

Appendix 1
Statement showing investments made by State Government to PSUs whose accounts are
in arrear
(Referred to in Paragraph 1.11)

(Figures in column 4 and 6 to 8 are ₹ in crore)

Sl. No.	Name of the Company/ Corporation	Year up to which Accounts finalised	Paid up capital as per latest finalised accounts	Period of Accounts pending finalisation	Investment made by State Government during the years for which accounts are in arrears		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A. Working Government companies							
1	Kerala State Horticultural Products Development Corporation Limited	2011-12	6.23	2012-13	0.25	...	8.83
				2013-14	0.25	...	15.00
				2014-15	0.25	...	5.48
				2015-16	0.25	...	7.00
2	Kerala State Poultry Development Corporation Limited	2010-11	1.97	2011-12	...	...	13.55
				2012-13	...	...	15.16
				2013-14	...	...	9.00
				2014-15	...	...	10.50
				2015-16	...	...	7.00
3	Meat Products of India Limited	2013-14	2.31	2014-15	..	1.77	1.00
				2015-16	...	1.00	4.50
4	The Kerala Agro Industries Corporation Limited	2011-12	4.74	2012-13	...	...	21.40
				2013-14	...	...	15.79
				2014-15	...	...	0.82
				2015-16	...	...	2.55
5	The Kerala State Cashew Development Corporation Limited	2012-13	200.64	2013-14	40.70	20.00	1.00
				2014-15	28.00	...	..
				2015-16	28.00	30.00	2.00
6	The Kerala State Coir Corporation Limited	2013-14	8.05	2014-15	...	...	6.95
				2015-16	...	...	21.93
7	Handicrafts Development Corporation of Kerala Limited	2014-15	2.77	2015-16	...	...	0.44
8	Kerala Artisans' Development Corporation Limited	2012-13	3.35	2013-14	...	...	2.40
				2015-16	0.50	...	2.20
9	Kerala Small Industries Development Corporation Limited	2011-12	29.67	2012-13	0.20	...	...

Sl. No.	Name of the Company/ Corporation	Year up to which Accounts finalised	Paid up capital as per latest finalised accounts	Period of Accounts pending finalisation	Investment made by State Government during the years for which accounts are in arrears		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
10	Kerala State Development Corporation for Christian Converts from Scheduled Castes & the Recommended Communities Limited	2003-04	13.50	2004-05	0.30		
				2005-06	3.00		
				2006-07	3.50	...	...
				2007-08	3.40	...	...
				2008-09	3.50	...	...
				2009-10	3.00	...	...
				2010-11	3.50	...	...
				2011-12	3.50	...	...
				2012-13	0.00	...	4.50
				2013-14	0.00	4.90	0.10
				2014-15	0.00	...	2.00
2015-16	6.00	...	...		
11	Kerala State Development Corporation for Scheduled Castes and Scheduled Tribes Limited	2012-13	122.75	2013-14	5.80	...	...
				2014-15	5.42	...	2.56
				2015-16	5.42	...	...
12	Kerala State Film Development Corporation Limited	2010-11	22.87	2011-12	2.46	...	1.17
				2012-13	2.75	...	1.28
				2013-14	5.00	...	1.41
				2014-15	4.00	...	1.41
				2015-16	4.00	...	1.41
13	Kerala State Handicapped Persons' Welfare Corporation Limited	2008-09	2.20	2009-10	...	...	1.40
				2010-11	1.40	...	...
				2011-12	...	...	1.50
				2012-13	...	...	3.30
				2013-14	...	...	5.85
				2014-15	...	...	2.25
				2015-16	...	...	7.45
14	Kerala State Women's Development Corporation Limited	2012-13	7.07	2013-14	...	...	7.08
				2014-15	...	...	6.80
				2015-16	...	...	6.69
15	Kerala Urban and Rural Development Finance Corporation Limited	2014-15	6.12	2015-16	0.30	...	...

Sl. No.	Name of the Company/ Corporation	Year up to which Accounts finalised	Paid up capital as per latest finalised accounts	Period of Accounts pending finalisation	Investment made by State Government during the years for which accounts are in arrears		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
16	The Kerala State Backward Classes Development Corporation Limited	2014-15	100.96	2015-16	10.89	...	...
17	Kerala State Minorities Development Finance Corporation	2013-14	9.20	2014-15	10.00	...	...
				2015-16	10.00	...	...
18	Kerala State Housing Development Finance Corporation Limited	First Accounts not finalised		2013-14	1.27	...	...
				2014-15	9.00	...	...
19	Kerala State Welfare Corporation for Forward Communities Limited	2012-13	0.51	2013-14	5.00	...	5.60
				2014-15	4.00	...	10.44
				2015-16	10.00	...	0.74
20	Kerala Police Housing and Construction Corporation Limited	2009-10	0.27	2010-11	...	...	7.94
				2011-12	...	9.63	...
				2012-13	...	11.35	...
				2013-14	...	12.96	1.63
				2014-15	...	9.50	...
				2015-16	...	9.50	...
21	Kerala State Industrial Development Corporation Limited	2014-15	400.00	2015-16	137.42	26.00	...
22	Kanjikode Electronics and Electricals Limited	2009-10	0.10	2010-11	...	...	0.15
				2012-13	...	...	0.14
				2013-14	...	...	0.14
23	Keltron Component Complex Limited	2014-15	34.23	2015-16	...	7.00	...
24	Keltron Electro Ceramics Limited	2014-15	3.18	2015-16	...	1.45	...
25	Kerala Automobiles Limited	2012-13	10.98	2013-14	...	6.72	...
				2014-15	...	4.00	...
				2015-16	...	2.50	...
26	Kerala Electrical and Allied Engineering Company Limited	2014-15	111.13	2015-16	...	12.00	...

Sl. No.	Name of the Company/ Corporation	Year up to which Accounts finalised	Paid up capital as per latest finalised accounts	Period of Accounts pending finalisation	Investment made by State Government during the years for which accounts are in arrears		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
27	Kerala Feeds Limited	2011-12	38.66	2012-13	...	...	0.50
				2013-14	8.00	...	...
				2014-15	21.47	2.00	...
				2015-16	5.00	...	...
28	Kerala State Bamboo Corporation Limited	2012-13	9.35	2013-14	0.45	7.51	0.20
				2014-15	0.50	...	0.20
				2015-16	...	7.30	...
29	Kerala State Textiles Corporation Limited	2013-14	96.52	2015-16	...	17.46	...
30	Sitaram Textiles Limited	2014-15	42.46	2015-16	...	2.89	...
31	The Kerala Ceramics Limited	2014-15	11.20	2015-16	...	2.00	...
32	The Pharmaceutical Corporation (Indian Medicines) Kerala Limited	2014-15	34.66	2015-16	3.00	...	...
33	The Travancore Cements Limited	2013-14	2.71	2014-15	...	4.00	...
				2015-16	...	4.00	...
34	Traco Cable Company Limited	2014-15	57.22	2015-16	...	3.30	...
35	Travancore Titanium Products Limited	2010-11	13.77	2013-14	...	5.00	...
				2014-15	...	3.00	...
				2015-16	...	3.00	...
36	United Electrical Industries Limited	2013-14	4.99	2014-15	...	3.00	...
				2015-16	...	7.75	...
37	Kerala State Coir Machinery Manufacturing Company Limited	First Accounts not finalised		2014-15	4.97	...	2.66
				2015-16	...	...	4.56
38	Trivandrum Spinning Mills Limited	2002-03	7.73	2014-15	...	1.50	...
39	Kerala State Electricity Board Limited	2013-14	3499.05	2014-15	...	...	93.62
				2015-16	...	...	42.30

Sl. No.	Name of the Company/ Corporation	Year up to which Accounts finalised	Paid up capital as per latest finalised accounts	Period of Accounts pending finalisation	Investment made by State Government during the years for which accounts are in arrears		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
40	Bekal Resorts Development Corporation Limited	2013-14	50.58	2014-15	1.10	...	...
41	Indian Institute of Information Technology and Management - Kerala	2014-15	33.88	2015-16	14.90	...	...
42	Kerala Medical Services Corporation Limited	2009-10	5.00	2010-11	...	...	145.00
				2011-12	...	...	174.00
				2012-13	...	...	200.00
				2013-14	...	...	220.00
				2014-15	...	...	165.00
				2015-16	...	...	225.00
43	Kerala Tourism Development Corporation Limited	2011-12	77.70	2012-13	6.00	...	...
				2013-14	6.50	...	...
				2014-15	...	...	2.70
				2015-16	5.00	...	...
44	Overseas Development and Employment Promotion Consultants Limited	2014-15	0.86	2015-16	...	...	3.50
45	The Kerala State Civil Supplies Corporation Limited	2013-14	142.02	2014-15	...	...	285.00
				2015-16	...	...	457.00
46	Vizhinjam International Seaport Limited	2014-15	12.00	2015-16	...	...	879.13
47	Kerala State Coastal Area Development Corporation Limited	2012-13	2.81	2013-14	3.00	...	39.20
				2014-15	...	...	0.59
				2015-16	...	...	34.13
48	Norka Roots	2012-13	1.52	2013-14	...	...	8.50
				2014-15	...	...	13.37
				2015-16	...	...	19.32
49	Kerala Academy for Skills Excellence	2014-15	26.94	2015-16	...	...	23.00
50	Bhavanam Foundation Kerala	2014-15	40.00	2015-16	...	...	9.00
51	Kerala Aqua Ventures International Limited	2012-13	3.99	2015-16	...	...	2.57
Total A (Government Companies)					442.12	243.99	3309.49

Sl. No.	Name of the Company/ Corporation	Year up to which Accounts finalised	Paid up capital as per latest finalised accounts	Period of Accounts pending finalisation	Investment made by State Government during the years for which accounts are in arrears		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
B. Working Statutory corporations							
1	Kerala State Warehousing Corporation	2012-13	12.00	2013-14	...	...	0.50
2	Kerala Industrial Infrastructure Development Corporation	2014-15	...	2015-16	...	...	44.85
3	Kerala State Road Transport Corporation	2013-14	645.67	2014-15	65.42	266.41	...
				2015-16	39.55	214.00	...
Total B (Statutory corporations)					104.97	480.41	45.35
Grand Total (A)+(B)					547.09	724.40	3354.84
Aggregate of Equity, Loans and Grants							4626.33

Appendix 2

Statement showing financial position and working results of Government companies and Statutory corporations as per their latest finalised financial statements/accounts

(Referred to in Paragraph 1.15)

(Figures in column 5 to 12 are ₹ in crore)

