

APPENDICES

Appendix-I

(Referred to in paragraphs 1 of introduction, 1.4.2, 2.4.1 & 2.5.1)

Summarised financial results of SPSEs (other than Power Sector and Power Sector) for the latest year for which accounts were finalised

(₹ in crore)

Sr. No.	Name of the SPSEs (Power and Other than Power Sector)	Year of Account	Year in which finalised	Paid-up Capital	Long-term loans outstanding	Total Assets	Turnover	Accumulated Profit (+)/ Loss (-)	Net Profit (+)/ Loss (-) after interest & Tax	Profit (+)/ Loss (-) before interest & Tax	Interest	Capital Employed	Net worth
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11	12	13	14
A Working Government Companies													
Agriculture and Allied													
1	Himachal Pradesh Agro Industries Corporation Limited	2018-19	2019-20	18.85	13.04	44.42	76.56	(-) 11.29	2.97	3.03	0.06	20.60	7.56
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2018-19	2019-20	38.77	68.76	139.39	62.97	(-) 87.77	(-)1.22	1.61	2.83	19.76	(-)49.00
3	Himachal Pradesh State Forest Development Corporation Limited	2016-17	2019-20	11.71	23.73	204.29	175.38	(-) 97.45	(-)34.43	(-) 30.82	3.61	(-)62.01	(-)85.74
Total				69.33	105.53	388.10	314.91	(-) 196.51	(-) 32.68	(-) 26.18	6.50	(-) 21.65	(-)127.18
Financing													
4	Himachal Backward Classes Finance & Development Corporation	2013-14	2017-18	11.00	15.00	34.58	2.73	7.36	1.07	1.42	0.35	33.36	18.36
5	Himachal Pradesh Mahila Vikas Nigam	2015-16	2017-18	9.19	0	11.83	0.74	2.00	0.50	0.50	0	11.19	11.19
6	Himachal Pradesh Minorities Finance & Development Corporation	2013-14	2016-17	9.39	11.19	24.31	0.68	(-) 4.77	0.03	0.42	0.39	15.81	4.62
Total				29.58	26.19	70.72	4.15	4.59	1.60	2.34	0.74	60.36	34.17
Infrastructure													
7	Himachal Pradesh Road & Other Infrastructure Development Corporation Limited	2018-19	2019-20	25.00	0.00	322.46	0.00	0.00	0.00	0	0.00	25	25
8	Himachal Pradesh State Industrial Development Corporation Limited	2017-18	2018-19	30.82	0.00	293.54	44.93	50.55	13.90	19.84	0.00	81.37	81.37
9	Dharamshala Smart City Limited	2016-17	2018-19	0.00034	0.00	212.34	0.00	0.00	0.00	0.00	0.00	0.00034	0.00034
10	Shimla Smart City Limited	1st Account not received		0.007	0.00	0	0.00	0.00	0.00	0.00	0.00	0.007	0.007
Total				55.83	0.00	828.34	44.93	50.55	13.90	19.84	0.00	106.38	106.38
Manufacture													
11	Himachal Pradesh General Industries Corporation Limited	2018-19	2019-20	7.16	2.97	56.02	56.96	32.75	6.97	10.06	0.21	42.88	39.91
Total				7.16	2.97	56.02	56.96	32.75	6.97	10.06	0.21	42.88	39.91
Services													
12	Himachal Pradesh State Civil Supplies Corporation Limited	2017-18	2018-19	3.51	0.00	411.18	1245.96	33.95	1.28	2.18	0.12	37.46	37.46
13	Himachal Pradesh State Electronics Development Corporation Limited	2018-19	2019-20	3.72	0.30	61.83	42.31	7.93	1.68	2.37	0.00	11.95	11.65

