

# **Annexures**



### Annexure - 1

(Referred to in Paragraphs 1.1 and 1.4.3)

#### Statement showing summarised financial results of Power Sector SPSEs for the latest year for which accounts were finalised

(₹ in crore)

Sl. No.	Activity & Name of the Power Sector SPSEs	Period of accounts	Paid up capital	Net profit/loss before interest & tax	Net profit/loss after interest & tax	Turnover	Net Worth	Long term loans	Capital Employed	Accumulated Profit (+)/ Loss (-)	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12
<b>A. Generation and Distribution</b>											
1.	Gidderbaha Power Limited	2019-20	0.05	D	D	D	0.05	12.01	12.06	D	12.32
2.	Punjab Genco Limited	2018-19	22.90	5.50	3.93	7.97	149.14	-	149.14	126.24	154.44
3.	Punjab State Power Corporation Limited	2019-20	21,709.73	1,852.43	(-)1,158.20	31,933.56	13,570.44	12,416.45	25,986.89	(-) 8,159.37	56,210.72
4.	Punjab Thermal Generation Limited	2019-20	0.05	D	D	D	0.05	-	0.05	D	0.02
<b>Sub-total</b>			<b>21,732.73</b>	<b>1,857.93</b>	<b>(-) 1,154.27</b>	<b>31,941.53</b>	<b>13,719.68</b>	<b>12,428.46</b>	<b>26,148.14</b>	<b>(-) 8,033.13</b>	<b>56,377.50</b>
<b>B. Transmission</b>											
5.	Punjab State Transmission Corporation Limited	2019-20	605.88	417.04	(-) 33.57	1,321.07	955.89	4,044.51	5,000.40	348.01	7,941.44
<b>Sub-total</b>			<b>605.88</b>	<b>417.04</b>	<b>(-) 33.57</b>	<b>1,321.07</b>	<b>955.89</b>	<b>4,044.51</b>	<b>5,000.40</b>	<b>348.01</b>	<b>7,941.44</b>
<b>Grand total</b>			<b>22,338.61</b>	<b>2,274.97</b>	<b>(-) 1,187.84</b>	<b>33,262.60</b>	<b>14,675.57</b>	<b>16,472.97</b>	<b>31,148.54</b>	<b>(-) 7,685.12</b>	<b>64,318.94</b>

**Notes:**

1. Net worth is the sum total of the paid-up capital and free reserves and surplus *minus* accumulated losses and deferred revenue expenditure.
2. **D** represents the two companies which have not commenced commercial operations (Sl. no. A-1 and A-4).

## Annexure - 2

(Referred to in Paragraph 1.5.3)

Statement showing State Government funds infused in the two Power Sector SPSEs since inception till  
31 March 2020

(₹ in crore)

Year	PSPCL			PSTCL			Total		
	Equity	Interest Free Loan (IFL)	IFL converted into equity	Equity	Interest Free Loan (IFL)	IFL converted into equity	Equity	Interest Free Loan (IFL)	IFL converted into equity
2010-11	6,081.47	0	0	605.88	0	0	6,687.35	0	0
2011-12	0	0	0	0	0	0	0	0	0
2012-13	0	0	0	0	0	0	0	0	0
2013-14	0	0	0	0	0	0	0	0	0
2014-15	0	0	0	0	0	0	0	0	0
2015-16	0	0	0	0	0	0	0	0	0
2016-17	0	0	0	0	0	0	0	0	0
2017-18	0	0	0	0	0	0	0	0	0
2018-19	0	0	0	0	0	0	0	0	0
2019-20	15,628.26 <sup>1</sup>	0	0	0	0	0	15,628.26	0	0
<b>Total</b>	<b>21,709.73</b>	<b>0</b>	<b>0</b>	<b>605.88</b>	<b>0</b>	<b>0</b>	<b>22,315.61</b>	<b>0</b>	<b>0</b>

<sup>1</sup> On account of conversion of UDAY loan into Equity.

**Annexure - 3**  
(Referred to in Paragraph 2.1)

**Statement showing details of other than Power Sector SPSEs, Statutory Corporations and Government controlled other Companies under the purview of CAG's audit during 2019-20**

