



कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)
Office of the Director General of Audit, (Central Expenditure)
इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
Indraprastha Estate, New Delhi-110002

No. AMG-IV/PSU/KAPL/121/2022-23/ 539

Dated: 29.09.2022

To

The Managing Director,
Karnataka Antibiotics & Pharmaceuticals Limited,
KAPL House "ARKA - The Business Centre",
Plot No. : 37, Site No. : 34/4, NTT Main Road,
Peenya Industrial Area, 2nd Phase,
Bangalore-560 058.

Sub: Comments of the Comptroller & Auditor General of India under Section 143(6)(b) of the Companies Act, 2013 on the financial statements of KARNATAKA ANTIBIOTICS AND PHARMACEUTICALS LIMITED FOR THE YEAR ENDED 31 MARCH 2022 for the year ended 31 March 2022.

Sir,

Please find enclosed herewith a NIL comments Certificate of the Comptroller & Auditor General of India under Section 143(6)(b) of the Companies Act, 2013 on the financial statements of KARNATAKA ANTIBIOTICS AND PHARMACEUTICALS LIMITED for the year ended 31 March 2022.

The receipt of this letter may please be acknowledged.

Encl: As above.

Yours faithfully,

(Rajiv Kumar Pandey)
Director General of Audit
(Central Expenditure)

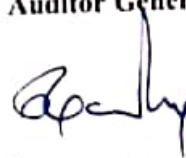
COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL STATEMENTS OF KARNATAKA ANTIBIOTICS AND PHARMACEUTICALS LIMITED FOR THE YEAR ENDED 31 MARCH 2022.

The preparation of financial statements of **KARNATAKA ANTIBIOTICS AND PHARMACEUTICALS LIMITED** for the year ended 31st March 2022 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the management of the company. The statutory auditor/auditors appointed by the Comptroller and Auditor General of India under section 139 (5) of the Act is/are responsible for expressing opinion on the financial statements under section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their Audit Report dated 21 July 2022.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of **KARNATAKA ANTIBIOTICS AND PHARMACEUTICALS LIMITED** for the year ended 31st March 2022 under section 143(6)(a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records.

On the basis of my supplementary audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to statutory auditor's report under section 143(6)(b).

**For and on behalf of the
Comptroller & Auditor General of India**



**(Rajiv Kumar Pandey)
Director General of Audit
(Central Expenditure)**

**Place: New Delhi
Date: 29.09.2022**