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1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11	12	13	14
14	Himachal Pradesh State Handicrafts & Handloom Corporation Limited	2017-18	2018-19	9.25	0.00	23.77	30.84	(-)15.24	0.08	0.57	0.02	(-)5.99	(-)5.99
15	Himachal Pradesh Tourism Development Corporation	2015-16	2016-17	12.30	0.00	73.99	90.89	(-)22.08	1.40	2.05	0.31	(-)9.78	(-)9.78
16	Himachal Pradesh Kaushal Vikas Nigam	2018-19	2019-20	0.007	0.00	93.92	0.00	4.19	2.70	2.70	0.00	4.197	4.197
17	Himachal Consultancy Organisation Limited	2018-19	2019-20	0.18	0.00	3.46	3.04	1.04	(-) 0.48	(-) 0.4779	0.0021	1.22	1.22
18	Shimla Jal Prabandhan Nigam Limited	2018-19	2019-20	0.10	0.00	318.56	117.18	0.00	0.00	0.00	0.00	0.10	0.10
19	Ropeway and Rapid Transport System Development Corporation HP Limited	1 st Account not received											
20	Sri Naina Devi Ji & Sri Anandpur Sahib Ji Ropeway Company Limited	1 st Account not received		1.00								1.00	1.00
Sector total				30.07	0.30	986.71	1530.22	9.79	6.66	9.39	0.45	40.16	39.86
Grand Total A				191.97	134.99	2,329.89	1,951.17	(-) 98.83	(-)3.55	15.45	7.90	228.13	93.14
B	Statutory Corporations												
Financing													
1	Himachal Pradesh Financial Corporation	2017-18	2018-19	99.57	102.16	319.94	2.55	(-)166.56	(-)5.50	2.12	7.62	35.17	(-)66.99
Sector total				99.57	102.16	319.94	2.55	(-)166.56	(-)5.50	2.12	7.62	35.17	(-)66.99
Services													
2	Himachal Road Transport Corporation	2018-19	2019-20	779.49	134.33	853.68	792.57	(-)1387.28	(-)154.80	(-)134.90	19.90	(-)473.46	(-)607.79
Sector total				779.49	134.33	853.68	792.57	(-)1387.28	(-)154.80	(-)134.90	19.90	(-)473.46	(-)607.79
Total B				879.06	236.49	1,173.62	795.12	(-)1553.84	(-)160.30	(-)132.78	27.52	(-)438.29	(-)674.78
Grand Total A and B				1,071.03	371.48	3,503.51	2,746.29	(-)1,652.67	(-)163.85	(-)117.33	35.42	(-)210.16	(-)581.64
C	Inactive Government Companies												
Agriculture and Allied													
1	Agro Industrial Packaging India Limited	2013-14	2014-15	17.72	60.15	1.33	0.00	(-)78.23	(-)0.04	(-)0.04	0.00	(-)0.36	(-)60.51
Total				17.72	60.15	1.33	0.00	(-)78.23	(-)0.04	(-)0.04	0.00	(-)0.36	(-)60.51
Manufacture													
2	Himachal Worsted Mills Limited	2000-01	2001-02	0.92	0	0	0.00	(-)5.44	(-)0.01	(-)0.01	0.00	(-)4.52	(-)4.52
Total				0.92	0	0	0.00	(-)5.44	(-)0.01	(-)0.01	0.00	(-)4.52	(-)4.52
Services													
3	Himachal Pradesh Beverage Limited	2016-17	2018-19	1.00	0	124.35	543.97	9.49	9.49	14.27	0.00	10.49	10.49
Sector total				1.00	0	124.35	543.97	9.49	9.49	14.27	0.00	10.49	10.49
Total C				19.64	60.15	125.68	543.97	(-)74.18	9.44	14.22	0.00	5.61	(-)54.54
Grand Total A, B and C				1,090.67	431.63	3,629.19	3,290.26	(-)1,726.85	(-)154.41	(-)103.11	35.42	(-)204.55	(-)636.18
D	Power Sector												
1	Himachal Pradesh State Electricity Board Limited	2017-18	2019-20	670.57	4719.12	9209.36	6520.76	(-)1535.06	3.66	460.72	457.06	3854.63	(-)864.49
2	Himachal Pradesh Power Transmission Corporation Limited	2018-19	2019-20	326.44	1145.80	1966.24	18.33	(-)53.06	(-)40.92	(-)31.79	9.13	1419.18	273.38
3	Himachal Pradesh Power Corporation Limited	2017-18	2019-20	1845.56	1181.72	6414.55	83.36	(-)116.00	(-)79.12	17.11	96.23	2911.28	1729.56
4	Beas Valley Power Corporation Limited	2018-19	2019-20	300.00	1397.91	1746.34	0.00	0.00	0.00	0.00	0.00	1697.91	300.00
Sector Total				3,142.57	8,444.55	19,336.49	6,622.45	(-)1,704.12	(-)116.38	446.04	562.42	9,883.00	1,438.45
Grand total of All SPSEs				4,233.24	8,876.18	22,965.68	9,912.71	(-)3,430.97	(-)270.79	342.93	597.84	9,678.45	802.27

Appendix-II

(Referred to in paragraphs 5 of Introduction & 2.1)

Statement showing the name of all SPSEs (Other than Power Sector and Power Sector), month and year of incorporation (including their brief description) as on 31 March 2020

Sr. No.	Sector & Name of the SPSE	Name of Administrative department	Month and year of incorporation	Brief Description of SPSE
1	2	3	4	5
STATE PUBLIC SECTOR ENTERPRISES (OTHER THAN POWER SECTOR)				
Agriculture and Allied				
1	Himachal Pradesh Agro Industries Corporation Limited	Horticulture	September 1970	Company is engaged in manufacturing / trading of agricultural goods and other inputs, trading of cement, iron and steel, bitumen, tyres and tubes etc. for supplying to different Government Departments
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	Horticulture	June 1974	To provide post-harvest facilities to the fruit growers of the State and to help them to get best returns for their produce from the market. It provides supplies of horticultural inputs, tools and implements besides apple grading/packaging and storage facilities to the growers. The Company is engaged in procurement, processing, storage and marketing of all types of surplus fruits.
3	Himachal Pradesh State Forest Development Corporation Limited	Forest	March 1974	The Company is engaged in exploitation and marketing of timber within the State; exploitation and processing of resin into rosin, turpentine oil and subsidiary products and marketing thereof etc.
Finance				
4	Himachal Backward Classes Finance and Development Corporation	Social Justice & Empowerment	January 1994	The Company is engaged in providing financial assistance to socially and educationally backward classes and economically weaker sections in the State for setting up small industrial units and also for educational purposes.
5	Himachal Pradesh Mahila Vikas Nigam	Social Justice & Empowerment	April 1989	The company is engaged in providing financial assistance to women entrepreneur and women co-operative societies in the State.
6	Himachal Pradesh Minorities Finance and Development Corporation	Social Justice & Empowerment	September 1996	To undertake the task of social, economic and educational upliftment of the socially and educationally backward minorities and other economically weaker sections among the minorities in the State; arrange training programmes for the promotion and improvement of literacy, education and professional skill of the aforesaid classes and sections so as to promote their social and economic development, to collect, compile and publish the related data for the aforesaid classes and sections, and Provide and arrange financial assistance and professional know-how to the aforesaid classes and sections.
Infrastructure				
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	Public Works	June 1999	To develop Roads, Bridges & other infrastructure in the State of Himachal Pradesh.
8	Dharamshala Smart City Limited	Urban Development	July 2016	To implement smart city projects in Dharamshala