Sl. No.	Name of other than Power Sector SPSE	Remarks
<b>SPSEs included in the Chapter</b>		
<b>A. Working Government Companies</b>		
1.	Punjab Agro Foodgrains Corporation Limited	Working
2.	Punjab Agro Industries Corporation Limited	Working
3.	Punjab Agro Juices Limited	Working
4.	Punjab State Forest Development Corporation Limited	Working
5.	Punjab State Grains Procurement Corporation Limited	Working
6.	Punjab State Seeds Corporation Limited	Working
7.	Punjab Small Industries and Export Corporation Limited	Working
8.	Punjab Water Resources Management & Development Corporation Limited	Working
9.	Punjab Agri Export Corporation Limited	Working
10.	Gulmohar Tourist Complex (Holiday Home) Limited	Working
11.	Punjab Information & Communication Technology Corporation Limited	Working
12.	Punjab Police Security Corporation Limited	Working
13.	Punjab State Bus Stand Management Company Limited	Working
14.	Punjab State Civil Supplies Corporation Limited	Working
15.	Punjab State Container and Warehousing Corporation Limited	Working
16.	Punjab Tourism Development Corporation Limited	Working
17.	Punjab Municipal Infrastructure Development Company	Working
18.	Punjab State Biotech Corporation (Mohali Biotechnology Park)	Working
19.	Punjab State Industrial Development Corporation Limited	Working
20.	Punjab Communications Limited	Working
21.	Punjab Police Housing Corporation Limited	Working
<b>B. Statutory Corporations</b>		
22.	Punjab State Warehousing Corporation	Working
23.	Punjab Scheduled Castes Land Development and Finance Corporation	Working
24.	PEPSU Road Transport Corporation	Working
25.	Punjab Financial Corporation	Working
<b>C. Government Controlled Other Companies</b>		
26.	Amritsar Smart City Limited	Working
27.	Jalandhar Smart City Limited	Working
28.	Ludhiana Smart City Limited	Working

<b>SPSEs not included in the Chapter</b>		
<b>D. Inactive Government Companies</b>		
29.	Punjab Land Development and Reclamation Corporation Limited	Inactive
30.	Punjab Poultry Development Corporation Limited	Inactive
31.	Amritsar Hotel Limited	Inactive
32.	Neem Chameli Tourist Complex Limited	Inactive
33.	Punjab Venture Capital Limited	Inactive
34.	Punjab Film and News Corporation Limited	Inactive
35.	Punjab Footwears Limited	Inactive
36.	Punjab State Handloom and Textile Development Corporation Limited	Inactive
37.	Punjab State Hosiery and Knitwear Development Corporation Limited	Inactive
38.	Punjab State Leather Development Corporation Limited	Inactive
39.	Punjab Recorders Limited	Inactive
40.	Punjab Venture Investors Trust Limited	Inactive
41.	Punjab Micro Nutrients Limited	Under Liquidation
42.	Electronic Systems Punjab Limited	Under liquidation
43.	Punjab Bio-Medical Equipments Limited	Under liquidation
44.	Punjab Power Packs Limited	Under liquidation

## Annexure - 4

(Referred to in Paragraphs 2.1, 2.3.1 and 2.3.2)

## Statement showing summarised financial results of other than Power Sector SPSEs as per latest finalised accounts

(₹ in crore)

Sl. No.	Name of SPSE	Period of accounts	Paid up capital	Long Term Loans	Net profit/loss before interest and tax	Net profit/loss after interest and tax	Total Assets	Turnover	Net worth	Capital employed	Accumulated profit (+)/ Loss (-)
<b>A</b>	<b>Government Companies</b>										
1.	Punjab Agro Foodgrains Corporation Limited	2018-19	5.00	5,768.92	177.72	(-)155.84	8,077.32	5,378.35	(-)851.04	4,917.88	(-)856.04
2.	Punjab Agro Industries Corporation Limited	2019-20	49.21	8.85	1.98	1.45	198.16	11.93	65.83	74.68	16.62
3.	Punjab Agro Juices Limited	2019-20	50.00	30.00	(-)1.45	(-)0.80	27.39	3.39	(-)20.01	9.99	(-)70.01
4.	Punjab State Forest Development Corporation Limited	2019-20	0.25	0.00	2.51	1.73	147.43	30.68	60.90	60.90	56.46
5.	Punjab State Grains Procurement Corporation Limited	2017-18	1.05	6,873.58	(-)224.05	(-)224.05	9,416.98	15,587.31	(-)3,720.86	3,152.72	(-)3,721.91
6.	Punjab State Seeds Corporation Limited	2017-18	5.62	0.00	0.20	0.12	41.20	16.02	19.17	19.17	13.55
7.	Punjab Small Industries and Export Corporation Limited	2017-18	50.01	2.56	20.50	13.34	707.63	169.72	307.26	309.82	257.25
8.	Punjab Water Resource Management & Development Corporation Limited	2017-18	300.00	229.47	(-)24.43	(-)24.43	579.87	0.00	118.43	347.90	(-)181.57
9.	Punjab Agri Export Corporation Limited	2019-20	5.00	0.00	1.15	1.20	44.81	3.26	(-)0.72	(-)0.72	(-)5.72
10.	Gulmohar Tourist Complex (Holiday Home) Limited	2018-19	0.02	1.04	(-)0.21	(-)0.21	2.10	0.03	(-)5.19	(-)4.15	(-)5.21

