

Appendices

Appendix-1

(Refer Paragraphs-1.1.5.1, 1.3.1 and 1.8.2)

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised accounts for 2022-23 (as on 30 September 2023)

(Figures in Col. (5) to (11) are ₹ in crore)

Sl. No.	Sector/Name of the SPSEs	Period of Accounts	Year in which Accounts finalised (upto Sep'23)	Paid up Capital	Total Shareholder's Funds/Net Worth	Total Long Term Borrowings	Turnover/ Revenue from Operation	EBIT (Earnings before interest & tax)	Profit/ Loss after tax	Capital Employed	Return on Capital Employed (in %)	Return on Equity (in %)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(A) Working Government Companies												
Agriculture & Allied												
1	Banglar Dairy Limited	2021-22	2022-23	10.00	12.83	-	-	0.43	0.32	12.83	3.35	2.49
2	Paschimanga Agri Marketing Corporation Limited	2020-21	2022-23	4.62	13.36	29.00	21.75	1.98	1.56	42.36	4.67	11.68
3	The State Fisheries Development Corporation Limited	2020-21	2022-23	3.06	(-) 24.21	2.64	20.77	(-) 0.44	(-) 0.19	(-) 21.57	-	-
4	West Bengal Agro-Industries Corporation Limited	2022-23	2023-24	8.41	(-) 224.84	2.00	139.60	4.58	(-) 27.23	(-) 222.84	-	-
5	West Bengal Biotech Development Corporation Limited	2015-16	2022-23	0.05	31.36	-	0.04	(-) 1.88	(-) 1.88	31.36	-	-
6	West Bengal Forest Development Corporation Limited	2021-22	2022-23	6.30	163.00	-	68.58	1.67	(-) 2.61	163.00	1.02	-
7	West Bengal Livestock Development Corporation Limited	2021-22	2022-23	15.64	(-) 4.08	0.57	161.31	(-) 4.92	(-) 4.81	(-) 3.51	-	-
8	West Bengal State Food Processing and Horticulture Development Corporation Limited	2016-17	2023-24	0.97	5.48	2.33	5.49	2.30	1.48	7.81	29.45	27.01
9	West Bengal State Minor Irrigation Corporation Limited	2018-19	2022-23	11.65	(-) 31.69	-	1.05	0.98	1.04	(-) 31.69	-	-
10	West Bengal State Seed Corporation Limited	2020-21	2022-23	2.50	194.48	36.07	193.81	10.46	4.16	230.55	4.54	2.14
Total				63.20	135.69	72.61	612.40	15.16	(-) 28.16	208.30	7.28	-

Sl. No.	Sector/Name of the SPSEs	Period of Accounts	Year in which Accounts finalised (upto Sep'23)	Paid up Capital	Total Shareholder's Funds/Net Worth	Total Long Term Borrowings	Turnover/Revenue from Operation	EBIT (Earnings before interest & tax)	Profit/Loss after tax	Capital Employed	Return on Capital Employed (in %)	Return on Equity (in %)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Finance												
11	Webel Venture Capital Limited	2022-23	2023-24	0.05	0.72	-	0.03	0.02	0.01	0.72	2.86	1.39
12	West Bengal Film Development Corporation Limited	2020-21	2022-23	5.20	(-) 124.95	43.60	-	(-) 1.27	(-) 7.04	(-) 81.35	-	-
13	West Bengal Handicrafts Development Corporation Limited	2021-22	2022-23	46.60	61.17	5.68	112.37	12.42	9.12	66.85	18.58	14.91
14	West Bengal Industrial Development Corporation Limited	2021-22	2022-23	435.93	779.38	-	83.30	2.59	1.77	779.38	0.33	0.23
15	West Bengal Infrastructure Development Finance Corporation Limited	2021-22	2022-23	225.30	1,246.69	4,978.79	347.14	334.97	53.13	6,225.48	5.38	4.26
16	West Bengal Women Development Undertaking	2019-20	2021-22	0.10	0.95	-	0.92	0.10	0.10	0.95	10.53	10.53
Total				713.18	1,963.96	5,028.07	543.76	348.83	57.09	6,992.03	4.99	2.91
Infrastructure												
17	Mackintosh Burn Limited	2021-22	2022-23	0.31	250.87	1.60	523.19	16.37	8.10	252.47	6.48	3.23
18	New Town Kolkata Green Smart City Corporation Limited	2021-22	2022-23	1.00	239.32	-	-	0.04	0.02	239.32	0.02	0.01
19	New Town Telecom Infrastructure Development Company Limited	2022-23	2023-24	1.05	47.02	-	15.06	14.57	10.53	47.02	30.99	22.39
20	Sundarban Infrastructure Development Corporation Limited	2017-18	2018-19	1.00	16.78	-	0.10	2.09	1.52	16.78	12.46	9.06
21	The West Bengal Small Industries Development Corporation Limited	2020-21	2021-22	190.86	340.39	-	131.80	8.79	13.8	340.39	2.69	4.05
22	Webel Electronics Infrastructure Development Limited	2022-23	2023-24	0.05	31.51	-	0.73	0.63	0.49	31.51	2.00	1.56

