

# **APPENDICES**



**Appendix 1.1**  
**(Referred to in Paragraphs 1.4, 1.14, and 1.22)**  
**Statement showing summarised financial position and working results of SPSEs as per their latest financial statements submitted up to 30 September 2023**

Sl. No.	Name of the SPSE	Period of Accounts	Net Profit/Loss (-) before Finance Costs & Taxes	Net Profit/Loss (-) after Finance Costs & Taxes	Turnover	Paid-up Capital (including share application money)	Capital Employed	Net Worth	Free Reserves and Accumulated Profit/Loss(-)	Long-term Loans	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12
<b>A. Power Sector SPSEs</b>											
1	Uttar Pradesh Raja Vidyut Utpadan Nigam Limited (Standalone)	2021-22	2574.79	235.66	9174.87	18580.82	38971.03	20069.38	1488.56	18901.65	47624.32
2	Uttar Pradesh Jal Vidyut Nigam Limited	2021-22	286.54	275.88	98.16	435.33	358.78	291.91	-143.42	66.87	834.29
3	Jawaharpur Vidyut Utpadan Nigam Limited (Subsidiary of Uttar Pradesh Raja Vidyut Utpadan Nigam Limited)	2021-22	616.05	0.42	0.00	1783.30	8346.48	1788.53	5.23	6557.95	9475.46
4	Uttar Pradesh Power Transmission Corporation Limited	2021-22	955.95	-556.26	3418.97	18590.01	31091.49	17188.41	-1401.42	13903.08	40234.10
5	Uttar Pradesh Power Corporation Limited (Standalone)	2022-23	-14572.24	-14572.24	0.00	119625.63	24486.30	24486.30	-95139.33	0.00	125512.68
6	Purvanchal Vidyut Vitran Nigam Limited (Subsidiary of Uttar Pradesh Power Corporation Limited)	2022-23	-3916.95	-6610.27	13560.98	25885.58	29492.48	6804.65	-19080.93	22687.83	57091.18
7	Pashchimanchal Vidyut Vitran Nigam Limited (Subsidiary of Uttar Pradesh Power Corporation Limited)	2022-23	2066.79	991.67	21483.30	19004.09	9204.81	1034.56	-17969.53	8170.25	37088.24
8	Dakshinanchal Vidyut Vitran Nigam Limited (Subsidiary of Uttar Pradesh Power Corporation Limited)	2022-23	-3043.41	-5073.77	12447.81	23988.47	10346.51	-6061.51	-30049.98	16408.02	37057.57
9	Madhyanchal Vidyut Vitran Nigam Limited (Subsidiary of Uttar Pradesh Power Corporation Limited)	2022-23	-3076.13	-4819.92	13707.75	23391.02	17400.76	3045.97	-20345.05	14354.79	43106.23
10	Kanpur Electricity Supply Company Limited (Subsidiary of Uttar Pradesh Power Corporation Limited)	2022-23	270.64	0.51	3161.48	2431.28	560.28	-1755.65	-4186.93	2315.93	5048.01

Sl. No.	Name of the SPSE	Period of Accounts	Net Profit/Loss (-) before Finance Costs & Taxes	Net Profit/Loss (-) after Finance Costs & Taxes	Turnover	Paid-up Capital (including share application money)	Capital Employed	Net Worth	Free Reserves and Accumulated Profit/Loss(-)	Long-term Loans	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12
11	UCM Coal Company Limited	2021-22	-0.10	-0.12	0.00	0.16	0.33	-2.17	-2.33	2.50	45.58
12	UPSIDC Power Company Limited	2013-14	-0.02	-0.02	0.00	0.05	-0.20	-0.20	-0.25	0.00	0.01
	<b>Sub-total (A)</b>		<b>-17838.09</b>	<b>-30128.46</b>	<b>77053.32</b>	<b>253715.74</b>	<b>170259.05</b>	<b>66890.18</b>	<b>-186825.38</b>	<b>103368.87</b>	<b>403117.67</b>
<b>B. Other than Power Sector SPSEs</b>											
13	Uttar Pradesh Alp Sankhyak Vittiya Evam Vikas Nigam Limited	2005-06	2.07	-1.10	3.10	29.99	116.12	32.22	2.23	83.90	122.82
14	Uttar Pradesh Pichhra Varg Vitta Evam Vikas Nigam Limited	2016-17	0.41	-1.32	1.11	12.23	69.42	17.53	5.30	51.89	70.31
15	U.P. Scheduled Castes Finance and Development Corporation Limited	2017-18	3.90	2.79	54.54	230.42	384.79	344.98	114.56	39.81	988.78
16	Uttar Pradesh Food and Essential Commodities Corporation Limited	2010-11	16.98	10.86		5.50	143.13	56.87	51.37	86.26	539.29
17	Uttar Pradesh Bhumi Sudhar Nigam	2019-20	0.01	0.01	0.08	1.50	2.54	2.54	1.04	0.00	124.83
18	Uttar Pradesh Mahila Kalyan Nigam Limited	2015-16	0.11	0.11	0.59	5.19	7.64	7.64	2.45	0.00	30.07
19	Uttar Pradesh Waqf Vikas Nigam Limited	2003-04	-0.21	-0.21	0.30	5.25	5.50	5.50	0.25	0.00	5.50
20	Uttar Pradesh State Agro Industrial Corporation Limited	2010-11	17.51	10.26	793.26	46.30	62.80	30.21	-16.09	32.59	78.90
21	Uttar Pradesh Rajkiya Nirman Nigam Limited	2014-15	189.94	120.38	3778.66	1.00	1004.09	1004.09	1003.09	0.00	5943.37
22	Uttar Pradesh State Bridge Corporation Limited	2019-20	124.22	41.03	1511.18	15.00	798.45	275.58	260.58	522.87	3341.65
23	Uttar Pradesh Small Industries Corporation Limited	2011-12	8.47	5.59	319.86	5.96	30.29	23.55	17.59	6.74	134.33
24	Uttar Pradesh Beej Vikas Nigam Limited	2019-20	4.08	2.15	177.46	6.92	61.93	61.93	55.01		243.21
25	Uttar Pradesh Matsya Vikas Nigam Limited	2016-17	1.08	0.92	8.58	1.07	7.36	7.36	6.29	0.00	36.49
26	Uttar Pradesh Drugs and Pharmaceuticals Limited	2009-10	-9.21	-9.21	0.55	1.10	-25.49	-25.49	-26.59	0.00	12.57
27	Uttar Pradesh Rajya Chini Evam Ganna Vikas Nigam Limited	2017-18	-3.64	-3.64	0.00	880.13	194.12	118.24	-761.89	75.88	208.29

Sl. No.	Name of the SPSE	Period of Accounts	Net Profit/Loss (-) before Finance Costs & Taxes	Net Profit/Loss (-) after Finance Costs & Taxes	Turnover	Paid-up Capital (including share application money)	Capital Employed	Net Worth	Free Reserves and Accumulated Profit/Loss(-)	Long-term Loans	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12
	(Subsidiary of Uttar Pradesh State Sugar Corporation Limited)										
28	Uttar Pradesh State Sugar Corporation Limited (Standalone)	2017-18	-36.20	-36.20	146.15	1648.31	1750.91	1492.15	-156.16	258.76	1978.42
29	Uttar Pradesh Handicraft & Marketing Development Corporation Limited (Formerly Uttar Pradesh Export Corporation Limited)	2008-09	-1.88	-1.90	5.29	7.24	-6.60	-17.41	-24.65	10.81	38.05
30	Uttar Pradesh State Tourism Development Corporation Limited	2017-18	1.55	1.55	35.78	32.60	15.57	15.57	-17.03	0.00	56.12
31	Uttar Pradesh (Madhya) Ganna Beej Evam Vikas Nigam Limited	2017-18	0.04	0.04	0.18	0.26	1.98	-0.50	-0.76	2.48	2.38
32	Uttar Pradesh State Spinning Company Limited	2018-19	-1.37	-5.65	0.00	93.24	-79.84	-181.25	-274.49	101.41	43.19
33	Uttar Pradesh State Handloom Corporation Limited	2000-01	-8.02	-8.80	25.44	47.07	0.85	-37.86	-84.93	38.71	56.66
34	Uttar Pradesh Development Systems Corporation Limited	2020-21	14.74	10.03	327.06	1.00	51.63	51.63	50.63	0.00	230.06
35	U.P. Projects Corporation Limited	2019-20	7.69	4.32	417.86	6.40	129.88	129.88	123.48	0.00	4283.16
36	Uttar Pradesh Metro Rail Corporation Limited	2022-23	-276.43	-319.02	91.20	5580.99	14412.37	4218.98	-1362.01	10193.39	16508.91
37	Noida Metro Rail Corporation Limited	2022-23	-15.89	-53.98	52.24	1400.24	1929.79	1015.23	-385.01	914.56	4507.03
38	The Pradeshya Industrial and Investment Corporation of UP Limited	2020-21	6.86	4.29	4.79	135.58	754.24	-241.17	-376.75	995.41	1068.13
39	Shreerion India Limited (Subsidiary of Uttar Pradesh Electronics Corporation Limited)	2021-22	2.56	1.78	28.17	7.12	18.00	16.34	9.22	1.66	47.36
40	Uptron Powertronics Limited (Subsidiary of Uttar Pradesh Electronics Corporation Limited)	2020-21	3.20	2.40	55.44	4.07	8.24	5.97	1.90	2.27	48.73
41	Uttar Pradesh Electronics Corporations Limited (Standalone)	2020-21	1.54	1.06	43.26	91.54	217.37	105.69	14.15	111.68	404.64

Sl. No.	Name of the SPSE	Period of Accounts	Net Profit/Loss (-) before Finance Costs & Taxes	Net Profit/Loss (-) after Finance Costs & Taxes	Turnover	Paid-up Capital (including share application money)	Capital Employed	Net Worth	Free Reserves and Accumulated Profit/Loss(-)	Long-term Loans	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12
42	Uttar Pradesh Purva Sainik Kalyan Nigam Limited	2021-22	44.13	44.13	475.45	0.42	482.52	482.52	482.10	0.00	573.50
43	Uttar Pradesh Police Avas Nigam Limited	2020-21	8.26	6.75	251.71	3.00	21.43	21.43	18.43	0.00	1208.67
44	Uttar Pradesh Export Promotion Council	2022-23	0.28	0.28	0.33	0.05	7.11	2.11	2.06	5.00	13.03
45	Uttar Pradesh Medical Supplies Corporation Limited	2020-21	36.20	25.61	37.13	11.00	54.83	54.83	43.83	0.00	758.47
46	Uttar Pradesh State Construction & Infrastructure Development Corporation Limited (formerly known as Uttar Pradesh Samaj Kalyan Nirman Nigam Limited)	2020-21	0.54	0.45	685.87	0.15	73.79	73.79	73.64	0.00	4440.28
47	Meerut City Transport Services Limited	2017-18	-8.59	-8.59	21.74	4.04	5.44	2.78	-1.26	2.66	6.52
48	Kanpur City Transport Services Limited	2017-18	-11.48	-11.48	15.44	0.67	-6.74	-6.74	-7.41	0.00	2.46
49	Allahabad City Transport Services Limited	2019-20	-10.90	-10.90	15.19	4.91	-5.00	-11.57	-16.48	6.57	10.09
50	Agra Smart City Limited	2021-22	0.01	0.01	0.00	216.00	216.04	216.04	0.04	0.00	804.28
51	Aligarh Smart City Limited	2022-23	-4.09	-4.09	0.01	2.00	-18.64	-18.64	-20.64	0.00	775.30
52	Bareilly Smart City Limited	2021-22	0.00	0.00	0.18	0.50	0.50	0.50	0.00	0.00	384.65
53	Prayagraj Smart City Limited	2021-22	-0.04	-0.04	0.00	490.00	489.34	489.34	-0.66	0.00	615.78
54	Varanasi Smart City Limited	2021-22	0.22	0.16	0.00	200.00	200.28	200.28	0.28	0.00	287.04
55	Jhansi Smart City Limited	2019-20	0.00	0.00	0.00	0.50	0.50	0.50	0.00	0.00	97.70
56	Moradabad Smart City Limited	2021-22	0.16	0.16	0.00	100.50	92.49	92.49	-8.01	0.00	230.22
57	Saharanpur Smart City Limited	2021-22	0.00	0.00 <sup>1</sup>	0.00	0.50	26.35	26.35	25.85	0.00	221.23
58	Kanpur Smart City Limited	2017-18	-0.90	-0.90	0.00	216.00	214.50	214.50	-1.50	0.00	215.09
59	Lucknow Smart City Limited	2019-20	-4.95	-4.95	0.00	382.00	370.75	370.75	-11.25	0.00	457.61
60	Almora Magnesite Limited	2021-22	0.61	0.43	31.34	2.00	6.40	6.16	4.87	0.24	25.83
61	Noida International Airport Limited	2019-20	2.52	1.61	0.00	0.01	3604.38	-2.74	-2.75	3607.12	3610.24

<sup>1</sup> Net profit of Saharanpur Smart City Limited for the year 2021-22 was ₹ 7,011.

Sl. No.	Name of the SPSE	Period of Accounts	Net Profit/Loss (-) before Finance Costs & Taxes	Net Profit/Loss (-) after Finance Costs & Taxes	Turnover	Paid-up Capital (including share application money)	Capital Employed	Net Worth	Free Reserves and Accumulated Profit/Loss(-)	Long-term Loans	Total Assets
1	2	3	4	5	6	7	8	9	10	11	12
62	DMIC Integrated Industrial Township Greater Noida Limited	2021-22	46.45	32.65	0.00	2940.51	3018.65	3018.65	78.14	0.00	3324.80
63	Uttar Pradesh State Road Transport Corporation	2020-21	-27.82	-27.82	3830.94	981.42	77.07	47.07	-934.35	30.00	3332.06
64	Uttar Pradesh Forest Corporation	2021-22	5.96	5.96	151.33	0.00	1382.91	1382.91	1382.91	0.00	1713.90
65	Uttar Pradesh Avas Evam Vikas Parishad	2021-22	144.68	144.68	858.41	0.00	5308.19	5308.19	5308.19	0.00	20816.35
66	Uttar Pradesh Financial Corporation	2012-13	17.40	17.38	22.22	179.28	-52.98	-719.11	-898.39	666.13	963.87
67	Uttar Pradesh State Warehousing Corporation	2020-21	219.97	165.53	594.03	13.01	1073.67	961.68	952.00	111.99	1384.46
68	Uttar Pradesh Jal Nigam	2019-20	-197.80	-250.68	769.83	0.00	-724.25	-1820.15	-1820.15	1095.90	65987.23
	<b>Sub-total (B)</b>		<b>314.93</b>	<b>-95.12</b>	<b>15643.28</b>	<b>16051.69</b>	<b>37986.61</b>	<b>18929.92</b>	<b>2882.27</b>	<b>19056.69</b>	<b>153413.91</b>
	<b>Grand Total of (A+B)</b>		<b>-17523.16</b>	<b>-30223.58</b>	<b>92696.60</b>	<b>269767.43</b>	<b>208245.66</b>	<b>85820.10</b>	<b>-183943.11</b>	<b>122425.56</b>	<b>556531.58</b>

**Note:**

1. Finance Costs includes interest, dividend on redeemable preference shares, exchange differences regarded as an adjustment to borrowing costs, and other borrowing costs.
2. Net worth is the sum total of the paid-up capital (including share application money) and free reserves and surplus minus accumulated losses and Deferred Revenue Expenditure.
3. Capital Employed = Paid-up Capital (including share application money) + Free Reserves + Long-term Loans – Deferred Revenue Expenditure.

