PROFORMA FOR FURNISHING DETAILS FOR COMMERCIAL AUDIT REPORT (PUBLIC SECTOR ENTERPRISES) FOR THE PERIOD ENDED MARCH 2026

*(All ₹ values should be in **whole figures**)*

A. GENERAL INFORMATION

S. No.	Particulars	Response
1	Name of the Company/Statutory Corporation	
2	CIN	
3	Date of its incorporation	
4	Act under which incorporated	
5	Administrative Department	
6	Sector in which it is working (based on its objectives)	☐ Agriculture, livestock, forestry and fishing ☐ Mining and quarrying ☐ Manufacturing ☐ Electricity, gas, water supply and other utility services ☐ Construction ☐ Trade, repair, hotels and restaurants ☐ Transport, storage, communication and services related to broadcasting ☐ Financial, real estate and professional services ☐ Public Administration and other services ☐ Service
7	Nature of Business	☐ Manufacturing and Production ☐ Development and Infrastructure ☐ Service/Trading/Consultancy ☐ Traditional and Welfare ☐ Agriculture/Plantation/Livestock ☐ Financial ☐ Public Utilities
8	Ownership Status	☐ Wholly owned by GoK ☐ Jointly owned by GoK and Central Government

		☐ Jointly owned by GoK, Central Government and Others ☐ Jointly owned by GoK and Others ☐ Jointly owned by GoK, Public and Others ☐ Jointly owned by GoK, SLPEs and Others ☐ Jointly owned by GoK and NRIs
9	If subsidiary, name of the holding Company	
10	Type of Incorporation	☐ Statutory Corporation (established under a Central/State Act) ☐ Government Company – Public Limited (Companies Act, 2013) ☐ Government Company – Private Limited (Companies Act, 2013) ☐ Other (please specify): ______________
11	Is the company registered under Section 8 of Company's Act 2013?	☐ Yes ☐ No
12	Whether IND AS is applicable to it?	☐ Yes ☐ No If yes, date from which IND AS is applicable: ____________
13	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.	☐ Yes ☐ No The details: (i) (ii) (iii) (iv)
14	Is the Company/Statutory Corporation engaged in monopoly business, i.e., operating as the exclusive provider of its goods/services in its area of operation, with no competition permitted or existing in that geographical region?	☐ Yes ☐ No
16	Status of final accounts	
	i) 2023-24	☐ Audited, ☐ Provisional
	ii) 2024-25	☐ Audited, ☐ Provisional
	iii) 2025-26	☐ Audited, ☐ Provisional

17	Year up to which Accounts have been finalised	
18	Year up to which Internal Audit is complete	
19	Year up to which Statutory Audit is complete	
20	Year up to which C&AG Audit is complete	
21	Managing Directors during 2025-26.	Name: __________________ Duration: __________________

B. <u>CAPITAL STRUCTURE</u>

S. No.	**Particulars**	**As on 31.03.2024**		**As on 31.03.2025**		**As on 31.03.2026**	
		% of holding	**₹ in whole figures**	**% of holding**	**₹ in whole figures**	**% of holding**	**₹ in whole figures**
1	Authorised Capital (₹)						
2	Paid-up capital						
3	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) *(Should match with Sl. No. B2)*						

C. BUDGETARY SUPPORT RECEIVED FROM THE STATE GOVERNMENT

S. No.	Particulars	2023-24 (₹)	2024-25 (₹)	2025-26 (₹)
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 (Servicing loans and Non Servicing loans)

