

РѢАДИ РА «ААЕАУАЈ ПА С © Р І С Ъ » У Р А » А И А « А В А



(РѢАДИ РА Ъ Р А Г Л А Г З Р А)

ЕАЕААЗА-АВАРІАЈ: °ЕЕУЕ СеАги, °АУУАЕГА - 575 001.

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зАЕГРАТА(РБАЈ):- 2421281/ 82
¥АРІІ :- (0824) 2424560

» Z D A ± R B A ° B J C

°А ° А А И А Г А,

» У Р А З А 1-4-2021 j A Z A 31-03-2022 g A C ° K ° I A I ° » P P A G L A P A J V A 52 E A ° A T O P A ° B J C A I A E A B, ¥ J ± E A C W A - P A ¥ A B M A, - P A ¥ J ± E A Z P B A ° B J C ° А У М Е 2013 g A P A ¥ E P A A I B A I A ° P E I 143(6)(©) g A ¥ P A G A ° A G M Z A P A M E A ° G I ° A V A U D r I g I d E B A ° I C ° B J A ° A S A E U M E A C U E ° A A ° A A A C Q P A ° A A ° z D A ± P B A ° A T O ° A V A B E

DyOPA ¥ B V A A ± U M A :-

» У Р А ° A G A D Z P E D g i . P E « . ° E , J E i . J ¥ i . r . © , E A ° A r O E A D g i . L . r . J ¥ i , ° А У М Е « А А Е А У А Ј П Е Е - А S A I A C E A Z A E B T ° Z D « А А Е А ° A A G A P M O ° A A O T Z A ° А У М Е » У Р А ° A G A D Z A ° A V A O ± A I A A I E A D E A I A C E A M A E B Z A E E A Q A ° I K d ° A I A A V P A A I A O ° A D » ° A W Z E

» У Р А ° A G A D Z A P B A ° A I A ° E « А А Е А У А Г Ј У Е C E A P M E ° A U A ° A V E ° A E ° ° E V A ° E P A I A O U M E A B « A O ° Z A V ° A A D A U B J ° A P B A ° A V A O Z A V I P ° B J A T A « А А Е А D ° A G A ° A V A O « А А Е А J U O ° A P B A D Z A ° P A « А А Е А ° A B J A ° A P B A ¥ P O A E I « А А Е А ° A A G A I , « А А Е А У А Г Ј У Е j A I A - A W z B J P e r ° A ° I ° B J S G A D A , ° A V A E ± A I A A I E A D E E ° A P P W A « А А Е А ° A A G A P M O M A ° A A O T ° A V A O « А А Е А G ¥ A ° A G A U B ° A ° А У М Е ° P A ° A I A A W A « А А Е А ° A A G A I ° A 1 / 2 U M E A B ° A U , 1 « А А Е А У А Ј P E P A V Z P e V E A Z I A ° H P U M E A B « J ° P E A R Z E

» У Р А ° A D y O P A ° M O 2021-22 g P e M I A O G M E . 182.34 P E A N ° P P A G L A ° A A R z A V , P M E Z A ° A ° E P e G M E . 149.60 P E A N ° P P A G A E B E G A V Z E ° B J C ° M O Z P e ° U P A Z A ° P P A G A P M E Z A ° M O O A V A ° E B Z B M E ° U P A A ° A M A ° A ° U M ° P A ° A Z P A V G A ° K ° e e A U M P A « Z A P A A E U M A Z A P I Z A V E ° z B J A ° A A ° K A Z A U A E P A (P E K E P A G I) r ° A ° I ° S A P A U M A ° A ° A A ± P A ° A I A A V G A ° I z j A Z A ° А У М Е « А А Е А У А Ј P E P A V Z A ° A A ° E P E A « q i E A E A V B J Z A ¥ J u A ° A U M A E M P E P A G A T ° A V G A V Z E ° B J C ° M O Z A M I A O ° A V A O ° A M A ° A ° E L P P E A B » A C E A ° M O Z A C A Q C A ± U M A ° E A ° P A I E A C U E F P E A U E ° A Q A ° A V Z E

(° E V I ° P A U M A P)

« ° B J A M A	2021-2022	2020-2021
MI A O D Z A A I A	18578.82	15302.01
MI A O R Z A O	18648.75	15155.55
° P P K , S r O ° A V A O » A C E A C ° K ° I A I ° ° E A Z A T P E ° A V A O D Z A A I A V j U E C E A ° A U M E A B P M A I A A ° A ° A A A V A M I A O ° A ° A	(-)19.74	(+)195.59
° P P K ° A V A O S r O I A E A V B J A ° A ° A	(-)69.94	(+)146.46
° P P K , S r O » A C E A C ° K ° I A I ° ° E A Z A T P E ° A V A O D Z A A I A V j U E C E A ° A U M E A B P M E Z A E A V B J A ° A M A ° A ° A	(-)39.53	(+)124.23

