

Appendix A

Benchmark for the selected variables (calculated on the basis of five years (from 2007-08 to 2012-13) average of six industries)

Company's Name	ACP	ICP	APP	CCC	FATR	WCTR	CETR	TATR
TATA Steel Ltd.	7.048	54.76	215.13	-153.32	2.04	2.67	0.44	0.41
Bhusan Steel Ltd.	58.122	76.43	100.07	-34.37	0.03	1.56	8.05	1.12
Jindal Steel Ltd.	62.82	128.42	96.36	163.34	1.33	27.61	0.78	0.64
Durgapur Steel Plant	1.88	75.84	31.44	46.28	3.41	1.01	2.68	1.69
Alloy Steel Plant	34.15	133.81	32.19	135.76	6.22	5.68	1.33	1.21
Indian Iron and Steel Co.	0.14	52.74	66.91	-14.01	3.63	-0.55	-3.2	0.15
AVG.	27.36	87	90.35	23.94	2.67	6.33	1.68	0.87
AVG. (Approx)	27	87	90	24	2.67	6.33	1.68	0.87