Sl. No.	Sector/Name of the Company/ Corporation	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of the year*	Accumulated profit (+) / loss (-)	Turnover	Net profit (+) / Loss (-)	Net impact of Audit Comment #	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Manpower (No. of employees) (as on 31.3.2016)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
A. WORKING GOVERNMENT COMPANIES													
AGRICULTURE & ALLIED SECTOR													
1	Kerala Agro Machinery Corporation Limited	2014-15	2015-16	1.61	...	108.75	168.72	2.43	...	117.40	2.44	2.08	351
2	Kerala Forest Development Corporation Limited	2014-15	2015-16	9.20	5.48	10.36	12.06	1.02	-1.94	57.54	1.16	2.02	531
3	Kerala Livestock Development Board Limited	2012-13	2015-16	7.33	...	10.17	11.37	0.42	0.00	63.50	0.42	0.66	271
4	Kerala State Horticultural Products Development Corporation Limited	2011-12	2015-16	6.23	3.55	-5.26	16.75	-0.02	-1.77	5.01	-0.02	...	602
5	Kerala State Poultry Development Corporation Limited	2010-11	2015-16	1.97	0.14	-0.51	24.28	3.13	-3.78	6.00	3.15	52.50	21
6	Meat Products of India Limited	2013-14	2016-17	2.31	2.14	-15.23	8.67	-0.14	-0.07	5.70	0.02	0.35	78
7	Oil Palm India Limited	2014-15	2015-16	11.79	...	34.48	44.68	0.95	-0.78	85.01	0.95	1.12	965

Sl. No.	Sector/ Name of the Company/ Corporation	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of the year*	Accumulated profit (+) / loss (-)	Turnover	Net profit (+) / Loss (-)	Net impact of Audit Comment #	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Manpower (No. of employees) (as on 31.3.2016)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
8	The Kerala Agro Industries Corporation Limited	2011-12	2015-16	4.74	19.64	-13.96	74.24	1.13	...	40.18	2.70	6.72	69
9	The Kerala State Cashew Development Corporation Limited	2012-13	2016-17	200.64	221.40	-1181.88	161.73	-88.77	-5.90	-719.59	-20.94	...	11338
10	The Kerala State Coir Corporation Limited	2013-14	2015-16	8.05	1.43	-6.49	103.27	0.56	-0.81	31.55	0.88	2.79	180
11	The Plantation Corporation of Kerala Limited	2015-16	2016-17	5.57	0.48	140.80	68.94	-16.75	-0.05	175.00	-16.75	...	3445
12	The Rehabilitation Plantations Limited	2015-16	2016-17	3.39	...	151.80	20.48	-0.06	...	161.35	-0.06	...	1337
13	The State Farming Corporation of Kerala Limited	2015-16	2016-17	9.04	0.22	58.93	17.24	-1.96	...	77.03	-1.93	...	846
14	Aralam Farming Corporation (Kerala) Limited	2013-14	2015-16	0.01	...	-0.29	...	-0.14	...	-0.28	-0.14	...	547
15	Vazhakulam Agro and Fruit Processing Company Limited	2014-15	2015-16	0.05	7.64	-0.40	1.47	-0.37	...	12.11	-0.35	...	120
16	Kerala Aqua Ventures International Limited	2012-13	2015-16	3.99	1.63	-3.54	0.18	-1.19	0.00	10.89	-1.03	...	22
17	Kerala State Coconut Development Corporation Limited	1995-96	2009-10	2.85	8.13	-12.36	...	-0.61	...	-2.27	-0.61	...	28
	Sector - wise total			278.77	271.88	-724.63	734.08	-100.37	-15.10	126.13	-30.11	...	20751

Sl. No.	Sector/ Name of the Company/ Corporation	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of the year*	Accumulated profit (+) / loss (-)	Turnover	Net profit (+) / Loss (-)	Net impact of Audit Comment #	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Manpower (No. of employees) (as on 31.3.2016)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE SECTOR													
18	Handicrafts Development Corporation of Kerala Limited	2014-15	2015-16	2.77	4.44	-25.66	8.02	-3.29	-0.23	-10.51	-1.78	...	96
19	Kerala Artisans' Development Corporation Limited	2012-13	2015-16	3.35	3.58	-1.81	12.96	0.002	-0.63	5.12	0.21	4.10	20
20	Kerala School Teachers and Non-teaching Staff Welfare Corporation Limited	2007-08	2012-13	0.50	...	-0.61	0.13	0.06	-0.16	-0.11	0.06	...	2
21	Kerala Small Industries Development Corporation Limited	2011-12	2013-14	29.67	56.03	-38.98	199.08	1.95	-0.35	46.23	3.19	6.90	493
22	Kerala State Development Corporation for Christian Converts from Scheduled Castes & the Recommended Communities Limited	2003-04	2016-17	13.50	4.54	-5.02	0.53	-0.29	...	13.02	-0.16	...	20
23	Kerala State Development Corporation for Scheduled Castes and Scheduled Tribes Limited	2012-13	2016-17	122.75	17.60	-10.75	6.66	2.76	...	132.85	3.03	2.28	181
24	Kerala State Film Development Corporation Limited	2010-11	2015-16	22.87	12.61	-30.61	5.91	-2.31	-0.02	4.87	-1.60	...	181
25	Kerala State Handicapped Persons' Welfare Corporation Limited	2008-09	2016-17	2.20	8.85	-0.37	1.32	0.16	...	10.69	0.29	2.71	39

Sl. No.	Sector/ Name of the Company/ Corporation	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of the year*	Accumulated profit (+) / loss (-)	Turnover	Net profit (+) / Loss (-)	Net impact of Audit Comment #	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Manpower (No. of employees) (as on 31.3.2016)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
26	Kerala State Handloom Development Corporation Limited	2015-16	2016-17	39.56	16.74	-76.79	22.11	-8.83	-7.91	-20.30	-7.02	...	274
27	Kerala State Palmyrah Products Development and Workers' Welfare Corporation Limited	2013-14	2016-17	0.87	2.36	-1.53	0.19	-0.96	-0.08	2.05	-0.31	...	14
28	Kerala State Women's Development Corporation Limited	2012-13	2015-16	7.07	0.05	0.44	2.95	0.21	...	7.56	1.35	17.86	36
29	Kerala Transport Development Finance Corporation Limited	2012-13	2015-16	43.83	702.05	37.20	159.79	13.48	-0.33	783.08	135.00	17.24	41
30	Kerala Urban & Rural Development Finance Corporation Limited	2014-15	2016-17	6.12	39.33	13.56	7.49	3.41	....	62.99	3.63	5.76	18
31	The Kerala State Backward Classes Development Corporation Limited	2014-15	2016-17	100.96	435.47	146.63	42.87	20.70	....	684.64	30.05	4.39	207
32	The Kerala State Financial Enterprises Limited	2014-15	2016-17	20.00	0.00	424.95	1436.50	70.72	-0.81	444.95	668.83	150.32	6426
33	Kerala State Minorities Development Finance Corporation	2013-14	2015-16	9.20	....	-0.35	....	-0.35	-0.11	8.85	-0.35	...	21
34	Kerala State Housing Development Finance Corporation Limited												1
First Accounts not finalised													
35	Kerala State Welfare Corporation for Forward Communities	2012-13	2014-15	0.51	....	-0.10	....	-0.10	....	0.41	-0.10	....	5
	Sector - wise total			425.73	1303.65	430.20	1906.51	97.32	-10.63	2176.39	834.32	38.34	8075

Sl. No.	Sector/ Name of the Company/ Corporation	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of the year*	Accumulated profit (+) / loss (-)	Turnover	Net profit (+) / Loss (-)	Net impact of Audit Comment #	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Manpower (No. of employees) (as on 31.3.2016)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
INFRASTRUCTURE SECTOR													
36	Kerala Police Housing and Construction Corporation Limited	2009-10	2013-14	0.27	2.07	-1.86	33.63	-0.59	-4.26	36.24	-0.49	...	98
37	Kerala State Construction Corporation Limited	2013-14	2015-16	0.88	...	7.88	286.60	10.68	-2.14	8.76	10.85	123.86	165
38	Kerala State Industrial Development Corporation Limited	2014-15	2015-16	400.00	26.00	162.46	41.72	21.32	...	674.10	21.32	3.16	81
39	Roads and Bridges Development Corporation of Kerala Limited	2013-14	2015-16	62.43	56.50	-45.97	9.51	-5.85	-1.35	72.96	-1.93	...	44
40	The Kerala Land Development Corporation Limited	2009-10	2015-16	7.05	1.88	-20.35	1.47	-1.36	-3.91	-11.42	-1.36	...	89
41	Kerala State Information Technology Infrastructure Limited	2015-16	2016-17	193.90	...	-3.54	0.25	-0.37	0.11	190.36	-0.37	...	7
42	Kinfra Export Promotion Industrial Parks Limited	2014-15	2015-16	0.25	11.29	19.08	1.85	1.47	...	50.98	1.70	3.33	5
43	Kinfra Film and Video Park Limited	2014-15	2015-16	1.50	23.33	0.74	5.00	1.05	...	41.91	1.74	4.15	2
44	Kinfra International Apparel Parks Limited	2014-15	2015-16	0.25	36.69	-6.06	2.44	0.05	...	51.97	0.05	0.10	2
45	Marine Products Infrastructure Development Corporation Limited	2015-16	2016-17	5.00	...	4.55	0.24	0.37	-2.16	9.55	0.37	3.87	2

Sl. No.	Sector/ Name of the Company/ Corporation	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of the year*	Accumulated profit (+) / loss (-)	Turnover	Net profit (+) / Loss (-)	Net impact of Audit Comment #	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Manpower (No. of employees) (as on 31.3.2016)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
46	Kannur International Airport Limited	2014-15	2015-16	431.15	...	11.91	...	11.91	...	443.08	11.91	2.69	41
47	Road Infrastructure Company Kerala Limited	2012-13	2015-16	0.05	...	...	0.06	0.00	...	0.17	0.00	0.00	10
48	Vision Varkala Infrastructure Development Corporation Limited	2014-15	2015-16	0.10	0.00	0.00	...	0.003	...	0.00	0.00	...	12
49	Kerala Irrigation Infrastructure Development Corporation Limited	2013-14	2015-16	10.00	...	-0.09	0.29	0.14	...	9.91	0.14	1.41	48
50	Pratheeksha Bus Shelters Kerala Limited	2014-15	2015-16	0.05	...	...	...	0.00	0.00	0.05	...	...	1
51	Ashwas Public Amenities Kerala Limited	2014-15	2015-16	0.05	...	-0.04	...	-0.02	...	0.01	-0.02	...	1
	Sector -wise total			1112.93	157.76	128.71	383.06	38.80	-13.71	1578.63	43.91	2.78	608
MANUFACTURING SECTOR													
52	Autokast Limited	2015-16	2016-17	19.97	8.80	-135.31	17.32	-10.97	-2.52	-106.39	-9.27	...	259
53	Foam Mattings (India) Limited	2013-14	2016-17	5.15	...	-3.52	6.77	-0.58	-0.08	14.10	-0.58	...	128
54	Forest Industries (Travancore) Limited	2012-13	2015-16	0.38	5.94	1.40	15.63	0.29	...	7.73	1.03	13.32	81
55	Kanjikode Electronics and Electricals Limited	2009-10	2010-11	0.10	..	0.03	0.31	-0.04	...	0.57	-0.04	...	7
56	Keltron Component Complex Limited	2014-15	2015-16	34.23	11.00	-43.68	59.31	-1.52	...	2.90	0.32	11.03	548

