Total Other Equity
	General reserve	Equity settled employee benefits reserve	Capital redemption reserve	Retained earnings	Remeasurements of the net defined benefit plans	
Balance as at April 01, 2022	0.09	8.44	1,000.00	544.41	(2.26)	1,550.68
Profit for the year ended March 31, 2023	-	-	-	333.43	-	333.43
Other comprehensive income	-	-	-	-	(0.15)	(0.15)
Total comprehensive income for the year ended March 31, 2023	-	-	-	333.43	(0.15)	333.28
Issuance of bonus shares (refer note 16(A)(i)(3))	-	-	(995.91)	-	-	(995.91)
Share based payments	-	7.75	-	-	-	7.75
Balance at as March 31, 2023	0.09	16.19	4.09	877.84	(2.41)	895.79

See accompanying notes to the financial statements (1-52)

As per our attached report of even date

For Lodha & Co.

Chartered Accountants

Firm Registration No. 301051E

R. P. Baradiya
R. P. Baradiya

Partner

Membership No. 44101

Place: Mumbai

May 22, 2023



For and on behalf of the Board of Directors

Prashant Jain
Prashant Jain
Chairman
[DIN 01281621]

Pritesh Vinay
Pritesh Vinay
Director
[DIN 08868022]

Chittur Ramakrishnan Lakshman
Chittur Ramakrishnan Lakshman
Company Secretary &
Chief Financial Officer

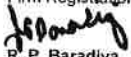
JSW ENERGY (BARMER) LIMITED
Statement of Cash Flows for the year ended March 31, 2023

		(₹ crore)	
Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022	
I. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax	404.02	538.07	
Adjusted for:			
Depreciation and amortisation expense	357.63	357.03	
Interest income	(63.81)	(58.49)	
Net gain on fair valuation of current investments through profit or loss	(0.20)	(0.46)	
Net gain on sale of current investments	(36.67)	(14.50)	
Loss on disposal /discard of property, plant and equipment	0.06	-	
Unrealised foreign exchange (gain) / loss	-	0.00	
Finance costs	146.26	136.50	
Operating profit before working capital changes	403.27	420.18	
Adjustments for:	807.29	958.25	
(Increase)/Decrease in Trade receivables	(327.00)	357.51	
Increase/(Decrease) in Trade and Other payables	321.90	182.59	
(Increase)/Decrease in Loans, advances and other receivables	(23.47)	(28.83)	
(Increase)/Decrease in Inventories	(48.97)	49.03	
	(77.54)	560.30	
Cash generated from operations	729.75	1,518.55	
Direct taxes paid (net)	(69.25)	(88.70)	
NET CASH GENERATED FROM OPERATING ACTIVITIES	660.50	1,429.85	
II. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, plant and equipment including CWIP, capital advances and pre-operative expenses	(68.74)	(24.47)	
Demand loan taken back	365.78	850.00	
Demand loan given	(1,967.30)	(918.48)	
Perpetual debt taken back	300.00	-	
Interest income	168.68	41.78	
Income from sale of current investments	36.87	14.96	
Bank deposits not considered as cash and cash equivalents(net)	(4.61)	(25.15)	
NET CASH USED IN INVESTING ACTIVITIES	(1,169.32)	(61.36)	
III. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from long term borrowings-banks	954.82	1,100.00	
Proceeds/(Repayment) of working capital loan	25.26	(1.80)	
Proceeds/(Repayment) from short term borrowings	-	100.00	
Repayment of long term borrowings-banks/fls	(935.33)	(693.75)	
Buy back of equity shares	-	(1,000.00)	
Finance costs	(143.64)	(137.29)	
Payment of operating lease liabilities	(0.05)	(0.09)	
NET CASH USED IN FINANCING ACTIVITIES	(98.94)	(632.93)	
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (I+II+III)	(607.76)	735.56	
CASH AND CASH EQUIVALENTS - AT THE BEGINNING OF THE YEAR (Refer Note 7 and 14)	993.97	258.41	
CASH AND CASH EQUIVALENTS - AT THE END OF THE YEAR (Refer Note 7 and 14)	386.21	993.97	

See accompanying notes to the financial statements (1-52)

Notes :

- Cash and cash equivalents includes cash and cash equivalents of ₹ 168.75 crore (previous year ₹ 433.52 crore) and Current investment in mutual funds of ₹ 217.46 crore (previous year ₹ 560.45 crore).
- Previous year's figures have been re-grouped / re-arranged wherever necessary to conform to current year's classification.

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

R. P. Baradiya
Partner
Membership No. 44101



For and on behalf of the Board of Directors


Prashant Jain
Chairman
[DIN 01281621]


Pritesh Vinay
Director
[DIN 08868022]


Chittur Ramakrishnan Lakshman
Company Secretary &
Chief Financial Officer

Place: Mumbai
May 22, 2023

JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Note no. 1- General information

The financial statements comprise financial statements of JSW Energy (Barmer) Limited (hereinafter referred to as ("the Company") for the year ended March 31, 2023.

The Company is a public company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The registered office of the Company is located at JSW Centre Bandra Kurla Complex, Bandra East, Mumbai - 400 051.

The Company is primarily engaged in the business of generation of power. The Company has set up a lignite based power plant at Barmer, Rajasthan comprising of 8 units of 135 MW each.

The Board of Directors approved the Standalone Financial Statements for the year ended March 31, 2023 on May 22, 2023.

Note no. 2- Statement of compliance

These financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules as amended from time to time.

Note no. 3.1- Basis of preparation of financial statements

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with Rule 4 of the Companies (Indian Accounting standards) Rules, 2015 as amended from time to time

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 the certain material items that have been measured at fair value as required by the relevant Ind AS and explained in the ensuing policies below.

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

Use of estimates & Judgements

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.

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



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

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 30.

Note no. 3.2- Recent accounting pronouncements:

The Ministry of Corporate Affairs ("MCA") notifies new standards or amendments under Companies (Indian Accounting Standards) Rules as issued from time to time. On 31st March, 2023, MCA amended the Companies (Indian Accounting Standards) Rules, 2015 by issuing the Companies (Indian Accounting Standards) Amendment Rules, 2023, applicable from 1st April, 2023, as below:

Ind AS 1 – Presentation of Financial Statements

The amendments require companies to disclose their material accounting policies rather than their significant accounting policies. Accounting policy information, together with other information, is material when it can reasonably be expected to influence decisions of primary users of general purpose financial statements.

Ind AS 12 – Income Taxes

The amendments clarify how companies account for deferred tax on transactions such as leases and decommissioning obligations. The amendments narrowed the scope of the Initial recognition exemption of Ind AS 12 so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences. Accordingly, companies will need to recognise a deferred tax asset and a deferred tax liability for temporary differences arising on transactions such as initial recognition of a lease and a decommissioning provision.

Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors

The definition of a "change in accounting estimates" has been replaced with a definition of "accounting estimates". Accounting estimates are defined as "monetary amounts in financial statements that are subject to measurement uncertainty". Entities develop accounting estimates if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty.

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

Note no. 3.3- Significant accounting policies

I. Property, plant and equipment

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



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

are incurred. Major shutdown or overhaul expenditure is capitalised as the activities are undertaken improves the economic benefits expected to arise from the asset.

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 the Statement of Profit and Loss.

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 appropriated category of property, plant and equipment and depreciation commences. Where an obligation (legal or constructive) exists to dismantle or remove an asset or restore a site to its former condition at the end of its useful life, the present value of the estimate cost of dismantling, removing or restoring the site is capitalised along with the cost of acquisition or construction upon completion and a corresponding liability is recognised. Revenue generated from production during the trial period is capitalised.

Property, plant and equipment except freehold land held for use in the production, supply or administrative purposes, are stated in the balance sheet at cost less accumulated depreciation and accumulated impairment losses, if any. Freehold or Leasehold land is stated at historical cost. Leasehold Land acquired by the company, with an option in the lease deed, entitling the Company to purchase on outright basis after a certain period at no additional cost is not amortised.

II. Intangible assets

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

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

III. Depreciation & amortization

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.

Amortization of intangible assets is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortization 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.



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Depreciation on tangible assets is provided as per the provisions of Part B of Schedule II of the Companies Act, 2013 based on useful life and residual value notified for accounting purposes by Electricity Regulatory Authorities.

Assets not owned by the Company is amortised over a period of 10 years. Software is amortised over an estimated useful life of 3 years.

Plant and Equipment (Capital Overhauling) is depreciated over a period of 4 years.

Estimated useful lives of the assets are as follows:

Class of assets	Useful life (In Years)
Buildings	25
Plant and Machinery	25
Furniture and fixtures	15
Office equipment	15
Vehicles	10

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.

IV. Capital Work-in-progress and Pre-operative Expenses during Construction Period

Capital Work-in-Progress includes expenditure during construction period incurred on projects under implementation treated as pre-operative expenses pending allocation to the assets. These expenses are apportioned to the respective fixed assets on their completion / commencement of commercial production.

V. Impairment of tangible and intangible assets other than goodwill

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.

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.

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



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

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.

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 and Loss.

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.

VI. Borrowing costs

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.

All other borrowing costs are recognised in Statement of Profit and Loss in the period in which they are incurred.

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.

VII. 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 cash management.



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

VIII. Inventories

Cost of inventories includes cost of purchase price, 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 or net realizable value. Net realizable value represents the estimated selling price for inventories less all estimated cost of completion and costs necessary to make the sale

IX. Revenue recognition

Sale of Power

Revenue towards satisfaction of performance obligation from contracts with customers is recognised when control of the goods including power generated or services is transferred to the customer, at transaction price (net of variable consideration) i.e. at an amount that reflects the consideration to which the Company expects to be entitled in exchange for transferring promised goods or services having regard to the terms of the contract including Power Purchase Agreements, relevant tariff regulations and the tariff orders by the regulator, as applicable. If the consideration in a contract includes a variable amount, the Company estimates the amount of consideration to which it will be entitled in exchange for satisfaction of performance obligation. The variable consideration is estimated having regard to various relevant factors including historical trend and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved. Compensation towards shortfall in offtake are recognised on collection or earlier when there is reasonable certainty to expect ultimate collection.

Surcharge on delay payment/overdue trade receivables for sale of energy is recognised when no significant uncertainty as to measurability or collectability exists.

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.

X. Foreign currency transactions

In preparing the financial statements of each individual Company entity, 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.



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

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

- Exchange differences on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest costs on those foreign currency borrowings
- Exchange differences on transactions entered into in order to hedge certain foreign currency risks; and
- Exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised initially in other comprehensive income and reclassified from equity to profit or loss on repayment of the monetary items; and

Exchange difference arising on settlement / restatement of long-term foreign currency monetary items recognised in the financial statements for the year ended 31st March, 2016 prepared under previous GAAP, are capitalised as a part of the depreciable PPE to which the monetary item relates and depreciated over the remaining useful life of such assets. If such monetary items do not relate to acquisition of depreciable PPE, the exchange difference is amortised over the maturity period / up to the date of settlement of such monetary item, whichever is earlier and charged to the Statement of Profit and Loss. The un-amortised exchange difference is carried under other equity as "Foreign currency monetary item translation difference account" net of tax effect thereon, where applicable. All exchange differences on foreign currency monetary items originating after March, 2016 including those relating to PPE are charged off to statement of profit and loss.

XI. Employee Benefits.

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 obligations 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

- (i) Service costs comprising current service costs, past-service costs, gains and losses on curtailment and non-routine settlements; and
- (ii) Net interest expense or income



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

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.

- (iii) Re-measurement comprising of actuarial gains and losses arising from
- Re-measurement of Actuarial(gains)/losses
 - Return on plan assets, excluding amount recognised in effect of asset ceiling
 - Re-measurement arising because of change in effect of asset ceiling is 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 with the government 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.

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.



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

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.

Share-based payment arrangements

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.

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.

XII. Taxation

Income tax comprises current and deferred tax. Income tax expense is recognised in the Statement of Profit and Loss except to the extent it relates to items directly recognised in equity or in other comprehensive income.

Current tax

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

Minimum Alternative Tax

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 and included in Deferred tax assets. 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.



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

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 to utilize 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.

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

XIII. 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



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

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

XIV. Provisions , Contingencies and Commitments

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, and 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 where 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 recognised 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.



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

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

Provisions for onerous contracts are recognised 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.

XV. Financial instruments

Financial assets and financial liabilities are recognised when a company 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 (FVTPL)) 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 Statement of 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 is 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

- I. The entity's business model for managing the financial assets and
- II. 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 as at fair value through profit or loss on initial recognition):



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

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

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

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

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

Effective interest method

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

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



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Investment in Joint venture Company

Investment in Joint Venture Company is carried at cost in the financial statements.

Investments in equity instruments at FVTOCI

On initial recognition, the Company can make an irrevocable election (on an instrument-by-instrument basis) to present the subsequent changes in fair value in other comprehensive income pertaining to investments in equity instruments. This election is not permitted if the equity investment is held for trading. These elected investments are initially measured at fair value plus transaction costs. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the 'Reserve for equity instruments through other comprehensive income'. The cumulative gain or loss is not reclassified to profit or loss on disposal of the investments. A financial asset is held for trading if:

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

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

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

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

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



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

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 remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset and is included in the 'Other income' line item. Dividend on financial assets at FVTPL is recognised when the company's right to receive the dividends is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably.

Impairment of financial assets

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

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

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

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.

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



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

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

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.

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.

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.

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.



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

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 a company 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.

- It has been incurred principally for the purpose of repurchasing it in the near term; or
- On initial recognition it is part of a portfolio of identified financial instruments that the company manages together and has a recent actual pattern of short-term profit-taking; or
- It is a derivative that is not designated and effective as a hedging instrument.
- A financial liability other than a financial liability held for trading or contingent consideration recognised by the company as an acquirer in a business combination to which Ind AS 103 applies, may be designated as at FVTPL upon initial recognition if:
- Such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

- The financial liability forms part of a company of financial assets or financial liabilities or both, which is managed and its performance is evaluated on a fair value basis, in accordance with the company's documented risk management or investment strategy, and information about the companying 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 remeasurement 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



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

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.

Derivative financial instruments

The Company uses derivative financial instruments, such as forward foreign exchange contracts, to hedge its foreign currency risks. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently remeasured at fair value, with changes in fair value recognised in Statement of Profit and Loss.

Derivatives are initially recognised at fair value at the date the derivative contracts are entered into and are subsequently remeasured to their fair value at the end of each reporting period. The resulting gain or loss is recognised in profit or loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in profit or loss depends on the nature of the hedging relationship and the nature of the hedged item.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

Fair Value measurement

The Company measures financial instruments, such as, derivatives at fair value at each Balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

Reclassification of financial assets and liabilities

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The company's senior management determines change in the business model as a result of external or internal changes which are significant to the company's operations. Such change 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



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

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.

XVI. Leases

The Company has applied Ind AS 116 using the Retrospective Modified Approach and details of accounting policies under Ind AS 116 are presented below.



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

The Company as lessor

Leases for which the Company is a lessor are classified as finance or operating leases. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

Lease classification is made at the inception date and is reassessed only if there is a lease modification. Changes in estimates (for example, changes in estimates of the economic life or of the residual value of the underlying asset), or changes in circumstances (for example, default by the lessee), do not give rise to a new classification of a lease for accounting purposes. For a modification to a finance lease, if the lease would have been classified as an operating lease had the modification been in effect at the inception date, lease modification is accounted as a new lease from the effective date of modification and carrying amount of underlying asset is measured as the net investment in the lease immediately before the effective date of the lease modification.

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

Amounts due from lessees under finance leases are recognised as receivables at the amount of the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Company's net investment outstanding in respect of the leases.

The Company as lessee

The Company assesses whether a contract is or contains a lease, at inception of the contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- the contract involves the use of an identified asset;
- the Company has substantially all of the economic benefits from use of the asset through the period of the lease, and
- the Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (i.e. leases with a lease term of 12 months or less) and leases of low value assets (i.e. below ₹ five lakh). For short term and low value leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Company uses its incremental borrowing rate.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

The Company remeasures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever a lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Company expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

For a contract that contain a lease component and one or more additional lease or non-lease components, the Company allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.



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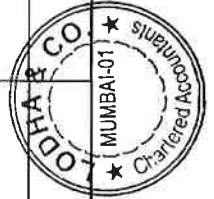
Notes to the Financial Statements for the year ended March 31, 2023

Note No.- 4 Property, plant and equipment

Particulars	Land Freehold	Buildings	Plant and equipment	Furniture and Fixtures	Vehicles	Office Equipment	Right-of-use assets	Total
I. Gross carrying value								
Balance as at April 01, 2021	26.55	847.21	5,070.95	31.30	0.88	4.20	-	5,988.51
Additions	-	0.81	25.61	3.76	0.09	0.59	0.55	31.51
Disposals/Other adjustments	-	-	-	-	(0.09)	-	-	(0.09)
Balance as at March 31, 2022	26.55	848.02	5,096.56	35.06	0.88	4.79	0.55	6,019.93
II. Accumulated depreciation								
Balance as at April 01, 2021	-	186.23	1,910.02	20.98	0.33	1.25	-	2,121.79
Depreciation expense for the year ended March 31, 2022	-	31.15	319.37	5.21	0.07	0.31	0.03	356.97
Eliminated on disposal of assets	-	-	-	-	-	-	-	-
Balance as at March 31, 2022	-	217.38	2,229.39	26.19	0.40	1.56	0.03	2,478.76
III. Net carrying value as at March 31, 2022	26.55	630.63	2,867.17	8.87	0.48	3.23	0.52	3,541.17

Particulars	Land Freehold	Buildings	Plant and equipment	Furniture and Fixtures	Vehicles	Office Equipment	Right-of-use assets	Total
I. Gross Carrying Value								
Balance as at April 01, 2022	26.55	848.02	5,096.56	35.06	0.88	4.79	0.55	6,019.93
Additions	3.07	0.30	32.62	3.53	0.48	0.51	-	40.59
Disposals/Other adjustments	-	-	(0.36)	-	(0.01)	(0.03)	-	(0.40)
Balance as at March 31, 2023	29.62	848.32	5,128.82	38.59	1.35	5.27	0.55	6,080.13
II. Accumulated depreciation								
Balance as at April 01, 2022	-	217.38	2,229.39	26.19	0.40	1.56	0.03	2,478.76
Depreciation expense for the year ended March 31, 2023	-	31.18	320.79	4.30	0.11	0.33	0.02	357.52
Eliminated on disposal of assets	-	-	(0.20)	-	(0.01)	(0.03)	-	(0.24)
Balance as at March 31, 2023	-	248.56	2,549.98	30.49	0.50	1.86	0.05	2,836.04
III. Net carrying value as at March 31, 2023	29.62	599.76	2,578.84	8.10	0.85	3.41	0.50	3,224.09

Description of the property	Gross carrying value (₹ crore)	Title deeds held in the name of	Share of the Company in the property (%)	Whether title deed holder is a promoter, director or relative of promoter/director or employee of promoter	Property held since which date	Reason for not being held in the name of the company
33 KV Lines out side the plant	32.74	NA	-	NA	20 November 2014, 24 December 2014, 06 March 2015 and 30 June 2015	33 KV lines are under the custody of Rajasthan discoms.
Road out side the plant	1.74	NA	-	NA	31 January 2011 & 01st December 2017	Approach road to plant constructed by the Company on public land.



JSW ENERGY (BARMER) LIMITED

Notes to the Financial Statements for the year ended March 31, 2023

Note No.- 5 Capital work-in- progress

₹ crore

Particulars	As at March 31, 2023	As at March 31, 2022
Capital work-in-progress		
Plant and equipment and civil works	47.60	19.31
TOTAL	47.60	19.31

Particulars	Amount in CWIP as at March 31, 2023				Total
	< 1 year	1-2 years	2-3 years	> 3 years	
Projects in progress					
Electrostatic precipitators modification work (ESP)	4.84	-	-	-	4.84
Lime handling work	34.85	6.81	0.12	-	41.78
Others	0.98	-	-	-	0.98
Total	40.67	6.81	0.12	-	47.60

Particulars	Amount in CWIP as at March 31, 2022				Total
	< 1 year	1-2 years	2-3 years	> 3 years	
Projects in progress					
Electrostatic precipitators modification work (ESP)	10.75	0.16	-	0.16	11.07
Capital overhauling	6.81	0.11	0.06	-	6.98
Lime handling work	1.14	-	-	-	1.14
5.4 Mega watt solar project at cross country pump house	0.12	-	-	-	0.12
Total	18.82	0.27	0.06	0.16	19.31



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JSW ENERGY (BARMER) LIMITED

Notes to the Financial Statements for the year ended March 31, 2023

Note No.- 6 Intangible assets

₹ crore

Particulars	Computer Software
I. Gross carrying value	
Balance as at April 01, 2021	1.96
Additions during the year ended March 31, 2022	0.14
Elimination on disposal of assets during the year ended March 31, 2022	-
Balance as at March 31, 2022	2.10
II. Accumulated amortisation	
Balance as at April 01, 2021	1.88
Amortisation expense for the year ended March 31, 2022	0.06
Elimination on disposal of assets during the year ended March 31, 2022	-
Balance as at March 31, 2022	1.94
III. Net carrying value as at March 31, 2022	0.16

₹ crore

Particulars	Computer Software
I. Gross Carrying Value	
Balance as at April 01, 2022	2.10
Additions during the year ended March 31, 2023	0.13
Elimination on disposal of assets during the year ended March 31, 2023	-
Balance as at March 31, 2023	2.23
II. Accumulated amortisation	
Balance as at April 01, 2022	1.94
Amortisation expenses for the year ended March 31, 2023	0.10
Elimination on disposal of assets during the year ended March 31, 2023	-
Balance as at March 31, 2023	2.04
III. Net carrying value as at March 31, 2023	0.19



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JSW ENERGY (BARMER) LIMITED

Notes to the Financial Statements for the year ended March 31, 2023

Note No. -7 Investments

₹ crore

Particulars	As at March 31, 2023			As at March 31, 2022		
	No of Shares/Units	Current	Non current	No of Shares/Units	Current	Non current
I. Quoted investments						
a) Designated as fair value through profit and loss						
Investments in mutual funds						
a) Aditya Birla Sunlife Overnight Fund Growth	36,04,639	10.48	-	33,07,798	116.30	-
b) Invesco India Money Market Fund - Growth	-	-	-	2,02,548	50.18	-
c) Kotak FMP Series 294 - Reg Growth	-	-	-	3,49,98,250	35.03	-
d) Kotak Liquid Fund Regular Plan Growth	-	-	-	5,49,170	234.99	-
e) SBI Premier Liquid fund- Regular plan - Growth	5,34,513	186.87	-	3,74,385	123.95	-
f) Nippon India Quarterly Interval Fund (9Brgg)	67,38,015	20.11	-	-	-	-
Total aggregate quoted investments at carrying value		217.46	-		560.45	-
II. Unquoted investments						
(a) Investments in equity instruments of joint venture ¹						
Equity share of ₹ 10 each fully paid up of Barmer Lignite Mining Company Limited (BLMCL)	98,00,000	-	9.80	98,00,000	-	9.80
(b) Investments in unsecured perpetual debt ²						
JSW Neo Energy Limited	-	-	-	-	-	300.00
(c) Investments in government or trust securities						
6-Year national savings certificate ₹ 14,000 (previous year ₹ 14,000)	-	-	0.00	-	-	0.00
Total aggregate unquoted investments at cost value		-	9.80		-	309.80
TOTAL		217.46	9.80		560.45	309.80
1) Refer Note 17 for Investments in equity instruments of joint venture as security for borrowings.						
2) Refer Note 32(d) for unsecured perpetual debt to JSW Neo Energy Ltd.(fellow subsidiary company)						



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JSW ENERGY (BARMER) LIMITED

Notes to the Financial Statements for the year ended March 31, 2023

Note No. - 8 Loans

₹ crore

Particulars	As at March 31, 2023			As at March 31, 2022		
	Current	Non current	Total	Current	Non current	Total
Unsecured, considered good						
Loans to the joint venture company	-	567.64	567.64	-	567.64	567.64
Loans to the fellow subsidiary	-	-	-	68.48	-	68.48
Loans to holding company	1,670.00	-	1,670.00	-	-	-
TOTAL	1,670.00	567.64	2,237.64	68.48	567.64	636.12

Name of the Party	As at March 31, 2023			As at March 31, 2022		
	Current	Non current	Total	Current	Non current	Total
Loans and advances in the nature of loans :						
a) Barmer Lignite Mining Company Limited [Maximum amount outstanding during the current financial year: ₹ 567.64 crore (previous financial year: ₹ 567.64 crore)]	-	567.64	567.64	-	567.64	567.64
b) JSW Energy Limited [Maximum amount outstanding during the current financial year: ₹ 1,670 crore (previous financial year: NIL)]	1,670.00	-	1,670.00	-	-	-
c) JSW Neo Energy Limited [Maximum amount outstanding during the current financial year: ₹ 340.78 crore (previous financial year: ₹ 318.48 crore)]	-	-	-	68.48	-	68.48
1) Above loans have been given for business purposes.						

Particulars	As at March 31, 2023		As at March 31, 2022	
	Amount of loan outstanding - ₹ crore	% of Total Loans	Amount of loan outstanding - ₹ crore	% of Total Loans
Interest bearing loan given to joint venture company, Barmer Lignite Mining Company Limited @ 10% p.a	567.64	25.37%	567.64	89.23%
Interest free demand loan to holding company, JSW Energy Limited	1,670.00	74.63%	-	-
Interest free demand loan to fellow subsidiary, JSW Neo Energy Limited	-	-	68.48	10.77%
TOTAL	2,237.64	100.00%	636.12	100.0%



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JSW ENERGY (BARMER) LIMITED

Notes to the Financial Statements for the year ended March 31, 2023

Note No. - 9 Other financial assets

₹ crore

Particulars	As at March 31, 2023		As at March 31, 2022	
	Current	Non current	Current	Non current
Unsecured, considered good				
a) Security deposits				
(i) Government/semi-government authorities	-	5.16	-	5.16
(ii) Related parties	-	0.45	-	0.45
b) Earmarked cash and bank balances				
Margin money for security against the guarantees	-	10.42	-	0.14
c) Interest receivable				
(i) Interest accrued on loans to joint venture company	20.00	177.27	151.09	151.18
Less : Allowances for expected credit loss	(3.31)	(29.37)	(16.34)	(16.35)
(ii) Interest accrued on others	0.75	-	0.62	-
TOTAL	17.44	163.93	135.37	140.58

1) Security deposit of ₹ 0.30 crore given to JSW IP Holding Private Limited & ₹ 0.15 crore JSW Investment Private Limited for payment under protest towards appeal filed for applicability of VAT on branding fees.

Note No :- 10 (A) Income tax assets (net)

₹ crore

Particulars	As at March 31, 2023		As at March 31, 2022	
	Current	Non- Current	Current	Non- Current
Advance tax and tax deducted at source (net)	-	5.48	-	4.96
[Net of provision ₹ 467.26 crore (As at March 31, 2022 : ₹ 373.60 crore)]				
TOTAL	-	5.48	-	4.96

Note No :- 10 (B) Current tax liability (net)

Particulars	As at March 31, 2023		As at March 31, 2022	
	Current	Non- Current	Current	Non- Current
Provision for Income tax	1.83	-	-	-
[Net of advance tax and tax deducted at source ₹ 68.72 crore (As at March 31, 2022 : NIL)]				
TOTAL	1.83	-	-	-

Note No :- 11 Other non-current and current assets

₹ crore

Particulars	As at March 31, 2023		As at March 31, 2022	
	Current	Non- Current	Current	Non- Current
Unsecured, considered good				
(a) Capital advances	-	0.17	-	1.58
(b) Prepayments	16.56	0.81	8.93	0.23
(c) Advance to suppliers/contractors	0.86	-	1.45	-
(d) Receivable from the joint venture company	0.78	-	0.67	-
(e) Amount deposited with government authorities under protest ¹	-	43.93	-	27.98
(f) Other receivables	0.27	-	0.48	-
TOTAL	18.47	44.91	11.53	29.79

1) Amount paid to Indira Gandhi Nahar Pariyojana (IGNP) under protest against demand/invoice raised at increased rate with effect from May 14, 2020 for which matter is pending before the Double Bench of Honourable High Court, Jodhpur.



JSW ENERGY (BARMER) LIMITED

Notes to the Financial Statements for the year ended March 31, 2023

Note No. -12 Inventories

₹ crore		
Particulars	As at March 31, 2023	As at March 31, 2022
(a) Raw materials-stock of fuel	123.29	74.92
(b) Stores and spares	23.12	22.52
TOTAL	146.41	97.44
1) Basis of valuation : Refer note 3.3 (VIII)		
2) Refer Note 17 for Inventories hypothecated as security against certain bank borrowings.		

Note No. - 13 Trade receivables

₹ crore		
Particulars	As at March 31, 2023	As at March 31, 2022
Unsecured, considered good	560.36	257.09
TOTAL	560.36	257.09
1) Refer Note 17 for trade receivables hypothecated as security for borrowing.		
2) Refer Note 34 for credit terms, ageing analysis and other relevant details related to trade receivables.		

₹ crore				
As at March 31, 2023	Undisputed Trade Receivables		Disputed Trade Receivables	
	considered good	considered doubtful	considered good	considered doubtful
Outstanding for following periods from due date of payment				
Less than 6 months	492.14	-	-	-
6 months- 1 year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	68.22	-
Total	492.14	-	68.22	-

₹ crore				
As at March 31, 2022	Undisputed Trade Receivables		Disputed Trade Receivables	
	considered good	considered doubtful	considered good	considered doubtful
Outstanding for following periods from due date of payment				
Less than 6 months	188.87	-	-	-
6 months- 1 year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	68.22	-
Total	188.87	-	68.22	-

Note No. - 14 Cash and cash equivalents

₹ crore		
Particulars	As at March 31, 2023	As at March 31, 2022
(a) Balances with banks		
(i) In Current accounts	68.74	173.50
(ii) In Deposit accounts	100.00	260.00
(b) Cash on hand	0.01	0.02
TOTAL	168.75	433.52

Note No. - 15 Bank balances other than Cash and cash equivalents

₹ crore		
Particulars	As at March 31, 2023	As at March 31, 2022
(a) Balances with banks		
(i) In deposit accounts	-	15.05
(b) Earmarked balance with bank		
(i) In deposit accounts ¹	19.38	10.00
TOTAL	19.38	25.05
1) Refer Note 17 for deposits amounting to ₹ 19.38 crore (previous year ₹ 10.00 crore) lien as security for borrowings.		



JSW ENERGY (BARMER) LIMITED

Notes to the Financial Statements for the year ended March 31, 2023

Note No. - 16 (A): Equity share capital

₹ crore

Particulars	As at March 31, 2023		As at March 31, 2022	
	No. of shares	Amount	No. of shares	Amount
Authorised:				
Equity shares of ₹ 10 each	5,50,00,00,000	5,500.00	5,50,00,00,000	5,500.00
Issued, Subscribed and Fully paid up:				
Equity shares of ₹ 10 each	2,98,77,29,994	2,987.73	1,99,18,19,998	1,991.82

(i) Reconciliation of the number of shares outstanding at the beginning and at the end of the year ended March 31, 2023

Particulars	Opening balance as on April 01, 2022	Issuance of bonus shares (refer note 1 below)	Buy back of shares	Closing balance as on March 31, 2023
Equity shares with voting rights	1,99,18,19,998	99,59,09,996	-	2,98,77,29,994
1) During the previous financial year the Company had allotted 1,26,57,69,998 bonus equity shares of ₹ 10/- each in the proportion of 11 (eleven) equity shares of ₹ 10/- each for every 15 (fifteen) fully paid-up equity shares of ₹ 10/- each. 2) During the previous financial year the Company had buyback of 100,00,00,000 equity shares of ₹ 10/- each at par aggregating to ₹ 1000,00,00,000/- (Rupees One Thousand Crore only). 3) During the current financial year, the Company had allotted 99,59,09,996 bonus equity shares of ₹ 10/- each in the proportion of 1 (one) equity shares of ₹ 10/- each for every 2 (two) fully paid-up equity shares of ₹ 10/- each.				

(ii) Details of aggregate shareholding by holding company

Particulars	As at March 31, 2023	As at March 31, 2022
	No. of shares	No. of shares
JSW Energy Limited (including nominee shareholders)	2,98,77,29,994	1,99,18,19,998

(iii) Rights, restrictions and preferences attached to equity shares

The Company has only one class of equity shares having a par value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the shareholder of equity share will be entitled to receive remaining assets of the Company after distribution of all the preferential amount. Distribution will be in proportion to number of equity shares held by each shareholder.

(iv) Details of shareholding more than 5% of aggregate shares in the Company

Particulars	As at March 31, 2023	As at March 31, 2022
	No. of shares	No. of shares
JSW Energy Limited (including nominee shareholders)	2,98,77,29,994	1,99,18,19,998
% of Holding	100%	100%

(v) Details of share holding of promoters and % changes in holding company during the year

Particulars	As at March 31, 2023		As at March 31, 2022		% of change during the year
	No. of shares	% of total shares	No. of shares	% of total shares	
JSW Energy Limited (including nominee shareholders)	2,98,77,29,994	100%	1,99,18,19,998	100%	-



JSW ENERGY (BARMER) LIMITED

Notes to the Financial Statements for the year ended March 31, 2023

Note No. - 16 (B) Other equity

₹ crore

Particulars	Reserves and surplus				Items of other comprehensive income	Total other equity
	General reserve	Equity settled employee benefits reserve	Capital redemption reserve	Retained earnings	Remeasurements of the net defined benefit plans	
Balance at April 01, 2021	0.09	3.81	-	2,366.03	(1.01)	2,368.92
Profit for the year ended March 31, 2022	-	-	-	444.15	-	444.15
Other comprehensive income	-	-	-	-	(1.25)	(1.25)
Total comprehensive Income for the year ended March 31, 2022	-	-	-	444.15	(1.25)	442.90
Issuance of bonus shares (refer note 16(A)(i)(1))	-	-	-	(1,265.77)	-	(1,265.77)
Transfer from/ to capital redemption reserve (CRR) for buy back of shares (refer note 16(A)(i)(2))	-	-	1,000.00	(1,000.00)	-	-
Share based payments	-	4.63	-	-	-	4.63
Balance at March 31, 2022	0.09	8.44	1,000.00	544.41	(2.26)	1,550.68
Profit for the year ended March 31, 2023	-	-	-	333.43	-	333.43
Other comprehensive Income	-	-	-	-	(0.15)	(0.15)
Total comprehensive Income for the year ended March 31, 2023	-	-	-	333.43	(0.15)	333.28
Issuance of bonus shares (refer note 16(A)(i)(3))	-	-	(995.91)	-	-	(995.91)
Share based payments	-	7.75	-	-	-	7.75
Balance at as March 31, 2023	0.09	16.19	4.09	877.84	(2.41)	895.79



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JSW ENERGY (BARMER) LIMITED

Notes to the Financial Statements for the year ended March 31, 2023

Note No. - 17 Borrowings

₹ crore

Particulars	As at March 31, 2023		As at March 31, 2022	
	Current	Non current	Current	Non current
Measured at amortised costs				
A. Secured borrowings				
(a) Term loans				
(i) From banks	291.39	1,579.57	324.97	1,507.50
(ii) From financial institutions	14.45	-	19.00	14.45
Less: Unamortised borrowing costs				
(i) From banks	(2.04)	(4.46)	(2.06)	(3.46)
(ii) From financial institutions	(0.01)	-	(0.02)	(0.01)
(b) Cash credit	73.47	-	48.21	-
Total secured borrowings	377.26	1,575.11	390.10	1,518.48
B. Unsecured borrowings				
(a) Bills discounted	100.00	-	100.00	-
Total unsecured borrowings	100.00	-	100.00	-
Total borrowings carried at amortised cost	477.26	1,575.11	490.10	1,518.48
Details of loan security				
<p>Rupee term loans mentioned in (A)(a) above are secured on a pari passu basis by</p> <p>A. Rupee term loan included in above aggregating of ₹ 600.96 crore (previous year ₹ Nil crore) are secured by a first ranking pari-passu hypothecation/charge/mortgage/assignment/security interest on.</p> <p>a) All the immovable and movable assets both present and future including the bank accounts, b) All revenues and receivables, c) All the rights, title and interest under each of the project documents and d) All the Insurance contracts and e) Debt service reserve accounts (DSRA)</p> <p>B. Rupee term loan included in above aggregating of ₹ 300 crore (previous year ₹ Nil crore) are secured by a first pari-passu charge on the existing movable fixed assets.</p> <p>C. Rupee term loan included in above aggregating of ₹ 430 crore (previous year ₹ 500 crore) are secured by a second ranking pari-passu charge over all the fixed and current assets</p> <p>D. Rupee term loan included in above aggregating to ₹ 554.45 crore (previous year ₹ 627.45 crore) are secured by are secured by a first ranking pari-passu hypothecation/charge/ mortgage/assignment/security interest on.</p> <p>a) All the immovable and movable assets both present and future including the bank accounts, b) All revenues and receivables, c) All the rights, title and interest under each of the project documents and d) All the Insurance contracts.</p> <p>Cash credit mentioned in (A) (b) above are secured on a pari passu basis by</p> <p>Cash credit facility amounting to ₹ 73.47 crore (previous year ₹ 48.21 crore) is secured by way of pari-passu charge on all movable and immovable assets of the company.</p> <p>Unsecured borrowing- Bill discounting mentioned in (B)</p> <p>Jodhpur Vidhyut Vitran Nigam Ltd. (JDVVNL), customer of the Company has paid ₹ 100 crore (previous year ₹ 100 crore) to the Company through bills discounting facility. The said facility was arranged by the Company from Kotak Bank on unsecured basis. The payable amount on the due date are to be paid by JDVVNL to Kotak Bank. All Discounting charges, any penal interest on overdue payment, other charges and expenses in this regard are to be borne by JDVVNL.</p>				
Terms of repayment:				
Particulars	As at March 31, 2023		As at March 31, 2022	
From banks :				
2 - 3 Years		691.32		772.06
4 - 5 Years		557.27		479.34
6 - 10 Years		330.98		256.10
Total borrowings from banks		1,579.57		1,507.50
From financial institutions :				
2 - 3 Years		-		14.45
Total borrowings from financial institutions		-		14.45
<p>a) Rupee term loan mentioned in (A)-(i) amounting to ₹ 600.96 crore (previous year ₹ Nil) is repayable in 27 structured quarterly instalments (previous year Nil instalments) from June 2023 to December 2029</p> <p>b) Rupee term loan mentioned in (A)-(i) amounting to ₹ 300 crore (previous year ₹ Nil) is repayable in 20 equal quarterly instalments (previous year Nil instalments) from June 2023 to March 2028</p> <p>c) Rupee term loan mentioned in (A)-(i) amounting to ₹ 430 crore (previous year ₹ 500 crore) is repayable in 14 structured quarterly instalments (previous year 18 instalments) from June 2023 to September 2027.</p> <p>d) Rupee Term loan mentioned in (A)-(i) amounting to ₹ 540 crore (previous year ₹ 594 crore) is repayable in 26 structured quarterly instalments (previous year 30 instalments) from June 2023 to September 2029.</p> <p>e) Rupee term loan mentioned in (A)-(ii) amounting to ₹ 14.45 crore (previous year ₹ 33.45 crore) is repayable in 3 structured quarterly instalments(previous year 7 instalments) from June 2023 to December 2023 (previous year from June 2022 to December 2023)</p> <p>f) Company has used the above borrowings from banks and financial institutions for the specific purpose for which it was taken as at Balance sheet date.</p> <p>g) The rate of interest rate for term loans from banks ranges from 6.65% to 9.15% p.a. (previous year from 6.65% to 8.26% p.a.), term loans from financial institutions is 11.75% p.a. (previous year 11.75% p.a.) and interest rate for Cash credit facility from banks ranges from 7.30% to 9.10% p.a. (previous year from 7.50% to 8.75% p.a.)</p>				



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JSW ENERGY (BARMER) LIMITED

Notes to the Financial Statements for the year ended March 31, 2023

Note No.- 18 Other financial liabilities (current)

₹ crore

Particulars	As at March 31, 2023	As at March 31, 2022
(a) Liability towards sharing of truing up & Fuel price adjustment	995.92	714.84
(b) Interest accrued but not due on borrowings	4.45	0.91
(c) Security deposits	★	0.04
(d) Payable towards capital expenditure	13.59	14.99
TOTAL	1,013.96	730.78
*Less than ₹ 50,000		



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JSW ENERGY (BARMER) LIMITED

Notes to the Financial Statements for the year ended March 31, 2023

Note No. - 19 Provisions

₹ crore

Particulars	As at March 31, 2023		As at March 31, 2022	
	Current	Non current	Current	Non current
(a) Provision for gratuity	1.67	9.44	1.48	8.01
(b) Provision for compensated absences	3.13	2.00	1.16	8.71
TOTAL	4.80	11.44	2.64	16.72
1) Refer note 39 for the details of defined benefit plans and defined contribution plan of the Company				

Note No. - 20 Trade payables

₹ crore

Particulars	As at March 31, 2023		As at March 31, 2022	
	Current	Non current	Current	Non current
(a) Total outstanding dues of micro enterprises and small enterprises; and	12.43	-	5.40	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	160.38	-	130.79	-
TOTAL	172.81	-	136.19	-
1) Refer Note 47 for disclosure under micro, small and Medium Enterprises Development Act.				