° B J C ° A ° E P e ° U P A A ° A G M E . 39.53 ° P A E M O ° E A C Z A V » A C E A ° A ° E P e G M E . 1.24 P E A N ° A ° U M ° A ° A V G A V Z E

18EÄ , Á° ¤AZÄ ¤ÁVÁ: ¤ÁIÄ AIFEÄDEÉ ¤ÁVÁU GÁŦŦÁIÄ «ÁÄEÄUÁGŦÁ PŦ Áát ¤Cü AIFEÄDEUÄÁ CEÄMÁEPEÉ EŦEÄQŦÍ Kd¤AiiÄV ¤UPÄZÄ ŠZPÄ GÁFÄ ¤ÁUÁACü°É¹AUÍ PÁŦÇÖGÁµEIGŦŦEÄB EÄ«Á, ÁÁVÁU ¤UPÄ ¤ÁÄ F »AZÉ ¤ÁVÁ: ¤ÁIÄ AIFEÄDEÉ ¤ÁVÁU GÁŦŦÁIÄ «ÁÄEÄUÁGŦÁ PŦ Áát ¤Cü AIFEÄDEUÄÁ CEÄMÁEPEÉ EŦEÄQŦÍ Kd¤AiiÄV EÄ«Á, ÁÁVZÉ ¤UPÄ ¤ÁÄ ¤ŦŦ ¤ÁµDZŦ ÈŦÄÁVÁ CEÄMÁEPEÉ ½¹GÄ ¤ÁZEÄB ŦŦ UŦEŦ PÉÄÖI PÄ , ŦŦPÁGÄ ¤UPÄ ¤ÁÄ EÄB ŦÄEB 2018-19EÄ , Á° ¤AZÄ ¤ÁVÁ: ¤ÁIÄ AIFEÄDEÉ ¤ÁVÁU GÁŦŦÁIÄ «ÁÄEÄUÁGŦÁ PŦ Áát ¤Cü AIFEÄDEUÄÁ CEÄMÁEPEÉ "EŦEÄQŦÍ Kd¤AiiÄV EÄ«Á, ÁÁVZÉ ¤UPÄ ¤ÁÄ ¤ŦŦ ¤ÁµDZŦ ÈŦÄÁVÁ CEÄMÁEPEÉ ¼ÁWŦŦÁ ¤Á AIFEÄDEÄIÄ WÄ ÁEÄ "KUMUÉgME.10,60,63,000/- °Ŧ ¤ÁÄB F »AZÉ F AIFEÄDEÄIÄ CEÄMÁEPEÉ ©qÄUŦÉ ¤ÁÄRZÄ "ÁÖ °Ŧ ¤AZÄ ©qÄUŦÉ ¤ÁÄRZÉ ŦÄÁVÁ , Á° ER È F AIFEÄDEÄIÄ CEÄMÁEPEÉ ¤UPÄPEÄIÄ ¤ÁÄ CEÄZÄEPÉÄB ©qÄUŦÉ ¤ÁÄRgÄ ¤ÁÄ ©È

Dgi.PŦŦ. ¤ÁÉ, EÄ Áqió (Dgi.L.r.JŦŦ), JÉi.JŦŦ.r.©, ¤ÁVÁU «ÁÄEÄUÁJ PÉ E - ÁSÉ PÉÄÖI PÄ , ŦŦPÁGÄ E ¤ÁÄ CEÄZÄEÄZŦÁIÄ° È «ÁÄEÄ ¤ÁÄGÁPŦŦÁ ¤ÁÄÄÖT :-

¤UPÄ ¤ÁÄ Dgi.PŦŦ. ¤ÁÉ, EÄ Áqió (Dgi.L.r.JŦŦ), JÉi.JŦŦ.r.©, ¤ÁVÁU «ÁÄEÄUÁJ PÉ E - ÁSÉ PÉÄÖI PÄ , ŦŦPÁGÄ E ¤ÁÄ CEÄZÄEÄZŦÁIÄ° È , ÁÁVÁ «ÁÄEÄ ¤ÁÄGÁPŦŦÁ ¤ÁÄÄÖT , ŦŦÁ EŦEÄQŦÍ Kd¤AiiÄV PÁÄIÄÖ ¤ÁÄ » , ÁWŦÉ DyÖPÄ ¤ÁµD 2019-20 gŦ È Dgi.PŦŦ. ¤ÁÉ. CEÄZÄEÄZŦÁ ZÖE PÉŦŦÁ F - ÁIÄ °ŦÄIÄAUŦ °ÁUME "ŦÄÁ« ¹nÁIÄ° È VÄ Á gME.50.00 ©PÄ ¤ÁÄZŦÁ ÈŦÄGÄ ©ŦZÄ «ÁÄEÄ ¤ÁÄGÁPŦŦÁ ¤ÁÄÄÖT PÄ ¤ÁÄUÁJ ÁIÄÄ ŦÄÁVÁIÄ° È