Sl. No.	Name of SPSE	Period of accounts	Paid up capital	Long Term Loans	Net profit/loss before interest and tax	Net profit/loss after interest and tax	Total Assets	Turnover	Net worth	Capital employed	Accumulated profit (+)/ Loss (-)
11.	Punjab Information & Communication Technology Corporation Limited	2018-19	19.23	0.00	(-)2.19	(-)2.26	67.30	2.23	40.48	40.48	21.25
12.	Punjab Police Security Corporation Limited	2019-20	0.05	0.00	B	B	0.18	B	0.05	0.05	B
13.	Punjab State Bus Stand Management Company Limited	2014-15	56.15	3.26	7.75	3.98	600.97	435.76	69.57	72.83	13.42
14.	Punjab State Civil Supplies Corporation Limited	2017-18	3.73	0.00	(-)55.27	(-)55.27	13,193.53	11,469.04	(-)1,944.65	(-)1,944.65	(-)1,948.38
15.	Punjab State Container and Warehousing Corporation Limited	2019-20	25.00	0.00	19.11	15.05	197.06	23.80	196.46	196.46	171.46
16.	Punjab Tourism Development Corporation Limited	2017-18	6.66	0.00	(-)1.13	(-)1.28	38.67	0.00	22.03	22.03	13.99
17.	Punjab Municipal Infrastructure Development Company	2017-18	0.05	141.06	B	B	729.57	B	0.05	141.11	B
18.	Punjab State Biotech Corporation (Mohali Biotechnology Park)	2018-19	0.00	0.00	B	B	49.67	B	0.00	0.00	B
19.	Punjab State Industrial Development Corporation Limited	2018-19	78.21	132.93	14.85	(-)4.04	201.33	23.42	(-)624.27	(-)491.34	(-)702.48
20.	Punjab Communications Limited	2019-20	12.05	0.00	(-) 11.43	(-) 11.43	121.04	27.55	(-) 14.83	(-) 14.83	(-) 35.84
21.	Punjab Police Housing Corporation Limited	2019-20	0.05	50.00	B	B	262.83	B	0.05	50.05	B
	<b>Total A</b>		<b>667.34</b>	<b>13,241.67</b>	<b>(-) 74.39</b>	<b>(-) 442.74</b>	<b>34,705.04</b>	<b>33,182.49</b>	<b>(-) 6,281.29</b>	<b>6,960.38</b>	<b>(-) 6,963.16</b>



Sl. No.	Name of SPSE	Period of accounts	Paid up capital	Long Term Loans	Net profit/loss before interest and tax	Net profit/loss after interest and tax	Total Assets	Turnover	Net worth	Capital employed	Accumulated profit (+)/ Loss (-)
<b>B</b>	<b>Statutory Corporations</b>										
22.	Punjab State Warehousing Corporation	2017-18	8.00	5514.56	240.82	240.51	5,824.64	6,361.15	(-)836.52	4,678.04	(-)871.00
23.	Punjab Scheduled Castes Land Development and Finance Corporation	2018-19	112.49	19.68	(-)2.20	(-)3.37	135.83	6.87	97.53	117.21	(-)14.96
24.	PEPSU Road Transport Corporation	2016-17	331.44	89.52	3.52	(-)5.20	465.01	473.04	(-)62.09	27.43	(-)393.53
25.	Punjab Financial Corporation	2017-18	40.39	34.77	7.41	6.71	18.82	3.97	(-)218.53	(-)183.76	(-)258.92
	<b>Total B</b>		<b>492.32</b>	<b>5,658.53</b>	<b>249.55</b>	<b>238.65</b>	<b>6,444.30</b>	<b>6,845.03</b>	<b>(-)1,019.61</b>	<b>4,638.92</b>	<b>(-)1,538.41</b>
<b>C</b>	<b>Government Controlled other Companies</b>										
26.	Amritsar Smart City Limited	2018-19	0.01	0.00	0.00	0.00	43.54	0.00	0.15	0.15	0.14
27.	Jalandhar Smart City Limited	2018-19	0.01	0.00	0.00	0.00	43.00	0.00	0.01	0.01	0.00
28.	Ludhiana Smart City Limited	2018-19	0.01	0.00	(-)0.18	(-)0.18	199.17	0.00	(-)0.15	(-)0.15	(-)0.16
	<b>Total C</b>		<b>0.03</b>	<b>0.00</b>	<b>(-)0.18</b>	<b>(-)0.18</b>	<b>285.71</b>	<b>0.00</b>	<b>0.01</b>	<b>0.01</b>	<b>(-)0.02</b>
	<b>Grand Total (A+B+C)</b>		<b>1,159.69</b>	<b>18,900.20</b>	<b>174.98</b>	<b>(-)204.27</b>	<b>41,435.05</b>	<b>40,027.52</b>	<b>(-)7,300.89</b>	<b>11,599.31</b>	<b>(-)8,501.59</b>

Note: 'B' represents Other than Power Sector SPSEs working on no profit/no loss basis.

