

PROFORMA FOR FURNISHING DETAILS FOR COMMERCIAL AUDIT REPORT (PUBLIC SECTOR ENTERPRISES) FOR
THE PERIOD ENDED MARCH 2025

(All ₹ values should be in whole figures)

A. GENERAL INFORMATION

S. No.	Particulars	Response
1	Name of the Company/Statutory Corporation	
2	Date of its incorporation	
3	Act under which incorporated	
4	Administrative Department	
5	Sector in which it is working (based on its objectives)	<input type="checkbox"/> Agriculture, livestock, forestry and fishing <input type="checkbox"/> Mining and quarrying <input type="checkbox"/> Manufacturing <input type="checkbox"/> Electricity, gas, water supply and other utility services <input type="checkbox"/> Construction <input type="checkbox"/> Trade, repair, hotels and restaurants <input type="checkbox"/> Transport, storage, communication and services related to broadcasting <input type="checkbox"/> Financial, real estate and professional services <input type="checkbox"/> Public Administration and other services <input type="checkbox"/> Service
6	Nature of Business	<input type="checkbox"/> Manufacturing and Production <input type="checkbox"/> Development and Infrastructure <input type="checkbox"/> Service/Trading/Consultancy <input type="checkbox"/> Traditional and Welfare <input type="checkbox"/> Agriculture/Plantation/Livestock <input type="checkbox"/> Financial

		<input type="checkbox"/> Public Utilities
7	Ownership Status	<input type="checkbox"/> Wholly owned by GoK <input type="checkbox"/> Jointly owned by GoK and Central Government <input type="checkbox"/> Jointly owned by GoK, Central Government and Others <input type="checkbox"/> Jointly owned by GoK and Others <input type="checkbox"/> Jointly owned by GoK, Public and Others <input type="checkbox"/> Jointly owned by GoK, SLPEs and Others <input type="checkbox"/> Jointly owned by GoK and NRIs
8	If subsidiary, name of the holding Company	
9	Type of Incorporation	<input type="checkbox"/> Statutory Corporation (established under a Central/State Act) <input type="checkbox"/> Government Company – Public Limited (Companies Act, 2013) <input type="checkbox"/> Government Company – Private Limited (Companies Act, 2013) <input type="checkbox"/> Other (please specify): _____
10	Is the company registered under Section 8 of Company's Act 2013?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11	Whether IND AS is applicable to it?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, date from which IND AS is applicable: _____
12	Is the Company listed in any Stock Exchange? If yes, please furnish details. (i) Name(s) of the Stock Exchange(s) where the company is listed (e.g., BSE, NSE). (ii) Type of listing (Equity shares, Debt instruments, etc.). (iii) Date of listing / year of listing. (iv) ISIN (International Securities Identification Number), if applicable.	<input type="checkbox"/> Yes <input type="checkbox"/> No The details: (i) (ii) (iii) (iv)
13	Is the Company/Statutory Corporation engaged in monopoly business, i.e., operating as the exclusive provider of its	<input type="checkbox"/> Yes

	goods/services in its area of operation, with no competition permitted or existing in that geographical region?	<input type="checkbox"/> No
14	Status of final accounts	
	i) 2022-23	<input type="checkbox"/> Audited, <input type="checkbox"/> Provisional
	ii) 2023-24	<input type="checkbox"/> Audited, <input type="checkbox"/> Provisional
	iii) 2024-25	<input type="checkbox"/> Audited, <input type="checkbox"/> Provisional
16	Year up to which Accounts have been finalised	
17	Year up to which Internal Audit is complete	
18	Year up to which Statutory Audit is complete	
19	Year up to which C&AG Audit is complete	
20	Managing Directors during 2024-25.	Name: _____ Duration: _____

B. CAPITAL STRUCTURE

S. No.	Particulars	As on 31.03.2023		As on 31.03.2024		As on 31.03.2025	
		% of holding	₹ in whole figures	% of holding	₹ in whole figures	% of holding	₹ in whole figures
1	Contributor of Paid-up capital						
	i) State Government (Excluding Share Capital Advance)						
	ii) Share Capital Advance of State Government (included in Current Liabilities)						
	Total State Government Share (i + ii)						
	iii) Central Government						
	iv) Holding Company						
	v) Others						
	Total (i to v)						