Sl. No.	Sector/Name of the SPSEs	Period of Accounts	Year in which Accounts finalised (upto Sep'23)	Paid up Capital	Total Shareholder's Funds/Net Worth	Total Long Term Borrowings	Turnover/Revenue from Operation	EBIT (Earnings before interest & tax)	Profit/Loss after tax	Capital Employed	Return on Capital Employed (in %)	Return on Equity (in %)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(₹ in crore)												
23	West Bengal Electronics Industry Development Corporation Limited	2022-23	2023-24	235.67	193.34	16.20	364.61	13.23	5.96	209.54	4.64	3.08
24	West Bengal Highway Development Corporation Limited	2021-22	2022-23	1,270.74	1,337.21	50.00	-	20.37	(-) 26.06	1,387.21	1.47	-
25	West Bengal Housing Infrastructure Development Corporation Limited	2020-21	2023-24	259.64	410.47	-	101.70	(-) 60.63	(-) 43.02	410.47	-	-
26	West Bengal Police Housing & Infrastructure Development Corporation Limited	2021-22	2022-23	10.40	47.20	-	175.88	6.53	4.83	47.2	13.83	10.23
27	West Bengal Transport Infrastructure Development Corporation Limited	2021-22	2022-23	7.60	43.27	-	4.23	(-) 1.01	(-) 1.01	43.27	-	-
Total				1,978.32	2,957.38	67.80	1,317.30	20.98	(-) 24.84	3,025.18	0.69	-
Manufacturing												
28	Durgapur Chemicals Limited	2022-23	2023-24	253.04	(-) 64.15	72.33	-	(-) 21.41	(-) 25.81	8.18	-	-
29	Electro Medical & Allied Industries Limited	2021-22	2022-23	16.40	(-) 83.97	37.10	4.78	(-) 0.73	(-) 0.73	(-) 46.87	-	-
30	Greater Calcutta Gas Supply Corporation Limited	2021-22	2022-23	41.15	(-) 575.86	255.59	-	(-) 33.23	(-) 65.83	(-) 320.27	-	-
31	Mayurakshi Cotton Mills (1990) Limited	2021-22	2022-23	7.76	(-) 104.87	46.15	1.17	(-) 3.32	(-) 15.46	(-) 58.72	-	-
32	The Shalimar Works (1980) Limited	2021-22	2022-23	1.25	(-) 465.17	175.83	1.95	(-) 11.45	(-) 34.78	(-) 289.34	-	-
33	Webfil Limited	2022-23	2023-24	8.53	13.03	0.21	43.26	3.72	1.89	13.24	28.10	14.50
34	West Bengal Mineral Development & Trading Corporation Limited	2022-23	2023-24	4.43	(-) 100.59	137.85	28.68	7.09	(-) 7.66	37.26	19.03	-
35	West Bengal Pharmaceutical & Phytochemical Development Corporation Limited	2018-19	2022-23	24.00	(-) 12.28	12.35	3.02	(-) 2.46	(-) 4.29	0.07	-	-
36	Westinghouse Saxby Farmer Limited	2018-19	2021-22	7.74	(-) 106.32	85.02	49.25	(-) 10.13	(-) 20.19	(-) 21.30	-	-
Total				364.30	(-) 1,500.18	822.43	132.11	(-) 71.92	(-) 172.86	(-) 677.75	-	-

