

**COMMITTEE ON PAPERS LAID ON THE TABLE  
(2023-24)**

**SEVENTEENTH LOK SABHA**

**173**

**173<sup>rd</sup> REPORT**

**[Delay in laying the Annual Reports and Audited Accounts of the Indian Drugs & Pharmaceuticals Ltd. (IDPL) under the administrative control of the Ministry of Chemicals and Fertilizers (Department of Pharmaceuticals)]**

**(Presented to Lok Sabha on 08.02.2024)**



**सत्यमेव जयते**

**LOK SABHA SECRETARIAT  
NEW DELHI**

**February, 2024/Magha, 1945 (Saka)**

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**COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE**  
**LOK SABHA**  
**(2023-24)**

**Shri Girish Chandra** - **Chairperson**

**MEMBERS**

2. Shri Shafiqur Rahman Barq
3. Dr. A. Chellakumar
4. Shri Pallab Lochan Das
5. Shri Choudhury Mohan Jatua
6. Choudhary Mehboob Ali Kaiser
7. Dr. Amol Ramsing Kolhe
8. Shri Jamyang Tsering Namgyal
9. Smt. Aparupa Poddar
10. Shri T.N. Prathapan
11. Shri Sellaperumal Ramalingam
12. Shri Saptagiri Sankar Ulaka
13. Shri Devendrappa Y.
14. Shri Ashok Kumar Yadav
15. Vacant\*

**SECRETARIAT**

1. Shri R.K. Suryanarayanan - Joint Secretary
2. Shri Naval K. Verma - Director
3. Shri Rahul Singh - Deputy Secretary

## INTRODUCTION

I, Chairperson of the Committee on Papers Laid on the Table (2023-24), having been authorized by the Committee to present this Report on their behalf, present this 173rd Report in respect of the delay in laying the Annual Reports and Audited Accounts of the Indian Drugs & Pharmaceuticals Ltd. (IDPL) under the administrative control of the Ministry of Chemicals and Fertilizers (Department of Pharmaceuticals).

2. In terms of the recommendations contained in the First and Second Reports (5<sup>th</sup> Lok Sabha) of the Committee, presented to the House on 8<sup>th</sup> March and 12<sup>th</sup> May, 1976, respectively and the Second Report (6<sup>th</sup> Lok Sabha) of the Committee presented to the House on 22<sup>nd</sup> December, 1977, the Annual Reports and Audited Accounts of all the Statutory/ Autonomous bodies/ Institutes/ Companies/ Public Undertakings/Corporations/Joint Ventures/Societies, etc. are required to be laid on the Table of the House within nine months of the closure of the respective accounting year *i.e.* by 31 December.

3. The scrutiny by the Committee revealed that the requisite documents of Indian Drugs & Pharmaceuticals Ltd. (IDPL) for 2012-13 to 2021-22 were laid in Lok Sabha with continuous delays. The Committee considered the matter of delay in laying the Annual Reports and Audited Accounts of the Indian Drugs & Pharmaceuticals Ltd. (IDPL) and took oral evidence of the representatives of the Ministry of Chemicals and Fertilizers (Department of Pharmaceuticals) the Indian Drugs & Pharmaceuticals Ltd. (IDPL) at their sitting held on 07 December, 2023.

4. The Committee considered and adopted the Report at their sitting held on 07 February, 2024.

5. The Committee wish to express their thanks to the officers of the Ministry of Chemicals and Fertilizers (Department of Pharmaceuticals) and Indian Drugs & Pharmaceuticals Ltd. and the Indian Drugs and Pharmaceuticals Ltd., (IDPL) for furnishing the written replies and other material/information for being placed before the Committee.

6. The Committee also place on record their appreciation of the valuable assistance rendered to them by the officials of the Lok Sabha Secretariat attached to the Committee.