1	2	3	4	5
9	Shimla Smart City Limited	Urban Development	January 2018	To implement smart city projects in Shimla.
10	Himachal Pradesh State Industrial Development Corporation Limited	Industries	November, 1966	The Company is engaged in promoting establishing and administering industrial projects or enterprises for manufacture and production of plant and machinery, tools, equipment, chemical and substances which are likely to promote or advance the industrial development in Himachal Pradesh. It also aids, assists and finances any industrial Enterprise, project or enterprises, providing plots for Industrial Development on lease hold basis. Also, the Company undertakes civil works on behalf of various Government Departments, Autonomous Bodies and Corporation etc., on Deposit Works basis.
Manufacturing				
11	Himachal Pradesh General Industries Corporation Limited	Industries	November 1972	Company is engaged in the manufacturing of Country Liquor, furniture & fixtures and silk products. The maximum share of turnover of the Company is from the sale of country liquor.
Services				
12	Himachal Pradesh State Civil Supplies Corporation Limited	Food & Civil Supplies	November 1966	The Company is the nodal agency for supplying controlled commodities (wheat, rice, sugar, pulses, edible oil, salt and kerosene oil) through its wholesale go-downs to Fair Price Shops/ Retail Shops (Own/Other) for further distribution to ration card holders (BPL, APL and Antodaya) under the Targeted Public Distribution System (TPDS) of Central/ State subsidized schemes. It is also the implementing agency of various Central as well as State schemes like National Food Security Act, 2013 (NFSA) and Atal Vardi Yojana.
13	Himachal Pradesh State Electronics Development Corporation Limited	Information Technology	October, 1984	The main function of the Company includes promotion of Computerisation in the State (particularly in the State Government departments and its Enterprises); development of software and procurement and supply of computer hardware, software and related electronic products; and office automation.
14	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	Industries	March 1974	To assist and promote the interests of the poor weavers and artisans of the State. The Corporation ensures the overall welfare of artisans and weavers by imparting training, design inputs, raw material, reviving the languishing crafts and providing them marketing facilities through its chain of emporia located within and outside the State.
15	Himachal Pradesh Tourism Development Corporation	Tourism & Civil Aviation	September 1972	To provide tourism services including accommodation, catering, transport facilities and sports activities with its mission to expand quality tourism infrastructure in the State and outside the State, in order to provide world class facilities to the tourists. Apart from this, the Engineering wing of the Company also undertakes deposit works for Government Departments, Semi Government Departments, Autonomous bodies and Corporation etc.

1	2	3	4	5
16	Himachal Consultancy Organisation Limited		February 1977	HIMCON is a technical consultancy organisation and is a Government Controlled other Company under Companies Act and is audited by CAG. HIMCON is approved Training Partner with National Skill Development Corporation. HIMCON is empanelled with Ministry of Social Justice and Empowerment as its training partner on PAN India basis.
17	Himachal Pradesh Kaushal Vikas Nigam	Technical Education	September 2015	The main functions of the Company are to increase the capacity and capability of the system to deliver quality skill training and professional knowledge to the youth to enhance their ability and bridge the skill deficit with a view to meet ongoing market demand of skilled manpower. The main sources of income of the Company were Grant in Aid received from Central /State Government, share of administrative expenses for implementation of various skill training programme and interest earned on fixed deposits receipts / saving account.
18	Shimla Jal Prabandhan Nigam Limited	Urban Development	June 2018	To plan and implement the water supply and sewerage schemes in Shimla planning area. Its objectives are universal coverage of water and sewerage to every household, 24 x 7 continuous pressurized water supply, Promoting public health and environment, Accountability and responsiveness to citizens and decentralized service delivery through autonomous and professional institutions.
19	Sri Naina Devi Ji and Sri Anandpur Sahib Ji Ropeway Company Limited	Tourism & Civil Aviation	April 2019	To undertake development and operation/maintenance of the "Development of Ropeway Service between Sri Anandpur Sahib Ji (Rampur Village) to Sri Naina Devi Ji" (the "Project") through Public Private Partnership (the "PPP") on Design, Finance, Build, Operate and Transfer (the "DFBOT") basis.
20	Ropeway and Rapid Transport System Development Corporation HP Limited	Transport	July 2019	To provide connectivity to remote/tribal areas of the State through ropeways, increase the tourism potential of various destinations in the State through innovative transport solutions, decongest urban hubs in the State through alternative transport solutions and to develop quality infrastructure projects that contribute to the State's growth story.
Statutory Corporations				
21	Himachal Pradesh Financial Corporation	Industries	April 1967	To promote industrial growth in the State by providing term loans to small and medium scale industries. The Corporation has stopped its lending activities completely from the year 2010 in furtherance to the decision of the State Cabinet taken on 18 August 2008.
22	Himachal Road Transport Corporation	Transport	September, 1974	Major activity of the Corporation includes operation of buses in the State of Himachal Pradesh and in other States. Other activities of the Corporation include purchase of buses, spare parts, etc, collection of passenger taxes and deposition of special road taxes/passenger taxes of the state of Himachal Pradesh, Punjab, Uttarakhand and Haryana.

1	2	3	4	5
In-active SPSEs				
23	Agro Industrial Packaging India Limited	Horticulture	February 1987	It was involved in Manufacture of paper and paper product
24	Himachal Worsted Mills Limited	Industries	October, 1974	It was involved in Spinning, weaving and finishing of textiles and under process of liquidation since 2000-01.
25	Himachal Pradesh Beverages Limited	Excise and Taxation	April 2016	The Company was set up as a limited Company of the Government of Himachal Pradesh in terms of the provisions of the Excise Announcement for the purpose of channelizing sale of liquor in the State.
STATE PUBLIC SECTOR ENTERPRISES (POWER SECTOR)				
26	Himachal Pradesh State Electricity Board Limited	MPP and Power	December 2009	The Himachal Pradesh State Electricity Board has been re-organized as Himachal Pradesh State Electricity Board Limited w.e.f. 14.06.2010 under Companies Act, 1956. HPSEBL is responsible for the supply of Uninterrupted & Quality Power to all consumers in the State of Himachal Pradesh. Power is being supplied through a network of Transmission, Sub-Transmission & Distribution lines laid in the State.
27	Himachal Pradesh Power Corporation Limited	MPP and Power	December 2006	The Company has the objective to plan, promote and organize the development of power generation on behalf of Government of Himachal Pradesh.
28	Beas Valley Power Corporation Limited	MPP and Power	March 2003	Beas Valley Power Corporation Limited is a power generating utility with all the technical and organizational capabilities and is subsidiary of Himachal Pradesh State Electricity Board Limited. The Power Finance Corporation Limited has been providing financial assistance in the form of loan to Uhl Stage-III Hydroelectric Project (100 MW). The entire equity share capital has been contributed by the HPSEBL.
29	Himachal Pradesh Power Transmission Corporation Limited	MPP and Power	August 2008	The Company came into existence on 27 August 2008 as a part of unbundling of erstwhile HPSEB and was conferred the status of State Transmission Utility in the year 2010. It has been entrusted the work of formulation/Updating and Execution of Transmission Master Plan of the State for strengthening of Transmission Network and Evacuation of Power from upcoming Hydro Electric Projects.