¤UPÄ ¤ÁÄ Dgi.L.r.JŦŦ. AIFEÄDEÄIÄR GqÄ ; ÁIÄ , Á, ÁEÄ aPŦÁUMKEJ EÄ JÉi.Dgi. ŦŦŦÄ «ÁÄEÄ ¤ÁÄGÁPŦŦÁIÄEÄB ¤ÁÄÖ¹ZÄV EÄ ŦŦWÖÁIÄV , ŦŦÁIÄ , Á, ŦÉ °ÁÁAVJ , ÁÁVZÉ ¤UPÄ ¤ÁÄ JÉi.JŦŦ.r.©. AIFEÄDEÄIÄR PÉEQŦEÄ «GÁDŦÄMÁIÄ° È «ÁÄEÄ ¤ÁÄGÁPŦŦÁIÄEÄB ¤ÁÄÖ¹ZÄV , ŦŦÁIÄ , Á, ŦÉ °ÁÁAVJ , ÁÁVZÉ , ÁUŦŦÄ «ÁÄEÄ ¤ÁÄGÁPŦŦÁ ¤ÁÄÄÖT ¤ÁÄEÄ EÄ Áqió EÄ Dgi.L.r.JŦŦ. ER È PÉUŦEÄ ÁÁVZÄV PÄ ¤ÁÄUÁJ ÁIÄÄ ¤ÁÄPÁIÄ °ÁVZŦÁ È

2. - ÁÄÁÄ±Ä-

¤UPÄ ¤ÁÄ 2021-22EÄ , Á° ER È gME.39.53 ©PÄ EÄŦÖ °ŦEACŦÁVZÉ DzÄZJ AZÄ ÇEÄAPÄ 31.3.2022PÉ CAVUŦEÄQÄ ¤ÁÄŦŦ ¤ÁµDZŦ È - ÁÄÁÄ±ÄEÄB ²ŦÄGÄ ÄI ¤ÁÄqZÄ EŦŦÄ ¤UPÄZÄ ¤ÁÄÖ±PŦŦÁ WÄ ¤ÁÄÖ ¤ÁÄgÄVŦÉ

3. ¤ÁÄGÄ ÁZÄGŦ ©ZÄ - ÁÄÁÄ±ÄEÄB EÉÉŦŦi JdŦPÉ±Ei ¤ÁÄVÁUŦÇMŦPÉi ŦÄqIUÉ ¤ÁÄÄÖ - Á, ÁÄZÄ

»ACÉÄ , Á° ER È ÇEÄAPÄ 31-3-2016 gŦŦŦUÉ - ÁÄÁÄ±Ä²ŦÄGÄ ÄI °ÁUME ŦÄÄV ¤ÁÄqŦŦgÄ ¤ÁÄZJ AZÄPÄŦŦE PÄ - ÁZÉ 2013gÄ , PÉI 125(2)gÄ ¤ÁÄIÄ ¤ÁÄ ¤ÁÄUÄ ¤UPÄPEÉ ÇEÄIÄ ¤ÁÄUÄ ¤ÁÄ ©È

4. ¤ÁÄPÄJ PÄ ¤ÁÄDÖMÁIÄ «ÁÄ±Ö °ÁUME ¤ÁÄEŦEÄI :-

¤UPÄ ¤ÁÄ GÁDÄ , ŦŦPÁGÄ µÄGÄ °ŦŦ, PÄAZŦ , PÄÖGZÄ PŦŦŦ , ŦÄ ¤ÁÄÁIÄZÄ CEÄZÄEÄ ¤ÁÄVÁU GÁŦŦÁIÄ PŦŦŦ «PÄ , Á AIFEÄDEÉ (Dgi.PŦŦ. ¤ÁÉ) ÁIÄR °ÁUME EÄ Áqió (Dgi.L.r.JŦŦ) ©qÄUŦÉ PÄIÄZÄ CEÄZÄEÄZŦÁZÄ C©ŦŦŦ PÄÄIÄÖ ¤ÁÄEÄB PÉUŦWŦEÄRZÉ Dgi.PŦŦ. ¤ÁÉ ÁIÄR ÁIÄ° È ¤ÁÄÄÄUŦŦŦ , ÁUPŦŦŦ ¤ÁÄÄÖT , , Á, ŦŦŦ ŦŦŦ ¤ÁÄÄÖT , , Á, ŦŦŦ ¤ÁÄVÁU , ZÄ «ÁÄEÄ ¤ÁÄGÁI ¤ÁÄ½UŦŦÁ ¤ÁÄÄÖT PÄÄIÄÖPŦŦÁUMKEÄB °ŦÄPŦEÄ ÁVZÉ EÄ Áqió (Dgi.L.r.JŦŦ), JÉi.JŦŦ.r.©. ¤ÁÄVÁU GÁDÄ , PÄÖGZÄ «ÁÄEÄUÁJ PÉ CEÄZÄEÄZŦÁ , Á, ŦŦŦ «ÁÄEÄ ¤ÁÄGÁPŦŦÁ ¤ÁÄÄÖT PÄÄIÄÖPŦŦÁUMKEÄB °ŦÄPŦEÄ ÁVZÉ