<table>
<tr><th rowspan="3">S. No.</th><th rowspan="3">Loan taken from</th><th colspan="3">Outstanding as on 31.03.2024</th><th colspan="3">Outstanding as on 31.03.2025</th><th colspan="3">Outstanding as on 31.03.2026</th></tr>
<tr><th colspan="2">Principal Amount (₹)</th><th rowspan="2">Interest Accrued & Due (₹)</th><th colspan="2">Principal Amount (₹)</th><th rowspan="2">Interest Accrued & Due (₹)</th><th colspan="2">Principal Amount (₹)</th><th rowspan="2">Interest Accrued & Due (₹)</th></tr>
<tr><th>Interest free loans</th><th>Interest bearing loans</th><th>Interest free loans</th><th>Interest bearing loans</th><th>Interest free loans</th><th>Interest bearing loans</th></tr>
<tr><td>1</td><td>State Government (Government of Kerala)</td><td></td><td></td><td></td><td colspan="2"></td><td></td><td colspan="2"></td><td></td></tr>
<tr><td>2</td><td>Central Government</td><td></td><td></td><td></td><td colspan="2"></td><td></td><td colspan="2"></td><td></td></tr>
<tr><td>3</td><td>Financial Institutions and Others</td><td></td><td></td><td></td><td colspan="2"></td><td></td><td colspan="2"></td><td></td></tr>
<tr><td colspan="2">Total</td><td></td><td></td><td></td><td colspan="2"></td><td></td><td colspan="2"></td><td></td></tr>
</table>

2. Long-term loans availed but **not repaid as per schedule**

<table>
<tr><th rowspan="3">S. No.</th><th rowspan="3">Loan taken from</th><th colspan="3">Outstanding as on 31.03.2026</th></tr>
<tr><th colspan="2">Principal Amount (₹)</th><th rowspan="2">Interest Accrued & Due for interest bearning loans (₹)</th></tr>
<tr><th>Interest free loans</th><th>Interest bearing loans</th></tr>
<tr><td>1</td><td>State Government (Government of Kerala)</td><td></td><td></td><td></td></tr>
<tr><td>2</td><td>Central Government</td><td></td><td></td><td></td></tr>
</table>

3	Financial Institutions and Others			
Total				

Detailed statement of aforesaid loans

3. Long-term loans from the **State Government** outstanding as on 31st March 2026

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 2026 (₹)	Interest Accrued as on 31 March 2026 (₹)
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**.)

4. Long-term loan from **Central Government** outstanding as on 31st March 2026

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 2026 (₹)	Interest Accrued as on 31 March 2026 (₹)
1									
2									
3									
Total									

(**Note:** 1. The amount should tally with the Central government loan outstanding as on 31 March 2026 **---C.1.2**.
2. **Please mention separately if interest free loan**.)

5. Long-term loan from **Financial Institution and others** outstanding as on 31st March 2026

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 2026 (₹)	Interest Accrued as on 31 March 2026 (₹)

1									
2									
3									
Total									

(**Note:** **1.** The amount should tally with the Financial Institution and others loan outstanding as on 31 March 2026—**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 2026.)

6. Age wise analysis of principal and interest outstanding on **long-term loans as on 31 March 2026**

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 amount of interest bearing loans	**Interest**	**Principal amount of interest bearing loans**	**Interest**	**Principal amount of interest bearing loans**	**Interest**	**Principal amount of interest bearing loans**	**Interest**
1	State Government	Servicing loans								
		Non servicing loans(defaulted loans)								
2	Central Government									
3	Financial Institutions and Others									

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

S. No.	**Government Order**	**2023-24 (₹)**	**2024-25 (₹)**	**2025-26 (₹)**
1				
2				

3				

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

S. No.	Particulars	2023-24	2024-25	2025-26
1	Number of loans availed.			
2	Purpose of loan			
3	Tenure of loans (in years)			
4	Amount of loan received. (₹)			
5	Amount repaid (₹)			
6	Outstanding balance at the end of each year. (₹)			

9. 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:	☐ Yes ☐ No
	(i) Nature of relief sought	☐ Moratorium, ☐ Rescheduling, ☐ Waiver, ☐ Restructuring
	(ii) Date of correspondence / letter of reference	
	(iii) Amount involved (₹)	
	(iv) Status of request	☐ Approved, ☐ Rejected, ☐ 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	☐ Moratorium, ☐ Rescheduling, ☐ 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 2025-26 as under	**2023-24 (₹)**	**2024-25 (₹)**	**2025-26 (₹)**
	(i) Loan Principal written off			
	(ii) Interest written off			
	(iii) Penal interest/other charges written off			
	Total			

10. <u>Loans/financial assistance extended to other SPSEs as directed by Government of Kerala</u>