7. The Observations/Recommendations of the Committee have been printed in bold letters at the end of the Report.

**07 February, 2024**

**18 Magha, 1945(Saka)**

**Girish Chandra  
Chairperson  
Committee on Papers Laid on the Table  
Lok Sabha**

## Report

### **Delay in laying the Annual Reports and Audited Accounts of the Indian Drugs & Pharmaceuticals Ltd. (IDPL) under the administrative control of the Ministry of Chemicals and Fertilizers (Department of Pharmaceuticals)**

Indian Drugs & Pharmaceuticals Limited (IDPL) was incorporated as a Public Limited Company on 5<sup>th</sup> April, 1961 under the Companies Act, 1956. The main objectives of the company were: to create self-sufficiency in respect of essential life-saving medicines; to free the country from dependence on imports; and to provide medicines to the millions at affordable prices. IDPL played a major role in the strategic National Health Programs like family welfare program (Mala-D & Mala-N), anti-malarial (Chloroquine) and prevention of dehydration (ORS) by providing quality medicines. IDPL has encouraged indigenous production and supported the Government in meeting emergent situations in Cyclones, Floods, Earthquakes and other natural disasters. Its presence also played a price balancing role in the competitive and pharmaceutical business environment.

The Registered Office of the Company is located at IDPL Complex, Dundaheera, Gurugram, Haryana. The company has three main Plants at Rishikesh (Uttarakhand), Gurugram (Haryana), Hyderabad (Telangana) and two 100% wholly owned subsidiaries, namely, IDPL (Tamil Nadu) Limited, Chennai (Tamil Nadu) and Bihar Drugs & Organic Chemicals Limited (BDOCL) at Muzaffarpur (Bihar) and one Joint Venture, namely Odisha Drugs & Chemicals Ltd.(ODCL) at Bhubaneswar.

2. The Committee asked the Ministry to mention the Act, Rule or Regulation under which Papers of the IDPL are being laid on the Table of the House. The Ministry, in its written reply, submitted as under:

***“Under sub-section(1)(b) of section 394 of company act. 2013.***

3. The Committee asked the Ministry to state the provision and time-line for laying of Annual Reports and Audited Accounts of IDPL on the Table of the House. The Ministry in its written reply stated that -

***“Within 3 months of AGM annual accounts report to be fully prepared along with comments of CAG and Audit Report under the proviso of section 143(6), and soon after its preparation the accounts must be laid before both houses of parliament along with Audit Report and comments upon or supplement to the Audit Report made by CAG.”***

4. IDPL is funded by the Administrative Ministry. It has been receiving Grants/loan on annual basis. A statement showing the funds received by the Board during the last 10 years is given in **Annexure-I**.

5. As per recommendations contained in the First Report of the Committee on Papers Laid on the Table (5<sup>th</sup> Lok Sabha) presented to the House on 08 March, 1976; the Second Report, presented to the House on 12 May, 1976; and also in the Second Report (6<sup>th</sup> Lok Sabha), presented to the House on 22<sup>nd</sup> December, 1977, the Annual Reports and Audited Accounts of the Organisations/Corporations/PSUs are required to be laid on the Table within 9 months of the closure of the accounting year. To comply with the requirement, a proper time schedule should be laid down for compilation of the Annual Report and Audited Accounts and their auditing. The Committee felt that normally a period of three months would be sufficient for compilation of the Audited Accounts and their submission for Audit; the next six months might be given for auditing of accounts, printing of the Report and sending it to Government for laying. If for any reason, the Annual Report and Audited Accounts of the Organizations/Corporations/PSUs could not be laid within the prescribed period of nine months, the Ministry concerned should lay a statement within 30 days of the expiry of the aforesaid period or as soon as the House assembles, whichever is later, explaining the reasons as to why the documents could not be laid.

6. The Committee on Papers Laid on the Table, Lok Sabha scrutinized the Annual Reports and Audited Accounts of the IDPL for the years 2012-13 to 2021-22. The statement showing the actual dates of laying of the Annual Reports/Audited Accounts of the IDPL along-with the extent of delay is appended as **Annexure-II**.

