HIMACHAL PRADESH STATE ELECTRICITY BOARD Ltd.
(A state Govt. Undertaking)
Regd. Office: **Vidyut Bhawan, HPSEBL,Shimla-171004 (H.P.)**
Number (CIN) **U40109HP2009SGC031255**
GST No. **02AACCH4894EHZB**
Telephone Number **0177-2801762 (Office), 2658908 (Fax)**
Website address **www.hpseb.com**
e-mail: r9816375595@gmail.com **(CAO)**

NO: HPSEBL/F&A/A&R-Books/2020-21 - 1221 - 1222 Dated:- 28-08-2021

To,

The Superintending Engineer (IT),
HPSEB Ltd. Vidyut Bhawan,
Shimla-4.

Subject: Uploading 1st quarter unaudited financial result in HPSEB website.

Sir,

Enclosed please find herewith hard & soft copy of Un-audited financial results (standalone) of HPSEB Limited for the quarter ended 30.06.2021 for uploading in HPSEBL website under financial statement and investor column to meet the requirement of pre-qualification criteria under Revamped Distribution Sector Scheme- A Reform- Based and Results Lined Schemes notified by the Ministry of Power , GOI.

Yours faithfully

Chief Accounts Officer,
F&A Wing, HPSEB Ltd.,
Shimla-4.

Copy of the above is forwarded to the Chief Engineer (Comm), HPSEBL, Vidyut Bhawan, Shimla-4 for information and necessary action please:

Chief Accounts Officer,
F&A Wing, HPSEB, Ltd.,
Shimla-4 28/8/21

HIMACHAL PRADESH STATE ELECTRICITY BOARD LTD.
(H.P. State Govt Undertaking)
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021

(Amount in Lacs)

Sl No.	Particulars	Refer Note No.	Quarter ended 30th June, 2021 (Unaudited)	Half year ended 30st September, 2020 (Audited)	Year ended 31st March, 2021 (Unaudited)
	Income				
I.	Revenue from Operations	2.27	139271.32	283565.07	653196.22
II.	Other Income	2.28	6617.01	12897.84	32269.06
III.	**Total Revenue (I + II)**		**145888.33**	**296462.90**	**685465.28**
IV.	**Expenses:**				
	Purchase of Power	2.29	70241.03	173864.34	410527.24
	Employee Benefits Expense	2.30	47364.53	77214.99	181893.18
	Finance Costs	2.31	14102.54	22518.44	46178.78
	Depreciation and Amortization expense	2.32	13545.63	21093.00	47287.82
	Other expenses	2.33	2707.81	4505.47	18110.51
	Total Expenses		**147961.53**	**299196.24**	**703997.54**
V.	**Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)**		**-2073.20**	**(2733.34)**	**(18532.25)**
VI.	Exceptional items	2.34	0.00	0.00	0.00
VII.	**Profit / (Loss) before extraordinary items and tax (V - VI)**		**-2073.20**	**(2733.34)**	**(18532.25)**
VIII.	Extraordinary Items	2.35	0.00	0.00	0.00
IX.	**Profit / (Loss) before tax (VII- VIII)**		**-2073.20**	**(2733.34)**	**(18532.25)**
X	Tax expense:				
	(1) Current Tax		0.000	0.00	0.00
	(2) Deferred Tax		0.000	0.00	0.00
XI	**Profit / (Loss) for the period from operations (VII-VIII)**		-2073.203	(2733.34)	(18532.25)
XII	**Other Comprehensive income**				
	A (i)Item that will not be reclassified subsequently to profit or loss	2.36	0.00	0.00	0.00
	(ii) Remeasurement of the net defiend benefits liabilty/ assets		0.00	0.00	0.00
	Income tax on above item				
	Total		**0.00**	**0.00**	**0.00**
	Total other comprehensive Income for the period(XI-XII)		**0.00**	**0.00**	**0.00**
	Paid up equity share@100/ per share		78222.74	**78146.18**	**78146.18**
	Reserve excluding Revaluation Reserves		**0.00**	**0.00**	**0.00**
	Earning (Loss) per equity share:				
	Basic (in ₹)		-0.14	-0.17	(0.26)
	Diluted (in ₹)		0.00	0.00	0.00

Significant Accounting Policies
The accompanying notes form an integral part of these financial statements

For and on behalf of Company

(Er. R.K. Sharma)
Managing Director
DIN 05299040

(Rima Kashyap, IAS)
Director(Fin)

(Ramesh Sharam)
Chief Finance Officer

HIMACHAL PRADESH STATE ELECTRICITY BOARD LTD.

Un-audited Balance Sheet as at 30th June ,2021

(Amount in Lakh)

Particulars	Note No.	As at 30th June , 2021 (audited)	Total 30th June , 2021 (un-audited)	As at 30th September,2020 (Audited)	Total Septmebr,2020 (Audited)	As at 31st March,2021 (Un-audted)	Total March,2021 (un-audited)
1	2					3	4
ASSETS							
Non-Current Assets							
Property, Plant and Equipment	2.1	596300.69		584582.12		584300.69	
Capital Work-in-Progress	2.2	134201.85		124260.12		153201.85	
Intangible Assets	2.3	6005.30	736507.84	4823.70	713665.93	6005.30	743507.85
Financial Assets							
Investments	2.4	43298.51		43298.51		43298.51	
Loans and Advances	2.5	54737.69		54737.69		61562.88	
Others	2.6	.00		37.86		.00	
Other Non Current Assets	2.7	16793.02	114829.22	6520.67	104594.73	16793.01	121654.40
Total Non-Current Assets			**851337.06**		**818260.66**		**865162.25**
Current Assets							
Inventories	2.8	13591.57	13591.57	17415.52	17415.52	16791.57	16791.57
Financial Assets							
Investments	2.9	.00		.00		.00	
Trade Receivables	2.10	43089.94		85429.92		53068.94	
Cash and Cash equivalents	2.11	15905.86		21056.38		21295.71	
Bank balance other than cash & cash e	2.12	7880.00		.00	.00	6288.00	
Loans and Advances	2.13	10754.14		3192.42		9910.14	
Others	2.14	58311.29	135941.23	71866.68	181545.39	74083.10	164645.89
Other Current Assets	2.15	10506.58	10506.58	15859.59	15859.59	6678.68	6678.68
Total Current Assets			**160039.38**		**214820.50**		**188116.14**
Total Assets			**1011376.44**		**1033081.16**		**1053278.38**
EQUITY AND LIABILITIES							
Equity							
Equity Share Capital	2.16	78222.74		78146.18		78146.18	
Share Application Money	2.17	2500.00		.00		2576.56	
Other Equity	2.18	-171452.77	-93230.01	-153223.91	-75077.73	-169379.57	-88656.83
Total Equity							
Liabilities							
Non-Current Liabilities							
Financial Liabilities							
Borrowings	2.19	571128.39		541580.36		554651.62	
Other Financial Liabilities	2.20	2792.48	573920.87	50687.80	592268.17	7113.34	561764.96
Provisions	2.21	.00		.00		.00	
Other Non Current Liabilities	2.22	244735.14	244735.14	260013.85	260013.85	262874.14	262874.14
Total Non Current Liabilities			**818656.01**		**852282.02**		**824639.09**
Current Liabilities							
Financial Liabilities							
Borrowings	2.23	38771.71		28177.62		56282.91	
Trade Payables	2.24	121644.00		106077.20		126244.97	
Other Financial Liabilities	2.25	90679.77	251095.48	106552.86	240807.68	102905.77	285433.65
Other Current Liabilities							
Provisions	2.26	34854.96	34854.96	15069.19	15069.19	31862.47	31862.47
Total Current Liabilities			**285950.44**		**255876.87**		**317296.12**
Total Equity & Liabilities			**1011376.44**		**1033081.16**		**1053278.38**

Significant Accounting Policies

(Er. R.K. Sharma)
Managing Director
DIN 05299040

(Rima Kashyap, IAS)
Director(Fin)
DIN

Ramesh Sharma
Chief Finance Officer

ANNUAL REPORT 2021-22 (quarter ending 6/2021)

Notes to Accounts

The Amounts in financial statements are presented in Indian Rupees and all figures have been rounded off to the nearest rupees except when otherwise stated.

