

GLOSSARY OF ABBREVIATIONS

Glossary of Abbreviations	
ACS	Average Cost of Supply
ADB	Asian Development Bank
AGM	Annual General Meeting
ARR	Average Realisable Revenue
BHEL	Bharat Heavy Electricals Limited
BoDs	Board of Directors
BSMDA	Bus Stands Management and Development Authority
BVPCL	Beas Valley Power Corporation Limited
CAG	Comptroller & Auditor General of India
CSR	Corporate Social Responsibility
DSE	Delhi Stock Exchange
DTs	Distribution Transformers
EBIT	Earnings Before Interest and Taxes
ELCs	Exclusively Listed Companies
GIS	Gas Insulated Sub-Station
GPF	General Provident Fund
GSDP	Gross State Domestic Product
HEP	Hydro Electric Project
HIMCON	Himachal Consultancy Organisation Limited
HPAIC	Himachal Pradesh Agro Industries Corporation Limited
HPGIC	Himachal Pradesh General Industries Corporation Limited
HPMC	Himachal Pradesh Horticultural Produce Marketing and Processing Corporation Limited
HPPCL	Himachal Pradesh Power Corporation Limited
HPPTCL	Himachal Pradesh Power Transmission Corporation Limited
HPSCSC	Himachal Pradesh State Civil Supplies Corporation Limited
HPSEBL	Himachal Pradesh State Electricity Board Limited
HPSFDC	Himachal Pradesh State Forest Development Corporation Limited
HPSIDC	Himachal Pradesh State Industrial Development Corporation Limited
HPSRT	Himachal Pradesh Special Road Tax
ICAI	Institute of Chartered Accountants of India
ICR	Interest Coverage Ratio
IFRS	International Financial Reporting Standards
IGAAP	Indian Generally Accepted Accounting Principles
Ind AS	Indian Accounting Standards
LADF	Local Area Development Fund
LMKs	Lok Mitra Kendras
MCA	Ministry of Corporate Affairs of India
MoU	Memorandum of Understanding
NSKFDC	National Safai Karamchari Financial Development Corporation
PAT	Profit After Tax
PPE	Property, Plants and Equipment
PV	Present Value
RGVY	Rajiv Gandhi Grameen Vidyutikaran Yojana
ROCE	Return on Capital Employed
ROE	Return on Equity
RORR	Rate of Real Return
SCs	Statutory Corporations
SEBI	Securities and Exchange Board of India
SPSEs	State Public Sector Enterprises
UMPP	Ultra Mega Power Project
VAT	Value Added Tax
WDV	Written Down Value