Appendix-III

(Referred to in paragraphs 5 of Introduction and 1.3.2.1, 2.2)

Statement showing the investment of equity and long-term loans made by the State government/Others in SPSEs (Other than Power Sector and Power Sector) as on 31 March 2020

(₹ in crore)

Sr. No.	Name of the SNPSEs and SPSEs	Detail of investment of equity and loan				Investment of GoHP (Equity + Loans)	Investment others (Equity + Loans)	Total equity plus loans	Total equity	Total loans
		Equity		Long term loan						
		GOHP	Others	GOHP	Others					
1.		2.	3.	4.	5.	6.	7.	8.	9.	10.
STATE PUBLIC SECTOR ENTERPRISES (Other than Power Sector)										
Agriculture and Allied										
1	Himachal Pradesh Agro Industries Corporation Limited	16.89	1.96	11.56	1.54	28.45	3.50	31.95	18.85	13.10
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	31.20	7.57	63.57	0.00	94.77	7.57	102.34	38.77	63.57
3	Himachal Pradesh State Forest Development Corporation Limited	11.71	0.00	0.00	0.00	11.71	0.00	11.71	11.71	0.00
4	Agro Industrial Packaging India Limited	16.75	0.97	60.15	0.00	76.90	0.97	77.87	17.72	60.15
Total		76.55	10.50	135.28	1.54	211.83	12.04	223.87	87.05	136.82
Financing										
1	Himachal Backward Classes Finance & Development Corporation	14.22	0.00	0.00	22.84	14.22	22.84	37.06	14.22	22.84
2	Himachal Pradesh Mahila Vikas Nigam	13.76	0.10	0.00	0.00	13.76	0.10	13.86	13.86	0.00
3	Himachal Pradesh Minorities Finance & Development Corporation	13.09	0.00	0.00	40.73	13.09	40.73	53.82	13.09	40.73
4	Himachal Pradesh Financial Corporation	92.98	6.59	81.78	64.96	174.76	71.55	246.31	99.57	146.74
Total		134.05	6.69	81.78	128.53	215.83	135.22	351.05	140.74	210.31
Infrastructure										
1	Himachal Pradesh Road & Other Infrastructure Development Corporation Limited	25.00	0.00	0.00	0.00	25.00	0.00	25.00	25.00	0.00
2	Himachal Pradesh State Industrial Development Corporation Limited	30.82	0.00	0.00	0.00	30.82	0.00	30.82	30.82	0.00
3	Dharamshala Smart City Limited	0.00001	0.00033	0.00	0.00	0.00001	0.00	0.00034	0.00034	0.00
4	Shimla Smart City Limited	0.007	0.00	0	0.00	0.007	0.00	0.007	0.007	0.00
Total		55.82701	0.00033	0.00	0.00	55.82701	0.00	55.82734	55.82734	0.00

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1.		2.	3.	4.	5.	6.	7.	8.	9.	10.
Manufacture										
1	Himachal Pradesh General Industries Corporation Limited	7.04	0.12	2.97	0.00	10.01	0.12	10.13	7.16	2.97
2	Himachal Worsted Mills Limited	0.00	0.92	0.00	0.00	0.00	0.92	0.92	0.92	0.00
Total		7.04	1.04	2.97	0.00	10.01	1.04	11.05	8.08	2.97
Services										
1	Himachal Pradesh State Civil Supplies Corporation Limited	3.52	0.00	0.00	0.00	3.52	0.00	3.52	3.52	0.00
2	Himachal Pradesh State Handicrafts & Handloom Corporation Limited	9.22	0.03	0.00	0.00	9.22	0.03	9.25	9.25	0.00
3	Himachal Pradesh Tourism Development Corporation	12.30	0.00	0.00	0.00	12.30	0.00	12.30	12.30	0.00
4	Himachal Pradesh Kaushal Vikas Nigam	0.007	0.00	0.00	0.00	0.007	0.00	0.007	0.007	0.00
5	Shimla Jal Prabandhan Nigam Limited	0.05	0.05	0.00	0.00	0.05	0.05	0.10	0.10	0.00
6	Himachal Consultancy Organisation Limited	0.00	0.18	0.00	0.00	0.00	0.18	0.18	0.18	0.00
7	Sri Naina Devi Ji& Sri Anandpur Sahib Ji Ropeway Company Limited	0.50	0.50	0.00	0.00	0.50	0.50	1.00	1.00	0.00
8	Ropeway and Rapid Transport System Development Corporation HP Limited	0.005	0.000	0.00	0.00	0.005	0.00	0.005	0.005	0.00
9	Himachal Pradesh State Electronics Development Corporation Limited	3.72		0.30	0.00	4.02	0.00	4.02	3.72	0.30
10	Himachal Road Transport Corporation	842.10	15.44	0.00	86.17	842.10	101.61	943.71	857.54	86.17
11	Himachal Pradesh Beverage Limited	1.00		0.00	0.00	1.00	0.00	1.00	1.00	0.00
Sector total		872.42	16.20	0.30	86.17	872.722	102.37	975.092	888.622	86.47
Total (Government Companies - Other than Power Sector)		1,145.89	34.43	220.33	216.24	1,366.22	250.67	1616.89	1180.32	436.57
STATE PUBLIC SECTOR ENTERPRISES (Power Sector)										
1	Himachal Pradesh State Electricity Board Limited	756.46	0.00	2,934.03	2,581.96	3,690.49	2,581.96	6272.45	756.46	5515.99
2	Beas Valley Power Corporation Limited	0.00	300.00	0.00	933.40	0.00	1233.40	1233.40	300.00	933.40
3	Himachal Pradesh Power Corporation Limited	862.63	1317.92	2,534.91	20.14	3397.54	1338.06	4735.60	2180.55	2555.05
4	Himachal Pradesh Power Transmission Corporation Limited	271.50	108.70	1,492.24	98.41	1763.74	207.11	1970.85	380.20	1590.65
Sector Total		1890.59	1726.62	6,961.18	3,633.91	8,851.77	5,360.53	14212.31	3617.21	10595.09
Grand total of All SPSEs		3,036.48	1,761.05	7,181.51	3,850.15	10,217.99	5,611.20	15,829.19	4,797.53	11,031.66