Non Current Assets

2.4 Financial Assets- Investments

		As at 30th June,2021		As at 30th September,2020		As at 31st March, 2021	
	Investments in Equity Shares in :						
	Non Trade- Unquoted (at cost)						
(a)	Subsidiary Companies						
	Investment in BVPCL	3000000000		30000.00		30000.00	
	300000 Shares (PY:300000) Equity Shares of Rs.100 each						
(b)	Others (HPPCL)	1307751000		13077.51		13077.51	
	1307751 Shares (PY:1307751) Equity Shares of Rs.1000 each						
(c)	Joint Venture Company						
	Investment in Himachal Renewable Ltd.	22100000		221.00		221.00	
	22100 Shares (PY:2500) Equity Shares of Rs.1000 each						
	Total (a+b+c)	43298.51		43298.51		43298.51	

Non Current Assets

2.5 Financial Assets- Loans & Advances

		As at 30th June,2021		As at 30th September,2020		As at 31st March, 2021	
	Loan to Subsidiary BVPCL	64327.57		54177.84		60923.84	
	Loans & Advances to Staff	108.74		109.44		140.07	
	Interest Accrued on Loans and Advances	235.38		221.38		229.04	
	Commitment Advances Orissa & Titava Mega Power P	229.04		229.04		269.93	
	Total	54737.69		54737.69		61562.88	

Non Current Assets

2.6 Financial Assets- Others

		As at 30th June,2021		As at 30th September,2020		As at 31st March, 2021	
	Dues Permanently Disconnected Customers	.00		37.86		.00	
	Total	0.00		37.86		.00	

Non Current Assets

2.7 Other Non Current Asset

		As at 30th June,2021		As at 30th September,2020		As at 31st March, 2021	
	Written Down Value- Obsolete, Scraped & Retired Ass	311.24		428.67		242.90	
	Survey Feasibilty Study Expenses of Projects	8199.27		5406.18		8199.27	
	Unsecured considered good						
	Advances to Suppliers / Contractors (Capital)	1323.58		685.82		881.54	
	Amount recoverable from HPPTCL	7469.31		.00		7469.31	
	Total	16793.02		6520.67		16793.02	

Current Assets

2.8 Inventories

		As at 30th June,2021		As at 30th September,2020		As at 31st March, 2021	
22.6	Material Stock Account	13591.57		17415.52		16791.57	
	Total	13591.57		17415.52		16791.57	

Current Assets

2.9 Financial Assets - Investments

		As at 30th June,2021		As at 30th September,2020		As at 31st March, 2021	
	CPS/ Leave Encashment Investment	0		.00		.00	
	Total	0.00		.00		.00	

Current Assets

2.10 Financial Assets - Trade Receivables

		As at 30th June,2021		As at 30th September,2020		As at 31st March, 2021	
	Unsecured considered good						
	Sundry Debtors	43089.94		85429.92		53068.94	
	Total	43089.94		85429.92		53068.94	

In opinion of the Company, trade receivable are valued as stated in accounts, if realised in the ordinary course of business.

Current Assets

2.11 **Financial Assets - Cash and Bank equiavlents**

		As at 30th June,2021	As at 30th September,2020	As at 31st March, 2021
	Cash and Cash in hand	45.23	42.13	35.14
	Postage stamps in hand	.00	.00	5.75
	Imprest with Staff	.00	15.49	.00
	Balances with Banks	15860.63	15250.63	21254.82
	Other Investment / Term Deposits	.00	5748.13	.00
	Total	15905.86	21056.38	21295.71

2.12 **Current Assets**

Financial Assets - Bank Balance other Cash and Bank equiavlents

		As at 30th June,2021	.00	As at 31st March, 2021
	Cash and Cash in hand	7880.00	.00	6288.00
	Postage stamps in hand	7880.00	.00	6288.00

Current Assets

2.13 **Financial Assets - Loans & Advances**

		As at 30th June,2021	As at 30th September,2020	As at 31st March, 2021
27.10	Loans & Advances to Staff	24.89	17.56	20.89
#####	Income Accrued and due on Investments/BVPCL	10529.33	3033.83	9629.33
27.2	Loans & Advances to Staff (Salary / sundry adv.)	199.92	141.02	259.92
	Loans & Advances- Others	.00	.00	.00
	Total	10754.14	3192.42	9910.14

Current Assets

2.14 **Financial Assets - Others**

		As at 30th June,2021	As at 30th September,2020	As at 31st March, 2021
23.40	Unbilled Revenue	25615.49	457.98	36137.30
28.6	Amount Recoverable- Subsidy / Grant	4309.99	31729.47	10309.99
28.10	Amount Recoverable- Rent Property	196.84	-189.41	146.84
27.40	Advance I Tax / Tax deducted at source	1612.35	1403.67	1612.35
	Amount recoverable from Lok Mitra (Late deposit)	1797.70	.00	1797.70
80-81	Amount recoverable from Others for Leave / Pension c	3650.93	3536.20	3650.93
917-19	Deposits with Hon'ble High court/ others	17.27	8051.68	17.27
28.40	Amounts Recoverable- Employees	109.47	94.26	209.47
	Amounts Recoverable- Settlement BVPCL, HPPCL, HI	10822.60	11100.59	10822.60
#####	Amounts Recoverable- Suppliers/ contractors, damage	2838.30	15675.67	2038.30
	Amounts Recoverable- Other Electricity Boards	7340.35	.93	7340.35
	Deposits - Others	.00	5.62	.00
	Total	58311.29	71866.68	74083.10

Current Assets

2.15 **Other Current Assets**

		As at 30th June,2021	As at 30th September,2020	As at 31st March, 2021
	Inter Unit Accounts	9685.12	15368.12	6085.12
	Advances to Suppliers / Contractors (O&M)	795.46	467.76	565.46
	Prepaid Expenses	1.85	-8.60	3.95
	Amount recoverable -Theft/ Pending Investigation	24.15	32.31	24.15
	Total	10506.58	15859.59	6678.68

Separate Schedule

2.1	Net Tangible Assets	596300.69	584582.12	584300.69
2.2	Capital Work In Progress	134201.85	124260.12	153201.85
2.3	Intangible Assets	6005.30	4823.70	6005.30

2.16 **Equity Share Capital**

	As at 30th June,2021		As at 30th September,2020		As at 31st March, 2021	
			No. of Shares	Amount	No. of Shares	Amount
Authorised	110000000.00	110000.00				
Equity Shares at par value ` 100/- each			11000000.00	110000.00	110000000.00	110000.00
EQUITY SUBSCRIBED AND FULLY PAID UP	7822374.00	78223.74				
Equity Shares at par value ` 100/- each fully paid up		78223.74	7814618.00	78146.18	7564618.00	75646.18
Total				78146.18		75646.18

The reconciliation of the number of Shares outstanding is set out below:

Particulars	As at 30th June,2021		As at 30th September,2020		As at 31st March, 2021	
	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount
Number of shares Outstanding at the beginning	110000000.00	110000.00	7,56,46,180	75646.18	72055180	75646.18
Number of shares issued during the year.			25,00,000	2500.00	3591000	2500.00
Share bought back during the year						
Number of shares outstanding at the end.	7822274.00	78222.74	7,81,46,180	78146.18	75646180	78,146.18
		78222.74				

Terms/ Rights attached to Equity Shares:-

The Company has only one class of equity shares having par value of Rs. 100/- per share.
Holders of equity shares are entilted to voting rights proportionate to their share holding at the meeting of shareholders.
No terms and conditions have been mentioned in investment made by Govt. in HPSEBL

Details of shareholders holdng more than 5% shares in the company:

Name	As at 30th June,2021		As at 3oth September, 2020		As at 31st March, 2021	
	No. of Equity Shares	% of Shareholding	No. of Equity Shares	% of Shareholding	No. of Equity Shares	% of Shareholding
1. Governor of Himachal Pradesh	78,22,274	100.00	7,81,46,180	100.00	78,14,618.0	100.00
The remaining shares are in the name of nominee Directors of HP Govt						
Total						

2.17 **Share Application Money**

	As at 30th June,2021	As at 30th September,2020		As at 31st March, 2021	
Share Application Money pending allotment	2500.00	-	-	2,576.56	-

Equity shares for Rs 4998.60 (5000.00-.1.40) lakh, has been received from Govt and entire amount shares have been issued in favour of GoHP vide agenda item 32.09 on dated 12.12.2018

2.18 **Other Equity**

		As at 30th June,2021	As as 31st March,2020	As at 31st March, 2021
A	Grants, Assistance & Contributions		-	-
B	Capital Reserve	1212.05	1568.80	1212.05
C	Retained Earnings			
	Opening Balance	-170591.62	-170591.62	-152059.37
	Add: Adj. for carry forward losses of erstwhile HPSEB	.00	.00	.00
	Add: Profit/(loss) for the year	-2073.20	-2733.34	-18532.25
	Closing Balance	-172664.82	-173324.96	-170591.62
	Total Other Equity (A+B+C)	**-171452.77**	**-171756.16**	**-169379.57**

Non Current Financial Liabilities

2.19 **Borrowings**

		As at 30th June,2021	As at 30th September,2020	As at 31st March, 2021
	Secured			
A	Loans - LIC/REC/PFC	202204.88	168158.83	185728.11
	Total A	202204.88	168158.83	185728.11
B	**Unsecured**			
	Banks	.00	.00	.00
	Financial Institutions- Bonds/REC/LIC	71757.00	80000.00	71757.00
	Others (UDAY Schemes)	297166.51	293421.53	297166.51
	Loan Restructured under FRP	.00	.00	.00
	Total B	368923.51	373421.53	368923.51
	Total Borrowings (A+B)	571128.39	541580.36	554651.62

Loans from Financial Institutions PFC / REC / LIC were obtained under different schemes for creation of fixed assets. The assets created with the loans are hypothecated with the REC/PFC/LIC.

Borrowings Detail

Secured			
REC	121083.46	94277.95	109907.80
PFC	22026.91	15215.82	20490.18
REC (RGGVY)	30.74	30.74	24.95
PFC (APDRP Part-A)	2648.16	2648.16	2648.16
PFC (APDRP Part-B)	20910.27	21077.21	19702.15
PFC (APDRP Part-B) CP Loan	2009.69	1792.32	1852.24
DDUGY (REC)	2216.63	2216.63	2216.63
State Bank of India	15049.00	14630.00	13856.00
H.P. State Co-p Bnak (162.30 cr)	16230.00	16270.00	15030.00
H.P. State Co-p Bnak (100 cr Bullet Loan)	.00	.00	.00
	.00	.00	.00
Total	202204.88	168158.83	185728.11
Unsecured			
Banks			
H P State Coop. Bank, Shimla	0.00	.00	.00
Kangra Central Cooperative Bank	0.00	.00	.00
SBI new Loan under FRP	0.00	.00	.00
Total	0.00	.00	.00
Financial Institutions			
Non SLR Bonds	71757.00	80000.00	71757.00
LIC	0.00	.00	.00
Total	71757.00	80000.00	71757.00
Others			
ADB Loan through H P Government	1289.77	1289.77	1289.77
APDRP Loan through H P Government incl. Interest ac	1410.78	1410.78	1410.78
RGGVY Loan through government	500.00	500.00	500.00
UDAY Bonds	289050.00	289050.00	289050.00
KFW Loan through GOHP	5449.45	1170.98	4915.96
Total	297166.51	293421.53	297166.51
Term Loan Restructure under FRP			
Kangra Central Cooperative Bank 290 cro			
SBI new Loan under FRP			
Central Bank of India			
Kangra Central Cooperative Bank			
Punjab & Sind Bank			

* There has been no defaults in repayments of any of the loan or interest thereon at the end of the year.
* The Company had borrowing limit Rs. 5000 Cr. which has now been increased upto Rs. 5500 Crore during FY 2020-21

Non Current Financial Liabilities

2.20 **Other Financial Liabilities**

	As at 30th June,2021	As at 30th September,2020	As at 31st March, 2021
Deposits, Retention Money from Contractors and Othe	11931.50	10748.90	12431.50
GPF	20711.50	78875.14	28711.50

	Less : GPF Investments	-29850.52		-40419.57		-30955.00	
	Less : Income Accrued on GPF Investment	.00		1483.34		-3074.65	
	Total	**2792.48**		**50687.80**		**7113.35**	

Non Current Liabilities

2.22 **Other Non Current Liabilities**

		As at 30th June,2021		As at 30th September,2020		As at 31st March, 2021	
	Non Refundable - Infrastructure Dev. Chq./ Other assis	40672.94		44676.82		44111.94	
	Consumers Contribution towards cost of capital asset/ Grants & subsidies	87548.77		99104.76		97248.77	
	Grants / Assistance from GOI/ State Govt./ Others	45581.83		44850.63		45581.83	
	Leave Encashment Fund	.00		.00		.00	
	Deposits for Electricity Connections	70931.00		71381.05		75931.60	
	Total	**244735.14**		**260013.85**		**262874.14**	

2.21 **Provsions**

		As at 30th June,2021		As at 30th September,2020		As at 31st March, 2021
		0.00				
		0.0		.00		.00

Current Financial Liabilities

2.22 Borrowings

	As at 30th June,2021	As at 30th September,2020	As at 31st March, 2021
Secured Loans			
Loans from Banks- CC limit	7333.32	7621.48	5119.03
Current Liability - long term debt	20159.13	22559.13	28128.10
UnSecured Loans			
Loans from Banks- CC limit	11279.25	45.80	17742.79
Current Liability- long term debt	.00	.00	5292.99
Total	38771.71	30226.41	56282.91

Borrowings Details

Overdraft from banks are Secured against FDR's.			
Over drafts			
State Bank of India	.00	3534.16	1308.70
UCO Bank	427.04	3222.69	.00
State Bank of Patiala	.00	.00	.00
Bank of Baroda	.00	.00	.00
Kangra Central Coop Bank	1573.54	114.51	.00
Union Bank of India			
H P Cooperative Bank	.00	.00	.00
Indian Overseas bank	.00	.00	.00
Punjab National Bank	582.14	750.11	.00
Central bank of India			
Punjab & Sind bank	.00	.00	.00
Indian Bank			
IDBI	.00	.00	.00
State bank of Patiala	.00	.00	.00
Cenara Bank	.00	.00	.00
Working Capital (50.3)	.00	.00	.00
H.P. Co-op Bank	4750.00	.00	.00
UCO Bank	.00	.00	.00
Punjab national Bank	.00	.00	.00
Indian Overseas Bank	.00	.00	.00
Central bank of India	.00	.00	.00
Total	7333.32	7621.48	1308.70
Unsecured			
Cash Credit limit against Escrow cover			
PFC	.00	.00	.00
State Bank of India	.00	.00	1960.56
Kangra Central Coop Bank	3630.22	16.22	.00
HPC CCL	6148.81	24.32	.00
Jogindra Bank	1500.22	5.26	.00
Total	11279.25	45.80	1960.56

Current Financial Liabilities

2.23 Trade Payables

	As at 30th June,2021	As at 30th September,2020	As at 31st March, 2021
Sundry Creditors			
Purchase of Power	107418.02	87600.70	102018.99
Others	14225.98	18476.50	24225.98
Total	121644.00	106077.20	126244.97