S. No.	Particulars	Particulars
1	Whether the SPSE had extended any loan/financial assistance to other SPSEs pursuant to any Government Order/direction/sanction letter, which remained **outstanding as on 31 March 2026?** If yes, provide the details below.	☐ Yes ☐ No
	a. Name of SPSE	
	b. G.O./Sanction Letter and date	
	b. Number of loans	
	c.Tenure of loans (in years)	
	d. Amount of loan	
	e. Principal amount outstanding as on 31 March 2026	
	f. Interest (including penal interest) amount outstanding as on 31 March 2026	
	g. Whether the repayment is guaranteed by Government	
2	Source of funds utilised for extending such loan/financial assistance:	☐ Retained earnings ☐ Borrowed funds ☐ Others: ___________
3	Nature/purpose of the loan/financial assistance:	☐ Working Capital Support to another SPSE ☐ Project Financing Loan to another SPSE

		☐ Settlement of dues/Support Package to another SPSE ☐ Share Application Money pending allotment to another SPSE ☐ Other: __________

Note: In case multiple loans/financial assistance have been extended to other SPSEs, separate loan-wise details covering the aforesaid particulars may be furnished in the table below.

11. Loans /Financial Assistance received from other SPSEs as directed by Government of Kerala

S. No.	Particulars	Particulars
1	Whether the SPSE had received any loan/financial assistance from any other SPSE pursuant to any Government Order/direction/sanction letter, which **remained outstanding as on 31 March 2026?** If yes, provide the details below.	☐ Yes ☐ No
	a. Name of lending SPSE	
	b. G.O./Sanction Letter and date	
	b. Number of loans	
	c.Tenure of loans (in years)	
	d. Amount of loan	
	e. Principal amount outstanding as on 31 March 2026	
	f. Interest (including penal interest) amount outstanding as on 31 March 2026	
	g. Whether the repayment is guaranteed by Government.	
2	Utilisation of the loan/financial assistance:	☐ Working Capital Support ☐ Project Financing Loan ☐ Settlement of dues/Support Package for revival ☐ Others.

Note: In case multiple loans/financial assistance have been received from other SPSEs, separate loan-wise details covering the aforesaid particulars may be furnished in the table below.

12. Long-term loans from the **State Government** taken during 2025-26 on which **moratorium is allowed**

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 2026 (₹)	Interest Accrued as on 31 March 2026 (₹)
1									
2									
3									
Total									

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	2024 (₹)		2025 (₹)		2026 (₹)	
		Maximum Guarantee Limit	Guarantee availed by the Company at the end of the year	Maximum Guarantee Limit	Guarantee availed by the Company at the end of the year	Maximum Guarantee Limit	Guarantee availed by the Company at the end of the year
1							
2							
3							
Total							

2. State Government guarantee obligations during 2025-26

S. No.	Particulars	Response
1	Opening balance of Guarantee Commission payable as on 01/04/2025 (₹)	
2	Guarantee Commission accrued during 2025-26 (₹)	
3	**Total (₹) (1+2)**	

4	Amount remitted to Government as Guarantee Commission during 2025-26 (₹)	
5	Balance of Guarantee Commission payable as on 31.03.2026 (₹)	
6	The number of loan accounts backed by the Government guarantee which 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.
				2023-24	2024-25	2025-26		
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.
				2023-24	2024-25	2025-26		
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.
						2023-24	2024-25	2025-26		
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 2023-24 (₹)	FY 2024-25 (₹)	FY 2025-26
1	Tax Revenue paid				
2	Non- Tax Revenue paid				
3	Any other items, please specify				
	Grand Total				

2. Treasury Deposits/Advances as directed by GoK.

S. No.	Particulars		Response
1	Whether any amount was deposited in Treasury Account based on the directions of Government of Kerala? If yes, provide details:		☐ Yes ☐ No
	(i)	Amount deposited/ advanced as on 31 March 2026 (₹)	
	(ii)	Sources of funds of (a)? (Write its details – When, Any G. O/ direction/ letter (enclose))	☐ Retained earnings ☐ Borrowed funds ☐ Others: ________________ Details: _________________
	(iii)	Nature of deposit/	☐ Treasury Deposits ☐ STSB Deposits

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
2023-24										
2024-25										
2025-26										

I. PRODUCTION AND SALES

Year	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	Total value of production

						(in case of manufacturing sector SPSEs) **(₹)**
2023-24						
2024-25						
2025-26						

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 2025-26.	