Sl. No.	Sector/ Name of the Company/ Corporation	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of the year*	Accumulated profit (+) / loss (-)	Turnover	Net profit (+) / Loss (-)	Net impact of Audit Comment #	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Manpower (No. of employees) (as on 31.3.2016)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
57	Keltron Electro Ceramics Limited	2014-15	2015-16	3.18	4.22	-2.56	13.92	0.21	-1.10	5.02	0.92	18.33	68
58	Kerala Automobiles Limited	2012-13	2015-16	10.98	15.82	-37.13	8.08	-9.71	-8.03	-10.33	-8.76	...	182
59	Kerala Clays and Ceramic Products Limited	2015-16	2016-17	1.32	1.13	5.28	2.57	-5.11	...	7.75	-4.64	...	266
60	Kerala Electrical and Allied Engineering Company Limited	2014-15	2015-16	111.13	16.45	-130.16	94.67	-16.56	-2.01	-2.43	-11.82	...	535
61	Kerala Feeds Limited	2011-12	2013-14	38.66	13.07	12.87	267.23	8.35	...	57.67	8.35	14.48	212
62	Kerala State Bamboo Corporation Limited	2012-13	2016-17	9.35	31.16	-32.39	11.87	-5.69	...	8.54	-4.59	...	161
63	Kerala State Beverages (Manufacturing and Marketing) Corporation Limited	2014-15	2016-17	1.03	...	976.16	3050.11	151.06	-685.61	983.15	151.06	15.36	3150
64	Kerala State Drugs and Pharmaceuticals Limited	2015-16	2016-17	9.08	25.53	-100.63	26.77	9.64	-0.55	-66.02	15.27	...	235
65	Kerala State Electronics Development Corporation Limited	2014-15	2016-17	200.00	92.16	-214.51	295.23	-12.95	-128.65	83.94	-7.60	...	1661
66	Kerala State Mineral Development Corporation Limited	2014-15	2016-17	1.76	...	-0.35	0.60	-0.20	-6.32	1.41	-0.20	...	14
67	Kerala State Textile Corporation Limited	2013-14	2016-17	96.52	82.88	-108.52	59.43	-20.03	-17.21	73.75	-13.35	...	669
68	Malabar Cements Limited	2014-15	2016-17	26.01	...	203.51	261.78	10.09	-3.38	237.02	10.34	4.36	813
69	Sitaram Textiles Limited	2014-15	2015-16	42.46	8.07	-55.03	13.33	-4.73	-0.24	-4.49	-2.77	...	215

Sl. No.	Sector/ Name of the Company/ Corporation	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of the year*	Accumulated profit (+) / loss (-)	Turnover	Net profit (+) / Loss (-)	Net impact of Audit Comment #	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Manpower (No. of employees) (as on 31.3.2016)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
70	Steel and Industrial Forgings Limited	2015-16	2016-17	30.07	7.57	22.83	55.65	-0.16	-0.64	60.59	1.44	2.38	275
71	SAIL- SCL Kerala Limited	2014-15	2015-16	26.43	54.28	-34.62	17.78	-6.82	...	46.09	-5.08	...	72
72	Steel Industrials Kerala Limited	2015-16	2016-17	36.56	7.10	-28.03	31.73	0.27	-1.04	16.16	0.97	6.00	137
73	The Kerala Ceramics Limited	2014-15	2015-16	11.20	47.25	-68.04	3.19	-7.32	0.00	-9.55	-4.13	...	105
74	The Kerala Minerals and Metals Limited	2014-15	2015-16	30.93		559.04	538.01	-24.90	...	589.99	-21.71	...	1330
75	The Metal Industries Limited	2014-15	2016-17	1.98	11.72	-9.88	4.11	-2.00	-0.04	6.07	-0.94	...	56
76	The Pharmaceutical Corporation (Indian Medicines) Kerala Limited	2014-15	2015-16	34.66	...	48.86	81.41	8.72	-0.13	83.59	8.72	10.43	440
77	The Travancore Cements Limited	2013-14	2015-16	2.71	15.78	-24.05	27.98	-6.18	...	-2.39	-4.61	...	347
78	The Travancore Sugars and Chemicals Limited	2015-16	2016-17	1.32	0.10	7.67	54.37	3.18	-4.54	10.58	3.27	30.91	40
79	The Travancore-Cochin Chemicals Limited	2015-16	2016-17	21.31	28.36	-25.36	166.46	-7.26	...	24.31	-0.05	...	567
80	Traco Cable Company Limited	2014-15	2015-16	57.22	12.76	-56.77	121.85	-9.61	-1.92	13.36	-3.14	...	498
81	Transformers and Electricals Kerala Limited	2015-16	2016-17	42.97	....	27.12	151.97	-10.00	-12.92	86.29	-9.06	...	557
82	Travancore Titanium Products Limited	2010-11	2014-15	13.77	60.04	-22.70	161.83	8.32	-5.14	51.12	10.80	21.13	735
83	United Electrical Industries Limited	2013-14	2016-17	4.99	10.68	-34.64	8.14	-14.09	-9.19	-18.93	-11.53	...	82

Sl. No.	Sector/ Name of the Company/ Corporation	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of the year*	Accumulat ed profit (+) / loss (-)	Turnover	Net profit (+) / Loss (-)	Net impact of Audit Comment #	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Manpower (No. of employees) (as on 31.3.2016)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
84	Malabar Distilleries Limited	2014-15	2015-16	2.46	...	-1.20	..	-0.33	...	1.26	-0.33	...	67
85	Kerala State Coir Machinery Manufacturing Company Ltd												32
First Accounts not finalised													
86	Trivandrum Spinning Mills Limited	2002-03	2003-04	7.73	7.27	-17.28	...	-0.44	...	0.06	-0.44	...	66
	Sector-wise total			937.62	579.14	678.41	5629.41	22.93	-891.26	2252.49	87.85	3.90	14610
POWER SECTOR													
87	Kerala State Power and Infrastructure Finance Corporation Limited	2015-16	2016-17	26.65	...	28.77	5.15	3.87	...	67.75	4.47	6.60	7
88	KINESCO Power and Utilities Private Limited	2015-16	2016-17	0.10	2.35	1.51	51.79	0.67	...	3.96	0.67	16.92	1
89	Kerala State Electricity Board Limited	2013-14	2015-16	3499.05	2957.48	-27.53	5259.00	-24.25	19.14	6429.00	239.58	3.73	32440
	Sector-wise total			3525.80	2959.83	2.75	5315.94	-19.71	19.14	6500.71	244.72	3.76	32448
SERVICE SECTOR													
90	Bekal Resorts Development Corporation Limited	2013-14	2016-17	50.58	...	0.12	3.14	0.72	-0.23	50.72	0.72	1.42	18
91	Indian Institute of Information Technology and Management - Kerala	2014-15	2016-17	33.88	...	-7.13	2.63	-0.94	...	35.39	-0.94	...	17
92	Kerala Medical Services Corporation Limited	2009-10	2015-16	5.00	0.06	5.18	182.26	4.94	0.09	20.24	4.94	24.41	789

Sl. No.	Sector/ Name of the Company/ Corporation	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of the year*	Accumulated profit (+) / loss (-)	Turnover	Net profit (+) / Loss (-)	Net impact of Audit Comment #	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Manpower (No. of employees) (as on 31.3.2016)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
93	Kerala Shipping and Inland Navigation Corporation Limited	2014-15	2015-16	35.00	...	-13.43	7.50	-4.43	....	21.99	-4.31	...	126
94	Kerala State Ex-Servicemen Development and Rehabilitation Corporation Limited	2014-15	2015-16	0.50	...	5.60	32.64	1.16	...	6.10	1.16	19.02	23
95	Kerala State Industrial Enterprises Limited	2013-14	2014-15	1.20	3.80	33.47	35.22	0.35	..	40.93	1.57	3.84	111
96	Kerala State Maritime Development Corporation Limited	2013-14	2014-15	10.00	...	-6.19	7.40	0.97	0.25	3.81	0.97	25.46	18
97	Kerala Tourism Development Corporation Limited	2011-12	2012-13	77.70	12.74	-22.24	86.62	-0.70	-0.25	70.78	-0.53	...	499
98	Overseas Development and Employment Promotion Consultants Limited	2014-15	2015-16	0.86	...	1.50	6.10	0.05	...	2.57	0.05	1.95	20
99	The Kerala State Civil Supplies Corporation Limited	2013-14	2015-16	142.02	...	-222.90	3565.74	-89.11	-0.35	-80.76	-42.19	...	3843
100	Kerala Tourism Infrastructure Limited	2013-14	2015-16	32.22	...	6.93	0.83	1.60	...	39.55	1.60	4.05	9
101	Vizhinjam International Seaport Limited	2014-15	2015-16	12.00	...	-14.97	...	-3.33	-9.06	733.94	-3.33	...	16
102	Kerala State Coastal Area Development Corporation Limited	2012-13	2015-16	2.81	...	1.72	0.93	0.78	...	4.47	0.78	17.45	145
103	Norka Roots	2012-13	2014-15	1.52	...	3.71	2.69	0.16	...	9.22	0.16	1.74	94

Sl. No.	Sector/ Name of the Company/ Corporation	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of the year*	Accumulat ed profit (+) / loss (-)	Turnover	Net profit (+) / Loss (-)	Net impact of Audit Comment #	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Manpower (No. of employees) (as on 31.3.2016)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
104	Kerala High Speed Rail Corporation Limited	2014-15	2015-16	59.00	...	-12.76	...	-0.90	...	47.24	-0.90	...	5
105	Kerala Rapid Transit Corporation Limited (Erstwhile Kerala Monorail Corporation Limited)	2014-15	2015-16	28.05	...	-0.11	...	-0.05	...	27.94	-0.05	...	15
106	Clean Kerala Company Limited												10
First Accounts not finalised													
107	Kerala Academy for Skills Excellence	2014-15	2015-16	26.94	...	1.54	0.29	0.02	...	103.00	0.02	0.02	17
108	Bhavanam Foundation Kerala	2014-15	2015-16	40	....	...	...	0.00	...	40	...	...	4
109	Trivandrum Engineering Science & Technology Research Park												3
First Accounts not finalised													
	Sector-wise total			559.28	16.60	-239.96	3933.99	-88.71	-9.55	1177.13	-40.28	...	5782
	Total A (All sector-wise working Government Companies)			6840.13	5288.86	275.48	17902.99	-49.74	-921.11	13811.48	1140.41	8.26	82274
B. Working Statutory corporations													
AGRICULTURE & ALLIED SECTOR													
1	Kerala State Warehousing Corporation	2012-13	2015-16	12.00	11.95	-23.94	13.92	-0.19	-0.06	0.01	-0.10	...	428
	Sector-wise total			12.00	11.95	-23.94	13.92	-0.19	-0.06	0.01	-0.10	...	428