2	Authorized Capital (₹)			
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C. BUDGETARY SUPPORT RECEIVED FROM THE STATE GOVERNMENT

S. No.	Particulars	2022-23 (₹)	2023-24 (₹)	2024-25 (₹)
1	Equity capital			
2	Loans			
	(i) Short Term			
	(ii) Long Term			
	(iii) Interest Free			
3	Subsidy/grant			

D. LOANS (AS SHOWN IN BALANCE SHEET AND NOTES TO ACCOUNTS)

1. Long-term loans Outstanding from Government and Financial Institutions

S. No.	Loan taken from	Outstanding as on 31.03.2023		Outstanding as on 31.03.2024		Outstanding as on 31.03.2025	
		Principal Amount (₹)	Interest Accrued & Due (₹)	Principal Amount (₹)	Interest Accrued & Due (₹)	Principal Amount (₹)	Interest Accrued & Due (₹)
1	State Government (Government of Kerala)						
2	Central Government						
3	Financial Institutions and Others						
Total							

Detailed statement of aforesaid type of loans

2. Long-term loans from the State Government outstanding as on 31st March 2025

S. No.	Loan Reference/G. O	Principal (₹)	Date of receipt of loan	Tenure	Date of maturity	Date of closure (if closed during the year)	Rate of interest (In %)	Principal outstanding as on 31 March 2025.	Interest Accrued as on 31 March 2025
1									
2									
3									
	Total								

(Note: 1. The amount should tally with the outstanding balances reported under State Government Loans in C.1.1.

2. Separately mention if interest free loan.)

3. Long-term loan from Central Government outstanding as on 31st March 2025

S. No.	Loan Reference / G. O	Principal Amount (₹)	Date of receipt of loan	Tenure	Date of maturity	Date of closure (if closed during the year)	Rate of interest (In %)	Principal outstanding as on 31 March 2024 (₹)	Interest Accrued as on 31 March 2025
1									
2									
3									
	Total								

(Note: 1. The amount should tally with the Central government loan outstanding as on 31 March 2025 ---C.1.2.

2. Separately mention if interest free loan.)

4. Long-term loan from Financial Institution and others outstanding as on 31st March 2025

S. No.	Loan / Public deposits detail	Principal Amount of Loan (₹)	Date of receipt of loan	Term of loan	Date of maturity	Date of closure	Rate of interest (In %)	Loan outstanding as on 31 March 2025 (₹)	Interest Accrued as on 31 March 2025
1									
2									

3								
Total								

(Note: 1. The amount should tally with the Financial Institution and others loan outstanding as on 31 March 2025—C.1.3

2. Separately mention if interest free loan

3. *If the company is a financial institution that accepts public deposits, provide the details of such outstanding deposit amounts as reflected in the balance sheet as on 31 March 2025.)*

5. Age wise analysis of principal and interest outstanding on long-term loans as on 31 March 2025.

S. No.	Particulars	Outstanding (₹) for less than 1 year (a)		Outstanding (₹) for 1 to 3 years (b)		Outstanding (₹) for more than 3 years (c)		Total outstanding (₹) on long term loans (d)=(a)+(b)+(c)	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
1	State Government								
2	Central Government								
3	Financial Institutions and Others								

6. Conversion, if any, of government loans into equity (please give government order-wise break-up)

S. No.	Government Order	2022-23 (₹)	2023-24 (₹)	2024-25 (₹)
1				
2				
3				

7. Interest-free loans received from the Government of Kerala during the year

S. No.	Particulars	2022-23	2023-24	2024-25
1	Nature of the loan	<input type="checkbox"/> Short Term <input type="checkbox"/> Long Term	<input type="checkbox"/> Short Term <input type="checkbox"/> Long Term	<input type="checkbox"/> Short Term <input type="checkbox"/> Long Term

2	Tenure of loans (in years)			
3	Amount of loan received. (₹)			
4	Amount repaid (₹)			
5	Outstanding balance at the end of each year. (₹)			