As at March 31, 2023	Undisputed		Disputed	
Outstanding for following periods from due date of payment	MSME	Others	MSME	Others
Not due	12.43	20.28	-	-
Unbilled	-	8.59	-	-
Less than 1 year	-	131.41	-	-
1-2 years	-	0.08	-	-
2-3 years	-	0.01	-	-
More than 3 years	-	0.01	-	-
TOTAL	12.43	160.38	-	-

As at March 31, 2022	Undisputed		Disputed	
Outstanding for following periods from due date of payment	MSME	Others	MSME	Others
Not due	5.40	32.41	-	-
Unbilled	-	20.34	-	-
Less than 1 year	-	78.01	-	-
1-2 years	-	0.01	-	-
2-3 years	-	0.01	-	-
More than 3 years	-	0.01	-	-
TOTAL	5.40	130.79	-	-

Note No.- 21 Other non current and current liabilities

₹ crore

Particulars	As at March 31, 2023		As at March 31, 2022	
	Current	Non current	Current	Non current
(a) Advance received from customers	0.08	-	0.04	-
(b) Statutory dues	4.40	-	4.46	-
TOTAL	4.48	-	4.50	-



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JSW ENERGY (BARMER) LIMITED

Notes to the Financial Statements for the year ended March 31, 2023

Note No. - 22 Revenue from operations

₹ crore

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
(a) Revenue from sale of power	3,296.21	2,809.63
(b) Revenue from deviation settlement mechanism (DSM)	2.17	3.59
Less :		
(i) Revenue adjustment towards sharing of truing up & fuel price adjustment	(281.08)	(232.64)
(ii) Cash discount /rebate	(2.12)	(1.32)
	3,015.18	2,579.26
(c) Late payment surcharge received from beneficiaries	10.80	87.28
TOTAL	3,025.98	2,666.54

Note No. - 23 Other income

₹ crore

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
(a) Interest Income		
(i) On loans given	56.76	56.76
(ii) On bank deposits	7.05	1.70
(iii) On others	★	0.03
(b) Other Income		
(i) Net gain on sale of current investments	36.67	14.50
(ii) Net gain on fair valuation of current investments through profit or loss	0.20	0.46
(iii) Operating lease rent income	0.04	0.07
(iv) Miscellaneous income	0.46	0.40
TOTAL	101.18	73.92
*Less than ₹ 50,000		



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JSW ENERGY (BARMER) LIMITED

Notes to the Financial Statements for the year ended March 31, 2023

Note No. - 24 Fuel costs

₹ crore

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
(a) Opening stock	74.92	122.79
(b) Add: purchases	1,974.22	1,404.99
	2,049.14	1,527.78
(c) Less: closing stock	123.29	74.92
Cost of fuel consumed	1,925.85	1,452.86

Note No. - 25 Employee benefits expense

₹ crore

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
(a) Salaries and wages	60.08	58.41
(b) Contribution to provident and other funds ¹	5.07	4.34
(c) Share-based payments ²	7.75	4.63
(d) Staff welfare expenses	3.49	3.56
TOTAL	76.39	70.94

1) Refer note 39 for the details of defined benefit plan and defined contribution plan of the Company.

2) Refer note 40 for the details of disclosure of employee stock options plans of the Company.

Note No. -26 Finance costs

₹ crore

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
(a) Interest expense		
(i) Interest on rupee term loan	139.01	124.25
(ii) Interest on working capital loan	0.55	0.66
(iii) Interest on lease liabilities	0.05	0.07
(b) Other borrowing costs	6.65	11.62
TOTAL	146.26	136.60



JSW ENERGY (BARMER) LIMITED

Notes to the Financial Statements for the year ended March 31, 2023

Note No. -27 Other expenses

₹ crore

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
(a) Stores and spares consumed	27.25	32.20
(b) Power & water	42.31	45.13
(c) Rent	0.70	0.60
(d) Repairs and maintenance	82.42	61.80
(e) Shared services expenses	2.48	2.27
(f) Rates and taxes	2.19	2.38
(g) Insurance charges	10.48	9.79
(h) Auditors' remuneration ¹	0.82	0.77
(i) Legal and other professional charges	9.06	2.58
(j) Travelling expenses	12.06	7.91
(k) Loss on disposal/discard of property, plant and equipment	0.06	-
(l) Corporate social responsibility expenses ²	11.94	7.18
(m) Safety & security expenses	3.54	3.40
(n) Branding expenses	6.72	5.72
(o) Other general expenses	4.98	3.23
TOTAL	217.01	184.96
1) Refer Note no 46 for auditors' remuneration		
2) Refer Note no 45 for corporate social responsibility expenditure incurred by Company.		

Note No. -28 Tax expense

₹ crore

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
(a) Current tax	70.59	93.92
(b) Deferred tax	19.55	(10.75)
(c) Deferred tax (recoverable) / payable in future tariff	(19.55)	10.75
TOTAL	70.59	93.92



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JSW ENERGY (BARMER) LIMITED
Notes to the Financial Statements for the year ended March 31, 2023

Note no.- 29 Financial Ratios

Sr. No.	Particulars	For the year ended March 31, 2023			For the year ended March 31, 2022	Variance (%)	Reason for variance over 25%
		Numerator	Denominator	Ratios			
1	Current Ratio (in times)	Current Assets	Current Liabilities	1.84	1.34	37%	Due to on demand loan given to the Holding Company
2	Debt-Equity Ratio (in times)	Total Borrowings	Net Worth	0.53	0.57	-7%	NA
3	Debt Service Coverage Ratio (in times)	Profit before Tax, Exceptional Items, Depreciation, Finance Charges	Finance Charges + Long Term Borrowings scheduled Principal repayments (excluding prepayments + refinancing) during the year	2.13	4.43	-52%	Due to lower profitability and increased borrowing for the year
4	Return on Equity Ratio (%)	Net profit after tax	Average Networth	8.98%	11.63%	-23%	NA
5	Inventory Turnover (no. of days)	Average Inventory	Fuel Cost + Stores & Spares Consumed + Purchase of stock in trade	23	30	-23%	NA
6	Debtors Turnover (no. of days)	Average Trade Receivables including unbilled revenue	Revenue from operations	80	93	-14%	NA
7	Payables Turnover (no. of days)	Average Trade payables	Cost of goods sold	29	40	-28%	Due to increase in cost of good sold pursuant to increase in fuel cost.
8	Net Capital Turnover (in times)	Annual turnover	Working Capital (excluding current maturities of long term debt)	1.77	3.30	-46%	Due to increase in revenue for the year and current assets
9	Net Profit Margin (%)	Net profit for the year	Total Income	10.66%	16.21%	-34%	Due to lower profitability
10	Return on Capital Employed (%)	Profit after tax plus Interest on long term loans and debentures	Average capital employed	8.35%	10.42%	-20%	NA
11	Return on Investment (%)	Profit generated on sale of investment	Cost of investment	5.33%	3.17%	68%	Due to higher yield from mutual fund

Notes:

Networth = Equity + Other equity



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JSW Energy (Barmer) Limited
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Note no. 30- Critical accounting judgements and key sources of estimation uncertainty

In the course of applying the policies outlined in all notes under note number 3 above, the Company is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future period, if the revision affects current and future periods.

Critical judgements in applying accounting policies

Revenue recognition

The Company has evaluated the provisions of Ind AS 115 for recognition of revenue and considered reasonably certain to recognise revenue based on its tariff petition filed with the regulator and adhoc tariff given by regulatory body, Rajasthan Electricity Regulatory Commission (RERC).

Key sources of estimation uncertainties

- **Useful lives and residual value of property, plant and equipment**

Management reviews the useful lives and residual values of property, plant and equipment at least once a year. Such lives are dependent upon an assessment of both the technical lives of the assets and also their likely economic lives based on various internal and external factors including relative efficiency and operating costs. Accordingly, depreciable lives are reviewed annually using the best information available to the management.

- **Impairment of property plant and equipment**

At the end of each reporting period, the Company reviews the carrying amounts of its property, plant and equipment 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).

Recoverable amount is the higher of fair value less costs to sell and value in use. Value in use is usually determined on the basis of discounted estimated future cash flows. This involves management estimates on anticipated commodity prices, market demand and supply, economic and regulatory environment, discount rates and other factors. Any subsequent changes to cash flow due to changes in the above-mentioned factors could impact the carrying value of assets.

- **Contingencies**

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that are possible but not probable of crystallising or are very difficult to



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quantify reliably are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not recognised.

- **Shared based payments**

Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the share option, volatility and dividend yield and making assumptions about them. This requires a reassessment of the estimates used at the end of each reporting period.

- **Tax**

The Company is subject to tax, principally in India. The amount of tax payable in respect of any period is dependent upon the interpretation of the relevant tax rules. Whilst an assessment must be made of deferred tax position of each entity within the Company, these matters are inherently uncertain until the position of each entity is agreed with the relevant tax authorities.

Note no. 31- Revenue recognition

- a. The Company has recognized the revenue from sale of power based on the adhoc interim tariff allowed by Rajasthan Electricity Regulatory Commission (RERC) vide Order dated March 26, 2021 and APTEL Order dated April 12, 2021 & October 07, 2022. The Company has provided impact of truing up and provision for fuel price adjustment amounting to ₹ 281.08 crore (previous year ₹ 232.64 crore) based on RERC regulation.

The above tariff is further subject to adjustment on account of final determination of transfer price of lignite.

- b. The Company had filed appeal before the APTEL against RERC Order on first year's tariff. APTEL had allowed the appeal in favor of the Company. Rajasthan discom had filed a review petition, which was also dismissed by the APTEL. Against APTEL Order, Rajasthan discom had filed a second appeal before Honorable Supreme court and the same is under consideration. The consequential adjustment of ₹ 166.79 crore, if any, will be made as and when the matter is finally settled. Also, refer note 43.
- c. The Company had filed appeal before APTEL against reduction of Station heat rate (SHR) in RERC Order and the same is pending in APTEL. The adjustment, if any required, will be made as and when the matter is finally settled. Impact of reduced SHR is ₹ 60.68 crore till financial year 2017-18. Also, refer note 43.
- d. The Company's appeal is pending before Honorable Supreme Court for FY 2012-13 against APTEL Order dated November 20, 2015 against disallowance of certain capital expenditure.

The Company's appeals are also pending before Appellate Tribunal of Electricity, New Delhi (APTEL) against the RERC Orders for FY 2009-10 to 2013-14 & For FY 2014-15 to FY 2016-17 against disallowance of certain capital expenditure and other aspects not considered by them.



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e. Details of revenue from contract with customers

₹ in crore

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Total revenue from contract with customers as mentioned above	3,298.38	2,813.22
Add: Rebate on prompt payment	(2.12)	(1.32)
Less Other adjustments [Refer note 31 (a)]	(281.08)	(232.64)
Add: Late payment surcharge	10.80	87.28
Net revenue from contract with customers as per contracted price	3,025.98	2,666.54

- f. Others: Ad-hoc/Interim tariff-** As per the implementation agreement between Government of Rajasthan and the Company, the sale price of lignite supplied by Barmer Lignite Mining Company Limited, a joint venture, to the Company has to be approved by RERC. Pending determination of transfer price of lignite (as the capital cost of lignite mine and mine development operator of BLMCL is yet to be approved by RERC), RERC has allowed only adhoc/interim transfer prices for the Company tariff. Such adhoc/interim transfer prices (to the extent subsequently modified by APTEL, as the case may be) have been kept as a base for revenue recognition by the Company and subject to adjustment, once the final tariff is determined by RERC.

Note no. 32- Investments in joint venture & fellow subsidiary company.

a. Details of material joint venture

Name of joint venture	Principal activity	Place of incorporation and principal place of business	Proportion of ownership interest / voting rights held by the Company	
			As at March 31, 2023	As at March 31, 2022
Barmer Lignite Mining Company Limited	Lignite mining	India	49.00%	49.00%

- b. Summarised financial information of material joint venture-**The summarised financial information below represents amounts shown in the joint venture's financial statements prepared in accordance with Ind AS adjusted by the company for equity accounting purposes.

₹ crore

Particulars	As at March 31, 2023	As at March 31, 2022
Non-current assets	2,146.17	2,194.70
Current assets	528.07	502.68
Non-current liabilities	1,777.71	1,942.10
Current liabilities	778.29	679.65



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Cash and cash equivalents	3.47	0.92
Current financial liabilities	535.99	470.99
Non current financial liabilities	1,777.71	1,942.10

₹ crore

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Revenue	1,624.23	1,139.03
Profit from continuing operations	42.62	14.61
Other comprehensive income for the year	-	-
Total comprehensive income for the year	42.62	14.61
The above profit for the year include the following:		
Depreciation and amortisation	65.17	67.75
Other income	13.83	11.55
Interest expense	162.68	178.52
Income tax expense	29.54	21.10

c. Subordinate debt to Barmer Lignite Mining Company Limited (joint venture company)

The Company had given a subordinated loan of ₹ 567.64 crore (as at March 31, 2022 ₹ 567.64 crore) to Barmer Lignite Mining Company Limited, a joint venture ("BLMCL") of the company. The Management has filed the petition for approval of capital cost of BLMCL mines with Rajasthan Electricity Regulatory Commission (RERC). As the determination of transfer price of lignite is based on two-part tariff as per RERC regulations, approval of capital cost will result in the recovery of sub-ordinate loan as well.

Such subordinated unsecured loan carries an interest rate of 10% p.a. and is re-payable after the repayment of existing secured rupee term loan of BLMCL i.e. in FY 2038-39. There had been certain delays in payment of accrued interest on such subordinated loan. Outstanding interest accrued as at March 31, 2023 - ₹ 197.27 crore (as at March 31, 2022 ₹ 302.27 crore) by BLMCL owing to pending clarifications as sought by Comptroller and Auditor General of India (CAG) from Government of Rajasthan (GoR) and pending lenders' approval as sought by the Company, which have since been addressed/obtained. The Management has plan to recover entire interest receivable of ₹197.27 crore by March 31, 2025 through operational cash flows of BLMCL. Based on the plans for recovery, an allowance for expected credit loss of ₹ 32.69 crore (previous year ₹ 32.69 crore) is recognised in the financial statements on account of time value for money.

d. Unsecured perpetual debt to JSW Neo Energy Ltd. (fellow subsidiary company)

The Company had made an investment of unsecured perpetual debt of ₹ NIL (as at March 31, 2022 ₹ 300.00 crore) to JSW Neo Energy Limited, a fellow subsidiary company for meeting pre-operative expenditure, project expenditure and general corporate purposes. These securities are perpetual in nature with no maturity or redemption and are callable only at the option of the issuer.

The distributions on these securities are non-cumulative and at the rate at which dividend has been declared by the issuer on its equity shares for the respective financial year. As these securities are



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perpetual in nature and repayment shall rank senior to the issuers obligations to make payments / distribution in relation to its preference and equity share capital and any other securities at par with preference and equity share capital of the issuer Company and does not have any redemption obligation, these are considered to be in the nature of investment in equity instruments.

Relevant provisions of the Companies Act, 2013 has been complied with for aforementioned transactions by the Company.

Note no. 33- Financial Instruments: Classifications and fair value measurements

(A) Financial Instruments by category:

This note provides information about how the Company determines fair values of various financial assets and financial liabilities (which are measured at fair value through profit or loss).

Fair value hierarchy of financial assets/ liabilities	Valuation technique(s) and key input(s)
Level 1	Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
Level 2	Discounted cash flow at a discount rate that reflects the issuer's current borrowing rate at the end of the reporting period.
Level 3	Income approach – the discounted cash flow method was used to capture the present value of the expected future economic benefits to be derived from the ownership of these investees.

Fair value of financial assets and financial liabilities

The management consider that the carrying amounts of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

₹ crore					
As at March 31, 2023	Carrying amount	Fair value	Level 1	Level 2	Level 3
Financial assets					
Current investments	217.46	217.46	217.46	-	
Loans & advances	2,237.64	2,237.64	-	-	2,237.64
Security deposits	5.61	5.61	-	-	-
Bank deposits with more than 12 months maturity	10.42	10.42	-	-	-
Interest receivable on sub-ordinate Debt	197.27	197.27	-	-	197.27
Less : Allowances for expected credit loss	(32.69)	(32.69)	-	-	(32.69)



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Interest accrued on deposits, loans and others	0.75	0.75	-	-	-
Trade receivables	560.36	560.36	-	-	-
Unbilled revenue	263.82	263.82	-	-	-
Cash and cash equivalents	168.75	168.75	-	-	-
Bank balances other than cash and cash equivalents	19.38	19.38	-	-	-
Investment in equity shares	9.80	9.80	-	-	-
Total financial assets	3,658.58	3,658.58	217.46	-	2,402.22
Financial liabilities					
Borrowings	2,052.37	2,052.37	-	-	2,052.37
Lease liabilities	0.52	0.52	-	-	-
Trade payables	172.81	172.81	-	-	-
Liability towards sharing of truing up (gain)/loss & Fuel price adjustment	995.92	995.92	-	-	-
Payable towards capital expenditure	13.59	13.59	-	-	-
Security deposits	*	*	-	-	-
Interest accrued but not due on borrowings	4.45	4.45	-	-	-
Total financial liabilities	3,239.66	3,239.66	-	-	2,052.37

*Less than ₹ 50,000/-

₹ crore					
As at March 31, 2022	Carrying amount	Fair value	Level 1	Level 2	Level 3
Financial assets					
Current investments	560.45	560.45	560.45		
Loans & advances	636.12	636.12			636.12
Security deposits	5.61	5.61			
Bank deposits with more than 12 months maturity	0.14	0.14			
Interest receivable on sub-ordinate debt	302.27	302.27			302.27
Less : Allowances for expected credit loss	(32.69)	(32.69)			(32.69)
Interest accrued on deposits, loans and others	0.62	0.62			
Trade receivables	257.09	257.09			
Unbilled revenue	240.09	240.09			
Cash and cash equivalents	433.52	433.52			
Bank balances other than cash and cash equivalents	25.05	25.05			
Investment in equity shares	9.80	9.80			
Investments in unsecured perpetual debt	300.00	300.00			
Total financial assets	2,738.07	2,738.07	560.45	-	905.70
Financial liabilities					
Borrowings	2,008.58	2,008.58			2,008.58
Lease liabilities	0.52	0.52			



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Trade payables	136.19	136.19			
Liability towards sharing of truing up (gain)/loss & Fuel price adjustment	714.84	714.84			
Payable towards capital expenditure	14.99	14.99			
Security deposits	0.04	0.04			
Interest accrued but not due on borrowings	0.91	0.91			
Total financial liabilities	2,876.07	2,876.07	-	-	2,008.58

The fair values of the financial assets and financial liabilities included in the level 2 and level 3 categories above have been determined in accordance with generally accepted pricing models based on a discounted cash flow analysis, with the most significant inputs being the discount rate that reflects the credit risk of counterparties.

(B) Capital management

The Company being in a capital intensive industry, its objective is to maintain a strong credit rating healthy capital ratios and establish a capital structure that would maximise the return to stakeholders through optimum mix of debt and equity.

The Company's capital requirement is mainly to fund its capacity expansion, repayment of principal and interest on its borrowings and strategic acquisitions. The principal source of funding of the Company has been, and is expected to continue to be, cash generated from its operations supplemented by funding from bank borrowings and the capital markets. The Company is not subject to any externally imposed capital requirements.

The Company regularly considers other financing and refinancing opportunities to diversify its debt profile, reduce interest cost and elongate the maturity of its debt portfolio, and closely monitors its judicious allocation amongst competing capital expansion projects and strategic acquisitions, to capture market opportunities at minimum risk.

The Company monitors its capital using **Gearing ratio**, which is net debt divided to total equity as given below:

Particulars	₹ crore	
	As at March 31, 2023	As at March 31, 2022
(i) Debt	2,052.37	2,008.58
(ii) Cash and cash equivalents including other bank balances	(386.21)	(1,009.02)
Net debt (i-ii)	1,666.16	999.56
Total equity	3,883.52	3,542.50
Net debt to equity ratio	0.43	0.28

(i) Debt includes long-term debt, (both current and non-current) and short-term debt.

(ii) Cash and cash equivalents Includes cash and cash equivalents, balances in bank deposits (other than earmarked deposits) and investments in mutual fund as described in note 14, note 15 and note 7



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Net debt reconciliation

Particulars	₹ crore	
	As at March 31, 2023	As at March 31, 2022
Opening balance of debt	2,014.13	1,509.68
Proceeds from borrowings	980.08	1,200.00
Repayment of borrowings	(935.33)	(695.55)
Closing balance of debt	2,058.88	2,014.13
Unamortised borrowing costs	(6.50)	(5.55)
Balance of debt at the end of year (net of unammortised cost)	2,052.37	2,008.58
Cash and bank balances	(386.21)	(1,009.02)
Net debt net of cash and bank balance	1,666.16	999.56

(C) Risk Management Strategies

Financial risk management objectives

The Company's corporate treasury function provides services to the business, co-ordinates access to domestic and international financial markets, monitors and manages the financial risks relating to the operations of the company. These risks include market risk (including currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

The Company seeks to minimise the effects of these risks by using derivative financial instruments to hedge risk exposures, wherever required. The use of financial derivatives is governed by the company's policies approved by the board of directors, which provide written principles on foreign exchange and commodity price risk, the use of financial derivatives and non-derivative financial instruments, and the investment of excess liquidity. Compliance with policies and exposure limits is reviewed by the internal auditors on a continuous basis. The company does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

(i) Foreign currency risk management

The Company undertakes transactions denominated in foreign currencies; consequently, exposures to exchange rate fluctuations arise. Exchange rate exposures are managed within approved policy parameters. The year-end foreign currency exposures that have not been hedged by a derivative instrument or otherwise are given below.

The carrying amounts of the Company's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follow

As at March 31, 2023

Financial Liabilities	USD(\$)	₹ crore
Non-current liabilities		
Long term borrowings	-	-
Trade and other payables and acceptances		
Trade payables - Other than acceptances	9,072	0.07



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Other current financial liabilities		
Current maturities of long-term debt	-	-
Interest accrued but not due on borrowings	-	-
Total financial liabilities (A)	-	-
Financial Assets	USD(\$)	₹ crore
Current assets		
Other advances	-	-
Total financial assets (B)	-	-
Excess of financial liabilities over financial assets (A-B)	-	-

As at March 31, 2022

Financial liabilities	USD(\$)	₹ crore
Non-current liabilities		
Long term borrowings	-	-
Trade and other payables and acceptances		
Trade payables - Other than acceptances	-	-
Other current financial liabilities		
Current maturities of long-term debt	-	-
Interest accrued but not due on borrowings	-	-
Total financial liabilities (A)	-	-
Financial assets	USD(\$)	₹ crore
Current assets		
Other advances	-	-
Total financial assets (B)	-	-
Excess of financial liabilities over financial assets (A-B)	-	-

(ii) Interest rate risk management

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long-term debt obligations with floating interest rates. The risk is managed by the Company by maintaining an appropriate mix between fixed and floating rate borrowings.

Interest rate sensitivity analysis

The sensitivity analyses below have been determined based on the exposure to interest rates for non-derivative instruments at the end of the reporting period. For floating rate liabilities, the analysis is prepared assuming the amount of the liability outstanding at the end of the reporting period was outstanding for the whole year. A 50 basis point increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.



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The following table provides a break-up of the Company's fixed and floating rate borrowings:

₹ crore		
Particulars	As at March 31, 2023	As at March 31, 2022
Fixed rate borrowings-LIC	14.45	33.45
Floating rate borrowings	1,870.96	1,832.47
Total borrowings	1,885.41	1,865.92

If interest rates had been 50 basis points higher/lower and all other variables were held constant, the Company's profit for the year ended March 31, 2023 would decrease/increase by ₹ 8.84 Crore (for the year ended March 31, 2022: decrease/increase by ₹ 8.76 Crore). This is mainly attributable to the Company's exposure to interest rates on its variable rate borrowings.

(iii) Credit risk management

Credit risk refers to the risk that a counter party will default on its contractual obligations resulting in financial loss to the Company. The Company has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. The Company's exposure and the credit ratings of its counterparties are continuously monitored.

In addition, the Company is exposed to credit risk in relation to financial guarantees given to banks provided by the Company. The Company's maximum exposure in this respect is the maximum amount the Company could have to pay if the guarantee is called on. No amount has been recognised in the financial position as financial liabilities.

(iv) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Board of Directors, which has established an appropriate liquidity risk management framework for the management of the Company's short-term, medium-term and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities. The table below provides details regarding the remaining contractual maturities of financial liabilities as on reporting date.

As at March 31, 2023

₹ crore				
Particulars	< 1 year	1-5 years	> 5 years	Total
Non-current liabilities				
Long term borrowings	-	1,248.59	330.98	1,579.57
Total non-current liabilities	-	1,248.59	330.98	1,579.57
Current liabilities				
Trade payables	172.81	-	-	172.81
Other current financial liabilities				
Current maturities of long-term debt	303.80	-	-	303.80
Cash credit	73.47	-	-	73.47
Bill discounting	100.00	-	-	100.00



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Truing up and fuel price adjustment provision	995.92	-	-	995.92
Interest accrued but not due on borrowings	4.45	-	-	4.45
Security deposits	*	-	-	*
Payable towards capital expenditure	13.59	-	-	13.59
Total current liabilities	1,664.04	-	-	1,664.04
Total financial liabilities	1,664.04	1,248.59	330.98	3,243.61
Non current assets				
Non-current investment	-	-	9.80	9.80
Long term loans and advances	-	-	567.64	567.64
Interest accrued on loans to related parties	-	177.27	-	177.27
Less: Allowances for expected credit loss	-	(29.37)	-	(29.37)
Security deposits	-	5.61	-	5.61
Bank deposits with more than 12 months maturity	-	10.42	-	10.42
Total non current assets	-	163.93	577.44	741.37
Current assets				
Investments in mutual funds	217.46	-	-	217.46
Loan and advances	1,670.00	-	-	1,670.00
Trade receivables	560.36	-	-	560.36
Unbilled revenue	263.82	-	-	263.82
Cash and cash equivalents	168.75	-	-	168.75
Bank balances other than Cash and cash equivalents	19.38	-	-	19.38
Interest accrued on others	0.75	-	-	0.75
Interest accrued on loans to related parties	20.00	-	-	20.00
Less: Allowances for expected credit loss	(3.31)	-	-	(3.31)
Total current assets	2,917.21	-	-	2,917.21
Total financial assets	2,917.21	163.93	577.44	3,658.58

*Less than ₹ 50,000/-

As at March 31, 2022

	₹ crore			
Particulars	< 1 year	1-5 years	> 5 years	Total
Non-current liabilities				
Long term borrowings	-	1,265.85	256.10	1,521.95
Total non-current liabilities	-	1,265.85	256.10	1,521.95
Current liabilities				
Trade payables	136.19	-	-	136.19
Other current financial liabilities				
Current maturities of long-term debt	341.89	-	-	341.89
Cash credit	48.21	-	-	48.21
Bill discounting	100.00	-	-	100.00
Truing up and fuel price adjustment provision	714.84	-	-	714.84



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Interest accrued but not due on borrowings	0.91	-	-	0.91
Security deposits	0.04	-	-	0.04
Payable towards capital expenditure	14.99	-	-	14.99
Total current liabilities	1,357.07	-	-	1,357.07
Total financial liabilities	1,357.07	1,265.85	256.10	2,879.02
Non current assets				
Non-current investment	-	-	309.80	309.80
Long term loans and advances	-	-	567.64	567.64
Interest accrued on loans to related parties	-	151.18	-	151.18
Less: Allowances for expected credit loss	-	(16.35)	-	(16.35)
Security deposits	-	5.61	-	5.61
Bank deposits with more than 12 months maturity	-	0.14	-	0.14
Total non current assets	-	140.58	877.44	1,018.02
Current assets				
Investments in mutual funds	560.45	-	-	560.45
Loan and advances	68.48	-	-	68.48
Trade receivables	257.09	-	-	257.09
Unbilled revenue	240.09	-	-	240.09
Cash and cash equivalents	433.52	-	-	433.52
Bank balances other than Cash and cash equivalents	25.05	-	-	25.05
Interest accrued on others	0.62	-	-	0.62
Interest accrued on loans to related parties	151.09	-	-	151.09
Less: Allowances for expected credit loss	(16.34)	-	-	(16.34)
Total current assets	1,720.05	-	-	1,720.05
Total financial assets	1,720.05	140.58	877.44	2,738.07

(v) Regulatory risk management

(a) Fuel prices risk management

Lignite has been considered as primary fuel for the Company. The Company has entered into fuel supply agreement with BLMCL for lignite supply from the captive lignite mines of Kapurdi and Jalipa mines.

The interruption in the supply of lignite due to regulatory changes, weather conditions, strike by mine workers and closure of mines due to force majeure can impact the availability and/or cost of lignite.

The Company regularly broadens the sources (vendors) and maintains optimum fuel and stock level.

(b) Power offtake risk management

Company has signed power purchase agreement (PPA) with Jaipur Vidyut Vitaran Nigam (Procurer 1), Ajmer Vidyut Vitaran Nigam (Procurer 2) and Jodhpur Vidyut Vitaran Nigam (Procurer 3) for sale of entire electrical output for the period of 30 years till March 15, 2043.

Note no. 34- Trade receivables



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(A) The credit period allowed to customers is 30 days. Customers of the Company are State Government bodies (DISCOMM). Concentration of credit risk is minimal due to the fact that the customer base consists of state Government bodies (DISCOMM).

Trade receivables disclosed above include amounts (see below for aged analysis) that are past due at the end of the reporting period for which the company has not recognised an allowance for doubtful debts because there has not been a significant change in credit quality and the amounts are still considered recoverable.

Allowances, if any, for doubtful debts are recognised against trade receivables based on estimated irrecoverable amounts determined by reference to past default experience of the counterparty and an analysis of the counterparty's current financial position. In determining the allowances for doubtful trade receivables, the company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and is adjusted for forward looking information. The expected credit loss allowance is based on the ageing of the receivables that are due and rates used in the provision matrix.

Age of receivables (including unbilled revenue)

	₹ crore	
Particulars	As at March 31, 2023	As at March 31, 2022
Within the credit period (30 Days)	459.22	328.97
1-30 days past due	-	-
31-60 days past due	196.74	-
61-90 days past due	-	-
91-180 days past due (refer note no C)	100.00	100.00
181-365 days past due	-	-
More than one year	-	-
>1 year to 2 year	-	-
More than 2 years to 3 years	-	-
More than 3 years (refer note no B)	68.22	68.22
Total trade receivables	824.18	497.19

(B) Trade receivables, unsecured and considered good and recoverable includes ₹ 68.22 crore (previous year ₹ 68.22 crore) towards interest and rebate adjusted by discoms but not accepted by the Company. Matter is pending with Appellate Tribunal. The Company has filed petition before RERC/APTEL for recovery of the above dues and management is confident to recover the said amount.

(C) Jodhpur Vidhyut Vitran Nigam Ltd. (JDVVNL), customer of the Company has paid ₹ 100 crore to the Company through bills discounting facility. The said facility was arranged by the Company from Kotak Bank on unsecured basis. The payable amount on the due date will be paid by JDVVNL to Kotak Bank. All Discounting charges, any penal interest on overdue payment, other charges and expenses in this regard are to be borne by JDVVNL. However, till the maturity of the said bill, Company has disclosed the same under trade receivables and also equivalent amount under short term borrowings. Also, refer note no.17(B).



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Note no. 35- Deferred tax assets (liabilities)

Significant components of deferred tax assets / (liabilities), deductible temporary differences and unused tax losses recognised in the financial statements are as follows.

₹ crore

Particulars	As at March 31, 2022	Recognised / (reversed) through profit or loss / OCI / equity	As at March 31, 2023
Property, plant & equipment	(476.14)	(54.43)	(530.57)
Others	(1.78)	(0.32)	(2.10)
MAT credit	532.95	35.20	568.15
Payable in future tariff	(55.03)	19.55	(35.48)

₹ crore

Particulars	As at March 31, 2021	Recognised / (reversed) through profit or loss / OCI / equity	As at March 31, 2022
Property, plant & equipment	(418.94)	(57.20)	(476.14)
Others	(1.90)	0.12	(1.78)
MAT credit	465.12	67.83	532.95
Payable in future tariff	(44.28)	(10.75)	(55.03)

Note no. 36- Income tax

The income tax expense for the year can be reconciled to the accounting profit as follows

₹ crore

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Profit before Tax	404.02	538.07
Enacted tax rate	34.94	34.94
Computed expected tax expense	141.18	188.03
Tax effect due to tax holiday	(52.08)	(107.11)
Effect of non-deductible expenses	4.17	2.52
Effect of taxes (recoverable)/ payable in future tariff	(19.55)	10.75
Others	(3.13)	(0.27)
Income tax expense	70.59	93.92



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Note no. 37- Operating segment

In accordance with the Ind AS 108, 'Operating Segments' the segment information is disclosed in the consolidated financial statements of the ultimate holding company i.e. JSW Energy Limited and therefore no separate disclosure on segment information is given in the Company's financial statements for the year ended March 31, 2023.

Note no. 38- Earnings per share (EPS)

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Profit attributable to equity holders of the Company [₹ crore] [A]	333.43	444.15
Weighted average number of equity shares for basic & diluted EPS [B]	2,98,77,30,000	2,98,77,30,000
Earnings per share - basic & diluted [₹] - [A/B]	1.12	1.49
Nominal value of an equity share [₹]	10	10

Note no. 39- Employee benefit plans

Defined contribution plans-provident fund

The Company has certain defined contribution plans in which both employee and employer contribute monthly at the rate of 12% of basic salary as per regulations to provident fund set up as trust and to the respective regional provident fund commissioner. The company which contributes to the provident fund set up as a trust are liable for future provident fund benefits to the extent of its annual contribution and any shortfall in fund assets based on government specified minimum rates of return relating to current period service and recognises such contributions and any shortfall, if any, as an expense for the year incurred.

Company contribution to Provident fund and National pension scheme of ₹ 3.34 crore (Previous Year ₹ 3.06 crore)

Retirement benefits in the form of provident fund and national pension scheme which are defined contribution schemes are charged to the statement of profit and loss for the period in which the contributions to the respective funds accrue as per relevant rules / statutes.

Contribution to defined contribution plans, recognised in statement of profit and loss, for the year is as under:

₹ in crore

Particulars	For year ended March 31, 2023	For year ended March 31, 2022
Employer's contribution to provident fund	2.42	2.26
Employer's contribution to national pension scheme	0.92	0.80



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

The Employer established provident fund trust was surrendered to the provident fund authorities w.e.f January 01, 2021 and correspondingly, the employees provident fund balances lying with the provident fund trust were transferred to the respective employee's accounts with provident fund authorities.

Defined benefits plans-Gratuity

The Company provides for gratuity for employees as per the Payment of Gratuity Act, 1972. The amount of gratuity shall be payable to an on the termination of his employment after he has rendered continuous service for not less than five years, or on their superannuation or resignation. However, in case of death of an employee, the minimum period of five years shall not be required. The amount of gratuity payable on retirement / termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied by the number of years' service completed. The gratuity plan is a funded plan administered by a separate Fund that is legally separated from the entity and the company makes contributions to the insurer (LIC). The company does not fully fund the liability and maintains a target level of funding to be maintained over period of time based on estimations of expected gratuity payments.

The Company has a policy on compensated absences with provisions on accumulation and encashment by the employees during employment or on separation from the company due to death, retirement or resignation. The expected cost of compensated absences is determined by actuarial valuation performed by an independent actuary at the balance sheet date using projected unit credit method.

The plans in India typically expose the Company to the following actuarial risks

Investment risk	The present value of the defined benefit plan liability is calculated using a discount rate determined by reference to market yields at the end of the reporting period on government bond yields; if the return on plan asset is below this rate, it will create a plan deficit. Currently the plan has a relatively balanced investment in equity securities and debt instruments.
Interest risk	A fall in the discount rate, which is linked, to the G-Sec rate will increase the present value of the liability requiring higher provision. A fall in the discount rate generally increases the mark to market value of the assets depending on the duration of asset.
Asset Liability matching risk	The plan faces the ALM risk as to the matching cash flow. Since the plan is invested in lines of Rule 101 of Income Tax Rules, 1962, this generally reduces ALM risk.
Mortality risk	Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.
Concentration risk	Plan is having a concentration risk as all the assets are invested with the insurance company and a default will wipe out all the assets. Although probability of this is very less as insurance companies have to follow regulatory guidelines.
Salary risk	The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.

The risk relating to benefits to be paid to the dependents of plan members (widow and orphan benefits) is re-insured by an external insurance company. No other post-retirement benefits are provided to these employees.



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the projected unit credit method.

Changes in the present value of the defined benefit obligation are, as follows

	₹ crore
Defined benefit obligation as at March 31, 2021	8.44
Interest cost	0.58
Current service cost	0.74
Liability transferred In/out (net) from group company	(0.11)
Benefits paid	(0.33)
Actuarial (gains)/loss	1.51
Defined benefit obligation as at March 31, 2022	10.83
Interest cost	0.78
Current service cost	0.84
Liability transferred In/out (net) from group company	(0.09)
Benefits paid	(0.70)
Actuarial (gains)/loss	0.19
Defined benefit obligation as at March 31, 2023	11.86

Changes in the defined benefit obligation and fair value of plan assets as at March 31, 2023

		₹ crore		
Particulars		Defined Benefit Obligation	Fair Value of Plan assets	Benefit Liability
Opening Balance as on April 01, 2022		10.83	1.34	9.49
Gratuity cost charged to profit or loss	Service cost	0.84	-	0.84
	Net interest expense	0.78	0.10	0.69
	Sub-total included in profit or loss	1.63	0.10	1.53
Benefits paid		(0.70)	(0.70)	-
Net liability/(Asset) Transfer In (out)		(0.09)	-	(0.09)
Remeasurement gains/(losses) in other comprehensive income	Return on plan assets (excluding amounts included in net interest expense)	-	0.01	(0.01)
	Actuarial changes arising from changes in demographic assumptions	-	-	-
	Actuarial changes arising from changes in financial assumptions	(0.32)	-	(0.32)
	Experience adjustments	0.51	-	0.51
	Sub-total included in OCI	0.19	0.01	0.18
Contributions by employer		-	-	-
Closing Balance as on March 31, 2023		11.86	0.75	11.11



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Changes in the defined benefit obligation and fair value of plan assets as at March 31, 2022

₹ crore

Particulars		Defined Benefit Obligation	Fair Value of Plan assets	Benefit Liability
Opening Balance as on April 01, 2021		8.44	0.32	8.12
Gratuity cost charged to profit or loss	Service cost	0.74	-	0.74
	Net interest expense	0.58	0.02	0.56
	Sub-total included in profit or loss	1.32	0.02	1.30
Benefits paid		(0.33)	(0.33)	-
Net liability/(Asset) Transfer In (out)		(0.11)	-	(0.11)
Remeasurement gains/(losses) in other comprehensive income	Return on plan assets (excluding amounts included in net interest expense)	-	(0.01)	0.01
	Actuarial changes arising from changes in demographic assumptions	-	-	-
	Actuarial changes arising from changes in financial assumptions	1.52	-	1.52
	Experience adjustments	(0.01)	-	(0.01)
	Sub-total included in OCI	1.51	(0.01)	1.52
Contributions by employer		-	1.34	(1.34)
Closing Balance as on March 31, 2022		10.83	1.34	9.49

The major categories of plan assets of the fair value of the total plan assets are as follows

Particulars	India Plan	
	As at March 31, 2023	As at March 31, 2022
Insurer managed funds	100%	100%

In the absence of detailed information regarding plan assets which are funded with Insurance Companies, the composition of each major category of plan assets, the percentage or amount for each category to the fair value of plan assets has not been disclosed.

The principal assumptions used in determining gratuity for the Group's plans are shown below

Particulars	As at March 31, 2023	As at March 31, 2022
Expected return on plan assets	7.50%	7.23%
Discount rate	7.50%	7.23%
Future salary increases	8.00%	8.00%
Rate of employee turnover	4.40%	4.00%
Mortality rate during employment	Indian Assured Lives Mortality 2012-14 (Urban)	Indian Assured Lives Mortality 2012-14 (Urban)



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Sensitivity analysis:

Significant actuarial assumptions for the determination of the defined benefit obligation are discounted rate, expected salary increase and employee turnover. The sensitivity analyses below have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

The sensitivity of the defined benefit obligation to changes in the weighted key assumptions are:

Particulars	₹ crore	
	For the year ended March 31, 2023	For the year ended March 31, 2022
Delta effect of +1% change in rate of discounting	(0.99)	(0.95)
Delta effect of -1% change in rate of discounting	1.14	1.10
Delta effect of +1% change in rate of salary increase	1.13	1.08
Delta effect of -1% change in rate of salary increase	(1.00)	(0.95)
Delta effect of +1% change in rate of employee turnover	(0.04)	(0.06)
Delta effect of -1% change in rate of employee turnover	0.05	0.07

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that change in assumption would occur in isolation of the another as some of the assumptions may be co-related.

Maturity analysis of projected benefit obligation: from the fund

Particulars	₹ crore	
	As at March 31, 2023	As at March 31, 2022
1st following year	0.60	0.85
2nd following year	0.67	0.43
3rd following year	0.65	0.59
4th following year	0.71	0.50
5th following year	0.75	0.81
Sum of years 6 to 10	5.93	4.90
Sum of years 11 and above	17.55	16.71

The average duration of the defined benefit plan obligation at the end of the reporting period is 11 years (31 March 2022: 12 years).

Note no. 40- Share based payments

A. For Normal Options - 'JSWEL EMPLOYEES STOCK OWNERSHIP PLAN - 2016' (ESOP Plan)

The Company has offered equity options under ESOP 2016 to the permanent employees of the Company and of its subsidiaries who has been working in India or outside India, including whole-time director, in the identified grades of L16 and above except any employee who is a promoter or belongs to the promoter group or a director who either by himself or through his relatives or through anybody corporate, directly or indirectly, holds more than 10% of the outstanding equity shares of the Company and Independent directors, Nominee Directors and Non-Executive Directors.



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

The grant is determined after having regard to various factors and criteria specified in ESOP 2016. The exercise price is at a discount of 20% to the closing market price on the previous trading day of the grant date at the exchange having highest trading volume or any other price as may be determined by the Compensation Committee but at least equal to the face value of the shares. The option shall not be transferable and can be exercised only by the employees of the Company.

Vesting of the options granted under the ESOP 2016 shall be at least one year from the date of Grant. 50% of the granted options would vest on the date following 3 years from the date of respective grant and the remaining 50% on the date following 4 years from the date of respective grant.

The following table illustrates the details of share options during the year:

Normal option under ESOP (Grant Date: May 20, 2017)	As at March 31, 2023	As at March 31, 2022
Outstanding at 1 st April	-	68,356
Exercised during the year	-	68,356
Expired during the year	-	-
Outstanding at 31 st March	-	-
Exercisable at 31 st March	-	-
Vesting period	3 / 4 Years	
Method of settlement	Equity	
Exercise price (₹)	51.80	
Fair value (₹)	28.88	
Dividend yield (%)	20.00%	
Expected volatility (%)	44.50%/45.16%	
Risk-free interest rate (%)	6.90%/6.98%	
Expected life of share options	5/6 years	
Weighted average exercise price (₹)	51.80	

Normal option under ESOP (Grant Date: November 01, 2018)	As at March 31, 2023	As at March 31, 2022
Outstanding at 1 st April	2,33,637	2,65,017
Exercised during the year	50,294	31,380
Expired during the year	-	-
Outstanding at 31 st March	1,83,343	2,33,637
Exercisable at 31 st March	1,83,343	2,33,637
Vesting period	3 / 4 Years	
Method of settlement	Equity	
Exercise price (₹)	51.96	
Fair value (₹)	37.99	
Dividend yield (%)	20.00%	
Expected volatility (%)	42.57%/43.53%	



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Risk-free interest rate (%)	7.78%/7.84%
Expected life of share options	5/6 years
Weighted average exercise price (₹)	51.96

B. For Normal options - JSWEL employees stock ownership plan – 2021 (ESOP 2021)

The Company has offered equity options under ESOP 2021 to the permanent employees, including whole-time director, of the Company and of its subsidiaries who has been working in India or outside India, in the grades of (i) L16 and above, and (ii) select employees in the grade L-11 to L-15 based on last 3 (three) years performance; and in each case, as may be determined based on the eligibility criteria, or any other employee as may be determined by the compensation committee from time to time, except any employee who is a promoter or belongs to the promoter company or a director who either by himself or through his relatives or through anybody corporate, directly or indirectly, holds more than 10% of the outstanding equity shares of the Company and Independent directors, Nominee Directors and Non-Executive Directors.