**Appendix 1.2**  
**(Referred to in Paragraph 1.11)**  
**Statement showing investment made and other budgetary support provided by GoUP to SPSEs during the period for which accounts were in arrears**

Sl. No.	Name of the SPSE	Period of accounts	Period for which accounts are in arrears	Paid-up Capital including share application money as per the latest finalised accounts	Investment made by the State Government during the period for which accounts were in arrears					Total
					Equity	Loans	Grant	Subsidy	Guarantee issued	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11= Col. 6 + Col. 7 + Col. 8 + Col. 9</b>
1	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited	2021-22	2022-23	18580.82	1522.32	--	--	--	5242.68	1522.32
2	Uttar Pradesh Power Transmission Corporation Limited	2021-22	2022-23	18590.01	1277.25	--	6.86	--	--	1284.11
3	Uttar Pradesh Medical Supplies Corporation Limited	2020-21	2021-22 to 2022-24	11.00	3.17	--	--	--	--	3.17
4	Allahabad City Transport Services Limited	2019-20	2020-21 to 2022-23	4.91	--	--	40.10	--	--	40.10
5	U.P. Scheduled Castes Finance and Development Corporation Limited	2017-18	2018-19 to 2022-23	230.42	--	--	--	591.29	--	591.29
6	Uttar Pradesh Mahila Kalyan Nigam Limited	2015-16	2016-17 to 2022-23	5.19	--	--	14.38	--	--	14.38
7	Uttar Pradesh Waqf Vikas Nigam Limited	2003-04	2004-05 to 2022-23	5.25	4.75	--	--	--	--	4.75
8	Uttar Pradesh State Agro Industrial Corporation Limited	2010-11	2011-12 to 2022-23	46.30	12.02	--	--	--	--	12.02
9	Uttar Pradesh Beej Vikas Nigam Limited	2019-20	2020-21 to 2022-23	6.92	--	--	3.49	--	--	3.49
10	Uttar Pradesh Matsya Vikas Nigam Limited	2016-17	2017-18 to 2022-23	1.07	--	--	20.36	--	--	20.36
11	Uttar Pradesh State Sugar Corporation Limited (Standalone)	2017-18	2018-19 to 2022-23	1648.31	--	741.30	--	--	150.00	741.30
12	Lucknow City Transport Services Limited	Accounts not submitted	2009-10 to 2022-23	--	--	0.50	69.15	--	--	69.65
13	Meerut City Transport Services Limited	2017-18	2018-19 to 2022-23	4.04	--	--	26.32	--	--	26.32
14	Agra Mathura City Transport Services Limited	Accounts not submitted	2009-10 to 2022-23	0.00	--	--	12.96	--	--	12.96
15	Kanpur City Transport Services Limited	2017-18	2018-19 to 2022-23	0.67	--	0.53	149.34	--	--	149.87
16	Varanasi City Transport Services Limited	Accounts not submitted	2009-10 to 2022-23	0.00	--	--	45.37	--	--	45.37

Sl. No.	Name of the SPSE	Period of accounts	Period for which accounts are in arrears	Paid-up Capital including share application money as per the latest finalised accounts	Investment made by the State Government during the period for which accounts were in arrears					Total
					Equity	Loans	Grant	Subsidy	Guarantee issued	
1	2	3	4	5	6	7	8	9	10	11= Col. 6 + Col. 7 + Col. 8 + Col. 9
17	Uttar Pradesh State Spinning Company Limited	2018-19	2019-20 to 2022-23	93.24	--	9.88	--	--	--	9.88
18	Agra Smart City Limited	2021-22	2022-23	216.00	--	--	98.00	--	--	98.00
19	Bareilly Smart City Limited	2021-22	2022-23	0.50	185.75	--	196.00	--	--	381.75
20	Prayagraj Smart City Limited	2021-22	2022-23	490.00	--	--	196.00	--	--	196.00
21	Varanasi Smart City Limited	2021-22	2022-23	200.00	--	--	98.00	--	--	98.00
22	Moradabad Smart City Limited	2021-22	2022-23	100.50	--	--	283.00	--	--	283.00
23	Saharanpur Smart City Limited	2021-22	2022-23	0.50	--	--	185.00	--	--	185.00
24	Jhansi Smart City	2019-20	2020-21 to 2022-23	0.50	--	--	1389.50	--	--	1389.50
25	Kanpur Smart City Limited	2017-18	2018-19 to 2022-23	216.00	0.25	--	333.50	--	--	333.75
26	Lucknow Smart City Limited	2019-20	2020-21 to 2022-23	382.00	--	--	204.50	--	--	204.50
27	Noida International Airport Limited	2019-20	2020-21 to 2022-23	0.01	1325.67	--	--	--	--	1325.67
28	Uttar Pradesh State Road Transport Corporation	2020-21	2021-22 to 2022-23	981.42	229.50	--	124.88	200.00	--	554.38
29	Uttar Pradesh Financial Corporation	2012-13	2013-14 to 2022-23	179.28	--	354.94	--	--	--	354.94
30	Uttar Pradesh Jal Nigam	2019-20	2020-21 to 2022-23	--	--	--	890.36	--	--	890.36
<b>Total</b>					<b>4560.68</b>	<b>1107.15</b>	<b>4387.07</b>	<b>791.29</b>	<b>5392.68</b>	<b>10846.19</b>

Source: Compiled based on information provided by the SPSEs

**Appendix 1.3**  
**(Referred to in Paragraph 1.12)**  
**Statement showing differences in the figures of equity, long-term loans, and outstanding guarantees as per the Finance Accounts and the records of SPSEs as on 31 March 2023**

SI No.	Name of the SPSE	As per records of SPSEs			As per the Finance Accounts		
		Paid-up Capital including share application money	Long-term Loans	Outstanding guarantees	Paid-up Capital including share application money	Long-term Loans	Outstanding guarantees
1	Kanpur Electricity Supply Company Limited	0.00		3782.22			
2	Purvanchal Vidyut Vitran Nigam Limited	0.00		34217.86			
3	Uttar Pradesh Power Transmission Corporation Limited	17653.92			17654.05		
4	Pashchimanchal Vidyut Vitran Nigam Limited	0.00		11780.94			
5	Uttar Pradesh Jal Vidyut Nigam Limited	435.33	64.65		435.33		
6	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited	20103.13			18550.82		25981.55
7	Jawaharpur Vidyut Utpadan Nigam Limited	0.00		8453.01	487.25		8453.01
8	Uttar Pradesh Power Corporation Limited	119625.63	0.00		118467.77		96212.99
9	Uttar Pradesh Electronics Corporation Limited	91.54	110.87		91.54	34.08	
10	Saharanpur Smart City Limited	0.25	0.00				
11	Bareilly Smart City Limited	186.00	0.00				
12	Aligarh Smart City Limited	0.25	0.00				
13	Lucknow Smart City Limited	191.00					
14	Moradabad Smart City Limited	50.25	0.00				
15	Kanpur Smart City Limited	107.25					
16	Varanasi City Transport Services Limited	0.05					
17	Lucknow City Transport Services Limited	17.84					
18	Kanpur City Transport Services Limited	0.05					
19	Uttar Pradesh Jal Nigam	0.00	237.96			537.23	
20	Uttar Pradesh Metro Rail Corporation Limited	2860.80	1676.20		2825.80	1309.60	
21	Uttar Pradesh State Handloom Corporation Limited	36.45	159.49		28.26	10.54	2.34
22	Noida Metro Rail Corporation Limited.	712.62	283.00				

SI No.	Name of the SPSE	As per records of SPSEs			As per the Finance Accounts		
		Paid-up Capital including share application money	Long-term Loans	Outstanding guarantees	Paid-up Capital including share application money	Long-term Loans	Outstanding guarantees
23	The Pradeshya Industrial & Investment Corporation of UP Limited	110.58	942.44	1.39	110.58	1234.88	1.39
24	Uttar Pradesh State Tourism Development Corporation Limited	32.60			32.60	2.77	
25	Uttar Pradesh Export Promotion Council	0.05	5.00				
26	Uttar Pradesh Financial Corporation	114.51	345.94	2.46	73.13	9.44	2.46
27	Varanasi Smart City Limited	100.00					2.46
28	Agra Smart City Limited	108.00	0.00				
29	Prayagraj Smart City Limited	245.00					
30	Jhansi Smart City Limited	0.25					
31	Uttar Pradesh Pichhra Varg Vitta Evam Vikas Nigam Limited	12.23	57.03		13.56		
32	U.P. Scheduled Caste Finance and Development Corporation Limited	134.28			64.76		
33	Uttar Pradesh Medical Supplies Corporation Limited	14.16					
34	Uttar Pradesh State Warehousing Corporation	5.40		140.99	2.70	0.34	140.98
35	Uttar Pradesh State Food and Essential Commodities Corporation Limited	12.34			12.34	0.78	
36	Uttar Pradesh State Road Transport Corporation	1150.45	26.72		710.56	29.64	
37	Uttar Pradesh State Sugar Corporation Limited	1648.31	931.30	223.96	1648.31	406.96	423.96
38	Uttar Pradesh State Spinning Company Limited	93.24	151.08		93.24	19.68	
39	Uttar Pradesh Rajya Chini Evam Ganna Vikas Nigam Limited	0.00		200.00	880.13		
40	Noida International Airport Limited	3313.31					
41	Uttar Pradesh State Agro Industrial Corporation Limited	58.31	5.00		58.32	4.69	
42	Uttar Pradesh Rajya Krishi Evam Gramin Vikas Nigam Limited	0.05				0.45	
43	Uttar Pradesh Small Industries Corporation Limited	5.96	7.29		5.96	0.41	
44	Uttar Pradesh Handicraft Development & Marketing Corporation Limited	6.34	10.59	0.56	5.55	5.29	
	<b>Total</b>	<b>169237.72</b>	<b>5014.56</b>	<b>58803.39</b>	<b>162252.55</b>	<b>3606.78</b>	<b>131221.14</b>

**Appendix 2.1**  
**(Referred to in Paragraph 2.3)**  
**Statement showing accounts of SPSEs in arrears**

SL No.	Name of the SPSE	Year for which accounts were in arrears	No. of accounts in arrears	Status of the SPSE
1	2	3	4	5
<b>A</b>	<b>Companies</b>			
<b>Power Sector</b>				
1	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited (Standalone and CFS)	2022-23	2	Working
2	Uttar Pradesh Jal Vidyut Nigam Limited	2022-23	1	Working
3	Jawaharpur Vidyut Utpadan Nigam Limited	2022-23	1	Working
4	Uttar Pradesh Power Transmission Corporation Limited	2022-23	1	Working
5	UCM Coal Company Limited	2022-23	1	Working
6	UPSIDC Power Company Limited	2014-15 to 2022-23	9	Working
<b>Other than Power Sector</b>				
7	Uttar Pradesh Alp Sankhyak Vittiya Evam Vikas Nigam Limited	2006-07 to 2022-23	17	Working
8	Uttar Pradesh Pichhara Varg Vitta Evam Vikas Nigam Limited	2017-18 to 2022-23	6	Working
9	U.P. Scheduled Castes Finance and Development Corporation Limited	2018-19 to 2022-23	5	Working
10	Uttar Pradesh Food and Essential Commodities Corporation Limited	2011-12 to 2022-23	12	Working
11	Uttar Pradesh Bhumi Sudhar Nigam	2020-21 to 2022-23	3	Working
12	Uttar Pradesh Mahila Kalyan Nigam Limited	2016-17 to 2022-23	7	Working
13	Uttar Pradesh Waqf Vikas Nigam Limited	2004-05 to 2022-23	19	Working
14	Uttar Pradesh State Agro Industrial Corporation Limited	2011-12 to 2022-23	12	Working
15	Uttar Pradesh Rajkiya Nirman Nigam Limited	2015-16 to 2022-23	8	Working
16	Uttar Pradesh State Bridge Corporation Limited	2020-21 to 2022-23	3	Working
17	Uttar Pradesh Small Industries Corporation Limited	2012-13 to 2022-23	11	Working
18	Uttar Pradesh Beej Vikas Nigam Limited	2020-21 to 2022-23	3	Working
19	Uttar Pradesh Matsya Vikas Nigam Limited	2017-18 to 2022-23	6	Working
20	Uttar Pradesh Drugs and Pharmaceuticals Limited	2010-11 to 2022-23	13	Working
21	Uttar Pradesh Rajya Chini Evam Ganna Vikas Nigam Limited	2018-19 to 2022-23	5	Working
22	Uttar Pradesh State Sugar Corporation Limited (Standalone & CFS)	2018-19 to 2022-23	10	Working
23	Uttar Pradesh Handicraft & Marketing Development Corporation Limited (Formerly Uttar Pradesh Export Corporation Limited)	2009-10 to 2022-23	14	Working
24	Uttar Pradesh State Tourism Development Corporation Limited	2018-19 to 2022-23	5	Working
25	Uttar Pradesh Rajya Krishi Evam Gramin Vikas Nigam Limited	2018-19 to 2022-23	5	Working
26	Uttar Pradesh (Madhya) Ganna Beej Evam Vikas Nigam Limited	2018-19 to 2022-23	5	Working
27	Uttar Pradesh State Spinning Company Limited	2019-20 to 2022-23	4	Working
28	Uttar Pradesh State Handloom Corporation Limited	2001-02 to 2022-23	22	Working
29	Uttar Pradesh Development Systems Corporation Limited	2021-22 & 2022-23	2	Working
30	U.P. Projects Corporation Limited	2020-21 to 2022-23	3	Working
31	The Pradeshiya Industrial and Investment Corporation of UP Limited	2021-22 & 2022-23	2	Working
32	Shretron India Limited	2022-23	1	Working
33	Uptron Powertronics Limited	2021-22 & 2022-23	2	Working
34	Uttar Pradesh Electronics Corporation Limited.	2021-22 & 2022-23	4	Working
35	Uttar Pradesh Purva Sainik Kalyan Nigam Limited	2022-23	1	Working
36	Uttar Pradesh Police Avas Nigam Limited	2021-22 to 2022-23	2	Working
37	Uttar Pradesh Medical Supply Corporation Limited	2021-22 & 2022-23	2	Working
38	Uttar Pradesh State Construction & Infrastructure Development Corporation Limited (Formerly Uttar Pradesh Samaj Kalyan Nirman Nigam Limited)	2021-22 & 2022-23	2	Working
39	Lucknow City Transport Services Limited	2010-11 to 2022-23	13	Working
40	Meerut City Transport Services Limited	2018-19 to 2022-23	5	Working
41	Agra Mathura City Transport Services Limited	2010-11 to 2022-23	13	Working

SL No.	Name of the SPSE	Year for which accounts were in arrears	No. of accounts in arrears	Status of the SPSE
1	2	3	4	5
42	Kanpur City Transport Services Limited	2018-19 to 2022-23	5	Working
43	Varanasi City Transport Services Limited	2010-11 to 2022-23	13	Working
44	Allahabad City Transport Services Limited	2020-21 to 2022-23	3	Working
45	Agra Smart City Limited	2022-23	1	Working
46	Bareilly Smart City Limited	2022-23	1	Working
47	Prayagraj Smart City Limited	2022-23	1	Working
48	Varanasi Smart City Limited	2022-23	1	Working
49	Jhansi Smart City Limited	2020-21 to 2022-23	3	Working
50	Moradabad Smart City Limited	2022-23	1	Working
51	Saharanpur Smart City Limited	2022-23	1	Working
52	Kanpur Smart City Limited	2018-19 to 2022-23	5	Working
53	Lucknow Smart City Limited	2020-21 to 2022-23	3	Working
54	Almora Magnesite Limited	2022-23	1	Working
55	Noida International Airport Limited	2020-21 to 2022-23	3	Working
56	DMIC Integrated Industrial Township Greater Noida Limited	2022-23	1	Working
57	Uplease Financial Services Limited	1998-99 to 2022-23	25	Inactive
58	Chhata Sugar Company Limited	2018-19 to 2022-23	5	Inactive
59	Ghatampur Sugar Company Limited	2018-19 to 2022-23	5	Inactive
60	Nandganj-Sihori Sugar Company Limited (Subsidiary of Uttar Pradesh State Sugar Corporation Limited)	2018-19 to 2022-23	5	Inactive
61	The Indian Turpentine and Rosin Company Limited	2011-12 to 2022-23	12	Inactive
62	Uttar Pradesh Instruments Limited	2002-03 to 2022-23	21	Inactive
63	Uttar Pradesh State Brassware Corporation Limited	1998-99 to 2022-23	25	Inactive
64	Uttar Pradesh State Textile Corporation Limited	2021-22 to 2022-23	2	Inactive
65	Uttar Pradesh State Leather Development and Marketing Corporation Limited	2001-02 to 2022-23	22	Inactive
66	Uttar Pradesh State Yarn Company Limited	2022-23	1	Inactive
67	Uttar Pradesh Pashudhan Udyog Nigam Limited	2017-18 to 2022-23	6	Inactive
68	Uttar Pradesh Poultry and Livestock Specialties Limited	2014-15 to 2022-23	9	Inactive
69	Uttar Pradesh State Horticultural Produce Marketing & Processing Corporation Limited	1985-86 to 2022-23	38	Inactive
70	Uttar Pradesh (Paschim) Ganna Beej Evam Vikas Nigam Limited	2013-14 to 2022-23	10	Inactive
71	Uttar Pradesh Panchayati Raj Vitta Evam Vikas Nigam Limited	1996-97 to 2022-23	27	Inactive
72	Agra Mandal Vikas Nigam Limited	1989-90 to 2022-23	34	Inactive
73	Allahabad Mandal Vikas Nigam Limited	1984-85 to 2022-23	39	Inactive
74	Bareilly Mandal Vikas Nigam Limited	1989-90 to 2022-23	34	Inactive
75	Gorakhpur Mandal Vikas Nigam Limited	1989-90 to 2022-23	34	Inactive
76	Lucknow Mandaliya Vikas Nigam Limited	1982-83 to 2022-23	41	Inactive
77	Meerut Mandal Vikas Nigam Limited	2009-10 to 2022-23	14	Inactive
78	Moradabad Mandal Vikas Nigam Limited	1992-93 to 2022-23	31	Inactive
79	Tarai Anusuchit Janjati Vikas Nigam Limited	1983-84 to 2022-23	40	Inactive
80	Uttar Pradesh Bundelkhand Vikas Nigam Limited	2011-12 to 2022-23	12	Inactive
81	Uttar Pradesh Chalchitra Nigam Limited	2010-11 to 2022-23	13	Inactive
82	Uttar Pradesh Poorvanchal Vikas Nigam Limited	1988-89 to 2022-23	35	Inactive
83	Varanasi Mandal Vikas Nigam Limited	1988-89 to 2022-23	35	Inactive
84	Command Area Poultry Development Corporation Limited	1995-96 to 2022-23	28	Inactive
<b>A (i) Total number of accounts of Companies in arrears, excluding those under liquidation</b>			<b>908</b>	
<b>A (ii) Companies under liquidation</b>				
85	Uttar Pradesh Cement Corporation Limited	1996-97 to 1998-99	3	UL
86	Vindhyachal Abrasives Limited	1988-89 to 2002-03	15	UL
87	Auto Tractors Limited	1992-93 to 2002-03	11	UL
88	Bhadohi Woolens Limited	1995-96	1	UL
89	Continental Float Glass Limited	1998-99 to 2001-02	4	UL
90	Kanpur Components Limited	1978-79 to 1996-97	19	UL
91	Uttar Pradesh Abscott Private Limited	1976-77 to 1986-87	11	UL