Current Financial Liabilities

2.24 **Other Financial Liabilities**

		As at 30th June,2021		As at 30th September,2020		As at 31st March, 2021	
	Interest Accrued on Loans from Banks/ others	10305.80		15424.21		14305.80	
	Salary Payable	5885.61		5359.51		6585.61	
	Unclaimed Repayment of Bonds	.00		.00		.00	
	Security Deposits- Staff	.00		.00		.00	
	Advance received- scrap sale / energy bill	4596.14		6476.74		6396.14	
	Amt. Payable -Electricity Tax (MC) & Electricity duty (	8502.79		28861.91		11602.79	
	Amount Payable for expenses	6716.64		-6644.33		9816.64	
	Statutory Taxes Payable- I Tax, EPF etc.	487.77		10834.85		487.77	
	Earnest Money Deposit, Deposit Works	3153.22		3263.85		3453.22	
	Interest Accrued on Bonds	1016.16		.00		1776.16	
	Interest Accrued on Loan Uday Scheme	2135.56		209.89		2135.56	
	Security Deposits from Consumers	45505.44		42384.54		44005.44	
	Interest Payable on Security deposits	2010.42		064.77		2010.42	
	Contributory Pension Scheme	345.76		-600.46		305.76	
	Staff Benevalent Funds	18.45		26.40		24.45	
	Total	90679.77		106552.86		102905.77	

Current Liabilities

2.26 **Short Term Provisions**

		As at 30th June,2021		As at 30th September,2020		As at 31st March, 2021	
	Unfunded Employee Benefits						
	Liability Leave Encashment	6967.05		6864.65		6967.05	
	Liability Gratuity Provision	10977.19		5664.50		10977.19	
	Liability Pension, Gratuity, Ex Gratia Provision	10184.05		936.74		10184.05	
	Others	5085.49		-25.23		.00	
	Bonus Payable	.00		6.94		.00	
	Liability Medical Exp. - Staff	195.51		-21.86		188.51	
	Liability Expenses Provision	1439.04		1684.29		3539.04	
	Total	34854.96		15110.02		31862.47	

Revenue from Operations

Note 2.27

(₹ Lakh)

Particulars	Account Code	quarter ended 30th Jue, 2021	Half year ended 30th September, 2020	Year ended 31st March, 2021
Total Inter State Sale of Power				
Revenue from Sale of Power Interstate consume	61.1	0	0.00	0.00
Power Trading Corp. of India	61.114	11025.64	19084.63	20648.74
Through Banking-BYPL	61.119	0	0.00	10.47
Through Banking-BRPL		0	0.00	2283.05
Through Banking-Haryana Power Corp. Ltd.	61.120	0.000	0.00	0.00
HVPNL		82.28	82.28	104.83
Through Banking-P.S.E.B	61.121	0.00	0.00	0.00
PSPCL		9.29	9.29	11.26
Consumers Deviation of Malana.	61.123	0.00	0.00	0.00
Reactive Engergy from various CPU's/SEBs	61.124	0.00	0.00	0.00
Sale of UI Charges /Sale of power NREB through PGCIL	61.13	0.00	0.00	0.00
M/S Indian Energy Exchange & Power exc. Of In	61.148	46.15	46.15	0.00
Sale for MPPL		0.00	0.00	18445.46
MPPL		0.00	0.00	10024.66
IEX (Open access)		9375.44	14395.44	20976.85
Sale of Power UPPCL& other through MPPCL	61.149	0.00	0.00	0.00
UPCL	61.150	0.00	0.00	0.00
PXIL		83.49	83.49	117.25
NTPC		158.87	158.87	0.00
Malana		281.92	281.92	42.46
MPL Bkg		0.00	0.00	7740.28
IA Energy		0.00	0.00	0.00
APPCL (Bkg)		11505.25	31000.00	13024.28
APPCL		0.00	0.00	0.00
Yogindra		11.79	11.79	0.00
Kanchanjunga		0.00	0.00	0.00
SuryaKanta		74.55	74.55	0.00
Nanti Hydro		56.91	56.91	0.00
HPLDS (UI)		318.41	338.41	628.27
GoHP		3.86	3.86	4.83
Manikaran		4972.86	8982.86	0.00
Tata Power		1463.36	2563.36	0.00
Kreata Energy		8313.82	17323.82	48979.83
Sandhya		0.00	0.00	2786.85
HPLDC Reactive		139.09	139.09	1184.56
GMR		1290.45	2450.45	2967.41
Sub-Total(A)		**49213.42**	**97087.16**	**149981.34**
REVENUE FROM SALE OF POWER OTHER CONSUMERS				
Domestic	61.201 to 209	21412.35	49432.35	115846.19
Commercial	61.211 to 219	7106.02	12106.02	34087.62
Small Power	61.221 to 229 & 377	948.18	1948.18	5021.75
Medium Power	61.231 to 240 & 378	2093.14	2093.14	5812.50
Large supply	61.241 to 250 & 379	39716.42	89116.42	259365.32
Agriculture/Irrigation	61.251 to 259	501.13	1001.13	3461.43
Public Lighting	61.261 to 269	210.98	210.98	694.09
Bulk and Grid supply	61.271 to 290	1785.50	3785.50	9916.27
Revenue from Sale of Power Non Domestic/Non commercial	61.301 to 309	3170.82	3170.82	10199.16
Other (Water Works and sewerage)	61.350 to 357 & 376	10686.35	19186.35	45988.10
Temporary Metered Supply	61.373 to 375	758.56	1458.56	4329.19
Total (B)		**88389.44**	**183509.44**	**494721.64**
Total Revenue (A+B)		**1,37,602.86**	**2,80,596.60**	**6,44,702.98**
Electricity Duty recovery	61.501 to 514	4131.56	6831.56	27100.71
Meter Rent/Service Line Rentals	61.6	1441.59	2451.59	5444.62
Recoveries for theft of power and Mal practice.	61.711 to 61.729	11.38	11.38	35.98
Peak Load vialotion charges	61.741 to 61.744	0.00	0.00	0.00
Sub- Total		**5584.53**	**9294.53**	**32581.30**
Wheeling charges recoveries	61.8	0.00	0.00	0.00
Malana Power Co		154.41	384.41	738.51
hppc		0.00	0.00	0.00
PTC	61.82	0.00	0.00	0.00
GOHP		0.00	0.00	0.00
BYPL		0.00	0.00	0.00
BRPL		0.00	0.00	0.00
PSPCL		0.00	0.00	0.00
UPCL		0.00	0.00	53.47
NTPC		0.00	0.00	253.74
Yogindra Power Company		0.00	0.00	56.27
Kanchanga Power		0.00	0.00	0.00
HPLDC IEX		0.00	0.00	0.00
I A Engery		0.00	0.00	118.17
IEX		0.00	0.00	0.00
Suryakanta		0.00	0.00	230.01
Nanti Hydro		0.00	0.00	177.72
Manuni		6.69	6.69	0.00
HPPCL (Kashang)		0.00	0.00	0.00
HPLDS (IEX)		0.00	0.00	0.00
Lower Aleo		0.00	0.00	0.00
Dsandhya		0.00	0.00	0.00
Winsome		0.00	0.00	25.19

UPPCL (O/A)		2.02	12.02	0.00
Bharagarh (lower Aleo)		0.66	0.66	13.02
Sandhya		15.11	25.11	87.50
Himachal PPCL		0.00	0.00	0.00
O&M Genration		0.00	0.00	111.47
O&M Trans		0.00	0.00	605.65
O&M Distribution		0.00	0.00	120.73
Misc. Charges from consumers	61.9	36.60	76.60	421.21
Electricity consumption tax levied by MCs/NACS	61.941 to 953	71.61	121.61	336.80
Sub- Total		**287.10**	**627.10**	**3349.45**
GROSS REVENUE FROM SALE OF POWER		**143474.49**	**290518.23**	**680633.73**
Less: Electy. Duty Payable (Contra)	61.541 to 553	4131.56	6831.56	27100.71
Electricity consumption tax (Contra)	61.961 to 973	71.61	121.61	336.80
GST Paid on O&M Charges		0.00	0.00	0.00
Sub- Total		**4203.17**	**6953.16**	**27437.50**
Total		**1,39,271.32**	**2,83,565.07**	**6,53,196.22**

