

# APPENDICES

## APPENDIX-I

(As referred to in Para No.1.1.3)

## List of new/ceased government companies/ deemed government companies

Sl. No.	Name of the company
<b>New Government Companies</b>	
1	Angul Sukinda Railway Limited
2	Ballabgarh-GN Transmission Limited
3	Cheyyur Infra Limited
4	Creative Museum Designers
5	Goa Antibiotics & Pharmaceuticals Limited
6	Health Insurance TPA of India Limited
7	Hemisphere Properties India Limited
8	HPCL Rajasthan Refinery Limited
9	Indocat Pvt Limited
10	National Capital Region Transport Corporation Limited
11	NRSS XXIX Transmission Limited
12	NRSS XXXI(A) Transmission Limited
13	NRSS XXXI(B) Transmission Limited
14	Odisha Infra Power Limited
15	Oil India International Limited
16	Punjab Logistics Infrastructure Limited
17	Railway Energy Management Company Limited
18	SAIL Bengal Alloy Castings Private Limited
19	Sidcul Concor Infra Company Limited
20	SJVN Thermal Private Limited
21	Tanda Transmission Limited
22	TCIL LTRL Limited
<b>New Deemed Government Companies</b>	
1	Agri Business Finance (AP) Limited
2	Flavourit Spices Trading Limited
3	National Waqf Development Corporation Limited
<b>Ceased Government Companies</b>	
1	Bharat Heavy Plate & Vessels (merged with BHEL)
2	NTPC Hydro Limited (under merger with NTPC)
3	Bharat Leather Corporation Limited
<b>Ceased Deemed Government Companies</b>	
1	Credit Analysis and Research Limited
2	MITCON Consultancy and Engineering Services Pvt. Limited
3	PNB Life Insurance Company Limited

**APPENDIX II A**  
**(As referred to in Para Nos. 1.1.3 and 2.3.2)**  
**Accounts in arrears or company under liquidation**  
**A. Government companies and corporation**

Sl. No./ Name of Ministry/ Department	Name of the CPSE	Year for which Accounts not received by 30 September 2014
<b>STATUTORY CORPORATIONS</b>		
1.	Airports Authority of India	2013-14
<b>UNLISTED GOVERNMENT COMPANIES</b>		
<b>BIO TECHNOLOGY</b>		
1.	Bengal Chemicals and Pharmaceuticals Limited	2013-14
**2.	Bengal Immunity Limited	Under liquidation
3.	Bihar Drugs and Organic Chemicals Limited	2012-13 to 2013-14
**4.	IDPL Tamilnadu (Pvt) Limited	2006-07 to 2013-14
5.	Indian Drugs and Pharmaceuticals Limited	2012-13 to 2013-14
**6.	Maharashtra Antibiotics and Pharmaceuticals Limited	Under liquidation
**7.	Manipur State Drugs and Pharmaceuticals Limited	Defunct
**8.	Orissa Drugs and Chemicals Limited	Under liquidation
#9	Rajasthan Drugs and Pharmaceuticals Limited	2013-14
**10	Smith Stanistreet Pharmaceuticals Limited	Under liquidation
**11.	The Southern Pesticides Corporation Limited	Under liquidation
<b>CIVIL AVIATION</b>		
12.	Air India Air Transport Services Limited	2013-14
13.	Air India Charters Limited	2013-14
14.	Air India Engineering Services Company Limited	2013-14
15.	Air India Limited	2013-14
16.	Airlines Allied Services Limited	2013-14
#17	Hotel Corporation of India Limited	2013-14
18	Pawan Hans Helicopters Limited	2013-14
19	Vayudoot Limited	2013-14
<b>COMMERCE AND INDUSTRY</b>		
#20	J&K Development Finance Corporation Limited	2013-14
**21	Tea Trading Corporation of India Limited	Under liquidation
<b>COMMUNICATIONS AND INFORMATION TECHNOLOGY</b>		
**22	Electronics Trade and Technology Development Corporation Limited	Under liquidation
**23	Hemisphere Properties India Ltd	2013-14
<b>FINANCE</b>		
24	Industrial Investment Bank of India Limited	Under liquidation (2012-13 to 2013-14)
<b>HEAVY INDUSTRIES AND PUBLIC ENTERPRISES</b>		
**25	Bharat Brakes and Valves Limited	Under liquidation
**26	Bharat Ophthalmic Glass Limited	Under liquidation

\*\* Annual Accounts not received for three years or more

# Accounts received after September 2014

## APPENDIX II A(Continued)

Sl. No./ Name of Ministry/ Department	Name of the CPSE	Year for which Accounts not received by 30 September 2014
**27	Bharat Process and Mechanical Engineers Limited	Under liquidation
**28	Bharat Yantra Nigam Limited	Under liquidation
**29	Cycle Corporation of India Limited	Under liquidation
#30	Hindustan Newsprint Limited	2013-14
**31	Mandya National Paper Mills Limited	Under liquidation
**32	Mining and Allied Machinery Corporation Limited	Under liquidation
**33	Rehabilitation Industries Corporation Limited	Under liquidation
**34	Reyroll Burn Limited	Under liquidation
**35	Tannery and Footwear Corporation of India Limited	Under liquidation
**36	The National Industrial Development Corporation Limited	Under liquidation
37	TriveniStructurals Limited	2013-14
38	Tyre Corporation of India Limited	2012-13, 2013-14
**39	Weighbird (India) Limited	Under liquidation
<b>PETROLEUM &amp; NATURAL GAS</b>		
40	Biecco Lawrie Limited	2013-14
<b>RAILWAYS</b>		
**41	Punjab Logistics Infrastructure Ltd	2013-14
<b>ROAD TRANSPORT AND HIGHWAYS</b>		
**42	Indian Road Construction Corporation Limited	Under liquidation
<b>SHIPPING</b>		
#43	Sethusamudram Corporation Limited	2013-14
<b>STEEL</b>		
**44	IISCO Ujjain Pipe and Foundry Company Limited	Under liquidation
<b>TEXTILES</b>		
45	Birds Jute and Exports Limited	2013-14
**46	Brushware Limited	Under liquidation
**47	Cawnpore Textiles Limited	Defunct
48	The British India Corporation Limited	2013-14
**49	The Elgin Mills Company Limited	Defunct
<b>UNION TERRITORY ADMINISTRATION</b>		
**50	Chandigarh Child and Woman Development Corporation Ltd.	2008-09 to 2013-14
51	Chandigarh Scheduled Caste Finance and Development Corporation Limited	2013-14
<b>URBAN DEVELOPMENT</b>		
**52	National Capital Region Transport Corporation Limited	2013-14

**APPENDIX II B**  
**Accounts in arrears or company under liquidation/defunct**  
**(As referred to in Para No. 1.1.3 and 2.3.2)**  
**B. Deemed government companies**