8. Loan restructuring, moratorium, and waiver of dues by government/financial institutions

S. No.	Particulars	Response		
1	Has the PSU applied for or obtained rescheduling, restructuring, moratorium, or waiver of loan repayments (principal or interest) from State Government, Central Government, or Financial Institutions? If yes, furnish details:	<input type="checkbox"/> Yes <input type="checkbox"/> No		
	(i) Nature of relief sought	<input type="checkbox"/> Moratorium, <input type="checkbox"/> Rescheduling, <input type="checkbox"/> Waiver, <input type="checkbox"/> Restructuring		
	(ii) Date of correspondence / letter of reference			
	(iii) Amount involved (₹)			
	(iv) Status of request	<input type="checkbox"/> Approved, <input type="checkbox"/> Rejected, <input type="checkbox"/> Pending		
	(v) If approved, relevant G.O. / approval letter reference			
2	Loans for which moratorium/rescheduling/restructuring of repayment was actually granted during the year, including:			
	(i) Loan reference number / G.O. number			
	(ii) Nature of relief	<input type="checkbox"/> Moratorium, <input type="checkbox"/> Rescheduling, <input type="checkbox"/> Restructuring		
	(iii) Amount covered (₹)			
	(iv) Repayments made during the relief/extended period			
	(v) Balance repayments, if any			
3	Waiver of dues, if any, by the State Government during the year 2024-25 as under	2022-23 (₹)	2023-24 (₹)	2024-25 (₹)
	(i) Loan Principal written off			

(ii)	Interest written off			
(iii)	Penal interest/other charges written off			
	Total			

9. Amounts receivable from the Government of Kerala towards loans extended to government

S. No.	As on 31.03.2023			As on 31.03.2024			As on 31.03.2025		
	G.O./Sanction Letter	Principle (₹)	Interest (₹)	G.O./Sanction Letter	Principle (₹)	Interest (₹)	G.O./Sanction Letter	Principle (₹)	Interest (₹)
1									
2									
3									

E. GUARANTEES

1. The State Government guarantees outstanding at the end of the year in respect of loans and other borrowings availed by the PSUs

S. No.	Name of Bank/Financial Institution or Agency	2023 (₹)		2024 (₹)		2025 (₹)	
		Sanctioned during the year	Outstanding at the end of the year	Sanctioned during the year	Outstanding at the end of the year	Sanctioned during the year	Outstanding at the end of the year
1							
2							
3							
	Total						

2. State Government guarantee obligations during 2024-25

S. No.	Particulars	Response
1	Opening balance of Guarantee Commission payable as on 01/04/2024 (₹)	

2	Guarantee Commission accrued during 2024-25 (₹)	
3	Total (₹) (1+2)	
4	Amount remitted to Government as Guarantee Commission during 2024-25 (₹)	
5	Balance of Guarantee Commission payable as on 31.03.2025 (₹)	
6	The number of loan accounts backed by the Government guarantee that were not serviced/ repaid during the year.	
7	Total value of loan accounts backed by the Government guarantee which were not serviced/ repaid by the PSE during the year (₹)	

3. Details of defaulting loan accounts on which Government Guarantee was provided (if applicable)

S. No.	Particulars	Response
1	Bank / Financial Institution	
2	Loan type	
3	Amount overdue	
4	Government Order (Reference)	

F. RECEIPTS FOR IMPELEMENTATION OF PROJECTS

1. Equity received from Central and State government for implementation of projects

S. No.	Purpose of Equity / Name of the project	Whether Central or State Govt Equity (Central/State)	Equity Amount sanctioned (₹)	Receipt of Equity (₹)			Status of project	Remarks, if any.
				2022-23	2023-24	2024-25		
1								
2								
3								

Note: The amount of loan, if any, converted to equity for implementation of project may be included

2. Loans received from central and state government for implementation of projects

S. No.	Purpose of Loan /Name of the project	Whether Central or State Govt Loan (Central/State)	Amount sanctioned (₹)	Receipt of loans (₹)			Status of project	Remarks, if any.
				2022-23	2023-24	2024-25		
1								
2								
3								

Note: The amount of loans converted to equity and working capital loans may be excluded.