Note 2.28 Other Income

(₹ Lakh)

Particulars	Account Code	quarter ended 30th Jue, 2021	Half Year ended 30st September, 2020	Year ended 31st March, 2021
Interest on staff loans and advances.	62.210 to 219	2.45	4.96	9.12
Income from investments	62.220 to 240	86.44	146.44	349.62
Income from advance /loand from BVPCL	62.234	0.00	0.00	3965.00
Delayed payment charges from consumers.	62.250	1597.00	3507.00	7636.18
Delayed payment charges PGCIL.	62.251	0.00	0.00	1.77
Interest on advances to suppliers / contractors.	62.260	14.22	14.22	15.57
Interest from Bank other than interest of FD	62.270	4.19	4.19	4.24
Income from Trading.	62.3	18.30	28.60	188.95
Other Misc receipt from trading	62.4	2.64	3.64	0.49
Other Misc receipt from trading	62.4	0.00	0.00	7.73
Income from staff Welfare activities.	62.6	9.71	3.71	909.06
Sale of RE Certificate	62.922	0.00	0.00	2974.16
Miscellaneous receipts.	62.9	1414.16	2314.16	1883.38
Total		**3149.10**	**6026.91**	**17945.25**
Revenue grant and subsidies	63.121	0.00	0.00	0.00
Subsidies from State Govt (for loss under Uday)	63.130	0.00	2269.01	1316.68
Amortization of Govt. grants and consumers contributions	63.140	3456.00	4000.00	11530.31
Subsidies against loss on account of flood, cyclone, fire etc.	63.200	0.00	300.00	1100.00
Prior Period income				
Receipt from consumers relating to prior period	65.2	0.0	300.00	300.00
Interest income for prior period	65.4	0.0	0.00	0.00
Excess prov. for income tax p/year	65.5	0.0	0.00	0.30
Excess prov of depriciation in prior period	65.6	0.0	0.00	0.00
Excess prov. of Intt & Finance charges	65.7	0.0	0.00	30.47
Other excess prov in prior period	65.8	12.0	1.95	1.98
Other income relating to prior period	65.9	0.0	(0.04)	44.07
Total Prior Period income	**65**	**11.91**	**301.91**	**376.82**
Total		**6,617.01**	**12,897.84**	**32,269.06**

Note 2.29 Purchase of Power

(₹ Lakh)

Particulars	Account Code	quarter ended 30th Jue, 2021	Half Year ended 30st September, 2020	Year ended 31st March, 2021
GMRETL	70.101	18921.97	73921.97	2466.57
GMRETL (Bkg)	71.101	0.00	0.00	48979.83
HVPNL	70.102	0.00	0.00	2.72
U.P.P.C.L (through Banking)	70.103	19314.35	30000.00	0.00
B.B.M.B	70.106	0.00	0.00	3916.55
NTPC	70.110	12671.14	11071.14	64769.20
NPCC	70.112	0.00	0.00	1278.32
Power Grid Corp. of Inda	70.114	0.00	0.00	29159.65
POP from Rajaystan atomic Power Project of NPCIL	70.119	0.00	0.00	2125.10
Malana HEP	70.120	0.00	0.00	0.00
UPCL(Bkg)	70.121	0.00	0.00	0.00
Uttranchal Power Corp. Ltd.	70.121	0.00	0.00	0.00
UPCL BKg	70.121	0.00	0.00	0.00
Uttranchal Jal Vidyut Nigam Ltd.	70.122	0.00	0.00	6211.15
NHPC	70.123	0.00	0.00	6481.48
Reactive Energy from various CPUs/SEB	70.124	0.00	0.00	0.00
	70.124	0.00	0.00	81.66
Purchase of Power -BRPL/BYPL	70.125	0.00	0.00	2133.60
	70.125	0.00	0.00	0.40
Purchase of Power through banking-BRPL/BYPL	70.126	0.00	0.00	9.83
Purchase of Power through banking-P.S.E.B.	70.127	0.00	0.00	0.00

PSPCL (Bkg)	70.127	0.00	0.00	2094.94
Purchase of Power U.P.J.V.N.L.	70.129	0.00	0.00	0.00
NREB Through PGCIL	70.130	0.00	0.00	604.37
POP- Aravali power Co.	70.132	0.00	0.00	8680.20
SECI	70.135	0.00	0.00	0.00
APPCL	70.132	0.00	0.00	2551.99
APPCL Bkg	70.132	0.00	0.00	582.47
BNR Dev Pool		0.00	0.00	13024.28
HPPCL		0.00	0.00	0.00
DIEX		0.00	0.00	0.00
Manikaran Power		0.00	0.00	16293.95
Manikaran Power (Bkg)		0.00	0.00	1585.60
HPLDC		0.00	0.00	7740.28
IA Energy		0.00	0.00	137.86
MPPL		0.00	0.00	0.00
MPPL (Bkg)		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	1458.47
IIPPC (bkg)		0.00	0.00	0.00
HPPC		0.00	0.00	3729.57
PXIL		0.00	0.00	0.00
Yogindra Power		0.00	0.00	0.00
TPTCL		0.00	0.00	0.00
TPTCL (Bkg)		0.00	0.00	10427.89
HPLDC		0.00	0.00	6096.04
IA Energy		0.00	0.00	115.96
MPPL		0.00	0.00	42.46
MPPL (Bkg)		0.00	0.00	0.00
Total	**70.1**	**50907.46**	**114993.11**	**242782.38**
Wheeling chares	70.4	0.00	0.00	0
Wheeling charges -UPPCL Charges	70.401	0.00	0.00	0
Wheeling charges -PSPCL Charges	70.403	0.00	0.00	0
POP fromKotlu HEP	70.801	13294.13	39624.1	171.53
POP from Balij Ka nallah HEP	70.802	0.00	0.00	231.01
POP from Tulang HEP	70.803	0.00	0.00	191.19
POP from Kalm	70.804	0.00	0.00	229.88
POP from Aello-II	70.805	0.00	0.00	575.69
POP fromNanti	70.806	0.00	0.00	0.00
POP from Kurtha	70.807	0.00	0.00	731.94
POP from Himachal Baspa	70.808	0.00	0.00	26692.41
POP from Awa	70.809	0.00	0.00	79.91
POP from Banner-II	70.810	0.00	0.00	403.12
POP from Jogni-II	70.811	0.00	0.00	873.94
POP from Ubharah	70.812	0.00	0.00	176.93
POP from Simla	70.813	0.00	0.00	294.86
POP from Raskat HEP	70.816	0.00	0.00	69.61
POP from Titang Mini HEP.	70.817	0.00	0.00	9.99
POP form Baspa-II HEP through Jai Prakash Ltd.	70.818	0.00	0.00	0.00
Satluj Jal Vidyut Nigam Ltd.	70.819	0.00	0.00	65730.50
Manjhi HEP M/S Dharamshala Hydro Power Ltd.	70.820	0.00	0.00	271.92
Deher HEP M/S Astha Project India	70.821	0.00	0.00	500.40
Baragaon HEP M/S K.K.K. Hydro Power Ltd.Faridabad	70.822	0.00	0.00	713.45
Ching HEP M/S Hateshwari Om Power Enterprises Ltd.	70.823	0.00	0.00	45.70
POP Aleo Hydro Project	70.824	0.00	0.00	365.32
POP Manal Hydro Project	70.825	0.00	0.00	352.28
POP from Power Trading Corp. of India Ltd.	70.826	0.00	0.00	17164.26
POP from Power Trading Corp. of India Ltd.(Bkg.)	70.826	0.00	0.00	0.00
POP Manjhal HEP M/S Virender Dogra Power Project.	70.827	0.00	0.00	84.36
POP- Salag HEP M/S Dhaluladar Hydro System Pvt. Ltd.	70.828	0.00	0.00	0.00
POP- Tehri Hydro Power Project.	70.829	0.00	0.00	0.00
POP- Jiwa Kothkhai HEP	70.830	0.00	0.00	126.80
POP from Director Energy (LADF Provsion)		0.00	0.00	221.80
POP- Marhi Mini hydro project	70.832	0.00	0.00	766.76
POP-Taraila HEP	70.833	0.00	0.00	797.69
POP- Kothi HEP	70.834	0.00	0.00	32.39
POP-JHTHED HEP	70.835	0.00	0.00	0.00
POP-Patikari HEP	70.836	0.00	0.00	827.06
Salang	70.837	0.00	0.00	17.23
POP-Salag HEP (M/S -A-Himalya Ltd.) Field	70.837	0.00	0.00	0.00
POP- Braham ganga M/S Harison Hydel Construction (P) Ltd.	70.838	0.00	0.00	621.69
POP- Gharola HEP(Him Urja)	70.839	0.00	0.00	1.86
POP-Sahu HEP M/S. Him kailash Hydro Power Ltd.	70.840	0.00	0.00	630.65
POP- Sarabai HEP (M/S DSL Hydrowati Ltd.)	70.842	0.00	0.00	660.23
POP- Awa HEP (M/s Astha Project India Ltd.)	70.843	0.00	0.00	884.48