Sl. No	Name of the Company	Year for which Accounts not received by 30 September 2014
**1.	Accumeasures (Punjab) Limited	Under liquidation
**2.	Allied International Products Limited	Defunct
**3.	Becker Grey and Company Limited	Defunct
**4.	Bihar Industrial and Technical Consultancy Organisation Limited	Defunct
#5.	Energy Efficiency Services Limited	2013-14
**6.	Excellcier Plants Corporation Limited	Under liquidation
**7.	Flavourit Spices Trading Limited	2013-14
**8	Gangavati Sugars Limited	Under liquidation
9	Gas and Power Investment Company Limited	2013-14
**10	India Clearing and Depository Services Limited	Under liquidation
**11	J&K Industrial and Technical Consultancy Organisation Limited	Defunct
12	Meenachil Treated Rubberwood (P) Limited	2013-14
**13	Millennium Information Systems Limited	Under liquidation
**14	Nalanda Ceramics and Industries Limited	Defunct
**15	North Bengal Dolomite Limited	2009-10 to 2013-14
**16	North Eastern Industrial and Technical Consultancy Organisation Limited	2010-11 to 2013-14
**17	Orissa Industrial and Technial Consultancy Organisation Limited	Defunct
18	Pamba Rubbers Limited	2013-14
**19	Pazassi Rubbers (P) Limited	Under liquidation
20	Ponmudi Rubbers (P) Limited	2012-13 to 2013-14
21	Rubberwood India (P) Limited	2013-14
**22	Textile Processing Corporation of India Limited	Under liquidation
23	UP Industrial and Technical Consultants Limited	2013-14
**24	Wagon India Limited	Under liquidation

**APPENDIX-III**  
(As referred to in Para No. 1.2.4)  
**A. Market capitalisation of listed government companies**

₹ in crore

Ministry Name of the Company	Paid up Capital	Market value* as on 31.3.2013	Market value* as on 31.3.2014	Increase/Decrease of market value during 2013-14	Face Value of the Govt Share	Market value of Govt share as on 31.3.2013	Market value of Govt share as on 31.3.2014	Inc/Dec in Market value of Govt share during 2013-14
<b>BIO TECHNOLOGY</b>								
1. Bharat Immunologicals and Biologicals Corporation Limited								
	43.18	52.42	37.52	-14.90	25.59	31.06	22.23	-8.83
<b>CHEMICALS AND FERTILIZERS</b>								
2. Hindustan Organic Chemicals Limited								
	337.27	73.15	80.00	6.85	309.48	43.00	47.02	4.02
3. Madras Fertilizers Limited								
	162.14	191.71	237.53	45.82	95.85	114.06	140.42	26.36
4. National Fertilizers Limited								
	490.58	2185.53	1182.29	-1003.24	441.52	2133.95	1064.06	-1069.89
5. Rashtriya Chemicals and Fertilizers Limited								
	551.69	2019.18	1826.09	-193.09	441.36	1615.36	1460.88	-154.48
6. The Fertilizer and Chemicals Travancore Limited								
	647.07	1400.91	1329.73	-71.18	582.36	1380.76	1196.76	-184.00
<b>COAL</b>								
7. Coal India Limited								
	6316.36	195270.41	181848.13	-13422.28	5662.69	175743.36	163028.85	-12714.51
8. Neyveli Lignite Corporation Limited								
	1677.71	11056.11	10259.19	-796.92	1509.94	10342.34	9233.27	-1109.07
<b>COMMERCE</b>								
9. MMTC Limited								
	100.00	19925.00	5310.00	-14615.00	90.00	19791.74	4779.00	-15012.74
10. The State Trading Corporation of India Limited								
	60.00	815.70	1087.50	271.80	54.00	742.47	978.75	236.28
<b>COMMUNICATION</b>								
11. ITI Limited								
	588.00	465.12	462.24	-2.88	258.89	431.96	416.02	-15.94
12. Mahanagar Telephone Nigam Limited								
	630.00	1159.20	959.49	-199.71	354.38	652.05	539.71	-112.34
<b>DEFENCE PRODUCTION &amp; SUPPLIES</b>								
13. Bharat Electronics Limited								
	80.00	9193.20	9157.20	-36.00	60.02	6974.15	6869.72	-104.43
14. BEML Limited								
	41.77	606.97	1214.35	607.38	22.50	327.94	656.10	328.16
<b>FINANCE</b>								
15. Balmer Lawrie Investments Limited								
	22.20	425.41	408.76	-16.65	13.25	253.86	243.93	-9.93
<b>HEAVY INDUSTRY &amp; PUBLIC ENTERPRISES</b>								
16. Andrew Yule and Company Limited								
	95.30	445.18	436.70	-8.48	58.70	415.36	393.03	-22.33

\*Market price as at the close of 31<sup>st</sup> March or earliest trading at Bombay Stock Exchange, Mumbai

## APPENDIX-III(Continued)

₹ in crore

Ministry Name of the Company	Paid up Capital	Market value as on 31.3.2013	Market value as on 31.3.2014	Increase / Decrease of market value during the 2013-14	Face Value of the Govt Share	Market value of govt share as on 31.3.2013	Market value of govt share as on 31.3.2014	Inc/Dec in Market value of Govt share during 2013-14
<b>17. Bharat Heavy Electricals Limited</b>								
	489.52	43310.28	48168.77	4858.49	308.69	29330.35	30375.14	1044.79
<b>18. HMT Limited</b>								
	1864.09	1923.69	2197.41	273.72	1344.32	1902.18	2172.85	270.67
<b>19. Scooters India Limited</b>								
	85.38	101.36	138.75	37.39	80.03	97.58	130.06	32.48
<b>MINES</b>								
<b>20. Hindustan Copper Limited</b>								
	462.61	8576.77	6347.00	-2229.77	416.35	8063.19	5712.30	-2350.89
<b>21. National Aluminum Company Limited</b>								
	1288.62	8543.55	10218.75	1675.20	1044.53	6925.23	8283.12	1357.89
<b>PETROLEUM &amp; NATURAL GAS</b>								
<b>22. Engineers India Limited</b>								
	168.47	5207.36	7581.07	2373.71	116.87	4186.77	5258.86	1072.09
<b>23. Bharat Petroleum Corporation Limited</b>								
	723.08	27343.43	33283.57	5940.14	397.20	15020.12	18283.12	3263.00
<b>24. GAIL (India) Limited</b>								
	1268.48	40483.46	47663.04	7179.58	711.73	23215.15	26743.39	3528.24
<b>25. Hindustan Petroleum Corporation Limited</b>								
	339.01	9654.26	10488.98	834.72	173.08	4934.42	5361.05	426.63
<b>26. Indian Oil Corporation Limited</b>								
	2427.95	68334.72	67739.87	-594.85	1664.97	53930.20	46452.54	-7477.66
<b>27. Oil and Natural Gas Corporation Limited</b>								
	4277.76	266546.29	272663.47	6117.18	2948.88	184516.94	187961.61	3444.67
<b>28. Oil India Limited</b>								
	601.14	30733.08	28974.75	-1758.33	406.63	21032.10	19599.66	-1432.44
<b>POWER</b>								
<b>29. NHPC Limited</b>								
	11070.67	24478.48	21144.98	-3333.50	9516.21	21140.50	18175.96	-2964.54
<b>30. NTPC Limited</b>								
	8245.46	117085.59	98904.35	-18181.24	6184.10	87814.20	74178.26	-13635.94
<b>31. Power Finance Corporation Limited</b>								
	1320.04	23958.36	25529.57	1571.21	960.95	17661.07	18584.88	923.81
<b>32. Power Grid Corporation of India Limited</b>								
	5231.59	49051.94	54957.85	5905.91	3028.84	34052.59	31817.91	-2234.68
<b>33. Rural Electrification Corporation Limited</b>								
	987.46	20553.96	22593.06	2039.10	648.17	13729.72	14830.09	1100.37
<b>34. SJVN Limited</b>								
	4136.63	7859.59	8686.92	827.33	2666.61	5066.56	5599.88	533.32
<b>RAILWAYS</b>								
<b>35. Container Corporation of India Limited</b>								
	194.97	13394.08	18990.49	5596.41	120.49	8449.67	11735.58	3285.91