**Annexure - 5**  
(Referred to in Paragraph 2.2)

**Statement showing position of equity and outstanding loans relating to other than Power Sector SPSEs as on 31 March 2020**

(₹ in crore)

Sl. No.	Sector & Name of the SPSE	Name of the Department	Month and year of incorporation	Equity <sup>1</sup> at close of the year 2019-20				Long term loans outstanding at close of the year 2019-20			
				GoP <sup>2</sup>	GoI <sup>3</sup>	Others	Total	GoP	GoI	Others	Total
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)
<b>A</b>	<b>Working Government Companies</b>										
1	Punjab Agro Foodgrains Corporation Limited	Agriculture	July 8, 2002	0.00	0.00	5.00	5.00	5,728.89	0.00	193.26	5,922.15
2	Punjab Agro Industries Corporation Limited	Agriculture	February 11, 1966	45.46	1.25	2.50	49.21	0.00	0.00	8.85	8.85
3	Punjab Agro Juices Limited	Agriculture	February 1, 2006	50.00	0.00	0.00	50.00	30.00	0.00	0.00	30.00
4	Punjab State Forest Development Corporation Limited	Forest and Wild Life Preservation	May 23, 1983	0.25	0.00	0.00	0.25	0.00	0.00	0.00	0.00
5	Punjab State Grains Procurement Corporation Limited	Food, Civil Supplies and Consumer Affairs	March 10, 2003	1.05	0.00	0.00	1.05	6,722.47	0.00	0.00	6,722.47
6	Punjab State Seeds Corporation Limited	Agriculture	March 27, 1976	4.51	0.00	1.11	5.62	0.00	0.00	0.00	0.00
7	Punjab Small Industries and Export Corporation Limited	Industries and Commerce	March 17, 1962	49.86	0.15	0.00	50.01	0.00	0.00	0.00	0.00

<sup>1</sup> Equity includes share application money.

<sup>2</sup> Government of Punjab.

<sup>3</sup> Government of India.

Sl. No.	Sector & Name of the SPSE	Name of the Department	Month and year of incorporation	Equity <sup>1</sup> at close of the year 2019-20				Long term loans outstanding at close of the year 2019-20			
				GoP <sup>2</sup>	GoI <sup>3</sup>	Others	Total	GoP	GoI	Others	Total
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)
8	Punjab Water Resources Management and Development Corporation Limited	Water Resources	December 26, 1970	300.00	0.00	0.00	300.00	222.26	0.00	0.00	222.26
9	Punjab Agri Export Corporation Limited	Agriculture	January 17, 1997	0.00	0.00	5.00	5.00	0.00	0.00	0.00	0.00
10	Gulmohar Tourist Complex (Holiday Home) Limited	Tourism and Cultural Affairs	July 9, 2003	0.02	0.00	0.00	0.02	0.00	0.00	0.00	0.00
11	Punjab Information & Communication Technology Corporation Limited	Industries and Commerce	March 27, 1976	19.23	0.00	0.00	19.23	0.00	0.00	0.00	0.00
12	Punjab Police Security Corporation Limited	Home Affairs and Jails	January 18, 2008	0.00	0.00	0.05	0.05	0.00	0.00	0.00	0.00
13	Punjab State Bus Stand Management Company Limited	Transport	March 7, 1995	56.15	0.00	0.00	56.15	0.00	0.00	48.99	48.99
14	Punjab State Civil Supplies Corporation Limited	Food, Civil Supplies and Consumer Affairs	February 14, 1974	3.73	0.00	0.00	3.73	0.00	0.00	0.00	0.00
15	Punjab State Container and Warehousing Corporation Limited	Agriculture	April 26, 1995	25.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00
16	Punjab Tourism Development Corporation Limited	Tourism and Cultural Affairs	March 26, 1979	6.66	0.00	0.00	6.66	0.00	0.00	0.00	0.00

Sl. No.	Sector & Name of the SPSE	Name of the Department	Month and year of incorporation	Equity <sup>1</sup> at close of the year 2019-20				Long term loans outstanding at close of the year 2019-20			
				GoP <sup>2</sup>	GoI <sup>3</sup>	Others	Total	GoP	GoI	Others	Total
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)
17	Punjab Municipal Infrastructure Development Company	Local Government	March 16, 2009	0.00	0.00	0.05	0.05	0.00	0.00	1,267.81	1,267.81
18	Punjab State Biotech Corporation (Erstwhile Mohali Biotechnology Park)	Science, Technology & Environment	January 25, 2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	Punjab State Industrial Development Corporation Limited	Industries and Commerce	January 31, 1966	78.21	0.00	0.00	78.21	0.00	0.00	486.72	486.72
20	Punjab Communications Limited	Industries and Commerce	July 21, 1981	0.00	0.00	12.02	12.02	0.00	0.00	0.00	0.00
21	Punjab Police Housing Corporation Limited	Home Affairs and Jails	March 30, 1989	0.05	0.00	0.00	0.05	0.00	0.00	50.00	50.00
<b>Total A</b>				<b>640.18</b>	<b>1.40</b>	<b>25.73</b>	<b>667.31</b>	<b>12,703.62</b>	<b>0.00</b>	<b>2,055.63</b>	<b>14,759.25</b>
<b>B</b>	<b>Statutory Corporation</b>										
22	Punjab State Warehousing Corporation	Agriculture	November 1, 1967	4.00	4.00	0.00	8.00	3,278.67	0.00	86.13	3,364.80
23	Punjab Scheduled Castes Land Development and Finance Corporation	Welfare of SCs and BCs	January 18, 1971	62.67	56.70	0.00	119.37	0.00	0.00	15.82	15.82
24	PEPSU Road Transport Corporation	Transport	January 7, 1956	307.08	24.36	0.00	331.44	23.75	0.00	27.34	51.09
25	Punjab Financial Corporation	Industries and Commerce	February 1, 1953	29.31	10.47	0.61	40.39	9.84	0.00	19.38	29.22
<b>Total B</b>				<b>403.06</b>	<b>95.53</b>	<b>0.61</b>	<b>499.20</b>	<b>3,312.26</b>	<b>0.00</b>	<b>148.67</b>	<b>3,460.93</b>