Sl. No.	Sector/Name of the SPSEs	Period of Accounts	Year in which Accounts finalised (upto Sep'23)	Paid up Capital	Total Shareholder's Funds/Net Worth	Total Long Term Borrowings	Turnover/Revenue from Operation	EBIT (Earnings before interest & tax)	Profit/Loss after tax	Capital Employed	Return on Capital Employed (in %)	Return on Equity (in %)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Others												
37	Basumati Corporation Limited	2021-22	2022-23	0.10	(-) 235.31	81.55	5.10	(-) 2.73	(-) 13.95	(-) 153.76	-	-
38	Saraswati Press Limited	2021-22	2022-23	5.50	157.21	-	237.52	56.51	41.95	157.21	35.95	26.68
39	Silpabarta Printing Press Limited	2021-22	2022-23	0.89	(-) 7.51	6.06	0.53	(-) 1.62	(-) 2.40	(-) 1.45	-	-
40	West Bengal Text Book Corporation Limited	2021-22	2022-23	0.10	248.29	-	544.07	80.19	59.59	248.29	32.30	24.00
	Total			6.59	162.68	87.61	787.22	132.35	85.19	250.29	52.88	52.37
Power												
41	Bengal Birlbhum Coalfields Limited	2022-23	2023-24	0.10	(-) 1.33	-	-	0.01	0.01	(-) 1.33	-	-
42	The Durgapur Projects Limited	2022-23	2023-24	1,815.29	(-) 1,726.44	2,621.37	1,172.41	315.24	10.09	894.93	35.23	-
43	The West Bengal Power Development Corporation Limited	2022-23	2023-24	7,679.26	10,213.87	6,431.81	11,181.28	1,313.33	347.45	16,645.68	7.89	3.40
44	West Bengal Green Energy Development Corporation Limited	2022-23	2023-24	4.99	(-) 2.19	8.18	0.46	(-) 0.01	(-) 0.17	5.99	-	-
45	West Bengal State Electricity Distribution Company Limited	2022-23	2023-24	2,867.34	3,622.71	8,267.71	28,608.78	1,873.95	21.01	11,890.42	15.76	0.58
46	West Bengal State Electricity Transmission Company Limited	2022-23	2023-24	1,105.52	7,021.74	3,070.30	2,079.63	1,391.55	970.25	10,092.04	13.79	13.82
	Total			13,472.50	19128.36	20,399.37	43,042.56	4,894.07	1,348.64	39,527.73	12.38	7.05
Service												
47	Biswa Bangla Marketing Corporation Limited	2021-22	2022-23	13.28	1.44	-	16.83	(-) 5.86	(-) 5.85	1.44	-	-
48	Webel Electronics Manufacturing Clusters Limited	2022-23	2023-24	0.05	31.45	-	0.84	0.78	0.60	31.45	2.48	1.91

Sl. No.	Sector/Name of the SPSEs	Period of Accounts	Year in which Accounts finalised (upto Sep'23)	Paid up Capital	Total Shareholder's Funds/Net Worth	Total Long Term Borrowings	Turnover/ Revenue from Operation	EBIT (Earnings before interest & tax)	Profit/ Loss after tax	Capital Employed	Return on Capital Employed (in %)	
											(in per cent)	
											(12)	(13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
49	Webel Technology Limited	2022-23	2023-24	1.20	75.84	-	488.85	6.44	4.78	75.84	8.49	6.30
50	West Bengal Essential Commodities Supply Corporation Limited	2016-17	2022-23	1.08	(-) 22.50	311.29	3,852.13	53.28	(-) 6.05	288.79	18.45	-
51	West Bengal Medical Services Corporation Limited	2021-22	2022-23	10.00	103.75	45.00	24.19	13.19	(-) 8.37	148.75	8.87	-
52	West Bengal State Beverages Corporation Limited	2021-22	2022-23	20.00	91.44	-	15,298.89	65.87	49.69	91.44	72.04	54.34
53	West Bengal Surface Transport Corporation Limited	2021-22	2022-23	1.01	(-) 801.06	302.17	25.45	(-) 25.06	(-) 75.61	(-) 498.89	-	-
54	West Bengal Swarojgar Corporation Limited	2021-22	2022-23	130.00	215.79	-	-	3.76	2.72	215.79	1.74	1.26
55	West Bengal Tourism Development Corporation Limited	2020-21	2022-23	18.00	145.25	5.07	43.40	(-) 12.79	(-) 13.64	150.32	-	-
56	West Bengal Trade Promotion Organisation	2021-22	2022-23	0.60	12.84	-	-	(-) 15.46	(-) 15.46	12.84	-	-
57	West Bengal Transport Corporation Limited	2022-23	2023-24	20.40	(-) 2,967.19	315.39	31.93	(-) 19.33	(-) 91.71	(-) 2,651.80	-	-
Total				215.62	(-) 3,112.95	978.92	19,782.51	64.82	(-) 158.90	(-) 2,134.03	-	-
Total- A : Working Government Companies				16,813.71	19,734.94	27,456.81	66,217.86	5,404.29	1,106.16	47,191.75	11.45	5.61