SL No.	Name of the SPSE	Year for which accounts were in arrears	No. of accounts in arrears	Status of the SPSE
1	2	3	4	5
92	Uttar Pradesh Carbide and Chemicals Limited	1993-94	1	UL
93	Uttar Pradesh Plant Protection Appliances (Private) Limited	1975-76 to 2003-04	29	UL
94	Uptron India Limited	1996-97 to 2013-14	18	UL
95	Electronics and Computers (India) Limited	1974-75 to 1981-82	8	UL
<b>A(ii) Total number of accounts of Companies under liquidation in arrears</b>			<b>120</b>	
<b>Total number of accounts of Companies in arrears {A(i)+A(ii)}</b>			<b>1028</b>	
<b>B</b>	<b>Statutory Corporations</b>			
96	Uttar Pradesh State Road Transport Corporation	2021-22 & 2022-23	2	Working
97	Uttar Pradesh Forest Corporation	2022-23	1	Working
98	Uttar Pradesh Avas Evam Vikas Parishad	2022-23	1	Working
99	Uttar Pradesh Financial Corporation	2013-14 to 2022-23	10	Working
100	Uttar Pradesh State Warehousing Corporation	2021-22 to 2022-23	2	Working
101	Uttar Pradesh Jal Nigam	2020-21 to 2022-23	3	Working
<b>Total number of accounts of Statutory Corporations in arrears (B)</b>			<b>19</b>	
<b>Total number of accounts of SPSEs in arrears (A+B)</b>			<b>1047</b>	

## Appendix 2.2

(Referred to in Paragraphs 2.5 and 2.7)

Statement showing SPSEs wherein comments/Separate Audit Reports of the CAG on financial statements were issued during the period from October 2022 to September 2023

Sl. No.	Name of the SPSE	Year of financial statements	Number of accounts
<b>Government Companies</b>			
1	Dakshinanchal Vidyut Vitaran Nigam Limited	2019-20 to 2021-22	3
2	Jawaharpur Vidyut Utpadan Nigam Limited	2021-22	1
3	Kanpur Electricity Supply Company Limited	2019-20-2021-22	3
4	Madhyanchal Vidyut Vitaran Nigam Limited	2020-21	1
5	Paschimanchal Vidyut Vitaran Nigam Limited	2019-20 to 2021-22	3
6	Purvanchal Vidyut Vitaran Nigam Limited	2020-21 to 2021-22	2
7	Shretron India Limited	2020-21 to 2021-22	2
8	Uttar Pradesh Development Systems Corporation Limited	2019-20	1
9	Uttar Pradesh Electronics Corporation Limited (Consolidated) and (Standalone)	2017-18 to 2018-19	4
10	Uttar Pradesh Jal Vidyut Nigam Limited	2020-21 to 2021-22	2
11	Uttar Pradesh Power Corporation Ltd (Consolidated) and Standalone)	2018-19 to 2020-21	6
12	Uttar Pradesh Power Transmission Corporation Limited	2021-22	1
13	UP Rajya Vidyut Utpadan Nigam Limited (Consolidated) and (Standalone)	2020-21 to 2021-22	4
14	Uptron Powertronics Limited	2020-21	1
15	Chhata Sugar Company Limited	2017-18	1
16	Ghatampur Sugar Company Limited	2017-18	1
17	Nandganj Sihori Sugar Company Limited	2017-18	1
18	Noida Metro Rail Corporation Limited	2022-23	1
19	The Pradeshia Industrial and Investment Corporation of UP Limited	2020-21	1
20	Uttar Pradesh Beej Vikas Nigam Limited	2018-19	1
21	Uttar Pradesh Bhumi Sudhar Nigam	2018-19 to 2019-20	2
22	Uttar Pradesh Medical Supplies Corporation Limited	2020-21	1
23	Uttar Pradesh Metro Rail Corporation Limited (Lucknow Metro)	2021-22 to 2022-23	2
24	Uttar Pradesh Police Awas Nigam Limited	2020-21	1
25	Uttar Pradesh Purva Sainik Kalyan Nigam Limited	2021-22	1
26	Uttar Pradesh Rajya Chini Evam Ganna Vikas Nigam Limited	2017-18	1
27	Uttar Pradesh State Bridge Corporation Limited	2018-19	1
28	Uttar Pradesh State Sugar Corporation Limited (Consolidated) and (Standalone)	2017-18	2
29	U.P. Projects Corporation Limited	2019-20	1
30	Uttar Pradesh Tourism Development Corporation Limited	2017-18	1
31	Uttar Pradesh Export Promotion Council	2021-22	1
<b>Government Controlled Other Companies</b>			
32	Agra Smart City Limited	2021-22	1
33	Aligarh Smart City Limited	2022-23	1
34	Allahabad City Transport Services Limited	2019-20	1
35	Almora Magnesite Limited	2021-22	1
36	DMIC Integrated Industrial Township Greater Noida Limited	2021-22	1
37	Kanpur City Transport Services Limited	2010-11 and 2015-16	2
38	Kanpur Smart City Limited	2016-17 and 2017-18	2
39	Lucknow Smart City Limited	2019-20	1
40	Prayagraj Smart City Limited	2021-22	1
41	Saharanpur Smart City Limited	2021-22	1
42	Varanasi Smart City Limited	2021-22	1
43	Moradabad Smart City Limited	2021-22	1
<b>Statutory Corporations</b>			
44	Uttar Pradesh Forest Corporation	2020-21 to 2021-22	2
45	Uttar Pradesh Jal Nigam	2013-14 to 2016-17	4
46	Uttar Pradesh State Warehousing Corp	2018-19	1
47	Uttar Pradesh State Road Transport Corporation	2020-21	1

**Appendix 2.3**  
**(Referred to in Paragraph 2.7)**  
**Statement showing significant comments of the CAG on the financial statements of SPSEs issued during 1 October 2022 to 30 September 2023**

Sl. No.	Name of the SPSE	Period of Accounts	Monetary value of the comment (₹ in crore)	Comments in brief
<b>A. Government Companies</b>				
<b>Understatement of Loss</b>				
1.	Madhyanchal Vidyut Vitran Nigam Limited	2020-21	62.67	Revenue from Operations includes ₹62.67 crore charged from other than poor household consumers for connection charges under the SAUBHAGYA scheme @ ₹500 per connection. As the amount was recovered on account of providing connections to the consumers, the same should have been shown under Liabilities-Consumer Contribution towards service connection. Inclusion of the same in revenue has resulted in overstatement of Revenue from Operation and understatement of Liabilities - Consumer Contribution towards service connection by ₹62.67 crore. Consequently, Loss for the year was understated by the same amount.
		2020-21	978.08	Other income also includes ₹978.08 crore being claim of UDAY Loss subsidy made by the Company in addition to the admissible amount as per the actual loss incurred by it in previous years. The admissible period for claim of UDAY loss subsidy has expired in 2020-21. The Company has already accounted UDAY loss subsidy receivable from GoUP in its accounts for the year ending up to 2020-21. Hence, accounting of additional UDAY loss subsidy resulted in overstatement of Other Income and Receivables from GoUP by ₹978.08 crore, with consequent understatement of Loss for the year to the same extent.
2.	Dakshinanchal Vidyut Vitran Nigam Limited	2021-22	209.49	UPPCL, the Holding Company, on behalf of the DISCOMs, unwarrantedly claimed an amount of ₹ 5,372.50 crore from the GoUP during the year 2021-22 for funding of operational losses under UDAY which was incorrectly sanctioned and released by the GoUP under UDAY. Out of ₹ 5,372.50 crore, UPPCL allocated an amount of ₹ 209.49 crore to the Company during the year 2021-22. As the admissibility period for funding of operational losses under UDAY has already ended on 31 March 2021 and there was no scheme of Go/GoUP for funding of such operational losses during 2021-22, the subsidy released under UDAY was refundable to the GoUP. This resulted in overstatement of Other Income and understatement of Current Liabilities by ₹209.49 crore, each. Consequently, the Loss for the year has also been understated to the same extent.
		2021-22	206.27	The Company booked grant receivable of ₹2159.69 crore under UDAY in General Reserve in previous year (2020.21) and transferred actual amount of received grant of ₹206.27 crore from General Reserve to Other Income in the Statement of Profit and Loss for the year 2021-22 which is incorrect as UDAY grant had already been received. This resulted in overstatement of General Reserve and Receivables from GoUP by ₹ 1,953.42 crore, each and overstatement of Other Income and understatement of Current Liabilities by ₹ 206.27 crore, each. Consequently, Loss for the year has also been understated by ₹ 206.27 crore.
		2019-20	36.22	The above includes unbilled revenue of ₹36.22 crore which has been wrongly booked twice against the bulk supply of power to Torrent Power Ltd. This resulted in overstatement of 'Revenue from Operations' and 'Trade Receivables' with consequent understatement of 'Loss' for the year by ₹36.22 crore.

Sl. No.	Name of the SPSE	Period of Accounts	Monetary value of the comment (₹ in crore)	Comments in brief
3.	Kanpur Electricity Supply Company Limited	2021-22	219.96	Under UDAY, Company received ₹219.96 crore pertaining to the subsidy for operational losses from its holding company which was incorrectly sanctioned and released after being unwarrantedly claimed by Holding company during the year 2021-22 from the GoUP. As the admissibility period for funding of operational losses under UDAY has already ended on 31 March 2021 and there was no scheme of GoI/GoUP for funding of such operational losses during the year 2021-22, the subsidy released under UDAY was refundable to the GoUP. This resulted in overstatement of Other Income and understatement of Current Liabilities by ₹219.96 crore, each. Consequently, the Loss for the year was also understated to the same extent.
		2020-21	540.24	Other income includes ₹540.24 crore being claim of UDAY Loss subsidy made by the Company in addition to the admissible amount as per the actual loss incurred by it in previous years. The admissible period for claim of UDAY loss subsidy has expired in 2020-21. Further, the Company has already accounted for UDAY loss subsidy receivable from GoUP in its accounts for the year ending up to 2020-21. Hence, accounting of additional UDAY loss subsidy resulted in overstatement of Other Income and Receivable from GoUP by ₹540.24 crore with consequent understatement of Loss for the year to the same extent.
4.	Paschimanchal Vidyut Vitran Nigam Limited	2021-22	873.59	Other Equity includes ₹ 8260.04 crore being additional revenue subsidy receivable from GoUP in the next ten years, commencing from 2021-22. Accordingly, an amount of ₹ 826.00 crore (8260.04/10) should have been transferred to 'Other Income' during the year 2021-22. However, the Company transferred the actual received amount of ₹ 873.59 crore to other income' by adjusting the same from "General Reserve" during the year 2021-22 on receipt basis. This resulted in overstatement of Other Income and understatement of General Reserve as well as Loss for the year by ₹ 873.59 crore.
		2020-21	333.02	The Company accounted for an amount of ₹655.65 crore as other income in the Statement of Profit and loss for the year 2019-20 against receivable amount of ₹322.63 crore under UDAY. Thus, the Company has accounted for ₹333.02 crore as Other income in excess which has resulted into understatement of loss for the year and understatement of Other Financial Liability by ₹333.02 crore each.
		2020-21	112.42	Company capitalized the interest amounting to ₹112.42 crore on works of R-APDRP which were already completed. This has resulted in overstatement of capital work in progress by ₹112.42 crore and understatement of finance cost by ₹112.42 crore as well as loss with the same amount.
5	Uttar Pradesh Power Corporation Limited	2019-20	10.38	The New Okhla Industrial Development Authority (NOIDA) had advanced a loan of ₹ 450 crore (₹ 200 crore on 15.06.2012 and ₹ 250 crore on 02.05.2013) to the Company. No interest was to be paid on the loan amount upto 30.09.2013 and thereafter UPPCL was liable to pay interest on balance amount of Loan. The total accumulated interest payable to the NOIDA up to 31 March 2020 was ₹ 96.42 crore which includes the amount of ₹ 10.38 crore pertaining to the current year 2019-20. However, interest payable to NOIDA has not been accounted. This resulted in understatement of Finance Cost by ₹ 10.38 crore, Current Liabilities by ₹ 96.42 crore and Other Equity- Prior Period Adjustment (negative balance) by ₹ 86.04 crore. Further, Loss for the year has also been understated by ₹ 10.38 crore.
	<b>Total</b>		<b>3582.34</b>	

Sl. No.	Name of the SPSE	Period of Accounts	Monetary value of the comment (₹ in crore)	Comments in brief
<b>Overstatement of Loss</b>				
1.	Madhyanchal Vidyut Vitran Nigam Limited	2020-21	79.69	As per Ind-AS 20, government grant for losses already incurred should be recognised in the statement of profit and loss for the year in which it becomes receivable. The company accounted for an amount of ₹ 407.73 crore as additional subsidy as per UDAY loss in the Statement of Profit and loss for the year 2020-21 against the receivable amount of ₹487.42 crore (being the 50 per cent of the loss for the year 2019-20). Thus, the Company has accounted for the additional subsidy short by ₹79.69 crore which has resulted in understatement of 'Other Income' and 'Other Current Assets' by ₹79.69 crore with consequent overstatement of Loss for the year to the same extent.
2.	Dakshinanchal Vidyut Vitran Nigam Limited	2020-21	185.84	As per Significant Accounting Policy No. 3 VII (b) transmission charges are accounted on accrual basis on bills raised by the U P Power Transmission Corporation Limited (UPPTCL) at the rates approved by UPERC. In contravention to the Accounting policy, transmission charges of ₹185.84 crore has been accounted during 2020-21 for which the bills were issued by the UPPTCL in August 2021. This resulted in overstatement of Cost of Power Purchase and Current Liabilities by ₹185.84 crore each. Further, it also resulted in overstatement of Loss for the year by the same amount.
		2019-20	128.52	UDAY subsidy of ₹516.96 crore was shown as received from GoUP instead of ₹645.48 crore. This resulted in understatement of 'Other Income' and 'Other Current Assets' by ₹128.52 crore. Consequently, Loss for the year was also overstated by the same extent.
3.	Kanpur Electricity Supply Company Limited	2020-21	54.76	No subsidy for losses has been recognised by the Company as admissible under UDAY. As per Ind-AS 20, government grant for losses already incurred should be recognised in the statement of profit and loss for the year in which it becomes receivable. The subsidy admissible subsidy was worked out to ₹54.76 crore. Thus, not recognising the subsidy by the Company has resulted in understatement of 'Other Income' and 'Current Assets-Others' each by ₹54.76 crore. Consequently, Loss for the year was also overstated by ₹54.76 crore.
		2019-20	112.05	No subsidy for losses has been recognised by the Company as admissible under UDAY. As per Ind-AS 20, government grant for losses already incurred should be recognised in the statement of profit and loss for the year in which it becomes receivable. The subsidy admissible subsidy was worked out to ₹112.05 crore. This resulted in understatement of 'Other Income' and 'Current Assets-Others' each by ₹112.05 crore. Consequently, Loss for the year is also overstated by ₹112.05 crore.
4.	Paschimanchal Vidyut Vitran Nigam Limited	2021-22	168.42	Interest of ₹ 279.06 crore Loan of ₹ 197.54 crore and ₹ 373.41 crore taken from PFC for implementation of Part-A and Part-B Projects of R-APDRP, respectively has been shown as Contingent Liability instead of capitalization of the same as all the projects under R-APDRP were completed. Further, the Company, instead of transferring the interest amount of ₹ 110.64 crore to Grant, transferred it to Statement of Profit and Loss as 'Other Income'. This resulted in overstatement of Other Income and understatement of Capital Grant (Capital Reserves) by ₹ 110.64 crore. Further, it has also resulted in overstatement of Finance Costs and understatement of Fixed Assets by ₹ 279.06 crore. Consequently, Loss for the year has also been overstated by ₹ 168.42 crore. (₹ 279.06 crore - ₹ 110.64 crore).