Sl. No.	Sector/ Name of the Company/ Corporation	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of the year*	Accumulated profit (+) / loss (-)	Turnover	Net profit (+) / Loss (-)	Net impact of Audit Comment #	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Manpower (No. of employees) (as on 31.3.2016)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE SECTOR													
2	Kerala Financial Corporation	2015-16	2016-17	226.50	1663.43	87.79	305.26	5.33	-4.00	2092.59	174.34	8.33	224
	Sector-wise total			226.50	1663.43	87.79	305.26	5.33	-4.00	2092.59	174.34	8.33	224
INFRASTRUCTURE SECTOR													
3	Kerala Industrial Infrastructure Development Corporation	2014-15	2015-16	...	833.29	133.64	8.58	4.72	-1.42	1024.98	13.43	1.31	37
	Sector-wise total			...	833.29	133.64	8.58	4.72	-1.42	1024.98	13.43	1.31	37
SERVICES SECTOR													
4	Kerala State Road Transport Corporation	2013-14	2016-17	645.67	2546.89	-3609.79	1647.60	-583.90	...	-383.90	-393.70	...	44520
	Sector-wise total			645.67	2546.89	-3609.79	1647.60	-583.90	0.00	-383.90	-393.70	...	44520
	Total B (All sector-wise working Statutory Corporations)			884.17	5055.56	-3412.30	1975.36	-574.04	-5.48	2733.68	-206.03	...	45209
	Grand Total (A+B)			7724.30	10344.42	-3136.82	19878.35	-623.78	-926.59	16545.16	934.38	5.65	127483
C. Non-working Government Companies													
MANUFACTURING SECTOR													
1	The Kerala Premo Pipe Factory Limited	1985-86	1999-2000	0.35	0.00	-0.19	...	-0.35	...	1.00	-0.35	...	...
2	Kerala Garments Limited	2008-09	2009-10	0.48	6.07	-10.23	0.03	-0.25	-0.30	-7.87	0.35	...	...
3	Kerala Special Refractories Limited	2014-15	2016-17	2.91	1.07	-2.75	...	-0.12	...	1.23	-0.12	...	3

Sl. No.	Sector/ Name of the Company/ Corporation	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of the year*	Accumulated profit (+) / loss (-)	Turnover	Net profit (+) / Loss (-)	Net impact of Audit Comment #	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Manpower (No. of employees) (as on 31.3.2016)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
4	The Kerala Asbestos Cement Pipe Factory Limited	1984-85	1986-87	0.06	...	...	...	...	...	...	...	...	...
5	SIDCO Mohan Kerala Limited	2007-08	2012-13	0.17	6.61	-6.13	...	-1.16	...	-5.52	...	...	...
6	Keltron Counters Limited	2003-04	2006-07	4.97	22.02	-31.74	1.52	-3.67	...	-10.62	-3.67	...	...
7	Keltron Power Devices Limited	2005-06	2014-15	15.37	7.67	-29.65	...	-0.53	-0.19	-6.42	0.00	...	...
8	SIDKEL Televisions Limited	1999-2000	2004-05	0.44	2.56	-4.14	...	-0.48	...	-2.03	-0.48	...	...
9	Astral Watches Limited	2010-11	2011-12	0.95	4.25	-5.92	...	-0.32	...	-0.62	-0.03	...	...
10	Keltron Rectifiers Limited	2005-06	2014-15	8.50	...	-23.57	....	-0.07	...	-4.86	-0.07	...	...
11	Trivandrum Rubber Works Limited	2001-02	2010-11	2.35	...	-25.99	1.52	-1.02	...	14.00	-1.01	...	...
12	Kerala State Wood Industries Limited	2011-12	2016-17	1.70	8.52	-9.56	...	-0.08	...	0.81	-0.08	...	1
13	Kerala State Detergents and Chemicals Limited	2014-15	2015-16	1.55	27.15	-32.88	...	-0.09	-0.49	-4.02	-0.09	...	...

Sl. No.	Sector/ Name of the Company/ Corporation	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of the year*	Accumulated profit (+) / loss (-)	Turnover	Net profit (+) / Loss (-)	Net impact of Audit Comment #	Capital employed @	Return on capital employed \$	Percentage of return on capital employed	Manpower (No. of employees) (as on 31.3.2016)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
14	Kunnathara Textiles Limited							Data not available					
15	Vanjinad Leathers Limited							Data not available					
	Sector-wise total			39.80	85.92	-182.75	3.07	-8.14	-0.98	-24.92	-5.55	...	4
	Total C (All sector wise non-working Government Companies)			39.80	85.92	-182.75	3.07	-8.14	-0.98	-24.92	-5.55	...	4
	Grand Total (A+B+C)			7764.10	10430.34	-3319.57	19881.42	-631.92	-927.57	16520.24	928.83	5.62	127487

Notes:

Net impact of accounts comments include the net impact of comments of Statutory Auditors and CAG. (+) indicates increase in profit/ decrease in loss and (-) indicates decrease in profit/ increase in loss.

@ Capital employed is worked out as 'share holders' fund plus long term borrowings'.

\$ Return on capital employed represents profit before interest.

* Represents long term loans only.

1. Audit of Accounts of Kerala State Road Transport Corporation for the year 2013-14 is under process.

Appendix 3

Statement showing details of entities involved in promotion and development of MSMEs in Kerala
(Referred to in Paragraph 2.1.2)

Sl. No.	Name of agency	Objectives and functions relating to MSMEs	Schemes/ Major activities
1	Directorate of Industries and Commerce (DI&C)	Implementing agency of Micro, Small and Medium Enterprise related policy decisions of the Industries Department of Government of Kerala.	<ul style="list-style-type: none"> State/ Central Plan Schemes for promotion and development of MSMEs. Administers 126 Development Areas/Plots set up in 2515.45 acres through 14 District Industries Centres. ESS for providing financial support to MSMEs. Single Window Clearance Schemes for industrial Units
2	Kerala Financial Corporation (KFC)	Lending to industries and supporting sustained industrial growth of the State with special attention to MSMEs.	<ul style="list-style-type: none"> Kerala State Entrepreneur Development Mission (KSEDM) for providing financial support to MSMEs. Receivable Finance Scheme.
3	Kerala Small Industries Development Corporation Limited (SIDCO)	Providing infrastructure facilities such as land, work shed, water, distribution of scarce raw material etc. to the Small Scale Sector of the State through industrial estates and industrial parks	<ul style="list-style-type: none"> Administration of 60 Industrial Estates/ Mini Industrial Estates/ Industrial Parks. Marketing support to MSMEs Supply of raw material to MSMEs
4	Kerala State Industrial Development Corporation Limited (KSIDC)	Promoting, stimulating, financing and facilitating the development of large and medium scale industries in Kerala.	<ul style="list-style-type: none"> Promotion of industrial projects, financing of projects, establishment of growth centers
5	Kerala Infrastructure Development Corporation (KINFRA)	Accelerating the industrial development of the State by providing infrastructure facilities to industries especially in backward regions of the State.	<ul style="list-style-type: none"> 638 MSME units are functioning in 21 Industrial Parks (including three food processing parks) developed by KINFRA.
6	Kerala Bureau of Industrial Promotion (KBIP)	Promoting the potential business opportunities of the State to the entrepreneurs and to highlight the business climate prevailing in Kerala.	<ul style="list-style-type: none"> Conducting/ participating in business meets, trade fairs, etc. Industrial Cluster Development

Appendix 4

**Statement showing list of Central schemes for promotion and development of MSMEs
(Referred to in Paragraph 2.1.7.2)**

Sl. No.	Scheme	Sanctioning Department/Agency	Objective	Designated Implementing Agency	Nature of Central Assistance
1	International Cooperation	Ministry of MSME	Deputation of MSME business delegations to other countries for exploring new areas of technology infusion/ up-gradation, facilitating joint ventures, improving markets for MSME products, foreign collaborations, etc., Participation by Indian MSMEs in international exhibitions, trade fairs and buyer-seller meets in foreign countries, etc.	State/Central Government Organisations	95 per cent of airfare and space rent for entrepreneurs.
2	Assistance to Training Institutions	Ministry of MSME	Provision of capital grant to training institutions for creation/strengthening of infrastructure and support for conducting entrepreneurship development and skill development training programmes.	State/Union territory Government training institutions	Maximum ₹150 lakh for strengthening infrastructure on matching basis. ₹50 per hour per trainee for entrepreneurship development and skill development programmes.
3	Marketing Assistance	Ministry of MSME	Providing assistance for organising exhibitions abroad and participation in international exhibitions/trade fairs, co-sponsoring of exhibitions organised by other organisations/industry associations/agencies, organising buyer-seller meets, intensive campaigns and marketing promotion events.	MSMEs, Industry Associations and other organisations related to MSME sector.	95 per cent of airfare and space rent for entrepreneurs.
4	Micro & Small Enterprises Cluster Development Programme (MSE-CDP)	Ministry of MSME	1.To support sustainability and growth of MSEs by addressing common issues such as improvement of technology, skills and quality, market access and access to capital, to build the capacity of MSEs for common supportive action through the formation of self help groups, consortia, up-gradation of associations, etc. 2. To create/upgrade infrastructural facilities in	Industrial Associations, Consortia, Clusters	Diagnostic Study- ₹2.50 lakh Soft Interventions - ₹25 lakh Setting up of CFCs - ₹15 crore Infrastructure development in new/existing industrial estates - ₹10 crore

Sl. No.	Scheme	Sanctioning Department/Agency	Objective	Designated Implementing Agency	Nature of Central Assistance
			the new/existing industrial areas/clusters of MSMEs. 3.To set up Common Facility Centres for testing, training, raw material depot, effluent treatment, complementing production processes, etc.		
5	Building Awareness on Intellectual Property Rights	Ministry of MSME	To enhance awareness among the MSMEs about the Intellectual Property Rights, to make measures for protecting their ideas and business strategies.	Quasi-Government or Government aided bodies	₹1 lakh per awareness programme, ₹2.5 lakh per pilot study, ₹6 lakh per short term training programme and ₹45 lakh per long term training programme, ₹65 lakh each for establishing IPFCs etc.
6	Technology and Quality Upgradation Support to MSMEs	Ministry of MSME	To advocate the use of energy efficient technologies (EETs) in manufacturing units so as to reduce the cost of production and adopt clean development mechanism.	State Government Agencies, Expert Organisations etc.	₹75,000 to ₹1.5 lakh as funding support for awareness programmes, 75 per cent of actual expenditure for cluster level energy audit and preparation of model DPR, 25 per cent of cost as subsidy and balance as loan from SIDBI etc. for implementing EETs.
7	Capital Goods Scheme	Ministry of Heavy Industries and Public Enterprises	Setting up common engineering facility centre, integrated industrial infrastructure facilities for machine tool industry, etc.	MSMEs, State Government, etc.	Grant-in-aid of maximum ₹48.96 crore for two Common Engineering Facility Centres.

