




**KARNATAKA ANTIBIOTICS AND PHARMACEUTICALS LIMITED**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2023**

(Rupees in Lakhs)

Particulars		Note no.	For the year ended 31 March 2023	For the year ended 31 March 2022
<b>REVENUE:</b>				
I	Revenue from operations	24	52889.66	47532.24
II	Other Income	25	749.68	392.16
III	<b>Total Income (I + II)</b>		<b>53639.34</b>	<b>47924.40</b>
<b>EXPENSES:</b>				
IV	Cost of materials consumed	26	22973.60	21796.53
	Purchases of Stock-in-Trade		6326.02	5001.08
	Changes in inventories of finished goods, work in progress and stock-in-trade	27	(377.13)	(602.65)
	Employee benefits expense	28	8049.24	7208.28
	Finance Costs	29	587.88	107.42
	Depreciation and amortisation expense	30	757.19	813.95
	Other expenses	31	11897.14	10348.17
	<b>Total Expenses (IV)</b>		<b>50213.94</b>	<b>44672.78</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>		<b>3425.40</b>	<b>3251.62</b>
VI	Exceptional Item		-	-
VII	<b>Profit before tax (V - VI)</b>		<b>3425.40</b>	<b>3251.62</b>
VIII	<b>Tax expense</b>			
	a) Current tax		876.47	953.18
	b) Deferred Tax		117.49	(167.14)
	c) Tax adjustment for earlier years		(57.35)	(0.24)
	<b>Total Tax expense</b>		<b>936.61</b>	<b>785.80</b>
IX	<b>Profit for the year (VII-VIII)</b>		<b>2488.79</b>	<b>2465.82</b>
X	<b>Other comprehensive income</b>	32		
	A (i) Items that will not be reclassified to profit or loss		0.68	(65.76)
	(ii) Income tax relating to items that will not be reclassified to profit or loss		(0.17)	16.55
			<b>0.51</b>	<b>(49.21)</b>
XI	<b>Total comprehensive income for the year (IX + X)</b>		<b>2489.30</b>	<b>2416.61</b>
XII	<b>Earnings per equity share of Rs 100/- each</b>			
	Basic and Diluted	36	184.49	182.79

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

This is the Statement of Profit and Loss 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: 18th July 2023  
Place: Bengaluru

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

  
**Sunil Kumar Kaimal**  
Managing Director  
DIN:08528088

  
**Jagadish C**  
Deputy General Manager- Finance

**Dr. Madhuchanda Kar**  
Independent Director  
DIN :09519016

  
**Supriya Kulkarni**  
Company Secretary