## APPENDIX-III(Continued)

₹ in crore

Ministry Name of the Company	Paid up Capital	Market value as on 31.3.2013	Market value as on 31.3.2014	Increase/Decrease of market value during the year 2013-14	Face Value of the Govt Share	Market value of govt share as on 31.3.2013	Market value of govt share as on 31.3.2014	Inc/Dec in Market value of Govt share during the year 2013-14
<b>STEEL</b>								
36. Steel Authority of India Limited								
	4130.53	25753.83	29491.95	3738.12	3304.29	22101.14	23592.66	1491.52
37. MOIL Limited								
	168.00	3728.76	4215.96	487.20	120.24	2983.01	3017.31	34.30
38. NMDC Limited								
	396.47	54534.67	55287.96	753.29	317.19	43630.13	44232.80	602.67
<b>SHIPPING</b>								
39. Dredging Corporation of India Limited								
	28.00	547.54	667.94	120.40	22.00	430.17	524.76	94.59
40. The Shipping Corporation of India Limited								
	465.80	1891.14	1937.72	46.58	296.94	1205.58	1235.27	29.69
<b>TOURISM</b>								
41. India Tourism Development Corporation Limited								
	85.77	5275.25	825.53	-4449.72	74.64	4858.93	718.43	-4140.50
<b>URBAN DEVELOPMENT</b>								
42. National Buildings Construction Corporation Limited								
	120.00	1465.20	1889.40	424.20	108.00	1318.68	1700.46	381.78
<b>Total</b>		<b>1105621.84</b>	<b>1096425.83</b>	<b>-9195.82</b>		<b>838589.60</b>	<b>797347.70</b>	<b>-41241.50</b>

Shares not traded: 1. Hindustan Cables Limited, 2. Hindustan Photo-films (Manufacturing) Company Limited, 3. IRCON International Limited, 4. KIOCL Limited,

## B. Market capitalization of listed Government Companies (subsidiaries)

₹ in crore

Ministry Name of the Company	Paid up Capital	Market value on 31.3.2013	Market value as on 31.3.2014	Increase/Decrease of market value	Face Value of the Govt Companies Share	Market value of shares held by Holding company as on 31.3.2013	Market value of shares held by Holding company as on 31.3.2014	Market value of shares held by Holding company
<b>CHEMICALS AND FERTILIZERS</b>								
1. Hindustan Fluorocarbons Limited								
	19.61	12.33	9.02	-3.31	11.06	6.95	5.09	-1.86
<b>PETROLEUM</b>								
2. Balmer Lawrie and Company Limited								
	28.50	986.61	868.13	-118.48	17.61	609.72	536.50	-73.22
3. Chennai Petroleum Corporation Limited								
	149.00	1809.27	1020.04	-789.23	77.27	938.18	528.93	-409.25
4. Mangalore Refinery and Petrochemicals Limited								
	1752.66	8692.89	8333.61	-359.28	1552.51	7700.15	7381.90	-318.25
<b>Total</b>		<b>11501.10</b>	<b>10230.80</b>	<b>-1270.30</b>		<b>9255.00</b>	<b>8452.42</b>	<b>-802.58</b>

Shares not traded: 1. Eastern Investment Limited



## APPENDIX-IV

(As referred to in Para No. 1.3.2)

Details of profit earned and dividend paid by government companies and corporations

(₹. in crore)

Year	PSUs which declared/paid Dividend				Per cent of dividend to net profit
	Nos.	Paid up capital	Net Profit	Dividend	
<b>Statutory Corporations</b>					
2011-12	2	724.58	959.47	199.09	20.75
2012-13	2	724.58	874.55	174.87	20.00
2013-14	2	724.58	896.05	179.63	20.05
<b>Listed Government Companies</b>					
2011-12	35	59272.21	104144.41	32007.95	30.73
2012-13	32	58019.66	97514.91	38352.73	39.33
2013-14	34	57636.21	104662.36	48937.89	46.76
<b>Unlisted Government Companies</b>					
2011-12	74	41809.14	24562.65	10464.21	42.60
2012-13	75	42091.27	31172.00	12155.39	38.99
2013-14	75	39944.48	30068.63	16933.81	56.32
<b>Total</b>					
2011-12	111	101805.93	129666.53	42671.25	32.91
2012-13	109	100835.51	129561.46	50682.99	39.12
2013-14	111	98305.27	135627.04	66051.33	48.70

**APPENDIX-V**  
**(As referred to in Para No.1.3.2)**  
**Shortfall in dividend declared by government companies**

(₹ in crore)