Sl. No.	Sector/Name of the SPSEs	Period of Accounts	Year in which Accounts finalised (upto Sep'23)	Paid up Capital	Total Shareholder's Funds/Net Worth	Total Long Term Borrowings	Turnover/Revenue from Operation	EBIT (Earnings before interest & tax)	Profit/Loss after tax	Capital Employed	Return on Capital Employed (in %)	Return on Equity (in %)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(B) Working Statutory Corporations												
Agriculture & Allied												
58	West Bengal State Warehousing Corporation	2018-19	2021-22	7.61	42.44	-	111.06	64.25	44.54	42.44	151.39	104.95
Total				7.61	42.44	-	111.06	64.25	44.54	42.44	151.39	104.95
Finance												
59	West Bengal Financial Corporation	2021-22	2022-23	227.34	239.27	63.24	52.30	3.48	(-) 22.65	302.51	1.15	-
60	West Bengal Minorities Development & Finance Corporation	2018-19	2022-23	150.00	486.16	853.52	27.71	41.19	19.65	1,339.68	3.07	4.04
61	West Bengal Schedule Castes, Scheduled Tribes and Other Backward Classes Development & Finance Corporation	2021-22	2022-23	327.36	622.98	153.27	0.43	5.66	5.66	776.25	0.73	0.91
Total				704.70	1,348.41	1,070.03	80.44	50.33	2.66	2,418.44	2.08	0.20
Infrastructure												
62	West Bengal Industrial Infrastructure Development Corporation	2021-22	2022-23	-	139.10	111.14	14.92	22.68	16.55	250.24	9.06	11.90
Total				-	139.10	111.14	14.92	22.68	16.55	250.24	9.06	11.90
Service												
63	Calcutta State Transport Corporation	2021-22	2022-23	9.62	(-) 3,003.08	637.72	49.31	(-) 83.22	(-) 135.05	(-) 2,365.36	-	-
64	North Bengal State Transport Corporation	2021-22	2022-23	10.69	(-) 1,107.09	499.87	133.02	15.15	(-) 43.49	(-) 607.22	-	-
65	South Bengal State Transport Corporation	2021-22	2023-24	11.01	(-) 799.97	441.49	134.72	(-) 51.68	(-) 109.43	(-) 358.48	-	-
Total				31.32	(-) 4,910.14	1,579.08	317.05	(-)119.75	(-) 287.97	(-) 3,331.06	-	-
Total- B: Working Statutory Corporations				743.63	(-) 3,380.19	2,760.25	523.47	17.51	(-) 224.22	(-) 619.94	-	-