¤UPÄ ¤ÁÄ PÄAZŦ , PÄÖGZÄ ¤ÁÄTŦÄ ¤ÁÄVÁU ÁIÄZÄ ¤ÁÄVÁU GÁDÄ , PÄÖGZÄ PÉUÁJ PÉ ¤ÁÄVÁU ¤ÁÄTŦÄ E - ÁSÄIÄ CEÄZÄEÄZŦÁ VZŦÁ «ÁÄEÄUÁJ PÉ ŠAZJ ER È ¤UPÄZÄ , ÁUPŦŦŦ EÄB DzÄ ¤ÁÄPÄ «ÁÄEÄ , Á, ŦŦŦ ¤ÁÄVÁU GŦŦŦUŦ PÄ PŦŦEÄV EÄKÁPŦ , Á ¤ÁÄ AIFEÄDEÄIÄÄ ŦŦEÄTÖŦEÄRZÄV , «ÁÄEÄ , Á, ŦŦŦ ¤ÁÄVÁU GŦŦŦUŦ PÄÄIÄÖ DgŦŦŦZÉ °ÁUME ¤UPÄZÄ PÄAZŦ PŦŦŦ ÁIÄ D ¤ÁÄŦŦZŦŦŦ ¤ÁÄDzÄ ¤ÁÄPÄ «ÁÄEÄ , Á, ŦŦŦ , ÁUPŦŦŦ È «ÁÄEÄ , Á, ŦŦŦ ¤ÁÄVÁU GŦŦŦUŦ PÄÄIÄÖ ŦŦEÄGÁŦŦŦŦEÄRZÉ

¤ŦŦ ¤ÁÄµDZŦ È , ŦŦPÁGÄ EÄ Áqió Dgi.L.r.JŦŦ ¹ÄÄI-24gŦ È GqÄ ; F - ÁIÄ °ÁÄR , ©EÄŦŦŦ F - ÁIÄ EÄR , GÄÄIÄZKEGÄ F - ÁIÄ ¹J UŦEŦÄ ¤ÁÄVÁU ¹AZKEGÄ °ÁUME ÁIÄZÄVJ F - ÁIÄ ÁIÄZÄVJ ÁIÄ° È VÄ Á gME.1.00 PÉÄN ¤ÁÄZŦÁ È , Á, ŦŦŦ «ÁÄEÄ ¤ÁÄGÁPŦŦÁ ¤ÁÄÄÖT PÄ ¤ÁÄUÁJ UÉ ¤ÁÄÄEgÁVgÄVZÉ EÄZŦÁ È ¹J UŦEŦÄ ¤ÁÄVÁU ÁIÄZÄVJ «ÁÄEÄ

የኢትዮጵያ ፌዴራላዊ ዲሞክራሲያዊ ሪፐብሊክ ፌዴራል ጠቅላይ ሚኒስትር ጽ/ቤት ለሥነ ምግባርና ለጤና ሚኒስቴር

የጠቅላይ ሚኒስትር ጽ/ቤት ለሥነ ምግባርና ለጤና ሚኒስቴር			
የጽ/ቤት ስም	ድህረ ምረቃ	የሥራ አፈጻጸም	የጽ/ቤት አይነት
1	ዶ/ር. ጋ. «. ወጽኦጊ (ገንዘብ: 09751675)	የግብርና ጽ/ቤት & ርዕሰ ጽ/ቤት	የጽ/ቤት ሰው
2	ዶ/ር. ጽወደ ስላሳ (ገንዘብ: 03398268)	የግብርና ጽ/ቤት & ርዕሰ ጽ/ቤት	የጽ/ቤት ሰው
3	ዶ/ር. ጽወደ ስላሳ (ገንዘብ: 07262520)	የግብርና ጽ/ቤት	የጽ/ቤት ሰው
4	ዶ/ር. ጽወደ ስላሳ (ገንዘብ: 08569406)	የግብርና ጽ/ቤት	የጽ/ቤት ሰው