Sl. No	Name of the CPSE	Paid up Capital	Profit After Tax	Dividend declared	20% of Paid up Capital	20% Profit after Tax	Minimum Dividend required to be declared	Shortfall
<b>LISTED GOVERNMENT COMPANIES</b>								
<b>CHEMICALS AND FERTILIZERS</b>								
1	Rashtriya Chemicals and Fertilizers Limited	551.69	249.89	82.75	110.34	49.98	110.34	27.59
<b>Power</b>								
2	SJVN Limited	4136.63	1114.63	405.39	827.33	222.93	827.33	421.94
<b>RAILWAYS</b>								
3	IRCON International Limited	19.80	1061.60	182.12	3.96	212.32	212.32	30.20
<b>UNLISTED GOVERNMENT COMPANIES</b>								
<b>AGRICULTURE</b>								
4	State Farms Corporation of India Limited	31.49	41.83	2.36	6.30	8.37	8.37	6.01
5	National Seeds Corporation Limited	22.68	54.07	4.12	4.54	10.81	10.81	6.69
<b>ATOMIC ENERGY</b>								
6	Nuclear Power Corporation of India Limited	10174.33	2299.20	689.77	2034.87	459.84	2034.87	1345.10
7	Electronics Corporation of India Limited	163.37	47.39	9.48	32.67	9.48	32.67	23.19
<b>COMMERCE AND INDUSTRY</b>								
8	Export Credit Guarantee Corporation of India Limited	1100.00	365.13	88.00	220.00	73.03	220.00	132.00
<b>COMMUNICATIONS AND INFORMATION TECHNOLOGY</b>								
9	Telecommunications Consultants of India Limited	43.20	14.75	1.03	8.64	2.95	8.64	7.61
<b>HEAVY INDUSTRIES AND PUBLIC ENTERPRISES</b>								
10	BBJ Construction Company Limited	20.26	44.12	4.05	4.05	8.82	8.82	4.77
<b>HOUSING AND URBAN POVERTY ALLEVIATION</b>								
11	Housing and Urban Development Corporation Limited	2001.90	726.34	100.01	400.38	145.27	400.38	300.37
<b>MINES</b>								
12	Mineral Exploration Corporation Limited	119.55	25.46	5.14	23.91	5.09	23.91	18.77
<b>NEW AND RENEWABLE ENERGY</b>								
13	India Renewable Energy Development Agency Ltd	744.60	240.51	35.00	148.92	48.10	148.92	113.92
<b>PETROLEUM &amp; NATURAL GAS</b>								
14	Numaligarh Refinery Ltd	735.63	371.09	117.70	147.13	74.22	147.13	29.43

## APPENDIX-V (Continued)

(₹ in crore)

Sl. No	Name of the PSU	Paid up Capital	Profit After Tax	Dividend declared	20% of Paid up Capital	20% Profit after Tax	Minimum Dividend required to be declared	Shortfall
<b>POWER</b>								
15	REC Power Distribution Company limited	0.05	33.01	0.25	0.01	6.60	6.60	6.35
16	REC Transmission Projects Company Limited	0.05	23.86	0.10	0.01	4.77	4.77	4.67
<b>RAILWAYS</b>								
17	RailTel Corporation of India Limited	320.94	137.93	17.00	64.19	27.59	64.19	47.19
<b>SHIPPING</b>								
18	Cochin Shipyard Limited	113.28	194.24	16.99	22.66	38.85	38.85	21.86
<b>TEXTILES</b>								
19	The Cotton Corporation of India Limited	25.00	59.84	5.00	5.00	11.97	11.97	6.97
	<b>Total Shortfall</b>							<b>2554.63</b>

## APPENDIX-VI

(As referred to in Para 2.6)

**Details of Companies which departed from Accounting Standards  
as reported by the statutory auditors**

Sr. No.	Name of the Company	Category	Government Company (GC) and Deemed Government Company (DGC)	No. of the Accounting Standard
1.	Agriculture Insurance Company of India Limited	Unlisted	GC	AS- 1 and 9
2.	Bharat Sanchar Nigam Limited	Unlisted	GC	AS – 5, 12, 15, 17, 22 and 28
3.	British India Corporation Limited	Unlisted	GC	AS-1,2,21 and 28
4.	Central Cottage Industries Corporation of India Limited	Unlisted	GC	AS-17
5.	Central Inland Water Transport Corporation Limited	Unlisted	GC	AS – 1, 5, 22 and 28
6.	Chandigarh Scheduled Caste Financial and Development Corporation Limited	Unlisted	GC	AS - 15
7.	Chennai Ennore Port Road Company Limited	Unlisted	GC	AS – 1 and 26
8.	Goa Antibiotics and Pharmaceuticals Limited	Unlisted	GC	AS – 15 and 19
9.	Hindustan Antibiotics Limited	Unlisted	GC	AS – 2, 27 and 29
10.	Hindustan Cables Limited	Listed	GC	AS – 1, 10 and 28
11.	Hindustan Insecticides Limited	Unlisted	GC	AS - 2, 9, 12, 17, 20, 22, 28 and 29
12.	Hindustan Paper Corporation Limited	Unlisted	GC	AS - 15
13.	HLL Lifecare Limited	Unlisted	GC	AS - 13
14.	HMT Chinar Watches Limited	Unlisted	GC	AS-15
15.	Indian Drugs and Pharmaceuticals Limited	Unlisted	GC	AS - 2, 6, 10, 13 and 15
16.	Instrumentation Limited	Unlisted	GC	AS - 15
17.	Lakshadweep Development Corporation Limited	Unlisted	GC	AS – 1 and 28
18.	Madras Fertilisers Limited	Listed	GC	AS - 2
19.	Mahanagar Telephone Nigam Limited	Listed	GC	AS – 2, 6, 9, 10, 13, 17, 28 and 29

## APPENDIX-VI (Continued)

Sr. No.	Name of the Company	Category	Government Company (GC) and Deemed Government Company (DGC)	No. of the Accounting Standard
20.	Mishra Dhatu Nigam Limited	Unlisted	GC	AS - 29
21.	MSTC Limited	Unlisted	GC	AS - 11
22.	National Backward Classes Finance and Development Corporation	Unlisted	GC	AS - 9
23.	National Informatics Centre Services Inc.	Unlisted	GC	As - 3, 4, 9, 10, 15, 18 and 26
24.	National Projects Construction Corporation Limited	Unlisted	GC	AS - 7, 9 and 28
25.	National Research Development Corporation of India Limited	Unlisted	GC	AS - 9 and 13
26.	National Scheduled Castes Finance and Development Corporation	Unlisted	GC	AS - 15
27.	National Textile Corporation Limited	Unlisted	GC	AS-17
28.	Oriental Insurance Company Limited	Unlisted	GC	AS-15
29.	Rites Limited	Unlisted	GC	AS - 11
30.	Sambhar Salts Limited	Unlisted	GC	AS - 16
31.	Security Printing and Minting Corporation of India Limited	Unlisted	GC	AS-2, 6, 9, 10 and 29
32.	The Handicraft and Handlooms Export Corporation of India Limited	Unlisted	GC	AS-1
33.	The Shipping Corporation of India Limited	Listed	GC	AS - 28

**APPENDIX-VII****(As referred to in Para No. 2.9.1)****CPSEs where deficiencies in the accounting policies and accounting practices were noticed**

<b>Sr. No.</b>	<b>Name of the CPSEs</b>
1	All Bank Finance Limited
2	Andrew Yule & Co. Limited
3	Central Inland Water Transport Corporation Limited
4	Hindustan Cables Limited
5	MSTC Limited
6	National Jute Manufactures Corporation Limited
7	The Handicraft and Handlooms Export Corporation of India Limited
8	The Jute Corporation of India Limited

**APPENDIX-VIII****(As referred to in Para No. 2.9.2)****CPSEs where procedure for identification of business risk was either inadequate or not in existence**