Appendix 1.1

(Referred to in paragraph 1.6.1)

Statement showing funds infused in the Power Sector SPSEs by the State Government from 2007-08 to 2019-20

(₹ in crore)

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
STATE PUBLIC SECTOR ENTERPRISES (POWER SECTOR)																				
Himachal Pradesh Power Corporation Limited																				
Equity	-	-	-	-	-	-	80.11	241.32	242.41	75.76	48.05	202.18	180	193.31	91.25	133.27	137.12	160.00	165.00	1949.78
Disinvestment	-	-	-	-	-	-	-	-	-	-	-537.15	-	-	-550.00	-	-	-	-	-	-1087.15
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IFL converted into equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Himachal Pradesh Power Transmission Corporation Limited																				
Equity	-	-	-	-	-	-	-	11.00	45.70	60.00	50.00	5.78	8.00	25.96	32.79	19.51	27.71	40.00	53.75	380.20
Disinvestment	-	-	-	-	-	-	-	-	-	-	-108.70	-	-	-	-	-	-	-	-	-108.70
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IFL converted into equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Himachal Pradesh State Electricity Board Limited																				
Equity	0	0	0	0	0	0	0	0	0	396.52	0	50.00	31.75	75.00	50.00	50.00	17.28	50.00	35.91	756.46
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IFL converted into equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	80.11	252.32	288.11	532.28	- 547.80	257.96	219.75	- 255.73	174.04	202.78	182.11	250.00	254.66	1890.59

* This shows net investment/ equity net of accumulated losses invested by GoHP.

Appendix-2.1

(Referred to in paragraph 2.5.4)

Statement showing the funds infused in SPSEs (Other than Power Sector) by the State Government as on 01 April 1999 and from 1999-2000 to 2019-20

(₹ in crore)

	Upto 1999-2000	2000-2001	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
STATE PUBLIC SECTOR ENTERPRISES (Other than Power Sector)																						
AGRICULTURE AND ALLIED																						
1	Himachal Pradesh Agro Industries Corporation Limited																					
Equity	9.84	-	-	-	-	-	-	-	-	-	-	-	-	-	7.05	-	-	-	-	-	-	16.89
IFL	-	-	-	-	-	-	-	-	-	-	-	-	2.50	-	2.54	-	-	6.52	-	-	-	11.56
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited																					
Equity	10.23	-	-	-	-	-	-	-	-	-	20.97	-	-	-	-	-	-	-	-	-	-	31.20
IFL	-	-	-	-	-	-	-	-	2.25	-	-	-	7.00	5.00	-	14.54	3.55	-	8.00	10.00	-	50.34
3	Himachal Pradesh State Forest Development Corporation Limited																					
Equity	11.71	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.71
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total Agriculture and Allied																						59.80
61.90																						
FINANCING																						
4	Himachal Backward Classes Finance and Development Corporation																					
Equity	1.57	0.40	0.65	0.80	1.20	1.00	0.50	1.20	0.90	1.10	0.86	-	-	0.28	0.54	0.80	0.67	0.54	0.75	1.00	-	14.22
IFL	0.01	0.01	-	-	-	-	0.15	-	0.01	-0.10	-	-	-	-	-	-	-	-	-	-	-	0.07
5	Himachal Pradesh Mahila Vikas Nigam																					
Equity	1.25	-	0.10	0.2214	0.30	0.30	0.30	0.40	0.85	0.85	1.08	0.30	1.14	-	0.60	0.65	0.75	0.75	0.80	1.77	1.35	13.76
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Himachal Pradesh Minorities Finance and Development Corporation																					
Equity	0.75	0.17	0.25	0.40	0.40	0.40	0.49	0.40	0.46	1.02	1.08	1.16	0.50	0.64	1.30	0.53	0.64	0.75	-	1.68	-	13.09
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total Financing																						41.07
0.07																						
INFRASTRUCTURE																						
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited																					
Equity	5.00	20.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25.00
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Himachal Pradesh State Industrial Development Corporation Limited																					
Equity	29.59	-	-	-	-	-	-	-	-	-	-	1.23	-	-	-	-	-	-	-	-	-	30.82
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Dharamshala Smart City Limited																					
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00001	-	-	-	0.00001
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Shimla Smart City Limited																					
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.007	-	-	0.007
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total Infrastructure																						55.82
MANUFACTURE																						
11	Himachal Pradesh General Industries Corporation Limited																					
Equity	4.98	-	-	-	-	2.06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.04
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total Manufacture																						7.04

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
SERVICES																						
12	Himachal Pradesh State Civil Supplies Corporation Limited																					
Equity	3.52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.52
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Himachal Pradesh State Electronics Development Corporation Limited																					
Equity	3.72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.72
IFL	0.48	1.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.98
14	Himachal Pradesh State Handicrafts and Handloom Corporation Limited																					
Equity	4.09	0.01	0.01	-	-	-	-	-	4.61	-	-	-	-	0.50	-	-	-	-	-	-	-	9.22
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Himachal Pradesh Tourism Development Corporation																					
Equity	12.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12.30
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Himachal Pradesh Kaushal Vikas Nigam																					
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.007	-	-	-	-	-	0.007
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Shimla Jal Prabandhan Nigam Limited																					
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.05	-	0.05
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
O&AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114.89	114.89
18	Ropeway and Rapid Transport System Development Corporation HP Limited																					
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.005	0.005
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Sri Naina Devi Ji and Sri Anandpur Sahib Ji Ropeway Development Corporation Limited																					
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.50	0.50
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total Services																						29.322
																						1.98
																						114.89
STATUTORY CORPORATION FINANCING																						
20	Himachal Pradesh Financial Corporation																					
Equity	21.58	-	-	-	-	-	-	-	-	20.00	51.00	-	-	-	-	-	-	-	-	0.40	-	92.98
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total Financing																						92.98
STATUTORY CORPORATION SERVICE																						
21	Himachal Road Transport Corporation																					
Equity	163.16	11.90	12.00	11.01	26.70	12.30	12.30	12.30	31.49	31.00	42.18	31.92	25.30	44.34	58.00	42.95	41.20	45.00	50.00	59.00	79.39	842.10
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total Financing and Services																						935.08
INACTIVE AGRICULTURE AND ALLIED & SERVICE																						
22	Agro Industrial Packaging India Limited																					
Equity	16.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16.75
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Himachal Pradesh Beverages Limited																					
Equity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.00	-	-	-	1.00
IFL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total Agriculture and Allied																						17.75
Total Equity	300.04	32.48	13.01	12.43	28.60	16.06	13.59	14.30	38.31	53.97	117.16	34.61	26.94	45.76	67.49	44.93	43.27	48.04	50.80	62.85	81.25	1,145.89
Total IFL	0.490	1.51	0.00	0.0000	0.00	0.00	0.15	0.00	2.25	-0.10	0.00	0.00	9.50	5.00	2.54	14.54	3.550	6.52	8.00	10.00	-	63.95
O & AE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114.89	114.89
Grand Total	300.534	33.99	13.01	12.4314	28.60	16.06	13.74	14.30	40.56	53.87	117.16	34.61	36.44	50.76	70.03	59.47	46.817	54.56	58.80	72.85	196.14	1,324.73