Sl. No.	Sector & Name of the SPSE	Name of the Department	Month and year of incorporation	Equity <sup>1</sup> at close of the year 2019-20				Long term loans outstanding at close of the year 2019-20			
				GoP <sup>2</sup>	GoI <sup>3</sup>	Others	Total	GoP	GoI	Others	Total
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)
<b>C</b>	<b>Government Controlled other Companies</b>										
26	Amritsar Smart City Limited	Local Government	December 13, 2016	0.005	0.005	0.00	0.010	0.00	0.00	0.00	0.00
27	Jalandhar Smart City Limited	Local Government	December 8, 2016	0.005	0.005	0.00	0.010	0.00	0.00	0.00	0.00
28	Ludhiana Smart City Limited	Local Government	April 28, 2016	0.005	0.005	0.00	0.010	0.00	0.00	0.00	0.00
	<b>Total C</b>			<b>0.015</b>	<b>0.015</b>	<b>0.00</b>	<b>0.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Grand Total (A+B+C)</b>			<b>1,043.26</b>	<b>96.94</b>	<b>26.34</b>	<b>1,166.54</b>	<b>16,015.88</b>	<b>0.00</b>	<b>2,204.30</b>	<b>18,220.18</b>

**Note:** SPSEs at Sr. No. 26 to 28 are 'Government Controlled Other Companies' as the share contribution shown in respect of GoI by respective SPSEs has actually been routed through their respective Municipal Corporation.

## Annexure - 6

(Referred to in Paragraph 2.4.3)

## Statement showing State Government funds infused in other than Power Sector SPSEs during the period from 2010-11 to 2019-20

(₹ in crore)

Sl. No.	1		2		3		4		5		6		7		8	
	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL
Year	Punjab Agro Industries Corporation Limited (11 February 1966)		Punjab Agro Juices Limited (01 February 2006)		Punjab State Forest Development Corporation Limited (23 May 1983)		Punjab State Grains Procurement Corporation Limited (10 March 2003)		Punjab State Seeds Corporation Limited (27 March 1976)		Punjab Small Industries and Export Corporation Limited (17 March 1962)		Punjab Water Resources Management and Development Corporation Limited (26 December 1970)		Gulmohar Tourist Complex (Holiday Home) Limited (09 July 2003)	
Upto 2010-11	45.46	0.00	50.00	0.00	0.25	0.00	1.05	0.00	4.51	0.00	49.86	0.00	296.16	0.00	0.02	0.00
2011-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012-13	0.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00	0.00	0.00	0.00
2013-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.93	0.00	0.00	0.00
2014-15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.65	0.00	0.00	0.00
2015-16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.82	0.00	0.00	0.00
2016-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.41	0.00	0.00	0.00
2017-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(-) 97.97	0.00	0.00	0.00
2019-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>45.46</b>	<b>0.00</b>	<b>50.00</b>	<b>30.00</b>	<b>0.25</b>	<b>0.00</b>	<b>1.05</b>	<b>0.00</b>	<b>4.51</b>	<b>0.00</b>	<b>49.86</b>	<b>0.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.02</b>	<b>0.00</b>

Sl. No.	9		10		11		12		13		14		15		16	
Year	Punjab Information & Communication Technology Corporation Limited (27 March 1976)		Punjab State Bus Stand Management Company Limited (07 March 1995)		Punjab State Civil Supplies Corporation Limited (14 February 1974)		Punjab State Container and Warehousing Corporation Limited (26 April 1995)		Punjab Tourism Development Corporation Limited (26 March 1979)		Punjab State Warehousing Corporation (01 November 1967)		Punjab Scheduled Castes Land Development and Finance Corporation (18 January 1971)		PEPSU Road Transport Corporation (07 January 1956)	
	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL
Upto 2010-11	19.23	0.00	56.15	0.00	3.73	0.00	25.00	0.00	6.66	0.00	4.00	0.00	33.32	0.00	86.82	0.00
2011-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.67	0.00	195.26	0.00
2012-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.91	0.00	0.00	0.00
2013-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.42	0.00	0.00	0.00
2014-15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.42	0.00	25.00	0.00
2015-16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.42	0.00	0.00	0.00
2016-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.42	0.00	0.00	0.00
2017-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.09	0.00	0.00	0.00
<b>Total</b>	<b>19.23</b>	<b>0.00</b>	<b>56.15</b>	<b>0.00</b>	<b>3.73</b>	<b>0.00</b>	<b>25.00</b>	<b>0.00</b>	<b>6.66</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>62.67</b>	<b>0.00</b>	<b>307.08</b>	<b>0.00</b>

