



**KARNATAKA ANTIBIOTICS AND PHARMACEUTICALS LIMITED**  
**BALANCE SHEET AS AT 31ST MARCH 2022**

(Rupees in Lakhs)

Particulars	Note no.	As at 31 March 2022	As at 31 March 2021
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	2A	7759.45	7798.18
(b) Capital Work in Progress	2B	33.90	153.72
(c) Right-of-use assets	37	308.51	-
(d) Financial assets			
- Loans	3	0.06	-
- Others	4	425.70	292.83
(e) Deferred tax assets (Net)	5	89.93	-
(f) Other non-current assets	6	54.95	98.42
<b>Total Non-current assets</b>		<b>8672.50</b>	<b>8343.15</b>
<b>Current assets</b>			
(a) Inventories	7	8239.67	6298.12
(b) Financial assets			
- Trade Receivables	8	14839.19	8340.71
- Cash and cash equivalents	9	1164.63	3505.48
- Bank Balances other than above	10	3325.48	4792.91
- Loans	11	112.29	67.27
- Others	12	165.44	339.15
(c) Current Tax Assets (Net)	13	265.10	354.51
(d) Other current assets	14	1950.31	1233.35
<b>Total Current assets</b>		<b>30062.11</b>	<b>24931.50</b>
<b>TOTAL ASSETS</b>		<b>38734.61</b>	<b>33274.65</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share capital	15	1349.00	1349.00
(b) Other equity	16	22559.68	20547.77
<b>Total Equity</b>		<b>23908.68</b>	<b>21896.77</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Financial liabilities			
- Borrowings	17	75.00	375.00
- Lease Liabilities	37	225.04	-
(b) Provisions	18	686.83	550.06
(c) Deferred tax liabilities (Net)	5	-	93.79
<b>Total Non-current liabilities</b>		<b>986.87</b>	<b>1018.85</b>
<b>Current liabilities</b>			
(a) Financial liabilities			
- Borrowings	19	300.68	300.00
- Trade payables	20		
(i) Dues to Micro and small Enterprises		2647.00	1269.98
(ii) Dues to Others		6211.86	4434.55
- Lease Liabilities	37	83.72	-
- Other Financial Liabilities	21	714.06	705.20
(b) Other current liabilities	22	3373.01	3116.18
(c) Provisions	23	508.73	533.12
<b>Total Current liabilities</b>		<b>13839.06</b>	<b>10359.03</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>38734.61</b>	<b>33274.65</b>

Significant Accounting Policies and accompanying Notes No. 1 to 51 form an integral part of the Financial Statement

This is the Balance Sheet referred to in Audit Report of even date  
For **Yoganandh & Ram LLP**  
Chartered Accountants  
FRN: 005157S/S200052

**Manoj Kumar Jain**  
Partner  
Membership No. 218610



Date: 21st July 2022  
Place: Bengaluru

For and on behalf of Board of Directors of  
Karnataka Antibiotics and Pharmaceuticals Ltd  
CIN: U24231KA1981GOI004145

**Sunil Kumar Kaimal**  
Managing Director  
DIN:0008528088

**Jagadish C**  
Assistant General Manager- Finance

**B T Khanapure**  
Director  
DIN :0007778686

**Supriya Kulkarni**  
Company Secretary