The grant is determined after having regard to various factors and criteria specified in ESOP 2021. The exercise price is ₹10 or any other price as may be determined by the Compensation Committee. The option shall not be transferable and can be exercised only by the employees of the Company.

Vesting of the options granted under the ESOP 2021 shall be at least one year from the date of Grant. 25% of the granted options would vest on the date following 1 year from the date of respective grant, 25% of the granted options would vest on the date following 2 years from the date of respective grant and the remaining 50% on the date following 3 years from the date of respective grant.

Normal Option under ESOP (Grant Date: August 7, 2021)	As at March 31, 2023	As at March 31, 2022
Outstanding at 1 st April	1,59,785	-
Granted during the year	-	1,66,685
Forfeited during the year	-	-
Exercised during the year	5,701	-
Expired/lapsed during the year	-	6,900
Outstanding at 31 st March	1,54,084	1,59,785
Exercisable at 31 st March	1,54,084	1,59,785
Vesting period	1/2/3 Years	
Method of settlement	Equity	
Exercise price (₹)	10.00	
Fair value (₹)	229.88	
Dividend yield (%)	20.00%	
Expected volatility (%)	42.53%/42.22%/40.85%	
Risk-free interest rate (%)	5.02%/5.44%/5.78%	
Expected life of share options	3/4/5 years	
Weighted average exercise price (₹)	10.00	



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Normal Option under ESOP (Grant Date: August 7,2022)	As at March 31, 2023	As at March 31, 2022
Outstanding at 1 st April	-	-
Granted during the year	1,67,600	-
Forfeited during the year	-	-
Exercised during the year	-	-
Expired/lapsed during the year	-	-
Outstanding at 31 st March	1,67,600	-
Exercisable at 31 st March	1,67,600	-
Vesting period	1/2/3 Years	
Method of settlement	Equity	
Exercise price (₹)	10.00	
Fair value (₹)	250.50	
Dividend yield (%)	20.00%	
Expected volatility (%)	47.51%/44.43%/43.44%	
Risk-free interest rate (%)	6.73%/6.90%/7.01%	
Expected life of share options	3/4/5 years	
Weighted average exercise price (₹)	10.00	

C. For Normal Options - JSWEL Employees Stock Ownership Plan – Samruddhi 2021 (ESOP Samruddhi 2021)

The Company has offered equity options under ESOP Samruddhi 2021 to the permanent employees, including whole-time director, of the Company and of its subsidiaries who has been working in India or outside India, in the grades of L-01 to L-15 (excluding employees covered under ESOP 2021) , except any employee who is a promoter or belongs to the promoter company or a director who either by himself or through his relatives or through anybody corporate, directly or indirectly, holds more than 10% of the outstanding equity shares of the Company and Independent directors, Nominee Directors and Non-Executive Directors.

The grant is determined after having regard to various factors and criteria specified in ESOP Samruddhi 2021. The exercise price is ₹ 10 or any other price as may be determined by the Compensation Committee. The option shall not be transferable and can be exercised only by the employees of the Company.

Vesting of the options granted under the ESOP Samruddhi 2021 shall be at least one year from the date of Grant. 25% of the granted options would vest on the date following 2 years from the date of respective grant, 25% of the granted options would vest on the date following 3 years from the date of respective grant and the remaining 50% on the date following 4 years from the date of respective grant.

Normal Option under ESOP (Grant Date: August 7,2021)	As at March 31, 2023	As at March 31, 2022
Outstanding at 1 April	6,33,500	-
Granted during the year	-	6,64,850
Forfeited during the year	-	-



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Exercised during the year		-
Expired/lapsed during the year	1,350	31,350
Outstanding at 31 st March	6,32,150	6,33,500
Exercisable at 31 st March	6,32,150	6,33,500
Vesting period	2/3/4 Years	
Method of settlement	Equity	
Exercise price (₹)	10.00	
Fair value (₹)	228.50	
Dividend yield (%)	20.00%	
Expected volatility (%)	42.22%/40.85%/42.45%	
Risk-free interest rate (%)	5.44%/5.78%/6.06%	
Expected life of share options	4/5/6 years	
Weighted average exercise price (₹)	10.00	

Sr.No	Heading	Particulars
1	Expected option Life	The expected option life is assumed to be mid-way between the option vesting and expiry. Since the vesting period and contractual term of each tranche is different, the expected life for each tranche will be different. The Expected option life is calculated as (Year to Vesting + Contractual Option term) /2.
2	Expected volatility	Volatility was calculated using standard deviation of daily change in stock price. The historical period considered for volatility match the expected life of the option.
3	How expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	The following factors have been considered: (a) Share price (b) Exercise prices (c) Historical volatility (d) Expected option life (e) Dividend Yield
4	Whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.	
5	Model used	Black-Scholes Method

The expected life of the share options is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may not necessarily be the actual outcome.



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Note no. 41- Leases

₹ crore		
Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Balance as at the beginning of the year (as per retrospective modified approach)	0.52	-
Lease liabilities recognised during the year	-	0.55
Interest expense on lease liabilities	0.05	0.07
Cash outflow	(0.05)	(0.10)
Balance as at the end of the year	0.52	0.52

Note no. 42- Commitments

₹ crore		
Particulars	As at March 31, 2023	As at March 31, 2022
Commitments to contribute funds for the acquisition of property, plant and equipment -capital commitments (net of advances)	16.36	60.08

Note no. 43- Contingent liabilities

₹ crore		
Particulars	As at March 31, 2023	As at March 31, 2022
Disputed taxes/duties (including penalty and interest levied up to the date of demand.	0.43	0.43
Financial guarantees to lenders on behalf of and in respect of loan facilities availed by joint venture (BLMCL) *	850.68	942.71
Regulatory arrangements (Refer note no -31 (b), 31 (c) and 34 (B)).	295.69	295.69

*In respect of financial guarantee contracts, no amounts are recognised based on the results of the liability adequacy test for likely deficiency / defaults by the entities on whose behalf the Company has given guarantees.

Note no. 44- Related party disclosure:

I. List of related parties with whom the Company has entered into transactions during the year:

I	Holding company
1	JSW Energy Limited



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JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

II	Other Related parties with whom the Company has entered into transactions:
1	JSW Steel Limited
2	South West Mining Limited
3	JSW Foundation
4	JSW IP Holdings Private Limited
5	JSW Global Business Solutions Limited
6	Bhushan Power & Steel Limited
7	Jindal Stainless (Hisar) Limited
8	Everbest Consultancy Services
9	JSW Paints Private Limited
10	Ind-Barath Energy (Utkal) Limited (w.e.f 28 th December, 2022)
III	Joint venture company
1	Barmer Lignite Mining Company Limited
IV	Joint venture-partner
1	Rajasthan State Mines and Minerals Limited
V	Fellow subsidiary
1	JSW Neo Energy Limited
2	Jaigad Power Transco Limited
VI	Key managerial personnel
1	Mr. Prashant Jain – Chairman
2	Mr. Pritesh Vinay -Director
3	Mr. Ashesh Kumar Padhy – Whole Time Director (KMP) (from September 16 th , 2020 till June 30 th , 2021)
4	Mr. K. Surya Prakash – Whole Time Director (KMP) (from July 01 st , 2021 till 30 th November, 2022)
5	Mr. Veeresh Devaramani – Whole Time Director (KMP) (from 1 st December, 2022)
6	Ms. Rupa Devi Singh, Independent Director
7	Mr. Raj Kumar Sharma – Company Secretary & Chief Financial Officer (KMP) (from October 31 st , 2019 till October 31, 2021)
8	Mr. Chittur Ramakrishnan Lakshman – Company Secretary & Chief Financial Officer (KMP) (from January 18 th , 2022)

II. Transactions with related parties during the year:

₹ crore			
Sr.No	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
1	Purchase of lignite (Fuel)		
	Barmer Lignite Mining Company Limited	1,953.53	1,384.89
2	Purchase of limestone (Fuel)		
	Rajasthan State Mines & Mineral Limited	4.02	3.96



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

3	Purchase of goods		
	JSW Steel Limited	-	0.94
	Jindal Stainless (Hisar) Limited	2.45	0.03
	JSW Energy Limited	0.05	0.09
	JSW Paints Private Limited	0.21	0.05
	Bhushan Power & Steel Limited	2.50	2.97
	Jaigad Power Transco Limited	0.08	-
4	Sale of Goods/Assets		
	Ind-Barath Energy (Utkal) Limited	0.12	-
	JSW Energy Limited	0.50	-
5	Service received		
	JSW Global Business Solutions Private Limited	2.48	2.27
	South West Mining Limited	-	0.04
	Everbest Consultancy Services	0.03	0.02
6	Branding expenses		
	JSW IP Holdings Private Limited	6.72	5.72
7	Amounts paid/(received) on behalf of JSWEBL by holding company /other related party		
	JSW Energy Limited (Net)	11.39	9.68
	JSW Steel Limited	2.92	2.06
	South West Mining Limited (Net)	0.00*	0.01
8	Amounts paid/(received) on behalf of joint venture/other related party by JSWEBL		
	Barmer Lignite Mining Company Limited(Net)	2.49	3.15
9	CSR expenses		
	JSW Foundation	11.94	7.18
10	Other Income -lease rent of land /plant & machinery		
	JSW Steel Limited	-	0.04
	South West Mining Limited	0.02	0.02
11	Loan given		
	JSW Neo Energy Limited	272.30	918.48
	JSW Energy Limited	1,695.00	-
12	Loan taken back		
	JSW Neo Energy Limited	340.78	850.00
	JSW Energy Limited	25.00	-
13	Perpetual debts received back		
	JSW Neo Energy Limited	300.00	-
14	Equity Share buy back		
	JSW Energy Limited	-	1,000.00
15	Interest Income on subordinate debt given		
	Barmer Lignite Mining Company Limited	56.76	56.76



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

16	Security & collateral provided to/(released) (net)		
	Barmer Lignite Mining Company Limited	(92.03)	942.71
	JSW Energy Limited	(29.22)	-

*Less than ₹ 50,000/-

III. Closing balances of related parties:

₹ crore			
Sr.No	Particulars	As at March 31, 2023	As at March 31, 2022
1	Trade (payables) / receivables (net)		
	JSW Energy Limited	0.46	(0.50)
	JSW Steel Limited	(0.87)	(0.16)
	Barmer Lignite Mining Company Limited	(89.44)	(74.85)
	South West Mining Limited	0.01	0.01
	JSW Global Business Solutions Private Limited	(0.18)	(0.36)
	Ind-Barath Energy (Utkal) Limited	0.12	-
	Jaigad Power Transco Limited	(0.08)	-
2	Advance to vendors		
	Rajasthan State Mines & Mineral Limited	0.38	0.17
	Jindal Stainless (Hisar) Limited	0.04	0.00
3	Deposit with		
	JSW IP Holdings Private Limited	0.30	0.30
	JSW Investment Private Limited.	0.15	0.15
4	Equity share capital		
	JSW Energy Limited	2,987.73	1,991.82
5	Investment in equity shares		
	Barmer Lignite Mining Company Limited	9.80	9.80
6	Loan given		
	Barmer Lignite Mining Company Limited	567.64	567.64
	JSW Neo Energy Limited	-	68.48
	JSW Energy Limited	1,670.00	-
7	Interest receivable on loan		
	Barmer Lignite Mining Company Limited	197.27	302.27
8	Perpetual debts		
	JSW Neo Energy Limited	-	300.00
9	Security & collateral provided to:		
	JSW Energy Limited	-	29.22
	Barmer Lignite Mining Company Limited	850.68	942.71

IV. The remuneration to key management personnel during the year was as follows:

₹ crore			
Sr. no	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
1	Short-term benefits	3.76	2.59



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

2	Post-employment benefits	0.06	0.06
3	Sitting fees	0.02	0.02
4	Total (1 to 3)	3.84	2.67

The above figures do not include provisions for gratuity, group mediclaim, group personal accident and compensated absences as the same is determined at the company level and is not possible to determine for select individuals.

Notes:

During the year, the Company has neither written off/written back nor made any provision against any debts/receivables/payables/Advances of related parties, except as disclosed above.

- (i) Related party relationships have been identified by the management and relied upon by the Auditors.
- (ii) Related party transactions have been disclosed on basis of value of transactions in terms of the respective contracts.
- (iii) Sale and purchase transactions among the related parties are in the ordinary course of business based on normal commercial terms, conditions, market rates and memorandum of understanding signed with the related parties. For the year ended March 31, 2023, the Company has not recorded any loss allowances for transactions between the related parties.

Note no. 45- Details of corporate social responsibility (CSR) expenditure

₹ crore

Sr. No.	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
1	Gross amount required to be spent by the company during the year.	10.12	8.99
2	Amount spent during the year on:	-	-
	(i) Construction/acquisition of any asset	-	-
	(ii) On purposes other than (i) above	10.12	7.18
3	The amount of shortfall at the end of the year out of the amount required to be spent by the Company during the year;	-	1.82
4	The total of previous years' shortfall amounts;	1.82	-
5	The reason for above shortfalls by way of a note;		Construction of Post-Operative Ward Operation & Theatre at Govt. Hospital Barmer and Installation of Solar Street Lights will be completed during FY 2022-2023. However, Company has deposited the shortfall amount of Rs 1.82 crore



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

			in specified bank account as per the provision of the Companies Act 2013.
6	The nature of CSR activities undertaken by the Company are as under	1. Educational infrastructure & systems strengthening 2. Enhance Skills & rural livelihoods through nurturing of supportive ecosystems & innovations 3. General community infrastructure support & welfare initiatives 4. Integrated water resources management 5. Nurturing aquatic & terrestrial ecosystems for better environment & reduced emissions 6. Project Management Cost 7. Public health infrastructure, capacity building & support programs 8. Sports promotion & institution building 9. Waste Management & Sanitation initiatives	
7	Amount unspent, if any	-	1.82
8	Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard		
	Payment made to JSW Foundation	11.94	7.18
9	Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year shall be shown separately	-	-

Note no. 46- Remuneration to auditors (including GST)

₹ crore			
Sr.No	Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
1	Audit fees including limited review fees	0.57	0.54
2	Tax audit fees	0.10	0.08
3	Certification fees	0.13	0.13
4	Reimbursement of expenses	0.02	0.02
5	Total	0.82	0.77



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Note no. 47- Disclosure under Micro, Small and Medium Enterprises Development Act

Outstanding of 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.

₹ crore			
Sr. No.	Particulars	As at March 31,2023	As at March 31,2022
1	Principal amount outstanding	12.43	5.40
2	Principal amount due and remaining unpaid		
3	Interest due on (2) above and the unpaid interest	-	-
4	Interest paid on all delayed payments under the MSMED Act.	-	-
5	Payment made beyond the appointed day during the year	-	-
6	Interest due and payable for the period of delay other than (4) above	-	-
7	Interest accrued and remaining unpaid	-	-
8	Amount of further interest remaining due and payable in succeeding years	-	-

Above outstanding of MSME parties is within maximum timeline for payment without interest as defined in MSMED Act.

Note no. 48- Rajasthan State Mines and Minerals Limited (RSMML), a government company transferred leases for Kapurdi and Jalipa lignite mines in favour of Barmer Lignite Mining Company Limited (BLMCL), which is a 51:49 joint venture between RSMML and the Company. BLMCL supplies lignite to the Company for its power plant at Barmer. In 2014, the Ministry of Coal, Government of India (GoI) granted a post facto prior approval to Government of Rajasthan (GoR) for the aforesaid transfer of mining leases to BLMCL. However, in 2016, GoI wrote to the GoR that the transfer of mining leases from RSMML to BLMCL is without previous approval of the GoI and advised GoR to make a fresh proposal for transfer of mining leases to BLMCL.

Thereafter, GoR made several representations to GoI to reconsider its decision which was considered by the GoI and its decision was awaited, in April 2022, the Company received a notice from BLMCL intimating that it has been directed by RSMML (which in turn has been directed by the GoR) to stop mining operations at the mines within 15 days. However, after a representation made by the Company, the GoR deferred its decision and has permitted BLMCL to continue mining and supply of lignite to the Company for a period of three months.

GoR vide its Order dated 27.07.2022 has withdrawn its earlier orders dated 04.04.2022 and 28.04.2022 as Ministry of Coal, GoI has granted ex-post facto approval for the transfer of mining leases of Kapurdi and Jalipa Lignite mines from RSMML to BLMCL vide its orders dated 13.07.2022. Currently, the mining operations are being carried out without any interruption.



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Note no. 49-Other statutory information:

- i) The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property.
- ii) The Company does not have any transactions with struck off companies.
- iii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- iv) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- v) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or
 - b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries
- vi) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or
 - b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.
- vii) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
- viii) The Company has complied with the number of layers prescribed under clause (87) of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- ix) The quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
- x) The Company is not declared wilful defaulter by any bank or financial institution or lender during the year.

Note no. 50- The Company is yet to receive balance confirmations in respect of certain financial assets and financial liabilities. The Management does not expect any material difference affecting the current year's financial statements due to the same.



JSW Energy (Barmer) Limited
Notes to the Standalone Financial Statements for the year ended March 31, 2023

Note no. 51- The Code on Social Security, 2020 ('the Code') received presidential assent on September 28, 2020. However, the date on which the Code will come into effect has not yet been notified. The Company will assess the impact of the Code on its books of account in the period(s) in which the provisions of the code becomes effective.

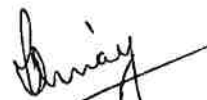
Note no. 52- Previous year's figures have been regrouped / rearranged wherever necessary to conform the current year's classification.

Signature for notes to accounts 1 to 52

For and on behalf of the Board of Directors



Prashant Jain
Chairman
[DIN 01281621]



Pritesh Vinay
Director
[DIN 08868022]

Place: Mumbai

Date: May 22, 2023



Chittur Ramakrishnan Lakshman

Company Secretary & Chief Financial Officer



Annexure - 04

JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited)

Weightage Average Rate of Interest as on October 1, 2023

**Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power
Generating Station of M/s JSW Energy (Barmer) Limited (formerly:Raj WestPower
Limited) at Bhadresh, Barmer for F.Y. 2024-25**

Sr. No.	Banks /Financial Institutions	Outstanding (Rs.'Crore)	Interest Rate
1	Bank of India - New	390.00	8.85%
2	Canara Bank	270.00	8.60%
3	State Bank of India	345.01	8.70%
4	IndusInd Bank	150.00	8.20%
5	Axis Bank	510.00	8.85%
	Total	1,665.01	8.72%



Annexure - 05

JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited)

Calculation of Interest Charges for FY 2024-25

**Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power
Generating Station of M/s JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited) at
Bhadresh, Barmer for F.Y. 2024-25**

Sr No	Particulars		FY 2024-25
1	Rate of interest	%	8.72%
2	Opening Gross Fixed Assets	Rs. Crore	5979.02
3	Debt as percentage of capital cost	%	75.00%
4	Total Debt	Rs. Crore	4484.26
5	Cummulative Repayment	Rs. Crore	3516.13
6	Opening Debt	Rs. Crore	968.14
7	Additional Capitalisation during the year	Rs. Crore	0.00
8	Debt component of Additional Capitalisation	Rs. Crore	0.00
9	Depreciation for the year	Rs. Crore	298.73
10	Debt Repayment = Depreciation	Rs. Crore	298.73
11	Debt at the end of the year	Rs. Crore	669.41
12	Average Debt during the year	Rs. Crore	818.77
13	Interest Charges	Rs. Crore	71.40



Annexure-06

JSW Energy (Barmer) Limited (formerly: Raj West Power Limited)

Project cost and calculation of Depreciation

Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited (formerly: Raj WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25

Rs. Crore

Sr No	Particulars	Depreciation rate	For FY 14-15					Net capital cost at year end
			Opening GFA as per RERC order dated 24.02.2016	Addition during the year	Closing GFA	Cumulative Depn at year beginning as per RERC order dated 24.02.2016	Depreciation during the year	Cummulative depreciation at year end
	Days in Year							
	Days of operation							
1	Land and Land Development	0.00%	18.19	0.01	18.20	0.00	0.00	18.20
2	Plant and Equipment	5.28%	5096.57	33.97	5130.54	485.16	270.00	4375.39
3	Buildings & Civil Engineering Works	3.34%	804.28	16.11	820.39	41.50	27.13	751.76
4	IT Equipment	15.00%	1.65	0.49	2.14	0.41	0.28	1.44
5	Self Propelled Vehicles	9.50%	1.05	0.00	1.05	0.19	0.10	0.76
6	Office Furnitures/Equipments	6.33%	7.00	-0.11	6.89	0.64	0.44	5.81
	Total		5928.75	50.47	5979.22	527.90	297.95	825.85
								5153.37

Annexure-06

JSW Energy (Barmer) Limited (formerly: Raj West Power Limited)

Project cost and calculation of Depreciation

Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power

Generating Station of M/s JSW Energy (Barmer) Limited (formerly: Raj WestPower Limited)

at Bhadresh, Barmer for F.Y. 2024-25

Rs. Crore

Sr No	Particulars	Depreciation rate	For FY 15-16					Cumulative Depn at year beginning	Depreciation during the year	Cumulative depreciation at year end	Net capital cost at year end
			Opening GFA	Addition during the year	Closing GFA						
	Days in Year										
	Days of operation										
1	Land and Land Development	0.00%	18.20	0.00	18.20		0.00	0.00	0.00	0.00	18.20
2	Plant and Equipment	5.28%	5130.54	0.00	5130.54		755.16	270.89	1026.05	4104.50	
3	Buildings & Civil Engineering Works	3.34%	820.39	0.00	820.39		68.63	27.40	96.03	724.36	
4	IT Equipment	15.00%	2.14	0.00	2.14		0.70	0.32	1.02	1.12	
5	Self Propelled Vehicles	9.50%	1.05	-0.20	0.85		0.29	0.09	0.38	0.47	
6	Office Furnitures/Equipments	6.33%	6.89	0.00	6.89		1.08	0.44	1.51	5.38	
	Total		5979.22	-0.20	5979.02		825.85	299.14	1124.99	4854.03	

Annexure-06

JSW Energy (Barmer) Limited (formerly: Raj West Power Limited)

Project cost and calculation of Depreciation

Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited (formerly: Raj WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25

		For FY 16-17							Rs. Crore
Sr No	Particulars	Depreciat ion rate	Gross Capital Cost on year beginning	Actual Addition during the year	Closing GFA	Cummulativ e Depn at year beginning	Depreciati on during the year	Cummulative depreciation at year end	Net capital cost at year end
	Days in Year								
	Days of operation								
1	Land and Land Development	0.00%	18.20	0.00	18.20	0.00	0.00	0.00	18.20
2	Plant and Equipment	5.28%	5130.54	0.00	5130.54	1026.05	270.89	1296.94	3833.60
3	Buildings & Civil Engineering Works	3.34%	820.39	0.00	820.39	96.03	27.40	123.43	696.96
4	IT Equipment	15.00%	2.14	0.00	2.14	1.02	0.32	1.34	0.80
5	Self Propelled Vehicles	9.50%	0.85	0.00	0.85	0.38	0.08	0.46	0.39
6	Office Furnitures/Equipments	6.33%	6.89	0.00	6.89	1.51	0.44	1.95	4.94
	Total		5979.02	0.00	5979.02	1124.99	299.13	1424.13	4554.89

Annexure-06

JSW Energy (Barmer) Limited (formerly: Raj West Power Limited)
Project cost and calculation of Depreciation
Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal
Power Generating Station of M/s JSW Energy (Barmer) Limited (formerly: Raj
WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25

		Rs. Crore							
		For FY 17-18							
Sr No	Particulars	Depreciat ion rate	Gross Capital Cost on year beginnin g	Expected Addition during the year	Closing GFA	Cummulative e Depn at year beginning	Depreciat ion during the year	Cummulati ve depreciatio n at year end	Net capital cost at year end
	Days in Year								
	Days of operation								
1	Land and Land Development	0.00%	18.20	0.00	18.20	0.00	0.00	0.00	18.20
2	Plant and Equipment	5.28%	5130.54	0.00	5130.54	1296.94	270.89	1567.84	3562.71
3	Buildings & Civil Engineering Works	3.34%	820.39	0.00	820.39	123.43	27.40	150.83	669.56
4	IT Equipment	15.00%	2.14	0.00	2.14	1.34	0.32	1.66	0.48
5	Self Propelled Vehicles	9.50%	0.85	0.00	0.85	0.46	0.08	0.54	0.31
6	Office Furnitures/Equipments	6.33%	6.89	0.00	6.89	1.95	0.44	2.38	4.51
	Total		5979.02	0.00	5979.02	1424.13	299.13	1723.26	4255.76

Annexure-06

JSW Energy (Barmer) Limited (formerly: Raj West Power Limited)
 Project cost and calculation of Depreciation
 Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired
 Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited
 (formerly: Raj WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25

		Rs. Crore						
Sr No	Particulars	Depreciat ion rate	For FY 18-19					Net capital cost at year end
			Gross Capital Cost on year beginning	Expected Addition during the year	Closing GFA	Cummulative Depn at year beginning	Depreci ation during the year	Cummulative depreci ation at year end
	Days in Year							
	Days of operation							
1	Land and Land Development	0.00%	18.20	0.00	18.20	0.00	0.00	18.20
2	Plant and Equipment	5.28%	5130.54	0.00	5130.54	1567.84	270.89	1838.73
3	Buildings & Civil Engineering Works	3.34%	820.39	0.00	820.39	150.83	27.40	178.24
4	IT Equipment	15.00%	2.14	0.00	2.14	1.66	0.27	1.93
5	Self Propelled Vehicles	9.50%	0.85	0.00	0.85	0.54	0.08	0.62
6	Office Furnitures/Equipments	6.33%	6.89	0.00	6.89	2.38	0.44	2.82
	Total		5979.02	0.00	5979.02	1723.26	299.08	2022.34
								3956.68

Annexure-06

JSW Energy (Barmer) Limited (formerly: Raj West Power Limited)
Project cost and calculation of Depreciation
Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired
Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited
(formerly: Raj WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25

Sr No	Particulars	Depreciat ion rate	For FY 19-20					Rs. Crore	
			Gross Capital Cost on year beginning	Expected Addition during the year	Closing GFA	Cummulati ve Depn at year beginning	Depreci ation during the year end	Cummulat ive depreciati on at year end	Net capital cost at year end
	Days in Year								
	Days of operation								
1	Land and Land Development	0.00%	18.20	0.00	18.20	0.00	0.00	0.00	18.20
2	Plant and Equipment	5.28%	5130.54	0.00	5130.54	1838.73	270.89	2109.62	3020.92
3	Buildings & Civil Engineering Works	3.34%	820.39	0.00	820.39	178.24	27.40	205.64	614.76
4	IT Equipment	15.00%	2.14	0.00	2.14	1.93	0.00	1.93	0.21
5	Self Propelled Vehicles	9.50%	0.85	0.00	0.85	0.62	0.08	0.71	0.14
6	Office Furnitures/Equipments	6.33%	6.89	0.00	6.89	2.82	0.44	3.26	3.63
	Total		5979.02	0.00	5979.02	2022.34	298.81	2321.15	3657.87

Annexure-06
 JSW Energy (Barmer) Limited (formerly: Raj West Power Limited)
 Project cost and calculation of Depreciation
 Petition for determination of tariff of 1080 MW (8x135 MW) Lignite
 Fired Thermal Power Generating Station of M/s JSW Energy (Barmer)
 Limited (formerly: Raj WestPower Limited) at Bhadresh, Barmer for
 F.Y. 2024-25

		For FY 20-21							Rs. Crore
Sr No	Particulars	Depreciat ion rate	Gross Capital Cost on year beginni ng	Expecte d Addition during the year	Closing GFA	Cummul ative Depn at year beginni ng	Depreci ation during the year	Cummul ative depreci ation at year end	Net capital cost at year end
	Days in Year								
	Days of operation								
1	Land and Land Development	0.00%	18.20	0.00	18.20	0.00	0.00	0.00	18.20
2	Plant and Equipment	5.28%	5130.54	0.00	5130.54	2109.62	270.89	2380.51	2750.03
3	Buildings & Civil Engineering Works	3.34%	820.39	0.00	820.39	205.64	27.40	233.04	587.36
4	IT Equipment	15.00%	2.14	0.00	2.14	1.93	0.00	1.93	0.21
5	Self Propelled Vehicles	9.50%	0.85	0.00	0.85	0.71	0.06	0.77	0.09
6	Office Furnitures/Equipments	6.33%	6.89	0.00	6.89	3.26	0.44	3.69	3.20
	Total		5979.02	0.00	5979.02	2321.15	298.79	2619.94	3359.08

Annexure-06

JSW Energy (Barmer) Limited (formerly: Raj West Power Limited)
Project cost and calculation of Depreciation
Petition for determination of tariff of 1080 MW (8x135 MW) Lignite
Fired Thermal Power Generating Station of M/s JSW Energy (Barmer)
Limited (formerly: Raj WestPower Limited) at Bhadresh, Barmer for F.Y.
2024-25

		For FY 21-22							Rs. Crore
Sr No	Particulars	Depreciat ion rate	Gross Capital Cost on year beginning	Expected Addition during the year	Closing GFA	Cummulati ve Depn at year beginning	Depreci ation during the year	Cummul ative depreci ation at year end	Net capital cost at year end
	Days in Year								
	Days of operation								
1	Land and Land Development	0.00%	18.20	0.00	18.20	0.00	0.00	0.00	18.20
2	Plant and Equipment	5.28%	5130.54	0.00	5130.54	2380.51	270.89	2651.41	2479.14
3	Buildings & Civil Engineering Works	3.34%	820.39	0.00	820.39	233.04	27.40	260.44	559.96
4	IT Equipment	15.00%	2.14	0.00	2.14	1.93	0.00	1.93	0.21
5	Self Propelled Vehicles	9.50%	0.85	0.00	0.85	0.77	0.00	0.77	0.09
6	Office Furnitures/Equipments	6.33%	6.89	0.00	6.89	3.69	0.44	4.13	2.76
	Total		5979.02	0.00	5979.02	2619.94	298.73	2918.67	3060.35

Annexure-06

JSW Energy (Barmer) Limited (formerly: Raj West Power Limited)
Project cost and calculation of Depreciation
Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired
Thermal Power Generating Station of M/s JSW Energy (Barmer)
Limited (formerly: Raj WestPower Limited) at Bhadresh, Barmer for F.Y.
2024-25

		Rs. Crore							
		For FY 22-23							
Sr No	Particulars	Depreciat ion rate	Gross Capital Cost on year beginning	Expected Addition during the year	Closing GFA	Cummulati ve Depn at year beginning	Depreci ation during the year	Cummul ative depreci ation at year end	Net capital cost at year end
	Days in Year								
	Days of operation								
1	Land and Land Development	0.00%	18.20	0.00	18.20	0.00	0.00	0.00	18.20
2	Plant and Equipment	5.28%	5130.54	0.00	5130.54	2651.41	270.89	2922.30	2208.25
3	Buildings & Civil Engineering Works	3.34%	820.39	0.00	820.39	260.44	27.40	287.84	532.55
4	IT Equipment	15.00%	2.14	0.00	2.14	1.93	0.00	1.93	0.21
5	Self Propelled Vehicles	9.50%	0.85	0.00	0.85	0.77	0.00	0.77	0.09
6	Office Furnitures/Equipments	6.33%	6.89	0.00	6.89	4.13	0.44	4.57	2.32
	Total		5979.02	0.00	5979.02	2918.67	298.73	3217.40	2761.62

Annexure-06

JSW Energy (Barmer) Limited (formerly: Raj West Power Limited)

Project cost and calculation of Depreciation

Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired

Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited
(formerly: Raj West Power Limited) at Bhadresh, Barmer for F.Y. 2024-25

Rs. Crore

		For FY 23-24							
Sr No	Particulars	Depreciat ion rate	Gross Capital Cost on year beginning	Expected Addition during the year	Closing GFA	Cummulative Depn at year beginning	Depreci ation during the year	Cummula tive depreciat ion at year end	Net capital cost at year end
	Days in Year								
	Days of operation								
1	Land and Land Development	0.00%	18.20	0.00	18.20	0.00	0.00	0.00	18.20
2	Plant and Equipment	5.28%	5130.54	0.00	5130.54	2922.30	270.89	3193.19	1937.35
3	Buildings & Civil Engineering Works	3.34%	820.39	0.00	820.39	287.84	27.40	315.24	505.15
4	IT Equipment	15.00%	2.14	0.00	2.14	1.93	0.00	1.93	0.21
5	Self Propelled Vehicles	9.50%	0.85	0.00	0.85	0.77	0.00	0.77	0.09
6	Office Furnitures/Equipments	6.33%	6.89	0.00	6.89	4.57	0.44	5.00	1.89
	Total		5979.02	0.00	5979.02	3217.40	298.73	3516.13	2462.89

Annexure-06
JSW Energy (Barmer) Limited (formerly: Raj West Power Limited)
Project cost and calculation of Depreciation
Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired
Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited
(formerly: Raj WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25

		Rs. Crore							
		For FY 24-25							
Sr No	Particulars	Depreciat ion rate	Gross Capital Cost on year beginning	Expected Addition during the year	Closing GFA	Cummulati ve Depn at year beginning	Depreci ation during the year	Cummul ative depreciat ion at year end	Net capital cost at year end
	Days in Year								
	Days of operation								
1	Land and Land Development	0.00%	18.20	0.00	18.20	0.00	0.00	0.00	18.20
2	Plant and Equipment	5.28%	5130.54	0.00	5130.54	3193.19	270.89	3464.08	1666.46
3	Buildings & Civil Engineering Works	3.34%	820.39	0.00	820.39	315.24	27.40	342.64	477.75
4	IT Equipment	15.00%	2.14	0.00	2.14	1.93	0.00	1.93	0.21
5	Self Propelled Vehicles	9.50%	0.85	0.00	0.85	0.77	0.00	0.77	0.09
6	Office Furnitures/Equipments	6.33%	6.89	0.00	6.89	5.00	0.44	5.44	1.45
	Total		5979.02	0.00	5979.02	3516.13	298.73	3814.86	2164.16

Annexure - 07

JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited)

Calculation of Return on Equity and Income Tax on Equity for FY 2024-25

**Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power
Generating Station of M/s JSW Energy (Barmer) Limited (formerly:Raj WestPower
Limited) at Bhadresh, Barmer for F.Y. 2024-25**

Sr No	Particulars		FY 2024-25
1	Rate of Return on Equity	%	15.00%
2	Percentage of Equity of Total Project Cost	%	25.00%
	Income Tax-Minimum Alternate Tax (MAT)	Rate	Equivalent
1	Basic Rate	15.00%	15.00%
2	Surcharge	12.00%	1.80%
3	Education cess	4.00%	0.67%
4	Overall Rate	%	17.4720%
5	Grossed up Rate of Return on Equity	%	18.1756%
	Return on Equity and Income Tax		
1	Opening Fixed Assets	Rs. Crore	5979.02
2	Opening Equity	Rs. Crore	1494.75
3	Capitalisation during the year	Rs. Crore	0.00
4	Equity portion of capitalisation	Rs. Crore	0.00
6	Closing Equity	Rs. Crore	1494.75
7	Return on Equity at the beginning of the year	Rs. Crore	224.21
8	Return on Equity portion of capitalisation (on pro-rata basis)	Rs. Crore	0.00
9	Additional Equity for no of months during the year	No. of Months	0.00
	Total Return on Equity	Rs. Crore	224.21
	Estimated Income tax on Return on Equity	Rs. Crore	47.47



JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited)

Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25

Calculation of Cost of Electricity Charges for pipe line & Pumping Station beyond 50 km

Sr No.	Particulars	Units	Mohangarh Amount	Kanod Amount	Akal Amount	Sangad Amount	Total Amount
A	Actual Electricity Charges of four Pumping station for F.Y. 2023-24						
1	Electricity Charges for the month of April-2023	INR	80,75,918	79,08,815	75,24,566	21,12,910	2,56,22,209
2	Electricity Charges for the month of May-2023	INR	56,67,150	52,86,056	46,16,598	39,90,136	1,95,59,940
3	Electricity Charges for the month of June-2023	INR	50,19,168	45,90,041	40,79,605	34,27,461	1,71,16,275
4	Electricity Charges for the month of July-2023	INR	44,37,039	43,22,975	38,73,904	32,77,114	1,59,11,032
5	Electricity Charges for the month of August-2023	INR	76,64,271	77,00,607	59,48,398	55,24,070	2,68,37,346
6	Electricity Charges for the month of September-2023	INR	74,00,845	73,00,192	70,02,532	14,17,899	2,31,21,468
	Total Electricity Charges for F.Y. 2023-24 (upto September-2023)	INR	3,82,64,391	3,71,08,686	3,30,45,603	1,97,49,590	12,81,68,270
	Estimated Electricity charges for 12 Months	INR	7,65,28,782	7,42,17,372	6,60,91,206	3,94,99,180	25,63,36,540
	Electricity Charges claimed for F.Y. 2024-25	Rs.Crore/Year			6.61	3.95	10.56
	Copies of Electricity Bills for the months of April- 2023 to September 2024 are enclosed						





JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JODVYNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against 1. Electricity Consumption 16012000.00 2. Meter Security 58000.00 3. CT/PT Security 0.00 PAN AAACR8812L GSTIN	
KNO 330215006093		AEN Mobile No. Phone No. 0					
A/c No. 9002/0001		SDO Code 3302150		FEEDER CODE 3ED2414691	DUE DATE OF PAYMENT 21 Apr 2023		
BILL NO. 3302150338223					NAME & ADDRESS OF CONSUMER		
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE			
Apr-2023	8011	RURAL	25	11 Apr 2023	M S JSW Energy Barmer Ltd Deepak Joshi Manager Solar project PUMPING STN. MOHAN GARH JAISALMER		
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD		
33000	HT	2788.00 HP	0.00	2700	2025		
ED EXEMPTION DETAIL							
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS	
50	24 Jan 2017	0		0.5s	1.0000	nitin.jain28585@gmail.com	
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		1113696.00	READING DATE 01-Apr-2023	
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	
RSE48824	KWH	4324307.00	4300069.00	24238.00	36 /1	872568.00	
RSE48824	KVAH	4767059.00	4741669.00	25390.00	36 /1	914040.00	
RSE48824	KVA	48.0000	0.0000	48.0000	36 /1	1728.0000	
RSE48824	TOD KWH	191445.00	186401.00	5044.00	36 /1	181584.0000	
						GROSS CONSUMPTION INCLUDING T.L.	
						872568.00	
						914040.00	
						1728.0000	
						181584.0000	
BILLING DEMAND	KWH CONS. FOR DS/ND/USE	TEST / OPEN ACCESS UNIT / SOLAR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	
2025.00	0/0	0.00	872568.00	0.00	872568.00	181584.00	
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	7.081	AVERAGE POWER FACTOR	0.954	LOAD FACTOR%	
						43.4400	
(1) ENERGY CHARGES	(2) FIXED CHARGES	(3) TOTAL (1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	
6178654.01	546750.00	6725404.01	0.00	-12266.35	0.00	0.00	
PARALLEL OPERATION CHARGES		DETAIL OF FUEL SURCHARGE		INCENTIVES & REBATES			
		PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	
		Jan2022-Mar2022	0.19	441159.48	0.00	0.00	
		Oct2021-Dec2021	0.12	356270.40			
				162532.44(SF)			
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	
0.00	49.77	162.16	0.00	7627622.97	349027.20	87256.80	
TOTAL CURRENT ASSESSMENT		ARREARS		NET PAYABLE AMOUNT			
		ND	ED	WCC	UC	TOTAL	
8064118.90		6622.57	0.00	0.00	0.00	6622.57	
PREVIOUS BILL AMOUNT: 6622743.57		Eighty Lakhs Seventy Five Thousand Nine Hundred and Eighteen rupees only					
PREVIOUS BILL DUE DATE: 17-Mar-2023		Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)					
AMOUNT PAID: 6509510.00		Code	ND	ED	WCC	Urban Cess	
DATE OF PAYMENT: 17-Mar-2023							
PREVIOUS FNB AMOUNT: 0.00							
PREVIOUS FNB DUE DATE:							
FNB AMOUNT PAID: 0.00							
DATE OF PAYMENT:							
BAR CODE		LEDGER KEEPER		AAO-II / AAO-I		A.O.(HTB)/SR. A.O. (HTB)	
						183	
<small>(E. & O.E) For instructions and code list ect. please see overleaf. (*) DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB) Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 50 'A' of the Electricity Act 2003 without any further information / notice. All Positive (+) Figure Appearing under total dues column should be deposited avoiding LPS. Yet Net Payable Amount is in negative. ARREAR TGS : 0.00 TGS Amount: 5177.00</small>							
LAST 12 MONTH CONSUMPTION							
MONTH	MAR-23	FEB-23	JAN-23	DEC-22	NOV-22	OCT-22	
CONSUMPTION	817596.00	605088.00	766152.00	638280.00	891000.00	825984.00	
	1113696.00						
Deferred Amount: 0.00		Deferred LPS: 0.00		EC for PF: 6133177.00		TOD Surcharge: 50957.71	



JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JDVVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against	
		Payment of this bill should be made either Online or collection center of AEN (O&M) MOHANGARH, JDVVNL, MOHANGARH				1. Electricity Consumption	16012000.00
KNO	330215006093	AEN Mobile No. Phone No. 0		3. CT/PT Security		0.00	
A/c No.	9002/0001			PAN		AAACR8812L	
BILL NO.	3302150345709	SDO Code	3302150	FEEDER CODE	3ED2414691	GSTIN	
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	NAME & ADDRESS OF CONSUMER	
May-2023	8011	RURAL	25	09 May 2023	19 May 2023	M S JSW Energy Banner Ltd Deepak Joshi Manager Solar project PUMPING STN. MOHAN GARH JAISALMER	
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD		
33000	HT	2788.00 HP	0.00	2700	2025		
ED EXEMPTION DETAIL							
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS	nitin.jain28585@gmail.com
50	24 Jan 2017	0		0.5s	1.0000	MOBILE NO	8875028429
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		659088.00	READING DATE	01-May-2023
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.
RSE48824	KWH	4339422.00	4324307.00	15115.00	36 /1	544140.00	544140.00
RSE48824	KVAH	4782976.00	4767059.00	15917.00	36 /1	573012.00	573012.00
RSE48824	KVA	56.3000	0.0000	56.3000	36 /1	2026.8000	2026.8000
RSE48824	TOD KWH	194217.00	191445.00	2772.00	36 /1	99792.0000	99792.0000
BILLING DEMAND	KWH CONS. FOR DS/ NDS USE	TEST / OPEN ACCESS UNIT / SOLAR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION
2026.80	0/0	0.00	544140.00	0.00	544140.00	99792.00	0.00
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	7.081	AVERAGE POWER FACTOR	0.949	LOAD FACTOR%	27.9900
(1) ENERGY CHARGES	(2) FIXED CHARGES	(3) TOTAL (1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT
3853055.34	547236.00	4400291.34	0.00	0.00	0.00	0.00	0.00
PARALLEL OPERATION CHARGES	DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES			
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE
0.00	Apr2022-Jun2022	0.45	821988.00 162532.44(SF)	0.00	0.00	-52997.04	0.00
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC
0.00	181.62	141.56	0.00	5381026.28	217656.00	54414.00	0.00
TOTAL CURRENT ASSESSMENT		ARREARS				NET PAYABLE AMOUNT	
5653419.46		ND	ED	WCC	UC	TOTAL	8076.47
		8076.47	0.00	0.00	0.00		5667150.00
PREVIOUS BILL AMOUNT: 8075918.47 PREVIOUS BILL DUE DATE: 21-Apr-2023 AMOUNT PAID: 8062665.00 DATE OF PAYMENT: 18-Apr-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:				Fifty Six Lakhs Sixty Seven Thousand One Hundred and Fifty rupees only			
				Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)			
Code		ND	ED	WCC	Urban Cess		
BAR CODE				LEDGER KEEPER		AAO-II / AAO-I	
				A.O.(HTB)/SR. A.O.(HTB)		134	
(E. & O.E) For instructions and code list ect. please see overleaf. (* DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB) Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice. All Positive(+) Figure Appearing under total dues column should be deposited avoiding LPS. Yot Not Payable Amount is in negative. ARREAR TCS : 0.00 TCS Amount: 5654.00							
LAST 12 MONTH CONSUMPTION							
MONTH	APR-23	MAR-23	FEB-23	JAN-23	DEC-22	NOV-22	OCT-22
CONSUMPTION	872568.00	817596.00	605088.00	766152.00	638280.00	891000.00	825984.00
	659088.00						
Deferred Amount: 0.00		Deferred LPS: 0.00		EC for PF: 3849269.84		TOD Surcharge: 49211.53	



JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JDVVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC016483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against						
		Payment of this bill should be made either Online or collection center of AEN (O&M) MOHANGARH, JDVVNL, MOHANGARH				1. Electricity Consumption	16012000.00					
KNO	330215006093	AEN Mobile No.		3. CT/PT Security		0.00						
A/c No.	9002/0001	Phone No. 0		PAN		AAACR8812L						
BILL NO.	3302150345820	SDO Code	3302150	FEEDER CODE	3ED2414691	GSTIN						
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	NAME & ADDRESS OF CONSUMER						
Jun-2023	8011	RURAL	25	11 Jun 2023	21 Jun 2023	M S JSW Energy Barmer Ltd Deepak Joshi Manager Solar project PUMPING STN. MOHAN GARH JAISALMER						
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD							
33000	HT	2788.00 HP	0.00	2700	2025							
ED EXEMPTION DETAIL												
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS	nitin.jain28585@gm ail.com					
50	24 Jan 2017	0		0.5s	1.0000	MOBILE NO	8875028429					
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		31320.00	READING DATE	01-Jun-2023					
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.					
RSE48824	KWH	4350483.00	4339422.00	11061.00	36 /1	398196.00	398196.00					
RSE48824	KVAH	4794730.00	4782976.00	11754.00	36 /1	423144.00	423144.00					
RSE48824	KVA	56.1000	0.0000	56.1000	36 /1	2019.6000	2019.6000					
RSE48824	TOD KWH	196126.00	194217.00	1909.00	36 /1	68724.0000	68724.0000					
BILLING DEMAND	KWH CONS. FOR DS/ NDS USE	TEST / OPEN ACCESS UNIT / SOLAR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION					
2025.00	0/0	0.00	398196.00	0.00	398196.00	68724.00	366876.00					
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	7.081	AVERAGE POWER FACTOR	0.941	LOAD FACTOR%	19.8200					
(1) ENERGY CHARGES	(2) FIXED CHARGES	(3) TOTAL (1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT					
2819625.88	546750.00	3366375.88	0.00	0.00	0.00	0.00	0.00					
PARALLEL OPERATION CHARGES	DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES								
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE					
0.00	Jul2022-Sep2022	0.52	1572498.72 162532.44(SF)	0.00	0.00	-36497.60	-311844.60					
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC					
0.00	259.53	20873.98	0.00	4788281.49	159278.40	39819.60	0.00					
TOTAL CURRENT ASSESSMENT		ARREARS			NET PAYABLE AMOUNT							
		ND	ED	WCC	UC	TOTAL						
5008513.00		5666.93	0.00	0.00	0.00	5666.93	5019168.00					
PREVIOUS BILL AMOUNT: 5667149.93 PREVIOUS BILL DUE DATE: 19-May-2023 AMOUNT PAID: 5655829.00 DATE OF PAYMENT: 23-May-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:				Fifty Lakhs Nineteen Thousand One Hundred and Sixty Eight rupees only								
				Misc. Deblts(+) / Credit(-) (FOR INFORMATION ONLY)								
Code		ND	ED	WCC	Urban Cess							
BAR CODE					135							
		LEDGER KEEPER: AAO-II / AAO-I			A.O.(HTB)/SR. A.O.(HTB)							
(E. & O.E) For instructions and code list etc. please see overleaf (* DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB) Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 58 'A' of the Electricity Act 2003 without any further information / notice. All Positive(+) Figure Appearing under total dues column should be deposited avoiding LPS. Yet Net Payable Amount is in negative. ARREAR TCS : 0.00 TCS Amount: 4888.00												
LAST 12 MONTH CONSUMPTION												
MONTH	MAY-23	APR-23	MAR-23	FEB-23	JAN-23	DEC-22	NOV-22	OCT-22	SEP-22	AUG-22	JUL-22	JUN-22
CONSUMPTION	544140.00	872568.00	817596.00	605088.00	766152.00	638280.00	891000.00	825984.00	1124064.00	1073988.00	1136232.00	
Deferred Amount: 0.00		Deferred LPS: 0.00		EC for PF: 2506500.33		TOD Surcharge: 35216.65						



JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JDVVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against	
		Payment of this bill should be made either Online or collection center of AEN (O&M) MOHANGARH, JDVVNL, MOHANGARH				1. Electricity Consumption	16012000.00
KNO	330215006093	AEN Mobile No.				2. Meter Security	58000.00
A/c No.	9002/0001	Phone No. 0				3. CT/PT Security	0.00
BILL NO.	3302150356618	SDO Code	3302150	FEEDER CODE	3ED2414691	PAN	AAACR8812L
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	NAME & ADDRESS OF CONSUMER	
Jul-2023	8011	RURAL	25	14 Jul 2023	24 Jul 2023	M S JSW Energy Barmer Ltd Deepak Joshi Manager Solar project PUMPING STN. MOHAN GARH JAISALMER	
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD		
33000	HT	2788.00 HP	0.00	2700	2025		
ED EXEMPTION DETAIL							
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS	nitin.jain28585@gmail.com
50	24 Jan 2017	0		0.5s	1.0000	MOBILE NO	8875028429
(A) METER READING & CONSUMPTION				BASE UNIT FOR INCREMENTAL CONSUMPTION		1136232.00	READING DATE
						01-Jul-2023	
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.
RSE48824	KWH	4366394.00	4350483.00	15911.00	36 /1	572796.00	572796.00
RSE48824	KVAH	4811403.00	4794730.00	16673.00	36 /1	600228.00	600228.00
RSE48824	KVA	56.9000	0.0000	56.9000	36 /1	2048.4000	2048.4000
RSE48824	TOD KWH	198879.00	196126.00	2753.00	36 /1	99108.0000	99108.0000
BILLING DEMAND	KWH CONS. FOR DS/ NDS USE	TEST / OPEN ACCESS UNIT / SOLAR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIQ RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION
2048.40	0/0	0.00	572796.00	0.00	572796.00	99108.00	0.00
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	7.081	AVERAGE POWER FACTOR	0.954	LOAD FACTOR%	29.4600
(1) ENERGY CHARGES	(2) FIXED CHARGES	(3) TOTAL(1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT
4055968.48	553068.00	4609036.48	0.00	-8095.15	0.00	0.00	0.00
PARALLEL OPERATION CHARGES	DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES			
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE
0.00		0	0.00 162532.44(SF)	0.00	0.00	-52633.78	0.00
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC
0.00	176.34	0.00	0.00	4755080.66	229118.40	57279.60	0.00
TOTAL CURRENT ASSESSMENT		ARREARS				NET PAYABLE AMOUNT	
		ND	ED	WCC	UC	TOTAL	
5041655.00		5018.93	0.00	0.00	0.00	5018.93	4437039.00
PREVIOUS BILL AMOUNT: 5019167.93 PREVIOUS BILL DUE DATE: 21-Jun-2023 AMOUNT PAID: 5009161.00 DATE OF PAYMENT: 21-Jun-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:							
Forty Four Lakhs Thirty Seven Thousand Thirty Nine rupees only Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)							
Code		ND	ED	WCC	Urban Cess		
98		-682975.00	0.00	0.00	0.00		
99		68298.00	0.00	0.00	0.00		
136							
BAR CODE				LEDGER KEEPER		AAO-II / AAO-I	
				A.O.(HTB)/SR. A.O.(HTB)			
(E. & O.E) For instructions and code list etc, please see overleaf. (" DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB) Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice. All Positive(+) Figure Appearing under total dues column should be deposited avoiding LPS. Yet Net Payable Amount is in negative.							
LAST 12 MONTH CONSUMPTION				ARREAR TCS : 0.00			
				TCS Amount: 5042.00			
MONTH	JUN-23	MAY-23	APR-23	MAR-23	FEB-23	JAN-23	DEC-22
CONSUMPTION	398196.00	544140.00	872568.00	817596.00	605088.00	766152.00	638280.00
	1136232.00						
Deferred Amount: 0.00		Deferred LPS: 0.00		EC for PF: 4047575.37		TOD Surcharge: 44240.67	



Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JDVVNL Phone No, 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.:08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against	
		Payment of this bill should be made either Online or collection center of AEN (O&M) MOHANGARH,JDVVNL,MOHANGARH				1.Electricity Consumption	16012000.00
KNO	330215006093	AEN Mobile No. Phone No. 0				2.Meter Security	58000.00
A/c No.	9002/0001					3.CT/PT Security	0.00
BILL NO.	3302150363025	SDO Code	3302150	FEEDER CODE	3ED2414691	PAN	AAACR8812L
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	GSTIN	
Aug-2023	8011	RURAL	25	11 Aug 2023	21 Aug 2023	NAME & ADDRESS OF CONSUMER	
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD	M S JSW Energy Barmer Ltd Deepak Joshi Manager Solar project PUMPING STN. MOHAN GARH JAISALMER	
33000	HT	2788.00 HP	0.00				
ED EXEMPTION DETAIL				2700	2025		
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS	nitin.jain28585@gmail.com
50	24 Jan 2017	0		0.5s	1.0000	MOBILE NO	8875028429
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		1073988.00	READING DATE	01-Aug-2023
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.
RSE48824 RSE48824 RSE48824 RSE48824	KWH KVAH KVA TOD KWH	4392007.00 4838032.00 47.3000 203355.00	4366394.00 4811403.00 0.0000 198879.00	25613.00 26629.00 47.3000 4476.00	36 /1 36 /1 36 /1 36 /1	922068.00 958644.00 1702.8000 161136.0000	922068.00 958644.00 1702.8000 161136.0000
BILLING DEMAND	KWH CONS. FOR DS/ NDS USE	TEST / OPEN ACCESS UNIT / SOLOR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION
2025.00	0/0	0.00	922068.00	0.00	922068.00	161136.00	0.00
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	7.081	AVERAGE POWER FACTOR	0.961	LOAD FACTOR%	45.9000
(1)ENERGY CHARGES	(2)FIXED CHARGES	(3)TOTAL(1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT
6529163.51	546750.00	7075913.51	0.00	-35846.99	0.00	0.00	0.00
PARALLEL OPERATION CHARGES	DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES			
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE
0.00		0	0.00 162532.44(SF)	0.00	0.00	-85575.30	0.00
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC
0.00	0.00	76.69	0.00	7191070.38	368827.20	92206.80	0.00
TOTAL CURRENT ASSESSMENT		ARREARS					NET PAYABLE AMOUNT
		ND	ED	WCC	UC	TOTAL	
7652181.07		4436.93	0.00	0.00	0.00	4436.93	7664271.00
PREVIOUS BILL AMOUNT: 4437038.93 PREVIOUS BILL DUE DATE: 24-Jul-2023 AMOUNT PAID: 4427560.00 DATE OF PAYMENT: 18-Jul-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:							
Seventy Six Lakhs Sixty Four Thousand Two Hundred and Seventy One rupees only							
Misc. Deblts(+) / Credit(-) (FOR INFORMATION ONLY)							
Code		ND	ED	WCC	Urban Cess		



JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JDVVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against						
		Payment of this bill should be made either Online or collection center of AEN (O&N) MOHANGARH, JDVVNL, MOHANGARH				1. Electricity Consumption	16012000.00					
KNO	330215006093	AEN Mobile No.				2. Meter Security	58000.00					
A/c No.	9002/0001	Phone No. 0				3. CT/PT Security	0.00					
BILL NO.	3302150367177	SDO Code	3302150	FEEDER CODE	3ED2414691	PAN	AAACR8812L					
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	NAME & ADDRESS OF CONSUMER						
Sep-2023	8011	RURAL	25	11 Sep 2023	21 Sep 2023	M S JSW Energy Barmer Ltd Deepak Joshi Manager Solar project PUMPING STN. MOHAN GARH JAISALMER						
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD							
33000	HT	2788.00 HP	0.00	2700	2025							
ED EXEMPTION DETAIL												
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS	nitin.jain28585@gmail.com					
50	24 Jan 2017	0		0.5s	1.0000	MOBILE NO	8875028429					
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		1124064.00	READING DATE	01-Sep-2023					
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.					
RSE48824	KWH	4413914.00	4392007.00	21907.00	36 /1	788652.00	788652.00					
RSE48824	KVAH	4860854.00	4838032.00	22822.00	36 /1	821592.00	821592.00					
RSE48824	KVA	57.2000	0.0000	57.2000	36 /1	2059.2000	2059.2000					
RSE48824	TOD KWH	206893.00	203355.00	3538.00	36 /1	127368.0000	127368.0000					
BILLING DEMAND	KWH CONS. FOR DS/ND/USE	TEST / OPEN ACCESS UNIT / SOLAR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION					
2059.20	0/0	0.00	788652.00	0.00	788652.00	127368.00	0.00					
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	7.081	AVERAGE POWER FACTOR	0.959	LOAD FACTOR%	39.2600					
(1) ENERGY CHARGES	(2) FIXED CHARGES	(3) TOTAL (1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT					
5584444.81	555984.00	6140428.81	0.00	-25138.95	0.00	0.00	0.00					
PARALLEL OPERATION CHARGES	DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES								
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE					
0.00		0	410099.04 162532.44(SF)	0.00	0.00	-67641.96	0.00					
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC					
0.00	46.87	7028.54	0.00	6984647.36	315460.80	78865.20	0.00					
TOTAL CURRENT ASSESSMENT		ARREARS					NET PAYABLE AMOUNT					
		ND	ED	WCC	UC	TOTAL						
7386048.77		7664.00	0.00	0.00	0.00	7664.00	7400845.00					
PREVIOUS BILL AMOUNT: 7664271.00 PREVIOUS BILL DUE DATE: 21-Aug-2023 AMOUNT PAID: 7648954.00 DATE OF PAYMENT: 22-Aug-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:				Seventy Four Lakhs Eight Hundred and Forty Five rupees only Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)								
				Code	ND	ED	WCC	Urban Cess				
				121 94	239737.68 55000.00	0.00 0.00	0.00 0.00	0.00 0.00				
				138								
BAR CODE				LEDGER KEEPER		AAO-II / AAO-I		A.O.(HTB)/SR. A.O.(HTB)				
(E. & O.E) For Instructions and code list ect. please see overleaf. (* DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB) Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 66 'A' of the Electricity Act 2003 without any further information / notice. All Positive(+) Figure Appearing under total dues column should be deposited avoiding LPS. Yet Net Payable Amount is in negative. ARREAR TCS : 0.00 TCS Amount: 7132.00												
LAST 12 MONTH CONSUMPTION												
MONTH	AUG-23	JUL-23	JUN-23	MAY-23	APR-23	MAR-23	FEB-23	JAN-23	DEC-22	NOV-22	OCT-22	SEP-22
CONSUMPTION	922068.00	572796.00	398196.00	544140.00	872568.00	817596.00	605088.00	766152.00	638280.00	891000.00	825984.00	
	1124064.00											
Deferred Amount: 0.00			Deferred LPS: 0.00			EC for PF: 5586433.15			TOD Surcharge: 69630.31			



JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JVVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against	
KNO		330215006094		AEN Mobile No.		1. Electricity Consumption	
A/c No.		9003/0001		Phone No. 0		2. Meter Security	
BILL NO.		3302150338224		SDO Code		3. CT/PT Security	
BILLING MONTH		TARIFF CODE		AREA CODE		PAN	
Apr-2023		8011		RURAL		AAACR8812L	
VOLTAGE OF SUPPLY		METERING (HT/LT) SIDE		SANCTION LOAD (HP)		GSTIN	
33000		HT		1394.00 HP			
ED EXEMPTION DETAIL		IND. CODE		FEEDER CODE		NAME & ADDRESS OF CONSUMER	
25		11 Apr 2023		11F1044161		M S JSW Energy Barmer Ltd	
2700		21 Apr 2023		75% OF CD		Deepak Joshi Manager Solar project	
2025						PUMPING ST. KANOD JAISALMER	
RATE OF EXEMPTION		END DATE		BASE UNIT		BILL DURATION	
50		24 Jan 2017		0		1.0000	
PROGRESSIVE UNIT		M. CLASS ACCURACY		BILL DURATION		E-MAIL ADDRESS	
0.25		0.25		1.0000		MOBILE NO	
1067796.00		READING DATE		01-Apr-2023			
(A) METER READING & CONSUMPTION		BASE UNIT FOR INCREMENTAL CONSUMPTION		1067796.00			
METER NO. (1)		NATURE OF METER (2)		PRESENT READING (3)		LAST READING (4)	
Q0494248		KWH		302162.00		278310.00	
Q0494248		KVAH		318563.00		293398.00	
Q0494248		KVA		49.4600		0.0000	
Q0494248		TOD KWH		83168.00		77237.00	
DIFFERENCE (3-4)=5		MP (6)		CONSUMPTION (5x6)=7		GROSS CONSUMPTION INCLUDING T.L.	
23852.00		36 /1		858672.00		858672.00	
25165.00		36 /1		905940.00		905940.00	
49.4600		36 /1		1780.5600		1780.5600	
5931.00		36 /1		213516.0000		213516.0000	
BILLING DEMAND		KWH CONS. FOR DS/ NDS USE		TEST / OPEN ACCESS UNIT / SOLAR EXPORT		NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	
2025.00		0/0		0.00		858672.00	
SUNDRY UNITS (DR/CR)		KWH CONSUMPTION FOR MIS PURPOSE		OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)		INCREMENTAL/ NEW CONSUMPTION	
0.00		858672.00		213516.00		0.00	
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES		7.081		AVERAGE POWER FACTOR	
0.947		LOAD FACTOR%		42.7500			
(1) ENERGY CHARGES		(2) FIXED CHARGES		(3) TOTAL (1+2)		EXCESS DEMAND SURCHARGE	
6080256.43		546750.00		6627006.43		0.00	
PF SURCHARGE/ INCENTIVE		DIFFERENCE OF MINIMUM ENERGY CHARGES		CTPT RENT		TRANSFORMER RENT	
0.00		0.00		0.00		0.00	
PARALLEL OPERATION CHARGES		DETAIL OF FUEL SURCHARGE		INCENTIVES & REBATES			
PERIOD		RATE		AMOUNT		LOAD FACTOR INCENTIVE	
Jan2022-Mar2022		0.19		431645.04		0.00	
Oct2021-Dec2021		0.12		348464.16		0.00	
159027.12(SF)							
UNPAID FNB		LPS ON OLD ARREARS		LPS ON CURRENT		LPS ON FNB	
0.00		46.62		155.07		0.00	
ND		ED		WCC		UC	
7465049.44		343468.80		85867.20		0.00	
TOTAL CURRENT ASSESSMENT		ARREARS		NET PAYABLE AMOUNT			
7894587.13		6333.25		0.00		0.00	
6333.25		0.00		0.00		6333.25	
7908815.00							
PREVIOUS BILL AMOUNT: 6332859.25		PREVIOUS BILL DUE DATE: 17-Mar-2023		AMOUNT PAID: 6320204.00		DATE OF PAYMENT: 17-Mar-2023	
PREVIOUS FNB AMOUNT: 0.00		PREVIOUS FNB DUE DATE: 0.00		FNB AMOUNT PAID: 0.00		DATE OF PAYMENT:	
Seventy Nine Lakhs Eight Thousand Eight Hundred and Fifteen rupees only		Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)		Code		ND	
ED		WCC		Urban Cess			
139							
BAR CODE		LEDGER KEEPER		AAO-II / AAO-I		A.O.(HTB)/SR.A.O.(HTB)	
(E. & O.E) For instructions and code list ect. please see overleaf. (C) DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB		Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice.		All Positive (+) Figure Appearing under total dues column should be deposited avoiding LPS. Yet Net Payable Amount is in negative.		ARREAR TCS : 0.00 TCS Amount: 7895.00	
LAST 12 MONTH CONSUMPTION		MONTH		MAR-23		FEB-23	
CONSUMPTION		778644.00		567792.00		758556.00	
1067796.00		627336.00		851688.00		810432.00	
1040004.00		997056.00		1053360.00		22968.00	
624960.00		Deferred Amount: 0.00		Deferred LPS: 0.00		EC for PF: 5979163.12	
TOD Surcharge: 12299.70							



[Signature]



JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JDVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER) Payment of this bill should be made either Online or collection center of AEN (O&M) MOHANGARH, JDVNL, MOHANGARH				Available Security Deposit Against 1. Electricity Consumption 14276000.00 2. Meter Security 8000.00 3. CT/PT Security 50000.00 PAN AAACR8812L GSTIN	
KNO	330215006094	AEN Mobile No.					
A/c No.	9003/0001	Phone No. 0					
BILL NO.	3302150345821	SDO Code	3302150	FEEDER CODE	11F1044161		
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	NAME & ADDRESS OF CONSUMER	
Jun-2023	8011	RURAL	25	11 Jun 2023	21 Jun 2023	M S JSW Energy Barmer Ltd Deepak Joshi Manager Solar project PUMPING ST. KANOD JAISALMER	
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD		
33000	HT	1394.00 HP	0.00	2700	2025		
ED EXEMPTION DETAIL							
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS	
50	24 Jan 2017	0		0.2s	1.0000	MOBILE NO	8875028429
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		22968.00	READING DATE	01-Jun-2023
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.
Q0494248	KWH	325497.00	315908.00	9589.00	36 /1	345204.00	345204.00
Q0494248	KVAH	344104.00	333614.00	10490.00	36 /1	377640.00	377640.00
Q0494248	KVA	59.4400	0.0000	59.4400	36 /1	2139.8400	2139.8400
Q0494248	TOD KWH	87322.00	85699.00	1623.00	36 /1	58428.0000	58428.0000
BILLING DEMAND	KWH CONS. FOR DS/NDIS USE	TEST / OPEN ACCESS UNIT / SOLAR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION
2139.84	0/0	0.00	345204.00	0.00	345204.00	58428.00	322236.00
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	7.081	AVERAGE POWER FACTOR	0.914	LOAD FACTOR%	17.1800
(1) ENERGY CHARGES	(2) FIXED CHARGES	(3) TOTAL (1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT
2444389.52	577756.80	3022146.32	0.00	0.00	0.00	0.00	0.00
PARALLEL OPERATION CHARGES	DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES			
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE
0.00	Jul2022-Sep2022	0.52	1480695.84 159027.12(SF)	0.00	0.00	-31029.65	-273900.60
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC
0.00	254.35	19464.43	0.00	4387873.09	138081.60	34520.40	0.00
TOTAL CURRENT ASSESSMENT		ARREARS				NET PAYABLE AMOUNT	
		ND	ED	WCC	UC	TOTAL	
4580193.87		5286.35	0.00	0.00	0.00	5286.35	4590041.00
PREVIOUS BILL AMOUNT: 5286056.35 PREVIOUS BILL DUE DATE: 19-May-2023 AMOUNT PAID: 5275497.00 DATE OF PAYMENT: 23-May-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:				Forty Five Lakhs Ninety Thousand Forty One rupees only Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)			
				Code	ND	ED	WCC
							Urban Cess
BAR CODE				LEDGER KEEPER		A.O.(HTB)/SR. A.O.(HTB)	
(E. & O.E) For Instructions and code list ect. please see overleaf. (" DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB) Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice. All Positive(+) Figure Appearing under total dues column should be deposited avoiding LPS. Yel Net Payable Amount is in negative. ARREAR TCS : 0.00 TCS Amount: 4561.00							
LAST 12 MONTH CONSUMPTION							
MONTH	MAY-23	APR-23	MAR-23	FEB-23	JAN-23	DEC-22	NOV-22
CONSUMPTION	494856.00	858672.00	778644.00	567792.00	758556.00	627336.00	851688.00
	22968.00						
Deferred Amount: 0.00		Deferred LPS: 0.00		EC for PF: 2170393.33		TOD Surcharge: 30934.06	

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JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (R & C) New Power House, Jodhpur JDVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578RIZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against						
		Payment of this bill should be made either Online or collection center of AEN (O&M) MOHANGARH, JDVNL, MOHANGARH				1. Electricity Consumption	14276000.00					
KNO	330215006094	AEN Mobile No. Phone No. 0				2. Meter Security	8000.00					
A/c No.	9003/0001					3. CT/PT Security	50000.00					
BILL NO.	3302150356597	SDO Code	3302150	FEEDER CODE	11F1044161	PAN	AAACR8812L					
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	NAME & ADDRESS OF CONSUMER						
Jul-2023	8011	RURAL	25	11 Jul 2023	21 Jul 2023	M S JSW Energy Barmer Ltd Deepak Joshi Manager Solar project PUMPING ST. KANOD JAISALMER						
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD							
33000	HT	1394.00 HP	0.00	2700	2025							
ED EXEMPTION DETAIL												
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS						
50	24 Jan 2017	0		0.2s	1.0000	MOBILE NO	8875028429					
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		1053360.00	READING DATE	01-Jul-2023					
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.					
Q0494248	KWH	340576.00	325497.00	15079.00	36 /1	542844.00	542844.00					
Q0494248	KVAH	360104.00	344104.00	16000.00	36 /1	576000.00	576000.00					
Q0494248	KVA	61.0200	0.0000	61.0200	36 /1	2196.7200	2196.7200					
Q0494248	TOD KWH	89846.00	87322.00	2524.00	36 /1	90864.0000	90864.0000					
BILLING DEMAND	KWH CONS. FOR DS/ND/USE	TEST / OPEN ACCESS UNIT / SOLAR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION					
2196.72	0/0	0.00	542844.00	0.00	542844.00	90864.00	0.00					
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	-7.081	AVERAGE POWER FACTOR	0.942	LOAD FACTOR%	27.9200					
(1) ENERGY CHARGES	(2) FIXED CHARGES	(3) TOTAL(1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT					
3843878.36	593114.40	4436992.76	0.00	0.00	0.00	0.00	0.00					
PARALLEL OPERATION CHARGES		DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES							
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE					
0.00		0	0.00 159027.12(SF)	0.00	0.00	-48255.60	0.00					
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC					
0.00	149.22	0.00	0.00	4590226.91	217137.60	54284.40	0.00					
TOTAL CURRENT ASSESSMENT		ARREARS					NET PAYABLE AMOUNT					
		ND	ED	WCC	UC	TOTAL						
4861798.13		4590.22	0.00	0.00	0.00	4590.22	4322975.00					
PREVIOUS BILL AMOUNT: 4590041.22 PREVIOUS BILL DUE DATE: 21-Jun-2023 AMOUNT PAID: 4580890.00 DATE OF PAYMENT: 21-Jun-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:		Forty Three Lakhs Twenty Two Thousand Nine Hundred and Seventy Five rupees only										
		Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)										
		Code	ND	ED	WCC	Urban Cess						
		98	-609195.00	0.00	0.00	0.00						
		99	60920.00	0.00	0.00	0.00						
BAR CODE			LEDGER KEEPER		AAO-II / AAO-I		A.O.(HTB)/SR. A.O.(HTB)					
<small>(E. & D.E) For Instructions and code list etc. please see overleaf. (*) DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB) Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice. All Positive(+) Figure Appearing under total dues column should be deposited evoking LPS. Yet Net Payable Amount is in negative. ARREAR TCS : 0.00 TCS Amount: 4882.00</small>												
LAST 12 MONTH CONSUMPTION												
MONTH	JUN-23	MAY-23	APR-23	MAR-23	FEB-23	JAN-23	DEC-22	NOV-22	OCT-22	SEP-22	AUG-22	JUL-22
CONSUMPTION	345204.00	494856.00	858672.00	778644.00	567792.00	758556.00	627336.00	851688.00	810432.00	1040004.00	997056.00	
Deferred Amount: 0.00		Deferred LPS: 0.00		EC for PF: 3838085.39		TOD Surcharge: 42462.63						



Office of Issue:
Superintending Engineer (RA & C)
New Power House, Jodhpur
JDVVNL
Phone No. 0291-2742375
0291-2742227

CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R
GSTIN No.:08AAACJ8578RJZJ, HSN Code of Electric Energy : 2716
(BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5
TARIFF CONSUMER)

Available Security Deposit Against

1.Electricity Consumption

14276000.00

2.Meter Security

8000.00

3.CT/PT Security

50000.00

PAN

AAACR8812L

GSTIN

KNO

330215006094

A/c No.

9003/0001

BILL NO.

3302150363026

BILLING MONTH

TARIFF CODE

AREA CODE

IND. CODE

BILL ISSUE DATE

DUE DATE OF PAYMENT

NAME & ADDRESS OF CONSUMER

Aug-2023

8011

RURAL

25

11 Aug 2023

21 Aug 2023

M S JSW Energy Barmer Ltd
Deepak Joshi Manager Solar project
PUMPING ST. KANOD JAISALMER

VOLTAGE OF SUPPLY

METERING (HT/LT) SIDE

SANCTION LOAD (HP)

CAPACITY OF CPP(KVA)

CONTRACT DEMAND(KVA)

75% OF CD

33000

HT

1394.00 HP

0.00

2700

2025

ED EXEMPTION DETAIL

RATE OF EXEMPTION

END DATE

BASE UNIT

PROGRESSIVE UNIT

M. CLASS ACCURACY

BILL DURATION

E-MAIL ADDRESS

50

24 Jan 2017

0

0.2s

1.0000

MOBILE NO

8875028429

(A) METER READING & CONSUMPTION

BASE UNIT FOR INCREMENTAL CONSUMPTION

997056.00

READING DATE

01-Aug-2023

METER NO. (1)

NATURE OF METER (2)

PRESENT READING (3)

LAST READING (4)

DIFFERENCE (3-4)=5

MF (6)

CONSUMPTION (5x6)=7

GROSS CONSUMPTION INCLUDING T.L.

Q0494248

KWH

366282.00

340576.00

25706.00

36 /1

925416.00

925416.00

Q0494248

KVAH

386988.00

360104.00

26884.00

36 /1

967824.00

967824.00

Q0494248

KVA

50.8600

0.0000

50.8600

36 /1

1830.9600

1830.9600

Q0494248

TOD KWH

94410.00

89846.00

4564.00

36 /1

164304.0000

164304.0000

BILLING DEMAND

KWH CONS. FOR DS/ NDS USE

TEST / OPEN ACCESS UNIT / SOLOR EXPORT

NET KWH CONSUMPTION TO BE BILLED AT LIP RATE

SUNDRY UNITS (DR/CR)

KWH CONSUMPTION FOR MIS PURPOSE

OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)

INCREMENTAL/ NEW CONSUMPTION

2025.00

0/0

0.00

925416.00

0.00

925416.00

164304.00

0.00

(B) CHARGES & SURCHARGES

RATE OF ENERGY CHARGES

7.081

AVERAGE POWER FACTOR

0.956

LOAD FACTOR%

46.0700

(1)ENERGY CHARGES

(2)FIXED CHARGES

(3)TOTAL(1+2)

EXCESS DEMAND SURCHARGE

PF SURCHARGE/ INCENTIVE

DIFFERENCE OF MINIMUM ENERGY CHARGES

CTPT RENT

TRANSFORMER RENT

6552870.70

546750.00

7099620.70

0.00

-19618.92

0.00

0.00

0.00

PARALLEL OPERATION CHARGES

PERIOD

RATE

AMOUNT

LOAD FACTOR INCENTIVE

NEW IND. REBATE

TOD REBATE

INC. CONSUMP. REBATE

0.00

0

0.00
159027.12(SF)

0.00

0.00

-87257.75

0.00

UNPAID FNB

LPS ON OLD ARREARS

LPS ON CURRENT

LPS ON FNB

ND

ED

WCC

UC

0.00

0.00

87.66

0.00

7225798.76

370166.40

92541.60

0.00

TOTAL CURRENT ASSESSMENT

ARREARS

NET PAYABLE AMOUNT

7688594.42

ND

ED

WCC

UC

TOTAL

4323.35

7700607.00

PREVIOUS BILL AMOUNT: 4322975.35
PREVIOUS BILL DUE DATE: 21-Jul-2023
AMOUNT PAID: 4313790.00
DATE OF PAYMENT: 18-Jul-2023
PREVIOUS FNB AMOUNT: 0.00
PREVIOUS FNB DUE DATE:
FNB AMOUNT PAID: 0.00
DATE OF PAYMENT:

Seventy Seven Lakhs Six Hundred and Seven rupees only

Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)

Code

ND


ED

WCC

Urban Cess

143

BAR CODE



LEDGER KEEPER

AAO-II / AAO-I

A.O.(HTB)/SR. A.O.(HTB)

(E. & O.E) For Instructions and code list ect, please see overleaf. (" DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB)
Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice.
All Positive(+) Figure Appearing under total dues column should be deposited avoiding LPS. Val Net Payable Amount is in negative.

ARREAR TCS : 0.00

TCS Amount: 7689.00

LAST 12 MONTH CONSUMPTION

MONTH

JUL-23

JUN-23

MAY-23

APR-23

MAR-23

FEB-23

JAN-23

DEC-22

NOV-22

OCT-22

SEP-22

AUG-22

CONSUMPTION

542844.00

345204.00

494856.00

858672.00

778644.00

567792.00

758556.00

627336.00

851688.00

810432.00

1040004.00

Deferred Amount: 0.00

Deferred LPS: 0.00

EC for PF: 6539640.56

TOD Surcharge: 74027.61



JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JDVVNL Phone No, 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against						
KNO		AEN Mobile No.				1.Electricity Consumption	14276000.00					
A/c No.		Phone No. 0				2.Meter Security	8000.00					
BILL NO.	3302150367178	SDO Code	3302150	FEEDER CODE	11F1044161	3.CT/PT Security	50000.00					
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	PAN	AAACR8812L					
Sep-2023	8011	RURAL	25	11 Sep 2023	21 Sep 2023	GSTIN						
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD	NAME & ADDRESS OF CONSUMER						
33000	HT	1394.00 HP	0.00	2700	2025	M S JSW Energy Barmer Ltd Deepak Joshi Manager Solar project PUMPING ST. KANOD JAISALMER						
ED EXEMPTION DETAIL												
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS						
50	24 Jan 2017	0		0.2s	1.0000	MOBILE NO	8875028429					
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		1040004.00	READING DATE	01-Sep-2023					
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.					
Q0494248	KWH	387927.00	366282.00	21645.00	36 /1	779220.00	779220.00					
Q0494248	KVAH	409532.00	386988.00	22544.00	36 /1	811584.00	811584.00					
Q0494248	KVA	49.1600	0.0000	49.1600	36 /1	1769.7600	1769.7600					
Q0494248	TOD KWH	98011.00	94410.00	3601.00	36 /1	129636.0000	129636.0000					
BILLING DEMAND	KWH CONS. FOR DS/ NDS USE	TEST / OPEN ACCESS UNIT / SOLAR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION					
2025.00	0/0	0.00	779220.00	0.00	779220.00	129636.00	0.00					
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	7.081	AVERAGE POWER FACTOR	0.960	LOAD FACTOR%	38.7900					
(1)ENERGY CHARGES	(2)FIXED CHARGES	(3)TOTAL(1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT					
5517656.82	546750.00	6064406.82	0.00	-27581.69	0.00	0.00	0.00					
PARALLEL OPERATION CHARGES	DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES								
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE					
0.00		0	405194.40 159027.12(SF)	0.00	0.00	-68846.44	0.00					
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC					
0.00	45.92	7066.77	0.00	6888735.62	311688.00	77922.00	0.00					
TOTAL CURRENT ASSESSMENT		ARREARS					NET PAYABLE AMOUNT					
		ND	ED	WCC	UC	TOTAL						
7285458.31		7700.77	0.00	0.00	0.00	7700.77	7300192.00					
PREVIOUS BILL AMOUNT: 7700606.77 PREVIOUS BILL DUE DATE: 21-Aug-2023 AMOUNT PAID: 7685217.00 DATE OF PAYMENT: 22-Aug-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:												
Seventy Three Lakhs One Hundred and Ninety Two rupees only												
Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)												
Code		ND	ED	WCC	Urban Cess							
121		240608.16	0.00	0.00	0.00							
94		48400.00	0.00	0.00	0.00							
BAR CODE			LEDGER KEEPER		AAO-II / AAO-I		A.O.(HTB)/SR. A.O.(HTB)					
(E. & O.E) For Instructions and code list act, please see overleaf. (* DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB) Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice. All Positive(+) Figure Appearing under total dues column should be deposited avoiding LPS. Yet Net Payable Amount is in negative. ARREAR TCS : 0.00 TCS Amount: 7033.00												
LAST 12 MONTH CONSUMPTION												
MONTH	AUG-23	JUL-23	JUN-23	MAY-23	APR-23	MAR-23	FEB-23	JAN-23	DEC-22	NOV-22	OCT-22	SEP-22
CONSUMPTION	925416.00	542844.00	345204.00	494856.00	858672.00	778644.00	567792.00	758556.00	627336.00	851688.00	810432.00	
1040004.00												
Deferred Amount: 0.00		Deferred LPS: 0.00			EC for PF: 5516337.63			TOD Surcharge: 67527.25				



JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JDVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER) Payment of this bill should be made either Online or collection center of AEN(Rural,Jaisalmer),JDVNL,Jaisalmer				Available Security Deposit Against	
KNO		330212015002		AEN Mobile No. 9413359417		1.Electricity Consumption	
A/c No.		9014/0138		Phone No. 0		2.Meter Security	
BILL NO.		33021201143150		SDO Code		3000.00	
BILLING MONTH		TARIFF CODE		AREA CODE		3.CT/PT Security	
Apr-2023		8011		RURAL		50000.00	
VOLTAGE OF SUPPLY		METERING (HT/LT) SIDE		SANCTION LOAD (HP)		PAN	
33000		HT		3753.00 HP		AAACR8812L	
CAPACITY OF CPP(KVA)		0.00		FEEDER CODE		GSTIN	
2200		1650		0			
CONTRACT DEMAND(KVA)		75% OF CD		BILL ISSUE DATE		NAME & ADDRESS OF CONSUMER	
21 Apr 2023		21 Apr 2023		11 Apr 2023		JSWENERGY LTD. BARMER AKAL JAISALMER JAISALMER 0	
ED EXEMPTION DETAIL		RATE OF EXEMPTION		END DATE		BASE UNIT	
0		24 Jan 2017		0		PROGRESSIVE UNIT	
M. CLASS ACCURACY		BILL DURATION		E-MAIL ADDRESS		nitin.jain28585@gmail.com	
0.01s		1.0000		MOBILE NO		8875028429	
(A) METER READING & CONSUMPTION		BASE UNIT FOR INCREMENTAL CONSUMPTION		931968.00		READING DATE	
01-Apr-2023							
METER NO. (1)		NATURE OF METER (2)		PRESENT READING (3)		LAST READING (4)	
DIFFERENCE (3)-(4)=5		MF (6)		CONSUMPTION (5x6)=7		GROSS CONSUMPTION INCLUDING T.L.	
A3133229		KWH		439641.00		413069.00	
A3133229		KVAH		458609.00		431406.00	
A3133229		KVA		46.2200		0.0000	
A3133229		TOD KWH		5683.00		1.00	
26572.00		36 /1		956592.00		956592.00	
27203.00		36 /1		979308.00		979308.00	
46.2200		36 /1		1663.9200		1663.9200	
5682.00		36 /1		204552.0000		204552.0000	
BILLING DEMAND		KWH CONS. FOR DS/NDS USE		TEST / OPEN ACCESS UNIT / SOLOR EXPORT		NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	
1663.92		0/0		0.00		956592.00	
SUNDY UNITS (DR/CR)		KWH CONSUMPTION FOR MIS PURPOSE		OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)		INCREMENTAL/ NEW CONSUMPTION	
0.00		956592.00		204552.00		24624.00	
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES		6.111		AVERAGE POWER FACTOR	
0.976		LOAD FACTOR%		58.4400			
(1)ENERGY CHARGES		(2)FIXED CHARGES		(3)TOTAL(1+2)		EXCESS DEMAND SURCHARGE	
5845733.71		449258.40		6294992.11		0.00	
PF SURCHARGE/ INCENTIVE		DIFFERENCE OF MINIMUM ENERGY CHARGES		CTPT RENT		TRANSFORMER RENT	
-93770.08		0.00		0.00		0.00	
PARALLEL OPERATION CHARGES		DETAIL OF FUEL SURCHARGE		INCENTIVES & REBATES			
PERIOD		RATE		AMOUNT		LOAD FACTOR INCENTIVE	
NEW IND. REBATE		TOD REBATE		INC. CONSUMP. REBATE			
0.00		Jan2022-Mar2022		0.19		379578.96	
0.12		Oct2021-Dec2021		295492.32		0.00	
139844.88(SF)							
UNPAID FNB		LPS ON OLD ARREARS		LPS ON CURRENT		LPS ON FNB	
0.00		29.97		154.97		0.00	
ND		ED		WCC		UC	
7031034.14		382636.80		95659.20		0.00	
TOTAL CURRENT ASSESSMENT		ARREARS		NET PAYABLE AMOUNT			
7509515.08		ND		ED		WCC	
7540.65		0.00		0.00		0.00	
PREVIOUS BILL AMOUNT: 7540335.65		PREVIOUS BILL DUE DATE: 21-Mar-2023		AMOUNT PAID: 7525468.00		DATE OF PAYMENT: 16-Mar-2023	
PREVIOUS FNB AMOUNT: 0.00		PREVIOUS FNB DUE DATE: 0.00		FNB AMOUNT PAID: 0.00		DATE OF PAYMENT:	
Seventy Five Lakhs Twenty Four Thousand Five Hundred and Sixty Six rupees only		Misc. Debits(+)/ Credit(-) (FOR INFORMATION ONLY)		Code		ND	
ED		WCC		Urban Cess			
BAR CODE		LEDGER KEEPER		AAO-II / AAO-I		A.O.(HTB)/SR. A.O.(HTB)	
15 & 0.00 For instructions and code set get, please see overleaf. DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB		Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice.		All Positive (+) Figure Appearing under total dues column should be deposited avoiding LPS. Yet Net Payable Amount is in negative.		ARREAR TCS : 0.00 TCS Amount: 7510.00	
LAST 12 MONTH CONSUMPTION		MONTH		MAR-23		FEB-23	
CONSUMPTION		1094194.00		743110.00		743110.00	
931968.00		130356.00		786780.00		722340.00	
950760.00		883584.00		934452.00		23040.00	
575604.00		Deferred Amount: 0.00		Deferred LPS: 0.00		EC for PF: 5860629.66	
TOD Surcharge: 129577.64							



JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JDVVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against						
		Payment of this bill should be made either Online or collection center of AEN(Rural,Jaislmer),JDVVNL,Jaislmer				1.Electricity Consumption 10905824.00	2.Meter Security 8000.00					
KNO	330212015002	AEN Mobile No. 9413359417				3.CT/PT Security	50000.00					
A/c No.	9014/0138	Phone No. 0				PAN	AAACR8812L					
BILL NO.	33021201152957	SDO Code	3302120	FEEDER CODE	0	GSTIN						
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	NAME & ADDRESS OF CONSUMER						
May-2023	8011	RURAL	25	09 May 2023	19 May 2023	JSWENERGYLTD. BARMER						
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD	AKAL JAISALMER JAISALMER 0						
33000	HT	3753.00 HP	0.00	2200	1650							
ED EXEMPTION DETAIL												
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS	nitin.jain28585@gm ail.com					
0	24 Jan 2017	0		0.01s	1.0000	MOBILE NO	8875028429					
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		575604.00	READING DATE	01-May-2023					
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.					
A3133229	KWH	451822.00	439641.00	12181.00	36 /I	438516.00	438516.00					
A3133229	KVAH	471502.00	458609.00	12893.00	36 /I	464148.00	464148.00					
A3133229	KVA	46.8000	0.0000	46.8000	36 /I	1684.8000	1684.8000					
A3133229	TOD KWH	7975.00	5683.00	2292.00	36 /I	82512.0000	82512.0000					
BILLING DEMAND	KWH CONS. FOR DS/NDS USE	TEST / OPEN ACCESS UNIT / SOLOR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION					
1684.80	0/0	0.00	438516.00	0.00	438516.00	82512.00	0.00					
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	7.081	AVERAGE POWER FACTOR	0.944	LOAD FACTOR%	27.6800					
(1)ENERGY CHARGES	(2)FIXED CHARGES	(3)TOTAL(1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT					
3105131.80	454896.00	3560027.80	0.00	0.00	0.00	0.00	0.00					
PARALLEL OPERATION CHARGES	DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES								
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE					
0.00	Apr2022-Jun2022	0.45	689893.20 139844.88(SF)	0.00	0.00	-43820.06	0.00					
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC					
0.00	206.62	132.12	0.00	4384871.49	175406.40	43851.60	0.00					
TOTAL CURRENT ASSESSMENT		ARREARS					NET PAYABLE AMOUNT					
		ND	ED	WCC	UC	TOTAL						
4604468.23		7524.73	0.00	0.00	0.00	7524.73	4616598.00					
PREVIOUS BILL AMOUNT: 7524565.73 PREVIOUS BILL DUE DATE: 21-Apr-2023 AMOUNT PAID: 7509531.00 DATE OF PAYMENT: 20-Apr-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:		Forty Six Lakhs Sixteen Thousand Five Hundred and Ninety Eight rupees only Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)										
		Code	ND	ED	WCC	Urban Cess						
BAR CODE			LEDGER KEEPER		AAO-II / AAO-I		A.O.(HTB)/SR. A.O.(HTB)					
(E. & O.E) For Instructions and code list ect. please see overleaf. (" DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB) Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice. All Positive(+) Figure Appearing under total dues column should be deposited avoiding LPS, Yet Net Payable Amount is in negative. ARREAR TCS : 0.00 TCS Amount: 4605.00												
LAST 12 MONTH CONSUMPTION												
MONTH	APR-23	MAR-23	FEB-23	JAN-23	DEC-22	NOV-22	OCT-22	SEP-22	AUG-22	JUL-22	JUN-22	MAY-22
CONSUMPTION	956592.00	1094194.00	743110.00	743110.00	130356.00	786780.00	722340.00	950760.00	883584.00	934452.00	23040.00	
Deferred Amount: 0.00		Deferred LPS: 0.00		EC for PF: 3100237.41		TOD Surcharge: 38925.67						

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JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JVVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against	
		Payment of this bill should be made either Online or collection center of AEN(Rural,Jaislmer),JVVNL,Jaislmer				1.Electricity Consumption	10905824.00
KNO	330212015002	AEN Mobile No. 9413359417				2.Meter Security	8000.00
A/c No.	9014/0138	Phone No. 0				3.CT/PT Security	50000.00
BILL NO.	33021201158089	SDO Code	3302120	FEEDER CODE	0	PAN	AAACR8812L
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	NAME & ADDRESS OF CONSUMER	
Jun-2023	8011	RURAL	25	11 Jun 2023	21 Jun 2023	JSWENERGY LTD. BARMER	
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD	AKAL JAISALMER JAISALMER 0	
33000	HT	3753.00 HP	0.00	2200	1650		
ED EXEMPTION DETAIL							
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS	nitin.jain28585@gm ail.com
0	24 Jan 2017	0		0.01s	1.0000	MOBILE NO	8875028429
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		23040.00	READING DATE	01-Jun-2023
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.
A3133229	KWH	460625.00	451822.00	8803.00	36 /1	316908.00	316908.00
A3133229	KVAH	480967.00	471502.00	9465.00	36 /1	340740.00	340740.00
A3133229	KVA	46.1800	0.0000	46.1800	36 /1	1662.4800	1662.4800
A3133229	TOD KWH	9485.00	7975.00	1510.00	36 /1	54360.0000	54360.0000
BILLING DEMAND	KWH CONS. FOR DS/NDS USE	TEST / OPEN ACCESS UNIT / SOLAR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION
1662.48	0/0	0.00	316908.00	0.00	316908.00	54360.00	293868.00
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	7.081	AVERAGE POWER FACTOR	0.930	LOAD FACTOR%	19.3600
(1)ENERGY CHARGES	(2)FIXED CHARGES	(3)TOTAL(1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT
2244025.55	448869.60	2692895.15	0.00	0.00	0.00	0.00	0.00
PARALLEL OPERATION CHARGES	DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES			
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE
0.00	Jul2022-Sep2022	0.52	1329475.68 139844.88(SF)	0.00	0.00	-28869.24	-249787.80
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC
0.00	242.21	98.40	0.00	3912122.01	126763.20	31690.80	0.00
TOTAL CURRENT ASSESSMENT		ARREARS					NET PAYABLE AMOUNT
		ND	ED	WCC	UC	TOTAL	
4070916.62		4616.96	0.00	0.00	0.00	4616.96	4079605.00
PREVIOUS BILL AMOUNT: 4616597.96 PREVIOUS BILL DUE DATE: 19-May-2023 AMOUNT PAID: 4607376.00 DATE OF PAYMENT: 19-May-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: 0.00 FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:				Forty Lakhs Seventy Nine Thousand Six Hundred and Five rupees only Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)			
		Code	ND	ED	WCC	Urban Cess	
BAR CODE				LEDGER KEEPER		AAO-II / AAO-I	
						A.O.(HTB)/SR. A.O.(HTB)	
(E. & O.E) For Instructions and code list act, please see overleaf. (" DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB) Notice:if the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice. All Positive(+) Figure Appearing under total dues column should be deposited avoiding LPS. Yet Net Payable Amount is in negative. ARREAR TCS : 0.00 TCS Amount: 4071.00							
LAST 12 MONTH CONSUMPTION							
MONTH	MAY-23	APR-23	MAR-23	FEB-23	JAN-23	DEC-22	NOV-22
CONSUMPTION	438516.00	956592.00	1094194.00	743110.00	743110.00	130356.00	786780.00
	722340.00	950760.00	883584.00	934452.00	23040.00		
Deferred Amount: 0.00	Deferred LPS: 0.00		EC for PF: 1993931.85		TOD Surcharge: 28563.34		

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JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JDVVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against	
		Payment of this bill should be made either Online or collection center of AEN(Rural,Jaisalmer),JDVVNL,Jaisalmer				1.Electricity Consumption	10905824.00
KNO	330212015002	AEN Mobile No. 9413359417				2.Motor Security	8000.00
A/c No.	9014/0138	Phone No. 0				3.CT/PT Security	50000.00
BILL NO.	33021201182850	SDO Code	3302120	FEEDER CODE	0	PAN	AAACR8812L
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	NAME & ADDRESS OF CONSUMER	
Jul-2023	8011	RURAL	25	11 Jul 2023	21 Jul 2023	JSWENERGY LTD. BARMER AKAL JAISALMER JAISALMER 0	
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD		
33000	HT	3753.00 HP	0.00	2200	1650		
ED EXEMPTION DETAIL							
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS	nitin.jain28585@gn ail.com
0	24 Jan 2017	0		0.01s	1.0000	MOBILE NO	8875028429
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		934452.00	READING DATE	01-Jul-2023
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.
A3133229	KWH	474262.00	460625.00	13637.00	36 /1	490932.00	490932.00
A3133229	KVAH	495055.00	480967.00	14088.00	36 /1	507168.00	507168.00
A3133229	KVA	47.2400	0.0000	47.2400	36 /1	1700.6400	1700.6400
A3133229	TOD KWH	11798.00	9485.00	2313.00	36 /1	83268.0000	83268.0000
BILLING DEMAND	KWH CONS. FOR DS/ND/USE	TEST / OPEN ACCESS UNIT / SOLAR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION
1700.64	0/0	0.00	490932.00	0.00	490932.00	83268.00	0.00
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	7.081	AVERAGE POWER FACTOR	0.967	LOAD FACTOR%	30.9900
(1)ENERGY CHARGES	(2)FIXED CHARGES	(3)TOTAL(1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT
3476289.49	459172.80	3935462.29	0.00	-29492.56	0.00	0.00	0.00
PARALLEL OPERATION CHARGES	DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES			
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE
0.00		0	0.00 139844.88(SF)	0.00	0.00	-44221.55	0.00
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC
0.00	128.35	74.78	0.00	4039237.78	196372.80	49093.20	0.00
TOTAL CURRENT ASSESSMENT		ARREARS				NET PAYABLE AMOUNT	
		ND	ED	WCC	UC	TOTAL	
4284906.91		4079.58	0.00	0.00	0.00	4079.58	3873904.00
PREVIOUS BILL AMOUNT: 4079604.58 PREVIOUS BILL DUE DATE: 21-Jun-2023 AMOUNT PAID: 4071454.00 DATE OF PAYMENT: 19-Jun-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:				Thirty Eight Lakhs Seventy Three Thousand Nine Hundred and Four rupees only			
				Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)			
		Code	ND	ED	WCC	Urban Cess	
		99	-465963.00	0.00	0.00	0.00	
		98	46596.00	0.00	0.00	0.00	
BAR CODE			LEDGER KEEPER		AAO-II / AAO-I		A.O.(HTB)/SR. A.O.(HTB)
(E. & O.E) For Instructions and code list, please see overleaf. (DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB) Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice. All Positive(+) Figure Appearing under total dues column should be deposited avoiding LPS. Yet Not Payable Amount is in negative. ARREAR TCS : 0.00 TCS Amount: 4285.00							
LAST 12 MONTH CONSUMPTION							
MONTH	JUN-23	MAY-23	APR-23	MAR-23	FEB-23	JAN-23	DEC-22
CONSUMPTION	316908.00	438516.00	956592.00	1094194.00	743110.00	743110.00	130356.00
	934452.00						786780.00
							722340.00
							950760.00
							883584.00
Deferred Amount: 0.00		Deferred LPS: 0.00		EC for PF: 3469712.66		TOD Surcharge: 37644.72	



JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JDVVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against	
		Payment of this bill should be made either Online or collection center of AEN(Rural,Jaisalmer),JDVVNL,Jaisalmer				1.Electricity Consumption	10905824.00
KNO	330212015002	AEN Mobile No. 9413359417				2.Meter Security	8000.00
A/c No.	9014/0138	Phone No. 0				3.CT/PT Security	50000.00
BILL NO.	33021201192768	SDO Code	3302120	FEEDER CODE	0	PAN	AAACR8812L
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	GSTIN	
Aug-2023	8011	RURAL	25	11 Aug 2023	21 Aug 2023	NAME & ADDRESS OF CONSUMER	
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD	JSWENERGYLTD. BARMER AKAL JAISALMER JAISALMER 0	
33000	HT	3753.00 HP	0.00	2200	1650		
ED EXEMPTION DETAIL							
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS	nitin.jain28585@gm ail.com
0	24 Jan 2017	0		0.01s	1.0000	MOBILE NO	8875028429
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		883584.00	READING DATE	01-Aug-2023
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.
A3133229	KWH	497095.00	474262.00	22833.00	36 / I	821988.00	821988.00
A3133229	KVAH	518433.00	495055.00	23378.00	36 / I	841608.00	841608.00
A3133229	KVA	46.5400	0.0000	46.5400	36 / I	1675.4400	1675.4400
A3133229	TOD KWH	15664.00	11798.00	3866.00	36 / I	139176.0000	139176.0000
BILLING DEMAND	KWH CONS. FOR DS/ NDS USE	TEST / OPEN ACCESS UNIT / SOLAR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION
1675.44	0/0	0.00	821988.00	0.00	821988.00	139176.00	0.00
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	6.111	AVERAGE POWER FACTOR	0.976	LOAD FACTOR%	50.2200
(1)ENERGY CHARGES	(2)FIXED CHARGES	(3)TOTAL(1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT
5023168.67	452368.80	5475537.47	0.00	-80246.88	0.00	0.00	0.00
PARALLEL OPERATION CHARGES	DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES			
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE
0.00		0	0.00 139844.88(SF)	0.00	0.00	-63787.84	0.00
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC
0.00	115.91	77.10	0.00	5527397.11	328795.20	82198.80	0.00
TOTAL CURRENT ASSESSMENT		ARREARS					NET PAYABLE AMOUNT
		ND	ED	WCC	UC	TOTAL	
5938584.12		3874.49	0.00	0.00	0.00	3874.49	5948398.00
PREVIOUS BILL AMOUNT: 3873904.49 PREVIOUS BILL DUE DATE: 21-Jul-2023 AMOUNT PAID: 3865745.00 DATE OF PAYMENT: 18-Jul-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:				Fifty Nine Lakhs Forty Eight Thousand Three Hundred and Ninety Eight rupees only Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)			
				Code	ND	ED	WCC
							Urban Cess
BAR CODE				LEDGER KEEPER	AAO-II / AAO-I	A.O.(HTB)/SR. A.O.(HTB)	
(E. & O.E) For Instructions and code list etc. please see overleaf. (*) DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB. Notice if the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice. All Positive (+) Figure Appearing under total dues column should be deposited avoiding LPS. Yes! Net Payable Amount is in negative. ARREAR TCS : 0.00 TCS Amount: 5638.00							
LAST 12 MONTH CONSUMPTION							
MONTH	JUL-23	JUN-23	MAY-23	APR-23	MAR-23	FEB-23	JAN-23
CONSUMPTION	490932.00	316908.00	438516.00	956592.00	1094194.00	743110.00	743110.00
	883584.00						
Deferred Amount: 0.00		Deferred LPS: 0.00		EC for PF: 5015430.31		TOD Surcharge: 56049.48	

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Office of Issue:
Superintending Engineer (RA & C)
New Power House, Jodhpur
JDVVNL
Phone No, 0291-2742375
0291-2742227

CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R
GSTIN No.:08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716
(BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5
TARIFF CONSUMER)

Payment of this bill should be made either Online or collection center of
AEN(O&M,Fathegarh),JDVVNL,Fathegarh

AEN Mobile No. 9413382776
Phone No. 0

Available Security Deposit Against

KNO330213010124

A/c No.9007/0105

BILL NO.3302130823860

BILLING MONTHMay-2023

VOLTAGE OF SUPPLY33000

RATE OF EXEMPTION.50

(A) METER READING & CONSUMPTION

METER NO. (1)RSE46699

NATURE OF METER (2)KWH

PRESENT READING (3)1810833.00

LAST READING (4)1800677.00

DIFFERENCE (3-4)=510156.00

MF (6)36 /1

CONSUMPTION (5x6)=7365616.00

GROSS CONSUMPTION INCLUDING T.L.365616.00

ED EXEMPTION DETAIL

RATE OF EXEMPTION.50

END DATE24 Jan 2017

BASE UNIT0

PROGRESSIVE UNIT

M. CLASS ACCURACY0.5s

BILL DURATION1.0000

E-MAIL ADDRESS

MOBILE NO7726050350

BASE UNIT FOR INCREMENTAL CONSUMPTION

411156.00

READING DATE01-May-2023

METER NO. (1)RSE46699

NATURE OF METER (2)KVAH

PRESENT READING (3)1904692.00

LAST READING (4)1893910.00

DIFFERENCE (3-4)=510782.00

MF (6)36 /1

CONSUMPTION (5x6)=7388152.00

GROSS CONSUMPTION INCLUDING T.L.388152.00

METER NO. (1)RSE46699

NATURE OF METER (2)KVA

PRESENT READING (3)60.8000

LAST READING (4)0.0000

DIFFERENCE (3-4)=560.8000

MF (6)36 /1

CONSUMPTION (5x6)=72188.8000

GROSS CONSUMPTION INCLUDING T.L.2188.8000

METER NO. (1)RSE46699

NATURE OF METER (2)TOD KWH

PRESENT READING (3)116825.00

LAST READING (4)114790.00

DIFFERENCE (3-4)=52035.00

MF (6)36 /1

CONSUMPTION (5x6)=773260.0000

GROSS CONSUMPTION INCLUDING T.L.73260.0000

BILLING DEMAND2188.80

KWH CONS. FOR DS/ NDS USE0/0

TEST / OPEN ACCESS UNIT / SOLOR EXPORT0.00

NET KWH CONSUMPTION TO BE BILLED AT LIP RATE365616.00

SUNDRY UNITS (DR/CR)0.00

KWH CONSUMPTION FOR MIS PURPOSE365616.00

OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)73260.00

INCREMENTAL/ NEW CONSUMPTION0.00

(B) CHARGES & SURCHARGES

RATE OF ENERGY CHARGES7.081

AVERAGE POWER FACTOR0.941

LOAD FACTOR%23.0800

(1)ENERGY CHARGES2588926.90

(2)FIXED CHARGES590976.00

(3)TOTAL(1+2)3179902.90

EXCESS DEMAND SURCHARGE0.00

PF SURCHARGE/ INCENTIVE0.00

DIFFERENCE OF MINIMUM ENERGY CHARGES0.00

CTPT RENT0.00

TRANSFORMER RENT0.00

PARALLEL OPERATION CHARGES0.00

DETAIL OF FUEL SURCHARGE

PERIODApr2022-Jun2022

RATE0.45

AMOUNT522822.60
102387.60(SF)

LOAD FACTOR INCENTIVE0.00

NEW IND. REBATE0.00

TOD REBATE-38906.55

INC. CONSUMP. REBATE0.00

UNPAID FNB0.00

LPS ON OLD ARREARS19.36

LPS ON CURRENT37.61

LPS ON FNB0.00

ND3801174.65

ED146246.40

WCC36561.60

UC0.00

TOTAL CURRENT ASSESSMENT3984039.62

ARREARS

ND2112.61

ED0.00

WCC0.00

UC0.00

TOTAL2112.61

NET PAYABLE AMOUNT3990136.00

PREVIOUS BILL AMOUNT: 2112909.61
PREVIOUS BILL DUE DATE: 21-Apr-2023
AMOUNT PAID: 2110797.00
DATE OF PAYMENT: 19-Apr-2023
PREVIOUS FNB AMOUNT: 0.00
PREVIOUS FNB DUE DATE:
FNB AMOUNT PAID: 0.00
DATE OF PAYMENT:

Thirty Nine Lakhs Ninety Thousand One Hundred and Thirty Six rupees only

Misc. Deblts(+) / Credit(-) (FOR INFORMATION ONLY)

Code


ND

ED

WCC

Urban Cess

BAR CODE



LEDGER KEEPER

AAO-II / AAO-I

A.O.(HTB)/SR. A.O.(HTB)

(E. & O.E) For instructions and code list ect. please see overleaf. (* DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB)
Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice.
All Positive(+) Figure Appearing under total dues column should be deposited avoiding LPS. Yet Net Payable Amount is in negative.

ARREAR TCS : 0.00

TCS Amount: 3984.00

LAST 12 MONTH CONSUMPTION

MONTHAPR-23MAR-23FEB-23JAN-23DEC-22NOV-22OCT-22SEP-22AUG-22JUL-22JUN-22MAY-22

CONSUMPTION133632.006768.008604.005904.0013932.00621828.00524268.00734256.00698508.00734760.0015912.00411156.00

Deferred Amount: 0.00

Deferred LPS: 0.00

EC for PF: 2584988.45

TOD Surcharge: 34968.10

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JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JDVVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against	
		Payment of this bill should be made either Online or collection center of AEN(O&M,Fathegarh),JDVVNL,Fathegarh				1.Electricity Consumption	7806693.00
KNO	330213010124	AEN Mobile No. 9413382776				2.Meter Security	8000.00
A/c No.	9007/0105	Phone No. 0				3.CT/PT Security	50000.00
BILL NO.	3302130842768	SDO Code	3302130	FEEDER CODE	0	PAN	AAACR8812L
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	GSTIN	
Jul-2023	8011	RURAL	25	14 Jul 2023	24 Jul 2023		
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD	NAME & ADDRESS OF CONSUMER	
33000	HT	2788.00 HP	0.00	2200	1650	JSW ENERGY BARMER Ltd COMPANY VILLAGE POST BHADESH	
ED EXEMPTION DETAIL							
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS	
50	24 Jan 2017	0		0.5s	1.0000	MOBILE NO	7726050350
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		734760.00	READING DATE	01-Jul-2023
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.
RSE46699	KWH	1829387.00	1818348.00	11039.00	36 /1	397404.00	397404.00
RSE46699	KVAH	1924518.00	1912819.00	11699.00	36 /1	421164.00	421164.00
RSE46699	KVA	47.9000	0.0000	47.9000	36 /1	1724.4000	1724.4000
RSE46699	TOD KWH	120163.00	118164.00	1999.00	36 /1	71964.0000	71964.0000
BILLING DEMAND	KWH CONS. FOR DS/ NDS USE	TEST / OPEN ACCESS UNIT / SOLAR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION
1724.40	0/0	0.00	397404.00	0.00	397404.00	71964.00	0.00
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	7.081	AVERAGE POWER FACTOR	0.943	LOAD FACTOR%	25.0900
(1)ENERGY CHARGES	(2)FIXED CHARGES	(3)TOTAL(1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT
2814017.72	465588.00	3279605.72	0.00	0.00	0.00	0.00	0.00
PARALLEL OPERATION CHARGES	DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES			
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE
0.00		0	0.00 102387.60(SF)	0.00	0.00	-38218.28	0.00
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC
0.00	12980	75.16	0.00	3372032.48	158961.60	39740.40	0.00
TOTAL CURRENT ASSESSMENT		ARREARS				NET PAYABLE AMOUNT	
		ND	ED	WCC	UC	TOTAL	
3570939.44		3427.11	0.00	0.00	0.00	3427.11	3277114.00
PREVIOUS BILL AMOUNT: 3427461.11 PREVIOUS BILL DUE DATE: 21-Jun-2023 AMOUNT PAID: 3420614.00 DATE OF PAYMENT: 20-Jun-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:							
Thirty Two Lakhs Seventy Seven Thousand One Hundred and Fourteen rupees only							
Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)							
Code		ND	ED	WCC	Urban Cess		
98		-334249.00	0.00	0.00	0.00		
99		33425.00	0.00	0.00	0.00		
154							
BAR CODE				LEDGER KEEPER		AAO-II / AAO-I	
				A.O.(HTB)/SR. A.O.(HTB)			
(E. & O.E) For instructions and code list etc, please see overleaf. (* DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB) Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 55 'A' of the Electricity Act 2003 without any further information / notice. All Positive(+) Figure Appearing under total dues column should be deposited avoiding LPS, Yet Net Payable Amount is in negative. ARREAR TCS 0.00 TCS Amount: 3571.00							
LAST 12 MONTH CONSUMPTION							
MONTH	JUN-23	MAY-23	APR-23	MAR-23	FEB-23	JAN-23	DEC-22
CONSUMPTION	270540.00	365616.00	133632.00	6768.00	8604.00	5904.00	13932.00
Deferred Amount: 0.00							
Deferred LPS: 0.00							
EC for PF: 2804056.88							
TOD Surcharge: 28257.44							



JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JDVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against						
		Payment of this bill should be made either Online or collection center of AEN(O&M,Fathegarh),JDVNL,Fathegarh				1.Electricity Consumption	7806693.00					
KNO	330213010124	AEN Mobile No. 9413382776				2.Meter Security	8000.00					
A/c No.	9007/0105	Phone No. 0				3.CT/PT Security	50000.00					
BILL NO.	3302130851811	SDO Code	3302130	FEEDER CODE	0	PAN	AAACR8812L					
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	NAME & ADDRESS OF CONSUMER						
Aug-2023	8011	RURAL	25	11 Aug 2023	21 Aug 2023	JSW ENERGY BARMER Ltd COMPANY VILLAGE POST BHADSEH						
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD							
33000	HT	2788.00 HP	0.00	2200	1650							
ED EXEMPTION DETAIL												
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS						
50	24 Jan 2017	0		0.5s	1.0000	MOBILE NO	7726050350					
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		698508.00	READING DATE	01-Aug-2023					
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.					
RSE46699	KWH	1847568.00	1829387.00	18181.00	36 /1	654516.00	654516.00					
RSE46699	KVAH	1943618.00	1924518.00	19100.00	36 /1	687600.00	687600.00					
RSE46699	KVA	47.6000	0.0000	47.6000	36 /1	1713.6000	1713.6000					
RSE46699	TOD KWH	123435.00	120163.00	3272.00	36 /1	117792.0000	117792.0000					
BILLING DEMAND	KWH CONS. FOR DS/ NDS USE	TEST / OPEN ACCESS UNIT / SOLOR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION					
1713.60	0/0	0.00	654516.00	0.00	654516.00	117792.00	0.00					
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	7.081	AVERAGE POWER FACTOR	0.951	LOAD FACTOR%	39.9900					
(1)ENERGY CHARGES	(2)FIXED CHARGES	(3)TOTAL(1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT					
4634627.80	462672.00	5097299.80	0.00	-2312.56	0.00	0.00	0.00					
PARALLEL OPERATION CHARGES	DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES								
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE					
0.00		0	0.00 102387.60(SF)	0.00	0.00	-62556.39	0.00					
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC					
0.00	91.50	55.29	0.00	5187872.85	261806.40	65451.60	0.00					
TOTAL CURRENT ASSESSMENT		ARREARS					NET PAYABLE AMOUNT					
		ND	ED	WCC	UC	TOTAL						
5515277.64		3276.55	0.00	0.00	0.00	3276.55	5524070.00					
PREVIOUS BILL AMOUNT: 3277113.55 PREVIOUS BILL DUE DATE: 24-Jul-2023 AMOUNT PAID: 3270266.00 DATE OF PAYMENT: 21-Jul-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:				Fifty Five Lakhs Twenty Four Thousand Seventy rupees only								
				Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)								
				Code	ND	ED	WCC	Urban Cess				
				155								
BAR CODE				LEDGER KEEPER	AAO-II / AAO-I	A.O.(HTB)/SR. A.O.(HTB)						
(E. & O.E) For Instructions and code list act, please see overleaf. (* DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB) Notice: If the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice. All Positive(+) Figure Appearing under total dues column should be deposited avoiding LPS. Yet Net Payable Amount is in negative. ARREAR TCS : 0.00 TCS Amount: 5516.00												
LAST 12 MONTH CONSUMPTION												
MONTH	JUL-23	JUN-23	MAY-23	APR-23	MAR-23	FEB-23	JAN-23	DEC-22	NOV-22	OCT-22	SEP-22	AUG-22
CONSUMPTION	397404.00	270540.00	365616.00	133632.00	6768.00	8604.00	5904.00	13932.00	621828.00	524268.00	734256.00	698508.00
Deferred Amount: 0.00		Deferred LPS: 0.00		EC for PF: 4625125.81		TOD Surcharge: 53054.39						



JODHPUR VIDYUT VITRAN NIGAM LTD

Office of Issue: Superintending Engineer (RA & C) New Power House, Jodhpur JDVNL Phone No. 0291-2742375 0291-2742227		CIN No.: U40109 RJ2000SGC0 16483 PAN - AAACJ8578R GSTIN No.: 08AAACJ8578R1ZJ, HSN Code of Electric Energy : 2716 (BILL OF SUPPLY FOR LARGE INDUSTRIAL / SCHEDULE LIP / HT-5 TARIFF CONSUMER)				Available Security Deposit Against						
		Payment of this bill should be made either Online or collection center of AEN(O&M,Fatthgarh),JDVNL,Fatthgarh				1.Electricity Consumption	7806693.00					
KNO	330213010124	AEN Mobile No. 9413382776				2.Meter Security	8000.00					
A/c No.	9007/0105	Phone No. 0				3.CT/PT Security	50000.00					
BILL NO.	3302130861424	SDO Code	3302130	FEEDER CODE	0	PAN	AAACR8812L					
BILLING MONTH	TARIFF CODE	AREA CODE	IND. CODE	BILL ISSUE DATE	DUE DATE OF PAYMENT	NAME & ADDRESS OF CONSUMER						
Sep-2023	8011	RURAL	25	11 Sep 2023	21 Sep 2023	JSW ENERGY						
VOLTAGE OF SUPPLY	METERING (HT/LT) SIDE	SANCTION LOAD (HP)	CAPACITY OF CPP(KVA)	CONTRACT DEMAND(KVA)	75% OF CD	BARMER Lid COMPANY VILLAGE POST BHADSH						
33000	HT	2788.00 HP	0.00	2200	1650							
ED EXEMPTION DETAIL												
RATE OF EXEMPTION	END DATE	BASE UNIT	PROGRESSIVE UNIT	M. CLASS ACCURACY	BILL DURATION	E-MAIL ADDRESS						
50	24 Jan 2017	0		0.5s	1.0000	MOBILE NO	7726050350					
(A) METER READING & CONSUMPTION			BASE UNIT FOR INCREMENTAL CONSUMPTION		734256.00	READING DATE	01-Sep-2023					
METER NO. (1)	NATURE OF METER (2)	PRESENT READING (3)	LAST READING (4)	DIFFERENCE (3-4)=5	MF (6)	CONSUMPTION (5x6)=7	GROSS CONSUMPTION INCLUDING T.L.					
RSE46699	KWH	1849909.00	1847568.00	2341.00	36 /1	84276.00	84276.00					
RSE46699	KVAH	1946186.00	1943618.00	2568.00	36 /1	92448.00	92448.00					
RSE46699	KVA	47.1000	0.0000	47.1000	36 /1	1695.6000	1695.6000					
RSE46699	TOD KWH	123989.00	123435.00	554.00	36 /1	19944.0000	19944.0000					
BILLING DEMAND	KWH CONS. FOR DS/ NDS USE	TEST / OPEN ACCESS UNIT / SOLOR EXPORT	NET KWH CONSUMPTION TO BE BILLED AT LIP RATE	SUNDRY UNITS (DR/CR)	KWH CONSUMPTION FOR MIS PURPOSE	OFF PEAK CONSUMPTION (23:00 TO 06:00 HRS)	INCREMENTAL/ NEW CONSUMPTION					
1695.60	0/0	0.00	84276.00	0.00	84276.00	19944.00	0.00					
(B) CHARGES & SURCHARGES		RATE OF ENERGY CHARGES	7.081	AVERAGE POWER FACTOR	0.911	LOAD FACTOR%	5.1500					
(1)ENERGY CHARGES	(2)FIXED CHARGES	(3)TOTAL(1+2)	EXCESS DEMAND SURCHARGE	PF SURCHARGE/ INCENTIVE	DIFFERENCE OF MINIMUM ENERGY CHARGES	CTPT RENT	TRANSFORMER RENT					
596758.36	457812.00	1054570.36	0.00	0.00	0.00	0.00	0.00					
PARALLEL OPERATION CHARGES	DETAIL OF FUEL SURCHARGE			INCENTIVES & REBATES								
	PERIOD	RATE	AMOUNT	LOAD FACTOR INCENTIVE	NEW IND. REBATE	TOD REBATE	INC. CONSUMP. REBATE					
0.00		0	43823.52 102387.60(SF)	0.00	0.00	-10591.76	0.00					
UNPAID FNB	LPS ON OLD ARREARS	LPS ON CURRENT	LPS ON FNB	ND	ED	WCC	UC					
0.00	30.72	112.93	0.00	1368623.16	33710.40	8427.60	0.00					
TOTAL CURRENT ASSESSMENT		ARREARS					NET PAYABLE AMOUNT					
		ND	ED	WCC	UC	TOTAL						
1410904.81		5524.19 ¹	0.00	0.00	0.00	5524.19	1417899.00					
PREVIOUS BILL AMOUNT: 5524070.19 PREVIOUS BILL DUE DATE: 21-Aug-2023 AMOUNT PAID: 5513030.00 DATE OF PAYMENT: 21-Aug-2023 PREVIOUS FNB AMOUNT: 0.00 PREVIOUS FNB DUE DATE: FNB AMOUNT PAID: 0.00 DATE OF PAYMENT:			Fourteen Lakhs Seventeen Thousand Eight Hundred and Ninety Nine rupees only Misc. Debits(+) / Credit(-) (FOR INFORMATION ONLY)									
			Code	ND	ED	WCC	Urban Cess					
			121	170174.16								
BAR CODE				LEDGER KEEPER	AAO-II / AAO-I	A.O.(HTB)/SR. A.O.(HTB)						
(E. & O.E) For instructions and code list act, please see overleaf. (DATA SHOWN WITHOUT CODE REPRESENT ADJUSTMENT OF FNB) Notice if the amount of this bill is not paid within 15 days from the due date mentioned for payment, the connection is liable to be disconnected under section 56 'A' of the Electricity Act 2003 without any further information / notice. All Positive(+) Figure Appearing under total dues column should be deposited evoking LPS. Yet Net Payable Amount is in negative. ARREAR TCS : 0.00 TCS Amount: 1470.00												
LAST 12 MONTH CONSUMPTION												
MONTH	AUG-23	JUL-23	JUN-23	MAY-23	APR-23	MAR-23	FEB-23	JAN-23	DEC-22	NOV-22	OCT-22	SEP-22
CONSUMPTION	654516.00	397404.00	270540.00	365616.00	133632.00	6768.00	8604.00	5904.00	13932.00	621828.00	524268.00	734256.00
Deferred Amount: 0.00		Deferred LPS: 0.00		EC for PF: 594425.88		TOD Surcharge: 8259.28						

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Annexure-09

JSW Energy Barmer Ltd. (Formerly: Raj WestPower Limited)
 Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited (formerly: Raj WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25
 Details of Special O & M Expenses Incurred for the period 01.04.2022 to 31.3.2023 on account of maintenance of pipe line and pumping station falling within 50 km from intake point and beyond 50 km from intake point

Sr. No.	Vendor Name	Particular	Amount in Rs.	Mohangarh	Kanod	Akal	Sangar	O & M pipe line beyond 50 KM	O & M pipe line within 50 KM
	JSR ENGINEERING AND ASSOCIATES	Operation & Maintenance of Water Pumping Station and pipe line	6,29,19,517	1,15,19,017	92,07,720	91,83,882	94,05,115	1,80,58,085	55,45,699
		O & M expenditure to be incurred in the ratio of	100.00%	18.31%	14.63%	14.60%	14.95%	28.70%	8.81%
A	Repair & Maintenance								
1	JSR ENGINEERING AND ASSOCIATES	O & M of Water Pumping Station & Pipe Line for the period 01.04.2022 to 30.11.2022	3,77,31,927	81,62,036	57,95,109	56,26,956	58,70,133	89,89,282	32,88,410
2	Laxmi Construction Company	O & M of Water Pumping Station & Pipe Line for the period 01.12.2022 to 31-03-2023	2,48,64,879	36,43,668	35,84,645	35,97,272	36,15,473	76,10,740	28,13,082
3	TAN SINGH	Hiring of land for CP system at sondi	75,000	13,731	10,976	10,947	11,211	21,525	6,610
4	SATLINK SOLUTIONS	AMC OF VSAT MAINTENANCE	23,600	4,321	3,454	3,445	3,528	6,773	2,080
5	ACE Communication	Servicing of Battery Charger	1,23,900	30,975	30,975	30,975	30,975		
6	NELCO LIMITED	WEBSITE MONITORING RIGHTS	5,88,394	1,07,720	86,106	85,883	87,952	1,68,871	51,861
7	INDEXEL ENGINEERING PVT LTD	SERVICE SUPPORT FOR SCHNEIDER PLC	1,46,320	26,788	21,413	21,357	21,872	41,994	12,897
8	POWER REWINDING CENTRE	Rewinding of 520KW 6.6KV motor 2021-22	4,17,130		4,17,130				
9	JS URIJA SYSTEM	Erection Commissioning Battery Bank	3,06,800	56,168	44,897	44,781	45,860	88,052	27,041
10	MEDIA CIRCLE PVT LTD	Tender Advertisement	18,07,993	3,30,999	2,64,584	2,63,899	2,70,256	5,18,899	1,59,356
11	NEW DYNAMIC METASEALING ENGINEERS	Online Sealing	60,180	11,017	8,807	8,784	8,996	17,272	5,304
12	SATLINK COMMUNICATIONS PVT LTD	Vsat Maintenance	56,640	10,369	8,289	8,267	8,466	16,256	4,992
13	FLOWMORE LIMITED	Repairing of Pump Servicing	-3,56,124	-1,78,062	-1,78,062				
14	H.D. TRANSFORMERS	3 MVA Transformer repairing for 2021-22	10,04,723			10,04,723			
	Sub total-A		6,68,51,361	1,22,19,731	1,00,98,322	1,07,07,289	99,74,721	1,74,79,665	63,71,633
B	Consumption of stores and spares								
1	Consumption of stores and spares	Consumption of stores and spares	1,06,44,309	858	-	-	1,06,43,451		
	Sub total-B		1,06,44,309	858			1,06,43,451		
C	Salaries, wages and bonus								
1	Salaries, wages and bonus	Salaries, wages and bonus	2,48,25,258	-	-	-	-	1,81,15,729	67,09,529
	Sub total-C		2,48,25,258					1,81,15,729	67,09,529
	Total O & M F.Y. 2022-23		10,23,20,928	1,22,20,588	1,00,98,322	1,07,07,289	2,06,18,173	3,55,95,394	1,30,81,162
	O & M Expenses for pipe line upto 50 km including cost of Mohangarh & Kanod Pump House for F.Y. 2022-23 (Rs. In Crore)		3.54	1.22	1.01				1.31
	Special O & M Expenses for pipe line beyond 50 km including cost of Akal & Sangar Pump House for F.Y. 2022-23 (Rs. In Crore)		6.69			1.07	2.06	3.56	

Annexure - 10

JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited)

Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25

Calculation of Effective rate of Interest for working capital loan for the purpose of Working Capital requirement

Sr. No.	Effective Date	SBI One year MCLR (%)	Effective days
	<u>For F.Y. 2023-24</u>		
1	01-Apr-23	8.50%	14
2	15-Apr-23	8.50%	30
3	15-May-23	8.50%	31
4	15-Jun-23	8.50%	30
5	15-Jul-23	8.55%	31
6	15-Aug-23	8.55%	31
7	15-Sep-23	8.55%	16
8	30-Sep-23		183
9	Average SBI Base Rate for 1st half of FY 2023-24	8.52%	
10	Add: 300 basis points	3.00%	
11	Effective rate of Interest for working capital loan	11.52%	



Annexure - 11

JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited)

Calculation of Interest on Working Capital for FY 2024-25

**Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power
Generating Station of M/s JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited)
at Bhadresh, Barmer for F.Y. 2024-25**

Sr No	Particulars	Norms	Unit	FY 2024-25
	Rate of Interest on Working Capital		%	11.52%
1	Lignite Stock (months)	0.5	Rs. Crore	88.89
2	Oil Stock (months)	2	Rs. Crore	9.49
3	Lime Stock (months)	1.5	Rs. Crore	2.48
4	O&M Expenses (months)	1	Rs. Crore	29.84
5	Maintenance Spares (%)	20.0%	Rs. Crore	71.62
6	Receivables (months)	1.5	Rs. Crore	405.11
	Total		Rs. Crore	607.43
	Interest on Working Capital		Rs. Crore	69.98
	No. of months in a year		No.of Month	12



JSW Energy (Barmer) Limited (formerly: Raj WestPower Limited)

Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited (formerly: Raj WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25

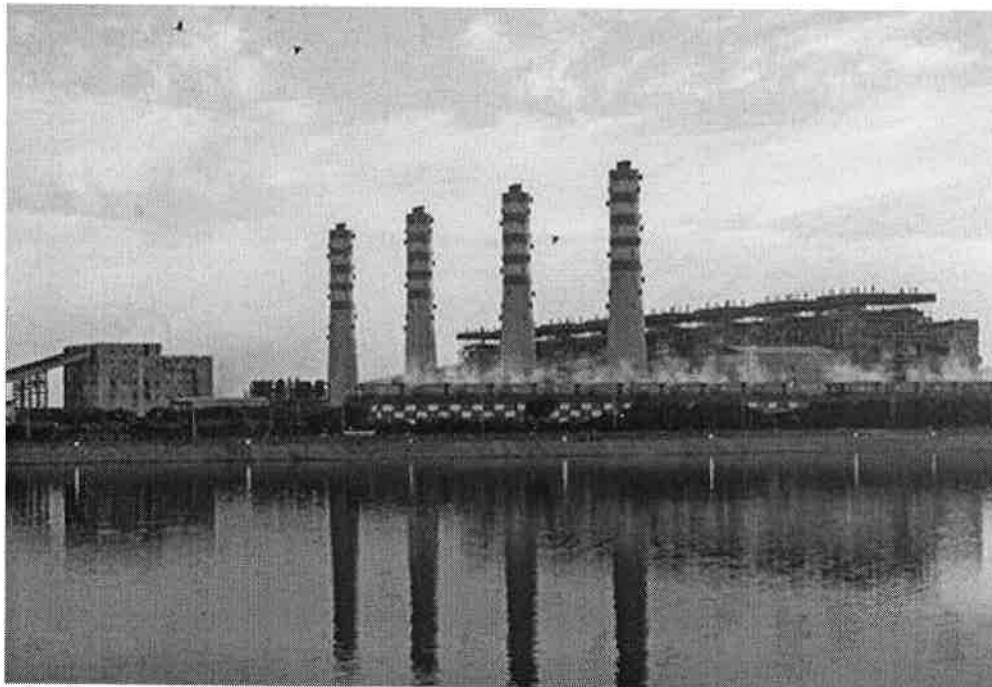
Insurance Premium charges for F.Y. 2024-25 based on the actual insurance premium incurred

S. No.	Particulars	Policy No.	Amount	Period		Premium paid for No. of Days	No. of days considered for financial year for each policy	Insurance Premium for F.Y. 2024-25 based on actual of FY 2023-24
				From	To			
1	Insurance premium (Comprehensive Mega Risk Policy)	D090067963	122752185	1-Jan-23	31-Dec-23	365	365	12,27,52,185
2	Insurance Premium For Marine Cargo	2002/1/246735714/01/000	2,26,560	1-Apr-23	31-Mar-24	366	366	2,26,560
3	Burglary Insurance Policy	110132326130000002	2,80,126	1-Apr-23	31-Mar-24	366	366	2,80,126
4	TERRORISM POLICY POLICY	1012/T/246228381/01/000	23,74,593	1-Apr-23	31-Mar-24	366	366	23,74,593
5	OFFICE PACKAGE POLICY	11013232616000000054	43,483	1-Apr-23	31-Mar-24	366	366	43,483
6	ELECTRONIC & PORTABLE EQPMT INS. POLICY	5002/229497068/01/000	29,435	1-Oct-22	30-Sep-23	365	365	29,435
7	IAR (Township Solar)	110162221120051956	32,406	1-Nov-22	31-Oct-23	365	365	32,406
8	Public Liability (PLI)	1101322271200000038	14,000	1-Jul-22	30-Jun-23	365	365	14,000
9	Public Liability (PLI)	1101323271200000049	14,900	1-Jul-23	30-Jun-24	366	366	14,900
	Total for 8 Units (INR)		12,57,67,688					12,57,67,688

Note: Copy of supporting documents related to insurance Premium Incurred is enclosed

Working of Insurance charges @ 0.20% of the average net fixed assets for the year as per Regulation 25 of RERC Regulation 2019 for F.Y. 2024-25

S. No.	Particulars	Rs. Crore	
		F.Y. 2024-25	
1	Gross Fixed Assets at the beginning of the year	5979.02	
2	Less: Cumulative Depreciation during the year	3516.13	
3	Net fixed assets at the beginning of the year	2462.89	
4	Addition to fixed assets during the year	0.00	
5	Less: depreciation during the year	298.73	
6	Net fixed assets at the end of the year	2164.16	
7	Average net fixed Assets during the year	2313.53	
8	Insurance charges @ 0.20% of the average net fixed assets for the year	4.63	



DIGIT MEGA RISK INSURANCE POLICY

JSW ENERGY (BARMER) LTD.