7. The Committee desired to know the reasons for delay in laying of the Annual Reports and Audited Accounts of IDPL for the years 2012-13 to 2021-2022. The Ministry submitted:-

*" IDPL is a sick company and the Union Cabinet has taken a decision for closure of the company in December, 2016. Pursuant to the Cabinet's decision all regular employees have been given VRS and the company is presently operating with a skeleton contractual staff.*

*IDPL has 3 main plants at Rishikesh, Gurugram & Hyderabad; 5 Regional Sales Offices at Lucknow, Kolkata, Hyderabad, Mumbai & Delhi and has its Corporate Office at Gurugram. The accounts of all the offices are audited by the CAG empanelled Auditors. The process of finalization of accounts involves various protracted steps, including completion/up dation of the books of accounts by the respective plants, their audit by Branch Auditors and Statutory Auditor appointed by CAG. The same are subsequently consolidated by the Corporate Office and got audited by the Statutory Auditor. The final Audit Report along with the observations and qualifications, after acceptance by the IDPL's Board is thereafter submitted to CAG for their review. On receipt of CAG's Report, the Board replies to Auditors comments and presents its clarifications/submissions and thereafter the Audit Report is finally adopted and approved by the Board. After all the compliances and documentations, the report goes for final printing.*

*The work relating to finalization of accounts was awarded to external CA firms. At present with the effort of contractual employees, accounts for the period 2017-18 annual accounts have already been laid in both Houses of the Parliament and the company has been able to complete the accounts for the year 2018-19.*

The date wise details of main events in the process of finalization of accounts for the year 2018-19 are as under:

1	Date of appointment of Auditors M/s Lalit Gupta & Associates	03.08.2018
2	Date of Forwarding the accounts to the Auditors M/s Lalit Gupta & Associates	17.11.2021
3	Date of Completion of Audit including submission of report	26.05.2023
4	Date of Submission to C&AG	04.08.2023
5	Date of receipt of certificate from C&AG	-
6	Date of AGM in which the Annual Accounts were adopted	-
7	Date of completion and printing (English & Hindi)	-
8	Date of sending requisite number of copies to the department	-

*The delay in submission of Annual Accounts was due to constraints indicated above and the same is unintentional, which is regretted and steps would be taken to avoid the same in future. ”*

8. The Committee enquired from the Ministry about the usual time-line to finalize the Annual Report, Audited Accounts etc. and the actual time taken by the Ministry/IDPL at each stage during the last ten years (i.e. upto 2021-2022). In reply, the Ministry has submitted -

*“As all the regular employees have been given VRS, the work is being done by contractual staff. Hence, a complete record on the information requested in the Annexure is not available. However, with the help of contractual employees and outsourced C.A. firm accounts have now been completed up to the Financial Year 2018-19.”*

9. The Committee desired to know whether the Ministry and the IDPL identified the stages in which delays have occurred during all these years and, if so, how did the Ministry proposes to curtail the same. The Ministry replied as under: -

*“The major delay has been due to lack of regular employees and non-availability of complete records in IDPL. However, to complete the work, the Board has directed that work may be completed by outsourcing through tendering process. Necessary steps are being initiated in this regard”.*

10. The Committee further enquired as to whether the Ministry/IDPL had prepared any Standard Operating Procedure (SOP) to pursue the auditing of accounts and finally timely receipt of the final audit reports from the audit authorities and the relevant documents from the IDBL. In the reply, the Ministry stated as under:-

*“No. However, the Department pursues the matter with IDPL for early finalization of Annual Report.”*

11. The Committee desired to know from the Ministry about the status of digitization and computerization of the process of accounting to facilitate speedy and timely compilation of accounts. The Ministry in its written reply submitted as under:-

*“Work is Progress in IDPL.”*

12. The Ministry has also informed that neither the Ministry nor the IDPL has internal monetary mechanism to monitor the progress of work in regard to ensure timely laying of the documents of the IDPL.

13. The Committee asked the Ministry to furnish a note on the remedial measures to be taken both by the Ministry/IDPL to ensure timely laying of the documents before the Parliament within the prescribed period. The Ministry in its reply stated that:-

*“All Efforts are being made to complete the pending Annual accounts on time”*

14. The Committee asked the Ministry whether it has taken any help of information technology to ensure that the documents are laid on the Table of the House timely. The Ministry in its written reply, submitted as under:-

*“As soon as the annual reports are furnished to the Department which after following the due procedure viz. review, approval of the Minister are submitted in table office of the parliament. The progress are monitored in the portal to ensure that the same are laid in the parliament during the session. ”*

15. The Committee desired to know the latest position regarding laying of the pending Reports of the IDPL, the Ministry in its written reply stated that-

*“The Annual accounts for the Financial Year 2018-19 are complete and CAG Audit for the same is also done. For the subsequent years the work is in under active progress. Also, to complete the work, the IDPL Board has directed that work may be completed by outsourcing through tendering process. Necessary steps are being initiated in this regard.”*

16. The Committee took oral evidence of the representatives of the Ministry of Chemicals and Fertilizers (Department of Pharmaceuticals) on 07<sup>th</sup> December, 2023 to further examine the reasons of delay in laying/not laying Annual Reports and Audited Accounts of IDPL for the years 2012-2013 to 2021-2022.