Sl. No.	Sector/Name of the SPSEs	Period of Accounts	Year in which Accounts finalised (upto Sep'23)	Paid up Capital	Total Shareholder's Funds/Net Worth	Total Long Term Borrowings	Turnover/ Revenue from Operation	EBIT (Earnings before interest & tax)	Profit/ Loss after tax	Capital Employed	Return on Capital Employed (in %)	Return on Equity (in %)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
(C) Inactive Companies/Corporations												
Agriculture & Allied												
66	West Bengal Tea Development Corporation Limited *	2018-19	2019-20	47.23	(-) 379.38	107.72	-	(-) 34.91	(-) 51.59	(-) 271.66	-	-
Total				47.23	(-) 379.38	107.72	-	(-) 34.91	(-) 51.59	(-) 271.66	-	-
Finance												
67	West Bengal Handloom & Powerloom Development Corporation Limited	2017-18	2022-23	46.76	(-) 5.58	4.81	-	0.02	(-) 0.15	(-) 0.79	-	-
Total				46.76	(-) 5.58	4.81	-	0.02	(-) 0.15	(-) 0.79	-	-
Manufacturing												
68	Carter Pooler Engineering Company Limited	2007-08	2008-09	0.95	(-) 47.12	20.69	-	(-) 0.08	(-) 3.08	(-) 26.43	-	-
69	Eastern Distilleries & Chemicals Limited	2016-17	2021-22	0.20	(-) 16.83	26.63	15.45	(-) 5.20	(-) 6.51	9.80	-	-
70	Kalyani Spinning Mills Limited	2021-22	2022-23	14.63	(-) 1,397.42	571.82	-	(-) 37.23	(-) 105.28	(-) 825.60	-	-
71	Krishna Silicate and Glass (1987) Limited	2006-07	2021-22	-	0.02	82.79	-	(-) 0.18	(-) 6.90	82.81	-	-
72	Lily Products Limited	2021-22	2022-23	0.01	(-) 291.11	68.03	-	(-) 0.07	(-) 9.11	(-) 223.06	-	-
73	National Iron and Steel Company (1984) Limited	2022-23	2023-24	0.50	(-) 44.94	7.74	-	(-) 0.51	(-) 1.75	(-) 37.20	-	-
74	Neo Pipes & Tubes Co. Limited	2021-22	2022-23	2.20	(-) 18.93	5.39	-	(-) 0.21	(-) 1.06	(-) 13.54	-	-
75	Pulver Ash Projects Limited*	2019-20	2020-21	2.15	(-) 13.31	13.00	-	(-) 0.07	(-) 0.07	(-) 0.31	-	-
76	The Infusions (India) Limited	2022-23	2023-24	7.73	(-) 37.11	7.28	-	(-) 0.35	(-) 2.60	(-) 29.83	-	-

Sl. No.	Sector/Name of the SPSEs	Period of Accounts	Year in which Accounts finalised (upto Sep'23)	Paid up Capital	Total Shareholder's Funds/Net Worth	Total Long Term Borrowings	Turnover/ Revenue from Operation	EBIT (Earnings before interest & tax)	Profit/ Loss after tax	Capital Employed	Return on Capital Employed (in %)	Return on Equity (in %)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
77	The West Bengal Projects Limited	2018-19	2022-23	1.89	(-) 0.67	-	-	(-) 0.08	(-) 0.09	(-) 0.67	-	-
78	The West Dinajpur Spinning Mills Limited	2021-22	2022-23	12.75	(-) 539.13	230.33	-	(-) 16.10	(-) 50.50	(-) 308.80	-	-
79	West Bengal Ceramic Development Corporation Limited	2022-23	2023-24	2.93	(-) 74.18	74.31	-	(-) 0.25	(-) 0.25	0.13	-	-
80	West Bengal Industrial Land Holdings Private Limited	2022-23	2023-24	0.01	0.01	-	-	-	-	-	-	-
81	West Bengal Plywood and Allied Products Limited	2012-13	2023-24	0.09	(-) 53.28	26.78	-	-	-	(-) 26.50	-	-
82	West Bengal State Leather Industries Development Corporation Limited	2019-20	2021-22	3.95	(-) 10.27	10.84	-	(-) 0.09	(-) 0.42	0.58	-	-
83	West Bengal Sugar Industries Development Corporation Limited	2022-23	2023-24	15.23	(-) 207.37	47.01	-	(-) 0.09	(-) 6.39	(-) 160.36	-	-
Total				65.22	(-) 2,751.64	1,192.64	15.45	(-) 60.51	(-) 194.01	(-) 1,558.98	-	-
Total- C: Inactive Government Companies				159.21	(-) 3,136.60	1,305.17	15.45	(-) 95.38	(-) 245.75	(-) 1,831.41		
(D) Inactive Statutory Corporation												
Service												
84	Great Eastern Hotel Authority	2021-22	2022-23	-	(-) 14.85	16.85	-	0.01	(-) 0.04	2.00	-	-
Total- D: Inactive Statutory Corporation				-	(-) 14.85	16.85	-	0.01	(-) 0.04	2.00	-	-
Grand Total (A + B + C + D)				17,716.55	13,203.30	31,539.08	66,756.78	5,326.44	636.19	44,748.38	11.90	4.82

* The SPSEs are underway of liquidation under NCLT.