<b>Sr. No.</b>	<b>Name of the CPSEs</b>
1.	British India Corporation Limited
2.	Burn Standard Company Limited
3.	Energy Efficiency Services Limited
4.	Garden Reach Ship Builders Limited
5.	Hindustan Antibiotics Limited
6.	Hindustan Fertilizers Corporation Limited
7.	Hindustan Organic Chemicals Limited
8.	HOC Chematur Limited
9.	Hooghly Printing Company Limited
10.	IFCI Limited
11.	Konkan Railway Corporation Limited
12.	MMTC Limited
13.	National Jute Manufactures Corporation Limited
14.	National Textile Corporation Limited
15.	NEPA Limited
16.	New City of Bombay Manufacturing Mills Limited
17.	North Eastern Power Corporation Limited
18.	Ratnagiri Gas and Power Private Limited
19.	Solar Energy Corporation of India Limited
20.	STCL Limited
21.	The Jute Corporation of India Limited
22.	The Shipping Corporation of India Limited

## APPENDIX-IX

(As referred to in Para No. 2.9.3)

## CPSEs where system of accounts and financial control are required to be strengthened

Sr. No.	Name of the CPSEs
1	Ahmadabad Vadodara Expressway Company Limited
2	Aravali Power Company Private Limited
3	Aurangabad Textile and Apparel Parks Limited
4	Bharat Electronics Limited
5	Bharat Sanchar Nigam Limited
6	Brahmaputra Valley Fertilizer Corporation Limited
7	British India Corporation Limited
8	Burn Standard Company Limited
9	Cement Corporation of India Limited
10	Central Inland Water Transport Corporation Limited
11	Central Railside Warehouse Company Limited
12	Central Registry of Securitization Asset Reconstruction and Security Interest of India
13	Coal India Limited
14	Energy Efficiency Services Limited
15	Engineering Projects (India) Limited
16	GAIL Gas Limited
17	HARDICON Limited
18	Hindustan Antibiotics Limited
19	Hindustan Cables Limited
20	Hindustan Insecticides Limited
21	Hindustan Photofilms Manufacturing Company Limited
22	Hindustan Prefab Limited
23	Hindustan Salts Limited
24	HMT Limited
25	HMT Machine Limited
26	HMT Watches Limited
27	Housing & Urban Development Corporation Limited
28	IDBI Trusteeship Services Limited
29	IIFCL Asset Management Company Limited
30	India SME Technology Services Limited
31	India Trade Promotion Organisation
32	India United Textile Limited
33	Indian Tourism Development Corporation Limited
34	Instrumentation Limited
35	Konkan Railway Corporation Limited
36	Madras Fertilizers Limited
37	Mahanadi Coalfields Limited
38	Mahanagar Telephone Nigam Limited
39	MMTC Limited
40	MSTC Limited
41	National Informatics Centre Services Inc.

## APPENDIX-IX (Continued)

Sr. No.	Name of the CPSEs
42	National Insurance Company Limited
43	New City of Bombay Manufacturing Mills Limited
44	Northern Coalfields Limited
45	NTPC BHEL Power Projects Private Limited
46	Oriental Insurance Corporation Limited
47	PEC Limited
48	Power System Operation Corporation Limited
49	Powergrid Corporation of India Limited
50	Ratnagiri Gas and Power Private Limited
51	REC Power Distribution Company Limited
52	Richardson and Cruddas (1972) Limited
53	Security Printing and Minting Corporation of India Limited
54	Solar Energy Corporation of India Limited
55	STCL Limited
56	The Handicraft and Handlooms Export Corporation of India Limited
57	The Shipping Corporation of India Limited
58	The State Trading Corporation of India Limited
59	Tuticorin Port Road Company Limited

## APPENDIX-X

(As referred to in Para No. 2.9.4)

**CPSEs where Economic Order Quantity, ABC Analysis, system of physical verification or maintenance of inventory was not adequate/ deficient**

Sr. No.	Name of the CPSEs
1	Andrew Yule & Co. Limited
2	Aravali Power Company Private Limited
3	Aurangabad Textile and Apparel Parks Limited
4	Bharat Heavy Electricals Limited
5	Bharat Pumps and Compressors Limited
6	Bharat Sanchar Nigam Limited
7	Brahmaputra Valley Fertilizer Corporation Limited
8	BBJ Construction Company Limited
9	Bridge and Roof Co. (India) Limited
10	British India Corporation Limited
11	Burn Standard Company Limited
12	Cement Corporation of India Limited
13	Cent Bank Home Finance Company Limited
14	Central Cottage Industries Corporation of India Limited
15	Central Railside Warehouse Company Limited
16	Central Registry of Securitization Asset Reconstruction and Security Interest of India
17	Chennai Metro Rail Limited
18	Delhi Mumbai Industrial Corridor Development Corporation Limited
19	Donyi Polo Ashok Hotel Corporation Limited



## APPENDIX-X (Continued)

Sr. No.	Name of the CPSEs
20	Eastern Coalfields Limited
21	Energy Efficiency Services Limited
22	General Insurance Corporation of India
23	Goldmohur Design and Apparel Parks Limited
24	Hindustan Antibiotics Limited
25	Hindustan Cables Limited
26	Hindustan Copper Limited
27	Hindustan Insecticides Limited
28	Hindustan Organic Chemicals Limited
29	Hindustan Photofilms Manufacturing Company Limited
30	HMT Limited
31	HOC Chematur Limited
32	IFCI Infrastructure Development Limited
33	IFIN Credit Limited
34	India Trade Promotion Organisation
35	Mahanadi Coalfields Limited
36	Mahanagar Telephone Nigam Limited
37	Mineral Exploration Corporation Limited
38	MOIL Limited
39	MPCON Limited
40	National Bicycle Corporation of India Limited
41	National Buildings Construction Corporation Limited
42	National Fertilizers Limited
43	National Jute Manufactures Corporation Limited
44	National Textile Corporation Limited
45	NEPA Limited
46	New City of Bombay Manufacturing Mills Limited
47	North Eastern Electric Power Corporation Limited
48	Northern Coalfields Limited
49	NTPC Limited
50	NTPC Tamil Nadu Energy Company Limited
51	Power System Operation Corporation Limited
52	Rajasthan Consultancy Organisation Limited
53	Ratnagiri Gas & Power Private Limited
54	Richardson and Cruddas (1972) Limited
55	Scooters India Limited
56	Security Printing and Minting Corporation of India Limited
57	The Handicraft and Handlooms Export Corporation of India Limited
58	The Shipping Corporation of India Limited

## APPENDIX-XI

(As referred to in Para No. 2.9.5)