17. On being enquired by the Committee about the reasons as to why the IDPL has not been closed as the decision to close the company was taken in the year 2016, the representative of the Ministry, during evidence, stated -



“कंपनी बंद हो चुकी है। उसकी एसेट और लाइबेलिटीज का निपटारा बहुत तेजी से किया जा रहा है। जो उसकी सब्सिडियरीज़ थीं, जैसे बिहार में थी, तमिलनाडु में थी, हमने राज्य सरकार से इंडस्ट्रियल भूमि ली थी, वह संबंधित राज्य सरकारों को वापस कर दी गई हैं और राज्य सरकारें उसको रीडिप्लॉय कर रही हैं।.... इसके असेट्स और लायबिलिटीज़ का निबटारा कर रहे हैं। जो कोर्ट केसेज़ न्यायालय में लंबित हैं, उनका निपटारा कर रहे हैं। इसलिए कुछ व्यवहारिक कठिनाइयां हैं। वर्ष 2017-18 तक हम लोगों ने इसका सभी प्रकार का लेखा-जोखा सीएजी साहब से अप्रूव कर के पार्लियामेंट में स्थापित कर दिया है। 2018-19 का भी लेखा-जोखा तैयार कर लिया गया है और उसे सीएजी महोदय के कार्यालय को समर्पित किया गया है और वह प्रक्रिया में है और बहुत जल्दी उसको ले कर दिया जाएगा। हम लोगों ने आपस में विचार-विमर्श किया है कि जो बचे हुए 4 वर्ष हैं, जैसे 2019-20, 2020-21 और 2021-22 तक इस साल ले करना है, तो उन वर्षों को अगर हम कैसे एक्सपेडाइट कर सकते हैं। अगर हम सिक्वेंशली चलेंगे, साल दर साल चलेंगे तो यह काम करने में हो सकता है कि 2 वर्ष लग जाएं तो हम प्रयासरत हैं कि एक वर्ष में इस कार्य को पूर्ण कर लें और उसके लिए हम सीएजी साहब के साथ यह बात टेकअप करेंगे कि अगर वे हमें 3-4 सालों के लिए एक साथ करने के लिए अनुमति दे दें, एक साथ करने का स्टैट्यूचरी ऑडिटर अपॉइंट कर दें तो हमें यह कार्य करने में सुविधा होगी।“

18. In this connection, it is submitted that the Committee earlier examined the reasons for delay in laying of the Annual Reports and Audited Accounts of the IDPL for the years 2012-13 to 2017-2018 and reported upon in their **(45<sup>th</sup> Report, 17<sup>th</sup> Lok Sabha presented on 12<sup>th</sup> February, 2019)** wherein the Secretary of the Ministry assured the Committee for timely laying of the documents of the IDPL in future.

## The Observations/Recommendations

19. The Committee note that the Indian Drugs & Pharmaceuticals Ltd. (IDPL) is a sick company and the Union Cabinet has taken a decision for closure of the company in December, 2016. Pursuant to the Cabinet's decision, all regular employees have been given VRS and the company is presently operating with a skeleton contractual staff. However, to complete the work, necessary steps are being made by the Ministry by outsourcing through a tendering process.

In this connection, the Committee draw the attention of the Ministry to 45<sup>th</sup> Report (16<sup>th</sup> Lok Sabha) presented to the House on 17.02.2019, wherein the Committee examined the reasons for delay in laying of the requisite documents of the IDPL for the year 2012-13 to 2017-18 and recommended that the pending documents of the IDPL should be laid without further delay. However, the requisite documents of the IDPL for the years 2017-18 have been laid on 28<sup>th</sup> July, 2023 with a delay of 55 months. Moreover, the requisite documents of the IDPL for the years 2018-19 to 2022-23 have yet not been laid. The Committee are not happy to point out that the administrative Ministry have not cared all these years to evolve any mechanism to ensure timely laying of the Annual Reports and Audited Accounts of the IDPL and prompt discharge of their responsibility towards Parliament.