	(iii) Value of shares disinvested during 2025-26.	
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 2025-26.	
	(iii) Face value of the shares sold/transferred.	
	(iv) Consideration received for the shares during 2025-26.	

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 2025-26

S. No.	Name and post held (Specify if woman director)	Period of Directorship	Type of Directorship
1			☐ Executive, ☐ Non-Executive, ☐ Official, ☐ Non-Official, ☐ Nominee, ☐ Independent, ☐ Government Nominee
2			☐ Executive, ☐ Non-Executive, ☐ Official, ☐ Non-Official, ☐ Nominee, ☐ Independent, ☐ Government Nominee
3			☐ Executive, ☐ Non-Executive, ☐ Official, ☐ Non-Official, ☐ Nominee, ☐ Independent, ☐ Government Nominee
4			☐ Executive, ☐ Non-Executive, ☐ Official, ☐ Non-Official, ☐ Nominee, ☐ Independent, ☐ Government Nominee
5			☐ Executive, ☐ Non-Executive, ☐ Official, ☐ Non-Official, ☐ Nominee, ☐ Independent, ☐ Government Nominee
6			☐ Executive, ☐ Non-Executive, ☐ Official, ☐ Non-Official, ☐ Nominee, ☐ Independent, ☐ Government Nominee
7			☐ Executive, ☐ Non-Executive, ☐ Official, ☐ Non-Official, ☐ Nominee, ☐ Independent, ☐ Government Nominee
8			☐ Executive, ☐ Non-Executive, ☐ Official, ☐ Non-Official, ☐ Nominee, ☐ Independent, ☐ Government Nominee
9			☐ Executive, ☐ Non-Executive, ☐ Official, ☐ Non-Official, ☐ Nominee, ☐ Independent, ☐ Government Nominee

10			☐ Executive, ☐ Non-Executive, ☐ Official, ☐ Non-Official, ☐ Nominee, ☐ Independent, ☐ Government Nominee

2. <u>Number of directors **(2025-26)**</u>

S. No.	**Particular**	**Total No. of Directors as per AoA**	**No. of Directors out of column (3) during 2025-26**							
			Total No. of Directors during 2025-26	**No. of Women Directors out of column (4)**	**No. of Independent Directors out of column (4)**	**No. of Executive Directors out of column (4)**	**No. of Non-Executive Directors out of column (4)**	**No. of Official Directors out of column (4)**	**No. of Non-Official Directors out of column (4)**	**No. of Nominee Directors out of column (4)**
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**	**(10)**	**(11)**
1	Board									
2	Audit Committee									
3	CSR Committee									
4	Nomination and Remuneration Committee									

M. <u>ATTEDANCE OF DIRECTORS IN BOARD MEETINGS HELD DURING 2025-26</u>

1. <u>Date and number of directors attended the meeting during **January 2025 to March 2025**</u>

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**	**Number of Government nominees attended the meeting**
1					
2					
3					
4					

2. <u>Date and number of directors attended the meeting during **April 2025 to March 2026**</u>

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				

3. <u>Other Details</u>

S. No.	Particulars	Response
1	Is any post of Director vacant?	☐ Yes ☐ No If yes, period of vacancy (of each director): ___________
2	Nature of vacancy of post of Director	☐ Casual Vacancy ☐ Vacancy of independent director ☐ Vacancy of woman director
3	Status of Chairman of the Board (Name and date of appointment)	☐ Executive ☐ 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.)	☐ Yes ☐ No ☐ Not Applicable
5	Does the Company facilitate Board Meetings via Electronic Mode (Video Conference)?	☐ Yes ☐ No