Appendix 5
Statement showing comparison of Industrial Policy of GoK vis-a-vis Tamil Nadu and Karnataka on MSME sector

(Referred to in Paragraph 2.1.7.3)

Particulars	Tamil Nadu ¹	Karnataka	Kerala
Land	There are clear cut guidelines regarding procedure for allotment of sheds/ plots to women entrepreneurs (30 per cent) Ex-service men (10 per cent) and for SC/ST(10 per cent)	Karnataka Industrial Area Development Board to earmark minimum 20 per cent of allottable land in their industrial area for MSMEs. Out of the 20 per cent land/shed reserved, 75 per cent was reserved to land/shed for micro and small and 25 per cent to medium enterprises. Karnataka State Small Industries Development Corporation Ltd. also has to procure land on its own for developing industrial estates exclusively for MSME	No reservation for MSMEs in respect of industrial land.
Financial Support	<ul style="list-style-type: none"> • Subsidy schemes for MSMEs established in industrially backward blocks and agro based enterprises set up in all the blocks in the State • Special capital subsidy for thrust sector enterprises set up in the State. • Provides a special capital subsidy of 15 per cent on the eligible plant and machinery subject to a maximum of ₹30 lakh to the thrust sector enterprises set up anywhere in the state <p>1. Generation subsidy - the Government extends generation subsidy at 25 per cent of the cost of the generation of power subject to a maximum of ₹5 lakh.</p> <p>- Back ended interest subsidy provided</p>	<ul style="list-style-type: none"> • Venture Capital Fund will be created to support start-up in MSME • Credit Linked Subsidy and special targets to FIS • Connecting with PMEGP • Commercial and RRBs to lend loan to rural artisans • Angel funding schemes to encourage first generation entrepreneurs • Targeted approach in PMEGP 	<p>1)The Department of Industries would provide all help and support to entrepreneurs who seek financial assistance from banks and other financial agencies.</p> <p>2) One time subsidy of 15 to 25 per cent on capital investment limited to maximum of ₹30 lakh for new MSMEs.</p> <p>3) Interest subsidy under KSEEDM.</p>

¹ Source: Industrial Policy documents of the respective States.

Particulars	Tamil Nadu	Karnataka	Kerala
Marketing Support	<p>@3 per cent, subject to a maximum of ₹10 lakh for a period of 5 years to MSME- manufacturing enterprises for the loan up to ₹100 lakh for Technology upgradation/modernisation</p> <p>2. Credit Guarantee Fund Trust Scheme (CGFTS)</p> <p>3. Value Added Tax Reimbursement subsidy - all MSMEs entitled to a 100 per cent subsidy on the VAT paid by them for the first 6 years from date of commencement of production</p> <p>4. Low Tension power Tariff subsidy- all MSMEs are eligible for sanction of 20 per cent of the total electricity charges for the first 3 years</p> <p>5. Rehabilitation of sick MSMEs.</p> <p>6. Credit flow to MSMEs</p> <p>7. New entrepreneurs – cum – enterprise development Scheme - ₹100 crore allocated to this scheme to invite youth to become new generation entrepreneurs.</p> <p>- Selected beneficiaries will be assisted to avail term loan from banks/ The Tamil Nadu Industrial Investment Corporation Limited (TIIC) with a capital subsidy @25 per cent of project cost.</p> <ul style="list-style-type: none"> • Allowing waiver of Earnest Money Deposit for participation in tenders, • Grant of 50 per cent of hall rent for 	<p>- An online system will be developed for matchmaking of collaboration/vendor opportunities for MSMEs</p>	<p>Waiver of EMD and 15 per cent price preference to MSEs in Government/PSU purchases.</p>

Particulars	Tamil Nadu	Karnataka	Kerala
	<p>participation in exhibitions within the State and also in other States by MSME Associations</p> <ul style="list-style-type: none"> Extending support for marketing under a common banner or brand name. <p>Marketing assistance scheme- marketing through Tamil Nadu Small Industries Corporation Limited (TANSI) on 3 per cent commission</p>	<ul style="list-style-type: none"> Assistance to participate in international trade fair Goods manufactured by MSME will be allowed 15 per cent preference over other products Common branding and promotion shall be encouraged Online service to track and resolve grievances regarding delayed payment to MSME 	
Procedural reforms	<p>District enterprise development consultative committee- single window Clearance</p> <ul style="list-style-type: none"> Pollution control board has also been brought under DI&C 	<ul style="list-style-type: none"> State evolved a mechanism to reduce inspection of MSME by various line departments and give thrust on self certification All the regulatory approvals/ clearance required for the MSME projects approved by DLSWC will be provided within a prescribed time limit Value chain cluster development 100 clusters in different sectors will be set up during the policy period at the rate of 20 cluster per year The programme manager shall be an agency with diversified expertise in infrastructure development The responsibility of programme manager would be to act as a catalyst between government and industrial stake holders <ul style="list-style-type: none"> Project structuring for optimisation of benefits Project appraisal for financing and other social requirement Institute co-ordination with various agencies involved 	Single Window Scheme for clearances

Appendix 6

Statement showing details of purchase from single supplier in DPCs
(Referred to in Paragraph 2.2.7.5)

Sl. No.	Name of DPC	2014-15				2015-16			
		Purchase from traders (₹in crore)	Name of the supplier	Amount of purchase from the supplier. (₹in crore)	Percentage of purchase from the supplier to total purchase from traders	Purchase from traders (₹in crore)	Name of the supplier	Amount of purchase from the supplier (₹in crore)	percentage of purchase from the supplier to total purchase from traders
1	Thiruvananthapuram	20.34	Shajikumar (KR)	4.34	21.34	13.21	Shajikumar (KR)	4.93	37.32
2	Kollam	4.25	SPD Alangulam	2.04	48.00	3.63	Shajikumar (KR)	0.86	23.69
3	Kottayam	5.25	STR Vegetable	4.09	77.90	5.14	STR Vegetable	3.84	74.71
4	Palakkad	0.86	COT	0.19	22.09	0.58	ASR	0.33	56.90
5	Idukki	0.16	JMS	0.16	100	0.32	JMS	0.28	87.50
	Total	30.86		10.82		22.88		10.24	

Appendix 7
Statement showing details of procurement and distribution of vegetables from Munnar and Palakkad
(Referred to in Paragraph 2.2.10.3)

Item	Procurement by DPC Munnar			Distribution to DPC Thiruvananthapuram		Margin obtained by DPCs per kg (₹)	Percentage of margin obtained by DPCs	Sales from DPC Thiruvananthapuram		Total margin obtained by the Company per kg (₹)	Percentage of margin	
	Date	Quantity (kg)	Rate (₹)	Date	Quantity (kg)			Rate (₹)	Date			Rate (₹)
Cabbage	07/07/2016	1350	15.50	08/07/2016	1350	17.00	1.50	9.68	09/07/2016	34.70	19.20	123.87
	12/07/2016	2925	14.50	13/07/2016	1575	17.00	2.50	17.24	14/07/2016	36.60	22.10	152.41
	14/07/2016	2610	15.00	15/07/2016	1350	17.00	2.00	13.33	16/07/2016	38.70	23.70	158.00
	30/07/2016	990	16.00	31/07/2016	900	17.50	1.50	9.38	01/08/2016	35.30	19.30	120.63
	Total				5175							
Carrot	14/07/2016	549	32.00	15/07/2016	207	36.00	4.00	12.50	16/07/2016	53.50	21.50	67.19
	30/07/2016	868	25.00	31/07/2016	810	29.00	4.00	16.00	01/08/2016	51.00	26.00	104.00
	Total				1017							
Beans	07/07/2016	935	39.00	08/07/2016	965	42.00	3.00	7.69	09/07/2016	58.80	19.80	50.77
	12/07/2016	1355	25.00	13/07/2016	823	35.00	10.00	40.00	14/07/2016	42.30	17.30	69.20
	Total				1788							
Item	Procurement by Palakkad DPC			Distribution to Thiruvananthapuram DPC		Sales from Thiruvananthapuram DPC						
Padavalam	11/07/2016	2026	11.00	11/07/2016	1350	13.00	2.00	18.18	12/07/2016	29.70	18.70	170.00
	13/07/2016	869	11.00	14/07/2016	300	15.00	4.00	36.36	15/07/2016	30.50	19.50	177.27
	22/07/2016	1385	12.00	22/07/2016	1015	16.00	4.00	33.33	23/07/2016	30.80	18.80	156.67
	25/07/2016	2240	9.00	25/07/2016	1000	12.50	3.50	38.89	26/07/2016	30.70	21.70	241.11
	28/07/2016	1033	11.00	28/07/2016	680	13.00	2.00	18.18	28/07/2016	28.80	17.80	161.82
	Total				4345							
Pavakka	11/07/2016	900	23.00	11/07/2016	400	28.00	5.00	21.74	12/07/2016	44.40	21.40	93.04
	13/07/2016	924	25.00	14/07/2016	500	28.00	3.00	12.00	15/07/2016	50.10	25.10	100.40
	22/07/2016	608	29.00	22/07/2016	505	32.00	3.00	10.34	23/07/2016	50.20	21.20	73.10
	25/07/2016	1225	27.00	25/07/2016	500	30.50	3.50	12.96	26/07/2016	60.50	33.50	124.07
	28/07/2016	453	27.00	28/07/2016	680	29.00	2.00	7.41	28/07/2016	58.20	31.20	115.56
	Total				2935							

Appendix 8
Statement showing procedural lapses in settlement of purchase bills
(Referred to in Paragraph 2.2.13)

Name of the DPC/ Sub-Centre	Period of purchase	Name of the supplier as per Purchase Register	Name of the person to whom payment was made	Amount paid (₹in lakh)	Remarks
Kollam	August 2015	Fathima Vegetables	Payment vouchers were passed to Kalarikal Traders and amount paid to Shri.Shafeek	18.26	No documentary proof was produced to explain the relationship between Fathima Vegetables, Kalarikal Traders and Shri.Shafeek. It was replied that this mistake was due to lack of proper directions regarding payment procedure from Head Office of the Company.
Kollam	October 2015	Local	Shri. Kabir Binyamin	0.51	No bills for the purchase of vegetables were obtained from Shri. Kabir Binyamin to whom payment was made. It was replied that this mistake was due to lack of proper directions regarding payment procedure from Head Office of the Company.
Kottayam	2015-16	Priyadarshini Karshaka Sangham, Wayanad	Shri.Baiju	49.21	It was replied that vegetables were supplied by Shri.Baiju in his own name up to 2014-15 and thereafter produced the bills of Priyadarshini Karshaka Sangham. The Company, however, did not ensure that the Karshaka Sangham was actually formed for the welfare of the farmers and the vegetables supplied by Shri. Baiju were produced by the members of the Karshaka Sangham.
Sub-Centre, Poojapura	2015-16	Swasraya Karshaka Sangham (Mohanan, Sukumaran, Geetha)	Mariyapuram (name of a place)	6.16	It was stated in the bill that Swasraya Karshaka Sangham was a Co-operative Sangham under GoK. However, no such Society was in existence and the cash payment vouchers were passed to 'Mariyapuram' (name of a place). The identity of the supplier was not disclosed in the bills or vouchers.
Sub-Centre, Poojapura	2015-16	Swasraya Karshaka Sangham (Mohanan, Thankappan Mullassery, Sukumaran, Johnny Karakulam)	Karshaka Vipani	19.40	It was stated in the bill that Swasraya Karshaka Sangham was a Co-operative Sangham under Kerala Government. However, no such Society was in existence and the cash payment vouchers were passed to 'Karshaka Vipani'. The identity of the supplier was not disclosed in the bills or vouchers.