Sl. No.	17		18		19		Total		G. Total
Year	Punjab State Industrial Development Corporation Limited (31 January 1966)		Punjab Financial Corporation (01 February 1953)		Punjab Police Housing Corporation Limited (30 March 1989)		Total		
	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	
Upto 2010-11	78.21	0.00	29.31	0.00	0.05	0.00	789.79	0.00	789.79
2011-12	0.00	0.00	0.00	0.00	0.00	0.00	196.93	0.00	196.93
2012-13	0.00	0.00	0.00	0.00	0.00	0.00	15.91	30.00	45.91
2013-14	0.00	0.00	0.00	0.00	0.00	0.00	22.35	0.00	22.35
2014-15	0.00	0.00	0.00	0.00	0.00	0.00	72.07	0.00	72.07
2015-16	0.00	0.00	0.00	0.00	0.00	0.00	32.24	0.00	32.24
2016-17	0.00	0.00	0.00	0.00	0.00	0.00	10.83	0.00	10.83
2017-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	0.00	0.00	0.00	0.00	0.00	0.00	(-97.97)	0.00	(-97.97)
2019-20	0.00	0.00	0.00	0.00	0.00	0.00	1.09	0.00	1.09
<b>Total</b>	<b>78.21</b>	<b>0.00</b>	<b>29.31</b>	<b>0.00</b>	<b>0.05</b>	<b>0.00</b>	<b>1,043.24</b>	<b>30.00</b>	<b>1,073.24</b>



**Annexure - 7***(Referred to in Paragraphs 3.3.2 and 3.3.3)***Statement showing Government Companies and Corporations where accounts were in arrears or were under liquidation**

<b>Sl. No.</b>	<b>Name of the Government Companies and Corporations</b>	<b>Year for which Accounts not received by 31 December 2020</b>
<b>Government Companies</b>		
1	Punjab Agro Foodgrains Corporation Limited	2019-20
2	Punjab Tourism Development Corporation Limited	2018-19 and 2019-20
3	Gulmohar Tourist Complex (Holiday Home) Limited	2019-20
4**	Amritsar Hotel Limited	Defunct
5**	Neem Chameli Tourist Complex Limited	Defunct
6	Punjab State Grains Procurement Corporation Limited	2018-19 and 2019-20
7	Punjab State Seeds Corporation Limited	2018-19 and 2019-20
8**	Punjab Land Development and Reclamation Corporation Limited	Defunct
9	Punjab Water Resource Management & Development Corporation Limited	2018-19 and 2019-20
10	Punjab Small Industries and Export Corporation Limited	2018-19 and 2019-20
11	Punjab Information & Communication Technology Corporation Limited	2019-20
12**	Punjab Venture Capital Limited	Defunct
13**	Punjab Venture Investors Trust Limited	Defunct
14**	Punjab Recorders Limited	Defunct
15	Punjab State Industrial Development Corporation Limited	2019-20
16	Punjab State Bus Stand Management Company Limited	2015-16 to 2019-20
17	Punjab State Civil Supplies Corporation Limited	2018-19 and 2019-20
18	Punjab Municipal Infrastructure Development Company	2018-19 and 2019-20
19	Mohali Biotechnology Park	2019-20
20**	Punjab Micro Nutrients Limited	Under Liquidation
21**	Punjab Poultry Development Corporation Limited	Defunct
22**	Punjab Film and News Corporation Limited	Defunct
23**	Electronic Systems Punjab Limited	Under Liquidation
24**	Punjab Bio-Medical Equipments Limited	Under Liquidation
25**	Punjab Power Packs Limited	Under Liquidation
26**	Punjab State Handloom and Textile Development Corporation Limited	Defunct
27**	Punjab State Hosiery and Knitwear Development Corporation Limited	Defunct
28**	Punjab State Leather Development Corporation Limited	Defunct
29**	Punjab Footweares Limited	Defunct
30	Punjab Genco Limited	2019-20
<b>Government Controlled Other Companies</b>		
31	Amritsar Smart City Ltd	2019-20
32	Jalandhar Smart City Ltd	2019-20
33	Ludhiana Smart City Ltd	2019-20

<b>Statutory Corporations</b>		
1	Punjab State Warehousing Corporation	2018-19 and 2019-20
2	Punjab Scheduled Castes Land Development and Finance Corporation	2019-20
3	PEPSU Road Transport Corporation	2017-18 to 2019-20
4	Punjab Financial Corporation	2018-19 and 2019-20

\*\* SPSEs whose accounts were in arrears for three years or more or were defunct/under liquidation or first accounts were not received or were not due.