Appendix-2

(Refer Paragraph-1.10)

Gist of significant comments on the accounts of the SPSEs issued from
01.04.2022 to 31.03.2023

Name of SPSEs	Year of audit	Significant observations
Mackintosh Burn Limited	2021-22	Non-recognition of revenue ₹ 4.64 crore and expenditure ₹ 27.90 crore towards execution of construction contract resulted in understatement of construction expenses by ₹ 27.90 crore and understatement of Revenue from Operations by ₹ 4.64 crore, with corresponding overstatement of profit for the year by ₹ 23.26 crore.
Greater Calcutta Gas Supply Corporation Limited	2021-22	Share Capital was understated by ₹ 59.07 crore, due to non-accountal of Share Capital, with consequential overstatement of “Other Current Liabilities” to the same extent.
West Bengal Industrial Development Corporation Limited	2021-22	‘Revenue from Contracts with customers’ was overstated by ₹ 11.78 crore, due to non-consideration of the abandoned TATA Motors Limited, Singur Project. Consequently, “Other Current Liabilities” were understated by the same amount.
West Bengal Medical Services Corporation Limited	2020-21	Non-accounting of payable interest, accrued but not due on loan, as on 31.03.2021, resulted in understatement of other Current Liabilities and overstatement of Profit for the year 2020-21, by ₹ 17.75 crore.
West Bengal Minorities Development and Finance Corporation	2017-18	Wrong calculation of receivable accrued interest, resulted in overstatement of Interest Income, under the Profit & Loss account, by ₹ 12.95 crore. This resulted in overstatement of profit.

Appendix-3

(Refer Paragraph-1.10.2)

List of SPSEs where Management Letters were issued

Sl. No.	Name of the SPSEs (Accounts finalised during the year)
1	West Bengal Industrial Development Corporation Limited (2020-21)
2	West Bengal Essential Commodities Supply Corporation Limited (2016-17)
3	West Bengal State Warehousing Corporation (2017-18) (2018-19)
4	North Bengal State Transport Corporation (2018-19) (2019-20) (2020-21) (2021-22)
5	South Bengal State Transport Corporation (2019-20)
6	Calcutta State Transport Corporation (2021-22)
7	West Bengal Agro Industries Development Corporation Limited (2018-19)
8	West Bengal Minorities Development & Finance Corporation (2017-18)
9	West Bengal Medical Services Corporation Limited (2020-21)
10	West Bengal Swarojgar Corporation Limited (2019-20 & 2020-21)
11	Gluconate Health Limited (2019-20)
12	Electro Medical & Allied Industries Limited (2020-21)
13	West Bengal Women Development Undertaking (2019-20)
14	West Bengal Minor Irrigation Corporation Limited (2018-19)
15	WEBFIL Limited (2022-23)
16	Saraswaty Press Limited (2022-23)
17	West Bengal Industrial Land Holding Private Limited (2022-23)
18	Krishna Silicate and Glass (1987) Limited (2006-07)

Appendix-4

(Refer Paragraph-1.11.4)

List of SPSEs where intervening period between two Board Meetings was more than 120 days

Sl. No.	Name of SPSEs	Date of Board Meetings	Date of previous BM	Interval (in days)
1	Basumati Corporation Limited	27-02-2023	19-10-2022	131
2	Durgapur Projects Limited	29-03-2023	18-11-2022	131
3	Carter Pooler Engineering Company Limited	23-06-2022	16-12-2022	176
4	The Infusion India Limited	30-08-2022	11-04-2022	141
5	WB Green Energy Development Corporation Limited	20-12-2022	12-08-2022	130
6	WB Highway Development Corporation Limited	26-08-2022	05-04-2022	143
7	WB Livestock Development Corporation Limited	24-02-2023	15-09-2022	162
8	West Bengal Ceramic Development Corporation Limited	22-02-2023	01-09-2022	174
9	West Bengal Infrastructure Development Finance Corporation Limited	19-12-2022	10-08-2022	131
10	West Bengal Swarojgar Corporation Limited	28-02-2023	20-09-2022	161
11	Krishna Silicate and Glass (1987) Limited	23-06-2022	04-11-2022	134
12	West Bengal Plywood & Allied products Limited	23-06-2022	16-12-2022	176
13	West Bengal Tourism Corporation Limited	28-06-2022	22-11-2022	147
		22-11-2022	24-03-2023	122
14	West Bengal Pharmaceutical & Phytochemical Development Corporation Limited	25-07-2022	22-12-2022	150
15	West Bengal Handicrafts Development Corporation Limited	19-05-2022	23-09-2022	127
16	Silpabarta Printing Press Limited	06-04-2022	09-08-2022	125
		09-08-2022	01-03-2023	204