3. Grants received from central and state government for implementation of projects

S. No.	Purpose of Grant / Name of the project	Whether Central or State Govt Grant (Central/State)	Nature of Grant (Capital/Revenue)	Year of sanction (financial year)	Amount sanctioned (₹)	Receipt of Grants (₹)			Status of project	Remarks, if any.
						2022-23	2023-24	2024-25		
1										
2										
3										

G. CONTRIBUTION TO STATE EXCHEQUER

1. Regular contribution

S. No.	Contribution to State Exchequer (Except dividend, interest and guarantee)	GST/Excise/License Fee etc.?	FY 2022-23 (₹)	FY 2023-24 (₹)	FY 2024-25
1	Tax Revenue paid				
2	Non- Tax Revenue paid				
3	Any other items, please specify				
	Grand Total				

2. Deposits/Advances as directed by GoK.

S. No.	Particulars	Response
1	Whether any amount was deposited in Treasury Account and/ or provided any advance/ loan to other PSEs based on the directions of Government of Kerala? If yes, provide details:	<input type="checkbox"/> Yes <input type="checkbox"/> No
	(i) Amount deposited/ advanced (₹)	
	(ii) Sources of funds of (a)? (Write its details – When, Any G. O/ direction/ letter (enclose))	<input type="checkbox"/> Retained earnings <input type="checkbox"/> Borrowed funds <input type="checkbox"/> Others: _____ Details: _____
	(iii) Nature of deposit/ advance	<input type="checkbox"/> Treasury Deposits <input type="checkbox"/> Working Capital Support to other PSUs (Name of the PSU: _____) <input type="checkbox"/> Project financing loan to other PSUs (Name of the PSU: _____) <input type="checkbox"/> Settlement of dues/ Support package to other PSUs (Name of the PSU: _____) <input type="checkbox"/> Share application money pending allotment to another PSU (Name of the PSU: _____) <input type="checkbox"/> Other _____
	(iv) Amount outstanding as on 31 March 2025 (₹)	

H. EXPENDITURE ON EMPLOYEES

Year	Number of Employees (including executives)					Salary/Wages/Deputation allowance/Pensions and Other Benefits (₹)				
	Permanent	On Contract	On Deputation	Casual Basis	Pensioners	Permanent	On Contract	On Deputation	Casual Basis	Pensioners

2022-23										
2023-24										
2024-25										

I. PRODUCTION AND SALES

Year	Total value of production (₹)	Sales to Government of Kerala/PSEs (₹) (a)	Export sales (₹) (b)	Other Sales (₹) (c)	Total value of sales/service (₹) (d)=(a)+(b)+(c)	Remarks if any
2022-23						
2023-24						
2024-25						

Note: In “*Total Value of Production*” - please mention the value of production for manufacturing PSEs and the total sales value for service-oriented PSEs.

J. PRIVATISATION, DISINVESTMENT, BUY-BACK, AND STATUS OF SICK/DEFUNCT COMPANIES INCLUDING LIQUIDATION AND MERGER

1. Privatisation, Disinvestment and Buy Back of Shares by Company-Promoters

S. No.	Particulars	Response
1	Privatisation (If activities hitherto carried out by the Company have been privatized at the instance of the Government)	
	(i) List of activities that have been transferred to private entities.	
	(ii) Purchase consideration received for each transferred activity.	
	(iii) Government Order authorizing the transfer.	
	(iv) Actual date of transfer for each activity.	

	(v) Any other relevant particulars related to the transfer.	
2	Disinvestment (If the State Government has accepted disinvestment of shares in the Company)	
	(i) Present stage of the disinvestment process.	
	(ii) Number of shares disinvested during 2024-25.	
	(iii) Value of shares disinvested during 2024-25.	
3	Buy-back of shares by company-promoter (If the promotional agreement provides for the buy-back of shares from the Company by the co-promoter after the promoted units have started commercial production)	
	(i) Name of the units in which investment was held.	
	(ii) Number of shares sold/transferred during 2024-25.	
	(iii) Face value of the shares sold/transferred.	
	(iv) Consideration received for the shares during 2024-25.	