Appendix 9

Statement showing excess cost of eight equipment included in Basic Engineering Report of Vizhinjam Port
(Referred to in Paragraph 3.1.4)

Sl. No.	Name of equipment	Quantity (No.)	Cost as per BER (December 2014) (₹ in crore)	Cost as per DPR escalated @ 5 per cent per annum and increasing exchange rate to ₹64/USD (₹ in crore)	Excess cost in BER (₹ in crore)
1	Rail Mounted Quay Crane (RMQC)	8	603.52	522.67	80.85
2	Reach Stackers	2	6.62	13.07	(-) 6.45
3	RTG (Yard)	24	223.20	188.16	35.04
4	Empty Container Handler	6	13.80	23.52	(-) 9.72
5	ITV	55	37.95	31.62	6.33
6	Workshop Equipment		5.00	6.53	(-) 1.53
7	Dumpers	2	0.00	0.78	(-) 0.78
8	Spares	2	44.52	39.30	5.22
	Total		934.61	825.65	108.96

Appendix 10
Statement showing details of works awarded by KELTRON and SIDCO to business partners without tenders
(Referred to in Paragraphs 3.2.2.2 and 3.2.2.3)

Sl. No.	Name of business partner	Name of PSU	Name of work	Cost of work (₹in crore)
1	Mediatronix	KELTRON	Eight ¹ works for Security and surveillance for traffic enforcement system.	24.61
2	SGPL ²	KELTRON	One work for Implementation of solar energy system (except supply of 229 kip solar panels).	2.00
3	Eram Scientific	KELTRON	Eram Scientific obtained various works during April 2011 to March 2016 from various LSGD institutions through KELTRON.	7.49
4	Expedien	KELTRON	Expedien obtained various works during April 2011 to March 2016.	5.90
5	Ospyn	KELTRON	Ospyn obtained various works during 2012-13 to 2015-16.	11.90
6	Sinelab Technologies	SIDCO	One work for Supply and installation of solar high mast lights in fisheries schools for KSCADC.	0.37
7	Stohos Infotech Private Limited	SIDCO	One work for e-Rekha Project ³ for Kerala Land Information Mission (KLIM)	5.00
8	Kerala SIDCO Hitech Security Printing Solutions Private Limited	SIDCO	One work for Printing of text books for Sarva Siksha Abhiyan (SSA)	1.92
9	Nautical Lines	SIDCO	Three works for Supply of 12-seater, 6-seater and 15-seater speed boats for Forest Department, GoK.	0.71
			Total	59.90

¹ Including four works valuing ₹31.89 awarded to KELTRON by Kerala Road Safety Authority on nomination basis.

² Later the work was awarded to Megatech Power Equipments Private Limited, associate company of SGPL.

³ A project for restoration and digitisation of old paper documents for long preservation.

Appendix 11

**Statement showing details of time given for submission of bids and number of bids received
(Referred to in Paragraph 3.2.2.4)**

Sl. No.	Details of Work	Value of Work Order issued by KELTRON (₹in crore)	Time given for submission of bids (Days)	No. of Bids received	Month of tender	Successful Bidder(s)
1	Supply of SVDS for State Police Chief, Kerala.	11.15	10	1	November/ December 2012	Mediatronix
2	Field installation of SVDS for State Police Chief, Kerala.	3.01	8	1		IT Marketing Group (Agent of Mediatronix)
3	Control room for State Police Chief, Kerala.	5.99	18	1		RP Tech International Private Limited (Agent of Mediatronix)
4	Installation of surveillance cameras for Directorate of Museum and Zoos	1.10	5	1	February 2013	
5	Installation of SVDS for Motor Vehicle Department	4.57	11	2	December 2014	Net-X Technologies
6	Campus Networking of Kerala University	0.89	4	1	October 2013	
7	Campus Networking of MG University	1.10	10	1	September 2015	
8	Supply of Database servers for IT @ School	1.00	7	2	December 2014	
9	Supply of 4400 Laptops ⁴ for IT @ School Project ⁵	15.03	7	3	December 2014	LR Infotech System, ACS Technologies and Ideal System
10	Supply of 2200 Desktops ⁶ for IT @ School Project	6.84	4	5	November 2014	LR Infotech System, ACS Technologies and Misuvi Sales Corporation
11	Installation of speed cameras and surveillance system	10.33	13	2	October 2013	Proxs Infocomm Limited and on its backing out, to Mediatronix (without tender)
12	Implementation of multimedia classrooms	5.28	10	3	April 2015	MRS Corporation
13	Supply and installation of computers and peripherals for DHSE.	5.00	2	2	January 2015	Ideal Systems
Total		71.29				

⁴ Order Acceptance No. 2538/2014-15.

⁵ A project to integrate computer technology into school curriculum with the primary objective of improving the quality of education and imparting computer education to school students.

⁶ Order Acceptance No. 2539/2014-15.

Appendix 12
Statement showing works awarded to single bidder without re-tendering
(Referred to in Paragraph 3.2.2.5)

Sl. No.	Name of work	Cost of work (₹ in crore)	Days given	Name of single bidder
1	Supply and testing of Solar Thermal water heater for prisons	0.64	07	Racold Thermo Limited
2	Design, supply and integration of communication infrastructure for KUHS ⁷	4.65	04	Sify Technologies
3	Supply, testing and commissioning of six 500 KW central power conditioning units	1.25	05	ABB India, Bangalore.
4	Setting up of vehicle testing stations in Thiruvananthapuram and Ernakulam	4.59	05	Webex Systems and Networks Private Limited
5	Driving testing track in Thiruvananthapuram and Ernakulam for Transport Commissioner	1.15	04	Nipun Net Solutions Private Limited
6	Installation of speed cameras and surveillance system for Transport Commissioner	10.33	13	Proxs Infocomm Limited
7	Campus Networking of Kerala University	0.89	6	Net-X Technologies
8	Campus Networking of MG University	1.10	10	Net-X Technologies
	Total	24.60		

⁷ Construction of industrial complex at Kakkanad and construction of tool room at Olavanna, Kozhikode.

Appendix 13
Statement showing non-constitution of CSR Committee and non-formulation of CSR Policy
(Referred to in Paragraph 3.3.2)

Sl. No.	Name of Company	Basis for applicability of CSR law.	Type of non compliance	Reply of company	Further remarks
1	Kerala Feeds Limited	Net profit	Non-constitution of CSR committee and non-formulation of CSR policy	The Company accepted the audit observation and constituted (August 2016) CSR committee and formulated CSR policy.	
2	Kerala State Industrial Enterprises Limited	Net profit	Non-constitution of CSR committee and non-formulation of CSR policy	The Company accepted (June 2016) the audit observation and stated that steps would be taken to comply with the requirement of CSR under Section 135 of the Act.	The Company stated (February 2017) that they could not constitute CSR Committee as full BoD is yet to be constituted by GoK. They further clarified that agenda for constitution of CSR Committee would be placed in the next BoD meeting.
3	Kerala Rural Finance Corporation Limited	Net profit	Non-constitution of CSR committee and non-formulation of CSR policy	The Company accepted (June 2016) the audit observation.	The Company stated (February 2017) that BoD decided (06/09/2016) to constitute a CSR Committee as part of the Act. They further clarified that after framing the policy and approval by BoD, the amount earmarked would be spent by the Company.
4	Kerala State Civil Supplies Corporation Limited	Turnover	Non-formulation of CSR policy	The Company stated (July 2016) that they were in the process of taking approval for draft CSR policy from the CSR Committee and further from BoD.	The Company stated (February 2017) that the BoD had approved (January 2017) CSR policy.
5	Kerala State Power and Infrastructure Corporation Limited	Net profit	Non-constitution of CSR committee and non-formulation of CSR policy	At the instance of Audit (24/05/2016), the Company constituted (30/05/2016) CSR committee and CSR policy	

Sl. No.	Name of Company	Basis for applicability of CSR law.	Type of non compliance	Reply of company	Further remarks
6	State Farming Corporation of Kerala Limited	Net profit	Non-formulation of CSR policy	The Company stated (June 2016) that since the BoD decided not to spend on CSR activities for the year 2014-15, the CSR policy of the Corporation was not framed.	The reply is not tenable since this is in violation of Section 135(1) of the Act as the Company comes under the purview of CSR Laws.
7	Oil palm India Limited	Net profit	Non-constitution of CSR committee and non-formulation of CSR policy	The Company stated(May 2016) that profit before tax for the year 2014-15 was only ₹1.56 crore and therefore, it would not come under the purview of Section 135 of the Act	The reply is not tenable as the profit before tax of the Company for the period 2011-12 and 2012-13 was ₹14.56 crore and ₹11.08 crore respectively. Since the profit before tax in at least one out of the three preceding financial years was above ₹5 crore, the Company came under the purview of CSR Laws.
8	Kerala Forest Development Corporation Limited	Net profit	Non-constitution of CSR committee and non-formulation of CSR policy	The Company replied (July 2016) that they were not aware of the circular dated 18/06/2014 and hence was of view that any financial year means prospective financial year applicable with regard to the enactment of provisions of the Act. They further clarified that audit observation would be brought to the notice of the BoD.	The Company replied (February 2017) that since BoD was not reconstituted, the Company could not bring the audit observation to the notice of the BoD yet (February 2017).
9	Kerala State Construction Corporation Limited	Net profit	Non-constitution of CSR committee and non-formulation of CSR policy	The Company accepted (August 2016) the audit observation and replied that steps will be taken to constitute CSR committee	The Company stated (February 2017) that the position remained the same as replied in August 2016.
10	Kerala Machinery Corporation Limited	Net profit	Non-constitution of CSR committee and non-formulation of CSR policy	The Company accepted (August 2016) audit observation and stated that action was being taken to form the CSR Committee/ formulate CSR policy immediately on reconstitution of the BoD.	The Company replied (February 2017) that decision regarding constitution of BoD was pending with GoK and hence, CSR Committee could not be constituted.

