



**KARNATAKA ANTIBIOTICS AND PHARMACEUTICALS LIMITED**  
**BALANCE SHEET AS AT 31ST MARCH 2023**

(Rupees in Lakhs)

Particulars	Note no.	As at 31 March 2023	As at 31 March 2022
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	2A	7688.24	7759.45
(b) Intangible Assets	2A	3.15	-
(c) Capital Work in Progress	2B	923.94	33.90
(d) Right-of-use assets	37	995.14	308.51
(e) Financial assets			
- Loans	3	0.02	0.06
- Others	4	419.35	425.70
(f) Deferred tax assets (Net)	5	-	89.93
(g) Other non-current assets	6	2765.56	54.95
<b>Total Non-current assets</b>		<b>12795.40</b>	<b>8672.50</b>
<b>Current assets</b>			
(a) Inventories	7	7262.01	8239.67
(b) Financial assets			
- Trade Receivables	8	12312.07	14839.19
- Cash and cash equivalents	9	1478.26	1164.63
- Bank Balances other than above	10	4788.02	3325.48
- Loans	11	98.33	112.29
- Others	12	208.08	165.44
(c) Current Tax Assets (Net)	13	217.41	265.10
(d) Other current assets	14	1887.20	1950.31
<b>Total Current assets</b>		<b>28251.38</b>	<b>30062.11</b>
<b>TOTAL ASSETS</b>		<b>41046.78</b>	<b>38734.61</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share capital	15	1349.00	1349.00
(b) Other equity	16	24644.28	22559.68
<b>Total Equity</b>		<b>25993.28</b>	<b>23908.68</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Financial liabilities			
- Borrowings	17	-	75.00
- Lease Liabilities	37	554.37	225.04
(b) Provisions	18	512.96	686.83
(c) Deferred tax liabilities (Net)	5	27.73	-
<b>Total Non-current liabilities</b>		<b>1095.06</b>	<b>986.87</b>
<b>Current liabilities</b>			
(a) Financial liabilities			
- Borrowings	19	75.68	300.68
- Trade payables	20		
(i) Dues to Micro and small Enterprises		2420.65	2647.00
(ii) Dues to Others		7144.67	6211.86
- Lease Liabilities	37	68.25	83.72
- Other Financial Liabilities	21	794.42	714.06
(b) Other current liabilities	22	3069.12	3373.01
(c) Provisions	23	385.65	508.73
<b>Total Current liabilities</b>		<b>13958.44</b>	<b>13839.06</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>41046.78</b>	<b>38734.61</b>

Significant Accounting Policies and accompanying Notes No. 1 to 50 form an integral part of the Financial Statements

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*  
**Manoj Kumar Jain**

Partner

Membership No. 218610

Date: 18th July 2023

Place: Bengaluru



For and on behalf of Board of Directors of  
Karnataka Antibiotics and Pharmaceuticals Ltd  
CIN: U24231KA1981GO1004145

*Sumil Kumar Kaimal*  
**Sumil Kumar Kaimal**

Managing Director  
DIN:08528088

*Jagadish C*  
**Jagadish C**

Deputy General Manager- Finance

*M Kar*

**Dr. Madhuchanda Kar**

Independent Director  
DIN:09519016

*Supriya Kulkarni*  
**Supriya Kulkarni**

Company Secretary