Sl. No.	Name of the SPSE	Period of Accounts	Monetary value of the comment (₹ in crore)	Comments in brief
		2020-21	40.75	The Company accounted for an amount of ₹659.69 crore as subsidy as per UDAY loss in the Statement of Profit and loss for the year 2020-21 against the receivable amount of ₹700.44 crore. This resulted in understatement of 'Other Income' and 'Other Current Assets' by ₹40.75 crore with consequent overstatement of Loss for the year to the same extent.
5.	Purvanchal Vidyut Vitaran Nigam Limited	2021-22	83.94	In contravention to the accounting policy which is of transmission charges are accounted for on accrual basis on bills raised by the UP Power Transmission Corporation Limited, the transmission charges of ₹ 83.94 crore has been accounted in 2021-22 for which the bills were issued by the UPPTCL in July, 2022 for the year 2020-21 on True up of Tariff by UP Electricity Regulatory Commission. This resulted in overstatement of Cost of Power Purchased and Current Liabilities by ₹ 83.94 crore, each. Consequently, the Loss for the year has also been overstated to the same extent.
		2020-21	199.80	Significant accounting policy which provides that transmission charges are accounted for on accrual basis on bills raised by the UP Power Transmission Corporation Limited (UPPTCL) at the rates approved by UPERC. In contravention to the above policy, the Company accounted for the transmission charges of ₹199.80 crore in 2020-21 for which the bills were issued by the UPPTCL in August, 2021. This resulted in overstatement of Cost of Power Purchased and Current Liabilities by ₹ 199.80 crore each. Consequently, Loss for the year was also overstated by the same extent.
	<b>Total</b>		<b>1053.77</b>	
<b>Understatement of Profit</b>				
1.	U.P. Projects Corporation Limited	2019-20	1.39	Administrative and Other Expenses includes ₹ 41.01 crore being provision for interest on unutilised Government funds and interest paid to the Government of ₹ 8.63 crore and ₹ 32.38 crore, respectively. At Note No. 29 it has been disclosed that interest of ₹ 41.20 crore booked as other income pertaining to unutilised Government funds includes interest on income tax refund. As per accounts, the income tax refund of ₹ 1.39 crore was received during the year 2019-20, and the same was also booked under Administrative and Other Expenses being payable to the Government. Since, interest on income tax refund relates to income of the Company, it should not have been booked as payable to the Government. This resulted in overstatement of Administrative and Other Expenses (Interest on income tax refund payable to the Government) and Long-term liabilities, and understatement of Profit by ₹ 1.39 crore each.
	<b>Total</b>		<b>1.39</b>	
<b>Understatement of Assets and Liabilities</b>				
1.	Kanpur Electricity Supply Company Limited	2021-22	540.24	Other equity includes ₹540.24 crore being claim of UDAY Loss subsidy made by the Company in addition to the admissible amount as per the actual loss incurred by it in previous year. As per, the admissible period for claim of UDAY loss subsidy has expired in 2020-21. Further, the Company has already accounted for UDAY loss subsidy receivable from GoUP in its accounts for the year ending up to 2020-21. This resulted in understatement of 'Other Equity' (negative balance) and 'Current Liabilities' by ₹540.24 crore each.

Sl. No.	Name of the SPSE	Period of Accounts	Monetary value of the comment (₹ in crore)	Comments in brief
		2019-20	62.72	Other financial liabilities does not include ₹62.72 crore being the interest payable to the Government of Uttar Pradesh (GoUP) on account of delayed payment of conversion charges for conversion of nazul land to freehold land. This resulted in understatement of 'Other Financial Liabilities' as well as 'Property, Plant and Equipment' by ₹62.72 crore each.
2.	Paschimanchal Vidyut Vitran Nigam Limited	2021-22	40.75	The company accounted for an amount of ₹ 659.69 crore as subsidy as per UDAY loss in the Statement of Profit and loss for the year 2020-21 against receivable amount of ₹ 700.44 crore. This resulted in understatement 'General Reserve (Other Equity)' and Current Assets by ₹ 40.75 crore.
3.	Purvanchal Vidyut Vitran Nigam Limited	2021-22	404.58	The UP Electricity Regulatory Commission (UPERC) while approving the ARR and Tariff for State DISCOMs for the year 2022-23, ARR for 2021-22 and True-up for the year 2020-21 has computed the DISCOM wise subsidy (RE and Revenue subsidy) for the year 2020-21. While computing the same, the UPERC found that the PuVVNL (Company) has claimed and received excess subsidy (RE and Revenue subsidy) of ₹ 404.58 crore during 2020-21. Hence, the same should have been shown as Current Liability as per directives of UPPCL, holding company issued in this respect. However, the Company merely disclosed the facts in Para No. 41 of the "Notes to Accounts". This resulted in understatement of 'Other Equity' (minus balance) and 'Other Financial Liabilities' by ₹ 404.58 crore, each.
4.	Uttar Pradesh Power Corporation Limited	2020-21	2463.68	An amount of ₹ 4,825.65 crore was eligible to be funded by GoUP in UDAY scheme for the period from 2017-18 to 2020-21 as per the tripartite agreement. However, UPPCL booked other income of ₹ 7,289.33 crore and thus, excess income of ₹ 2,463.68 crore (₹ 7,289.33 crore - ₹ 4,825.65 crore) was booked as other income on account of Government grant for operational losses during the period from 2017-18 to 2020-21. Instead of booking as 'Other Income' this excess grant should have been shown as liability payable to GoUP in the books of the accounts. This resulted in understatement of 'Other Financial Liabilities' and 'Financial Assets-Other (Current)' by ₹2,463.68 crore.
		2019-20	1282.95	Excess net loss of ₹ 1,282.95 crore was claimed/received by the company from the GoUP in the years 2017-18, 2018-19 and 2019-20 under UDAY Scheme. This should have been shown in the books of the accounts as liability payable to GoUP. This resulted in understatement of 'Other Financial Liabilities' and 'Financial Assets-Other (Current)' by ₹ 1,282.95 crore, each.
		2018-19	490.17	Excess funding of ₹ 490.17 crore was claimed/received from the GoUP in the years 2017-18 and 2018-19 under UDAY scheme which should have been shown as liability payable to GoUP in the books of the accounts. This resulted in understatement of 'Other Financial Liabilities' and 'Financial Assets-Other (Current)' by ₹ 490.17 crore, each.
5.	Lucknow Smart City Limited	2019-20	11.30	Capital Works-in-Progress does not include ₹ 11.30 crore, being provision for bills submitted by the firms for works executed during the year 2019-20, not made in the accounts. This resulted in understatement of Capital Works-in-Progress and Current Liabilities by ₹ 11.30 crore each.
6.	Noida Metro Rail Corporation Limited	2022-23	27.12	As per Note No. 1.3 read with Explanatory Note No. 1 for Note 1.1 of Balance Sheet, the Company has obtained leasehold land worth ₹ 339.00 crore from New Okhla Industrial Development Authority (NOIDA) and Greater Noida Industrial Development Authority (GNIDA) for a period of 90 years at a nominal lease rent of ₹ 1 per annum. As per the Registration Act, 1908, the lease of immovable property for a period exceeding one year is

Sl. No.	Name of the SPSE	Period of Accounts	Monetary value of the comment (₹ in crore)	Comments in brief
7.	DMIC Integrated Industrial Township Greater Noida Limited	2021-22	25.20	required to be registered. However, the Company neither registered the lease nor provided for liability towards stamp duty and registration fees. This resulted in understatement of Other Current Assets (recoverable from NOIDA/GNIDA) and Other Current Liabilities by ₹ 27.12 crore. The Trade Payables does not include ₹ 25.20 crore being additional liability payable to Uttar Pradesh Power Transmission Corporation Limited (UPPTCL) for the work of construction of 220 KV substation and associated lines. UPPTCL has submitted the revised cost estimates of ₹ 180.20 crore against advance paid by the Company of ₹ 155.00 crore due to the imposition of Goods and Service Tax and revision in supervision charges. This resulted in understatement of Trade Payables and Inventory by ₹ 25.20 crore each.
<b>Total</b>			<b>5348.71</b>	
<b>Overstatement of Assets and Liabilities</b>				
1.	Dakshinanchal Vidyut Vitran Nigam Limited	2021-22	1953.42	The Company booked grant receivable of ₹2159.69 crore under UDAY in General Reserve in previous year (2020-21) and transferred actual amount of received grant of ₹206.27 crore from General Reserve to Other Income in the Statement of Profit and Loss for the year 2021-22 which is incorrect as UDAY grant had already been received. This resulted in overstatement of General Reserve and Receivables from GoUP by ₹ 1,953.42 crore, each.
		2020-21	2159.69	General Reserve includes ₹2159.69 crore claim of UDAY Loss subsidy made by the Company in addition to the admissible amount as the Company has already accounted for UDAY loss subsidy receivable from GoUP in its accounts for the year ending up to 2020-21. Hence, accounting of additional UDAY loss subsidy resulted in overstatement of General Reserve and Receivables from GoUP by ₹2,159.69 crore.
2.	Paschimanchal Vidyut Vitran Nigam Limited	2021-22	886.41	Other Equity includes ₹ 886.41 crore being claim of UDAY Loss subsidy made by the Company in addition to the admissible amount as per the actual loss incurred by it in previous years. Hence, accounting of additional UDAY loss subsidy resulted into overstatement of General Reserve and Receivables from GoUP by ₹ 886.41 crore, each.
3.	Uttar Pradesh Medical Supplies Corporation Limited	2020-21	14.99	Trade Receivables includes ₹ 14.99 crore shown as centage amount due from National Health Mission (NHM) for the year 2019-20 and from Director General of Medical Health (DGMH) for the year 2019-20 and 2020-21. The Company has received funds for purchase of drugs and equipment, and centage thereon but the same has been shown as unutilised fund under Short-term Borrowings without adjusting centage due. This resulted in overstatement of Trade Receivables and Short-term Borrowings (Unutilised Funds) by ₹ 14.99 crore.
<b>Total</b>			<b>5014.51</b>	
<b>B. Statutory Corporation</b>				
<b>Overstatement of Profit</b>				
1.	Uttar Pradesh Forest Corporation	2021-22	1.75	The Forest Development Activities (Schedule P) does not include an amount of ₹ 1.75 crore payable to the Tourism Department for organizing the International Cycle Rally (ICR) from Etawah (Saifai) to Agra on 26 & 27 November, 2016. Total budget allocation for ICR was ₹ 3.50 crore. As against total budget allocation of ₹ 3.50 crore, ₹1.75 crore was released to the Tourism Department by the Corporation. The remaining amount of ₹ 1.75 crore was not released to the Tourism Department for which no liability was provided in the accounts.

Sl. No.	Name of the SPSE	Period of Accounts	Monetary value of the comment (₹ in crore)	Comments in brief
	<b>Total</b>		<b>1.75</b>	This resulted in understatement of Current Liabilities & Provisions and overstatement of Profit by ₹ 1.75 crore.
<b>Understatement of Loss</b>				
1	Uttar Pradesh State Road Transport Corporation	2020-21	47.03	The Additional Tax does not include ₹ 47.03 crore being liability of additional tax short paid, pertaining to the period 2009 to 2020. Regarding the same, the Corporation had paid ₹ 6.94 crore during the year 2020-21 against amount payable of ₹ 53.97 crore. Despite the amount payable was a firm liability, the same has been incorrectly disclosed as 'Contingent Liability' in Notes to Accounts. This resulted in understatement of Current Liabilities (Additional Tax) and Licences and Taxes (Additional Tax) and understatement of 'Loss' for the year to the extent of ₹ 47.03 crore, each.
	<b>Total</b>		<b>47.03</b>	
<b>Understatement of Assets and Liabilities</b>				
1.	Uttar Pradesh State Road Transport Corporation	2020-21	5.84	The Corporation had maintained a Passenger Amenity fund for provision of amenities to passengers using road transport services without the direction/ approval of the State Government. During the year 2020-21, expenditure of ₹ 5.84 crore was incurred on free travel facility provided to women passengers on the celebration day of <i>Rakshabandhan</i> , and the same has been charged to the Passenger Amenity fund as per the decision of the Board. Contrary to the provision of Section 29 of Road Transport Corporations Act, 1950, this expenditure was accounted from Passenger Amenity fund without seeking approval from the State Government. This resulted in understatement of Passenger Amenity Fund and Sundry Debtors (Advances to Government Department) by ₹ 5.84 crore, each.
		2020-21	3.26	At Note No. 29 of the Notes to Accounts it is stated that "The interest received on bank deposit of <i>Yatri Rahat Yojana</i> and <i>Nirbhya</i> Fund has been shown as receipt of these funds." However, interest earned of ₹ 3.29 crore on deposits with ICICI Bank out of Nirbhya Fund during the period 2020-21 has not been accounted for in the books. This resulted in understatement of Reserve & Funds (Nirbhaya Fund) and Current Assets (Cash in Bank - in current account) by ₹ 3.26 crore, each.
	<b>Total</b>		<b>9.10</b>	
<b>Overstatement of Assets and Liabilities</b>				
1.	Uttar Pradesh State Road Transport Corporation	2020-21	3.30	The Nirbhaya Fund: ₹ 59.57 crore has been arrived at after deducting expenditure of ₹ 19.80 crore from the <i>Nirbhaya</i> Fund during the year 2019-20. However, the Corporation made payment of ₹ 23.10 crore for procurement of 50 Pink buses from this fund and other expenditure, against which expenditure of ₹ 19.80 crore only was booked in the accounts during the period 2019-20. This resulted in the overstatement of Reserve & Funds ( <i>Nirbhaya</i> Fund) and Current Assets (Cash with bank in current account) by ₹ 3.30 crore (₹ 23.10 crore- ₹ 19.80 crore), each.
	<b>Total</b>		<b>3.30</b>	

**Appendix 2.4**  
**(Referred to in Paragraph 2.8)**  
**Statement showing SPSEs wherein the Statutory Auditors reported non-compliance of AS/Ind AS**