Appendix-3.1

(Referred to in paragraph 3.2)

Detail showing the period of appointment of Statutory Auditors by CAG for certification of Financial Statements in respect of all working/ non-working SPSEs for the year 2019-20

Sr. No.	Name of State SPSEs whose accounts are in arrears	Statutory Auditors appointed by CAG during
1	Himachal Pradesh Agro Industries Corporation Limited	August 2019
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	August 2019
3	Himachal Pradesh State Forest Development Corporation Limited	Statutory Auditors appointed up to 2018-19 and Accounts finalised up to 2016-17.
4	Himachal Backward Classes Finance and Development Corporation	Statutory Auditors appointed up to 2018-19 and Accounts finalised up to 2013-14.
5	Himachal Pradesh Mahila Vikas Nigam	Statutory Auditors appointed up to 2018-19 and Accounts finalised up to 2015-16.
6	Himachal Pradesh Minorities Finance and Development Corporation	August 2019
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	August 2019
8	Himachal Pradesh State Industrial Development Corporation Limited	September 2019
9	Dharamshala Smart City Limited	August 2019
10	Shimla Smart City Limited	August 2019
11	Himachal Pradesh General Industries Corporation Limited	September 2019
12	Beas Valley Power Corporation Limited	September 2019
13	Himachal Pradesh Power Corporation Limited	August 2019
14	Himachal Pradesh Power Transmission Corporation Limited	August 2019
15	Himachal Pradesh State Electricity Board Limited	September 2019
16	Himachal Pradesh State Civil Supplies Corporation Limited	August 2019
17	Himachal Pradesh State Electronics Development Corporation Limited	September 2019
18	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	September 2019
19	Himachal Pradesh Tourism Development Corporation	September 2019
20	Himachal Pradesh Kaushal Vikas Nigam	August 2019
21	Shimla Jal Prabandhan Nigam Limited	September 2019
22	Himachal Consultancy Organisation Limited	September 2019
23	Sri Naina Devi Ji & Sri Anandpur Sahib Ji Ropeway Company Limited	October 2019
24	Ropeway and Rapid Transport System Development Corporation HP Limited	January 2020
25	Himachal Pradesh Beverage Limited	September 2019
26	Agro Industrial Packaging India Limited	October 2019

Appendix-3.2

(Referred to in paragraph 3.3.2)

List of SPSEs whose accounts are in arrears as of 31 December 2020

Sr. No.	Name of SPSEs whose accounts are in arrear (excluding Statutory Corporations)
1	Himachal Pradesh Agro Industries Corporation Limited
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited
3	Himachal Pradesh State Forest Development Corporation Limited
4	Himachal Backward Classes Finance and Development Corporation
5	Himachal Pradesh Mahila Vikas Nigam
6	Himachal Pradesh Minorities Finance and Development Corporation
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited
8	Himachal Pradesh State Industrial Development Corporation Limited
9	Dharamshala Smart City Limited
10	Shimla Smart City Limited
11	Himachal Pradesh General Industries Corporation Limited
12	Himachal Pradesh State Civil Supplies Corporation Limited
13	Himachal Pradesh State Electronics Development Corporation Limited
14	Himachal Pradesh State Handicrafts and Handloom Corporation Limited
15	Himachal Pradesh Tourism Development Corporation
16	Himachal Pradesh Kaushal Vikas Nigam
17	Shimla Jal Prabandhan Nigam Limited
18	Himachal Consultancy Organisation Limited
19	Sri Naina Devi & Sri Anandpur Sahib Ropeway Company Limited
20	Ropeway and Rapid Transport System Development Corporation HP Limited
21	Himachal Pradesh Beverage Limited
22	Agro Industrial Packaging India Limited
23	Beas Valley Power Corporation Limited
24	Himachal Pradesh Power Corporation Limited
25	Himachal Pradesh Power Transmission Corporation Limited
26	Himachal Pradesh State Electricity Board Limited

Himachal Worsteds Mills Limited is under liquidation

Appendix-3.3

(Referred to in paragraph 3.5.1 (i))

List of SPSEs where Supplementary Audit was conducted from 1st October 2019 to 31st December 2020

Sr. No.	Name of SPSES
1	Beas Valley Power Corporation Limited (2018-19)
2	Himachal Pradesh Power Transmission Corporation Limited (2018-19)
3	Himachal Pradesh Power Corporation Limited (2017-18)
4	Himachal Pradesh State Electricity Board Limited (2017-18)
5	Himachal Pradesh General Industries Corporation Limited (2018-19)
6	Himachal Pradesh State Electronics Development Corporation Limited (2018-19)
7	Shimla Jal Prabandhan Nigam Limited (2018-19)
8	Himachal Pradesh Agro Industries Corporation Limited (2018-19)
9	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited, Shimla (2018-19)
10	Himachal Pradesh State Forest Development Corporation Limited (2016-17)
11	Himachal Pradesh Kaushal Vikas Nigam (2017-18 & 2018-19)
12	Himachal Consultancy Organisation Limited (2018-19)
13	Himachal Pradesh Mahila Vikas Nigam (2015-16)