POP-Lingti HEP (Him Unja)	70.844	0.00	0.00	0.00
POP- Sural HEP	70.845	0.00	0.00	0.00
POP_IKU-II HEP	70.848	0.00	0.00	454.03
POP- M/S Toss HEP	70.849	0.00	0.00	1065.73
POP- M/S Shyang HEP	70.850	0.00	0.00	278.97
POP- M/S Tarailla-II HEP	70.851	0.00	0.00	772.41
POP-M/S Luni-111	70.852	0.00	0.00	571.32
POP-M/S-Andhra Stage-11	70.853	0.00	0.00	473.86
POP-M/S-Changer Vidyut Karanti PVTLtd.	70.854	0.00	0.00	140.43
POP-M/S-A.T.Hydro Pvt-Ltd.(Upper Tarila)	70.855	0.00	0.00	909.40
POP-M/S -Sri Sai Krishna Hydro Eng.Pvt.Ltd.	70.856	0.00	0.00	703.29
POP-M/S-Vamshi Hydro Eng.Pvt.Ltd against Baner 111 HEP	70.857	0.00	0.00	308.68
POP- Manglar HEP	70.858	0.00	0.00	622.79
POP-Dirni Dhar HEP	70.859	0.00	0.00	744.76
POP- Sainj HEP	75.860	0.00	0.00	275.34
POP-Purthi HEP	70.861	0.00	0.00	0.00
POP-DSL Hydro HEP	70.862	0.00	0.00	742.73
POP-Gurcharan HEP	70.864	0.00	0.00	88.17
POP-Dharamshalla HEP	70.865	0.00	0.00	431.96
POP-Sach HEP	70.866	0.00	0.00	0.00
POP-Tanging HEP	70.867	0.00	0.00	381.87
POP-Polar-Ist HEP	70.868	0.00	0.00	174.12
POP-Bharhi HEP	70.869	0.00	0.00	445.78
POP-Gaj-IIrd HEP	70.870	0.00	0.00	218.28
POP-Jirah HEP	70.871	0.00	0.00	571.64
POP-Upper Khauli HEP	70.872	0.00	0.00	620.42
POP-Rikchad HEP	70.873	0.00	0.00	888.17
POP-Chirchand HEP	70.874	0.00	0.00	626.07
POP Koteshwar HEP	70.875	0.00	0.00	0.00
POP-TimbiHEP	70.876	0.00	0.00	20.75
POP from Binwa parari HEP	70.877	0.00	0.00	620.99
POP from Dehar _II HEP	70.878	0.00	0.00	216.16
POP from Torela Power Ltd.	70.879	0.00	0.00	870.42
POP from Jaina HEP	70.880	0.00	0.00	739.03
POP from TATa Power Trading Company	70.881	0.00	0.00	0.00
POP from Knowledge Infrastructure system	70.882	0.00	0.00	0.00
POP from Rukti-II	70.883	0.00	0.00	857.03
POP from Sach HEP	70.884	0.00	0.00	396.00
POP from Sumer	70.885	0.00	0.00	1074.93
POP from Chakshi HEP	70.886	0.00	0.00	259.32
POP from Beas Kund HEP	70.887	0.00	0.00	898.55
POP from Bely HEP	70.888	0.00	0.00	774.83
POP from Balso HEP	70.889	0.00	0.00	764.38
POP from Suman Suwari HEP	70.890	0.00	0.00	556.58
Purchase of power from M/sJala Shakti Ltd. Dunali.	70.891	0.00	0.00	615.90
Purchase of power from M/s Om power Corp. Ltd. HEP	70.892	0.00	0.00	1084.95
Purchase of power from M/s Ascent Hydro Project.	70.893	0.00	0.00	554.87
POP from NSL Power Genration (P) Ltd. Rohru.	70.894	0.00	0.00	0.00
POP from M/s Mani MaheshHydro Project.	70.895	0.00	0.00	287.23
POP from M/s Bhavani Renewable Energy Pvt. Ltd.	70.896	0.00	0.00	430.61
POP from M/s hamal Hydel Pvt. Ltd.	70.897	0.00	0.00	154.45
POP from M/s JOgniHydel Pvt. Ltd.	70.898	0.00	0.00	1237.51
POP from M/s Kurni Pvt. Ltd.	70.899	0.00	0.00	785.74
POP from Negugal II		0.00	0.00	0.00
POP from Baragoan		0.00	0.00	93.60
POP fromIKU Ist		0.00	0.00	72.24
POP fromBilling		0.00	0.00	0.00
POP from Brua		0.00	0.00	1077.77
POP from Kuhred		0.00	0.00	489.81
POP from Shaung		0.00	0.00	441.45
Haripur Nalah		0.00	0.00	166.35
Kotgarh		0.00	0.00	351.27
Kartaul		0.00	0.00	213.98
Barhaaal Top		0.00	0.00	458.64
Lower aleo		0.00	0.00	0.00
Sarbariard		0.00	0.00	268.84
Leond		0.00	0.00	166.72
Gaj Top		0.00	0.00	187.69
Behna		0.00	0.00	429.42
Jahu Solar		0.00	0.00	303.22
Nand Solar		0.00	0.00	0.00
Balargha		0.00	0.00	0.00
Kotgarh		0.00	0.00	0.00
Gr enterprices		0.00	0.00	69.20
Lucky Brass		0.00	0.00	138.62
Berra Doll Solar		0.00	0.00	357.20
Sarei		0.00	0.00	173.34
GR Solar		0.00	0.00	460.20
Balargha		0.00	0.00	0.00
Raura		0.00	0.00	1029.80

Apex Solar		0.00	0.00	36.35
Aditya Solar		0.00	0.00	34.80
BalhPadhar		0.00	0.00	593.50
Chamba Solar		0.00	0.00	32.27
Hysrund		0.00	0.00	214.62
Jeori		0.00	0.00	938.37
Rijul Diwan Solar		0.00	0.00	32.06
Snow Dew		0.00	0.00	364.57
Salun		0.00	0.00	862.91
Ayanna Solar		0.00	0.00	29.89
Evaz Solar		0.00	0.00	29.89
Swarghat Solar		0.00	0.00	20.60
Khasla Solar		0.00	0.00	31.29
		0.00	0.00	31.65
		0.00	0.00	31.65
		0.00	0.00	31.65
		0.00	0.00	31.65
		0.00	0.00	8.79
		0.00	0.00	15.57
		0.00	0.00	501.39
		0.00	0.00	161.14
		0.00	0.00	8.24
		0.00	0.00	12.50
		0.00	0.00	228.01
		0.00	0.00	4.00
		0.00	0.00	3.90
		0.00	0.00	9.30
		0.00	0.00	21.23
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	37.14
		0.00	0.00	0.00
		0.00	0.00	77.92
		0.00	0.00	5054.51
		0.00	0.00	21.23
	70.8	**13294.13**	**39624.13**	**158530.40**
POP- Different utilities on a day ahead availibility	70.901	5993.94	19046.60	0.00
Sub-Total		**5993.94**	**19046.60**	**0.00**
O & M charges payable	70.5	0.00	0.00	0.00
UPPTCL	70.601	0.00	0.00	37.14
BRPL/BYPL	70.601	0.00	0.00	0.00
NRLDC	70.601	0.00	0.00	77.92
MPPL	70.601	0.00	0.00	5054.51
APPCL	70.601	0.00	0.00	0.00
HPPTCL	70.603	45.49	200.49	4013.92
	70.6	**45.49**	**200.49**	**9183.49**
Operation circle Nahan	70.8	0.00	0.00	0.00
POSCO	70731	0.00	0.00	30.97
NRLDC	70.733	0.00	0.00	0.00
Sub-Total		0.00	**0.00**	**30.97**
Total		**70241.03**	**173864.34**	**410527.24**