Sl. No.	Name of the SPSE	Year of financial statements	Name of mandatory AS/Ind AS
1	2	3	4
1	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited	2021-22	Ind AS- 1, 8, 19 and 20
2	Uttar Pradesh Power Transmission Corporation Limited	2021-22	Ind AS-1, 2, 16, 19, 20, 36, 107, 109 and 116
3	Purvanchal Vidyut Vitaran Nigam Limited	2022-23	Ind AS -2 and 19
4	Paschimanchal Vidyut Vitran Nigam Limited	2022-23	Ind AS-23 and 37
5	Dakshinanchal Vidyut Vitran Nigam Limited	2022-23	Ind AS-109
6	Madhyanchal Vidyut Vitaran Nigam Limited	2022-23	Ind AS-1, 2, 16, 19 and 20
7	U.P. Scheduled Castes Finance and Development Corporation Limited	2017-18	AS-29
8	Uttar Pradesh Food and Essential Commodities Corporation Limited	2010-11	AS-9, 10, 15 and 22
9	Uttar Pradesh Bhumi Sudhar Nigam	2019-20	AS-9, 22, 28 and 29
10	Uttar Pradesh Waqf Vikas Nigam Limited	2003-04	AS-15
11	Uttar Pradesh State Agro Industrial Corporation Limited	2010-11	AS-2
12	Uttar Pradesh Rajkiya Nirman Nigam Limited	2014-15	AS-1,2, 5, 7 and 29
13	Uttar Pradesh State Bridge Corporation Limited	2019-20	Ind AS-119
14	Uttar Pradesh Small Industries Corporation Limited	2011-12	AS-2, 3, 9, 12, 13, 15, 17, 18, 19, 21, 22, 23, 24, 28 and 29
15	Uttar Pradesh Rajya Chini Evam Ganna Vikas Nigam Limited	2017-18	AS-16
16	Uttar Pradesh State Sugar Corporation Limited (Standalone)	2017-18	Ind AS-1, 2, 10, 12, 19, 24, 27, 36, 105 and 112
17	Uttar Pradesh Handicraft & Marketing Development Corporation Limited (Formerly Uttar Pradesh Export Corporation Limited)	2008-09	AS-2, 12, 15, 22 and 29
18	Uttar Pradesh State Tourism Development Corporation Limited	2017-18	AS-1, 2, 3, 9, 10, 15, 16, 17, 18, 19, 20 and 28
19	Uttar Pradesh State Spinning Company Limited	2018-19	AS-9
20	Uttar Pradesh Metro Rail Corporation Limited	2022-23	Ind AS-21 and 109
21	Shreetron India Limited	2021-22	AS-15
22	Uttar Pradesh Electronics Corporation Limited	2020-21	AS-15
23	Uttar Pradesh Police Avas Nigam Limited	2020-21	AS-2, 7 and 29
24	Uttar Pradesh Medical Supplies Corporation Limited	2020-21	AS-12
25	Uttar Pradesh State Construction & Infrastructure Development Corporation Limited (Formerly Uttar Pradesh Samaj Kalyan Nirman Nigam Limited)	2020-21	AS-1
26	Prayagraj Smart City Limited	2021-22	Ind AS-101
27	Saharanpur Smart City Limited	2021-22	AS-3 and 7

**Appendix 2.5**  
**(Referred to in Paragraph 2.8)**  
**Statement showing SPSEs wherein non-compliance with mandatory AS/ Ind AS was pointed out by the CAG**

Sl. No.	Name of the SPSE	Year of financial statements	AS/ Ind AS	AS/ Ind AS not complied with
1	Dakshinanchal Vidyut Vitran Nigam Limited	2019-20	Ind AS	8, 20, and 23
2	Dakshinanchal Vidyut Vitran Nigam Limited	2020-21	Ind AS	8, 20, and 23
3	Dakshinanchal Vidyut Vitran Nigam Limited	2021-22	Ind AS	19, 20, and 23
4	Kanpur Electricity Supply Company Limited	2020-21	Ind AS	20
5	Kanpur Electricity Supply Company Limited	2021-22	Ind AS	20
6	Madhyanchal Vidyut Vitran Nigam Limited	2020-21	Ind AS	20
7	Pashchimanchal Vidyut Vitran Nigam Limited	2019-20	Ind AS	8, 20, and 23
8	Pashchimanchal Vidyut Vitran Nigam Limited	2020-21	Ind AS	1, 20, and 23
9	Paschimanchal Vidyut Vitran Nigam Limited	2021-22	Ind AS	1, 19, 23, and 20
10	Purvanchal Vidyut Vitran Nigam Limited	2020-21	Ind AS	1 and 20
11	Purvanchal Vidyut Vitran Nigam Limited	2021-22	Ind AS	1 and 20
12	Shreetron India Limited	2021-22	AS	2, 3, and 5
13	Uttar Pradesh Electronics Corporation Limited (Consolidated)	2017-18	AS	3, 4, and 29
14	Uttar Pradesh Electronics Corporation Limited (Standalone)	2017-18	AS	3 and 4
15	Uttar Pradesh Electronics Corporation Limited (Standalone)	2018-19	AS	13 and 12
16	Uttar Pradesh Jal Vidyut Nigam Limited	2021-22	AS	9
17	Uttar Pradesh Power Corporation Limited (Standalone)	2019-20	Ind AS	8
18	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited (Consolidated)	2020-21	Ind AS	8 and 16
19	Uptron Powertronics Limited	2020-21	AS	3
20	Agra Smart City Limited	2021-22	AS	12
21	Aligarh Smart City Limited	2022-23	AS	12
22	Chhata Sugar Company Limited	2017-18	Ind AS	37
23	DMIC Integrated Industrial Township Greater Noida Limited	2021-22	Ind AS	8
24	Kanpur City Transport Services Limited	2010-11	AS	1
25	Kanpur City Transport Services Limited	2015-16	AS	1 and 5
26	Kanpur Smart City Limited	2016-17	AS	12
27	Kanpur Smart City Limited	2017-18	AS	12
28	The Pradeshiya Industrial & Investment Corporation of UP Limited	2020-21	AS	4 and 29
29	Uttar Pradesh Medical Supplies Corporation Limited	2020-21	AS	2 and 12
30	Uttar Pradesh Purva Sainik Kalyan Nigam Limited	2021-22	Ind AS	7 8, 10, 16, 17, and 101
31	U.P. Projects Corporation Limited	2019-20	AS	4
32	Varanasi Smart City Limited	2021-22	AS	12 and 20

Source: Compiled from comments issued on financial statements of SPSEs

**Appendix 2.6**  
**(Referred to in Paragraph 2.9)**  
**Statement showing Management Letters issued to SPSEs during the period**  
**from 1 October 2022 to 30 September 2023**

Sl. No.	Name of the SPSE	Year of financial statements	Number of accounts
1	2	3	
1	Pashchimanchal Vidyut Vitran Nigam Limited	2019-20 and 2020-21	2
2	Dakshinanchal Vidyut Vitran Nigam Limited	2021-22	1
3	Jawaharpur Vidyut Utpadan Nigam Limited	2021-22	1
4	Kanpur Electricity Supply Company Limited	2021-22	1
5	Purvanchal Vidyut Vitran Nigam Limited	2021-22	1
6	Shretron India Limited	2020-21 and 2021-22	2
7	Uptron Powertronics Limited	2020-21	1
8	Kanpur Smart City Limited	2016-17 and 2017-18	2
9	Noida Metro Rail Corporation Limited	2022-23	1
10	The Pradeshiya Industrial & Investment Corporation of UP Limited	2020-21	1
11	Uttar Pradesh Jal Nigam	2013-14 to 2016-17	4
12	Uttar Pradesh Medical Supplies Corporation Limited	2020-21	1
13	Uttar Pradesh Metro Rail Corporation Limited	2021-22 and 2022-23	2
14	Uttar Pradesh Police Awas Nigam Limited	2020-21	1
15	Uttar Pradesh State Construction & Infrastructure Development Corporation Limited	2019-20	1
16	Uttar Pradesh State Warehousing Corporation	2018-19	1
17	UP Projects Corporation Limited	2019-20	1
18	Varanasi Smart City Limited	2021-22	1

**Appendix 3.1**  
**(Referred to in Paragraphs 3.6, 3.7, 3.8, 3.10, 3.11, and 3.20)**  
**Statement showing status of Independent Directors, Woman Directors, Board Meetings, Audit Committees, Nomination and Remuneration Committees (NRC), and Key Managerial Personnel (KMP) in SPSEs**

Sl. No.	Name of the SPSE	Requirement of Independent Director		No. of Independent Directors as on 31-03-2023	No. of Women Directors as on 31-03-2023	Requirement of			No. of Board Meetings	No. of Audit Committee Meetings
		Independent Director	Women Director			Audit Committee	NRC	KMP		
1	2	3	4	5	6	7	8	9	10	11
1	Uttar Pradesh Rajkiya Nirman Nigam Limited	2	1		1	Yes	Yes		1	1
2	The Pradeshiya Industrial and Investment Corporation of UP Limited	2	1	1	1	Yes	Yes	Yes	3	1
3	Uttar Pradesh State Spinning Company Limited	2				Yes	Yes	Yes	4	
4	Uttar Pradesh Power Transmission Corporation. Limited	2	1		1	Yes	Yes	Yes	9	6
5	Uttar Pradesh Electronics Corporation Limited	2				Yes	Yes	Yes	2	2
6	Jawaharpur Vidyut Utpadan Nigam Limited		1					Yes	6	
7	Shretron India Limited								3	
8	Paschimanchal Vidyut Vitran Nigam Limited		1		1			Yes	10	
9	DMIC Integrated Industrial Township Greater Noida Limited	2	1	2	1	Yes	Yes	Yes	5	4
10	Uttar Pradesh State Handloom Corporation Limited	2				Yes	Yes	Yes	1	1
11	Uttar Pradesh Export Promotion Council								2	
12	Noida International Airport Limited							Yes	3	
13	Uttar Pradesh State Bridge Corporation Limited	2	1			Yes	Yes	Yes	1	1
14	Uttar Pradesh Development Systems Corporation Limited	2	1			Yes	Yes		2	1
15	UPSIDC Power Company Limited								0	
16	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited	2	1		1	Yes	Yes	Yes	11	4

Sl. No.	Name of the SPSE	Requirement of Independent Director		No. of Independent Directors as on 31-03-2023	No. of Women Directors as on 31-03-2023	Requirement of			No. of Board Meetings	No. of Audit Committee Meetings
		Independent Director	Women Director			Audit Committee	NRC	KMP		
1	2	3	4	5	6	7	8	9	10	11
17	Madhyanchal Vidyut Vitran Nigam Limited		1		1			Yes	9	
18	Uttar Pradesh Small Industries Corporation Limited	2	1			Yes	Yes		3	
19	Noida Metro Rail Corporation Limited		1		1			Yes	4	
20	Uttar Pradesh State Tourism Development Nigam Limited	2				Yes	Yes	Yes	4	
21	Dakshinanchal Vidyut Vitran Nigam Limited		1		1			Yes	10	
22	Uptron Powertronics Limited								2	
23	Purvanchal Vidyut Vitran Nigam Limited		1		1			Yes	10	
24	Uttar Pradesh Power Corporation Limited	2	1		1	Yes	Yes	Yes	13	11
25	Uttar Pradesh Jal Vidyut Utpadan Nigam Limited	2	1			Yes	Yes	Yes	0	4
26	UCM Coal Company Limited								0	
27	Kanpur Electricity Supply Company Limited		1		1			Yes	7	
28	Almora Magnesite Limited								0	
29	Uttar Pradesh Handicrafts Development and Marketing Corporation Limited								0	
30	Uttar Pradesh Alp Sankhayak Vittiya Evam Vikas Nigam Limited	2				Yes	Yes	Yes	1	
31	Uttar Pradesh Waqf Vikas Nigam Limited							Yes	1	
32	Uttar Pradesh Drug and Pharmaceuticals Corporation Limited								0	
33	Uttar Pradesh Medical Supplies Corporation Limited	2		1 <sup>2</sup>		Yes	Yes	Yes	4	3

<sup>2</sup> During the year 2022-23, there was an independent director in Uttar Pradesh Medical Supplies Corporation Limited up to 21.03.2023.

Sl. No.	Name of the SPSE	Requirement of Independent Director		No. of Independent Directors as on 31-03-2023	No. of Women Directors as on 31-03-2023	Requirement of			No. of Board Meetings	No. of Audit Committee Meetings
		Independent Director	Women Director			Audit Committee	NRC	KMP		
1	2	3	4	5	6	7	8	9	10	11
34	Uttar Pradesh Pichhara Varg Vitta Eyam Vikas Nigam Limited	2				Yes	Yes	Yes	1	
35	Uttar Pradesh Mahila Kalyan Nigam Limited								0	
36	Uttar Pradesh State Construction and Infrastructure Development Corporation Limited	2	1		1	Yes	Yes		5	
37	Uttar Pradesh Purva Sainik Kalyan Nigam Limited	2	1		1	Yes	Yes		4	2
38	U.P. Scheduled Castes Finance and Development Corporation Limited	2	1			Yes	Yes	Yes	4	
39	Agra Mathura City Transport Services Limited								0	
40	Kanpur City Transport Services Limited								1	
41	Lucknow City Transport Services Limited							Yes	2	
42	Meerut City Transport Services Limited								0	
43	Varanasi City Transport Services Limited								0	
44	Allahabad City Transport Services Limited								0	
45	Aligarh Smart City Limited								4	
46	Bareilly Smart City Limited							Yes	4	
47	Jhansi Smart City Limited								4	
48	Kanpur Smart City Limited	2	1	2	1	Yes	Yes	Yes	2	
49	Lucknow Smart City Limited	2	1			Yes	Yes	Yes	3	1
50	Saharanpur Smart City Limited								10	
51	Varanasi Smart City Limited	2	1	2	1	Yes	Yes	Yes	5	4
52	Moradabad Smart City Limited	2	1			Yes	Yes	Yes	4	
53	Agra Smart City Limited	2	1	2	1	Yes	Yes	Yes	5	4
54	Prayagraj Smart City Limited	2	1		1	Yes	Yes	Yes	5	

Sl. No.	Name of the SPSE	Requirement of Independent Director		No. of Independent Directors as on 31-03-2023	No. of Women Directors as on 31-03-2023	Requirement of			No. of Board Meetings	No. of Audit Committee Meetings
		Independent Director	Women Director			Audit Committee	NRC	KMP		
1	2	3	4	5	6	7	8	9	10	11
55	Uttar Pradesh Police Avas Nigam Limited	2				Yes	Yes		4	1
56	Uttar Pradesh Metro Rail Corporation Limited		1		1			Yes	4	
57	UP Projects Corporation Limited	2	1		1	Yes	Yes		4	3
58	Uttar Pradesh Bhumi Sudhar Nigam								0	
59	Uttar Pradesh Rajya Chini Evam Ganna Vikas Nigam Limited		1					Yes	4	
60	Uttar Pradesh State Sugar Corporation Limited	2	1		1	Yes	Yes	Yes	4	1
61	Uttar Pradesh Matsya Vikas Nigam Limited								3	
62	UP Rajya Krishi Evam Gramin Vikas Nigam Limited								5	
63	Uttar Pradesh State Agro Industrial Corporation Limited	2	1			Yes	Yes	Yes	1	
64	Uttar Pradesh Beej Vikas Nigam Limited	2				Yes	Yes		2	2
65	Uttar Pradesh State Food and Essential Commodities Corporation Limited	2				Yes	Yes		1	
66	Uttar Pradesh (Madhya) Ganna Beej Evam Vikas Nigam Limited								2	

**Appendix 3.2**  
**(Referred to in Paragraph 3.22)**  
**Statement showing the Internal Audit Framework in SPSEs**

Sl. No.	Name of the SPSE	Frequency of Internal Audit	Internal audit conducted by
1	2	3	4
1	The Pradeshiya Industrial and Investment Corporation of UP Limited	Half-yearly	CA
2	Uttar Pradesh State Spinning Company Limited	Nil	Nil
3	Uttar Pradesh Power Transmission Corporation Limited	Annually	CA
4	Uttar Pradesh Electronics Corporation Limited	Quarterly	CA
5	Jawaharpur Vidyut Utpadan Nigam Limited	Annually	ICWA
6	Paschimanchal Vidyut Vitran Nigam Limited	Annually	CA/ICWA
7	DMIC Integrated Industrial Township Greater Noida	Half-yearly	CA
9	Uttar Pradesh Power Corporation Limited	Half-yearly	CA
10	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited	Annually	CA
11	Madhyanchal Vidyut Vitaran Nigam Limited	Half-yearly	CA
12	Noida Metro Rail Corporation Limited	Quarterly	CA
13	Dakshinanchal Vidyut Vitran Nigam Limited	Annually	CA/ICWA
14	Purvanchal Vidyut Vitaran Nigam Limited	Annually	CA/ICWA
15	Uttar Pradesh Jal Vidyut Nigam Limited	Annually	CA
16	Kanpur Electricity Supply Company Limited	Annually	CA
17	U.P. Scheduled Castes Finance and Development Corporation Limited	Annually	Departmental
18	Bareilly Smart City Limited	Quarterly	CA
19	Kanpur Smart City Limited	Nil	Nil
20	Lucknow Smart City Limited	Quarterly	CA
21	Varanasi Smart City Limited	Quarterly	CA
22	Moradabad Smart City Limited	Nil	Nil
23	Agra Smart City Limited	Quarterly	CA
24	Prayagraj Smart City Limited	Annually	CA
25	Uttar Pradesh Metro Rail Corporation Limited	Quarterly	CA
26	Uttar Pradesh Rajya Chini Evam Ganna Vikas Nigam Limited	Nil	Nil
27	Uttar Pradesh State Sugar Corporation Limited	Nil	Nil
28	Uttar Pradesh State Agro Industrial Corporation Limited	Nil	Nil
29	Uttar Pradesh Rajkiya Nirman Nigam Limited	Annually	CA
30	Uttar Pradesh State Bridge Corporation Limited	Annually	Departmental
31	Uttar Pradesh Development System Company Limited	Quarterly	CA
32	Uttar Pradesh Small Industries Corporation Limited	Nil	Nil
33	Uttar Pradesh State Construction and Infrastructure Development Corporation Limited	Annually	CA
34	Uttar Pradesh Purva Sainik Kalyan Nigam Limited	Quarterly	CA
35	Uttar Pradesh Police Avas Nigam Limited	Quarterly	CA
36	UP Projects Corporation Limited	Annually	CA
37	Uttar Pradesh State Food and Essential Commodities Corporation Limited	Nil	Nil
38	Agra Mathura City Transport Services Limited	Annually	CA