20. As regards laying the pending Reports of the IDPL from 2018-19 to 2021-22, the representative of the IDPL during evidence apprised the Committee that they would take the matter with the C&AG Authorities for compilation of Annual Accounts of IDPL for the years 2018-19 to 2021-22 together so that annual accounts for these years could be audited in one go and the requisite documents of the IDPL would be laid at the earliest. The Committee desire to know the efforts made by the Ministry in this regard.

21. The Committee further recommend that the Ministry should prepare and put in place a 'Portal' wherein updated position on the process of laying of the requisite documents of all the Board/organizations under its administrative control could be made available ensuring an alert system into the 'Software/Dash Board' which may warn the Board/Institutions a week before the deadline for

completion of their work at each stage as per the time schedule given so that the requisite documents of all organizations are laid within the stipulated time.

22. The Committee recommend that if due to unavoidable reasons the Annual Reports and Audited Accounts could not be laid on the Table of the House within stipulated time, a statement explaining the reasons as to why the requisite documents could not be laid within prescribed period should be laid on the Table of the House strictly within 30 days of the closure of the accounting year if the House is in session or as soon as the House convenes, whichever is later.

07 February, 2024

18 Magha, 1945(Saka)

Girish Chandra  
Chairperson  
Committee on Papers Laid on the Table  
Lok Sabha

The year-wise grants-in-aid provided to the Indian Drugs & Pharmaceuticals Ltd. (IDPL), during the years 2013-14 to 2023-24

*The Paid-up share capital of IDPL is fully subscribed by Government of India. Government of India has extended Loans/Grants to IDPL from time to time. Working capital is being managed by the company through internal resources.*

*The funds released by DoP as loan are as under:*

Last Ten Financial Year	Amount in Crores
2014-15	NIL
2015-16	Rs. 7.40
2016-17	Rs. 5.00
2017-18	NIL
2018-19	NIL
2019-20	Rs. 4.28
2020-21	Rs. 2.23
2021-22	Rs. 2.00
2022-23	Rs. 4.00
2023-24	NIL

**Statement showing dates of laying of the Annual Reports and Audited Accounts of  
Indian Drugs & Pharmaceuticals Limited, (IDPL), Gurgaon**

<b>Years</b>	<b>Due date</b>	<b>Date of laying of Annual Reports and Audited Accounts</b>	<b>Extent of delay</b>
2012-2013	31.12.2013	08.03.2016	26 Months 8 Days
2013-2014	31.12.2014	07.12.2016	23 Months 7 Days
2014-2015	31.12.2015	02.01.2018	24 Months 2 Days
2015-2016	31.12.2016	31.07.2018	19 Months
2016-2017	31.12.2017	10.12.2019	23 Months 10 Days
2017-2018	31.12.2018	28.07.2023	54 Months 28 Days

COMMITTEE ON PAPERS LAID ON THE TABLE (2023-24)

**Minutes of Extracts of the Minutes of the sitting of the Committee held on 07th December, 2023**

The Committee sat on Thursday, 07<sup>th</sup> December, 2023 from 15:00 hours to 16:00hours in Committee Room 'D', Parliament House Annexe, New Delhi.

*Present*

Shri Girish Chandra

- *Chairperson*

*Members*

*(Lok Sabha)*

2. Dr. A. Chellakumar
3. Smt. Aparupa Poddar
4. Shri SellaperumalRamalingam
5. Shri SaptagiriSankarUlaka
6. Shri Devendrappa Y.

*Secretariat*

Shri Naval K. Verma

- Director

2. At the outset, the Chairperson welcomed the Members of the Committee to the sitting and apprised them of the agenda;

I- Xx      xx      xx      xxx      xx

II- To take oral evidence in connection with delay in laying of the Annual Reports and Audited Accounts of the:-

(i) Ministry of Chemicals and Fertilizers (D/o of Pharmaceuticals) and Indian Drugs & Pharmaceuticals Limited, Gurgaon; and

(ii) Xx      xxx      xx .