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Sl. No.	Name of Company	Basis for applicability of CSR law.	Type of non compliance	Reply of company	Further remarks
11	Kerala Electricity Limited State Board	Turnover	Non-formulation of CSR policy	The Company formulated (September 2016) CSR policy.	
12	Kerala State Beverages (M&M) Corporation Limited	Turnover/Net profit	Non-formulation of CSR policy.	The Company replied (May 2016) that all the funds earmarked for CSR activities were utilised after obtaining Government sanction.	The reply is not tenable as CSR Laws require the Company to formulate CSR policy. CSR policy was, however, approved by the BoD in July 2016 after being pointed out by Audit.
13	Transformers and Electricals Limited Kerala	Net profit	Non-constitution of CSR committee and non-formulation of CSR policy	The Company accepted (July 2016) the audit observation and stated that the BoD decided to constitute CSR committee and formulate CSR policy.	The Company further replied (February 2017) that CSR Committee was constituted (July 2016). Draft CSR policy was approved (October 2016) by CSR Committee and was pending adoption by the BoD.

Appendix 14
Statement showing non-spending on CSR activities

(Referred to in paragraph 3.3.2)

Sl. No.	Name of company	Average profit (₹ in crore)		Amount unspent (₹ in crore)	
		2014-15	2015-16	2014-15	2015-16
1	Kerala State Beverages (M&M) Corporation Limited	153.72	158.86	3.07	3.18
2	Kerala State Industrial Enterprises Limited	4.66	4.04	0.09	0.08
3	Kerala State Power Infrastructure and Finance Corporation Limited	6.20	6.45	0.12	0.13
4	The State Farming Corporation of Kerala Limited	10.42	3.46	0.21	0.07
5	Kerala Urban and Rural Development Finance Corporation Limited	4.06	4.25	0.08	0.09
6	Kerala Forest Development Corporation Limited	2.46	0.00	0.05	0.00
7	Kerala State Construction Corporation Limited	14.21	16.36	0.28	0.33
8	Transformers and Electricals Kerala Limited	7.25	0.00	0.15	0.00
	Total			4.05	3.88

Appendix 15

Statement showing amount spent for CSR activities during 2014-15 and 2015-16

(Referred to in paragraph 3.3.4)

Sl. No.	Name of company	Amount spent during 2014-15 and 2015-16 (₹ in crore)
1	Kerala State Electronics Development Corporation Limited	0.11
2	Kerala Transport Development Finance Corporation Limited	1.00
3	The Kerala Minerals and Metals Limited	1.09
4	The Kerala State Financial Enterprises Limited	3.50
5	Kerala State Backward Classes Development Corporation Limited	1.90
6	The Pharmaceutical Corporation (IM) Kerala Limited	0.38
7	Malabar Cements Limited	1.33
8	The Plantation Corporation of Kerala Limited	0.24
9	The Kerala State Industrial Development Corporation Limited	0.86
10	Rehabilitation Plantations Limited	0.33
Total		10.74

Appendix 16

Statement showing absence of monitoring of CSR activities
(Referred to in paragraph 3.3.4.7)

Sl. No.	Name of PSU	Audit Finding
1	Kerala State Financial Enterprises Limited	<p>a) An amount of ₹0.09 crore was given (November 2015) to Swami Vivekananda Medical Mission Hospital, Attapady for purchase of equipment for Intensive Care Unit which were lying idle since November 2015. GoK replied (December 2016) that at the instance of Audit, the Company was continuously following up the matter with the hospital and now the Intensive Care Unit was fully functional.</p> <p>b) An amount of ₹0.28 crore was spent (February 2016) for purchase of five dialysis machines at Taluk Hospital, Neendakara. The machines had been kept idle so far (June 2016). GoK replied (December 2016) that the Company was taking up the matter with the Taluk Hospital authorities and panchayath to ensure effective working of the centre.</p> <p>The reply is not tenable as idling of equipment in the both the cases were due to the absence of staff for running the equipment and absence of monitoring.</p>
2	Malabar Cements Limited	<p>Tri-scooter was granted (January 2016) to a person without considering the fact of his being paralysed and bedridden for last 23 years. Another person to whom a tri-scooter was granted was in possession of two tri-scooters at present.</p> <p>Both cases were indicative of the fact that the persons who availed the scooters were not eligible beneficiaries.</p> <p>The Company replied (August 2016) that the scheme was implemented after various rounds of checking and action was being taken to rectify the mistake.</p>
3	Kerala State Backward Classes Development Corporation Limited	<p>Physical verification revealed that 60 <i>per cent</i> of beneficiaries to whom Tri-scooters were given (June 2015) did not have licence for riding tri-scooter.</p> <p>GoK replied (January 2017) that the issues raised would be used for future guidance.</p>
4	Kerala Transport Development Finance Corporation Limited	<p>The Company provided (December 2014) ₹1 crore to Forest Industries (Travancore) Limited⁸ towards development of Kodimatha water tourism spot at Kottayam (a project of Government of Kerala). Contribution was made without ensuring monitoring as required under CSR Rule 5 (2), as physical verification revealed that work commenced only on May 2016 after a period of one year and four month from the date of transfer of amount.</p> <p>The Company replied (November 2016) that it spent ₹1 crore under the CSR head for the development of Water Tourism Spot, a project under the Tourism Department of Government of Kerala. The fact remains that there was absence of monitoring.</p>

⁸ A State Public Sector Undertaking.

Appendix 17

**Statement showing details of daily wage workers regularised in Forest Department
(Referred to in paragraph 3.5.4)**

Sl. No.	Category where appointed on daily wages/casual workers	Post	No. of employees regularised	Date of regularisation
1	Driver, Watcher, Pump Operator, Gardener, Computer Operator and Wireless Operator	Supernumerary post created in the pay scale of watcher	135	14 May 2015
2	Peon, Driver, Watcher, Draftsmen, Watcher cum Cook, Boat driver	Supernumerary post created in the pay scale of watcher	99	28 December 2015
3	Watcher	Watcher	1	17 July 2015
4	Mazdoor	Part Time Sweeper	1	14 December 2015
5	Worked in the capacity of Office clerk, Clerk cum Wireless operator, Office Assistant and Data Entry Operator.	LD Clerk	1	17 April 2015
6	Sweeper, Sanitary worker	Part Time Sweeper	7	17 July 2015 to 28 June 2016
Total			244	

Appendix 18

Statement showing details of auction discount distributed to prized subscribers in respect of cheques cleared after abnormal delay
(Referred to in paragraph 3.6.2)

Name of Branch	Number of Subscribers	Total number of instalments	Delay in realisation(more than seven days)	Average abnormal delay in realisation of cheque	Auction discount distributed (₹ in crore)
Alappuzha II	375	2023	Up to 463 days	11	0.35
Cherthala I	555	7869	Up to 317 days	18	1.15
Cherthala II	422	5467	Up to 1105 days	18	1.14
Karunagappally 1	386	3463	Up to 253 days	21	1.15
Parassala	313	1599	Up to 130 days	13	0.24
Perumbavoor I	790	11784	Up to 427 days	29	5.37
Palakkad	699	6337	Up to 375 days	62	0.58
Thalayolaparambu	273	2925	Up to 271 days	17	0.36
Thamarassery	237	1885	Up to 96 days	12	0.34
Total	4050	43352	Weighted Average delay	27	10.68

Appendix 19
Statement showing instances of suspicious transactions

(Referred to in paragraph 3.6.3)

Chitty No	Subscriber (Shri/ Ms)	Amount (₹)	Audit Observation
88/2013-98;4	Soumi S	2250	Shri. Sajeeb A of Alappuzha II Branch issued (16/11/2013) a cheque (numbered 10088) for ₹27031 to the Company. The cheque was realised on 24/01/2014
84/2012-98;15	Soumi S	2250	
107/2012-75;13&14	Sari S	8477	
119/2012-71;12&13	Rasiya A	7554	
81/2013-10;4	Jayasree K	6500	Shri. Sajeeb A of Alappuzha II Branch issued (03/12/2013) a cheque (numbered 10090) for ₹20000 to the Company. The cheque was realised on 08/02/2014.
160/2013-98;1	Ans A	5000	
160/2013-83;1	Navas A	5000	
160/2013-46;1	Vinodh S	5000	
160/2013-45;1	Ans A	5000	Shri. Sajeeb A of Alappuzha II Branch issued (4/12/13) a cheque (numbered 10091) for ₹21100 to the Company. The cheque was realised on 15/02/2014.
160/2013-89;1	Sanjeev Bhat	5000	
81/2013-10;5	Jayasree K	8000	
17/2012-25;23	Beema	8100	Shri. Sajeeb A of Alappuzha II Branch issued (21/12/13) a cheque (numbered 10098) for ₹29297 to the Company. The cheque was realised on 15/02/2014.
175/2013-46;1	Raji K	1000	
175/2013-47;1	Raji K	1000	
129/2013-37;3	Sanu AP	1500	
129/2013-38;3	Sanu AP	1500	
13/2014-10;1	Satheesan P	5000	
107/2012-75;15	Sari S	4297	
124/2012-50;13	Sajitha Ameer	7500	
81/2013-25	Sanu AP	7500	
8/2013-13;13	Jayasree M V	15250	Shri Shanavas S of Alappuzha II Branch issued (24/02/2014) a cheque (numbered 1895) for ₹15250 to the Company. The cheque was dishonoured and cash remitted on 04/03/2014

Appendix 20
Statement showing dishonour of cheques issued by employees of the Company
(Referred to in paragraph 3.6.4)

Name of subscribers (Shri/ Ms)	Name of the employee who issued cheques (Shri/ Ms)	Details of chitty	Amount of cheque dishonoured (₹)	Auction discount (₹)
1)Yehiya Muhammed Sherif 2) Jaseena M	Shanavas S, Special Grade Assistant	26 th instalment of two chitties - 21/2012-46 and 50	71,200	8,844
Jaseena M	Shanavas S, Special Grade Assistant	13 th instalment of chitty- 34/2013-24	7,500	2,500
1)Jaseena M 2)Yehiya Muhammed Sherif 3)Joseph VC	Shanavas S, Special Grade Assistant	23 rd instalment of chitty - 21/2012-50, 39 th instalment of chitty - 78/2010-40, 11 th instalment of chitty 34/2013-24, 16 th instalment of chitty 92/2012-39 of Jaseena M,23th instalment of chitty 21/2012-46 of Yehiya Muhammed Sherif and 15 th instalment of chitty 107/2012-40 of Joseph V.C	1,68,365	17,395