**Appendix 4.1**  
**(Referred to in Paragraph 4.1)**  
**Statement showing Indian Accounting Standards (Ind AS) in effect as on 31 March 2023**

Sl. No.	No. of Ind AS	Description of Ind AS	Remarks
1	2	3	4
1.	Ind AS 101	First-Time Adoption of Indian Accounting Standards	--
2.	Ind AS 102	Share-Based Payment	--
3.	Ind AS 103	Business Combinations	--
4.	Ind AS 104	Insurance Contracts	--
5.	Ind AS 105	Non-Current Assets Held for Sale and Discontinued Operations	--
6.	Ind AS 106	Exploration for and Evaluation of Mineral Resources	--
7.	Ind AS 107	Financial Instruments and Disclosure	--
8.	Ind AS 108	Operating Segments	--
9.	Ind AS 109	Financial Instruments	--
10.	Ind AS 110	Consolidated Financial Statements	--
11.	Ind AS 111	Joint Arrangements	--
12.	Ind AS 112	Disclosure of Interests in Other Entities	--
13.	Ind AS 113	Fair Value Measurement	--
14.	Ind AS 114	Regulatory Deferral Accounts	--
15.	Ind AS 115	Revenue from Contracts with Customers (Applicable from April 2018)	Omitted (March 2016) and re-notified (March 2018)
16.	Ind AS 116	Leases	Notified (March 2019)
17.	Ind AS 1	Presentation of Financial Statements	--
18.	Ind AS 2	Inventories	--
19.	Ind AS 7	Statement of Cash Flows	--
20.	Ind AS 8	Accounting Policies, Changes in Accounting Estimates and Errors	--
21.	Ind AS 10	Events After the Reporting Period	--
22.	Ind AS 12	Income Taxes	--
23.	Ind AS 16	Property, Plant and Equipment	--
24.	Ind AS 19	Employee Benefits	--
25.	Ind AS 20	Accounting for Government Grants and Disclosure of Government Assistance	--
26.	Ind AS 21	The Effects of Changes in Foreign Exchange Rates	--
27.	Ind AS 23	Borrowing Costs	--
28.	Ind AS 24	Related Party Disclosures	--
29.	Ind AS 27	Separate Financial Statements	--
30.	Ind AS 28	Investments in Associates and Joint Ventures	--
31.	Ind AS 29	Financial Reporting in Hyperinflationary Economies	--
32.	Ind AS 32	Financial Instruments: Presentation	--
33.	Ind AS 33	Earnings Per Share	--
34.	Ind AS 34	Interim Financial Reporting	--
35.	Ind AS 36	Impairment of Assets	--
36.	Ind AS 37	Provisions, Contingent Liabilities and Contingent Assets	--
37.	Ind AS 38	Intangible Assets	--
38.	Ind AS 40	Investment Property	--
39.	Ind AS 41	Agriculture	--

**Appendix 4.2**  
**(Referred to in Paragraph 4.3)**  
**Statement showing SPSEs that have adopted Ind AS**

Sl. No.	Name of the SPSE	Year of adoption of Ind AS	Status	Remarks
1	2	3	4	5
<b>Phase-I (2016-17)</b>				
1.	Uttar Pradesh Power Corporation Limited	2016-17	Working	Holding Company of five DISCOMs (Sl. No. 2 to 6) in Uttar Pradesh.
2.	Purvanchal Vidyut Vitran Nigam Limited	2016-17	Working	Subsidiaries of Uttar Pradesh Power Corporation Limited.
3.	Pashchimanchal Vidyut Vitran Nigam Limited	2016-17	Working	
4.	Madhyanchal Vidyut Vitran Nigam Limited	2016-17	Working	
5.	Dakshinanchal Vidyut Vitran Nigam Limited	2016-17	Working	
6.	Kanpur Electricity Supply Company Limited	2016-17	Working	
7.	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited	2016-17	Working	
8.	Jawaharpur Vidyut Utpadan Nigam Limited	2016-17	Working	Subsidiary of Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited.
9.	UCM Coal Company Limited	2016-17	No commercial activity since inception (10/ 2008)	This company is a Joint Venture of Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited, Chhattisgarh Mineral Development Corporation Limited and Maharashtra State Power Generation Company Limited.
10.	Uttar Pradesh Power Transmission Corporation Limited	2016-17	Working	-
11.	DMIC Integrated Industrial Township Noida	2016-17	Working	-
12.	Almora Magnesite Limited	2016-17	Working	This company is a Joint Venture of Steel Authority of India Limited, TRL Krosaki Refractories Limited and State Infrastructure and Industrial Development Corporation of Uttarakhand Limited.
13.	Uttar Pradesh State Sugar Corporation Limited	2016-17	Working	Holding Company of four Companies (Sl. no. 14 to 17)
14.	Uttar Pradesh Rajya Chini Evam Ganna Vikas Nigam Limited	2016-17	Working	Subsidiaries of Uttar Pradesh State Sugar Corporation Limited. Companies at Sl. No. 15 to 17 adopted Ind AS for preparation of financial statements for the year 2017-18 instead of 2016-17, as pointed out in <b>paragraph 4.5.1</b> .
15.	Nandganj Sihori Sugar Company Limited	2017-18	Commercial activity closed since 2009-10	
16.	Ghatampur Sugar Company Limited	2017-18		
17.	Chhata Sugar Company Limited	2017-18		
18.	Uttar Pradesh Metro Rail Corporation Limited	2017-18	Working	As per the applicable net worth, the Company adopted Ind AS for preparation of financial statements for the year 2017-18.

Sl. No.	Name of the SPSE	Year of adoption of Ind AS	Status	Remarks
1	2	3	4	5
<b>Phase-II (2017-18)</b>				
19.	Noida Metro Rail Corporation Limited	2017-18	Working	--
20.	Uttar Pradesh State Bridge Corporation Limited	2019-20	Working	As per the applicable net worth, the Company adopted Ind AS for preparation of financial statements for the year 2019-20.
21.	Uttar Pradesh Purva Sainik Kalyan Nigam Limited	2021-22	Working	The Company adopted Ind AS for preparation of financial statements for the year 2021-22 instead of 2018-19, as pointed out in <b>paragraph 4.5.1</b> .
22.	Noida International Airport Limited	2020-21	Working	As per the applicable net worth, the Company adopted Ind AS for preparation of financial statements for the year 2020-21.
23.	Uttar Pradesh Jal Vidyut Nigam Limited	2022-23	Working	As per the applicable net worth, the Company adopted Ind AS for preparation of financial statements for the year 2022-23.
<b>Voluntary Adoption</b>				
24.	Moradabad Smart City Limited	2018-19	Working	The Company adopted Ind AS voluntarily for the preparation of its first financial statements for the year 2018-19.
25.	Lucknow Smart City Limited	2019-20	Working	--
26.	Prayagraj Smart City Limited	2021-22	Working	--

**Appendix 4.3**  
**(Referred to in Paragraph 4.4)**  
**Statement showing status of options/exemptions availed by SPSEs while first-time adoption of Ind AS**

Sl. No	Name of the SPSE	Ind AS 16 (Property, Plant & Equipment), Ind AS 38 (Intangible Assets), and Ind AS 40 (Investment Property)		Ind AS 17 (Lease Classification)		Ind AS 27 (Separate Financial Statements)	
		Fair Value	Carrying Value	Transition Date	Prospectively	Cost	In accordance with Ind AS 109
1	2	3	4	5	6	7	8
<b>Phase-I (2016-17)</b>							
1.	Uttar Pradesh Power Corporation Limited	-	Yes	-	-	Yes	-
2.	Purvanchal Vidyut Vitran Nigam Limited	-	Yes	-	-	-	-
3.	Pashchimanchal Vidyut Vitran Nigam Limited	-	Yes	-	-	-	-
4.	Madhyanchal Vidyut Vitran Nigam Limited	-	Yes	-	-	-	-
5.	Dakshinanchal Vidyut Vitran Nigam Limited	-	Yes	-	-	-	-
6.	Kanpur Electricity Supply Company Limited	-	Yes	-	-	-	-
7.	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited	-	Yes	-	-	-	-
8.	Jawaharpur Vidyut Utpadan Nigam Limited	-	Yes	-	-	-	-
9.	UCM Coal Company Limited	-	Yes	-	-	-	-
10.	Uttar Pradesh Power Transmission Corporation Limited	-	Yes	-	-	-	-
11.	DMIC Integrated Industrial Township Greater Noida Limited	-	Yes	-	-	-	-
12.	Almora Magnesite Limited	-	Yes	Yes	-	-	-
13.	Uttar Pradesh State Sugar Corporation Limited	-	Yes	-	-	-	-
14.	Uttar Pradesh Rajya Chini Evam Ganna Vikas Nigam Limited	-	Yes	-	-	-	-
15.	Nandganj Sihori Sugar Company Limited	-	Yes	-	-	-	-
16.	Ghatampur Sugar Company Limited	-	Yes	-	-	-	-
17.	Chhata Sugar Company Limited	-	Yes	-	-	-	-
18.	Uttar Pradesh Metro Rail Corporation Limited (erstwhile Lucknow Metro Rail Corporation Limited)	-	Yes	-	-	-	-
19.	Noida Metro Rail Corporation Limited	-	Yes	-	-	-	-
20.	Uttar Pradesh State Bridge Corporation Limited	-	Yes	-	-	-	-
21.	Uttar Pradesh Purva Sainik Kalayan Nigam Limited	-	Yes	-	-	-	-
22.	Noida International Airport Limited	-	Yes	-	-	-	-

Sl. No	Name of the SPSE	Ind AS 16 (Property, Plant & Equipment), Ind AS 38 (Intangible Assets), and Ind AS 40 (Investment Property)		Ind AS 17 (Lease Classification)		Ind AS 27 (Separate Financial Statements)	
		Fair Value	Carrying Value	Transition Date	Prospectively	Cost	In accordance with Ind AS 109
1	2	3	4	5	6	7	8
23.	Uttar Pradesh Jal Vidyut Nigam Limited	-	Yes	-	-	-	-
24.	Prayagraj Smart City Limited	-	Yes	-	-	-	-
25.	Lucknow Smart City Limited	-	Yes	-	-	-	-

**Appendix 4.4**  
**(Referred to in Paragraph 4.8)**

**Statement showing factors/reasons contributing to the increase/decrease in Profit After Tax (PAT)**

Sl. No.	Name of the SPSE	Contributing factors/reasons	
		Increase	Decrease
1	2	3	4
1.	Uttar Pradesh Power Corporation Limited	Increase by ₹ 8.25 crore due to increase in other income (₹ 7.94 crore), decrease in employees' benefit expenses and administration, general & other expenses (₹ 0.017 crore), and adjustment of prior period expenses (₹ 0.29 crore).	Decrease by ₹ 125.27 crore due to increase in power purchase expenses by ₹ 125.27 crore.
2.	Purvanchal Vidyut Vitran Nigam Limited	Increase by ₹ 263.50 crore due to decrease in employees' benefit expenses (₹ 73.84 crore), depreciation and amortization expenses (₹ 93.39 crore), administration, general & other expenses (₹ 2.88 crore), and adjustment in prior period expenses (₹ 93.39 crore).	Decrease by ₹ 19.27 crore due to decrease in other income (₹ 14.20 crore) and increase in finance cost (₹ 5.07 crore).
3.	Pashchimanchal Vidyut Vitran Nigam Limited	Increase by ₹ 22.34 crore due to increase in revenue (₹ 3.29 crore), decrease in finance costs (₹ 17.01 crore), and adjustment in prior period expenses (₹ 2.04 crore).	Decrease by ₹ 17.80 crore due to increase in employees' benefit expenses (₹ 17.62 crore), administrative, general & other expenses (₹ 0.0087 crore), and repairs & maintenance cost (₹ 0.17 crore).
4.	Madhyanchal Vidyut Vitran Nigam Limited	Increase by ₹ 72.97 crore due to decrease in employees' benefit expenses (₹ 1.16 crore), depreciation & amortization expenses (₹ 0.70 crore), and adjustment in prior period expenses (₹ 71.11 crore).	Decrease by ₹ 2.01 crore due to decrease in revenue from operations and other income (₹ 2.01 crore).
5.	Dakshinanchal Vidyut Vitran Nigam Limited	Increase by ₹ 108.44 crore due to adjustment of prior period expenses.	Decrease by ₹ 20.29 crore due to increase in employees' benefit expenses (₹ 16.83 crore) and administration and general expenses (₹ 3.46 crore).
6.	Kanpur Electricity Supply Company Limited	Increase by ₹ 1.41 crore due to adjustment in prior period expenses.	Decrease by ₹ 0.24 crore due to increase in employees' benefit expenses (₹ 0.03 crore), depreciation & amortization expenses (₹ 0.03 crore), and repair & maintenance expenses (₹ 0.18 crore).
7.	Uttar Pradesh Power Transmission Corporation Limited	-	Decrease by ₹ 132.03 crore due to decrease in revenue from operations (₹ 40.07 crore), and other income (₹ 17.78 crore) and increase in employees' benefit expenses (₹ 22.63 crore), finance cost (₹ 0.40 crore), depreciation and amortization expenses (₹ 29.00 crore), administration and general expenses (₹ 7.22 crore), repair & maintenance expenses (₹ 0.06 crore), and adjustment of prior period expenses (₹ 14.87 crore).
8.	Almora Magnesite Limited	Increase by ₹ 0.44 crore due to decrease in depreciation and amortization expenses (₹ 0.02 crore), other expenses (₹ 0.001 crore), and employee benefit expenses (₹ 0.42 crore).	Decrease by ₹ 0.03 crore due to decrease in revenue from operations (₹ 0.02 crore), and administration & selling expenses (₹ 0.01 crore).

Sl. No.	Name of the SPSE	Contributing factors/reasons	
		Increase	Decrease
1	2	3	4
9.	Uttar Pradesh Metro Rail Corporation Limited	Increase by ₹ 1.63 crore due to increase in revenue from operation (₹ 0.0043 crore), decrease in employees' benefit expenses (₹ 0.43 crore), other expenses (₹ 0.70 crore), and adjustment of prior period expenses (₹ 0.50 crore).	Decrease by ₹ 0.66 crore due to decrease in other income (₹ 0.004 crore), adjustment of prior period revenue (₹ 0.025 crore), and increase in operating expenses (₹ 0.63 crore).
10.	Noida Metro Rail Corporation Limited	Increase by ₹ 1.56 crore due to adjustment of exceptional items.	Decrease by ₹ 0.36 crore due to increase in operating expenses (₹ 0.18 crore), employees' benefit expenses (₹ 0.03 crore), and other expenses (₹ 0.15 crore).