የግብርና ጽ/ቤት ለሥነ ምግባርና ለጤና ሚኒስቴር ለግብርና ጽ/ቤት ሰው ለመሰየም ለሚያስፈልጉት ጽ/ቤቶች ስም

የጽ/ቤት ስም	ድህረ ምረቃ	የግብርና ጽ/ቤት ስም	ለግብርና ጽ/ቤት ሰው ለመሰየም ለሚያስፈልጉት ጽ/ቤቶች ስም (ለግብርና ጽ/ቤት ሰው ለመሰየም ለሚያስፈልጉት ጽ/ቤቶች ስም)
1	ዶ/ር. ጽወደ ስላሳ	4	የግብርና ጽ/ቤት
2	ዶ/ር. ገላሳ ለሥነ ምግባር	3	የግብርና ጽ/ቤት
3	ዶ/ር. ጽወደ ስላሳ	4	የግብርና ጽ/ቤት
4	ዶ/ር. ጽወደ ስላሳ	0	የግብርና ጽ/ቤት
5	ዶ/ር. ጽወደ ስላሳ	4	የግብርና ጽ/ቤት
6	ዶ/ር. ጋ. ጋ. ጋ. ጋ.	3	የግብርና ጽ/ቤት
7	ዶ/ር. ጋ. ጋ. ጋ. ጋ.	1	የግብርና ጽ/ቤት
8	ዶ/ር. ጋ. ጋ. ጋ. ጋ.	4	የግብርና ጽ/ቤት
9	ዶ/ር. ጋ. ጋ. ጋ. ጋ.	3	የግብርና ጽ/ቤት
10	ዶ/ር. ጋ. ጋ. ጋ. ጋ.	4	የግብርና ጽ/ቤት
11	ዶ/ር. ጋ. ጋ. ጋ. ጋ.	4	የግብርና ጽ/ቤት
12	ዶ/ር. ጋ. ጋ. ጋ. ጋ.	2	የግብርና ጽ/ቤት
13	ዶ/ር. ጋ. ጋ. ጋ. ጋ.	2	የግብርና ጽ/ቤት
14	ዶ/ር. ጋ. ጋ. ጋ. ጋ.	2	የግብርና ጽ/ቤት
15	ዶ/ር. ጋ. ጋ. ጋ. ጋ.	3	የግብርና ጽ/ቤት

19. የግብርና ጽ/ቤት ለሥነ ምግባርና ለጤና ሚኒስቴር

የግብርና ጽ/ቤት ለሥነ ምግባርና ለጤና ሚኒስቴር ለግብርና ጽ/ቤት ሰው ለመሰየም ለሚያስፈልጉት ጽ/ቤቶች ስም

20. የግብርና ጽ/ቤት ለሥነ ምግባርና ለጤና ሚኒስቴር

የግብርና ጽ/ቤት ለሥነ ምግባርና ለጤና ሚኒስቴር ለግብርና ጽ/ቤት ሰው ለመሰየም ለሚያስፈልጉት ጽ/ቤቶች ስም

2022-23 ዓ.ም. የግብርና ጽ/ቤት ለሥነ ምግባርና ለጤና ሚኒስቴር ለግብርና ጽ/ቤት ሰው ለመሰየም ለሚያስፈልጉት ጽ/ቤቶች ስም

B. ^a AAAZKerzAvj UÉD ¹ U	11	85.36		54.71	
C. ^ç AWOPÁ° ÁEÁ ^á Á@UMÁ ^a ÁVÁU ^a AAAUbUMÁ	12	-		-	
D. EvbÁ ¥ZP vP PzÁ D ¹ UMÁ	13	119.28	745.98	117.78	785.75
2. ¥ZP vAD¹UMÁ					
A. ^ç bPÁ ^á ÁÁVUMÁ	14	141.56		127.25	
B. ^a ÁÁÁgÁ ^á ÁQUMÁ	15	2883.30		2934.98	
C. EUBÁ ^a ÁVÁU EUBÁ ^á ÁÁEUMÁ	16	1171.87		2819.71	
D. C@PÁ° ÁEÁ ^á Á@UMÁ ^a ÁVÁU ^a AAAUbUMÁ	17	20.64		45.28	
E. EvbÁ ¥ZP vAD ¹ UMÁ	18	311.56		238.68	
			4528.93		6165.90
MI ÁÖ			5274.91		6951.65
^a Á°ÁZÁ ^á ÁR «ZÁEÁ @ÁWUMÁ	25				
EvbÁ ±Á ^á ESZÁ S»gAUMr ^á ÁÁZÁ	26				

©UMÁPj ^áÁZÁ EPr Áá ^abKÁiÁVé

PÁ^aÁvi ^aÁVÁUgÁ^ai

±Á ^áESZÁ ^áPA ¥j ±ÁEÁZPÁ

E^abÁ ¥bP ÁV

L¹JL EÁEÁZÁÁ ^áASÍ 001689S

±ZDÁ±PÁ ^aÁqKÁiÁ ¥bP ÁV

»/-

CPÁiÁi ±hÖ

¥Á@ÁZÁgÁ

^áÁÁÁ ^áASÍ 244484

UDIN : 22244484AZNSJN1454

»/-

çEÁ±i PÁ^aÁgí PÁÁgí

^aÁÁ ÁUÁPÁ ±ZDÁ±PÁ

^áÁÁÁ ^áASÍ 09494562

»/-

gÁ^aÁZÁÁiÁÖ ¥ÁgÁtÁi

±ZDÁ±PÁ

^áÁÁÁ ^áASÍ 08956093

^áÁÁ: ^aAAUMÁEgÁ

çEÁÁPÁ: 26-09-2022

ΠΕΛΟΙ ΠΑ «ΑΑΕΑΥΑΪ ΠΑ C©P K C b α U P Α α A i Α «Α V Α



(ΠΕΛΟΙ ΠΑ ḡPÁGzÁ GzPÁ)

ΕΡΕΑΖΑ-Α V P Z Á j : r.ÉA. 21-07-1033, °ÉEÜSeÁgi, °AAUWÁEgÁ -575 001.