**Annexure - 8***(Referred to in Paragraphs 3.5.2 and 3.7)***Statement showing position of accounts of SPSEs and Status of  
Comments of CAG thereon**

<b>Sl. No.</b>	<b>Name of the SPSE</b>	<b>Financial Year</b>	<b>Comments</b>
<b>SPSEs where comments/Management Letters were issued</b>			
1.	Punjab State Power Corporation Limited	2019-20	Comments and Management letter issued.
2.	Punjab State Transmission Corporation Limited	2019-20	Comments and Management letter issued.
3.	Punjab State Container and Warehousing Corporation Limited	2019-20	Comments and Management letter issued.
4.	Punjab Agro Industries Corporation Limited	2019-20	Nil Comments.
5.	Punjab Police Housing Corporation Limited	2019-20	Nil Comments.
6.	Punjab State Forest Development Corporation Limited	2019-20	Nil Comments.
7.	Punjab Communications Limited	2019-20	Management letter issued.
<b>Audits under process</b>			
8.	Punjab Agri Export Corporation Limited	2019-20	Audit under process.
9.	Punjab Agro Juices Limited	2019-20	Audit under process.
<b>SPSEs where NRC was issued</b>			
10.	Punjab Police Security Corporation Limited	2019-20	NRC issued.
11.	Punjab Thermal Generation Limited	2019-20	NRC issued.
12.	Gidderbaha Power Limited	2019-20	NRC issued.

**Annexure - 9**  
(Referred to in Paragraph 3.6)

**Details of Companies where there was non-compliance with Accounting Standards  
as reported by the Statutory Auditors**

Sl. No.	Name of the Company	Listed/ Unlisted	Financial Year	Accounting Standard/ Ind AS
1.	Punjab State Power Corporation Limited	Unlisted	2019-20	<b>Ind AS 1-</b> Presentation of Financial Statements <b>Ind AS 2-</b> Inventories <b>Ind AS 8-</b> Accounting Policies, Changes in Accounting Estimates and Errors <b>Ind AS 19-</b> Employees Benefits <b>Ind AS 23-</b> Borrowing Costs <b>Ind AS 105-</b> Non-current assets held for sale and discontinued operations <b>Ind AS 109-</b> Financial Instruments <b>Ind AS 113-</b> Fair value measurement <b>Ind AS 115-</b> Revenue from Contracts with Customers

**Annexure - 10***(Referred to in Paragraph 4.1.4)***Statement showing SPSEs covered in Chapter-IV**

Sl. No.	Name of Company
<b>(a) List of SPSEs covered in Chapter-IV</b>	
1.	Punjab Communications Limited
2.	Punjab State Power Corporation Limited
3.	Punjab State Transmission Corporation Limited
4.	Punjab Thermal Generation Limited
5.	Gidderbaha Power Limited
6.	Punjab Police Security Corporation Limited
7.	Punjab Police Housing Corporation Limited
8.	Punjab Agro Foodgrains Corporation Limited
9.	Punjab Agro Industries Corporation Limited
10.	Punjab Agri Export Corporation Limited
11.	Gulmohar Tourist Complex (Holiday Home) Limited
12.	Punjab Information and Communication Technology Corporation Limited
13.	Punjab State Industrial Development Corporation Limited
14.	Punjab State Biotech Corporation (Mohali Biotechnology Park)
15.	Amritsar Smart City Limited
16.	Jalandhar Smart City Limited
17.	Ludhiana Smart City Limited
18.	Punjab Genco Limited
19.	Punjab State Grains Procurement Corporation Limited
20.	Punjab State Seeds Corporation Limited
21.	Punjab Tourism Development Corporation Limited
22.	Punjab State Civil Supplies Corporation Limited
23.	Punjab Municipal Infrastructure Development Company
24.	Punjab State Forest Development Corporation Limited
25.	Punjab Agro Juices Limited
26.	Punjab State Container and Warehousing Corporation Limited
27.	Punjab Water Resources Management and Development Corporation Limited
28.	Punjab Small Industries and Export Corporation Limited
29.	Punjab State Bus Stand Management Company Limited
<b>(b) List of inactive SPSEs which are not covered in Chapter-IV</b>	
30.	Punjab Micro Nutrients Limited
31.	Electronic Systems Punjab Limited
32.	Punjab Bio-Medical Equipments Limited
33.	Punjab Power Packs Limited
34.	Amritsar Hotel Limited
35.	Neem Chameli Tourist Complex Limited
36.	Punjab Land Development and Reclamation Corporation Limited
37.	Punjab Poultry Development Corporation Limited
38.	Punjab Venture Capital Limited
39.	Punjab Venture Investors Trust Limited
40.	Punjab Recorders Limited
41.	Punjab Film and News Corporation Limited
42.	Punjab State Handloom and Textile Development Corporation Limited

*Annexures*

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43.	Punjab State Hosiery and Knitwear Development Corporation Limited
44.	Punjab State Leather Development Corporation Limited
45.	Punjab Footwears Limited

**Annexure - 11***(Referred to in Paragraphs 4.2.1, 4.5.1 and 4.6.1)***Statement of SPSEs where criteria of Independent Directors, Audit Committee and Nomination and Remuneration Committee is applicable**

<b>Sl. No.</b>	<b>Name of Company</b>
1.	Punjab Communications Limited
2.	Punjab State Power Corporation Limited
3.	Punjab State Transmission Corporation Limited
4.	Punjab Genco Limited
5.	Punjab State Grains Procurement Corporation Limited
6.	Punjab State Container and Warehousing Corporation Limited
7.	Punjab Water Resources Management and Development Corporation Limited
8.	Punjab State Bus Stand Management Company Limited