The Digit logo, consisting of the word 'digit' in a lowercase, rounded sans-serif font, with a small triangle above the 'i'. The logo is set against a solid black rectangular background.

digit

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A handwritten signature in dark ink, appearing to be 'Sri' or similar, located at the bottom right of the page.

DIGIT MEGA RISK INSURANCE POLICY

Insured

JSW Energy (Barmer) Ltd

JSW Centre, Bandra Kurla complex, Bandra (E), Mumbai – 400 051

Policy No.- D090067963

Period of Insurance

From 00:00:01 hours: January 01, 2023

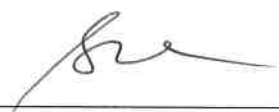
To 00:00:00 hours: December 31, 2023

Insurer

GO DIGIT GENERAL INSURANCE COMPANY LIMITED

Corporate office: Atlantis, 95, 4th B Cross Road, Koramangala Industrial
Layout, 5th Block, Bengaluru, Karnataka 560095

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To,
JSW Energy (Barmer) Ltd
JSW Centre, 2nd Floor,
Bandra Kurla complex, Bandra (E),
Mumbai – 400 051

Subject: JSW Energy (Barmer) Ltd - Digit Mega Risk Policy No: D090067963
Period: 1st January 2023 to 31st December 2023

Dear Sir/Ma'am,

Welcome to the Go Digit General Insurance family!

We thank you for expressing your confidence in **GO DIGIT GENERAL INSURANCE LTD** by placing your business with us.

In consideration of the Insured named in the Schedule hereto having paid to the Go Digit General Insurance Ltd (hereinafter called the Company) the full premium mentioned in the said schedule, The Company Agrees, (Subject to the Conditions and Exclusions contained herein or endorsed or otherwise expressed hereon) that if after payment of the premium the Property insured described in the said Schedule or any part of such Property be destroyed or damaged by any of the perils specified hereunder during the period of insurance named in the said schedule or of any subsequent period in respect of which the Insured shall have paid and the Company shall have accepted the premium required for the renewal of the policy, the Company shall pay to the Insured the value of the Property at the time of the happening of its destruction or the amount of such damage or at its option reinstate or replace such property or any part thereof.

RAJEEV
Digitally signed
by RAJEEV
KUMAR KUMAR SINGH
Date: 2023.03.08
SINGH 12:09:26 +05'30'

Authorized Signatory

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INDEX

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POLICY OUTLINE**Section I: Property Damage Section**

Insured Property	<p>A) All Risks All real, personal permanent and temporary property belonging to the insured (including Stocks at the plants and at ports) of every kind and description (other than properties referred to under excluded property) of the Insured and/or for which they have an insurable interest including property held in consignment, care, custody and/or control of the Insured, whilst in operation or repairs or maintenance or in storage or during movement within the site or while carrying out Minor Works whilst contained in the premises insured (including Boilers & Stocks including stocks undergoing process against physical loss or damage caused by all perils including act of god and explosion, unless specifically excluded. The property so described above shall deemed to include personal property of the insured /insured personals.</p> <p>B) Machinery Breakdown All machinery and equipment including electrical or electronic machinery of the insured plants including spare parts with no specifications being the property of the Insured and all machinery and equipment in which the Insured has an insurable interest in case of loss or damage covered under the policy, whilst contained in the Insured's premises.</p>
-------------------------	--

Section II: Business Interruption Section (FLOP and MLOP)

Insured Property	<p>To indemnify the Insured in respect of loss of gross profit (the actual loss sustained) during the indemnity period resulting from a reduction in turnover including any increased cost of working due to an interruption of the Insured's Business following loss of or damage to any property and/or assets (including Boilers & Stocks at plants and at ports) insured and recoverable under the Property Damage section. Indemnity Period - 12 months</p>
-------------------------	--

THE SCHEDULE ATTACHED TO AND FORMING PART OF MEGA RISK**POLICY NO.- D090067963**

Policy No.	D090067963
Insured	JSW Energy (Barmer) Ltd. and Additional Insured's as Contractors, Associates, Subsidiaries, Financiers, Lessors, Lessees, Successors, Assigns for their respective rights and interests
Insurer	Go Digit General Insurance Company Ltd. Corporate office: Atlantis, 95, 4th B Cross Road, Koramangala Industrial Layout, 5th Block, Bengaluru, Karnataka 560095
Business	Power Generation
Risk Location Details	JSW Energy (Barmer) Ltd. (Comprising 8 units of 135 MW each): Village & post: Bhadresh, Barmer, Rajasthan, 344 001, Including assets outside plant premises.
Period Of Insurance	From 00:01 hours on 01/01/2023 To 24:00 hours on 31/12/2023
Bank Guarantee Number & Date	0160IPEBG221231 Valid upto 28th Feb 2023
GSTIN of the Insured:	08AAACR8812L1Z2
Premium Before Tax	₹ 10,40,27,275
Add: Goods & Service Tax 18%	₹ 1,87,24,910
Premium with GST	₹ 12,27,52,185
Coinurance Details:	Go Digit General Insurance Co. Ltd. - 35% Reliance General Insurance Co. Ltd. - 15% TATA AIG General Insurance Co. Ltd. - 15% SBI General Insurance Co. Ltd. - 10% Future Generali General Insurance Co. Ltd - 10% ICICI Lombard General Insurance Co. Ltd. - 5% New India Assurance Co. Ltd. - 5% Magma HDI General Insurance Company - 5%

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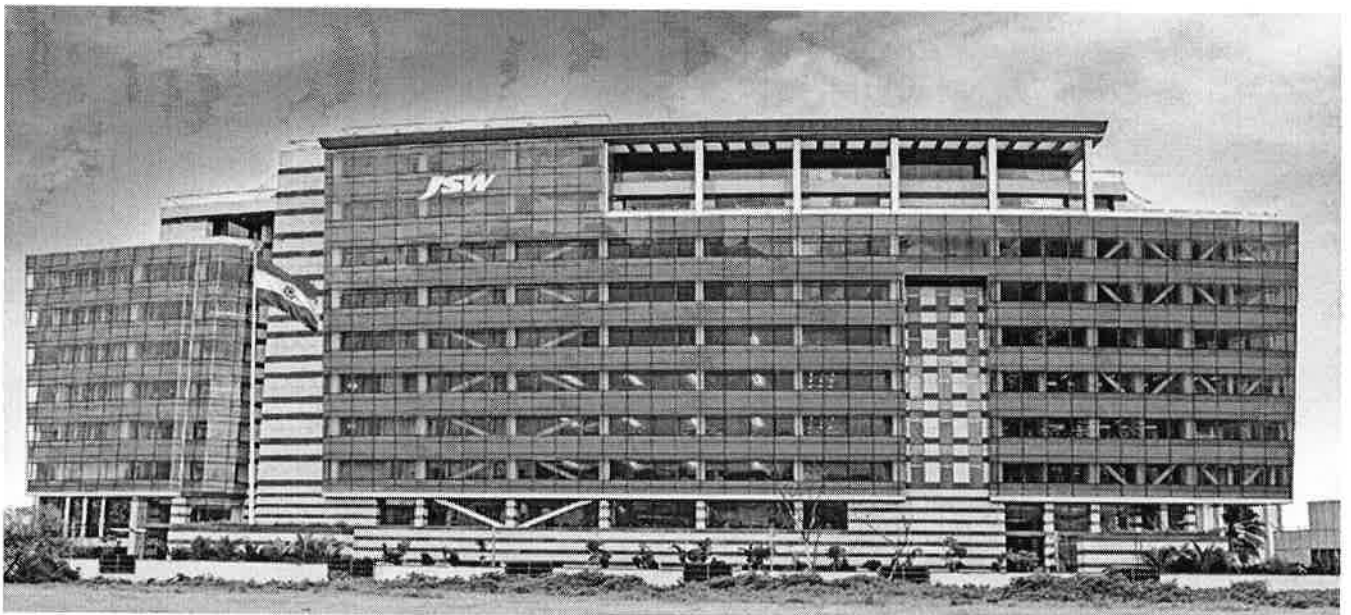


MARINE OPEN DECLARATION POLICY



POLICY NO: 2002/I/246735714/01/000

JSW ENERGY (BARMER) LIMITED



PERIOD OF INSURANCE

FROM: 01-APRIL-2023 (00:01 HOURS) TO 31-MARCH-2024 (MIDNIGHT)

LEAD UNDERWRITER

ICICI LOMABRD GENERAL INSURANCE COMPANY LTD.

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ICICI Lombard General Insurance Company Limited

ICICI Lombard House, 414, Veer Savarkar Marg, Prabhadevi, Mumbai - 400025 website:
www.icicilombard.com Toll Free Number: 1800 2666 Email: customersupport@icicilombard.com
IRDA Reg No: 115 CIN: L67200MH2000PLC129408

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MARINE OPEN IMPORT DECLARATION POLICY

UIN - IRDANI15P0010V01200102 Marine 02

Preamble

ICICI Lombard General Insurance Company Limited ("the Company"), having received a Proposal and the premium from the Proposer named in the Schedule referred to herein below, and the said Proposal and Declaration together with any statement, report or other document leading to the issuance of this Policy and referred to therein having been accepted and agreed to by the Company and the Proposer as the basis of this contract do, by this Policy agree, in consideration of and subject to the due receipt of the subsequent premiums, as set out in the Schedule with all its Parts, and further, subject to the terms and conditions contained in this Policy, as set out in the Part I, II and III of the Schedule, that on proof to the satisfaction of the Company of the compensation having become payable as set out in Part I of the Schedule to the title of the said person or persons claiming payment or upon the happening of an event upon which one or more benefits become payable under this Policy, the Sum Insured / appropriate benefit will be paid by the Company.

PART I OF THE SCHEDULE

Insured Details	
Policy Number	: 2002/I/246735714/01/000
Issued At	: MUMBAI
Name of the Insured	: JSW Energy (Barmer) Limited & Subsidiary & Associated & Affiliated Co.'s and Mortgagees and as agents and their appointed Bankers and for whom they may have instructions to insure.
Address of the Insured	: JSW Centre, Bandra Kurla Complex, Bandra (E), Mumbai 400 051
Intermediary Details	: Direct
Agency/Broker Code	: NA
Agency/Broker Name	: NA
Agent's/Broker's Mobile No.	: NA
Policy Details	
Period of Insurance	: From: 00:00 Hours of April 01, 2023 To: Midnight of March 31, 2024
Subject Material Insured	: All Raw Materials, finished goods, consumables, stores & spares, capital goods, other materials Equipment's/ Machineries fuels, non-ferrous metals, coal, pet coke, Green delayed petroleum coke, gases, fuels, thermal coke &/or Other materials, Equipment's/Machineries etc. &/or sent for all type of Job Works / Conversion/repairs/modification etc. and all types of materials related to insured business.
Description of Packaging	: Standard and Customary including but not limited to loose, bulk, break bulk, containerized
Mode of Conveyance	: By air freight &/or by courier &/or by Registered Post Parcel

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ICICI Lombard General Insurance Company Limited

ICICI Lombard House, 414, Veer Savarkar Marg, Prabhadevi, Mumbai - 400025 website:
www.icicilombard.com Toll Free Number: 1800 2666 Email: customersupport@icicilombard.com
 IRDA Reg No: 115 CIN: L67200MH2000PLC129408

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Voyage/ Details of Transit :	&/or by first class steamer, as per Institute Classification Clauses 01/01/2001 &/or by coastal vessels &/or by barges lighters &/or by road vehicle &/or by railway wagons or By Owned Vehicle or as accompanied Baggage.
	Imports: From anywhere in the World to anywhere in India including return transits.
	In respect of shipments from African Countries and former CIS Countries (Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russia, Tajikistan, Turkmenistan, Ukraine, Uzbekistan) the cover would commence upon once the Insured cargo is loaded onto the carrying vessel.
	For shipments to Nepal and Bangladesh the cover will continue till the final destination subject to sales contract specifying insured's risk till final destination.
	Domestic: From anywhere in India to anywhere in India including but not limited to Domestic Purchases, movements between Insured's Unit, Stock- Transfers movements, To/fro Job-work movements, Domestic Sales, returns.
	Including Highsea Sales/Purchase for Import.
	Containers: Empty Container from Yard To Plant and thereafter to Port and vice versa, anywhere in India. (Note: To/ fro movement of containers will be treated as single journey).
Basis of Valuation :	Import /Exports: CIF+ 10% + Deemed/Actual Duty.
	Domestic/Inland Purchase/ Stock Transfers/ Inter-Unit
	Transfers/Job-work movements: CIF +10% less GST.
	Domestic Sales: CIF+10% less GST.
	Containers: In case of Partial Loss and container being repairable: Actual Cost of Repairs; In case of a Total Loss:
	Agreed Value. (Agreed value for 20' Container INR
	272,000; for 40' Container INR 544,000)
Estimated Sum Insured :	Rs. 1,500,000,000.00
Total Sum Insured :	Rs. 1,500,000,000.00
Annual Premium Computation	
Rate :	0.0128%
Net Premium :	Rs. 1,92,000.00
GST @18% :	Rs. 34,560.00
Stamp Duty :	Rs. 01.00
*Total Premium :	Rs. 2,26,560.00
	*Premium value mentioned above is inclusive of taxes applicable
Limit Per Sending :	Rs. 250,000,000.00
Limit Per Location :	Rs. 500,000,000.00
Excess/ Deductible:	

ICICI Lombard General Insurance Company Limited

ICICI Lombard House, 414, Veer Savarkar Marg, Prabhadevi, Mumbai - 400025 website:
www.icicilombard.com Toll Free Number: 1800 2666 Email: customersupport@icicilombard.com
 IRDA Reg No: 115 CIN: L67200MH2000PLC129408

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JSW ENERGY BARMER LIMITED

VILLAGE AND POST : BHADRESH, BARMER, RAJASTHAN
344001

Contact Number: **NA**

Subject: HOUSEHOLDER'S PACKAGE INSURANCE POLICY NO. : 110132326130000002

Dear Sir,

Welcome to the Reliance General Insurance Family!

We are honored to have you as our valuable customer and are truly thankful that you have chosen Reliance General Insurance for your Insurance requirements.

We are pleased to inform you that you have been insured under Policy No. **110132326130000002**. Attached herewith your policy document, with all the details which have been prepared based on the details furnished to us. We request you to kindly go through the same.

Should you find any discrepancy in the document, kindly write to us immediately for necessary rectification. In the absence of any communication from your end, the contents and coverage of the policy shall stand accepted by you.

To enable us to serve you better, you are requested to mention your Policy Number in all your further Correspondences.

With Reliance General Insurance, you get nothing less than excellent and unparalleled services. Thanking you once again for choosing us. Look forward to a long lasting and delightful relationship.

Yours sincerely,
For Reliance General Insurance Company Limited



Authorized Signatory

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**Reliance Householder's Package
Policy Schedule**

Policy Issuing Office: Corporate office :Reliance Center, 6th Floor, Oberoi Commerz, International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra		Policy Servicing Branch Office: Reliance General Insurance Co. Ltd. 6th Floor, Oberoi Commerz, International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra										
Branch Office Code:		1101										
Agent/Broker Code: Direct		Agent / Broker Name: Direct										
Name and address of the Insured: JSW ENERGY BARMER LIMITED												
Communication address and Place of Supply: - Village and Post : Bhadresh, Barmer-344001, Rajasthan												
Address of The Premises Covered:												
Location 1: Officer's Colony-JSW Enegy Barmer Ltd , Bhadresh & Jaipur, Barmer, Bishala-344011, Rajasthan Location 2: Bachelor's Hostel-JSW Enegy Barmer Ltd , Bhadresh, & Jaipur, Barmer, Bishala-344011, Rajasthan												
GSTIN/UID of the Insured:		08AAACR8812L1Z2										
Policy Number: 110132326130000002		Insured's business / occupation: Residence										
Proposal No : P050423101304		Date of proposal & declaration: 31/03/2023										
Tax Invoice No. & Date: P050423101304 & 31/03/2023		Financial Interest: Nil										
Details of previous policy (in case of renewal)												
Previous policy No: NA												
Date of expiry: NA												
Policy Related Details:												
Period of Insurance: From : 00:01 hours on: 31/03/2023 To midnight on: 30/03/2024												
I Fire & Allied Perils												
A. Building • Building (Location 1: 1,19,47,00,000/-) (Location 2: 11,57,00,000/-) • Additional Structures, if any		Sum Insured (Rs.) 1,31,04,00,000/- Nil										
B. Contents: • General Contents: - Furniture, Fixtures and Fittings (Location 1: 8,99,00,000/-) (Location 2: 1,51,00,000/-) • Valuable Contents (If opted):		10,50,00,000/-										
<table border="1"> <thead> <tr> <th>No.</th> <th>Description of valuable items covered</th> <th>Sum Insured (in Rs.)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>-</td> <td>-</td> </tr> <tr> <td colspan="2">Total Sum Insured Rs.</td> <td>-</td> </tr> </tbody> </table>		No.	Description of valuable items covered	Sum Insured (in Rs.)	1	-	-	Total Sum Insured Rs.		-		
No.	Description of valuable items covered	Sum Insured (in Rs.)										
1	-	-										
Total Sum Insured Rs.		-										
Total sum insured (In Rs.)		1,41,54,00,000/-										
Risk location address :												
Details of Area and Valuation:												
• Carpet area of the structure = NA (in square metres) • Rate of Cost of Construction at the policy Commencement Date = Rs. Nil												
In-built Covers :												
• Earthquake, volcanic eruption, or other convulsions of nature – Rs. 1,41,54,00,000/- • Storm, Cyclone, Typhoon, Tempest, Hurricane, Tornado, Tsunami, Flood and Inundation – Rs. 1,41,54,00,000/- • Terrorism – Rs. 1,41,54,00,000/- • Theft within 7 (seven) days from the occurrence of and proximately caused by any of the Insured Events. • Removal of Debris – Upto 2% of the claim amount • Architect's, Surveyor's and Consulting Engineer's fees – Upto 5% of the claim amount,												
Personal Accident -Death Cover only :												
Name of Insured Person	Age/DOB	Relationship	Sum Insured	Nominee Name	Relationship with Nominee							
-	-	-	-	-	-							
Special Conditions applicable:												
Warranties applicable :												
• Class of construction.												

Clauses applicable:

- Designation of Property Clause.
- Sabotage and Terrorism Damage Cover Endorsement as per Indian Market Terrorism Risk Insurance Pool wording.
- Terrorism Exclusion Clause for Contamination & Explosives.
- Sanction and Embargo Clause.
- Any Direct or indirect loss by infectious or contagious disease as per Communicable Disease Exclusion Clause.
- Agreed Bank Clause.
- Reinstatement value clause (other than stock).

Deductible applicable:

- For other than Terrorism Claims: Not Applicable
- For Terrorism Claims: As per excess as per Sabotage and Terrorism Damage Cover Endorsement wording as provided by Indian Market Terrorism Risk Insurance Pool

II Burglary & House-breaking

	Sum Insured (Rs.)
• Contents description	
• Furniture, Fixtures and Fittings (Location 1: 8,99,00,000/-) (Location 2: 1,51,00,000/-)	10,50,00,000/-
Total sum insured (In Rs.)	10,50,00,000/-

Special Conditions:

- Theft Covered
- Excluding RSMD (Riot Strike Malicious Damage).
- 24hrs watch and ward Facility.

Excess: 5% of the claim amount subject to minimum of Rs.5,000/- for each and every claim.

V Domestic Electronic Appliances

S. No	Description	Make & Model	YOM	Serial Number	Sum Insured (Rs.)
	As Per Asset Register (Location 1: 10/-) (Location 2: 10/-)				20/-
	Total sum insured (In Rs.)				20/-

Special Conditions:

- Asset Register clause.

Excess: Nil

XI Legal Liability

B. Towards Third Parties	Limit of liability
AOA : AOY:1:1 (Location 1: 10/-) (Location 2: 10/-)	20/-

Excess: Nil

Conditions: Cover is on claim made basis.

The coverage terms and conditions for different section shall be as per respective policy wordings filed with IRDA

Premium Details	Amount (Rs.)
Premium excluding Terrorism	1,24,162.92
Terrorism Premium	1,13,232.00
Net Premium	2,37,394.92
(+) IGST (18% of Net Premium)	42,731.08
Total Premium	2,80,126.00

"GSTIN: 27AABCR6747B1ZG; SAC: 997137; Description of services: Other property insurance services"

Consolidated Stamp duty Paid vide Letter of Authorization "NO.LOA/CSD/662/2023/(Validity Period Dt.27/03/2023 to Dt.01/12/2023)/1156 DT.27 MAR 2023" at General Stamp Office, Mumbai**

**Not Applicable for the State of Jammu & Kashmir

Note: In the event of dishonour of cheque, this policy document automatically stands cancelled from inception, irrespective of whether a separate communication is sent or not.

Note: "This document shall be treated as a Tax Invoice as per Rule 46 of the Central Goods and Services Tax Rules 2017."

For any assistance with claims, please contact us on 02248903009 (Paid) or email us at services.rgic@relianceada.com

The policy wording with detailed terms, conditions and exclusions are available on our website www.reliancegeneral.co.in (Policy wordings link : <https://www.reliancegeneral.co.in/Insurance/About-Us/Downloads.aspx>)

Attached with this Policy schedule , are the Policy wording along with terms and condition, Endorsement, and Annexure. If you (Policyholder) have not received any of these, please E-mail/write to the company at rgic.services@relianceada.com or contact us on 02248903009 (Paid) within 15 days of receipt of this policy Schedule

This policy Schedule in original must be surrendered to the company. In case of cancellation of the policy. In the event of any incorrect representation, the liability shall be upon the policy holder.

"In case of a renewal, the benefits provided under the policy and/or terms and conditions of the policy including premium rate may be subject to change."

Grievance Clause:

"For resolution of any query or grievance, Insured may contact the respective branch office of the Company or may call at 1800 3009 or may write an email at rgicl.services@relianceada.com. In case the insured is not satisfied with the response of the office, insured may contact the Nodal Grievance Officer of the Company at rgicl.grievances@relianceada.com. In the event of unsatisfactory response from the Nodal Grievance Officer, insured may email to Head Grievance Officer at rgicl.headgrievances@relianceada.com. In the event of unsatisfactory response from the Head Grievance Officer, he/she may, subject to vested jurisdiction, approach the Insurance Ombudsman for the redressed of grievance. Details of the offices of the Insurance Ombudsman are available at IRDAI website www.irda.gov.in or on company website www.reliancegeneral.co.in or on www.gbic.co.in. The insured may also contact the following office of the Insurance Ombudsman within whose territorial jurisdiction the branch or office of the Company is located:"

"Office of the Insurance Ombudsman, 3rd Floor, Jeevan Seva Annexe, S. V. Road, Santacruz (W), Mumbai - 400 054. Tel.: 022 - 26106552 / 26106960 Fax: 022 - 26106052 Email: bimalokpal.mumbai@gbic.co.in | Shri. A. K. Sahoo Office of the Insurance Ombudsman, Jeevan Darshan Bldg., 3rd Floor, C.T.S. No.s. 195 to 198, N.C. Kelkar Road, Narayan Peth, Pune - 411 030. Tel.: 020-41312555 Email: bimalokpal.pune@gbic.co.in"

In witness whereof this policy has been signed at Mumbai on policy original tax invoice date 31/03/2023 in lieu of Policy No. as mentioned in the policy.

For and on behalf of
Reliance General Insurance Company Limited



Authorized Signatory

TAX INVOICE

(ORIGINAL FOR RECIPIENT)

Name of the Customer : JSW Energy Barmer Ltd

Address of the Customer : Village & Post Bhadresh, PO Box No. 30, District : Barmer, Pin : 344001, Rajasthan, - 344001

GSTIN/ Unique Id of registered recipient : 08AAACR8812L1Z2

Invoice Number	28052300000102	ICICI LOMBARD GENERAL INSURANCE COMPANY LIMITED
Policy Number	1012/T/246228381/01/000	Bill from Address (IL GSTIN Address) 3 rd Floor 5 City Point , Teli Gali , Andheri (E) Mumbai. CTS no. 411/-1 to 19 ., Maharashtra, 400059
Invoice Date	Apr 01, 2023	GSTIN 27AAACI7904G1ZN

Sr. No	Particulars	PAN	SAC Code of service	Amount (₹)
1	GENERAL INSURANCE SERVICES	AAACI7904G	997137	2012367

Total value of services (Premium Value without Tax) (₹)	2012367
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Sr No.	Applicable taxes	Rate of applicable taxes (%)	Tax Amount (₹)
1	CGST	0	0
2	SGST	0	0
3	IGST	18	362226.06
4	UTGST	0	0
Total Tax Amount (₹)			362226.06
Whether tax payable under reverse charge?			No
Tax payable by the receiver (₹)			0
Total Premium inclusive Tax (₹)			2374593.06

Place of Supply: KARNATAKA

We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule.

Signature valid

 Digitally signed by JS ICICI LOMBARD GENERAL INSURANCE CO. LTD 1
 Date: 2023.05.04 19:06:50 IST

ICICI Lombard General Insurance Company Limited

IRDA Reg. No. 115

Mailing Address:

ICICI Lombard General Insurance Company Limited,

 Interface Building No.: 16, 601 / 602, 6th Floor, New Link Road Malad (West), Mumbai - 400 064.

CIN: L67200MH20000PLC129408

Registered Office:

ICICI Lombard House, 414, Veer Savarkar Marg,

Near Siddhi Vinayak Temple, Prabhadevi, Mumbai - 400 025.

Toll free No. : 1800 2666

Alternate No.: 86552 22688 (chargeable)

Email : customersupport@icicilombard.com

Website : www.icicilombard.com

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JSW ENERGY BARMER LIMITED

VILLAGE AND POST : BHADRESH, BARMER, RAJASTHAN
344001

Contact Number: **NA**

Subject: COMMERCIAL CARE PACKAGE INSURANCE POLICY NO. : 110132326160000054

Dear Sir,

Welcome to the Reliance General Insurance Family!

We are honored to have you as our valuable customer and are truly thankful that you have chosen Reliance General Insurance for your Insurance requirements.

We are pleased to inform you that you have been insured under Policy No. **110132326160000054**. Attached herewith your policy document, with all the details which have been prepared based on the details furnished to us. We request you to kindly go through the same.

Should you find any discrepancy in the document, kindly write to us immediately for necessary rectification. In the absence of any communication from your end, the contents and coverage of the policy shall stand accepted by you.

To enable us to serve you better, you are requested to mention your Policy Number in all your further Correspondences.

With Reliance General Insurance, you get nothing less than excellent and unparalleled services. Thanking you once again for choosing us. Look forward to a long lasting and delightful relationship.

Yours sincerely,
For Reliance General Insurance Company Limited



Authorized Signatory

**Reliance Commercial Care Package (Laghu)- Commercial
Policy Schedule**

Policy Issuing Office: Reliance General Insurance Co. Ltd. Corporate office : 6th Floor, Oberoi Commerz, International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai – 400 063		Policy Servicing Branch Office: Reliance General Insurance Co. Ltd. 6th Floor, Oberoi Commerz, International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai – 400063, Maharashtra	
Branch Code: 1101		Branch Name : Corporate Group – Mumbai	
Agent / Broker Code: Direct		Agent /Broker Name : Direct	
Policy No:		110132326160000054	
Tax Invoice No. & Date: P051023101768 & 31/03/2023		GSTIN/UIN of the Insured : 08AAACR8812L1Z2	
Proposal No : P051023101768		Date of proposal & declaration: 31/03/2023	
Details of previous policy (in case of renewal)		Previous policy No: 110132226160000044 Date of expiry: 31/03/2023	
Name: JSW ENERGY BARMER LIMITED			
Communication address and Place of Supply: Village and Post : Bhadresh, Barmer-344001, Rajasthan			
Business:		Office	
Address of the risk location covered: Location 1: JSW Energy (Barmer) Ltd. Barmer-344001, Rajasthan Location 2: JSW Energy (Barmer) Ltd., Jaipur-302001, Rajasthan			
Occupancy of the risk location covered: Office premises / Meeting Rooms			
Financial Interest		Nil	
Period of Insurance		From : 00.01 hours of 31/03/2023 To : Midnight of 30/03/2024	
Co-insurance share with net premium RGIC (100%)		Own	
Coverage Details			
I Fire & Allied Perils:		Sum Insured (Rs.)	
A. Building • Building including plinth, Basement and additional structures		Nil	
B. Contents : (As Per Annexure Attached) • Plant and Machinery • Furniture, Fixtures and Fittings • Other Contents (Including Office Equipments)		1,19,82,104/- 7,42,19,484/- 5,67,13,913/-	
Total Sum Insured (Rs.)		14,29,15,501/-	
In-Built Covers : • Earthquake, volcanic eruption, or other convulsions of nature - Rs. 14,29,15,501/- • Storm, Cyclone, Typhoon, Tempest, Hurricane, Tornado, Tsunami, Flood and Inundation - Rs. 14,29,15,501/- • Terrorism – Rs. 14,29,15,501/- • Forest fire and Jungle fire • Theft within 7 days from the occurrence of and proximately caused by any of the Insured Events • Impact damage of any kind, i.e., damage caused by impact of, or collision caused by, any external physical object (e.g. vehicle, falling trees, aircraft, wall etc.), • Additions, alterations or extensions upto 15% of the sum insured for that item (excluding stocks). • Costs compelled by Municipal Regulations upto Building Sum Insured • Temporary removal of stocks - Upto 10% of the insured stock • Start-Up Expenses upto Rs.5,00,000/- (per event and in aggregate during the policy period) • Professional fees upto 5% of claim amount • Removal of Debris – Upto 2% of the claim amount, if incurred • Cover for Specific Contents: a) Money upto Rs. 50,000/- (per event and in aggregate during the policy period) b) Deeds, manuscripts and business books, plans, drawings, securities, obligations or documents of any kind but only upto Rs. 50,000/- (per event and in aggregate during the policy period) c) Computer programmes, information and data upto Rs. 5,00,000/- (per event and in aggregate during the policy period) d) Employees', Directors', visitors' personal effects of every description (other than motor vehicles) for value upto Rs.15,000/- per person subject to a maximum of 20 persons during the policy period			
Standard Add-ons : NA			

Additional Conditions: NA**Clauses applicable:**

- Designation of Property Clause
- Sabotage and Terrorism Damage Cover Endorsement as per Indian Market Terrorism Risk Insurance Pool wording
- Terrorism Exclusion Clause for Contamination & Explosives
- Sanction and Embargo Clause
- Communicable Disease Exclusion Clause
- Reinstatement value clause (other than stock).

Warranties applicable: NA**Deductible applicable :**

- For other than Terrorism Claims: Rs.5% of claim amount subject to minimum of Rs. 10,000/- for each and every loss
- For Terrorism Claims: As per excess as per Sabotage and Terrorism Damage Cover Endorsement wording as provided by Indian Market Terrorism Risk Insurance Pool

III Machinery Breakdown:

Sr. No.	Description	Make and Model	Year of Manufacture	Identification No.	Sum Insured (Rs.)
As Per Asset Register (Location :1)					1,19,82,104/-
Total Sum Insured (Rs.)					1,19,82,104/-

Excess: 1% of the Sum Insured for each equipment subject to minimum of Rs.2,500/- for each and every claim.

Conditions:

- Warranted that all equipment should be in working condition.
- Asset Register should be maintained and should be provided at the time of claim.
- All Machinery & Equipment mentioned in assets registered are covered in above mentioned policy

IV. A. Electronic Appliances

Sr. No.	Description	Make and Model	Year of Manufacture	Identification No.	Sum Insured (Rs.)
As Per Asset Register (Location 1: 4,09,33,117/-) (Location 1: 16,82,202/-)					4,26,15,319/-
Total Sum Insured (Rs.)					4,26,15,319/-

Excess :**a) For equipments with value upto Rs. 1 lakh**

- | | |
|--|--|
| 1) Equipments (other than Winchester Drive, Hard disk drive) | 5 % of claim amount subject to a minimum of Rs.1,000/- |
| 2) Winchester Drive/Hard disk drive | 10 % of claim amount subject to a minimum of Rs. 2,500/- |

b) For equipments with value more than Rs. 1 lakh

- | | |
|--|---|
| 1) Equipments (other than Winchester Drive, Hard disk drive) | 5 % of claim amount subject to a minimum of Rs.2,500/- |
| 2) Winchester Drive/Hard disk drive | 25 % of claim amount subject to a minimum of Rs. 10,000/- |

In case of computers, the term equipment shall include the entire computer system comprising of CPU , Key boards, Monitors, Printers, Stabilisers, UPS, System Software etc.

Conditions:

- Warranted that all equipment should be in working condition
- Warranted that portable items are covered in the premises only.
- The equipment covered under the section should be electronic in nature.
- Warranted that Softwares which are integral to the built-in-software only are covered.
- The Sum insured should be on reinstatement basis.
- Asset Register should be maintained and should be provided at the time of claim.

Section IV. B: Portable Electronic Equipments / Appliances

Sr. No.	Description	Make & Model	Year of Manufacture	Identification No.	Sum Insured (In Rs.)
As Per Asset Register (Location :1)					1,40,98,594/-
Total Sum Insured (In Rs.)					1,40,98,594/-

Clauses / Warranties/ Additional Conditions :

- It is warranted that all are in working conditions.
- The equipment covered under the section should be electronic in nature.
- Software/computer program developed in house will not be covered under this section.
- The Sum Insured should be on reinstatement basis.
- Worldwide Cover
- Asset Register should be maintained and should be provided at the time of claim

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Excess : 5% of the claim amount subject to minimum of Rs. 5,000/- for each and every claim.

V Burglary and Housebreaking:

Description	Sum Insured (Rs)
-------------	------------------

Contents :	
<ul style="list-style-type: none"> Other than Stock and Stock in trade (As Per Annexure Attached) Plant and Machinery Furniture, Fixtures and Fittings Other Contents (Including Office Equipments) 	1,19,82,104/- 7,42,19,484/- 5,67,13,913/-
Total Sum Insured (Rs.)	14,29,15,501/-
Floater cover opted for : No	
First loss limit, if any : NA Extensions : Theft Excess: 5% of the claim amount subject to minimum of Rs.5,000/- for each and every claim. Conditions: <ul style="list-style-type: none"> Proper accounting system should be there. Excluding RSMD (Riot Strike Malicious Damage). Theft Extension Coverage 	
The coverage terms and conditions for different section shall be as per respective policy wordings filed with IRDA	
Particulars	Amount (Rs.)
Premium excluding Terrorism	15,413.00
Terrorism Premium	21,437.00
Net Premium	36,850.00
Add: IGST (18 %)	6,633.00
Total Premium	43,483.00

"GSTIN: 27AABCR6747B1ZG; SAC: 997137; Description of services: Other property insurance services"

Consolidated Stamp duty Paid vide Letter of Authorization "NO.LOA/CSD/662/2023/(Validity Period Dt.27/03/2023 to Dt.01/12/2023)/1156 DT.27 MAR 2023" at General Stamp Office, Mumbai***

** Not Applicable for the State of Jammu & Kashmir

Note: In the event of dishonour of cheque, this policy document automatically stands cancelled from inception, irrespective of whether a separate communication is sent or not.

Note: This document shall be treated as a Tax Invoice as per Rule 46 of the Central Goods and Services Tax Rules 2017."

For any assistance with claims, please contact us on 02248903009 (Paid) or email us at services.rgicl@relianceada.com

The policy wording with detailed terms, conditions and exclusions are available on our website www.reliancegeneral.co.in

(Policy wordings link: <https://www.reliancegeneral.co.in/Insurance/About-Us/Downloads.aspx>)

Attached with this Policy schedule, are the Policy wording along with terms and condition, Endorsement, and Annexure. If you (Policyholder) have not received any of these, please E-mail/write to the company at rgicl.services@relianceada.com or contact us on 02248903009 (Paid) within 15 days of receipt of this policy Schedule.

This policy Schedule in original must be surrender to the company in case of cancellation of the policy. In the event of any incorrect representation, the liability shall be upon the policy holder.

"In case of a renewal, the benefits provided under the policy and/or terms and conditions of the policy including premium rate may be subject to change."

Grievance Clause:

"For resolution of any query or grievance, Insured may contact the respective branch office of the Company or may call at 1800 3009 or may write an email at rgicl.services@relianceada.com. In case the insured is not satisfied with the response of the office, insured may contact the Nodal Grievance Officer of the Company at rgicl.grievances@relianceada.com. In the event of unsatisfactory response from the Nodal Grievance Officer, insured may email to Head Grievance Officer at rgicl.headgrievances@relianceada.com. In the event of unsatisfactory response from the Head Grievance Officer, he/she may, subject to vested jurisdiction, approach the Insurance Ombudsman for the redressed of grievance. Details of the offices of the Insurance Ombudsman are available at IRDAI website www.irda.gov.in or on company website www.reliancegeneral.co.in or on www.gbic.co.in. The insured may also contact the following office of the Insurance Ombudsman within whose territorial jurisdiction the branch or office of the Company is located:"

Office of the Insurance Ombudsman, 3rd Floor, Jeevan Seva Annexe, S. V. Road, Santacruz (W), Mumbai - 400 054. Tel.: 022 - 26106552 / 26106960 Fax: 022 - 26106052 Email: bimalokpal.mumbai@gbic.co.in | Shri. A. K. Sahoo Office of the Insurance Ombudsman, Jeevan Darshan Bldg., 3rd Floor, C.T.S. No.s. 195 to 198, N.C. Kelkar Road, Narayan Peth, Pune - 411 030. Tel.: 020-41312555 Email: bimalokpal.pune@gbic.co.in

In witness whereof this policy has been signed at Mumbai on policy original tax invoice date 31/03/2023 in lieu of Policy No. as mentioned in the policy.

For and on behalf of
Reliance General Insurance Company Limited



Authorized Signatory

TAX INVOICE

(ORIGINAL FOR RECIPIENT)

Name of the Customer : JSW Energy Barmer Limited

Address of the Customer : Village & Post Bhadresh, PO Box No. 30, District : Barmer, Pin : 344001, Rajasthan, - 344001

GSTIN/ Unique Id of registered recipient : 08AAACR8812L1Z2

Invoice Number	281022000001380	ICICI LOMBARD GENERAL INSURANCE COMPANY LIMITED
Policy Number	5002/229497068/01/000	Bill from Address (IL GSTIN Address)
		3 rd Floor 5 City Point , Teli Gali , Andheri (E) Mumbai. CTS no. 411/-1 to 19 ., Maharashtra, 400059
Invoice Date	Oct 01, 2022	GSTIN
		27AAACI7904G1ZN

Sr. No	Particulars	PAN	SAC Code of service	Amount (₹)
1	GENERAL INSURANCE SERVICES	AAACI7904G	997139	24945

Total value of services (Premium Value without Tax) (₹)	24945
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Sr No.	Applicable taxes	Rate of applicable taxes (%)	Tax Amount (₹)
1	CGST	0	0
2	SGST	0	0
3	IGST	18	4490
4	UTGST	0	0
Total Tax Amount (₹)			4490
Whether tax payable under reverse charge?			No
Tax payable by the receiver (₹)			0
Total Premium inclusive Tax (₹)			29435

Place of Supply: MAHARASHTRA

We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule.