**Appendix 4.5**  
**(Referred to in Paragraph 4.8)**

**Statement showing factors/reasons contributing to the increase/decrease in total assets**

Sl. No.	Name of the SPSE	Contributing factors/reasons	
		Increase	Decrease
1	2	3	4
1.	Uttar Pradesh Power Corporation Limited	Increase by ₹ 8.60 crore due to adjustments in capital work in progress (₹ 0.39 crore), and other current assets (₹ 8.21 crore).	Decrease by ₹ 0.05 crore due to the correct classification of depreciation that had been incorrectly charged in prior periods.
2.	Purvanchal Vidyut Vitran Nigam Limited	-	Decrease by ₹ 1,064.12 crore due to restatements in short-term loans and advances (₹ 2.23 crore), other current assets (₹ 938.06 crore), and inter-unit transfers (₹ 123.83 crore).
3.	Pashchimanchal Vidyut Vitran Nigam Limited	--	Decrease by ₹ 747.12 crore due to reclassification in other current assets (₹ 568.52 crore), adjustments in inter-unit transfers (₹ 177.67 crore), and short-term loans and advances (₹ 0.93 crore).
4.	Uttar Pradesh Power Transmission Corporation Limited	Increase by ₹ 48.25 crore due to adjustments in capital work in progress.	Decrease by 124.17 crore due to adjustments in property, plant & equipment (₹ 65.03 crore), other intangible assets (₹ 0.07 crore), trade receivables (₹ 43.97 crore), and other current assets (₹ 15.10 crore).
5.	Almora Magnesite Limited	Increase by ₹ 1.19 crore due to increase in financial assets (₹ 0.003 crore), other current assets (₹ 0.71 crore), current tax assets (net) (₹ 0.43 crore), property, plant & equipment (₹ 0.04 crore), and intangible assets (₹ 0.005 crore).	Decrease by ₹ 1.16 crore due to decrease in short-term loans and advances (₹ 1.14 crore), and deferred tax assets (₹ 0.02 crore).
6.	Noida International Airport Limited	Increase by ₹ 3,605.30 crore due to increase in capital work in progress (₹ 4.43 crore), other current assets (₹ 0.008 crore), and other assets (₹ 3,600.87 crore).	Decreases by ₹ 3,606.03 crore due to decrease in other financial assets (₹ 3,605.12 crore), and deferred tax assets (₹ 0.91 crore).

**Appendix 5.1**  
**(Referred to in Paragraph 5.3)**  
**Statement showing SPSEs fulfilling the qualifying criteria for the implementation of CSR activities as per their latest finalised financial statements**

Sl. No.	Name of the SPSE	Year of latest finalised financial statements	Net profits <sup>3</sup> of the SPSE for the applicability of CSR provisions				Total of three years' profit	Average of three years' profit	Two per cent of the average of three years' profit	Selected/ not selected	Reasons for selection/ non-selection		
			Year	Net Profit/ Loss before Tax	Year	Net Profit/ Loss before Tax						Year	Net Profit/ Loss before Tax
1	2	3	4	5	6	7	8	9	10= (Col. 5 + Col. 7 + Col. 9)	11= (Col. 10/3)	12= (Two per cent of Col. 11)	13	14
1	Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited	2021-22	2020-21	-49.35	2019-20	116.31 <sup>4</sup>	2018-19	136.72 <sup>5</sup>	203.68	67.89	1.36	Selected	Allocable profit
2	Uttar Pradesh Jal Vidyut Nigam Limited	2021-22	2020-21	3.28	2019-20	-18.81	2018-19	-25.38	-40.91	NA	NA	Not Selected	Loss-making
3	Jawaharpur Vidyut Utpadan Nigam Limited	2021-22	2020-21	0.95	2019-20	2.52	2018-19	3.74	7.21	2.40	0.05	Selected	Allocable profit
4	Uttar Pradesh Power Corporation Limited	2021-22	2020-21	54.51 <sup>6</sup>	2019-20	578.55	2018-19	-385.31 <sup>7</sup>	247.75	82.58	1.65	Selected	Allocable profit
5	Purvanchal Vidyut Vitaran Nigam Limited	2022-23	2021-22	-150.47	2020-21	-3566.14	2019-20	-1204.3	-4920.91	NA	NA	Not Selected	Loss-making
6	Paschimanchal Vidyut Vitaran Nigam Limited	2022-23	2021-22	-365.18	2020-21	-3735.97	2019-20	-1067.86	-5169.01	NA	NA	Not Selected	Loss-making
7	Madhyanchal Vidyut Vitaran Nigam Limited	2022-23	2021-22	-1665.24	2020-21	-925.81	2019-20	-659.99	-3251.04	NA	NA	Not Selected	Loss-making

<sup>3</sup> Negative figures represent net loss.

<sup>4</sup> Net profit of ₹ 116.91 crore *minus* adjustment of ₹ 0.60 crore.

<sup>5</sup> Net profit of ₹ 160.92 crore *minus* adjustment of ₹ 24.20 crore.

<sup>6</sup> Net profit of ₹ 125.60 crore *minus* adjustment of ₹ 71.09 crore.

<sup>7</sup> Net loss of ₹ 356.27 crore *plus* adjustment of ₹ 29.04 crore.

Sl. No.	Name of the SPSE	Year of latest finalised financial statements	Net profits <sup>8</sup> of the SPSE for the applicability of CSR provisions						Total of three years' profit	Average of three years' profit	Two per cent of the average of three years' profit	Selected/ not selected	Reasons for selection/ non-selection
			Year	Net Profit/ Loss before Tax	Year	Net Profit/ Loss before Tax	Year	Net Profit/ Loss before Tax					
1	2	3	4	5	6	7	8	9	10= (Col. 5 + Col. 7 + Col. 9)	11= (Col. 10/3)	12= (Two per cent of Col. 11)	13	14
8	Dakshinanchal Vidyut Vitaran Nigam Limited	2022-23	2021-22	-2713.87	2020-21	-2241.24	2019-20	-629.03	-5584.14	NA	NA	Not Selected	Loss-making
9	Kanpur Electricity Supply Company Limited	2022-23	2021-22	-215.45	2020-21	-172.1	2019-20	-231.05	-618.60	NA	NA	Not Selected	Loss-making
10	Uttar Pradesh Metro Rail Corporation Limited (Lucknow Metro)	2022-23	2021-22	-313.74	2020-21	-329.03	2019-20	-251.51	-894.28	NA	NA	Not Selected	Loss-making
11	NOIDA Metro Rail Corporation Limited	2022-23	2021-22	-95.24	2020-21	-78.29	2019-20	-92.25	-265.78	NA	NA	Not Selected	Loss-making
12	Uttar Pradesh Purva Sainik Kalyan Nigam Limited	2021-22	2020-21	51.35	2019-20	62.97	2018-19	54.71	169.03	56.34	1.13	Selected	Allocable profit
13	Uttar Pradesh Police Avas Nigam Limited	2020-21	2019-20	-6.46	2018-19	-9.14	2017-18	-0.91	-16.51	NA	NA	Not Selected	Loss-making
14	Uttar Pradesh Medical Supplies Corporation Limited	2020-21	2019-20	28.6	2018-19	-2.43	2017-18	The company was incorporated on 23 March 2018, hence no requirement for the preparation of FS	26.17	13.09 <sup>8</sup>	0.26	Selected	Allocable profit

<sup>8</sup> Only two years' average taken.

Sl. No.	Name of the SPSE	Year of latest finalised financial statements	Net profits <sup>3</sup> of the SPSE for the applicability of CSR provisions						Total of three years' profit	Average of three years' profit	Two per cent of the average of three years' profit	Selected/ not selected	Reasons for selection/ non-selection
			Year	Net Profit/ Loss before Tax	Year	Net Profit/ Loss before Tax	Year	Net Profit/ Loss before Tax					
1	2	3	4	5	6	7	8	9	10= (Col. 5 + Col. 7 + Col. 9)	11= (Col. 10/3)	12= (Two per cent of Col. 11)	13	14
15	Uttar Pradesh Rajkiya Nirman Nigam Limited	2014-15	2013-14	136.95	2012-13	115.29	2011-12	207.19	459.43	153.14	3.06	Selected	Allocable profit
16	Uttar Pradesh State Bridge Corporation Limited	2019-20	2018-19	35.55	2017-18	24.92	2016-17	26.64	87.11	29.04	0.58	Selected	Allocable profit
17	Uttar Pradesh Development Systems Corporation Limited	2020-21	2019-20	12.36	2018-19	18.94	2017-18	12.21	43.51	14.50	0.29	Selected	Allocable profit
18	U.P. Projects Corporation Limited	2019-20	2018-19	2.93	2017-18	13.94	2016-17	37.99	54.86	18.29	0.37	Selected	Allocable profit
19	DMIC Integrated Industrial Township Greater Noida Limited	2021-22	2020-21	24.73	2019-20	7.81	2018-19	-114.15	-81.61	NA	NA	Not Selected	Loss-making

Source: Financial Statements of the SPSEs

NA stands for Not Applicable

**Appendix 6.1  
(Referred to in Paragraph 6.8)**

**Statement showing details of information/records not furnished by the Company**

Sl. No.	Reference	Date of Issue	Records/Information not furnished to Audit
<b>Head Office of the Company</b>			
1.	Audit Requisition:11	06-04-2023	Correspondence files related to preliminary estimates, files relating to sanction of preliminary estimates, correspondence files related to TS and signed copy of TS granted during 2018-19 to 2022-23
2.	Audit Requisition:14	13-04-2023	Information related to Column No. 8 and 9 (date of completion of work and date of handover of work to client)
3.	Audit Requisition:04	20-07-2023	Details/Records of works executed during 2018-19 to 2022-23 in the format
4.	Audit Requisition:05	20-07-2023	Details of works executed through contractor/sublet during 2018-19 to 2022-23 in the format
5.	Audit Enquiry:03	21-07-2023	Information relating to no. of test prescribed, test reports and details of various instruments procured and used etc.
6.	Audit Requisition:08	21-07-2023	Details of Hqrs/field posting, transfer orders, personnel hired through GeM and promotions issued during 2018-19 to 2022-23.
7.	Audit Observation:08	24-07-2023	Ledger accounts of different heads of 78 sampled work
8.	Audit Requisition:14	24-07-2023	Details of monthly balance and copies of bank statements
9.	Audit Requisition:16	24-07-2023	Details/Records relating to Welfare cess, centage, interest, Income Tax <i>etc.</i>
10.	Audit Requisition:19	12-10-2023	Year wise details of TS granted during 2018-19 to 2022-23 in the format
11.	Audit Requisition:18	12-10-2023	Signed copy and soft copy of compilation of Annual Financial Statements for the years 2018-19- 2022-23, details of interest earned on clients' fund, along with details of accounts in which clients fund is maintained, procedure adopted for bifurcation of interest earned (hqrs share & clients share), party wise and age wise analysis of debtors as on 31 March 2023.
12.	Audit Requisition:21	21-10-2023	Details/Records relating to BG/FDR submitted as EMD/Performance Security in the works for the years 2018-19 to 2022-23
13.	Audit Requisition:22	21-10-2023	Details of DDOs, returns, mechanism developed to monitor and regulate the procurement through GeM, constrains in procurement through GeM, directions issued and action taken for not procurement of goods and services through GeM etc.
14.	Audit Enquiry:11	27-10-2023	Unit wise details of Sanctioned Post, actual requirement and staff posted in the format
15.	Audit Requisition:26	30-10-2023	Details of manpower outsourced and payment thereof, recruitment, promotion, transfer/ posing, leave encashment, VRS, superannuation cum pension policy/guideline
16.	Audit Enquiry:12	01-11-2023	Details of FA appointed from 2018-19 onwards, service from which FA belongs, copy of appointment letter and copy of GO/Circular/Order regarding qualification required for appointment of FA
17.	Audit Observation:20	08-11-2023	Files relating to appointment of remaining 60 sampled work
18.	Audit Observation:22	08-11-2023	Partially replied. Acquisition cost and present value of shuttering materials/machineries lying as on 31 March 2019, 2020, 2021, 2022 and 2023, details of serviceable and unserviceable materials/ machineries lying as on 31 March 2020, 2021 and 2022, details of purchase and disposal of materials/machineries during 2018-19 to 2022-23, committee report <i>etc.</i>
19.	Audit Requisition:30	09-11-2023	Files related to purchase of maintenance of IT hardware/software and records related to software applications
20.	Audit Requisition:31	21-11-2023	Details/Status of work/project from E-Portal (FMS) as on 31 March 2023 and year wise details of work/project/closed/deleted from E-Portal (FMS) during 2018-19 to 2022-23
21.	Audit Enquiry:13	23-11-2023	Correspondence files and details of legal fee paid

Sl. No.	Reference	Date of Issue	Records/Information not furnished to Audit
22.	Audit Requisition:33	25-11-2023	Annexures mentioned in the reply
23.	Audit Requisition:35	28-11-2023	Arrears amount received from clients and correspondence made with client departments in this regard
24.	Audit Requisition:36	04-12-2023	Directions/guidelines issued for inviting e-tender, details of tenders published, procedure adopted for publishing NIT on newspapers, criteria for selecting newspapers, system adopted for finalization of tender, formation of committee for finalizing the tender, minutes of meeting of tender finalization committee, details of works with delay from schedule date of completion along with justification/reasons and remedial action taken by the management
25.	Audit Requisition: 42	15-12-2023	Details of legal expenses incurred on 364 cases pending before the various Hon'ble court
<b>Field Units of the Company</b>			
26.	Audit Observation:8	18-08-2023	<b>Construction of Government Medical College, Bahraich</b> MBs, All Payment records including cheque book and bank statements since the date of start of work), details of advances and its recovery, BGs, work orders/supply orders, details of STP/ETP, store/stock records, records of new works/extra works, third party tests and related records, inspection reports <i>etc.</i>
27.	Audit Observation:11	19-08-2023	<b>Construction of No Fill Airport at Shravasti</b> Records related to earth work.
28.	Audit Observation:14	21-08-2023	<b>Construction of Forest Residence, Balrampur</b> DPR, preliminary estimates, MBs, payment details, work order/supply order, tender documents, cash book, store and stocks records, advances to PRWs/suppliers, interest earned on client funds, IUTs, BRS and present status of the work.
29.	Audit Observation:16	21-08-2023	<b>Construction of Government Degree College, Bisoha, Balrampur</b> Store/stock records and physical verification reports, details of all payments/advances, ledger, cash book, chequebook and bank statements, work orders/supply orders, MBs, records of consultants, third party tests and related records, Material Consumption Register, Inspection Reports, Enquiry Report <i>etc.</i>
30.	Audit Observation:17	21-08-2023	<b>Tourism work in Shravasti under Buddha Circuit of Swadesh Darshan, Shravasti</b> Original/Revised Technical Sanction, EFC, GOs, revised detailed estimates, Inspection Reports, Lab Report, MBs, Tender file including comparative chart.
31.	Audit Requisition-13	03-08-2023	<b>(A) Construction of Vidhan Bhawan Extension (Office building) in Darulsafa Parisar, Lucknow:</b> Copies of original detailed estimate, Unit PCR, Tender agreement file, Records related to purchase of furniture for Block-B along with supply order/LOI file etc, Files related to statutory clearance, Measurement Books, Details of material procured, MM-11 along with their verifications done by the Unit, Utilisation certificates, Bank Accounts statement and Balance Sheets as on 31st March 2023. <b>(B) Construction of Government Medical College, Ambedkar Nagar:</b> Copies of original detailed estimate and revised detailed estimates, Copy of executed agreement BoQ with the contractor, Unit PCR/Joint PCRs, Work order books and supply order books, Files related to statutory clearance, detailed statement of running bills, Detailed calculation sheet of escalation bills, Bank statement and Bank Reconciliation Statement, Balance Sheets as on 31st March 2023 and Utilisation certificates. <b>(C) Construction of Sainik School, Kauhar, Amethi:</b> Balance Sheets as on 31st March 2023, Measurement Books of the work, Running Payment Vouchers of the contractor, Work order books and supply order books, Records related unadjusted WCTs TDS by the client, Bank Account details, Bank statement, Bank Reconciliation Statement and Utilisation certificates. <b>(D) Construction of Jail Main Boundary Wall, Basti:</b> Balance Sheets as on 31st March 2023 and Utilisation Certificates.
32.	DO letter no. 463	13-03-2024	<b>All 18 Field Units selected for detailed examination:</b> Contractor's ledger, Material Consumption Statements, Quality Control Register, proof of establishment of lab at site by the contractor and the unit level, as per Quality Management System

**Appendix 6.2**  
**(Referred to in Paragraph 6.12.4)**  
**Statement showing details of construction works started without Technical Sanction**