Appendix-5

(Refer Paragraphs-1.11.5, 1.12.1 and 1.12.2)

Analysis of presence of Independent Directors, Nomination and Remuneration Committee and Audit Committee

Sl. No.	Name of SPSEs	Independent Directors	Nomination and Remuneration Committee	Audit Committee
1	Banglar Dairy Limited	No	No	No
2	West Bengal Transport Corporation Limited	No	No	No
3	The Kalyani Spinning Mills Limited	No	No	No
4	Greater Calcutta Gas Supply Corporation Limited	Yes	No	Yes
5	The West Dinajpur Spinning Mills Limited	No	No	No
6	West Bengal Tea Development Corporation Limited	No	No	No
7	West Bengal Sugar Industries Development Corporation Limited	No	No	No
8	The Durgapur Projects Limited	Yes	Yes	Yes
9	Electro Medical & Allied Industries Limited	No	No	No
10	Durgapur Chemicals Limited	No	Yes	No
11	The West Bengal Power Development Corporation Limited	Yes	Yes	Yes
12	The West Bengal Small Industries Development Corporation Limited	Yes	Yes	Yes
13	West Bengal Electronics Industry Development Corporation Limited	No	No	No
14	West Bengal Pharmaceutical & Phytochemical Development Corporation Limited	No	No	No
15	West Bengal Handicrafts Development Corporation Limited	No	No	No
16	West Bengal Handloom & Powerloom Development Corporation Limited	No	No	No
17	West Bengal Livestock Development Corporation Limited	No	No	No
18	West Bengal Industrial Development Corporation Limited	Yes	No	No
19	West Bengal Infrastructure Development Finance Corporation Limited	Yes	Yes	Yes
20	Biswa Bangla Marketing Corporation Limited	No	No	No
21	West Bengal Police Housing & Infrastructure Development Corporation Limited	Not provided		
22	West Bengal State Beverages Corporation Limited	No	No	No

Sl. No.	Name of SPSEs	Independent Directors	Nomination and Remuneration Committee	Audit Committee
23	West Bengal State Electricity Distribution Company Limited	Yes	Yes	Yes
24	West Bengal State Electricity Transmission Company Limited	Yes	Yes	Yes
25	West Bengal State Minor Irrigation Corporation Limited	No	No	No
26	West Bengal Swarojgar Corporation Limited	Yes	Yes	Yes
27	West Bengal Medical Services Corporation Limited	No	No	No
28	West Bengal Tourism Development Corporation Limited	Yes	No	Yes
29	West Bengal Housing Infrastructure Development Corporation Limited	No	No	No
30	West Bengal Highway Development Corporation Limited	Yes	Yes	Yes
31	Mackintosh Burn Limited	Yes	No	Yes
32	West Bengal Agro Industries Corporation Limited	No	No	No
33	Saraswaty Press Limited	No	No	No
34	Webel Technology Limited	Not provided		
35	West Bengal Essential Commodities Supply Corporation Limited	Yes	No	No
36	West Bengal State Seed Corporation Limited	No	No	No
37	West Bengal State Warehousing Corporation	No	No	No
38	West Bengal Text Book Corporation Limited	No	No	Yes
39	West Bengal Surface Transport Corporation Limited	No	No	No
40	The Shalimar Works (1980) Limited	No	No	No
41	Lily Products Limited	No	No	No
42	Basumati Corporation Limited	No	No	No
43	Westinghouse Saxby Farmers Limited	No	No	No
44	West Bengal Mineral Development & Trading Corporation Limited	No	No	No
45	West Bengal Ceramic Development Corporation Limited	No	No	No
46	Krishna Silicate and Glass (1987) Limited	No	No	No

Appendix-6

(Refer Paragraph-1.11.6)