Signature Not Verified

Digitally signed by DS ICICI
LOMBARD GENERAL
INSURANCE CO LTD 1
Date: 2022.10.23 22:17:21 IST

ICICI Lombard General Insurance Company Limited

IRDA Reg. No. 115

Mailing Address:

ICICI Lombard General Insurance
Company Limited,

Interface Building No.: 16, 601 / 602, 6th Floor,
New Link Road Malad (West), Mumbai - 400 064.

CIN: L67200MH20000PLC129408

Registered Office:

ICICI Lombard House, 414,
Veer Savarkar Marg,

Near Siddhi Vinayak Temple,
Prabhadevi, Mumbai - 400 025.

Toll free No. : 1800 2666

Alternate No.: 86552 22666 (chargeable)

Email : customersupport@icicilombard.com

Website : www.icicilombard.com

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JSW ENERGY BARMER LTD..
BHADRESH, BARMER, RAJASTHAN -
344001, BARMER, RAJASTHAN
344001
Contact Number :

Subject : Industrial All Risk Insurance Policy -Commercial Policy No :110162221120051956

Dear Sir,

Welcome to the Reliance General Insurance family!

Thank you for choosing Reliance General Insurance as your preferred insurance partner.

We are pleased to inform you that you have been insured under Policy No.110162221120051956 (attached herewith).

This Policy has been prepared based on the information furnished by you. We request you to kindly go through the same. In case a duly signed proposal form has not been submitted, information received from you, whether orally or in writing, has been specified in the Policy document on the basis of understanding provided to the Company.

If you find any discrepancy in the document, kindly write to us immediately for necessary rectification in writing forthwith but in no case later than 15 days from the date of receipt of the Policy document. In the absence of any communication from your end, the contents of the policy shall be deemed as accepted.

To enable us to serve you better, you are requested to mention your Policy Number in all your further correspondence.

While we believe that with Reliance General Insurance, you get nothing less than excellent and unparalleled services, should you have any complaints or post purchase requirements like correction / changes in the policy or claims to be reported, please write to us on

Write to rgicl.services@relianceada.com

Looking forward to a long lasting and delightful relationship.

Yours sincerely,

For Reliance General Insurance Company Limited.
Authorised Signatory

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Reliance Industrial All Risk Insurance Policy - Commercial Schedule

Corporate Office/Policy Issuing Office: Reliance General Insurance Company Limited. 6th Floor, Oberoi Commerz, Oberoi Garden City, Off Western Express Highway Goregaon (East), Mumbai - 400 063, India		Policy Sourcing/Servicing Branch Office: 6TH FLOOR, OBEROI COMMERZ, INTERNATIONAL BUSINESS PARK, OBEROI GARDEN CITY, OFF WESTERN EXPRESS HIGHWAY, GOREGAON (EAST), MUMBAI - 400 063, MUMBAI, MAHARASHTRA, - 400055 Contact No. 022-33031000		
Agency & Code: DIRECT				
Policy No: 110162221120051956		Tax Invoice No. & Date: P112422100304 & 24/11/2022		
Customer ID No: 20003415144				
Proposal No. & Date of Proposal & declaration : P112422100304 & 24/11/2022		Details of previous policy (In case of Renewal)		
Name, Communication Address & Place of Supply: JSW ENERGY BARMER LTD., BHADRESH, BARMER, RAJASTHAN - 344001, BARMER, 344001, RAJASTHAN				
GSTIN/UIN of the Insured: 08AAACR8812L1Z2				
Type of Risk: As per annexure enclosed.				
Insured's Business: Electric Generation				
Period of Insurance: From 00:01 Hours of 01/11/2022 To Mid-night of 31/10/2023				
Total sum insured : Rs. 21895002 (MD+BI) Details of sum insured as per annexure as enclosed.				
Coinurance Details				
Company Name	ETASS Code	Branch Name	Share (%)	LeaderOrNonLeader
Reliance General Insurance Company Ltd.	1101	Corporate Group - Mumbai	70	L
Go Digit General Insurance Ltd	GDG158	BENGALURU	30	N

Section I: Material Damage

No.	Location Address/s	Occupancy	SFSP Sum Insured (Rs.)
1	RAJWEST POWER TOWNSHIP, BARMER, RAJASTHAN - 344001 BARMER State-RAJASTHAN PIN-344001	Electric Generation	21,395,002
Total Sum Insured			21,395,002

No.	Location Address/s	Occupancy	MB Sum Insured (Rs.)
1	RAJWEST POWER TOWNSHIP, BARMER, RAJASTHAN - 344001 BARMER State-RAJASTHAN PIN-344001	Electric Generation	21,395,002
Total Sum Insured			21,395,002

Section II: Business Interruption

No.	Location Address/s	Indemnity Period	Gross Profit (FLOP) (Rs.)
1	RAJWEST POWER TOWNSHIP, BARMER, RAJASTHAN - 344001 BARMER State-RAJASTHAN PIN-344001	12 Months	500,000
Total Sum Insured			500,000

Premium Details	
Premium Description	Amount(In ₹)
Net Premium	27,463.00
IGST (18 %)	4,943.34
Total Gross Premium (Rounded Off)	32,406.00

GSTIN: 27AABCR6747B1ZG ; HSN: 997137 ; Description of services: Other Property Insurance Service

As per the GST regulations, the amount of GST will not be refunded if the policy / endorsement is cancelled after 30th September of the next financial year

Consolidated Stamp duty paid vide Letter of Authorisation No. NO.LOA/CSD/509/2022/(Validity Period from Dt.27/10/2022 to Dt.15/07/2023)/4603 dated 27th October 2022 at General Stamp Office, Mumbai.

** Not applicable for the State of Jammu and Kashmir.

This document shall be treated as a Tax Invoice as per Rule 46 of the Central Goods and Services Tax Rules 2017.

Note: In the event of the dishonour of cheque, this policy document automatically stands cancelled from inception, irrespective of whether a separate communication is sent or not.In witness whereof this policy has been signed at **Mumbai** on policy original tax invoice date 24/11/2022 in lieu of Policy No. as mentioned in the policy.

Reliance General Insurance Company Limited. IRDAI Registration No. 103.

An ISO 9001:2015 Certified Company

Registered & Corporate Office : Reliance General Insurance Company Limited 6th Floor, Oberoi Commerz, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai - 400 063

Corporate Identity No. U66603MH2000PLC128300, Industrial All Risk

Trade Logo displayed above belongs to Anil Dhirubhai Ambani Ventures Private Limited and used by Reliance General Insurance Company Limited under License.

RG1/MCOM/CO/2112/PS/VER. 1.0/010218

UIN No.: IRDAN103CP0019V01201920. PAN NO.: AABCR6747B

For any assistance with claims, please contact us on 74004 22200, (022) 4890 3009 or email us at rgicl.services@relianceada.com

In case of a renewal, the benefits provided under the policy and/or terms and conditions of the policy including premium rate may be subject to change.

The policy wording with detailed terms, conditions and exclusions are available on our website www.reliancegeneral.co.in

Grievance Clause: For resolution of any query or grievance, Insured may contact the respective branch office of the Company or may call at 1800 3009 (toll free), (022) 4890 3009 or may write an email at rgicl.services@relianceada.com. In case the insured is not satisfied with the response of the office, insured may contact the Nodal Grievance Officer of the Company at rgicl.grievances@relianceada.com. In the event of unsatisfactory response from the Nodal Grievance Officer, insured may email to Head Grievance Officer at rgicl.headgrievances@relianceada.com. In the event of unsatisfactory response from the Head Grievance Officer, he/she may, subject to vested jurisdiction, approach the Insurance Ombudsman for the redressal of grievance. Details of the offices of the Insurance Ombudsman are available at IRDAI website www.irda.gov.in or on company website www.reliancegeneral.co.in or on www.gbic.co.in. The insured may also contact the following office of the Insurance Ombudsman within whose territorial jurisdiction the branch or office of the Company is located: Office of the Insurance Ombudsman, 3rd Floor, Jeevan Seva Annexe, S. V. Road, Santacruz (W), Mumbai - 400 054. Tel.: 022 - 26106552 / 26106960 Fax: 022 - 26106052 Email: bimalokpal.mumbai@gbic.co.in | Shri. A. K. Sahoo Office of the Insurance Ombudsman, Jeevan Darshan Bldg., 3rd Floor, C.T.S. No.s. 195 to 198, N.C. Kelkar Road, Narayan Peth, Pune - 411 030. Tel.: 020-41312555 Email: bimalokpal.pune@gbic.co.in

For and on behalf of
Reliance General Insurance Company Limited

Authorised Signatory

Intermediary Name and Code:

Intermediary Contact Number:

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Reliance General Insurance Company Limited. IRDAI Registration No. 103.

Registered & Corporate Office : Reliance General Insurance Company Limited 6th Floor, Oberoi Commerz, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai - 400 063

Corporate Identity No. U66603MH2000PLC128300, Industrial All Risk

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RGICOM/CO/2112/PS/VER. 1.0/010218

An ISO 9001:2015 Certified Company

UIN No.: IRDAN103CP0019V01201920. PAN NO.: AABCR6747B

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PUBLIC LIABILITY (ACT) INSURANCE POLICY

(Under Public Liability Insurance Act 1991)

POLICY SCHEDULE

1	Intermediary Details	Agent/Broker Name	Direct
		Agent/Broker License Code	Direct
2	Proposal Details	Tax Invoice No. & Date	P082922101527 & July 01, 2022
		GSTIN/UIN of the Insured	08AAACR8812L1Z2
3	Policy Number	110132227120000038	
	Details of Previous Policy (if renewal)	Previous Policy No	110132127120000042
		Date of Expiry	June 30, 2022
4	Territory & Jurisdiction	India Only	
5	Name of Insured	JSW ENERGY BARMER LTD	
6	Communication address and Place of Supply	Village & Post Bhadresh, Barmer – 344001 Rajasthan	
7	Risk Location	Village & Post Bhadresh, Barmer – 344001 Rajasthan	
8	Business	Power Generation	
9	Policy Period	From : July 01, 2022 (00.01 hrs) To : June 30, 2023 (23.59 hrs) Both days local standard Time at the address stated above	
10	Turnover for the Policy Period	INR 2770 Cr	
11	Indemnity Limit	Any One Accident : INR 5,00,00,000/- Any One Year : INR 15,00,00,000/-	
12	Deductible	Nil	
13	Conditions and Exclusion	As per policy wording	
14	Premium Details	Base Premium INR 6,422.00 Add: IGST (18%) INR 1,156.00 Add : ERF Contribution INR 6,422.00 Total Premium INR 14,000.00	
15	Claims Notification address	Reliance General Insurance Co Ltd Reliance Centre, South Wing, 6th Floor, Oberoi Commerz, International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai – 400 063 Maharashtra	
16	Address Of Servicing Office	Reliance General Insurance Co Ltd Reliance Centre, 6th Floor, Oberoi Commerz, International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai – 400 063 Maharashtra	
17	Address Of Issuing Office	Reliance General Insurance Co Ltd Reliance Centre, 6th Floor, Oberoi Commerz, International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai – 400 063 Maharashtra	

Note : In the event of dishonor of cheque, this Policy document automatically stands cancelled from inception, irrespective of whether a separate communication is sent or not and the Policy shall in such event be deemed to be void ab initio without any liability whatsoever accruing on the Insurer.

"GSTIN: 27AABCR6747B1ZG; SAC: 997139; Description of services: Other non-life insurance services (excluding reinsurance services)"

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022-4890 3009 (Pold)
1800 3009 (Toll Free)
74004 22200 (WhatsApp)



Consolidated Stamp duty Paid vide Letter of Authorisation No. "LOA NO.CSD/411/2022/ (Validity Period from Dt. 21/07/2022 to Dt. 15/07/2023) /3178 DT. 21 JUL 2022 **

** Not Applicable for the State of Jammu & Kashmir

Note: In the event of dishonor of cheque, this policy document automatically stands cancelled from inception, irrespective of whether a separate communication is sent or not.

Note: This document shall be treated as a Tax Invoice as per Rule 9(2) of the Goods and Services Tax Invoice Rules." The policy wording with detailed terms, conditions and exclusions are available on our website www.reliancegeneral.co.in Policy wordings link : <https://www.reliancegeneral.co.in/Insurance/About-Us/Downloads.aspx>

Attached with this Policy schedule, are the Policy wording along with terms and condition, Endorsement, and Annexure. If you (Policyholder) have not received any of these, please E-mail/write to the company at rgicl.services@relianceada.com or contact us on 1800 3009 (toll free) within 15 days of receipt of this policy Schedule This policy Schedule in original must be surrender to the company. In case of cancellation of the policy In the event of any incorrect representation, the liability shall be upon the policy holder.

"In case of a renewal, the benefits provided under the policy and/or terms and conditions of the policy including premium rate may be subject to change."

"For resolution of any query or grievance, Insured may contact the respective branch office of the Company or may call at 1800 3009 or may write an email at rgicl.services@relianceada.com. In case the insured is not satisfied with the response of the office, insured may contact the Nodal Grievance Officer of the Company at rgicl.grievances@relianceada.com. In the event of unsatisfactory response from the Nodal Grievance Officer, insured may email to Head Grievance Officer at rgicl.headgrievances@relianceada.com. In the event of unsatisfactory response from the Head Grievance Officer, he/she may, subject to vested jurisdiction, approach the Insurance Ombudsman for the redressal of grievance. Details of the offices of the Insurance Ombudsman are available at IRDAI website www.irda.gov.in or on company website www.reliancegeneral.co.in or on www.gbic.co.in. The insured may also contact the following office of the Insurance Ombudsman within whose territorial jurisdiction the branch or office of the Company is located."

In witness whereof this policy has been signed at Corporate Group - Mumbai on July 01, 2022

For and on behalf of
Reliance General Insurance Company Limited

Authorized Signatory

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PUBLIC LIABILITY (ACT) INSURANCE POLICY

(Under Public Liability Insurance Act 1991)

POLICY SCHEDULE

1	Intermediary Details	Agent/Broker Name	Direct
		Agent/Broker License Code	Direct
2	Proposal Details	Tax Invoice No. & Date	P091823101283 & July 01, 2023
		GSTIN/UIN of the Insured	08AAACR8812L1Z2
3	Policy Number	110132327120000049	
	Details of Previous Policy (if renewal)	Previous Policy No	110132227120000038
		Date of Expiry	June 30, 2023
4	Territory & Jurisdiction	India Only	
5	Name of Insured	JSW ENERGY BARMER LTD	
6	Communication address and Place of Supply	Village & Post Bhadresh, Barmer – 344001 Rajasthan	
7	Risk Location	Village & Post Bhadresh, Barmer – 344001Rajasthan	
8	Business	Power Generation	
9	Policy Period	From : July 01, 2023 (00.01 hrs) To : June 30, 2024 (23.59 hrs) Both days local standard Time at the address stated above	
10	Turnover for the Policy Period	INR 2667 Cr	
11	Indemnity Limit	Any One Accident : INR 5,00,00,000/- Any One Year : INR 15,00,00,000/-	
12	Deductible	Nil	
13	Conditions and Exclusion	As per policy wording	
14	Premium Details	Base Premium INR 6,835.00 Add: IGST (18%) INR 1,230.00 Add : ERF Contribution INR 6,835.00 Total Premium INR 14,900.00	
15	Claims Notification address	Reliance General Insurance Co Ltd Reliance Centre, South Wing, 6th Floor, Oberoi Commerz, International Business Park Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai – 400 063 Maharashtra	
16	Address Of Servicing Office	Reliance General Insurance Co Ltd Reliance Centre, 6th Floor, Oberoi Commerz, International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai – 400 063 Maharashtra	
17	Address Of Issuing Office	Reliance General Insurance Co Ltd Reliance Centre, 6th Floor, Oberoi Commerz, International Business Park, Oberoi Garden City, Off Western Express Highway, Goregaon (East), Mumbai – 400 063 Maharashtra	

Note : In the event of dishonor of cheque, this Policy document automatically stands cancelled from inception, irrespective of whether a separate communication is sent or not and the Policy shall in such event be deemed to be void ab initio without any liability whatsoever accruing on the Insurer.

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"GSTIN: 27AABCR6747B1ZG; SAC: 997139; Description of services: Other non-life insurance services (excluding reinsurance services)"

Consolidated Stamp duty Paid vide Letter of Authorisation No. "NO.LOA/CSD/78/2023/(Validity Period Dt.01/07/2023 to Dt.01/01/2024)/3029 DT.26 JUN 2023" at General Stamp Office, Mumbai.

** Not Applicable for the State of Jammu & Kashmir

Note: In the event of dishonor of cheque, this policy document automatically stands cancelled from inception, irrespective of whether a separate communication is sent or not.

Note: This document shall be treated as a Tax Invoice as per Rule 9(2) of the Goods and Services Tax Invoice Rules." The policy wording with detailed terms, conditions and exclusions are available on our website www.reliancegeneral.co.in Policy wordings link : <https://www.reliancegeneral.co.in/Insurance/About-Us/Downloads.aspx>

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In witness whereof this policy has been signed at Corporate Group - Mumbai on July 01, 2023

For and on behalf of
Reliance General Insurance Company Limited



Authorized Signatory

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Annexure-13
JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited)
Norms & Assumptions

Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25

Sr. No.	Particulars	Units			
	Technical Parameters:				
1	Power Generation				
	Project Capacity	MW	1080		
	Unit Capacity	MW	135		
	No. of Units Considered for this Petition	No.	8		
	Installed Capacity Considered for this Petition	MW	1080		
2	Normative Availability / Plant Load Factor				
	Fourth year and onwards	%	80.0%		
	Generation by one MW in a year of 365 days on 100% capacity	Mus	8.7600		
	Generation by one MW in a year of 366 days on 100% capacity	Mus	8.7840		
			FY 24-25		
	Normative Availability / Plant Load Factor considered for this Petition	%	80.00%		
3	Normative Auxiliary Consumption	%	11.50%		
4	Normative Specific Secondary Fuel Consumption	ml/kWh	1.00		
5	Normative Station Heat Rate		FY 24-25		
a	Normative Station Heat Rate before Multiplying for moisture correction factor	kCal/kWh	2403.50		
b	Actual Average Moisture Content for preceeding three months (Refer form 5.1)	%	41.42%		
c	Moisture correction factor for actual moisture		1.074		
d	Gross Station Heat Rate after moisture correction	kCal/kWh	2581.95		



Annexure-13
JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited)
Norms & Assumptions

Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25

6	Capital Cost		FY 24-25		
	Total Project Cost (Considered for this petition)	Rs. Crore	5979.02		
a	Equity	%	25.00%		
b	Debt	%	75.00%		
c	Equity	Rs. Crore	1494.75		
d	Debt	Rs. Crore	4484.26		
	Total	Rs. Crore	5979.02		
7	Rate of Interest		FY 24-25		
a	Debt	%	8.72%		
b	Working Capital	%	11.52%		
8	Rate of Return on Equity	%	15.00%		
9	Rate of Income Tax - Minimum Alternate Tax (MAT)		FY 24-25		
		Rate	Equivalent		
a	Base Rate	15.00%	15.00%		
b	Surcharge	12.00%	1.80%		
c	Education Cess	4.00%	0.67%		
			17.4720%		
10	Landed Price of fuel		FY 24-25		
a	Secondary Fuel - LDO (Refer form 5.1)	Rs./KL	75234.81		
b	Landed Cost of Lignite (as per BLMCL's Petition)	Rs./MT	3019.10		
c	Charges for Third Party Sampling as per Regulation 51 (4)	Rs./MT	12.62		
	sub-total (b+c) Landed Cost of Lignite including third party sampling	Rs./MT	3031.72		
d	Lime Stone (Refer form 5.2)	Rs./MT	1212.80		
11	GCV of Fuel				
a	Secondary Fuel - LDO	kCal/Litre	9544.21		
b	Lignite (as per BLMCL's Petition)	kCal/Kg	2766.97		
12	Normative Operation & Maintenance Expenses:		FY 19-20	FY 20-21	FY 21-22
a	Annual escalation	%		3.51%	3.51%
b	Normative for Power plant operating on Lignite	Rs.lakh/mw/year	26.56	27.49	28.46
			FY 22-23	FY 23-24	FY 24-25
		%	3.51%	3.51%	3.51%
		Rs.lakh/mw/year	29.46	30.49	31.56
13	Actual/Estimated Special O & M Expenses:		FY 24-25		
(i)	Cost of Electricity Consumed for Pumping Station falling beyond 50 km from intake point	Rs. Crore	10.56		
(ii)	O & M expenses of Water Pipe Line and Pumping Station falling beyond 50 km from intake point	Rs. Crore	6.69		
	Total Special O & M Charges Claimed (A+B)	Rs. Crore	17.25		



Annexure-13
JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited)
Norms & Assumptions

Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25

14	Actual/Estimated Insurance Charges:		FY 24-25		
a	Insurance charges based on the actual insurance premium incurred (A)	Rs. Crore	12.58		
b	Insurance charges @ 0.20% of the average net fixed assets for the year as per Regulation, 25 of RERC Regulation, 2019-(B)	Rs. Crore	4.63		
c	Insurance charges claimed lower of (A) & (B)	Rs. Crore	4.63		
15	Actual/Estimate Non Tariff Income		FY 24-25		
	Non Tariff Income (Refer form 3.2)	Rs. Crore	0.00		
16	Saving of interest on account of refinancing		FY 24-25		
a	Total saving from refinancing process one initiated during FY 2013-14	Rs. Crore	4.37		
i	Passed to Beneficiary (2/3)	Rs. Crore	2.91		
ii	Retained by Generating Company (1/3)	Rs. Crore	1.46		
b	Total saving from refinancing process two initiated during FY 2017-18	Rs. Crore	5.64		
i	Passed to Beneficiary (2/3)	Rs. Crore	3.76		
ii	Retained by Generating Company (1/3)	Rs. Crore	1.88		
17	Normative Lime Stone Consumption & Actual Parameters of Sulphur content		FY 24-25		
a	For every 1 % of Sulphur content in Lignite	%	5.60%	of Lignite Consumption	
b	Actual Average Sulphur Content for preceeding three months (Refer form 5.1)	%	0.42		
18	Depreciation Rate considered upto 90%				
a	Useful Life	25			
b	Depreciable Assets and rate of Depreciation	For first 12 Years		Thereafter	
		Years	Rate	Upto Years	Rate
c	Land and its Development	12	0.00%	25	0.00%
d	Temporary Erection	1	100.00%	1	0.00%
e	Plant and Machinery	12	5.28%	25	2.05%
f	Civil Works	12	3.34%	25	3.84%
g	Self Propelled Vehicles/Portable AC	9	9.50%	10	4.50%
h	Office Furnitures/Equipments	12	6.33%	25	1.08%
i	IT Software /Scada	10	9%	10	0.00%
j	IT Equipment	6	15%	6	0.00%
19	Normative Working Capital Requirement				
a	O&M Charges	Months	1.0		
b	Maintenance Spares (of O & M expenses specified in Regulation 47)	%	20.00%		
c	Receivables for Debtors	Months	1.5		
d	Lignite Stock	Months	0.5		
e	Oil stock	Months	2.0		
f	Lime stock	Months	1.5		
20	Land Tax based on actuals of FY 2023-24	Rs. Crore	0.48		



JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited)
Capital Cost of Generating Station (8 X 135 MW)
Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited
(formerly:Raj WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25

		Rs. Crore					
Sr No	Particulars	Gross Capital Cost approved by RERC as on 31.03.2014 vide order dated 24.02.2016	Addition to the capitalised value subsequent to COD during F.Y. 2014-15 approved by RERC vide order dated 19.06.2017	Addition to the capitalised value subsequent to COD during F.Y. 2015-16 approved by RERC vide order dated 19.06.2017	Expted Addition to the capitalised value subsequent to COD during F.Y. 2023-24	Expted Addition to the capitalised value subsequent to COD during F.Y. 2024-25	Total
	No of operation days during the respective F.Y.	365					
1	Land and Land Development	18.19	0.01	0.00	-	-	18.20
2	Plant and Equipment	5096.57	33.97	0.00	-	-	5130.54
3	Buildings & Civil Engineering Works	804.28	16.11	0.00	-	-	820.39
4	IT Equipment	1.65	0.49	0.00	-	-	2.14
5	Self Propelled Vehicles	1.05	0.00	-0.20	-	-	0.85
6	Office Furnitures/Equipments	7.00	-0.11	0.00	-	-	6.89
	Total	5928.75	50.47	-0.20	0.00	0.00	5979.02

for

JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited)

Cost of Generation

Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power Generating Station of M/s JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited) at Bhadresh, Barmer for F.Y. 2024-25

Sr. No	Particulars		FY 2024-25
1	Generation Capacity	MW	1080
2	Availability of the Units on Annual Basis	%	80.00%
3	Gross Generation	Mus	7568.64
4	Auxiliary Consumption	%	11.50%
5	Auxiliary Consumption	Mus	870.39
6	Net Generation	Mus	6698.25
7	<u>Variable Cost of Generation:</u>		FY 2024-25
A	Primary Fuel		Lignite
B	Station Heat Rate of Unit for Lignite	kCal/kWh	2581.95
C	Secondary Oil Consumption	ml/kWh	1.00
D	GCV of secondary fuel	kCal/litre	9544.21
E	Heat Contribution by secondary fuel	kCal/kWh	9.54
F	Heat Required from Primary Fuel-Lignite	kCal/kWh	2572.40
G	GCV of Primary Fuel-Lignite	kCal/kg	2766.97
H	Sulphur Content in Lignite	%	0.42
I	Lime Stone Consumption (for every 1% of Sulphur content)	%	5.60%
8	Fuel and Lime Consumption		
A	Lignite	kg/kWh	0.9297
B	Lime in Lignite	kg/kWh	0.0216
9	Rate of Fuel		
A	Secondary Oil - LDO	Rs./kl	75234.81
B	Lignite	Rs./mt	3031.72
C	Lime Stone	Rs./mt	1212.80
10	Fuel and Lime Cost		
A	Secondary oil	Rs./kWh	0.0752
B	Lignite	Rs./kWh	2.8185
C	Lime in Lignite	Rs./kWh	0.0262
11	Energy Charges - on Gross	Rs./kWh	2.9200
12	Energy Charges - on Sent Out	Rs./kWh	3.2994
13	Total Fuel Cost for the Year		



JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited)

Cost of Generation

Petition for determination of tariff of 1080 MW (8x135 MW) Lignite Fired Thermal Power
Generating Station of M/s JSW Energy (Barmer) Limited (formerly:Raj WestPower Limited) at
Bhadresh, Barmer for F.Y. 2024-25

A	Secondary oil	Rs. Crore	56.94
B	Lignite	Rs. Crore	2133.25
C	Lime in Lignite	Rs. Crore	19.85
	Total Variable Cost	Rs. Crore	2210.04
14	Fuel and Lime Consumption during the year		
A	Secondary oil	kl	7568.64
B	Lignite	MillionTons	7.04
C	Lime in Lignite	MillionTons	0.16
15	Fixed Cost of Generation		FY 2024-25
A	Interest Charges on Term Loan	Rs. Crore	71.40
B	Depreciation Charges	Rs. Crore	298.73
C	Return on Equity	Rs. Crore	224.21
D	O & M Charges	Rs. Crore	340.85
E	Special O & M Charges	Rs. Crore	17.25
F	Insurance Charges on Capital Cost	Rs. Crore	4.63
G	Interest on Working Capital	Rs. Crore	69.98
H	Sharing in interest saved on account of refinancing	Rs. Crore	3.33
I	Land Tax based on actuals of FY 2023-24	Rs. Crore	0.48
	Sub Total	Rs. Crore	1030.87
	Less: Non Tariff Income	Rs. Crore	0.00
	Net Fixed Charges	Rs. Crore	1030.87
	Fixed Charges-on Gross	Rs./kWh	1.3620
	Fixed Charges-on Sent Out	Rs./kWh	1.5390
	Total Cost of Generation (Variable+Fixed)		
	On Gross Generation	Rs./kWh	4.2820
	On Net Generation	Rs./kWh	4.8384



Annexure-15

INDEX

Annexure-15

S.No.	Form No.	Title of Form
I	Formats for determination of ARR and Tariff	
1	Form G 1.1	Summary of Tariff proposal
2	Form G 1.2	Aggregate Revenue Requirement
3	Form G 2.1	Plant characteristics
4	Form G 2.2	Operational Parameters - Generation
5	Form G 3.1	Revenue from sale of power
6	Form G 3.2	Non-tariff income
7	Form G 3.3	Revenue Subsidies & grants
8	Form G 3.4	Capital Subsidies & grants
9	Form G 4.1	O&M Expenses
10	Form G 5.1	Details/ Information in respect of fuel for computation of Energy charges.
11	Form G 5.2	#REF!
12	Form G 5.3	Energy Charges for Thermal Generation
13	Form G 6.1	Fixed assets & provisions for depreciation
14	Form G 6.2a	Calculation of Interest on Normative Loan
15	Form G 6.2b	Calculation of Weighted Average Rate of Interest on Actual Loans
16	Form G 6.3	Consolidated report on addition to Fixed Assets during the year
17	Form G 6.4	Return on Equity
18	Form G 6.5	Statement of additional capitalization after COD
19	Form G 6.6	Interest on Working capital
20	Form G 6.7	Insurance Expenses
21	Form G 6.8	Tax on ROE
22	Form G 7.1	Proposed improvement in performance
II	Formats for approval of Capital Cost of Project/Unit	
23	Form G 8.1	Abstract of Capital Cost Estimates and Schedule of Commissioning for the New projects
24	Form G 8.2	Break-up of Capital Cost for Coal/ Lignite/ gas/ liquid fuel based projects
25	Form G 8.3	Break-up of construction/ Supply/ Service packages
26	Form G 8.4	Details of Project Specific Loans
27	Form G 8.5	Draw Down Schedule for calculation of IDC & Financing Charges (year wise from commencement of works to COD)

Note: - Formats for approval of Capital cost of Project/Unit shall not be submitted in case of filing the Petition only for determination of ARR and Tariff

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Summary of Tariff Proposal

Name of the Petitioner

Name of the Power Station /Unit :

JSW Energy (Barnar) Ltd.(Formerly: Raj WestPower Ltd.)

8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at
Barnar, Rajasthan

S.No.	Particulars	Ref. of Form No	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+1) 2024-25	Remark
			Actual/Audit ed	Approved by the Commission	Apr-Sep (Actual)	Estimated for the year	Anticipated	
1	2	3	4	5	6	7	8	9
1	Capacity (Fixed) Charge							
1.1	Interest on term Loan & Finance charges	6.2b	119.27				71.40	
1.2	Depreciation	6.1	357.63				298.73	
1.3	Return on Equity	6.4	347.10				224.21	
1.4	Tax on ROE	6.8	70.97				0.00	
1.5	O & M Expenses	4.1	264.72				340.85	
1.6	Special O & M Expenses	4.1	17.24				17.25	
1.7	Insurance Charges	6.7	10.48				4.63	
1.8	Interest on Working Capital	6.6	5.28				69.98	
1.9	Sharing in interest saved on account of refinancing		0.00				3.33	
1.1	Land Tax		0.96				0.48	
1.11	Less: Non-Tariff income	3.2	7.54				0.00	
	Total (1)- Capacity (Fixed Charges)		1186.12				1030.87	
2	Total- Energy (variable) charges		1925.85				2210.04	
3	Units sold to Discorns (MU)		6544.03				6698.25	
4	Rate of Fixed Charges. (1/3)		1.8125				1.5390	
5	Rate of Variable Charges.							
5.1	Rate of Energy Charge from Primary Fuel (REC) _p	5.3						
	(i) Lignite		2.6244				2.8185	
	(ii) Lime Stone		0.0129				0.0262	
	Total 5.1		2.6373				2.8448	
5.2	Rate of Energy Charge from Secondary Fuel (REC) _s	5.3	0.0060				0.0752	
5.3	Total-(2) Rate of Energy Charge ex-bus(REC) _{3A,3B,3C}	5.3	2.9429				3.2994	

Since the tariff for
F.Y. 2023-24 is
under determination
by Hon'bleTariff for F.Y.
2023-24 is
under
determination
by Hon'ble
CommissionCommission and
accounts for F.Y.
2023-24 are under
process for
finalisation, the
relevant details may
be submitted after
determination of
tariff and finalisation
of accounts¹ Details of calculations to be furnished.^{3A} The rate of energy charge shall be computed for open cycle operation and combined cycle operation separately in case of gas/liquid fuel fired plants.^{3B} The total energy charge shall be worked out based on ex-bus energy scheduled to be sent out in case of plants covered by ABT, and ex-bus energy delivered in case of plants not covered by ABT, as the case may be. Provided that if Intra-State ABT is not in operation, energy delivered (ex-bus) shall be considered in place of Scheduled Energy.^{3C} Any escalation in fuel cost to be considered for subsequent years or FPA to take care of the escalation.

<div> <div> Name of the Petitioner Name of the Power Station/Unit: </div> <div> Aggregate Revenue Requirement JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.) 8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan </div> <div> Form G 1.2 </div> </div>									
S.No.	Particulars	Reference Form	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+1) 2024-25	Remarks	
			Actual/Audited	Approved by the Commission	Apr-Sep (Actual)	Estimated for the year	Anticipated		
1	2	3	4	5	6	7	8	9	
A	Receipts								
1	Revenue from Sale of Power (Tariff income)	3.1	3296.21				3240.91		
2	Non Tariff income	3.2	7.54				0.00		
3	Revenue Subsidies, Grants & Subvention from State Government		0.00				0.00		
	Total- (A)		3303.75				3240.91		
B	Expenditure								
1	Variable Costs, including Fuel Cost	5.3	1925.85				2210.04		
2	Interest on term Loan & Finance charges	6.2b	119.27				71.40		
3	Depreciation	6.1	357.63				298.73		
4	Return on Equity	6.4	347.10				224.21		
5	Tax on ROE	6.8	70.97				0.00		
6	O & M Expenses	4.1	264.72				340.85		
7	Special O & M Expenses	4.1	17.24				17.25		
8	Insurance Charges	6.7	10.48				4.63		
9	Interest on Working Capital	6.6	5.28				69.98		
10	Sharing in interest saved on account of refinancing		0.00				3.33		
12	Land Tax		0.96				0.48		
C	Total- (B) Expenditure		3119.50				3240.91		
D	A.R.R. (C-A.2)		-184.25				0.00		

Plant Characteristics

Name of the Petitioner
Name of the Power Station/Unit: JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)
8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan

Basic characteristics of the plant ¹	Lignite Based Thermal Power Plant										
Special Features of the Plant	Circulating Fluidized Bed Combustion Steam Generator										
Site Specific Features ²	Makeup Water drawn from Intake at Indira Gandhi Nahar Pariyojana Canal at RD 1439.75 near Mohangarh which is 185.97 KM from Power Plant Site										
Special Technological Features ³	Circulating Fluidized Bed Combustion Steam Generator for Using Low Grade Lignite with Variable Calorific Value										
Environmental Regulation related features ⁴	ESP for ensuring Particulate Emission within Pollution Control Norms. Lime stone injection system used for capturing Sulphur.										
Any other special features	60 Days storage capacity of Raw water Pond considering water scarcity										
Fuel Details ⁵	Primary Fuel			Secondary Fuel			Alternate Fuels				
	Lignite			LDO			Imported Coal / Indigeneous fuel				
Details	Unit number										
	Unit # 1	Unit # 2	Unit # 3	Unit # 4	Unit # 5	Unit # 6	Unit # 7	Unit # 8			
Installed Capacity (IC)	135 MW	135 MW	135 MW	135 MW	135 MW	135 MW	135 MW	135 MW	135 MW	135 MW	135 MW
Date of Commercial Operation (COD)	26-Nov-09	04-Oct-10	07-Nov-11	04-Dec-11	05-Feb-13	03-Mar-13	16-Mar-13	28-Feb-13			
Type of cooling system ⁶	Closed circuit recirculation Cooling Water System										
Type of Boiler Feed Pump ⁷	Horizontal, Multistage, AC Motor Driven Centrifugal Pump of Barrel Type										
Pressure (kg/cm ²)	13.24 MP a (135.01 kg/cm ²)										
Temperature 0C											
-At Superheater Outlet	535°C										
-At Reheater Outlet	535°C										
Turbine Cycle heat Rate(Kcal/ Kwh)	2008.16										
Boiler Efficiency (%)	79.3										
Guaranteed Design Heat rate (kCal/kWh) ⁸											
Conditions on which guaranteed	With 45% moisture content										
% MCR	100%										
% Makeup	0%										
Design Fuel	Lignite										
Design cooling water Temperature	32°C										
Back Pressure	8.5 Kpa										

¹ Describe the basic characteristics of the plant, e.g., in the case of a coal based plant whehter it is a conventional steam generator or circulating fluidized bed combustion generator or sub-critical once through steam generator etc.

² Any site specific feature such as Merry-Go-Round, Vicinity to sea, Intake / makeup water systems etc. scrubbers etc. Specify all such features.

³ Any Special Technological feature like Advanced class FA technology in Gas Turbines, etc.

⁴ Environmental regulation related features like FGD, ESP etc.

⁵ Coal or natural gas or naphtha or lignite etc.

⁶ Closed circuit cooling, once through cooling, sea cooling etc.

⁷ Motor driven, Steam turbine driven etc.

⁸ In case guaranteed unit heat rate is not available then furnish the guaranteed turbine cycle heat rate and guaranteed boiler efficiency separately along with condition of guarantee.

Form G 2.2									
JSW Energy (Barmer) Ltd.(Formerly: Raj WestPower Ltd.) 8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer,Rajasthan									
S. No.	Particulars	Units	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+1) 2024-25		Remarks
				Approved by the Commission	Apr-Sep (Actual)	Estimated for the year	Anticipated		
1	2	3	4	5	6	7	8		9
1	Operational Parameters - Hydel								
1.1	Total Capacity	MW							
1.2	Capacity Index	%							
1.3	Design Energy	MU							
1.4	Gross Generation	MU							
1.5	Auxiliary Energy Consumption	%							
1.6	Auxiliary Energy Consumption	MU							
1.7	Net Generation	MU							
2	Operational Parameters - Thermal			Tariff for F.Y. 2023-24 is under determination by Hon'ble Commission		Since the tariff for F.Y. 2023-24 is under determination by Hon'ble Commission and accounts for F.Y. 2023-24 are under process for finalisation, the relevant details may be submitted after determination of tariff and finalisation of accounts			
2.1	Total Capacity	MW	1080				1080		
2.2	Availability	%	80.1076%				80%		
2.3	Plant Load Factor	%	78.1581%				80%		
2.4	Gross Generation	MU	7285.66				7568.64		
2.5	Auxiliary Energy Consumption	%	10.18%				11.50%		
2.6	Auxiliary Energy Consumption	MU	741.63				870.39		
2.7	Net Generation	MU	6544.03				6698.25		
2.8	Heat Rate	kCal/kWh)	2562.36				2581.95		

See

Revenue from Sale of Power

Name of the Company

Name of the Power Station :

JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)
8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan

Year (n-1)* 2022-23

S.No.	Particulars	Rs. Crore											Remarks
		Allocation (in %) /contract demand	Actual Unit Sold (M.U.)	Unit Sold (M.U.) on Target Availability @ 80%	% of total Unit Sold	Demand/fixed Charges	Energy Charges	Income Tax Reimbursement	Total (7+8+9)	Adjustment as per RERC orders	Net Total (6+7+8+9)	Average rate/kWh (paisa/kWh)	
1	2	3	4	5	6	7	8	9	10	11	12=10-11	13	14
A)	Revenue from sale of Electricity(as per approved tariff)												
1	Distribution Licensee/Trader/Consumers												
(a)	Jaipur Vidyut Vitran Nigam Ltd.	37.76%	2471.03	2529.26	37.76%	429.97	795.26	19.42	1244.65		1244.65	4.9951	
(b)	Jodhpur Vidyut Vitran Nigam Ltd.	35.12%	2298.26	2352.42	35.12%	399.91	739.66	18.06	1157.63		1157.63	4.9951	
(c)	Ajmer Vidyut Vitran Nigam Ltd.	27.12%	1774.74	1816.56	27.12%	308.82	571.17	13.95	893.93		893.93	4.9951	
		100%	6544.03	6698.25	100%	1138.70	2106.08	51.43	3296.21	0.00	3296.21	4.9951	
2	Other recoveries												
3	Gross Revenue From Sale of Power										3296.21	4.9951	
4	less: i) State Levies Payable to Govt.												
5	Less : ii) Revenue during trial runs (capitalised)												
6	Net revenue										3296.21	4.9951	



JSW Energy (Barmer) Ltd.(Formerly: Raj WestPower Ltd.)

JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)
8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan

S.No	Particulars	Previous year (n-1) 2022-23 (Actuals/Audited)	Current year (n) 2023-24			Ensuing Year (n+1) 2024-25	Remarks
			Approved by the Commission	Apr-Sep (Actual)	Estimated for the year	(Anticipated)	
1	2	3	4	5	6	7	8
	Non-tariff income						
i.	Interest on loans and advances to employees						
ii.	Interest on loans and advances to suppliers/contractors						
iii.	Interest and other income from investments and deposits	7.05					
iv.	Income from lease rent	0.04					
v.	Income from sale of scrap		Tariff for F.Y. 2023-24 is under determination by Hon'ble Commission			To be submitted based on actuals	
vi.	Interest received on Income Tax refund						
vii.	Profit on Sale of fixed assets						
viii.	Income from sale of ash/rejected coal	0.45					
ix.	Rebate for early payment						
x.	Income from advertisement						
xi.	Other miscellaneous receipts	0.00					
	Total non-tariff income	7.54				0.00	

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REVENUE SUBSIDIES & GRANTS

Name of the Petitioner:

JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)

Name of the Power Station/Unit :

8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan

S. No.	Particulars	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+1) 2024-25	Remarks
		(Actuals/audited)	Approved by the Commission	Apr-Sep (Actual)	Estimated for the year	(Anticipated)	
1	2	3	4	5	6	7	8
A)	Revenue Subsidies & Grants	Not Applicable					
1	Subvention from State Government towards sale of electricity						
2	State Govt. Grant against addl. Intt. Liability on Company						
3	Any Other item						
	Total						



Form G 3.4

Capital Subsidies and Grants

JSW Energy (Barmer) Ltd.(Formerly: Raj WestPower Ltd.)