Note 2.30 **Employee Benefits Expenses**

(₹ Lakh)

Employee Benefits Expenses	Account Code	quarter ended 30th Jue, 2021	Half year ended 30st September, 2020	Year ended 31st March, 2021
Dearness Pay	75.0	0.0	0.00	0.00
Grade Pay (Regular)	75.008	879.67	1849.67	1368.87
Grade Pay (work charged)	75.009	25.72	55.72	24.51
Salary	75.1	8774.54	15774.54	34971.69
Overtime.	75.2	67.22	127.22	622.39
Dearness Allowance.	75.3	11017.51	19017.51	41032.24
Other Allowances.	75.4	836.09	1336.09	2890.85
Bonus.	75.5	0.02	0.02	0.30
Sub-Total		**21600.76**	**38160.76**	**80910.84**
Fee & Honorarium.	75.610	0.13	0.13	0.15
Medical Expenses reimbursement.	75.611	77.63	157.63	632.63
Leave Travel Assistenance.	75.612	1.74	1.74	2.50
Salary/ wages of outsourced /contractor	75.613	1273.07	2173.07	5054.39
Earned Leave Encashment.	75.617	3487.11	4987.11	10260.57
Payment under Workmen's Compensation Act.	75.629	24.36	34.36	91.66
Leave Salary contributions.(Employees on Deputation)	75.633	0.00	0.00	12.85
Leave encashment Fund	75.635	0.00	0.00	0.00
Sub-Total		**4864.04**	**7354.04**	**16054.75**
Staff welfare expenses.	75.7	4.45	4.45	10.86
Terminal Benefits.	75.8	21855.15	33355.61	90354.99
Sub-Total		**21859.61**	**33360.07**	**90365.85**
Total		**48324.41**	**78874.87**	**187331.44**
Less: Expenses Capitalised	75.9	959.88	1659.88	5438.25
Net Employees Cost		**47364.53**	**77214.99**	**181893.18**

Note 2.31 **Finance Cost**

(₹ Lakh)

Particulars	Account Code	quarter ended 30th Jue, 2021	Half year ended 30st September, 2020	Year ended 31st March, 2021
Interest on State Government Loans.	78.1	6545.25	9490.99	22778.17
Interest on Bonds	78.2.	0.00	0.00	255.36
Sub-Total		6545.25	9490.99	23033.53
Interest on loans from LIC	78.501	0.00	0.00	0.00
Interest on loans from REC	78.502	3211.63	5498.33	11788.16
and other loans etc.	78.504 to 509	0.00	0.00	0.00
Interest on stock other loan	78.510	0.00	462.31	625.68
Interest on PFC Loan	78.511	965.77	2183.06	3998.28
Interest on stock Punjab & Sind Bank Loan	78.514	0.00	0.00	0.00
Interest on Private Bonds	78.516	2345.01	2004.91	7545.98
		0.00	0.00	0.00
Interest on loans from State Bank of India.	78.524	0.00	662.13	1386.26
Interest on loans from ADB against clean energy.	78.525	0.00	0.00	116.08
Interst on loan from Central Bank of India	78.529	0.00	0.00	0.00
Interst on loan from	78.530	587.11	721.15	1418.14
Sub-Total	78.5	7109.52	11531.88	26878.58
Penal interest		0.00	0.00	0.00
Interest to consumers (securities)	78.601	419.16	809.52	1823.97
Sub-Total		419.16	809.52	1823.97
Total interest on capital liabilities		14073.93	21832.39	51736.08
Interest on borrowing For working capital.	78.7	0.00	0.00	(6.99)
Sub-Total		0.00	0.00	(6.99)
Rebate allowed for timely payment to Inter-state SOP Bulk Supply under bilateral agreement	78.821 & 831	0.00	732.33	1088.42
Sub-Total	78.821 & 78.831	0.00	732.33	1088.42
Other interest and finance charges	78.841	0.00	0.00	0.66
Interest on GPF	78.852	85.35	0.66	403.64
Cost of raising finance.	78.861 to 869	0.00	0.00	330.82
Surcharge on delayed payment of POP	78.880	0.00	0.00	84.92
Bank charges between Board offices	78.881	0.78	0.58	1.56
Bank commission for collection from consumers	78.882	1.16	1.16	7.03
Other Bank charges	78.883	5.06	5.06	8.04
On line bank tranction charges	78.889	18.98	28.98	37.52
Commitment charges		478.70	0.00	0.05
Sub-Total		111.33	36.44	874.24
Total		14185.26	22601.16	53691.74
Less: Interest capitalised	78.9	82.72	82.72	7512.96
Total		14102.54	22518.44	46178.78235

Note 2.32 **Depreciation and Amortization expenses**

(₹ Lakh)

Particulars	Account Code	quarter ended 30th Jue, 2021	Half Year ended 31st Septmebr, 2020	Year ended 31st March, 2021
Depreciation.	77.1,2 &77.3	13545.63	21093.00	47287.82
Sub-Total		13545.63	21093.00	47287.82
Small and Low value items written off	77.51	0	0.00	0.00
Small and Low value items written off	77.610	0.000	0.00	0.00
WDV of assets scrapped- Hydrolic works	77.711	0	0.00	0.00
WDV of assets scrapped- Land & Land rights	77.713	0	0.00	0.00
Written down value of assets scrapped-Vechile	77.717	0	0.00	0.00
Loss on sale on fixed assets ie. Vechile	77.737	0	0.00	0.00
Sub-Total		0	0.00	0.00
Less: Amount capitalised	77.9	0	0.00	0.00
Sub-Total		0	0.00	0.00
Total		13545.63	21093.00	47287.82

Note 2.33 **Other Expenses**

(₹ Lakh)

Particulars	Account Code	quarter ended 30th Jue, 2021	Half Year ended 30st September, 2020	Year ended 31st March, 2021
Repair & Manitenance				
Plant & Machinery.	74.1	157.27	367.27	1856.38
Buildings.	74.2	46.95	76.95	575.95
Civil Works.	74.3	89.06	149.06	847.92
Hydraulic Works.	74.4	32.40	42.40	723.21
Lines cables,Net works etc.	74.5	976.21	1276.21	6558.33
Vehicles.	74.6	38.42	48.42	121.20
Furniture & Fixtures.	74.7	6.51	1.51	4.17
Office Equipments.	74.8	450.47	810.47	2492.82
Others i.e. cost of vehicle other than vehicle/	74.9	(15.06)	(7.06)	(4.51)
Re-allocated to capital works				
Total cost (including employee costs.)		1782.23	2765.23	13175.47
Less:- Employee costs and Admn. & Gen. Expenses		0	0.00	0.00