6	Agenda and Notes on the agenda in respect of Board/ Committee meetings were normally circulated?	☐ At least one week before ☐ Less than one week before ☐ Tabled at the meeting
7	Whether the draft minutes circulated to Directors within 15 days?	☐ Yes ☐ No
8	Whether the posts of Chairman and Managing Director are held by the same person?	☐ Yes ☐ No
9	Whether the post of Managing Director is held as additional charge?	☐ Yes ☐ No
10	Whether Annual Report contains a separate section on Corporate Governance with details of compliance?	☐ Yes ☐ No
11	Whether formal letter was issued for appointing Independent Directors?	☐ Yes ☐ No
12	Whether terms of reference/Code of conduct are specified in the appointment letter?	☐ Yes ☐ No
13	Number of separate meetings conducted among Independent Directors without the presence of non-independent directors during 2025-26	
14	Whether Independent Directors made declaration that he/she meets the status of an Independent Directors?	☐ Yes ☐ No
15	Number of Independent Directors given training during 2025-26?	
16	Whether details of Independent Directors' training were disclosed on the website of PSEs?	☐ Yes ☐ No

17	Name of Key Managerial Personnel (According to Section 2(51) “Key Managerial Personnel”, in relation to a company, means - (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 officers as may be prescribed)	
18	Whether the post of Key Managerial Personnel was vacant for at least six months?	☐ Yes ☐ No If yes, provide the following details: Name: ____________________________ Post: Duration: From _________ to __________.

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 audited accounts have been adopted at the latest Annual General Meeting (AGM)	**FY__________**
2	Whether the audited accounts for the financial year 2025–26 have been finalised? If no, furnish the reasons for pendency and the period for which the accounts have remained pending.	☐ Yes ☐ No
3	Whether the company has filed its latest Annual Return within 60 days of holding the AGM?	☐ Yes ☐ No FY__________ Date of filing
4	Whether the Company has filed all Annual Returns that were due for filing up to 31 March 2026 within the prescribed time under Section 92(4) of the Companies Act, 2013?	☐ Yes ☐ No
5	If No, whether the Company has paid any additional fee for delayed filing of the Annual Return of last filed accounts under Section 92 of the Companies Act, 2013? If yes, furnish the amount paid, date of payment. If no	
6	Whether any interest under Section 234A of the Income-tax Act, 1961, was payable by the Company due to delay in filing the Income-tax Return? If yes, furnish the details of interest payable and paid.	☐ Yes ☐ No If yes, provide details:

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. <u>Other Details</u>

S. No.	Particulars	Response
1	Whether Audit Committee is constituted as per Section 177?	☐ Yes ☐ No
2	Status of Chairman of Audit Committee	☐ Executive Director ☐ Non-Executive Director
3	Whether internal financial control systems and risk management systems were discussed in the Audit Committee Meeting?	☐ Yes ☐ No
4	Was the Chairperson of the Audit Committee present at the Annual General Meeting during 2025-26.	☐ Yes ☐ No ☐ Not conducted
5	Whether the annual report on the working of the Audit Committee was prepared?	☐ Yes ☐ No
6	Whether Statutory auditor's performance was reviewed in Audit Committee Meeting?	☐ Yes ☐ No
7	Whether the Internal auditor's performance was reviewed in the Audit Committee Meeting?	☐ Yes ☐ No
8	Whether financial statements and Auditor's Report are reviewed in the Audit Committee Meeting?	☐ Yes ☐ No
9	Whether CAG audit findings and management letters were discussed in the Audit Committee Meeting?	☐ Yes ☐ No
10	Whether discussions were held by the Audit Committee with Statutory Auditors before commencement of audit to ascertain the areas of concern?	☐ Yes ☐ No
11	Whether review of management discussion and analysis of financial and operation results was done by Audit committee?	☐ Yes ☐ No
12	Whether review of statements of related party transactions submitted by management was done by Audit committee?	☐ Yes ☐ No
13	Whether review of management letters /letters of internal financial control weaknesses by statutory auditors was done by Audit committee?	☐ Yes ☐ No