Appendix-3.4

(Referred to in paragraph 3.6)

List of SPSEs where statutory auditors reported that companies did not comply with mandatory Accounting Standards/Ind AS

Sr. No.	Name of the Company	Category (Listed/Unlisted)	Government Company (GC) or Government Controlled Other Company (GCOC)	Number of Accounting Standard (AS)/ Ind AS
1	Himachal Pradesh General Industries Corporation Limited(2018-19)	Unlisted	GC	AS 28 (1)
2	Himachal Pradesh Agro Industries Corporation Limited(2018-19)	Unlisted	GC	AS - 2, 12, 15, 17, 22, 26, 28 and 29 (8)
3	Himachal Pradesh Power Corporation Limited (2017-18)	Unlisted	GCOC	Ind AS – 20, 19, 23, 37,10,113, 109, 113, 12 and 107 (10)
4	Himachal Pradesh Power Transmission Corporation Limited (2018-19)	Unlisted	GC	Ind AS – 8, 19, 33 (3)
5	Himachal Pradesh State Electricity Board Limited (2017-18)	Unlisted	GC	Ind AS 101, 18, 19, 16, 17, 36, 37 and 7 (8)
6	Beas Valley Power Corporation Limited (2018-19)	Unlisted	GC	Ind AS 23 (1)
7	Himachal Pradesh Horticulture Produce Marketing and Processing Corporation Limited (2018-19)	Unlisted	GC	AS 1, 2, 4, 9, 10, 15, 17, 22, 24, 28 and 29 (11)
8	Himachal Pradesh State Forest Development Corporation Limited (2016-17)	Unlisted	GC	AS 2, 4, 5, 9, 15, 17,20, 22, 28 and 29 (10)

Appendix-4.1

(Referred to in paragraph 4.1.3)

Statement showing the name of all SPSEs, their administrative department and month/ year of incorporation as on 31 March 2020

Sr. No.	Sector & Name of the SPSE	Name of the Administrative Department	Month and year of incorporation of SPSE
1	2	3	4
Agriculture and Allied			
1	Himachal Pradesh Agro Industries Corporation Limited	Horticulture	September 1970
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	Horticulture	June 1974
3	Himachal Pradesh State Forest Development Corporation Limited	Forest	March 1974
Finance			
4	Himachal Backward Classes Finance and Development Corporation	Social Justice & Empowerment	January 1994
5	Himachal Pradesh Mahila Vikas Nigam	Social Justice & Empowerment	April 1989
6	Himachal Pradesh Minorities Finance and Development Corporation	Social Justice & Empowerment	September 1996
Infrastructure			
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	Public Works	June 1999
8	Himachal Pradesh State Industrial Development Corporation Limited	Industries	November 1966
9	Dharamshala Smart City Limited	Urban Development	August 2016
10	Shimla Smart City Limited	Urban Development	January 2018
Manufacturing			
11	Himachal Pradesh General Industries Corporation Limited	Industries	November 1972

1	2	3	4
Service Sector			
12	Himachal Pradesh State Civil Supplies Corporation Limited	Food & Civil Supplies	November 1966
13	Himachal Pradesh State Electronics Development Corporation Limited	Information Technology	October 1984
14	Himachal Pradesh State Handicrafts and Handlooms Corporation Limited	Industries	March 1974
15	Himachal Pradesh Tourism Development Corporation	Tourism & Civil Aviation	September 1972
16	Himachal Pradesh Kaushal Vikas Nigam	Technical Education	September 2015
17	Himachal Consultancy Organisation Limited		February 1977
18	Shimla Jal Prabandhan Nigam Limited	Urban Development	June 2018
19	Sri Naina Devi Ji and Sri Anandpur Sahib Ji Ropeway Company Limited	Tourism & Civil Aviation	April 2019
20	Ropeway and Rapid Transport System Development Corporation HP Limited	Transport	July 2019
Power Sector			
21	Himachal Pradesh State Electricity Board Limited	MPP and Power	December 2009
22	Himachal Pradesh Power Corporation Limited	MPP and Power	December 2006
23	Beas Valley Power Corporation Limited	MPP and Power	March 2003
24	Himachal Pradesh Power Transmission Corporation Limited	MPP and Power	August 2008
Inactive SPSEs			
25	Agro Industrial Packaging India Limited	Horticulture	February 1987
26	Himachal Pradesh Beverages Limited	Excise and Taxation	April 2016
27	Himachal Worsteds Mills Limited (Under Liquidation since 2000-01)	Industries	October 1974

Appendix-4.2

(Referred to in paragraph 4.6)

Statement showing the name of SPSEs where Company Secretary was appointed on Whole time/Part Time Basis

Sr. No.	Name of the company	Period of accounts	Paid-up capital (₹ in crore)	whether Company Secretary required (paid-up share capital of ten crore rupees or more)	Company Secretary (Part Time/Whole Time)
1	Himachal Pradesh Agro Industries Corporation Limited	2017-18	18.85	Yes	Part time
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	2017-18	38.77	Yes	Part time
3	Himachal Pradesh State Forest Development Corporation Limited	2015-16	11.71	Yes	Whole Time
4	Himachal Backward Classes Finance and Development Corporation	2013-14	13.00	Yes	Part time
5	Himachal Pradesh Mahila Vikas Nigam	2014-15	12.51	Yes	Part time
6	Himachal Pradesh Minorities Finance and Development Corporation	2013-14	13.02	Yes	Part time
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	2018-19	25.00	Yes	Part Time
8	Himachal Pradesh State Industrial Development Corporation Limited	2017-18	30.82	Yes	Part time
9	Himachal Pradesh Tourism Development Corporation	2015-16	12.3	Yes	Part time
10	Beas Valley Power Corporation Limited	2018-19	300	Yes	Whole Time
11	Himachal Pradesh Power Corporation Limited	2016-17	1670.9	Yes	Whole Time
12	Himachal Pradesh Power Transmission Corporation Limited	2017-18	286.45	Yes	Part time
13	Himachal Pradesh State Electricity Board Limited	2016-17	653.28	Yes	Whole Time
14	Agro Industrial Packaging India Limited	2013-14	17.72	Yes	Part time