**Annexure-12**

*(Referred to in Paragraph 4.2.2)*

**Statement showing SPSEs where criteria of Woman Director is applicable**

<b>Sl. No.</b>	<b>Name of Company</b>
1.	Punjab Communications Limited
2.	Punjab State Power Corporation Limited
3.	Punjab State Transmission Corporation Limited
4.	Punjab Agro Foodgrains Corporation Limited
5.	Punjab State Grains Procurement Corporation Limited
6.	Punjab Water Resources Management and Development Corporation Limited
7.	Punjab State Bus Stand Management Company Limited



**Annexure - 13**  
(Referred to in Paragraph 4.7)

**Statement showing SPSEs where criteria of Whistle Blower Mechanism is applicable**

Sl. No.	Name of Company
1.	Punjab Communications Limited
2.	Punjab State Power Corporation Limited
3.	Punjab State Transmission Corporation Limited
4.	Punjab Agro Foodgrains Corporation Limited
5.	Punjab State Grains Procurement Corporation Limited
6.	Punjab Municipal Infrastructure Development Company
7.	Punjab Water Resources Management and Development Corporation Limited

**Annexure - 14**

*(Referred to in Paragraph 4.8.3)*

**Statement showing SPSEs where criteria of Internal Audit is applicable**

<b>Sl. No.</b>	<b>Name of Company</b>
1.	Punjab Communications Limited
2.	Punjab State Power Corporation Limited
3.	Punjab State Transmission Corporation Limited
4.	Punjab Agro Foodgrains Corporation Limited
5.	Punjab State Industrial Development Corporation Limited
6.	Punjab State Grains Procurement Corporation Limited
7.	Punjab State Civil Supplies Corporation Limited
8.	Punjab Municipal Infrastructure Development Company
9.	Punjab Agro Juices Limited
10.	Punjab Water Resources Management and Development Corporation Limited
11.	Punjab State Bus Stand Management Company Limited

**Annexure - 15**  
(Referred to in Paragraph 6.4)

**Statement showing SPSEs on which Ind AS is applicable**

Sl. No.	Name of the Company	Basis for eligibility of Ind-AS	Ind AS due year	Ind-AS followed year	Accounts finalised upto December 2020
<b>A Working Companies</b>					
1.	Punjab State Power Corporation Limited (PSPCL)	Net worth (₹ 2905.65 crore)	2016-17	2016-17	2019-20
2.	Punjab State Transmission Corporation Limited (PSTCL)	Net worth (₹ 1007.61 crore)	2016-17	2016-17	2019-20
3.	Punjab Small Industries and Export Corporation Limited (PSIEC)	Net worth (₹ 293.92 crore)	2017-18	2017-18	2017-18
4.	Punjab Communication Limited (PCL)	Based on SEBI guideline	2017-18	2017-18	2019-20
5.	Punjab State Container and Warehousing Corporation limited (CONWARE)	Joint venture of Punjab Logistic Infrastructure Limited <sup>1</sup>	2016-17	2016-17	2019-20
6.	Punjab Information and Communication Technology Corp. Ltd ( Punjab InfoTech)	Holding Company of PCL	2017-18	2017-18	2018-19
7.	Punjab State Industrial Development Corporation (PSIDC)	Its Joint venture Company i.e., Punjab Venture Capital Limited	2017-18	Not followed	2018-19 and 2019-20 are under finalisation
<b>B Inactive Companies</b>					
1.	Punjab Recorder Limited (PRL)	Joint Venture of Punjab InfoTech Limited	2017-18	Not followed	2018-19
2.	Punjab Venture Capital Limited (PVCL)	Joint Venture Company of Punjab InfoTech Limited, PSIDC etc.	2017-18	Not followed	2018-19
3.	Punjab Venture Investors Trust Limited (PVITL)	Joint Venture Company of Punjab InfoTech Limited, PSIDC etc.	2017-18	Not followed	2018-19

<sup>1</sup> Punjab Logistics Infrastructure Limited is joint venture of CONWARE and Container Corporation of India i.e. CONCOR (CPSU), which has adopted Ind AS, thus, Ind AS are also applicable on CONWARE.

<b>C Under Liquidation Companies</b>					
1.	Punjab Thermal Generation Limited (PTGL)	Subsidiary of PSPCL	2016-17	2016-17	2019-20
2.	Gidderbaha Power Limited (GPL)	Subsidiary of PSPCL	2016-17	2016-17	2019-20
3.	Punjab Bio Medical Equipments Limited (PB MEL)	Subsidiary of Punjab InfoTech Limited	2017-18	Not followed	1996-97
4.	Punjab Power Packs Limited (PPPL)	Subsidiary of Punjab InfoTech Limited	2017-18	Not followed	1997-98
5.	Electronic System Punjab Limited (ESPL)	Subsidiary of PSIDC	2017-18	Not followed	2013-14