14	Whether review of internal audit reports was done by Audit committee?	☐ Yes ☐ No
15	Whether review of appointment, removal and terms of remuneration of chief internal auditor was done by Audit committee?	☐ Yes ☐ No
16	Whether review of statements of deviations was done by Audit committee?	☐ Yes ☐ No

P. CORPORATE SOCIAL RESPONSIBILITY

1. For the period 2025-26

S. No.	Particulars	Response
1	Whether the Company meets the criteria of Section 135 of Companies Act, 2013 regarding Corporate Social Responsibility (CSR) during 2025-26?	☐ Yes ☐ No ☐ If yes, date of constitution of CSR Committee ____________
2	Whether the approved CSR Policy has been displayed on the company website?	☐ Yes ☐ 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?	☐ Yes ☐ No
4	Was any baseline survey conducted to identify potential CSR activities?	☐ Yes ☐ No
5	CSR activities were implemented by?	☐ Directly by the PSE ☐ Through an external agency If through an external agency , provide the CSR Registration Number
6	Amount of CSR expenditure incurred within the local area? **(₹)**	

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
2023-24			
2024-25			
2025-26			

Q. NOMINATION AND REMUNERATION COMMITTEE

S. No.	Particulars	Response
1	Whether the Company has constituted the Nomination and Remuneration Committee (NRC) as required under Section 178(1) of the Companies Act, 2013? If yes, provide the constitution/details of the Committee.	☐ Yes ☐ No ☐ If yes, date of constitution of NRC _____________
2	Number of non-executive directors in NRC	
3	Number of independent directors in NRC	
4	Status of Chairman of NRC	☐ Executive ☐ Non-Executive ☐ Independent
5	Number of meetings of NRC held during 2025-26	
6	Number of directors attended NRC meeting held during 2025-26	

R. 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?	☐ Yes ☐ 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?	☐ Yes ☐ 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?	☐ Yes ☐ No
4.	Who conducts the internal audit of the PSU (as decided by the Board)?	☐ Charted Accountants ☐ Cost Accountants ☐ Internal Audit Wing ☐ Mention others_____________
5.	Whether the internal audit in PSU is conducted?	☐ Yes ☐ No If yes, ☐ Quarterly ☐ Half-yearly ☐ Annual basis ☐ Concurrent audit
6.	Are the internal audit reports of PSU placed before the Board?	☐ Yes ☐ No
7.	Whether the internal audit reports of PSU are placed and discussed in the Audit Committee?	☐ Yes ☐ 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)	☐ Highly Effective ☐ Moderately Effective ☐ Partially Effective ☐ Not Effective
9	Does the Company have a Vigil Mechanism/Whistle Blower Policy as mandated under Section 177(9) of the Companies Act, 2013?	☐ Yes ☐ No

Note: Please attach the internal audit report of the PSU for the year ending 2025-2026.

S. DIVIDEND PAYOUT

S. No.	Particulars	During 2023-24	During 2024-25	During 2025-26
1	Date of declaration of dividend (If final - AGM/ if interim - Board)	☐ AGM, ☐ Board, Date: _________	☐ AGM, ☐ Board, Date: _________	☐ AGM, ☐ Board, Date: _________
2	Financial year for which dividend is declared			
3	Dividend declared (₹)			
4	Dividend paid (₹)			
5	Date of payment of dividend			
6	If not paid, amount transferred to Unpaid Dividend Account (₹)			
7	Whether any interest, penalty or other liability was incurred due to delay in payment of dividend? If yes, provide the amount, date of payment and reasons for such delay.			

T. FINANCIAL AND OPERATIONAL PERFORMANCE

S. No.	Particulars	31.03.2024 (₹)	31.03.2025 (₹)	31.03.2026 (₹)
1	Non-Current Asset			
2	Current Asset			
3	Current Liabilities			
4	Non-Current Liabilities			
5	Revenue from Operation			
6	Non-Operating Revenue			
7	Expenditure			
8	Profit/Loss before interest and tax			
9	Profit/Loss after interest and tax			
10	Net worth			

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 2024-25 and 2025-26. 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 2026."

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.
Email ID: reptcomlersa.ker.au@cag.gov.in, reptcomlersa@gmail.com