Analysis of presence of Woman Director in the Board

Sl No.	Name of SPSEs	Whether Women Director present in the Board
1	Durgapur Chemicals Limited	No
2	The Durgapur Projects Limited	Yes
3	The West Bengal Power Development Corporation Limited	Yes
4	The West Bengal Small Industries Development Corporation Limited	No
5	West Bengal Electronics Industry Development Corporation Limited	No
6	West Bengal Highway Development Corporation Limited	Yes
7	West Bengal Housing Infrastructure Development Corporation Limited	Not provided
8	West Bengal Industrial Development Corporation Limited	Yes
9	West Bengal Infrastructure Development Finance Corporation Limited	No
10	West Bengal State Electricity Distribution Company Limited	Yes
11	West Bengal State Electricity Transmission Company Limited	Yes
12	West Bengal Swarojgar Corporation Limited	Yes
13	Mackintosh Burn Limited	Yes
14	Webel Technology Limited	Not provided
15	West Bengal Essential Commodities Supply Corporation Limited	Yes
16	West Bengal State Beverages Corporation Limited	Yes
17	West Bengal Text Book Corporation Limited	Yes

Appendix-7
(Refer Paragraph-1.13.2)
SPSEs required to conduct Internal Audit

Sl. No.	Name of SPSEs	Whether SPSEs conducted Internal Audit and by whom
1	Mackintosh Burn Limited	Yes, CA firm
2	Webel Technology Limited	Information not provided
3	Durgapur Chemicals Limited	No
4	The Durgapur Projects Limited	Yes, CA firm
5	The West Bengal Power Development Corporation Limited	Yes, CA firm
6	The West Bengal Small Industries Development Corporation Limited	Yes, CA firm
7	West Bengal Electronics Industry Development Corporation Limited	Yes, CA firm
8	West Bengal Highway Development Corporation Limited	Yes, CA firm
9	West Bengal Housing Infrastructure Development Corporation Limited	Information not provided
10	West Bengal Industrial Development Corporation Limited	Yes, Internal Audit
11	West Bengal Infrastructure Development Finance Corporation Limited	Yes, Internal Audit
12	West Bengal State Seed Corporation Limited	No
13	West Bengal Agro Industries Corporation Limited	No
14	West Bengal Essential Commodities Supply Corporation Limited	Yes, CA firm
15	West Bengal State Beverages Corporation Limited	Yes, CA firm
16	West Bengal State Electricity Distribution Company Limited	Yes, CA firm
17	West Bengal State Electricity Transmission Company Limited	Yes, CA firm
18	Saraswati Press Limited	Yes, CA firm
19	West Bengal Swarojgar Corporation Limited	Yes, CA firm
20	West Bengal Text Book Corporation Limited	Yes, CA firm
21	West Bengal Transport Corporation Limited	Yes, CA firm
22	Webfil Limited	Yes, CA firm

Appendix-8

(Refer Paragraph-1.14.3)

Expenditure on Corporate Social Responsibility

Sl. No.	Name of SPSEs	Latest finalised accounts	CSR obligation @ 2% of average profit of preceding three years (₹ in crore)	Exp on CSR (₹ in crore)
1	Mackintosh Burn Limited	2021-22	0.27	-
2	New Town Telecom Infrastructure Development Company Limited	2021-22	0.17	0.11
3	Saraswaty Press Limited	2021-22	0.60	-
4	The Durgapur Projects Limited	2022-23	-	-
5	The West Bengal Power Development Corporation Limited	2022-23	8.55	8.97
6	The West Bengal Small Industries Development Corporation Limited	2020-21	0.35	0.22
7	Webel Technology Limited	2022-23	0.12	-
8	West Bengal Electronics Industry Development Corporation Limited	2022-23	0.17	0.22
9	West Bengal Essential Commodities Supply Corporation Limited	2016-17	-	-
10	West Bengal Handicrafts Development Corporation Limited	2021-22	0.26	0.26
11	West Bengal Highway Development Corporation Limited	2021-22	-	-
12	West Bengal Industrial Development Corporation Limited	2021-22	0.66	-
13	West Bengal Infrastructure Development Finance Corporation Limited	2021-22	1.26	0.44
14	West Bengal Text Book Corporation Limited	2021-22	1.08	-
15	West Bengal Police Housing & Infrastructure Development Corporation Limited	2021-22	0.14	0.04
16	West Bengal State Beverages Corporation Limited	2021-22	1.58	1.58
17	West Bengal State Electricity Distribution Company Limited	2022-23	9.63	1.73
18	West Bengal State Electricity Transmission Company Limited	2022-23	12.19	12.41
19	West Bengal State Seed Corporation Limited	2020-21	0.63	-
Total			37.66	25.98