31-03-2022gÁCAVzÁ - Á ··ÁÉMzÁVÁSΘ

°ÉEvθ ©PÁMÁP è

«°ÁMÁ	nYÁÁ ·Sθ	2021-22gÁ°ÁjC °ÁMθ		2020-21gÁ»AÇEÁ°ÁMθ	
		01.04.2021 j	AzÁ31.03.2022	01.04.2020 j	AzÁ31.03.2021
		°ÉEvθ	°ÉEvθ	°ÉEvθ	°ÉEvθ
DzÁAiÁ					
I. PÁAiÁÁOZḡUUMzÁ DzÁAiÁ	19		18234.33		14959.86
II. EvḡADzÁAiÁ	20		344.49		342.15
III. MI ÁO DzÁAiÁ (I+II)			18578.82		15302.01
IV. RZÁOUMÁ					
°ÁÁÁgPÁV Rj ÁCUMÁ	21		17133.67		13752.32
SÁqP ÁVÁZÁ, ÁÉAUMÁP è SzÁ Á°UUMÁ					
DgÁ©PÁzÁ, ÁÉÁ		126.69		138.52	
PMÉ CAVzÁ zÁ, ÁÉÁ		140.85	-14.16	126.69	11.83
°SÁÇ CEÁPMÉ©UMÁ RZÁOUMÁ	22		796.29		675.51
·P P K z°ÁVÁO PÉÁÁt wgÁ°Áz					
RZÁOUMÁ	9		50.20		49.13
EvḡÁ RZÁOUMÁ	23		682.76		666.78
MI ÁO RZÁOUMÁ			18648.76		15155.57
V. «ÉÁAiÁwAiÁ °ÁVÁO «±ÁMÁ ··ÁSÁUMÁ					
°ÁVÁO vj UÉ °ÁÁAeÉÁ - Á ··Á (III-IV)			-69.94		146.46
VI. «ÉÁAiÁwAiÁ °ÁVÁO «±ÁMÁ ··ÁSÁUMÁ			-		-
VII. vj UÁiÁ °ÁÁAeÉÁ - Á ··Á (V-VI=VII)			-69.94		146.46
VIII. vj UÉ RZÁO °ÁVÁO vj UÉ					
°ÉEzÁtPUMÁ					
PMÉ YZP vÁ vj UÉ			0.25		31.24
PMÉr, Á: YZP vÁ °ÁMzÁ					
°ÁÁAzÉrzÁD¹Ü (··ÁzÁMθ)			30.65		9.01
X. °ÁMzÁ - Á ··Á (VII-VIII)			-39.54		124.23

gME.100 gA vFA ±AgFEAzgA , AFAZEUMÄ				
aAE®	24		-2.22	6.96
wAIAV¹zA	24		-2.22	6.96
a°MZA -ÄR «zAEA aAWUMÄ	25			
EvbA±A , EßzA S»gAUMÄ , A¹zA	26			

dvAiA°gAaAnFAUMÄ DyöPA vßUMÄ C«'Áda 'ÁUUMÄVªÉ

©UWÄPJ , FÁZÄ EPÄä aÄKAIÄVÉ

PÁAvi aAvUgAi
 ±A , EßzA -PA FJ ±FEÄzPbA
 EªbA FbP ÁV
 L¹JL EFEÄzÄÄ , ASÍ 001689S