Less:- Other costs reallocated such as Depreication		0	0.00	0.00
Recovery of cost of vehicle from O&M and other Units.		0	0.00	0.00
Sub-Total		**0**	**0.00**	**0.00**
Total (Net Repair and Maintenance)		**1782.23**	**2765.23**	**13175.47**
Administration and General expenses				
Rent	76.101	26.0392	86.04	232.84
Rates & Taxes.	76.102	21.9838	31.98	36.82
Total		68.0230	**118.02**	**269.67**
Insurance	76.104 to 107	6.0095	9.01	30.24
	76.108	1.0171	(2.02)	7.37
Telephone charges,postage,telegrams & telex charges.	76.111 to 113	56.0580	96.06	269.12
Legal charges.	76.121	14.9054	34.91	86.30
Audit fee	76.122	0.0000	0.00	0.00
Consultancy charges.	76.123	19.0661	19.07	28.44
Technical fees.	76.124	1.0145	0.01	0.08
Other professional Charges	76.125	5.3317	12.33	31.14
Income Tax Uploading Charges.	76.126	1.3457	5.35	14.39
Statutory Audit fee	76.127	0.0000	(15.00)	17.70
Charges on a\c of service rendered by central board keeping agency under new pension scheme	76.128	0.4500	1.32	5.70
Internal Audit Fee.	76.129	0.0000	0.00	0.00
Conveyance & Travel expenses	76.131 to 139 & 76.141.	165.4119	290.41	873.14
Expenditure on foreign travel.	76.140	0.0000	0.00	0.04
Expenditure related to high level committee for formulation of power policy- other expenses	76.142	0.0150	0.25	0.00
TA/ Das to Statutory Auditor	76.143	0.0000	0.00	0.00
TA / DA to Internal Auditors	76.144	0.0000	0.00	29.36
Private Vechile hire charges	76.145	72.9060	132.91	306.49
Sub-Total		**343.53**	**584.60**	**1699.51**
Other expenses:-				
Fee & Subscription.	76.151	1.7307	4.73	27.35
Books & Periodicals	76.152	0.9025	1.90	5.25
Printing & Stationary.	76.153	91.1887	81.19	336.36
Exp. Under Right to Information Act- Paper & Processing fee.	76.154	0.0000	0.00	0.00
Advertisement expenses.	76.155	15.2257	21.23	57.95
Public Interaction Programme Expenses	76.156	3.0239	3.02	11.23
Contribution/Donations.	76.157	0.0000	0.00	0.08
Electricity charges.	76.158	180.5634	290.56	729.84
Cold weather expenses/water charges.	76.159 & 160	7.1762	7.18	83.64
Expenditure on Gift/Presentation.	76.161	0.0023	0.00	0.80
Entertainment.	76.162	0.8149	1.81	5.99
Incentives to informer regarding theft of energy etc.	76.163	0.0100	0.01	0.01
Expenditure on display of Models.	76.164	0.0000	0.00	0.00
Expenditure on training to staff within the state.	76.165	3.0436	4.04	4.65
Expenditure on training to staff outside the state.	76.166	6.3177	6.32	7.67
Petition fee payment to HPERC	76.167	0.6390	0.64	159.76
& Consumer grievances redressal forum	76.168	19.7616	29.76	61.69
Licence fee for Distribution & Trans payable to HPERC	76.169	0.0000	0.00	131.00
Fees for SAS Examination	76.170	0.9942	1.99	0.34
Exp. On promotion of energy effeiciency	76.171	0.0139	0.01	1.99
Exp. On Geographically information system/Global Position System (GIS/GPS)	76.173	3.0124	6.01	44.77
Transction charges to SCAs for collection of energy bills	76.174	18.3503	53.35	163.40
Compensation paid for non compliance of Renewale Power purchase obligations compensation fund	76.175	0.0000	0.00	0.00
	76.176	2.4417	12.44	20.33
	76.177	1.2869	3.29	1.65
	76.178	6.9777	12.98	2.11
	76.179	64.9989	91.00	118.33
Expenditure related to high level committee for formulation of power policy- other expenses	76.180	0.0000	0.00	0.00
Exp. On providing cost free CFL bulb to domestic Consumers	76.181	0.0000	0.00	0.00
Exp. Incurred on capacity building for Poverty Reduction Projects CBPRS for sponser HPSEB personnel to attend training programme.	76.185	0.0000	0.00	0.32
Misc Expenses	76.190	18.6971	48.70	96.91
Publicity expenses	76.191&95	0.9744	1.97	3.82
Providing ID to staff at Vidyut Bhawan	76.196	0.0147	0.01	0.58
Exp on IPAVAST connectivity charges etc.	76.198	9.4337	16.43	383.04
Sub-Total		**457.60**	**700.60**	**2460.88**
Freight.	76.210 to 220	0.4403	0.44	3.10
Other purchase related expenses.	76.230 to 299	35.3701	35.37	126.18

Sub-Total		**35.81**	**35.81**	**129.28**
Total		**904.96**	**1439.03**	**4559.35**
Less : Expenses Capitalised	76.9	0.0000	0.00	0.00
Net Expenditure		**904.96**	**1439.03**	**4559.35**
Short provision for power purchase previous year	83.1	0.0000	0.00	0.00
Operating expense of previous year	83.3	0.0000	0.00	0.00
Employee cost relating to previous year	83.5	1.8000	1.31	(78.06)
Deprication under provided in previous year	83.6	0.0000	0.00	0.00
Interest and other finance charges relating previous year	83.7	0.0000	0.00	36.90
Other charges relating to previous year	83.8	0.0000	0.00	7.19
Total Prior Period Expenses	**83**	**1.80**	**1.31**	**(33.98)**
Other Debits				
Cost Variance	79.1	3.5600	7.71	(12.72)
Bad & Doubtful debts written off / provided for.	79.4	15.2600	12.50	0.00
Miscellaneous Losses & write offs.	79.5	0.0000	277.69	352.07
Write off to Scrap Account	79.74	0.0000	1.63	69.05
Extra ordin debits (including subsidies against loss on a/c of flooed , cyclone fire etc.	79.8	0.0000	0.37	1.26
Total		**2707.81**	**4505.47**	**18110.51**

Note 2.34 **Exceptional and Extraordinary items**

(₹ Lakh)

Particulars	Account Code		Half year ended 30st Septmebr , 2020	Year ended 31st March, 2021
Extra -Ordinary credits(including subsidies against loss on account of flood, cyclone, fire etc.	63.2	0.00	0.00	0.00
Total		**0.00**	**0.00**	**0.00**
Extra-Ordinary debits (including subsidies against	79.8	0.00	0.00	0.00
loss on account of flood, cyclone, fire etc.)				
Total		**0.00**	**0.00**	**0.00**
Extraordinary items(Net)		**0.00**	**0.00**	**0.00**

Note 2.35
Earning Per Share (EPS)

(₹ Lakh)

Particulars	quarter ended 30th Jue, 2021	Half year ended 30th September, 2020	Year ended 31st March, 2021
I Net Profit as per Profit and Loss A/c available for equity Shareholder (in Rupees)	(2,733.34)	(2,733.34)	(18,532.25)
II Weighted average number of equity shares for Earning Per Share Computation:			
(A) For Basic Earning Per Share of Rs. 100/- each (in Nos)	16,476.42	16,476.42	72,161.24
(B) For Diluted Earning Per Share of Rs. 100/- each No of Shares of Basic EPS as per II (A) (in Nos)	16,476.42	16,476.42	72,161.24
Add: Weighted Average outstanding Shares related to Share Application Money (in Nos)	0.00	0.00	0.00
Nos of Shares for Diluted Earning Per Share of Rs. 100-each (in Nos)	16476.42	16476.42	72161.24
III. Earning Per Share (Face Value of Rs. 100/- Each)			
BASIC (in Rupees)	(0.17)	(0.17)	(0.26)
DILUTED (in Rupees)	(0.17)	(0.17)	(0.26)

2019-20

	Weighted Average Number of Shares			
			(Accounting year 01.04.2020 to 30.9.2020	
				(In Lakh)
Period			No. of Shares issued	No of Shares Outstanding
1.4.2019	Balance at the beginning of year		67057.98	67057.98
0	Issue of shares for cash		0.000	0
	Issue of shares for cash			
31.3.2020	Balance at the end of year		67057.98	67057.98

Computation of Weighted Average:
(65329.58.000x11)+(17.28x1/12)=