2. Sick, Defunct Companies and Companies under Liquidation/Merger

S. No.	Particulars	Response
1	In case the Company is sick and has been referred to NCLT/IBC or is in the process of being referred to NCLT/IBC	
	(i) Date on which referred to NCLT/IBC	
	(ii) Date of registration of case and case number.	
	(iii) Present position	
2	Defunct companies (In case the Company is defunct)	
	(i) Date from which defunct	
	(ii) Reasons for being defunct	

	(iii) Action taken to revitalize the Company	
3	Liquidation (In case the Company is under liquidation)	
	(i) The date of Govt. Order sanctioning the liquidation	
	(ii) Present position	
4	Merger (In case the Company is under a merger)	
	(i) Date of Government sanction for the merger	
	(ii) Present stage of merger	

K. PLACEMENT OF PREVIOUS THREE AUDITED FINANCIAL STATEMENTS

S. No.	Year of accounts	Date of placement of audited financial statement in Annual General Meeting	Date of placement of audited financial statement in State Legislative Assembly
1			
2			
3			

L. DIRECTORS

1. Directors on the board during 2024-25

S. No.	Name (Specify if woman director)	Type of Directorship
1		<input type="checkbox"/> Executive, <input type="checkbox"/> Non-Executive, <input type="checkbox"/> Official, <input type="checkbox"/> Non-Official, <input type="checkbox"/> Nominee, <input type="checkbox"/> Independent
2		<input type="checkbox"/> Executive, <input type="checkbox"/> Non-Executive, <input type="checkbox"/> Official, <input type="checkbox"/> Non-Official, <input type="checkbox"/> Nominee, <input type="checkbox"/> Independent
3		<input type="checkbox"/> Executive, <input type="checkbox"/> Non-Executive, <input type="checkbox"/> Official, <input type="checkbox"/> Non-Official, <input type="checkbox"/> Nominee, <input type="checkbox"/> Independent

2. Number of directors (2024-25)

S. No.	Particular	Total No. of Directors	No. of Independent Directors	No. of Women Directors
1	Board			
2	Audit Committee			
3	CSR Committee			

4	Nomination and Remuneration Committee			
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M. ATTENDANCE OF DIRECTORS IN BOARD MEETINGS HELD DURING 2024-25

1. Date and number of directors attended the meeting during 2024-25

S. No.	Date of Board meeting	Total Number of Directors attended the meeting	Number of Women Directors attended the meeting	Number of Independent Directors attended the meeting
1				
2				
3				
4				

2. Other Details

S. No.	Particulars	Response
1	Is any post of Director vacant?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, date of vacancy: _____
2	Nature of vacancy of post of Director	<input type="checkbox"/> Casual Vacancy <input type="checkbox"/> Vacancy of independent director <input type="checkbox"/> Vacancy of woman director
3	Status of Chairman of the Board	<input type="checkbox"/> Executive <input type="checkbox"/> Non-Executive

4	Whether Independent Directors were appointed under Section 149(6) of the Companies Act, 2013. (Note: Unlisted public companies are required to appoint at least two Independent Directors if they have a paid-up share capital of ₹10 crore or more, or turnover of ₹100 crore or more, or outstanding loans, debentures, and deposits exceeding ₹50 crore.)	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable
5	Does the Company facilitate Board Meetings via Electronic Mode (Video Conference)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	Agenda and Notes on the agenda in respect of Board/ Committee meetings were normally circulated?	<input type="checkbox"/> At least one week before <input type="checkbox"/> Less than one week before <input type="checkbox"/> Tabled at the meeting
7	Whether the draft minutes circulated to Directors within 15 days?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8	Whether the posts of Chairman and Managing Director are held by the same person?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9	Whether the post of Managing Director is held as additional charge?	<input type="checkbox"/> Yes <input type="checkbox"/> No
10	Whether Annual Report contains a separate section on Corporate Governance with details of compliance?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11	Whether formal letter was issued for appointing Independent Directors?	<input type="checkbox"/> Yes <input type="checkbox"/> No
12	Whether terms of reference/Code of conduct are specified in the appointment letter?	<input type="checkbox"/> Yes <input type="checkbox"/> No