## CPSEs where internal audit system needs to be strengthened

Sr. No.	Name of the CPSEs
1	Andrew Yule & Co. Limited
2	Aurangabad Textile and Apparel Parks Limited
3	BBJ Construction Company Limited
4	Bharat Bhari Udyog Nigam Limited
5	Bharat Pumps & Compressors Limited
6	British India Corporation Limited
7	Cement Corporation of India Limited
8	Central Registry of Securitization Asset Reconstruction and Security Interest of India
9	Creative Museum Designers
10	Engineering Projects India Limited
11	GAIL Gas Limited
12	Hindustan Cable Limited
13	Hindustan Copper Limited
14	Hindustan Insecticides Limited
15	Hindustan Prefab Limited
16	IFCI Limited
17	IFCI Securities Finance Limited
18	IFIN Credit Limited
19	IIFCL Projects Limited
20	India Tourism Development Corporation Limited
21	India United Textile Mills Limited
22	Kanti Bijlee Utpadan Nigam Limited
23	Konkan Railway Corporation Limited
24	Loktak Downstream Hydro Electric Corporation Limited
25	Mahanagar Telephone Nigam Limited
26	MSTC Limited
27	National Jute Manufacture Corporation Limited
28	Neelachal Ispat Nigam Limited
29	New City of Bombay Manufacturing Mills Limited
30	Northern Coalfields Limited
31	NTPC Tamil Nadu Energy Company Limited
32	Power System Operation Corporation Limited
33	Powergrid Corporation of India Limited
34	Rajasthan Consultancy Organisation Limited
35	Security Printing and Minting Corporation of India Limited
36	Solar Energy Corporation of India Limited
37	The Shipping Corporation of India Limited
38	Tamil Nadu Trade Promotion Organization
39	Tourism Finance Corporation of India Limited
40	Urvarak Videsh Limited

**APPENDIX-XII**  
**(As referred to in Para No. 2.9.6)**

**CPSEs where proper security policy for software/hardware, IT strategy/plan needs improvement**

<b>Sr. No.</b>	<b>Name of the CPSEs</b>
1	All Bank Finance Limited
2	Andrew Yule & Co. Limited
3	Aurangabad Textile and Apparel Parks Limited
4	BBJ Construction Company Limited
5	Bharat Pump & Compressors Limited
6	Brahmaputra Valley Fertilizer Corporation Limited
7	British India Corporation Limited
8	Burn Standard Company Limited
9	Central Cottage Industries Corporation of India Limited
10	Central Registry of Securitization Asset Reconstruction and Security Interest of India
11	Chennai Metro Rail Limited
12	Coal India Limited
13	Delhi Mumbai Industrial Corridor Development Corporation Limited
14	Engineering Project (India) Limited
15	FCI Aravali and Minerals India Limited
16	Fertilizer and Chemicals Travancore Limited
17	Garden Reach Ship Builders Limited
18	Goldmohur Design and Apparel Parks Limited
19	Hindustan Copper Limited
20	Hindustan Insecticides Limited
21	Hindustan Shipyard Limited
22	HMT Chinar Watches Limited
23	IFCI Factors Limited
24	IFCI Financial Services Limited
25	IFCI Infrastructure Development Limited
26	IFCI Limited
27	IFCI Securities Finance Limited
28	IFCI Venture Capital Fund Limited
29	IFIN Commodities Limited
30	IFIN Credit Limited
31	IIDL Realtors Private Limited
32	India SME Technology Services Limited
33	Kanti Bijlee Utpadan Nigam Limited
34	KITCO Limited
35	Konkan Railway Corporation Limited
36	Loktak Downstream Hydroelectric Corporation Limited
37	Mahanadi Coalfields Limited
38	Mineral Exploration Corporation Limited
39	MMTC Limited
40	MSTC Limited
41	Nabinagar Power Generating Company Private Limited

## APPENDIX-XII (Continued)

Sr. No.	Name of the CPSEs
42	National Jute Manufactures Corporation Limited
43	National Textile Corporation Limited
44	Neelachal Ispat Nigam Limited
45	NEPA Limited
46	New City of Bombay Manufacturing Mills Limited
47	North Eastern Development Finance Corporation Limited
48	North Eastern Power Corporation Limited
49	NTPC BHEL Power Projects Private Limited
50	NTPC Tamil Nadu Energy Company Limited
51	PEC Limited
52	Power System Operation Corporation Limited
53	Powergrid Corporation Of India Limited
54	Rajasthan Consultancy Organisation Limited
55	Rajasthan Electronics & Instruments Limited
56	Ratnagiri Gas & Power Private Limited
57	REC Power Distribution Company Limited
58	Sail Refractory Company Limited
59	Scooters India Limited
60	Solar Energy Corporation of India
61	STC Limited
62	The Bisra Stone Lime Company Limited
63	The Handicraft and Handlooms Export Corporation of India Limited
64	The Oriental Insurance Company Limited
65	The Orissa Minerals Development Company Limited
66	The Shipping Corporation of India Limited
67	The State Trading Corporation of India Limited
68	Tourism Finance Corporation of India Limited
69	Urvarak Videsh Limited

## APPENDIX-XIII

(As referred to in Para No. 2.9.7)

CPSEs which did not have any formal cost policy or existing cost policy was not effective

Sr. No.	Name of the CPSEs
1	Aurangabad Textile and Apparel Parks Limited
2	BBJ Construction Company Limited
3	British India Corporation Limited
4	Burn Standard Company Limited
5	Donyi Polo Ashok Hotel Corporation Limited
6	Garden Reach Ship Builders Limited
7	Hindustan Organic Chemicals Limited
8	Hindustan Prefab Limited
9	HMT Chinar Watches Limited
10	IFCI Infrastructure Development Limited
11	IIDL Realtors Private Limited
12	India United Textile Mills Limited
13	NHPC Limited
14	Ratnagiri Gas and Power Private Limited
15	Security Printing and Minting Corporation of India Limited
16	Steel Authority of India Limited

## APPENDIX-XIV

(As referred to in Para No. 2.9.8)

CPSEs where monitoring and adjusting advances to contractors and suppliers requires to be strengthened

Sr. No.	Name of the CPSEs
1	Bharat Bhari Udyog Nigam Limited
2	British India Corporation Limited
3	Burn Standard Company Limited
4	Cement Corporation of India Limited
5	Central Inland Water Transport Corporation Limited
6	Hindustan Antibiotics Limited
7	Hindustan Prefab Limited
8	HOC Chematur Limited
9	Mahanadi Coalfields Limited
10	National Aluminum Company Limited
11	NEPA Limited
12	NHPC Limited
13	Power System Operation Corporation Limited
14	Powergrid Corporation of India Limited
15	Ratnagiri Gas and Power Private Limited
16	Richardson and Cruddas (1972) Limited
17	Security Printing and Minting Corporation of India Limited

## APPENDIX-XV

(As referred to in Para No. 2.9.9)

**Details of CPSEs where confirmation of balances in respect of debtors/creditors  
were not obtained by the Management**