Sl. No.	Name of the work	Sanctioned amount (₹ in lakh)	Month of Technical Sanction	Month of the start of work	Delay (in months)
1	2	3	4	5	6
1.	Construction of Soban Singh Jeena Rajkiya Medical College, Almora (Phase 1 and 2)	21,677.00	Aug-14	Aug-12	24
2.	Construction of 24 Courtrooms, District Court, Prayagraj	2,455.42	Nov-17	Apr-13	56
3.	Construction of 50 Bedded NRHM, Lalganj, Pratapgarh	633.48	Nov-17	Feb-17	9
4.	Construction of CHC Derva, Pratapgarh	374.14	Mar-17	June-15	21
5.	Construction of District Jail, Prayagraj	16,011.29	Sep-15	May-15	4
6.	Construction of Prof. Rajendra Singh (Rajju Bhaiya) University, Prayagraj (Phase-I)	20,009.34	Sep-17	Mar-17	6
7.	Construction of Medical College, Saifai – Residential work	7,259.92	Jan-15	Dec-07	86
8.	Construction of New District Jail, Etawah	18,391.88	Aug-15	Mar-15	5
9.	Construction of PWD Inspection House, Etawah	1,087.21	Oct-16	Sep-16	1
10.	Construction of 100 Type-V residences in 500 Bedded Super Speciality Block at U.P. University of Medical Sciences, Saifai, Etawah	8,405.63	May-17	Mar-17	2
11.	Vidhan Bhawan Extension (Office Building), Darulsafa Parisar, Lucknow	34,157.73	Feb-16	Mar-13	36
12.	Construction of Institute of Hotel Management, Jagdishpur	4,760.00	Nov-15	May-15	6
13.	Construction of Jail Main Wall, Basti	353.39	Aug-12	May-11	15
14.	Construction of Government Medical College, Ambedkar Nagar	23,626.44	Mar-12	Oct-08	42
15.	Sri Ram Janam Bhumi Parisar CCTV work, Ayodhya	2,065.08	May-20	Mar-20	2
16.	Alternative Electricity Arrangement at S.N. Medical College, Agra	90.05	Mar-19	Jan-19	2
17.	Construction of Labour Room Modular OT in LLRM Medical College, Meerut	1,674.08	Nov-19	Dec-18	11
18.	Lala Lajpat Rai Medical College Fire Fighting work, Kanpur	810.48	Apr-22	Mar-21	13
19.	Medical Gas Pipeline work, 100 Bed Pipeline at Pediatric Ward in Medical College, Orai.	73.03	Dec-21	Aug-21	4
20.	Construction of Maharaja Suheldev Svasashi Rajkiya Chikitsa Mahavidyalay, Bahraich	18,916.66	June-17	Mar-17	3
21.	Construction of 14 Courtrooms, Meerut	1,977.66	Sep-16	Dec-14	21
22.	Construction of Lecture Theatre and Central Library Building, Meerut	1,617.60	Dec-17	Aug-15	28
23.	Construction of Kshetriya Vidhi Vigyan Prayogshala, Ghaziabad (Class-A)	5,863.76	Oct-16	Mar-16	7
24.	Renovation Work of SC/ST Girls Hostel, Sector-62, Noida	380.10	Jan-18	Dec-15	25
25.	Construction of Under Ground Car Parking, Sector-16A, Noida	7,614.00	Sep-14	May-14	4
26.	SGPGI Modular OT work	1,233.60	Jun-18	Apr-18	2
27.	Construction of Government Degree College, Baluakot, Pithauragarh	138.30	No TS	Apr-16	-
28.	Construction of Mahila Degree College, Jaspur Block, Udham Singh Nagar	333.00	No TS	Sep-15	-
29.	Construction of Mini Industrial Estate, Munsiyari	609.24	No TS	Jul-15	-
30.	Construction of Nursing College, Almora (Phase-II)	1,698.29	No TS	Feb-15	-
31.	Renovation of Old Court, Kanpur Nagar	59.57	No TS	May-15	-
32.	Construction of Forest Residence, Balrampur	158.09	No TS	Aug-06	-
33.	Construction of Government Degree College, Bisoha (Gaisni), Balrampur	1,170.55	No TS	Jan-15	-
34.	Indira Gandhi Pratishthan Furnishing Work, Lucknow	149.26	Jan-10	Sep-04	65
<b>Total</b>		<b>2,05,835.27</b>			

Source: Records/ information furnished by the Company

**Appendix 6.3**  
**(Referred to in Paragraph 6.12.5)**  
**Statement showing details of works executed without obtaining prior environmental clearance from State/Union Territory Environment Impact Assessment Authority**

Sl. No.	Name of the work	Built-up area (in sqm)	Date of environmental clearance	Work started in	Duration of work execution till date of EC (in month)	Expenditure incurred <sup>9</sup> (₹ in crore)
<b>(A) Environmental Clearance obtained belatedly</b>						
1.	Construction of Dr. Ram Manohar Lohia Institute of Medical Sciences, Lucknow (Phase-2)	30,930.92	09/02/2021	03/2018	35	111.12
2.	Construction of New District Jail, Etawah	40,654.00	26/02/2018	03/2015	35	194.45
3.	Construction of Sainik School, Kauhar, Amethi	26,888.78	26/09/2018	01/2017	20	31.42
4.	Construction of Dr. Ram Manohar Lohia State Administration and Management Academy, Lucknow	71,656.08	05/03/2019	04/2016	35	245.18
5.	Government Medical College, Pratapgarh	37,338.80	07/07/2020	03/2019	16	51.99
6.	Construction of Government Medical College, Almora	43,494.08	09/07/2019	08/2012	78	181.31
7.	Construction of District Jail, Prayagraj	47,243.82	16/09/2020	05/2015	66	117.48
<b>Total</b>						<b>932.95</b>
<b>(B) Environmental Clearance not obtained till March 2023</b>						
Sl. No.	Name of the work	Built-up area (in sqm)	Date of environmental clearance	Work started in	Duration of work execution till March 2023 (in month)	Expenditure incurred Up to March 2023 (₹ in crore)
1.	Construction of Government Medical College, Ambedkar Nagar	1,39,932.02	--	10/2008	174	495.59
2.	Construction of 100 Bedded ESIC Hospital, Ranchi, Jharkhand	23,034.55	--	05/2018	59	58.76
3.	Construction of 500 Bedded Super Speciality Block at U.P. University of Medical Sciences, Saifai, Etawah	1,07,900.27	--	02/2015	98	367.15
4.	Construction of 100 Type-V residences in 500 Bedded Super Speciality Block at U.P. University of Medical Sciences, Saifai, Etawah	29,860.32	--	03/2017	73	62.97
5.	Upgradation of District Hospital, Bahraich to Medical College	52,474.00	--	03/2017	73	166.19
<b>Total</b>						<b>1150.66</b>

Source: Records/information furnished by the Company

<sup>9</sup> Up to end of the month prior to environment clearance date.

**Appendix 6.4**  
**(Referred to in Paragraph 6.13.1)**  
**Statement showing details of short-term tenders invited by the Company**

Sl. No.	Name of the work	Tender cost (₹ in crore)	Date of NIT	Last date submission of bid	No. of days
1	2	3	4	5	6
1.	Construction of 100 Bedded ESIC Hospital, Doddaballapur, Bangalore.	69.30	13-07-2017	01-08-2017	20
2.	Construction of Maharaja Suheldev Svashasi Rajya Chikitsa Mahavidyalaya, Bahraich	136.28	03-05-2017	26-05-2017	24
3.	Regional Connectivity No Frill Airport, Shravasti (Construction of runway, apron, taxiway, etc.)	9.06	28-07-2018	25-08-2018	29
4.	Regional Connectivity No Frill Airport, Shravasti (Renovation of terminal buildings, booms, cooling pits, etc.)	7.97	28-07-2018	14-08-2018	18
5.	Construction of Plant Authority Bhawan and Essential Staff Quarters for PPV and FRA Campus at PUSA, New Delhi	110.75	02-07-2020	16-07-2020	14
6.	Construction of 18 Court Building, Diwani Parisar, Raebareli	24.75	15-09-2016	13-10-2016	29
7.	Construction of Dr. Ram Manohar Lohia Institute of Medical Sciences, Lucknow (Phase-2)	88.76	31-10-2019	19-11-2019	20
8.	Upgradation of existing district hospital to New Government Medical College, Pratapgarh	145.00	30-01-2019	09-02-2019	11
9.	Construction of District Hospital, Sector 39, Noida	203.84	01-02-2014	22-02-2014	22
10.	Construction of 100 bedded ESIC Hospital, Haldia, West Bengal	53.97	10-05-2018	31-05-2018	22
11.	Construction of Infrastructure at 12th Battalion NDRF, Hollongi, Arunachal Pradesh	116.71	09-08-2019	30-08-2019	22
12.	Construction of 24 Courtrooms, District Court, Prayagraj	2.22	23-01-2019	31-01-2019	9
<b>Total</b>		<b>968.61</b>			

Source: Records/ information furnished by the Company



Sl. No.	Name of the work	Name of the contractor	No. of sub-contracts	Work Order date	Amount	Total amount of sub-contracts	Amount of individual sub-contracts
1	2	3	4	5	6	7	8
		Badri Rai and Company		09-12-2016	7.67		
		Badri Rai and Company		09-12-2016	0.53		
		Badri Rai and Company		09-12-2016	0.50		
		Badri Rai and Company		09-12-2016	2.19		
		Badri Rai and Company		09-12-2016	8.39		
		Badri Rai and Company		09-12-2016	0.29		
		Badri Rai and Company		09-12-2016	0.34		
		Badri Rai and Company		09-12-2016	2.48		
		Badri Rai Construction Pvt Limited	5	08-12-2016	4.67	22.26	₹ 2.75 crore to ₹ 5.06 crore
		Badri Rai Construction Pvt Limited		08-12-2016	5.06		
		Badri Rai Construction Pvt Limited		08-12-2016	4.82		
		Badri Rai Construction Pvt Limited		08-12-2016	4.96		
		Badri Rai Construction Pvt Limited		09-12-2016	2.75		
		Shiva Enterprises	5	08-12-2016	4.97	13.79	₹ 0.45 crore to ₹ 6.13 crore
		Shiva Enterprises		08-12-2016	6.13		
		Shiva Enterprises		08-12-2016	0.45		
		Shiva Enterprises		09-12-2016	1.37		
		Shiva Enterprises		09-12-2016	0.87		
4.	Construction of New Meghalaya Legislative Assembly Building, Mawdiangdiang, Shilliong, Meghalaya	Badri Rai & Company	2	18-06-2019	43.16	85.03	₹ 41.87 crore and ₹ 43.16 crore
		Badri Rai & Company		05-07-2019	41.87		
5.	Construction of Bapu Tower, Gardanibagh, Patna	Shiva Enterprises	1	05-07-2019	21.54	21.54	₹ 21.54 crore
		Maa Vaishno Infracontract	1	08-06-2020	72.92	72.92	₹ 72.92 crore
		<b>Total</b>	<b>52</b>			<b>1,047.67</b>	

Source: Records/ information furnished by the Company

**Appendix 6.6**  
**(Referred to in Paragraph 6.13.4)**  
**Statement showing details of release of unsecured advances to sub-contractors**

Sl. No.	Name of the work	Name of the sub-contractor	Period of release of advances	No. of advances released	Total amount of advances released (₹ in lakh)
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
1.	Construction of Government Medical College, Bahraich	Universal Contractors & Engineers Pvt. Ltd.	17-05-2019	1	79.79
2.	Construction of District Jail, Allahabad	Prakash Infraventure Pvt. Ltd.	30-08-2016 to 01-11-2018	8	1,450.00
3.	Construction of Institute of Hotel Management, Jagdishpur	Sri Siddheshwar Engineers India Pvt. Ltd.	14-06-2016 to 31-01-2017	5	510.00
		<b>Total</b>		<b>14</b>	<b>2,039.79</b>

*Source: Records/ information furnished by the Company*

**Appendix 6.7**  
**(Referred to in Paragraph 6.13.4)**  
**Statement showing release of advances to sub-contractors against material supplied**

Sl. No.	Name of the work	Name of the sub-contractor	Period of release of advances	No. of advances released	Total amount of advances released (₹ in lakh)
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
1.	Construction of Medical College, Almora	Abhilasha Enterprises	05-05-2016 to 23-08-2018	7	914.00
2.	Construction of Dr. Ram Manohar Lohia Institute of Medical Sciences, Lucknow (Phase-2)	Gautam Builders	04-08-2021	1	50.00
3.	Construction of Mimi Industrial Estate, Munsiyari	Dee Square Contractors & Builders	03-10-2015 to 30-12-2015	3	115.00
4.	Construction of Nursing College, Almora	Elements Designer Homes	18-11-2016 to 03-06-2017	3	247.72
5.	Construction of Nursing College, Almora	Loom Crafts Shade System Pvt. Ltd.	01-10-2015	1	35.00
6.	Construction of Nursing College, Almora	Nu World Infratech	04-03-2015 to 14-12-2015	7	485.00
<b>Total</b>				<b>22</b>	<b>1,846.72</b>

Source: Records/ information furnished by the Company

**Appendix 6.8**  
**(Referred to in Paragraph 6.13.4)**  
**Statement showing details of release of advances to sub-contractors against work done but not measured**

Sl. No.	Name of the work	Name of the sub-contractor	Period of release of advances	No. of advances released	Total amount of advances released (₹ in lakh)
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
1.	Construction of 50 Bedded Hospital, Pratapgarh	Radhey Mohan Dubey Construction Co.	01-10-2018 to 13-09-2019	5	65.00
2.	Construction of Government Medical College, Almora	Abhilasha Enterprises	29-01-2016 to 06-04-2023	7	595.00
3.	Construction of District Jail, Allahabad	Prakash Infraventure Pvt. Ltd.	01-03-2016 to 17-07-2018	6	1,805.00
4.	Construction of Institute of Hotel Management, Jagdishpur	Siddheshwar Engineers India Pvt. Ltd.	08-01-2016 to 08-03-2016	2	250.00
5.	Construction of Mini Industrial Estate, Munsiyari	Dee Square Contractors & Builders	15-10-2016	1	62.00
6.	Construction of New District Jail, Etawah	Comt Construction Pvt. Ltd.	16-03-2016 to 21-07-2016	8	4,210.00
7.	Construction of PWD Guest House, Etawah	Siddheshwar Engineers India Pvt. Ltd.	25-10-2016 to 27-02-2017	3	193.00
8.	Construction of Sainik School, Amethi	R. P. Singh and Co.	08-03-2017	1	100.00
9.	Construction of Prof. Rajendra Singh (Rajju Bhaiya) University, Prayagraj (Phase-1)	Pradeep Kumar Sharma	27-09-2017	1	3.96
10.	Construction of Government Engineering College, Sonbhadra	Space Designers	21-03-2017 to 22-03-2017	2	20.00
11.	Construction of Government Medical College, Mirzapur	Comt Construction Pvt. Ltd.	16-04-2015 to 02-03-2016	10	1,433.00
12.	Construction of Maharaja Suheldev Svasashi Rajya Chikitsa Mahavidyalaya, Bahraich	Kasana Builders Pvt. Ltd	26-12-2019 to 12-09-2020	5	839.17
13.	Construction of Sri Ram Janki Medical College and Hospital, Samastipur	Universal Contractors & Engineers Pvt. Ltd.	01-11-2018 to 08-05-2020	3	350.00
14.	Construction of Dr. Ram Manohar Lohia Institute of Medical Sciences, Lucknow (Phase-2)	Maa Vaishno Infracontract	16-12-2022 to 01-10-2023	11	8,988.65
15.	Construction of Staff Housing Type-B (Plot-H, D, and O) - 752 Units, Patna	M. K. Construction Global Fire Maa Vaishno Infracontract	13-10-2021 20-01-2022 14-07-2021 to 23-02-2023	1 1 12	1.50 25.00 5,630.00
<b>Total</b>				<b>79</b>	<b>24,571.28</b>

*Source: Records/ information furnished by the Company*

**Appendix 6.9**  
**(Referred to in Paragraph 6.14.9)**  
**Statement showing details of works where monthly consumption statement not prepared by the Company**

Sl. No.	Name of the work
1.	Construction of Medical Gas Plant and Pipeline at different departments of KGMU, Lucknow
2.	Govt. Degree College Baluakot Pithauragarh
3.	Mini Industrial Estate Munsiyari, Pithauragarh
4.	Extension of Vidhan Bhawan (Office Building) at Darulsafa Parisar, Lucknow
5.	Construction of Jail Main Wall, Basti
6.	Construction of Government Degree College, Bisoha (Gaisni), Balrampur

*Source: Records/ information furnished by the Company*