13	<p>Whether the post of Key Managerial Personnel was vacant for at least six months? (According to Section 2(51) “Key Managerial Personnel”, in relation to a company, means -</p> <ul style="list-style-type: none"> (i) The Chief Executive Officer or the Managing Director or the Manager. (ii) The Company Secretary (iii) The Whole-Time Director. (iv) The Chief Financial Officer. (v) Such other officers, not more than one level below the directors who is in whole-time employment, are designated as key managerial personnel by the Board; and (vi) Such other officer as may be prescribed) 	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide the following details: Name: _____ Duration: From _____ to _____.
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N. ANNUAL GENERAL MEETING

1. Latest three Annual General Meetings

S. No.	Date of Annual General meeting	Period/s of the accounts adopted in AGM	Total Number of directors attended the meeting	Number of women directors attended the meeting	Number of Independent Directors attended the meeting
1					
2					
3					

2. Other Details

S. No.	Particulars	Response
1	Financial year up to which the accounts have been adopted in the latest Annual General Meeting (AGM)	

2	Whether the AGM for the financial year 2024–25 is due to be held, and steps have been initiated for the same?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3	Whether the company has filed its latest Annual Return within 60 days of holding the AGM?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Whether the Annual Return has been filed up to the financial year 2024–25?	<input type="checkbox"/> Yes <input type="checkbox"/> No If not, specify the number of years pending _____

O. AUDIT COMMITTEE MEETINGS

1. Latest four Audit Committee Meetings

S. No.	Date of Meetings	Total Number of Directors attended the meeting	Number of Independent Directors attended the meeting
1			
2			
3			
4			

2. Other Details

S. No.	Particulars	Response
1	Whether Audit Committee is constituted as per Section 177?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2	Status of Chairman of Audit Committee	<input type="checkbox"/> Executive Director <input type="checkbox"/> Non-Executive Director
3	Whether internal financial control systems and risk management systems were discussed in the Audit Committee Meeting?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Was the Chairperson of the Audit Committee present at the Annual General Meeting during 2024-25.	<input type="checkbox"/> Yes <input type="checkbox"/> No

		<input type="checkbox"/> Not conducted
5	Whether the annual report on the working of the Audit Committee was prepared?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6	Whether Statutory auditor's performance was reviewed in Audit Committee Meeting?	<input type="checkbox"/> Yes <input type="checkbox"/> No
7	Whether the Internal auditor's performance was reviewed in the Audit Committee Meeting?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8	Whether financial statements and Auditor's Report are reviewed in the Audit Committee Meeting?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9	Whether CAG audit findings and management letters were discussed in the Audit Committee Meeting?	<input type="checkbox"/> Yes <input type="checkbox"/> No
10	Whether discussions were held by the Audit Committee with Statutory Auditors before commencement of audit to ascertain the areas of concern?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11	Whether review of management discussion and analysis of financial and operation results was done by Audit committee?	<input type="checkbox"/> Yes <input type="checkbox"/> No
12	Whether review of statements of related party transactions submitted by management was done by Audit committee?	<input type="checkbox"/> Yes <input type="checkbox"/> No
13	Whether review of management letters /letters of internal financial control weaknesses by statutory auditors was done by Audit committee?	<input type="checkbox"/> Yes <input type="checkbox"/> No
14	Whether review of internal audit reports was done by Audit committee?	<input type="checkbox"/> Yes <input type="checkbox"/> No
15	Whether review of appointment, removal and terms of remuneration of chief internal auditor was done by Audit committee?	<input type="checkbox"/> Yes <input type="checkbox"/> No
16	Whether review of statements of deviations was done by Audit committee?	<input type="checkbox"/> Yes

		<input type="checkbox"/> No
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P. CORPORATE SOCIAL RESPONSIBILITY

1. For the period 2024-25

S. No.	Particulars	Response
1	Whether the Company meets the criteria of Section 135 of Companies Act, 2013 regarding Corporate Social Responsibility (CSR) during 2024-25?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, date of constitution of CSR Committee _____
2	Whether the approved CSR Policy has been displayed on the company website?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3	Whether disclosure has been made in the Directors' Report forming part of the Annual Report regarding the execution of CSR programmes and expenditure incurred on CSR activities?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Note: Please attach the annual report on Corporate Social Responsibility Activities.