S.No.	Name of CPSEs
1.	All Bank Finance Limited
2.	Andrew Yule & Co. Limited
3.	Bharat Bhari Udyog Nigam Limited
4.	BBJ Construction Company Limited
5.	Cement Corporation of India Limited
6.	Central Cottage Industries Corporation of India Limited
7.	Central Inland Water Transport Corporation Limited
8.	Donyi Polo Ashok Hotel Corporation Limited
9.	Hindustan Antibiotics Limited
10.	Hindustan Copper Limited
11.	Hindustan Insecticides Limited
12.	Hindustan Organic Chemicals Limited
13.	Hooghly Printing Company Limited
14.	IFCI Factors Limited
15.	IFCI Infrastructure Development Limited
16.	MSTC Limited
17.	National Fertilizers Limited
18.	PNB Housing Finance Limited
19.	Projects & Development India Limited
20.	Richardson and Cruddas (1972) Limited
21.	Tamil Nadu Trade Promotion Organization
22.	The Handicraft and Handlooms Export Corporation of India Limited

**APPENDIX-XVI**  
**(As referred to in Para No. 2.9.10)**  
**CPSEs where fraud and risk policy/whistle blowing policy was inefficient**

Sr. No.	Name of the CPSEs
1.	Aurangabad Textiles and Apparel Parks Limited
2.	Baira Siul Sarna Transmission Limited
3.	BEML Limited
4.	Bengal Chemicals and Pharmaceuticals Limited
5.	Bharat Dynamics Limited
6.	Bharat Heavy Electricals Limited
7.	Bharat Pumps & Compressors Limited
8.	Bhartiya Rail Bijlee Utpadan Nigam Limited
9.	British India Corporation Limited
10.	Canara Robeco Asset Management Company Limited
11.	Cement Corporation of India Limited
12.	Cent Bank Home Finance Company Limited
13.	Central Railside Warehouse Company Limited
14.	Certification Engineers International Limited
15.	Delhi Mumbai Industrial Corridor Development Corporation Limited
16.	Eastern Coalfields Limited
17.	Energy Efficiency Services Limited
18.	Garden Reach Ship Builders Limited
19.	Goldmohur Design and Apparel Parks Limited
20.	HARDICON Limited
21.	Hindustan Insecticides Limited
22.	Hindustan Prefab Limited
23.	Hindustan Salts Limited
24.	HMT Watches Limited
25.	Housing & Urban Development Corporation Limited
26.	IFCI Factors Limited
27.	IFCI Financial Services Limited
28.	IFCI Infrastructure Development Limited
29.	IFCI Limited
30.	IFCI Venture Capital Fund Limited
31.	IFIN Commodities Limited
32.	IFIN Credit Limited
33.	IFIN Securities Finance Limited
34.	IIDL Realtors Private Limited
35.	IIFCL Asset Management Company Limited
36.	IIFCL Projects Limited
37.	India SME Technology Services Limited
38.	Loktak Downstream Hydroelectric Corporation Limited
39.	Madras Fertilizers Limited
40.	Mahanadi Coalfields Limited
41.	Mazagaon Dock Limited
42.	Mineral Exploration Corporation Limited

## APPENDIX-XVI (Continued)

Sr. No.	Name of the CPSEs
43.	MMTC Limited
44.	MOIL Limited
45.	National Fertilizers Limited
46.	National High Power Test Laboratory Private Limited
47.	National Textile Company Limited
48.	NEPA Limited
49.	New City of Bombay Manufacturing Mills Limited
50.	North East Transmission Company Limited
51.	Northern Coalfields Limited
52.	NTPC BHEL Power Projects Private Limited
53.	NTPC Tamil Nadu Energy Company Limited
54.	PEC Limited
55.	PNB Gilts Limited
56.	Power Grid Corporation of India Limited
57.	Projects & Development India Limited
58.	Rajasthan Consultancy Organisation Limited
59.	Ratnagiri Gas and Power Private Limited
60.	Solar Energy Corporation of India
61.	STCL Limited
62.	Steel Authority of India Limited
63.	The State Trading Corporation of India Limited
64.	Tourism Finance Corporation of India Limited
65.	Union KBC Asset Management Company Limited
66.	Union KBC Trustee Company Limited
67.	Urvarak Videsh Limited
68.	Vignyan Industries Limited



## APPENDIX-XVII

(As referred to in Paragraph 2.10)

## Details of CPSEs indicating nature of the deficiencies relating to internal controls

S.No.	Name of the CPSE	Nature of Deficiency
1.	Bharat Bhari Udyog Nigam Limited	The Company does not have any investment policy.
2.	Bharat Pumps & Compressors Limited	<ul style="list-style-type: none"> <li>• Economic order quantity for procurement of stores was not fixed by the Company.</li> <li>• ABC analysis was not adopted to control the inventory.</li> <li>• No system of survey of fixed assets was in existence and fixed assets had not been revalued during the year.</li> <li>• The Company had not evolved proper security policy for Software/Hardware.</li> </ul>
3.	Bharat Sanchar Nigam Limited	<ul style="list-style-type: none"> <li>• In Corporate Office, there was no formal compliance reporting mechanism on internal audit observations. This needs to be strengthened.</li> <li>• The scope of internal audit needed to be widened. Further, frequency of internal audit should be done quarterly during the year with submission of report in 6-8 weeks after the end of quarter. Management should prepare the compliance on the Internal Audit Report and place the same before Audit Committee of the Boards of Directors.</li> <li>• Compliance mechanism on Internal Audit observations needed to be strengthened in 25 SSAs. There was no uniform reporting system by the SSA / circle internal auditors.</li> </ul>
4.	British India Corporation Limited	The fixed asset register maintained by the Company was not proper as it does not show full particulars, including quantitative details, situation and their respective identification number. No particulars in respect of land had been recorded.
5.	Cement Corporation of India Limited	No internal audit standards/manual/ guidelines.
6.	Central Inland Water Transport Corporation Limited	<ul style="list-style-type: none"> <li>• The Company does not have any specific credit policy.</li> <li>• Internal control procedure for procurement of stores (standard/non-standard) needed improvement as there was huge stock of stores left even after completion of the job.</li> </ul>
7.	Donyi Polo Ashok Hotel Corporation Ltd.	The Company does not have any norms for storage losses of inventories.