Appendix 21

Statement showing details of involvement of branch officials in favouring subscribers in getting the auction bid
(Referred to in paragraph 3.6.5)

Sl. No.	Branch	Name of subscribers (Shri/ Ms)	Chitty Number	No. of pending instalments	Total dues (₹in lakh)	Auction date	Cheque date	Date of cheque realisation	Prize money (₹in lakh)	Date of distribution of prize money
1	Palakkad Main	Ananthkrishnan R	78/2014	11	2.18	09/11/15	09/11/15	17/11/15	7.44	19/01/16
2			78/2014	13	2.6	08/01/16	08/01/16	13/01/16	8	02/03/16
3	Alappuzha II	Aleyamma Francis	21/2012	15	4.6	14/05/13	14/05/13	16/05/13	16	29/05/13
4			21/2012	15	4.6	14/06/13	14/06/13	18/06/13	15.99	08/07/13
5			73/2013	20	6.13	23/02/15	23/02/15	25/02/15	15.04	27/04/15
6	Perumbavoor	Siyad Mohammed	40/2013	3	2.81	11/08/14	11/08/14	29/08/14	35	03/12/14
7			40/2013	2	1.94	10/11/14	10/11/14	17/12/14	35.9	05/12/14
8	Main	Ambily T Chacko	24/2014	3	6.36	10/03/16	10/03/16	23/03/16	79.74	23/03/16
9			13/2012	2	1.78	20/01/15	20/01/15	28/01/15	41.4	20/02/15
10	Parassala	V. Kumar	06/2012	2	0.75	26/03/12	26/03/12	28/05/12	10.5	28/05/12
11			29/2013	2	0.37	26/12/13	26/12/13	30/12/13	11.24	13/01/14
12			14/2014	2	1.72	10/11/14	10/11/14	26/11/14	23.9	10/12/14
13	Chembukkavu	M.S Anith*	14/2014	3	2.61	10/02/15	10/02/15	16/03/15	26.5	06/03/15
14			180/2014	2	0.82	20/07/15	20/07/15	23/07/15	14.09	06/08/15
		Total			39.27				340.74	

* Obtained prize money before the Company realised the dues.

Appendix 22

Statement showing scheduled date of delivery, actual date of delivery and reasons for rejection

(Referred to in paragraph 3.10)

Scheduled date and quantity (No) of delivery		Actual date and quantity (No) of delivery		Date of rejection and quantity (No)		Reasons of rejection
Before November 2013	3	November 2013	3	Conditional acceptance	Nil	
February 2014	350	December 2013	10			
March 2014	150	January 2014	228			
April 2014	150	February 2014	112			
May 2014	150	March 2014	100	March 2014	8	
June 2014	150	May 2014	8	April/May 2014	440	
July 2014	150	June 2014	05			
August 2014	95	July 2014	05			
		August 2014	50	August 2014	10	
		September 2014	0			
		October 2014	207	October 2014	2	
		November 2014	100			
		December 2014	100			
		November 2015	10			
		January 2016	5			
				February 2015	100	
				March 2015	60	
				October 2015	51	
				December 2015	10	
Total	1198		943		681	

Glossary
(Referred to in paragraph 3.1)

Appointed Date	Appointed Date means the date on which Financial Close is achieved and every Condition Precedent is either satisfied or waived, as the case may be, in accordance with the provisions of the Concession Agreement, and such date shall be the date of commencement of the Concession Period. The Appointed Date in respect of the Concession Agreement of Vizhinjam Port has been fixed as 5 th December 2015.
Commercial Operation Date (COD)	Commercial operation date of the Vizhinjam port shall be the date on which Completion Certificate is issued by the Independent Engineer. The Port shall enter into commercial service on COD whereupon the Concessionaire shall be entitled to demand and collect Fee from users of the Port.
Concession	The right including the exclusive right, licence and authority granted to the private partner or a consortium or joint Venture Corporation (JVC) formed by the parties to the Concession Agreement, by the Government or a public sector partner under the relevant Agreement to construct, operate and maintain the project for a mutually agreed period (Concession Period) commencing from an Appointed Date and to receive grant, annuity at pre-determined levels and/or to collect user charges, tariff or toll as may be for providing services from the project.
Concession Fee	In consideration of the grant of Concession, the Concessionaire shall pay to the Government by way of concession fee a predetermined sum per annum.
Concession Period	Concession Period means the period starting on and from the Appointed Date and ending on the Transfer Date
Economic Internal Rate of Return (EIRR)	The EIRR indicates the rate of return at which the present value of the economic costs and benefits of the project are equal. In other words, it is the discount rate for which the net present value is zero.
EPC Contract	EPC Contract means the engineering, procurement and construction contract or contracts entered into by the Concessionaire with one or more contractors for, inter alia, engineering and construction of the Port in accordance with the provisions of the Concession Agreement;
Equity	Equity means the sum expressed in Indian Rupees representing the paid up equity share capital of the Concessionaire for meeting the equity component of the Total Project Cost.
Equity Support	Equity support means the Grant that shall be credited to the Escrow Account and shall be applied by the Concessionaire for meeting the Total Project Cost.
Escrow Account	“Escrow Account” means an Account which the Concessionaire shall open and maintain with a bank in which all inflows and outflows of cash on account of capital and revenue receipts and expenditures shall be credited and debited, as the case may be, in accordance with the provisions of the Concession Agreement, and includes the sub-accounts of such Escrow Account;
Fee	“Fee” or “User Fee” means the tariff or charge levied on cargo and Containers

Financial Close	“Financial Close” means the fulfilment of all conditions precedent to the initial availability of funds under the Financing Agreements;
Financing Agreements	“Financing Agreements” means the agreements executed by the Concessionaire in respect of financial assistance to be provided by the Senior Lenders by way of loans, guarantees, subscription to non-convertible debentures and other debt instruments including loan agreements, guarantees, notes, debentures, bonds and other debt instruments, security agreements, and other documents relating to the financing (including refinancing) of the Total Project Cost.
Funded Works	Funded works means (1)the construction of Breakwaters with minimum length of 3,100 (three thousand one hundred) metres, including crown wall, to protect the harbour basin from waves and swells; and (2) Fishing Harbour
Internal Rate of Return (IRR)	The internal rate of return on an investment or project is the "annualized effective compounded return rate" or rate of return that makes the net present value of all cash flows (both positive and negative) from a particular investment equal to zero. It can also be defined as the discount rate at which the present value of all future cash flows is equal to the initial investment or, in other words, the rate at which an investment breaks even.
Landlord Port	Landlord ports represent the most common management model where infrastructure, particularly terminals, is leased to private operating companies with the port authority retaining ownership of the land. The most common form of lease is a concession agreement where a private company is granted a long term lease in exchange of a rent that is commonly a function of the size of the facility as well as the investment required to build, renovate or expand the terminal. The private operator is also responsible to provide terminal equipment so that operating standards are maintained.
Master Plan	“Master Plan” means the master plan set forth in Schedule-A of the Concession Agreement for construction, development and operation of the Port in accordance with the provisions of the Agreement, and includes the vacant land earmarked for expansion of the Port;
Net Present Value (NPV)	Net Present Value (NPV) is the sum of all expected cash flows over the total economic life of the project; taken one year at a time, and discounted by a factor which represents the opportunity cost of capital.
O&M	“O&M” means the operation and maintenance of the Port and includes all matters connected with or incidental to such operation and maintenance, provision of services and facilities, and collection of Fee in accordance with the provisions of the Concession Agreement;
Private service ports.	The outcome of a complete privatization of the port facility with a mandate that the facilities retain their maritime role. The port authority is entirely privatised with almost all the port functions under private control with the public sector retaining a standard regulatory oversight. Still, public entities can be shareholders and thus gear the port towards strategies that are deemed to be of public interest.
Premium	The Concessionaire may agree to pay to the Government a premium in the form of an additional Concession Fee .equal to one <i>per cent</i> of the total Realisable Fee during that year, and for each subsequent year thereafter, the Premium shall be determined by increasing the proportion

	of Premium to the total Realisable Fee in the respective year by an additional one <i>per cent</i> as compared to the immediately preceding year
Project Assets	“Project Assets” means all physical and other assets relating to and forming part of the Site including (a) rights over the Site in the form of licence, Right of Way or otherwise; (b) tangible assets such as civil works and equipment including quay wall, Wharf, foundations, embankments, pavements, road surface, bridges, drainage works, sign boards, electrical systems, communication systems, and administrative offices; (c) Project Equipment situated on the Site; (d) buildings and immovable fixtures or structures forming part of the Port, including Port Estate Development; (e) all rights of the Concessionaire under the Project Agreements; (f) financial assets, such as receivables, security deposits etc.; (g) insurance proceeds; and (h) Applicable Permits and authorisations relating to or in respect of the Port, including Port Estate Development;
Realisable Fee	“Realisable Fee” means all the Fee due and realisable under the Concession Agreement, with or without any discounts or reduction in Fee, but does not include fees that the Concessionaire has not been able to realise after due diligence and best efforts.
Right of Way	“Right of Way” means the constructive possession of the Site, together with all way leaves, easements, unrestricted access and other rights of way, howsoever described, necessary for construction, operation and maintenance of the Port and Port Estate Development in accordance with this Agreement;
Senior Lenders	“Senior Lenders” means the financial institutions, banks, multilateral lending agencies, trusts, funds and agents or trustees of debenture holders, including their successors and assignees, who have agreed to guarantee or provide finance to the Concessionaire under any of the Financing Agreements for meeting all or any part of the Total Project Cost and who hold <i>pari passu</i> charge on the assets, rights, title and interests of the Concessionaire;
TEU	“TEU” means the standard unit of a Container comprising a twenty-foot equivalent Container measuring 20x8x8.5 feet each;
Total Project Cost	“Total Project Cost” means the capital cost incurred on construction and financing of the Project, excluding Port Estate Development, and shall be limited to the lowest of: (a) the capital cost of the Project, less Equity Support as set forth in the Financial Package; and (b) a sum of ₹4,089 crore (Rupees four thousand and eighty nine crore), less Equity Support.
Transfer Date	“Transfer Date” means the date on which the Concession Agreement and the Concession expires pursuant to the provisions of the Concession Agreement or is terminated by a Termination Notice
User	“User” means a person who uses or intends to use the Port or any part thereof on payment of Fee or in accordance with the provisions of the Concession Agreement and Applicable Laws; and includes vessels and vehicles using the Port.