azbA±PA aAqMAiÄ FbP ÁV

»/-
CPÄiÄi ±hÖ
 FAªAZAgbA
 zA MÄ , ASÍ 244484
 UDIN : 22244484AZNSJN1454

»/-
CFÄ±i PÄÄAgü PÄÄgi
 aPA AUPÄ azbA±PbA
 zA MÄ , ASÍ 09494562

»/-
gAªAZÄiÄÖ FAgÄtRi
 azbA±PbA
 zA MÄ , ASÍ 08956093

ÄA : aAAUMÄEGÄ
 CEÄAPÄ : 26-09-2022

©. 0 ERPE a P P AgkAZA A a h P U k AZA E U k A				
S r O S A z k A i	70.13		160.99	
U P A g k A C E A z A E L P e o Z k A	35		2617.30	
1 U g A 1 U k A A c A E A r 1 P E 1 P A F A a h v 1 z A a A A U b U k A	-13.28		-206.84	
F A E A r k U k U E « v j U A z A a E v i	-1060.63		-1356.97	
1 U g A 1 U k A E A B A c A E A F A r 1 P E 1 P A				
F A a h v 1 z A a A A U b U k A	-259.00		-204.88	
a A g A F A a h v 1 z A C E A z A E A	-103.01		-	
S A q P A 1 P A a A U A j U k P e o Z k A	-		-2.33	
a A A o t U E A q A D 1 U k A E A B F E g A A U k U E				
o A A v j U A z A S A q P A 1 P A z A R Z A o a Z U k A	-2.72		-52.79	
C E A z A E U k A z A 1 U g A 1 U k A R j A c a A v A o a A A o t	-199.97		-88.22	
E v b A z A o A i a o z i D 1 U k P e E 1 P e o Z k A	-1.51		-	
		-1534.99		866.26
0 ERPE a P P AgkAZA A a h P U k AZA / a a K A E U k A				
(G F A i E A v 1 z A z A)		-1534.99		866.26
1. 0 K P A A a P P Ag U k AZA E U k A				
C A W A o a k u A o U k A E 1/2 v A / K j P E	-132.04		-	
C A W A o a k u A A o U k A a A v A o a A A U b U k A				
E 1/2 v A K j P E	-	-132.04	-0.01	-0.01
0 K P A A a P P Ag k A Z A A a h P U k AZA / a a K A				
E U k A (G F A i E A v 1 z A z A)		-132.04		-0.01
E U k A a A v A o P A E P A z A a U k P e a a K A K j P E				
(J + o + 1)		-1647.84		788.61
a M o z A D g A r z R e E U k U E P A E P A z P U k A		2819.71		2031.10
a M A o A v P E E U k A a A v A o E U k U E P A E P A z P U k A		1171.87		2819.71

© U m P j U A z A E P A a b k C A i A v i

P A a h v i a A v A o g A a i

± A E S z A P A F j ± E A z P b A

E a b A F b P A v

L 1 J L E E A z A A A S i 001689S

»/-

C P A i i ± h o

F A o A z A g b A

z A A A A S i 244484

UDIN : 22244484AZNSJN1454

a z D A ± P A a A a q k A i A F b P A v

»/-

C E A ± i P A a M a g i P M a g i

a P A A U P A a z D A ± P b A

z A A A A S i 09494562

»/-

g A a M A z A i i o F a g A t R i

a z D A ± P b A

z A A A A S i 08956093

U k A : a A A U k A E g A

C E A P A : 26-09-2022

ნაწილი 1.4

პროცენტების განაწილება. 501 ანაწილის მფლობელების პროცენტების განაწილება «ა» ბიუჯეტში.

პროცენტების განაწილება	31-03-2022 გწმ		31-03-2021 გწმ	
	პროცენტების განაწილება შპს	დამფუძვლებების პროცენტების ანაწილება	პროცენტების ანაწილება შპს	დამფუძვლებების პროცენტების ანაწილება
პროცენტების განაწილება	17 84 127	100%	17 84 127	100%

ნაწილი 1.5

სადასრულო გეგმის მიხედვით, მფლობელების ანაწილების განაწილება რეგისტრაციის განყოფილებაში (სადასრულო) და
სადასრულო პროცენტების განაწილება სადასრულო განყოფილებაში.

«ა» ბიუჯეტი	მფლობელების ანაწილება	
	31-03-2022 გწმ	31.03.2021 გწმ
სადასრულო (სადასრულო) და სადასრულო პროცენტების განაწილება	0	0
პროცენტების განაწილება სადასრულო პროცენტების განაწილებაში	0	0
ანაწილების განაწილება	0	0

ნაწილი 1.6 მფლობელების ანაწილება

31-03-2022 დამფუძვლებების პროცენტების განაწილება მფლობელების ანაწილებაში			ანაწილების ანაწილება
მფლობელების ანაწილება	მფლობელების ანაწილება	მფლობელების ანაწილება %	--
პროცენტების განაწილება	17 84 127	100%	

31-03-2021 დამფუძვლებების პროცენტების განაწილება მფლობელების ანაწილებაში		
მფლობელების ანაწილება	მფლობელების ანაწილება	მფლობელების ანაწილება %
პროცენტების განაწილება	17 84 127	100%

ნაწილი 2 «ა» ბიუჯეტის ანაწილების განაწილება

(პროცენტების განაწილება)

«ა» ბიუჯეტი	31-03-2022 გწმ	31-03-2021 გწმ
A. სადასრულო პროცენტების განაწილება		
1) დამფუძვლებების პროცენტების განაწილება		
დამფუძვლებების პროცენტების განაწილება	4.49	14.15
პროცენტების განაწილება სადასრულო პროცენტების განაწილებაში (ნაწილი 2.5)	-	-
პროცენტების განაწილება სადასრულო პროცენტების განაწილებაში	-	-
პროცენტების განაწილება სადასრულო პროცენტების განაწილებაში (ნაწილი 2.2)	-	6.29
პროცენტების განაწილება სადასრულო პროცენტების განაწილებაში	-	-
სადასრულო პროცენტების განაწილება (ნაწილი 2.3)	-	-
სადასრულო პროცენტების განაწილება (ნაწილი 2.1)	3.37	3.37
(I)	1.12	4.49
2) სადასრულო პროცენტების განაწილება		
სადასრულო პროცენტების განაწილება	19.52	31.29