## APPENDIX-XVII (Continued)

S.No.	Name of the CPSE	Nature of Deficiency
8.	Gail Gas Limited	<ul style="list-style-type: none"> <li>• There was difference between customers who started drawing gas and number of customers for which bills were raised.</li> <li>• Many times GR/IR balances were cleared through manual intervention which was contrary to system discipline.</li> <li>• No physical verification of material issued to contractors was made.</li> <li>• No regular system of gas reconciliation.</li> <li>• The Company's Internal Audit had been taken care of by GAIL (India) Limited which needs further strengthening and the Company has been advised to go in for a third party internal audit by a chartered accountant for financial matters.</li> </ul>
9.	Goldmohur Design and Apparel Parks Limited	Whistle blowing policy and Fraud Policy were not framed by the Company. Further, it does not have any separate Vigilance wing.
10.	Hindustan Antibiotics Limited	Internal Control system needed to be strengthened having regard to the size of the Company and nature of its business.
11.	Hindustan Cables Limited	The inventories were stated at its book value and not compared with its Net Realizable Value.
12.	Hindustan Copper Limited	<ul style="list-style-type: none"> <li>• The internal control system needed to be strengthened keeping in view the size of the company and the nature of its business to avoid any chance of fraud/irregularities in the day to day administration of the company.</li> <li>• There were financial irregularities regarding fraudulent encashment of cheques at Indian Copper Complex, Ghatshila, stated vide clause 16 of Note No.35 of Annual Audit Accounts. The management had not reported the same as fraud.</li> </ul>
13.	IFCI Factors Limited	<ul style="list-style-type: none"> <li>• No separate vigilance department.</li> <li>• No internal audit standards/manual/ guidelines.</li> </ul>
14.	IFCI Financial Services Limited	<ul style="list-style-type: none"> <li>• No separate vigilance department.</li> <li>• No investment policy.</li> <li>• No internal audit standards/manual/ guidelines.</li> </ul>
15.	IFCI Infrastructure Development Limited	<ul style="list-style-type: none"> <li>• No separate vigilance department.</li> <li>• Fixed Asset register had not been maintained.</li> <li>• Physical verification of inventory had not been carried out.</li> </ul>
16.	IFCI Securities Finance Limited	<ul style="list-style-type: none"> <li>• No separate vigilance department.</li> <li>• No internal audit had been carried out by the Company.</li> <li>• No IT security policy.</li> </ul>

## APPENDIX-XVII (Continued)

S.No.	Name of the CPSE	Nature of Deficiency
17.	IFCI Venture Capital Fund Limited	<ul style="list-style-type: none"> <li>No separate vigilance department.</li> <li>No investment policy.</li> <li>No internal audit standards/manual/ guidelines.</li> </ul>
18.	IFIN Commodities Limited	<ul style="list-style-type: none"> <li>No separate vigilance department.</li> <li>No investment policy.</li> <li>No internal audit standards/manual/ guidelines.</li> </ul>
19.	IFIN Credit Limited	<ul style="list-style-type: none"> <li>No separate vigilance department.</li> <li>Fixed Asset register had not been maintained.</li> </ul>
20.	IIDL Realtors Private Limited	<ul style="list-style-type: none"> <li>No separate vigilance department.</li> <li>No internal audit standards/manual/ guidelines.</li> </ul>
21.	India SME Technology Services Limited	<ul style="list-style-type: none"> <li>No separate vigilance department.</li> <li>No investment policy.</li> </ul>
22.	Mahanagar Telephone Nigam Limited	There were no laid down guidelines for inter-project transfer of stores.
23.	MPCON Limited	Fixed assets register needed updation.
24.	National Fertilizers Limited	Fixed Asset register was being maintained on different computer software by different Units and had not been interconnected through interface.
25.	National Jute Manufactures Corporation Limited	The company does not have any investment policy.
26.	National Textile Company Limited	<ul style="list-style-type: none"> <li>The Company does not have approved IT strategy plan &amp; IT Committee and effective disaster recovery plan.</li> <li>Internal Audit needed to be strengthened. Scope of Internal Audit should be widened to include high value tenders, Joint Venture transactions and reporting on old outstanding and confirmations etc.</li> </ul>
27.	Neelachal Ispat Nigam Limited	The Company does not have any investment policy.
28.	ONGC Videsh Limited	Internal Audit manual/ guidelines were not made available and Manual was not documented.
29.	PNB Housing Finance Limited	No separate vigilance department.
30.	Rajasthan Consultancy Organization Limited	<ul style="list-style-type: none"> <li>The Company does not have approved disaster Recovery Plan. Further Company does not have any EDP audit.</li> <li>Company was not having any internal audit section.</li> </ul>
31.	Scooters India Limited	Economic order quantity for procurement of stores was not fixed by the Company.
32.	Security Printing and Minting Corporation of India Limited	<ul style="list-style-type: none"> <li>The Company had no written policy prescribing the economic order quantity and maximum and minimum limit of inventory.</li> <li>ABC analysis was not adopted to control the inventory.</li> <li>The Company was not maintaining proper records of inventory in some of the units.</li> </ul>

## APPENDIX-XVII (Continued)

S.No.	Name of the CPSE	Nature of Deficiency
33.	The Handicraft and Handlooms Export Corporation of India Limited	Internal Control mechanism needed to be strengthened in following areas viz. on stores, obtaining confirmations, periodic reconciliation of returns, TDS on works contracts, foreign exchange records, etc.
34.	The Oriental Insurance Company Limited	<ul style="list-style-type: none"> <li>The Audit Committee had not reviewed and discussed with the management the adequacy and effectiveness of the accounting and financial controls.</li> <li>Security policy for Software /Hardware had not been reviewed by internal team on annual basis as defined in IS Policy Manual under "Independent Review of Information Security" section.</li> </ul>
35.	Tourism Finance Corporation of India Limited	No separate vigilance department.
36.	Urvarak Videsh Limited	No separate vigilance department.
37.	Utkal Ashok Hotel Corporation Limited	There was no physical verification of fixed assets made during the period.

**Appendix-XVIII**  
**(As referred to in Para no 3.1.5)**  
**CPSEs covered for the Chapter on Corporate Governance under Ministry of Commerce and Industry, Ministry of Mines, Ministry of Tourism, Ministry of Urban Development and Ministry of Textiles**

Sl. No.	Name of the CPSEs
1	Pondicherry Ashok Hotel Corporation Limited
2	Tamil Nadu Trade Promotion Organisation
3	Jharkhand National Mineral Development Corporation
4	Karnataka Trade Promotion Organisation
5	STCL Limited
6	Assam Ashok Hotel Corporation Limited
7	Donyi Polo Ashok Hotel Corporation Limited
8	Hindustan Copper Limited
9	Jute Corporation of India Limited
10	National Aluminium Company Limited
11	National Jute Manufactures Corporation Limited
12	Export Credit Guarantee Corporation of India Limited
13	Delhi Metro Rail Corporation Limited
14	India Tourism Development Corporation Limited
15	MMTC Limited
16	National Building Construction Corporation Limited
17	National Centre for Trade Information
18	PEC Limited
19	State Trading Corporation of India Limited
20	Central Cottage Industries Corporation of India Limited
21	J & K Development Finance Corporation Limited
22	National Handloom Development Corporation Limited
23	National Textile Corporation Limited
24	British India Corporation Limited
25	The Cotton Corporation of India Limited
26	Handicrafts and Handlooms Export Corporation of India
27	Mineral Exploration Corporation Limited
28	Madhya Pradesh Ashok Hotel Corporation Limited
29	Ranchi Ashok Bihar Hotel Corporation Limited
30	Apollo Design and Apparel Parks Limited
31	Aurangabad Textiles and Apparel Parks Limited
32	Goldmohur Design & Apparel Parks Limited
33	India United textile Mills Limited
34	New City of Bombay Manufacturing Mills Limited