Name of the Petitioner:

8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer,Rajasthan

S. No.	Particulars	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+1) 2024-25	Remarks
		(Actuals / audited)	Approved by the Commission	Apr-Sep (Actual)	Estimated for the year	(Anticipated)	
1	2	3	4	5	6	7	8
A	Capital Cost						
	Subsidy towards cost of Capitals Asset						
	Grant towards cost of Capitals Assets						
	Receipts from State Govt. under any scheme as grant/subsidy						
	Total						

O&M Expenses

Name of the Petitioner:

JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)

Name of the Station/Unit:

8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan

(Rs. Crore)

S.No.	Particulars	Previous year (n-1) 2022-23	Current year (n) 2023-24		Ensuing Year (n+1) 2024-25
		(Actuals/audited)	Approved by the Commission	Apr-Sep (Actual)	Estimated for the year (Anticipated)
1	2	3	4	5	6
1	O&M Expense norms (Lakh Rs. per MW/year)				7
2	Total Capacity in MW	1080			31.56
3	O&M expense	264.72			1080
4	Special O&M expense for Water pipe lines > 50 km	17.24			340.85
a	Repair and Maintenance of Water Pipe Line beyond 50 K.M. from Water intake point				17.25
b	Pumping Station No.3 (Akal) :-				3.56
b.1	Power consumption Cost				
b.2	Repair / Maintenance / Employee / other Cost				6.61
b.3	Sub total (b)				1.07
c	Pumping Station No.4 (Sangad):-				7.68
c.1	Power consumption Cost				
c.2	Repair / Maintenance / Employee / other Cost				3.95
c.3	Sub total (c)				2.06
	Total (4) Special O&M Expenses	17.24			6.01
5	Total O&M expenses	281.96			17.25
					358.10

Since the tariff for F.Y. 2023-24 is under determination by Hon'ble Commission and accounts for F.Y. 2023-24 are under process for finalisation, the relevant details may be submitted after determination of tariff and finalisation of accounts

Tariff for F.Y. 2023-24 is under determination by Hon'ble Commission

Details/Information in respect of Fuel for Computation of Energy Charges¹

Name of the Petitioner:

JSW Energy (Barmer) Ltd.(Formerly: Raj WestPower Ltd.)

Name of the Power Station/unit:

8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer,Rajasthan

S.No	Particulars	Unit	For preceding 3rd Month- September 2023				For preceding 2nd Month- August 2023				For preceding 1st Month-July 2023				Average for # Months
			Lignite-Jalpa Mines	Lignite-Kapardi Mines			Lignite-Jalpa Mines	Lignite-Kapardi Mines			Lignite-Jalpa Mines	Lignite-Kapardi Mines			
1	2	3	4	5	6	7	8	9	10						
1	Quantity of coal/ignite in stock at the beginning of the month	(MMT)	0.00	0.57	0.00	0.53	0.00	0.44	0.44						
2	Quantity of Coal/Lignite supplied by Coal/Lignite Company	(MMT)	0.11	0.39	0.10	0.43	0.11	0.46	0.46						
3	Adjustment (+/-) in quantity supplied made by Coal/Lignite Company for diversion of wagons etc.	(MMT)													
4	Coal supplied by Coal/Lignite Company (2+3)	(MMT)	0.11	0.39	0.10	0.43	0.11	0.46	0.46						
5	Normative Transit & Handling Losses (For coal/Lignite based Projects)	(MMT)													
6	Net coal / Lignite Supplied (4-5)	(MMT)	0.11	0.39	0.10	0.43	0.11	0.46	0.46						
7	Total coal (Receipts & Opening Stock) (1)+(6)	(MMT)	0.11	0.95	0.10	0.96	0.11	0.91	0.91						
8	Coal/ignite burnt/consumed	(MMT)	0.11	0.43	0.096981	0.395236	0.11	0.38	0.38						
9	Coal/ignite in stock at the end of the month (7)-(8)	(MMT)	0.00	0.52	0.00	0.57	0.00	0.53	0.53						
10	Value of coal/ignite in stock	(Rs.)	0	1694337656	0	1596060558	0	1354931627	1354931627						
11	Amount charged by the Coal /Lignite Company	(Rs.)	321118734	1141491027	171392439	1281925411	301383991	1367408673	1367408673						
12	Adjustment (+/-) in amount charged made by Coal/Lignite Company	(Rs.)													
13	Total amount Charged (11+12)	(Rs.)	321118734	1141491027	274755101	1281925411	301383991	1367408673	1367408673						
14	Transportation charges by rail/ship/road transport	(Rs.)	0	0	0	0	0	0	0						
15	Adjustment (+/-) in amount charged made by Railways/Transport Company	(Rs.)	0	0	0	0	0	0	0						
16	Demurrage Charges, if any	(Rs.)	0	0	0	0	0	0	0						
17	Cost of diesel in transporting coal through MGR system, if applicable	(Rs.)	0	0	0	0	0	0	0						
18	Total Transportation Charges (14+15+16+17)	(Rs.)	0	0	0	0	0	0	0						
19	Total amount Charged for coal/ignite supplied including Transportation (13+18)	(Rs.)	321118734	1141491027	274755101	1281925411	301383991	1367408673	1367408673						
20	Average cost of coal/ignite (Opening stock + receipts) (19/7)	(Rs./MMT)	2878	2975	2833	2995	2753	3002	3002						
21	Lignite Consumption (20)x(8)	(Rs.)	321118734	1285961616	274755101	1183648313	301383991	1126279741	1126279741						
22	Cost of coal in stock at the end of the month		0	1549867068	0	1694337656	0	1596060559	1596060559						
23	Weighted average GCV of coal/ Lignite as Received	(KCal/Kg)	3042.60	2949.56	2987.88	2996.64	2889.56	2959.05	2959.05						
24	Weighted average GCV of coal/ Lignite as fired	(KCal/Kg)	2980.51	2980.51	3033.94	3033.94	3040.03	3040.03	3040.03						
25	Moisture as fired	%	41.21	41.21	41.45	41.45	41.61	41.61	41.61						
26	Sulphur content as fired	(%)	0.38	0.38	0.46	0.46	0.41	0.41	0.41						

Note:

¹ Similar details to be furnished for each kind of fuel such as coal/ lignite/ imported coal, secondary fuel oil for coal/lignite based thermal plants and natural gas/ liquid fuel for CCGT station.

2. The information should be furnished for immediately preceding 3 months from the month filing of the petition.

Details/Information in respect of Fuel for Computation of Energy Charges¹

Name of the Petitioner:
Name of the Power Station/unit:

JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)
8x135 MW (1080 MW) Lignite Based Thermal Power Generating
Station at Barmer, Rajasthan

S.No	Particulars	Unit	For preceding 3rd Month- September 2023			For preceding 2nd Month- August 2023			For preceding 1st Month-July 2023			Average for # Months
1	2	3	4			5			6			7
1	Quantity of LDO in stock at the beginning of the month	(KL)	252.44			302.22			238.86			
2	Quantity of LDO supplied by LDO Company	(KL)	77			0			111			
3	Adjustment (+/-) in quantity supplied made by LDO Company for diversion of wagons etc.	(KL)										
4	LDO supplied by LDO Company (2+3)	(KL)	77.00			-			111.00			
5	Normative Transit & Handling Losses	(KL)										
6	Net LDO Supplied (4-5)	(KL)	77.00			-			111.00			
7	Total LDO (Receipts & Opening Stock) (1)+(6)	(KL)	329.44			302.22			349.86			
8	LDO burnt/consumed	(KL)	63.42			49.78			47.65			
9	LDO in stock at the end of the month (7)-(8)	(KL)	266.02			252.4			302.2			
10	Value of LDO in stock	(Rs.)	1,88,50,091			2,25,67,451			18,78,8474			
11	Amount charged by the LDO Company	(Rs.)	6301465			0			7336760			
12	Adjustment (+/-) in amount charged made by Coal/Lignite Company	(Rs.)							0			
13	Total amount charged (11+12)	(Rs.)	6301465			0			7336760			
14	Transportation charges by rail/ship/road transport	(Rs.)	0			0			0			
15	Adjustment (+/-) in amount charged made by Railways/Transport Company	(Rs.)										
16	Demurrage Charges, if any	(Rs.)	0			0			0			
17	Cost of diesel in transporting coal through MGR system, if applicable	(Rs.)	0			0			0			
18	Total Transportation Charges (14+15+16+17)	(Rs.)	-			-			-			
19	Total amount charged for LDO supplied including Transportation (13+18)	(Rs.)	63,01,465			-			73,36,760			
20	Average cost of LDO (Opening stock + receipts) (19/7)	(Rs./KL)	76,347			74,673			74,673			
21	Cost of LDO in stock at the end of the month (20)x(9)	(Rs.)	2,03,09,533			1,88,50,091			2,25,67,451			75,234.81

Note:

¹ Similar details to be furnished for each kind of fuel such as coal/ lignite/ imported coal, secondary fuel oil for coal/lignite based thermal plants and natural gas/ liquid fuel for CCGT station.

2. The information should be furnished for immediately preceding 3 months from the month filing of the petition.

Limestone for computation of Energy Rate

JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)

8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan

Name of the Petitioner:

Name of the Power Station/ Unit:

S. No.	Month	Unit	For preceeding 3rd Month- September 2023	For preceeding 2nd Month- August 2023	For preceeding 1st Month-July 2023	Remarks- Average Rate
1	2	3	4	5	6	7
1	Quantity of Limestone supplied by limestone Supply Company	(MMT)	0.0092	0.0074	0.0046	
2	Adjustment (+/-) in quantity supplied made by Limestone supply Company	(MMT)				
3	Limestone supplied by Limestone supply Company (1+2)	(MMT)	0.0092	0.0074	0.0046	
4	Amount charged by limestone Supply Company	(Rs.)	5067516	4054167	2500361	
5	Adjustment (+/-) in amount charged made by limestone Supply Company	(Rs.)				
6	Total amount Charged (4+5)	(Rs.)	50,67,516	40,54,167	25,00,361	
7	Transportation charges by rail/ship/road transport	(Rs.)	5805044	4644242	2864265	
8	Adjustment (+/-) in amount charged made by Railways/Transport Company	(Rs.)				
9	Unloading and Stacking charges	(Rs.)	54570	43658	26925	
10	Total Transportation Charges (7+8+9)	(Rs.)	58,59,614	46,87,900	28,91,190	
11	Toll Tax Charges	(Rs.)	0	0	0	
12	GST Paid on Transportation under RCM	(Rs.)	290284	232212	143213	
13	Total amount Charged for Limestone supplied including Transportation (6+10+11)	(Rs.)	1,12,17,413	89,74,279	55,34,765	
			1212.80	1212.80	1212.80	1212.80

Form G 5.3 Energy Charges for Thermal Generation										
Name of the Petitioner: Name of the Power Station/Unit:		JSW Energy (Barmer) Ltd.(Formerly: Raj WestPower Ltd.) 8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer,Rajasthan								
S.No.	Particulars	Units	Previous year (n-1) 2022-23		Current year (n) 2023-24			Ensuing Year (n+1) 2024-25		Remarks
			April-March (Audited)	4	Approved by the Commission	Apr-Sep (Actual)	Estimated for the year	Anticipated	8	
1	2	3								
1.1	Operational Parameters	MW	1080							
1.2	Total Capacity								1080	
1.3	Availability	%	80.1076%						80.00%	
1.4	PLF	%	78.1581%						80.00%	
1.5	Gross Generation	MU	7285.66						7568.64	
1.6	Auxiliary Energy Consumption	%	10.18%						11.50%	
1.7	Net Generation	MU	741.63						870.39	
1.8	Heat Rate	kcal/kWh	6544.03						6698.25	
2	Fuel Parameters (for each primary and secondary fuel)								2581.95	
2.1	Gross Calorific Value									
2.1.1	Fuel 1- Lignite	kcal/kg	3120.22						2766.97	
2.1.2	Fuel 2- LDO	kcal/litre	9329.52						9544.21	
2.1.3	Fuel 3- Lime Stone	kcal/unit	0.00						0.0000	
2.2	Landed Fuel Price per unit (Please specify the fuel)									
2.2.1	Fuel 1- Lignite	Rs/ton	3196.65						3031.72	
2.2.2	Fuel 2- LDO	Rs/kl	78830.86						75234.81	
2.2.3	Fuel 3- Lime Stone	Rs/ton	1155.78						1212.80	
3	Fuel Consumption and Heat Contribution (for each fuel separately)									
3.1	Specific Fuel Consumption									
3.1.1	Fuel 1- Lignite	kg/kWh	0.82						0.93	
3.1.2	Fuel 2- LDO	ml/kWh	0.08						1.00	
3.1.3	Fuel 3- Lime Stone	kg/kWh	0.01						0.02	
3.2	Total Fuel Consumption									
3.2.1	Fuel 1- Lignite	Mill Tons	5.98						7.0	
3.2.2	Fuel 2- LDO	KL	557.79						7568.64	
3.2.3	Fuel 3- Lime Stone	Mill. Tons	0.08						0.16	
3.3	Heat Content (each fuel separately)									
3.3.1	Fuel 1-Lignite (2.1.1 x 3.2.1)	Million kcal	18663263						19469605	
3.3.2	Fuel 2-LDO (2.1.2 x 3.2.2)	Million kcal	5204						72237	
3.3.3	Fuel 3-Lime Stone (2.1.3 x 3.2.3)	Million kcal	0.00						0.00	
	Total Heat Content		18668467						19541842	
4	Total Fuel Cost									
4.1.1	Fuel 1-Lignite (2.2.1 x 3.2.1)	Rs Crore	1912.05						2133.25	
4.1.2	Fuel 2-LDO (2.2.2 x 3.2.2)	Rs Crore	4.40						56.94	
4.1.3	Fuel 3-Lime Stone (2.2.3 x 3.2.3)	Rs Crore	9.40						19.85	
	Total Fuel Cost	Rs Crore	1925.85						2210.04	

Form G 5.3
Energy Charges for Thermal Generation

Name of the Petitioner:
Name of the Power Station/Unit:

JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)
8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station
at Barmer, Rajasthan

S.No.	Particulars	Units	Previous year (n-1)	Current year (n) 2023-24			Ensuing Year (n+1) 2024-25		Remarks
			April-March (Audited)	Approved by the Commission	Apr-Sep (Actual)	Estimated for the year	Anticipated		
1	2	3	4	5	6	7	8	9	
5	Details of limestone consumption (Applicable for Lignite based generating stations)		Actuals/Audited for FY 2022-23						
5.1.1	Quantity of limestone instock at the beginning of the year	MMT	0.01						
5.1.2	Quantity of limestone supplied	(MMT)	0.08						
5.1.2	Total limestone (Receipts & Opening Stock)	(MMT)	0.09						
5.1.3	Limestone consumed	(MMT)	0.08						
5.1.4	Limestone in stock at the end of the year	(MMT)	0.01						
5.2.1	Value of limestone in stock	(Rs. Cr)	1.30						
5.2.2	Amount charged by the limestone company	(Rs. Cr)	4.02						
5.2.3	Transportation charges	(Rs. Cr)	4.76						
5.2.4	Total amount charged for limestone supplied including transportation	(Rs. Cr)	8.77						
5.2.5	Average cost of limestone (Opening stock + receipts)	(Rs/MMT)	1155.78						
5.2.6	Cost of limestone in stock at the end of the year	(Rs. Cr)	0.70						
5.2.7	Cost of limestone consumed during the year	(Rs. Cr)	9.40						
6	Other Charges and Adjustments								
6.1.1	Other Charges (pl. specify details)	Rs Crore							
6.1.2	Other Adjustments (Pl. specify details)	Rs Crore							
	Total Other Charges and Adjustments	Rs Crore							
7	Total Cost (4+5+6)	Rs Crore	1925.85						
8	Cost of Generation per unit (at Generation Terminal) (7/1.4)	Rs/kWh	2.6433					2210.04	
9	Energy Charge per unit (ex-bus) (7/1.7)								
9.1.1	Fuel 1- Lignite	Rs/kWh	2.9218					3.1848	
9.1.2	Fuel 2- LDO	Rs/kWh	0.0067					0.0850	
9.1.3	Fuel 3- Lime Stone	Rs/kWh	0.0144					0.0296	
	Total—(9)	Rs/kWh	2.9429					3.2994	

Note

1 Submit details of each primary and secondary fuel

2 The energy charge should be computed for open cycle operation and combined cycle operation separately in case of gas/liquid fuel fired plants.

3 Operational data are to be submitted for each Unit of each station separately

Fixed assets & provisions for depreciation													Form G 6.1
Name of the Petitioner Name of the Power Station :		JSW Energy (Barmer) Ltd.(Formerly: Raj WestPower Ltd.) 8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer,Rajasthan											
		Year (n-1)* 2022-23 (Figures in Rs Crore)											
S. No.	Particular	Rate of depreciation %	Gross fixed assets				Provisions for depreciation				Net fixed assets at the beginning of the year	Net Fixed Asset at the end of the year	
			At the beginning of the year	Additions during the year	Adjustment & deductions	At the end of the year	Cumulative upto the beginning of the year	Additions during the year	Adjustment during the year	Cumulative at the end of the year			
1	2	3	4	5	6	7	8	9	10	11	12	13	
1	Freehold Land	-	26.55	3.07		29.62	0.00			0.00	26.55	29.62	
2	Building	3.34%	848.02	0.30		848.32	217.38	31.18		248.56	630.63	599.76	
3	Plant & Equipment	5.28%	5096.56	32.62	-0.36	5128.82	2229.39	320.79	-0.20	2549.98	2867.17	2578.84	
4	Plant and Equipment Capital Overhauling	25.00%	35.06	3.53		38.59	26.19	4.30		30.49	8.87	8.10	
5	Office Equipment	6.33%	4.79	0.51	-0.03	5.27	1.56	0.33	-0.03	1.86	3.23	3.41	
6	Furniture & fixtures	6.33%	7.53	0.08		7.61	3.81	0.79		4.60	3.72	3.01	
7	Vehicle	9.50%	0.88	0.48	-0.01	1.35	0.40	0.11	-0.01	0.50	0.48	0.84	
8	Software	33.33%	2.10	0.13		2.23	1.94	0.10		2.04	0.16	0.19	
9	Right-of-use assets		0.55	0.00		0.55	0.03	0.02		0.05	0.52	0.50	
	Total (1) to (11)		6022.03	40.72	-0.39	6062.36	2480.71	357.63	-0.25	2838.09	3541.33	3224.27	
* Note : To be furnished separately for each year commencing from (n-1)th year to (n+1)th year. Note: Name of the assets should conform to the description of the assets mentioned in the depreciation schedule under Tariff Regulations													

Fixed assets & provisions for depreciation

Name of the Petitioner

JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)

Name of the Power Station :

8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan

S. No.	Particular	Rate of depreciation %	Gross fixed assets			Provisions for depreciation				Net fixed assets at the beginning of the year	Net Fixed Asset at the end of the year
			At the beginning of the year	Additions during the year	Adjustment & deductions	At the end of the year	Cumulative upto the beginning of the year	Additions during the year	Adjustment during the year	Cumulative at the end of the year	
1	2	3	4	5	6	7	8	9	10	11	12
1	Land & land rights										
1A	Hydraulic works										
2	Building & Civil works of Power plant										
3	Plant & machinery including sub-station equipments										
4	Communication equipment										
5	Vehicles										
6	Furniture & fixtures										
7	Office Equipments										
8	Capital spares										
9	IT Equipments										
10	IT/ SCADA Software										
11	Any other items										
	Total (1) to (11)										

Please Refer Annexure- 06 of this Petition

* Note : To be furnished separately for each year commencing from (n-1)th year to (n+1)th year.

Note: Name of the assets should conform to the description of the assets mentioned in the depreciation schedule under Tariff Regulations

Form G 6.2a

Calculation of Interest on Normative Loan

Name of the Company
Name of the Power Station :

JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)

Region

8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan
Barmer

S. No.	Particular	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+1) 2024-25	Remarks
		As per JSWEBL Petition no 1509/19	Apr-Sep (Actual)	Oct- Mar (Estimated)	Total	n+1	
1	2	3	4	5	6=4+5	7	8
1	Gross Normative loan - Opening	4484.26				4484.26	
2	Cumulative repayment of Normative Loan upto previous year	2918.67				3516.13	
3	Net Normative loan - Opening	1565.60				968.14	
4	Increase/Decrease due to ACE/de-capitalization during the Year	0.00				0.00	
5	Repayments of Normative Loan during the year	298.73				298.73	
6	Net Normative loan - Closing	1266.87				669.41	
7	Gross Normative loan - Closing	4484.26				4484.26	
8	Average Net Normative Loan	1416.23				818.77	
9	Weighted average Rate of Interest of actual Loans (Form 6.2b)	8.15%				8.72%	
10	Interest on Normative loan	115.47				71.40	



Form G 6.2b

Calculation of Weighted Average Rate of Interest on Actual Loans

Name of the Company
JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)
Name of the Power Station :
8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan
Region
Barmer

S. No	Particular	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+3) 2024-25 (01.04.2023 - 30.09.2023)	Remarks
		Actual / Audited	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total	n+1	
1	2	3	4	5	6=4+5	7	8
1	LIC of India						
i.	Gross Loan - Opening	200.00				200.00	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	166.55				185.55	
iii.	Net loan - Opening	33.45				14.45	
iv.	Add: Drawal(s) during the Year	-				-	
v.	Less: Repayment (s) of Loans during the year	19.00				14.45	
vi.	Net loan - Closing	14.45				-	
vii.	Rate of Interest as on April 1 / October 1	11.75%				11.75%	
viii.	Interest on loan	2.91				0.53	
2	Andhra Bank						
i.	Gross Loan - Opening	56.20				56.20	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	47.87				56.20	
iii.	Net loan - Opening	8.33				-	
iv.	Add: Drawal(s) during the Year	-				-	
v.	Less: Repayment (s) of Loans during the year	8.33				-	
vi.	Net loan - Closing	-				-	
vii.	Rate of Interest as on April 1 / October 1	8.05%				-	
viii.	Interest on loan	0.34				-	
3	Bank of Baroda						
i.	Gross Loan - Opening	363.85				363.85	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	307.00				363.85	
iii.	Net loan - Opening	56.85				-	
iv.	Add: Drawal(s) during the Year	-				-	
v.	Less: Repayment (s) of Loans during the year	56.85				-	

Tariff for F.Y. 2023-24 is under determination by Hon'ble Commission

Since the tariff for F.Y. 2023-24 is under determination by Hon'ble Commission and accounts for F.Y. 2023-24 are under process for finalisation, the relevant details may be submitted after determination of tariff and finalisation of accounts

Form G 6.2b

Calculation of Weighted Average Rate of Interest on Actual Loans

Name of the Company
JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)
Name of the Power Station :
8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan
Region
Barmer

S. No	Particular	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+3) 2024-25 (01.04.2023 - 30.09.2023)	Remarks
		Actual / Audited	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total	n+1	
1	2	3	4	5	6=4+5	7	8
vi	Net loan - Closing	-				-	
vii	Rate of Interest as on April 1 / October 1	8.00%					
viii	Interest on loan	2.32					
4	Bank of India						
i.	Gross Loan -Opening	224.81				224.81	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	186.68				224.81	
iii.	Net loan-Opening	38.13				-	
iv.	Add: Drawal(s) during the Year	-				-	
v.	Less: Repayment (s) of Loans during the year	38.13				-	
vi	Net loan - Closing	-				-	
vii	Rate of Interest as on April 1 / October 1	8.00%				-	
viii	Interest on loan	1.57				-	
5	Canara Bank						
i.	Gross Loan -Opening	281.01				281.01	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	237.07				281.01	
iii.	Net loan-Opening	43.94				-	
iv.	Add: Drawal(s) during the Year	-				-	
v.	Less: Repayment (s) of Loans during the year	43.94				-	
vi	Net loan - Closing	-				-	
vii	Rate of Interest as on April 1 / October 1	8.00%				-	
viii	Interest on loan	1.79				-	
6	IDBI Bank						
i.	Gross Loan -Opening	50.00				50.00	

Tariff for F.Y. 2023-24 is under determination by Hon'ble Commission

Since the tariff for F.Y. 2023-24 is under determination by Hon'ble Commission and accounts for F.Y. 2023-24 are under process for finalisation, the relevant details may be submitted after determination of tariff and finalisation of accounts

Form G 6.2b

Calculation of Weighted Average Rate of Interest on Actual Loans

Name of the Company
JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)
Name of the Power Station :
8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan
Region
Barmer

S. No	Particular	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+3) 2024-25 (01.04.2023 - 30.09.2023)	Remarks
		Actual / Audited	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total	n+1	
1	2	3	4	5	6=4+5	7	8
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	41.46				50.00	
iii.	Net loan-Opening	8.54				-	
iv.	Add: Drawal(s) during the Year	-				-	
v.	Less: Repayment (s) of Loans during the year	8.54				-	
vi	Net loan - Closing	-				-	
vii	Rate of Interest as on April 1 / October 1	8.00%				-	
viii	Interest on loan	0.31				-	
7	Punjab National Bank						
i.	Gross Loan -Opening	281.01				281.01	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	222.11				281.01	
iii.	Net loan-Opening	58.90				-	
iv.	Add: Drawal(s) during the Year	-				-	
v.	Less: Repayment (s) of Loans during the year	58.90				-	
vi	Net loan - Closing	-				-	
vii	Rate of Interest as on April 1 / October 1	8.00%				-	
viii	Interest on loan	2.43				-	
8	State Bank of India						
i.	Gross Loan -Opening	645.20				645.20	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	549.36				645.20	
iii.	Net loan-Opening	95.84				-	
iv.	Add: Drawal(s) during the Year	-				-	
v.	Less: Repayment (s) of Loans during the year	95.84				-	
vi	Net loan - Closing	-				-	
vii	Rate of Interest as on April 1 / October 1	8.00%				-	

Since the tariff for F.Y. 2023-24 is under determination by Hon'ble Commission and accounts for F.Y. 2023-24 are under process for finalisation, the relevant details may be submitted after determination of tariff and finalisation of accounts

Tariff for F.Y. 2023-24 is under determination by Hon'ble Commission

Form G 6.2b

Calculation of Weighted Average Rate of Interest on Actual Loans

Name of the Company
 JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)
 Name of the Power Station :
 8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan
 Region
 Barmer

S. No	Particular	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+3) 2024-25 (01.04.2023 - 30.09.2023)	Remarks
		Actual / Audited	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total	n+1	
1	2	3	4	5	6=4+5	7	8
viii	Interest on loan	3.35				-	
9	United Bank of India						
i.	Gross Loan - Opening	84.19				84.19	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	71.70				84.19	
iii.	Net loan-Opening	12.49				-	
iv.	Add: Drawal(s) during the Year	-				-	
v.	Less: Repayment (s) of Loans during the year	12.49				-	
vi	Net loan - Closing	-				-	
vii	Rate of Interest as on April 1 / October 1	8.00%				-	
viii	Interest on loan	0.52				-	
10	Axis Bank - New						
i.	Gross Loan -Opening	600.00				600.00	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	6.00				60.00	
iii.	Net loan-Opening	594.00				540.00	
iv.	Add: Drawal(s) during the Year	-				-	
v.	Less: Repayment (s) of Loans during the year**	54.00				30.00	
vi	Net loan - Closing	540.00				510.00	
vii	Rate of Interest as on April 1 / October 1	8.85%				8.85%	
viii	Interest on loan	44.77				23.76	
11	Federal Bank						
i.	Gross Loan -Opening	100.00				100.00	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	82.92				100.00	
iii.	Net loan-Opening	17.08				-	

Since the tariff for F.Y. 2023-24 is under determination by Hon'ble Commission and accounts for F.Y.

Tariff for F.Y. 2023-24 is under

Form G 6.2b

Calculation of Weighted Average Rate of Interest on Actual Loans

Name of the Company JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)
Name of the Power Station : 8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan
Region Barmer

S. No	Particular	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+3) 2024-25 (01.04.2023 - 30.09.2023)	Remarks
		Actual / Audited	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total	n+1	
1	2	3	4	5	6=4+5	7	8
iv.	Add: Drawal(s) during the Year	-	determination by Hon'ble Commission	2023-24 are under process for finalisation, the relevant details may be submitted after determination of tariff and finalisation of accounts			
v.	Less: Repayment (s) of Loans during the year	17.08					
vi	Net loan - Closing	-					
vii	Rate of Interest as on April 1 / October 1	8.05%					
viii	Interest on loan	0.71					
12	J&K Bank						
i.	Gross Loan -Opening	150.00				150.00	
ii	Cumulative repayments of Loans upto previous year / March 31 2023	124.38				150.00	
iii.	Net loan-Opening	25.62				-	
iv.	Add: Drawal(s) during the Year	-				-	
v.	Less: Repayment (s) of Loans during the year	25.62				-	
vi	Net loan - Closing	-				-	
vii	Rate of Interest as on April 1 / October 1	8.00%				-	
viii	Interest on loan	1.05				-	
13	Bank of Baroda (erstwhile Vijaya Bank)						
i.	Gross Loan -Opening	70.25				70.25	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	58.21				70.25	
iii.	Net loan-Opening	12.04				-	
iv.	Add: Drawal(s) during the Year	-				-	
v.	Less: Repayment (s) of Loans during the year	12.04				-	
vi	Net loan - Closing	-				-	
vii	Rate of Interest as on April 1 / October 1	8.00%				-	
viii	Interest on loan	0.49				-	
14	Oriental Bank of Commerce						

Form G 6.2b

Calculation of Weighted Average Rate of Interest on Actual Loans

Name of the Company JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)
 Name of the Power Station : 8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan
 Region Barmer

S. No	Particular	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+3) 2024-25 (01.04.2023 - 30.09.2023)	Remarks
		Actual / Audited	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total	n+1	
1	2	3	4	5	6=4+5	7	8
i.	Gross Loan -Opening	131.25				131.25	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023						
iii.	Net loan-Opening	97.33				131.25	
iv.	Add: Drawal(s) during the Year **	33.92				-	
v.	Less: Repayment (s) of Loans during the year	-				-	
vi.	Net loan - Closing	33.92				-	
vii.	Rate of Interest as on April 1 / October 1	8.00%				-	
viii.	Interest on loan	1.40				-	
15	Bank of India - New						
i.	Gross Loan -Opening	500.00				500.00	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023						
iii.	Net loan-Opening	500.00				70.00	
iv.	Add: Drawal(s) during the Year	-				430.00	
v.	Less: Repayment (s) of Loans during the year	70.00				-	
vi.	Net loan - Closing	430.00				40.00	
vii.	Rate of Interest as on April 1 / October 1	8.85%				390.00	
viii.	Interest on loan	38.50				8.85%	
16	Federal Bank - New					18.74	
i.	Gross Loan -Opening	100.00				100.00	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023					100.00	
iii.	Net loan-Opening	70.71				-	
iv.	Add: Drawal(s) during the Year	29.29				-	
v.	Less: Repayment (s) of Loans during the year	-				-	
vi.	Net loan - Closing	29.29				-	
		-				-	

Since the tariff for F.Y. 2023-24 is

Form G 6.2b

Calculation of Weighted Average Rate of Interest on Actual Loans

Name of the Company JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)
Name of the Power Station : 8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan
Region Barmer

S. No	Particular	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+3) 2024-25 (01.04.2023 - 30.09.2023)	Remarks
		Actual / Audited	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total	n+1	
1	2	3	4	5	6=4+5	7	8
vii	Rate of Interest as on April 1 / October 1	8.05%	Tariff for F.Y. 2023-24 is under determination by Hon'ble Commission	under determination by Hon'ble Commission and accounts for F.Y. 2023-24 are under process for finalisation, the relevant details may be submitted after determination of tariff and finalisation of accounts		-	
viii	Interest on loan	1.22				-	
18	IndusInd Bank						
i.	Gross Loan -Opening	-					
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	-					
iii.	Net loan-Opening	-					
iv.	Add: Drawal(s) during the Year	-				150.00	
v.	Less: Repayment (s) of Loans during the year	-				-	
vi	Net loan - Closing	-				150.00	
vii	Rate of Interest as on April 1 / October 1	0.00%				8.20%	
viii	Interest on loan	-				3.10	
16	Canara Bank - New		Tariff for F.Y. 2023-24 is under determination by Hon'ble Commission				
i.	Gross Loan -Opening	-				300.00	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	-				-	
iii.	Net loan-Opening	-				300.00	
iv.	Add: Drawal(s) during the Year	300.00				-	
v.	Less: Repayment (s) of Loans during the year	-				30.00	
vi	Net loan - Closing	300.00				270.00	
vii	Rate of Interest as on April 1 / October 1	8.60%				8.60%	
viii	Interest on loan	0.56				12.68	
16	State Bank of India - New						
i.	Gross Loan -Opening	-	Tariff for F.Y. 2023-24 is under determination by Hon'ble Commission	Since the tariff for F.Y. 2023-24 is under determination by Hon'ble Commission and accounts for F.Y.		399.81	
ii.	Cumulative repayments of Loans upto previous year / March 31 2023	-				28.71	

Form G 6.2b

Calculation of Weighted Average Rate of Interest on Actual Loans

Name of the Company JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)
 Name of the Power Station : 8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan
 Region Barmer

S. No	Particular	Previous year (n-1) 2022-23		Current year (n) 2023-24			Ensuing Year (n+3) 2024-25 (01.04.2023 - 30.09.2023)		Remarks
		Actual / Audited	3	Apr-Sep (Actual)	Oct-Mar (Estimated)	Total	n+1	8	
1	2			4	5	6=4+5	7	8	
iii.	Net loan-Opening		-	determination by Hon'ble Commission	2023-24 are under process for finalisation, the relevant details may be submitted after determination of tariff and finalisation of accounts		371.10		
iv.	Add: Drawal(s) during the Year		399.81				-		
v.	Less: Repayment (s) of Loans during the year		28.71				21.92		
vi	Net loan - Closing		371.10				349.18		
vii	Rate of Interest as on April 1 / October 1		8.65%				8.70%		
viii	Interest on loan		15.02				15.76		
17	Total Loans (Loan 1 to Loan 16)								
i.	Gross Loan -Opening		3,837.77				4,537.59		
ii.	Cumulative repayments of Loans upto previous year / March 31 2023		2,269.35				2,882.04		
iii.	Net loan-Opening		1,568.42				1,655.55		
iv.	Add: Drawal(s) during the Year		699.81				-		
v.	Less: Repayment (s) of Loans during the year		612.68				136.37		
vi	Net loan - Closing		1,655.55				1,669.18		
vii	Interest on term Loan & Finance charges		119.27				74.56		
viii	Weighted Average Rate of Interest as on April 1 / October 1		8.02%				8.72%		



Consolidated report on additions to Fixed Assets during the year
JSW Energy (Bharat) Ltd. (Formerly: Raj WestPower Ltd.)
8,135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan

[illegible]

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Name of the Petitioner: Name of the Power Station :		JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.) 8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan				Form G 6.4		
S.No.	Particulars	Reference	Previous Year (n-1) 2022-23	Current year (n) 2023-24			Ensuuing Year (n+1) 2024-25	Remarks
				Approved by the Commission	Apr-Sep (Actual)	Estimated for the year		
1	2	3	4	5	6	7 = 5+6	8	9
1	Equity at the beginning of the year		1991.82				1494.75	
2	Capitalisation						0.00	
3	Equity portion of capitalisation						0.00	
4	Equity at the end of the year		2987.73				1494.75	
	Return Computation							
5	Return on Equity at the beginning of the year	15%*(1)	297.30				224.21	
6	Return on Equity portion of capitalisation (on pro-rata basis)	15%*(3)/(n/12)	49.80				0.00	
7	Total Return on Equity	(5)+(6)	347.10				224.21	
Note: Station-wise RoE (or basis of allocation for each Station) has to be provided								



Interest on Working Capital

Name of the Petitioner
Name of the Power Station

JSW Energy (Barmer) Ltd.(Formerly: Raj WestPower Ltd.)
8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer,Rajasthan

Rs. Crore

S. No.	Particulars	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+1) 2024-25	Remarks
		(Actuals / audited)	Approved by the Commission	Apr-Sep (Actual)	Estimated for the year	(Anticipated)	
1	2	3	4	5	6 = 4+5	7	8
1	Fuel Stock (as per norms)		Tariff for F.Y. 2023-24 is under determination by Hon'ble Commission	Since the tariff for F.Y. 2023-24 is under determination and by Hon'ble Commission and accounts for F.Y. 2023-24 are under process for finalisation, the relevant details may be submitted after determination of tariff and finalisation of accounts	88.89		
2	Secondary fuel stock (as per norms)						
3	O & M expenses (as per norms)						
4	Maintenance Spares (as per norms)						
5	Receivables (as per norms)						
6	limestone, if applicable (as per norms)						
7	Total Working Capital		607.43				
8	Rate of Interest (as per norms)		11.52%				
9	Interest on Working Capital	5.28				69.98	

Insurance Expenses

Name of the Petitioner:

JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)

Name of the Power Station :

8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan

Rs. Crore

S. No.	Particulars	Previous year (n-1) 2022-23	Current year (n) 2023-24			Ensuing Year (n+1) 2024-25	Remarks
		n-1	n		n+1		
		(Actuals/audited)	Approved by the Commission	Apr-Sep (Actual)	Estimated for the year	(Anticipated)	
1	2	4	5	6	7=6+5	8	9
	Insurance Expenses						
a)	Provision made/ proposed for the year		Tariff for F.Y. 2023-24 is under determination by Hon'ble Commission	Since the tariff for F.Y. 2023-24 is under determination by Hon'ble Commission and accounts for F.Y. 2023-24 are under process for finalisation, the relevant details may be submitted after determination of tariff and finalisation of accounts			
b)	Actual insurance expenses incurred	10.48		4.63			
c)	Average Net Fixed Assets	3382.80		2313.53			

* Note: Licensee to furnish the details of insurance expenses

Tax on R.O.E.

Name of the Petitioner:
Name of the Power Station :

JSW Energy (Barmer) Ltd.(Formerly: Raj WestPower Ltd.)
8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at
Barmer,Rajasthan

Rs. Crore

S. No.	Particulars	Previous year (n-1) 2022-23	Current year (n) 2023-24		Ensuing Year (n+1) 2024-25		Remarks
		(Actuals/audited)	Actual//	Estimated	Proposed to be recovered		
1	2	3	4		5		6
A)	Advance Tax assessed & deposited on-----						
a)	for Quarter I & deposited on 15 th June.	7.89	Since the tariff for F.Y. 2023-24 is under determination by Hon'ble Commission and accounts for F.Y. 2023-24 are under process for finalisation, the relevant details may be submitted after determination of tariff and finalisation of accounts				
b)	for Quarter II & deposited on 15 th Sept.	15.10					
c)	for Quarter III & deposited on 15 th Dec.	15.03					
d)	for Quarter IV & deposited on 15 th March.	20.76					
e)	Self Assessment Tax	1.25					
f)	TDS Receivable	10.94					
	Total---(A)	70.97					47.47
B)	Deferred tax liability before 01.04.2009						

Note:- Tax calculated should be only for the generation business and should not include income from any other income stream like efficiency gain & incentive etc.

Form G 7.1

Proposed improvement in performance

JSW Energy (Barmer) Ltd. (Formerly: Raj WestPower Ltd.)

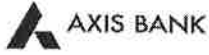
8x135 MW (1080 MW) Lignite Based Thermal Power Generating Station at Barmer, Rajasthan

Name of the Petitioner

Name of the Power Station :

S.No.	Particulars	Previous year (n-1) 2022-23	Current year (n) 2023-24				MYT Control Period							Remarks
		n-1 (Actuals / audited)	n			Total (April - March) 6 = 4+5	(Anticipated)							
			Apr-Sep (Actual)	Oct-Mar (Estimated)			n+1 (2019-20)	n+2 (2020-21)	n+3 (2021-22)	n+4 (2022-23)	n+5 (2023-24)	n+6 (2024-25)		
1	2	3	4	5		7	8	9	10		11	12		
1	Plant load factor	78.16%						As per Norms						
2	Auxiliary consumption	10.18%						As per Norms						
3	Specific fuel consumption							As per Norms						
(i)	coal, kg / kWh	0.82												
ii	gas, SCM / kWh	0.00												
(iii)	oil, ml / kWh	0.08												
(iv)	Limestone kg / kWh	0.01												
(v)	any other fuel	0.00												
4	Station heat rate, kcal / kWh	2562.36												
5	Annual Maintenance shut down days	69												
	Forced / planned shut down except													
6	annual shut down	478												
(i)	number / year	130												
(ii)	cumulative duration, hours / year	11483												
7	Fly ash utilisation, %	100%												
8	Other bye product utilisation(give list)	-												
9	Outstanding dues, days of receivables	1.50 Month to 2.50 months												
10	Availability	80.1076%												

Note:-1. Remarks to indicate manner in which performance parameters reflected in the tariff proposal
2.list is illustrative



To
RAJASTHAN ELECTRICITY REGULATO,

From
JSW ENERGY (BARMER) LIMITED, JSW CENTRE BANDRA KURLA
COMPLEX BANDRA (EAST) MUMBAI MAHARASHTRA 400051

Payment Advice

Beneficiary Code	: 0020022716	Payment Ini. Date	: 28-11-2023
Beneficiary Name	: RAJASTHAN ELECTRICITY REGULATO	Amount	: 54,00,000.00
Beneficiary A/c No.	: XXXXXX7120	Company Name	: JSW ENERGY (BARMER) LIMITED
Beneficiary IFSC Code	: SBIN0031866	Payment Ref. No.	: 2300002690
UTR Number	: UTIBR72023112800041675	Bank Ref. No.	: CR0010522694
Amount in Words	: Fifty-Four Lakh Rupees Only		

Dear Sir/Madam,

We have initiated your payment to RBI through RTGS on 28-11-2023 for an amount of INR **54,00,000.00 (Fifty-Four Lakh Rupees Only)**. The details of which are mentioned below. In case of any clarifications related to this transaction, kindly contact the concerned officials at JSW ENERGY (BARMER) LIMITED.

Sr.No.	Invoice No# Voucher No# Voucher Date	Invoice Date	Invoice Total amount	TDS amount	Retention amount	Partial/Advance paid amount	Net Payment
1	1#2200001100#27/11/202	22-11-2023	54,00,000.00	00.00	00.00	00.00	54,00,000.00
	3						



* The time taken for effective credit in your account is dependent on settlement time and the time taken by your Bank to process the transaction.