3. - 8 xx xx xx xx xx

9. The Committee then called in the representatives of the Ministries and organisations for oral evidence in respect of the laying of Annual Reports and Audited Accounts of the Indian Drugs & Pharmaceuticals Limited, Gurgaon [Ministry of Chemicals and Fertilizers (D/o of Pharmaceuticals)] and Sangeet Natak Akademi, New Delhi (Ministry of Culture).

(I) Representatives of the Ministry of Chemicals and Fertilizers (D/o of Pharmaceuticals) and the Indian Drugs & Pharmaceuticals Limited, Gurgaon

- (i) Shri ArunishChawla - Secretary
- (ii) Shri ManojSethi - JS & FA
- (iii) Shri RavindraPratap Singh - JS, D/o Pharmaceuticals
- (iv) Ms. VinodKotawal - Chairman & MD, IDPL Gurgaon

(II) xx xx xx xx

The Chairperson welcomed the representatives and informed them about the provisions of Direction 58 by the Speaker, Lok Sabha, regarding the confidentiality of the proceedings.

10. Oral evidence of the Representatives of IDPL was first taken. Hon'bleChairperson informed that the Annual Reports and Audited Accounts of the Indian Drugs & Pharmaceuticals Limited, Gurgaon (IDPL) for the years 2012-13 to 2016-17 were laid with delays of 19 to 55 months. Also, the requisite documents for 2018-19 onwards have not been laid. On being enquired by the Committee the reasons for delay in this regard, the representative of the Ministry submitted before the Committee that IDPL was a loss making Company since 1991. Efforts were made by the Government to revive the Company. However, no improvement had been seen. Therefore, Union Cabinet has taken a decision for closure of the Company in December, 2016.

As regards laying of pending documents of the IDPL, it was apprised to the Committee the Annual Accounts for the year 2018-19 have been audited by Audit Authorities and for subsequent years the work is in under active process. The representative of the Ministry also apprised that efforts are being made to complete the pending work expeditiously. The Committee also stressed that the pending documents of the IDPL should be laid at the earliest.

11. xx xx xx xx xx

*(A Copy of the verbatim proceedings of the sitting is kept.)*

The Meeting then adjourned.

**COMMITTEE ON PAPERS LAID ON THE TABLE (2023-24)**

**Minutes of the sitting of the Committee on Papers Laid on the Table (2023-2024) held on 07.02.2024.**

The Committee sat on Wednesday, 07<sup>th</sup> February, 2024 from 1500 hours to 1530 hours in Committee Room 'D', Parliament House Annexe, New Delhi.

***Present***

Shri Girish Chandra

- ***Chairperson***

***Members***

***(Lok Sabha)***

2. Shri Pallab Lochan Das
3. Choudhary Mehboob Ali Kaiser
4. Smt. Aparupa Poddar
5. Shri Devendrappa Y.

***Secretariat***

1. Shri R.K. Suryanarayanan - Joint Secretary
2. Shri Naval K. Verma - Director
3. Shri Rahul Singh - Deputy Secretary

2. At the outset, the Chairperson welcomed the Members of the Committee to the sitting and apprised them of the agenda regarding consideration and adoption of one Memorandum No.15, 08 original and 5 Action-taken draft Reports.

3. XX XX XX XX

3. Then, the Committee took up the following eight Original and five Action-taken Reports for consideration and adoption:-

- i. Delay in laying the Annual Reports and Audited Accounts of the Indian Drugs & Pharmaceuticals Ltd. (IDPL), Gurgaon ;
- ii. XX XX XX XX
- iii. XX XX XX XX XX
- iv. XX XX XX 12 XX XX



v.	XX	XX	XX	XX	XX
vi.	XX	XX	XX	XX	XX
vii.	XX	XX	XX	XX	XX
viii.	XX	XX	XX	XX	XX
ix.	XX	XX	XX	XX	XX
x.	XX	XX	XX	XX	XX
xi.	XX	XX	XX	XX	XX
xii.	XX	XX	XX	XX	XX
xiii.	XX	XX	XX	XX	XX

The draft Reports were adopted unanimously. The Hon'ble Chairperson was authorized by the Committee to finalize and present these Reports to the Lok Sabha on a date convenient to him.

The Meeting then adjourned.

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