Appendix-4.3

(Referred to in paragraph 4.9.3)

Statement showing the details of SPSEs having conducted internal audit and its frequency

Sr. No.	Sector/ Name of the company	System of internal audit in operation during the period 2015-16 to 2019-20	Frequency of conduction and submission of internal audit reports
1	Himachal Pradesh Agro Industries Corporation Limited	Yes (2019-20)	Yearly
2	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited	Yes (2019-20)	Yearly
3	Himachal Pradesh State Forest Development Corporation Limited	Yes (2019-20)	Yearly
4	Himachal Backward Classes Finance and Development Corporation	Yes (2019-20)	Yearly
5	Himachal Pradesh Mahila Vikas Nigam	No	NA
6	Himachal Pradesh Minorities Finance and Development Corporation	Yes (2016-17)	Yearly
7	Himachal Pradesh Road and Other Infrastructure Development Corporation Limited	Yes (2019-20)	Half yearly
8	Himachal Pradesh State Industrial Development Corporation Limited	Yes (2018-19)	Quarterly
9	Dharamshala Smart City Limited	No	NA
10	Shimla Smart City Limited	No	NA
11	Himachal Pradesh General Industries Corporation Limited	Yes (2019-20)	Half yearly
12	Himachal Pradesh State Civil Supplies Corporation Limited	Yes (2019-20)	Half yearly
13	Himachal Pradesh State Handicrafts and Handloom Corporation Limited	Yes (2018-19)	Yearly
14	Himachal Pradesh Kaushal Vikas Nigam	Yes (2019-20)	Yearly
15	Himachal Consultancy Organisation Limited	Yes (2016-17)	Quarterly
16	Shimla Jal Prabhandhan Nigam Limited	Yes (2019-20)	Yearly
17	Himachal Pradesh Power Corporation Limited	Yes (2019-20)	Half yearly
18	Himachal Pradesh Power Transmission Corporation Limited	Yes (2019-20)	Yearly
19	Himachal Pradesh State Electricity Board Limited	Yes (2019-20)	Yearly
20	Agro Industrial Packaging India Limited	No	NA
21	Himachal Pradesh Beverages Limited	Yes (2016-18)	Quarterly
22	Himachal Pradesh State Electronics Development Corporation Limited	Yes (2019-20)	Yearly
23	Himachal Pradesh Tourism Corporation	Yes (2019-20)	Yearly
24	Beas Valley Power Corporation Limited	Yes (2019-20)	Yearly
25	Sri Naina Devi Ji And Sri Anandpur Sahib ji Ropeway Company Limited	No	NA
26	Ropeways and Rapid Transport System Development Corporation HP Limited	No	NA

Appendix-5.1

(Referred to in paragraph 5.5.2.1)

Year-wise status of average Net Profit for the period from 2014-15 to 2019-20 in respect of three SPSEs eligible for contribution towards CSR

(₹ in lakh)

Year	Name of the PSE	Average Net Profit (as per section 198 of Act) for the preceding three years)	Two per cent allocation to be made for the year	Actual spent	Excess (+) / Shortfall (-)
2014-15	HPSCSC	598.63	11.97	-	-11.97
	HPSIDC	532.95	10.66	-	-10.66
	HPGIC	360.29	7.21	-	-7.21
Total		1491.87	29.84	-	
2015-16	HPSCSC	499.05	9.98	14	4.02
	HPSIDC	500.86	10.02	-	-10.02
	HPGIC	588.80	11.78	-	-11.78
Total		1588.71	31.78	14	
2016-17	HPSCSC	402.85	8.06	20.97	12.91
	HPSIDC	706.05	14.12	0.25	-13.87
	HPGIC	721.00	14.42	-	-14.42
Total		1829.90	36.60	21.22	
2017-18	HPSCSC	298.27	5.97	33.76	27.79
	HPSIDC	1327.47	26.55	1.25	-25.30
	HPGIC	864.82	17.30	-	17.30
Total		2490.56	49.82	35.01	
2018-19	HPSCSC	262.95	5.26	0.15	-5.11
	HPSIDC	1667.98	33.36	-	-33.36
	HPGIC	932.74	18.66	-	-18.66
Total		2863.67	57.28	0.15	
2019-20	HPSCSC	219.47	4.39	-	-4.39
	HPSIDC	1641.78	32.84	75.74	42.90
	HPGIC	981.73	19.64	75.00	55.36
Total		2842.98	56.87	150.74	
Grand Total		13107.69	262.19		

Appendix-6.1

(Referred to in paragraph 6.1)

List of Ind AS Applicable as of 31 March 2020

Sr. No.	Ind AS	Title
1	101	First-Time Adoption of Indian Accounting Standards
2	102	Share-Based Payment
3	103	Business Combinations
4	104	Insurance Contracts
5	105	Non-Current Assets Held for Sale and Discontinued Operations
6	106	Exploration for and Evaluation of Mineral Resources
7	107	Financial Instruments: Disclosures
8	108	Operating Segments
9	109	Financial Instruments
10	110	Consolidated Financial Statements
11	111	Joint Arrangements
12	112	Disclosure of Interests in Other Entities
13	113	Fair Value Measurement
14	114	Regulatory Deferral Accounts
15	115	Revenue from Contracts with Customers
16	116	Leases
17	1	Presentation of Financial Statements
18	2	Inventories
19	7	Statement of Cash Flows
20	8	Accounting Policies, Changes in Accounting Estimates and Errors
21	10	Events after the Reporting Period
22	12	Income Taxes
23	16	Property, Plant and Equipment
24	19	Employee Benefits
25	20	Accounting for Government Grants and Disclosure of Government Assistance
26	21	The Effects of Changes in Foreign Exchange Rates
27	23	Borrowing Costs
28	24	Related Party Disclosures
29	27	Separate Financial Statements
30	28	Investments in Associates and Joint Ventures
31	29	Financial Reporting in Hyperinflationary Economies
32	32	Financial Instruments: Presentation
33	33	Earnings per Share
34	34	Interim Financial Reporting
35	36	Impairment of Assets
36	37	Provisions, Contingent Liabilities and Contingent Assets
37	38	Intangible Assets
38	40	Investment Property
39	41	Agriculture