2. Amount spent for Corporate Social Responsibility activities

S. No.	Financial year when criteria was applicable	Reporting year (Year of spending)	Average net profit of immediately preceding 3 years (₹)	CSR obligation (₹)	Amount allocated for CSR activities (₹)	Amount actually spent (₹)	Amount carried forward in case of unspent CSR fund (₹)
1							
2							
3							

Note: Please provide item-wise and expenditure-wise yearly details of CSR fund utilization. Also indicate whether the average profit calculated for CSR obligations is **negative**.

3. CSR committees/ Approval of annual CSR plans

Year	Number of meetings held during the financial year	Date of approval of Annual CSR Plan and budget by CSR committee	Date of approval of Annual CSR Plan and budget by Board of Directors
2022-23			
2023-24			
2024-25			

Q. INTERNAL AUDIT FRAMEWORK

S. No.	Particulars	Response
1.	Whether the PSU has internal audit mechanism to ensure the effectiveness of internal controls and risk management?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2.	Whether Section 138(1) of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, is applicable to the PSU?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3.	Whether the rules for prescribing the manner and intervals in which the internal audit shall be conducted and reported to the Board have been prescribed by the PSU?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4.	Who conducts the internal audit of the PSU (as decided by the Board)?	<input type="checkbox"/> Chartered Accountants <input type="checkbox"/> Cost Accountants <input type="checkbox"/> Internal Audit Wing <input type="checkbox"/> Mention others _____
5.	Whether the internal audit in PSU is conducted?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, <input type="checkbox"/> Quarterly <input type="checkbox"/> Half-yearly <input type="checkbox"/> Annual basis <input type="checkbox"/> Concurrent audit
6.	Are the internal audit reports of PSU placed before the Board?	<input type="checkbox"/> Yes <input type="checkbox"/> No

7.	Whether the internal audit reports of PSU are placed and discussed in the Audit Committee?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8.	Please indicate the level of effectiveness of internal audit in providing independent assurance on risk management, governance and internal controls. (Kindly furnish statutory audit report/internal audit report to support your response)	<input type="checkbox"/> Highly Effective <input type="checkbox"/> Moderately Effective <input type="checkbox"/> Partially Effective <input type="checkbox"/> Not Effective

Note: Please attach the internal audit report of the PSU for the year ending 2024-2025.

R. DIVIDEND PAYOUT

S. No.	Particulars	During 2022-23	During 2023-24	During 2024-25
1	Date of declaration of dividend (If final - AGM/ if interim - Board)	<input type="checkbox"/> AGM, <input type="checkbox"/> Board, Date: _____	<input type="checkbox"/> AGM, <input type="checkbox"/> Board, Date: _____	<input type="checkbox"/> AGM, <input type="checkbox"/> Board, Date: _____
2	Date of payment of dividend			
3	Dividend declared (₹)			
4	Dividend paid (₹)			

S. ASSETS AND OPERATIONAL PERFORMANCE

S. No.	Particulars	31.03.2023 (₹)	31.03.2024 (₹)	31.03.2025 (₹)
1	Non-Current Asset			
2	Current Asset			
3	Revenue from Operation			
4	Non-Operating Revenue			

Note: 1. All the columns must be duly filled.

2. All the amounts must be represented in terms of **whole figures**.

3. Please provide a soft copy of the Balance Sheet and Profit and Loss accounts for the period 2023-24 and 2024-25. If the accounts are not finalized, please provide a soft copy of provisional accounts for the said period.
4. The data provided must be consistent with the information submitted to the Centre for Management Development, Thiruvananthapuram, for the preparation of their annual review report on State Public Sector Enterprises (PSEs), published by the Bureau of Public Enterprises, Planning and Economic Affairs Department, Government of Kerala, titled “A Review of Public Enterprises in Kerala for 2025.”

Place:

Signature

Date:

Designation

The Proforma duly filled in may please be sent to:

The Senior Audit Officer

Report AMG II Section, Audit Bhavan,

Office of the Principal Accountant General (Audit II)

Kerala, Thiruvananthapuram – 695 001

Phone no. 0471-2786712, 2786713.

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