PKEr, A: F a μDzP e, AϕDqUMa	-	-
	19.52	31.29
PKÉ a μDzP eϕA av1 za AAUkUMa	-	-
PKÉ, AVUMa a EN (nϕA, ASí 2.2)	-	-
, P PK2 (nϕA, ASí : 2.1)	10.41	11.77
(II)	9.11	19.52
3) gAqP AIA AIEAdEÉ - P AIEAUzP e (vzA AIA° e «AÖ, A AUaA (, AUgEAvEAgNOMa)		
DgA©PA 2©AI	-	74.29
PKEr, A: F a μDzP EA, AϕDqUMa (nϕA, ASí 2.4)	-	-
PKÉ: SAqP A¼A RZAd	-	74.29
(III)	-	-
4. gÉ wgl gi/EEN-ámgi a° EA DgiPkaE AIEAdEÉ DgA©PA ±A©I	200.00	-
PKEr, A: a μDzP EA, AϕDqUMa (nϕA, ASí 2.6)	-	200.00
PKÉ: AVUMa a EN (nϕA, ASí 2.6)	199.97	
(IV)	0.03	200.00
MI AÖSAqP A¼A «AA, PA (I) + (II) + (III) + (IV)	10.26	224.01
B. -A° a AVNOEμZa° EA PAIA° e «AUMÉ (I AUAVP)		
, AVA -A° a AVNOEμZa DgA©PA 2©AI »ACFA CªKü-AAZA	1324.47	1200.24
PKEr, A / PKÉ: a μDzA -A° a	-39.54	124.23
, AVA -A° Zª a MA 2©AI	1284.93	1324.47
MI AÖ «AA, PA a AVNO «AUMUMa (J+©)	1295.19	1548.48

nϕA, ASí: 2.1

2007-08 a AVNO 2008-09gA ° AUAB CAKIAIA° e UPAA PAAze, gPAGa AVNO gAda, gPAGAZA 1APJ 1ZA SAqP A¼A CEAZAEUMAB aAAZKERza CEAZAEUMAZA UAgAw, AA «ZAEPEAB C¼P r PKEArvAU EzgA ϕP a AV -A° a AVNOEμZAVSAIA° e EzEAB DzAAIA° AZA UAgAw, AVZAV, EzJ AZAD a μDUMK eϕAIA -AZACEAZAEUMAZA MI AÖ, Aj, A AZAD 1UM2UE, P PKAIAEAB «Cü, AVZÉ ° AUVAIA° UPAA -A° a AVNOEμVISOUE gME. 13.78 ©PA (gME. 3.37 ©PA + gME. 10.40 ©PA) a UAd -A° ZÉ EzA -A° a AVNOEμVISAIA° e «Cü, AVGA° a, P PK2UE, P a AVZÉ

nϕA, ASí: 2.2

2008-09gA a μDzA ° AUAB CAKü-AAZA UPAA a MA a IE° ZA a AA -E «Cü, AVGA° a, P PK2 a AVNO D 1UM4AMI AÖ a IE° CAZA SAqP A¼A CEAZAEPEAB PKAIAIA° a «ZAEPEAB C¼P r 1ZÉ J -P e SAqP A¼A CEAZAEPEAD 1AIA, AϕCtö a EN CxPA d a AVAIME ErAIA a ZPE, P AEAVZAIKEA C° e J.J. i. 12gAVÉ, P PK2 «Cü, AVG° e UPAA a gK a μDzP gUE gME. 2387 ©PA SAqP A¼A RZAdVZAV EzEAB, AϕCtö a AV 1APJ, AVGA° a 2464 ©PA CEAZAEKAZA ° J, AVZÉ

«a gāMĀ	31.03.2022	31.03.2021
J. ħĀMĀ¥ĤPĪa ħE©ĥR eS ZĀ A a ĪMĀ - Dgā©PĀ a ħvĀCavĀZāZ©MĀ o ħEazĀt ĤĒ		
a Īāōgā ħĀvĒ ħĀMĀ¥ĤPĪa ħE©ā	251.20	252.84
SrĪa ĤĀ	15.07	15.47
¥ĤR vĀ Ĥāā a ĤĀ	8.39	8.92
¥Āa ħvĀZāCĒĀPĤE©MĀ	-30.02	-25.37
ħĀMĀ a ĤĀĒĒĒCPĀPĪ ĀiĀĪĪ (-ĀĪĪ)/ĒĪĪ	15.82	-0.65
a ĪāōAvĀvĒ ħĀMĀ¥ĤPĪa ħE©ā	260.46	251.20
©. ĀiĤĒĀdĒĀ DĪMĀĀiĀPĪa ħE©ĥR eS ZĀ A a ĪMĀ		
a Īāōgā ħĀvĒ ĀiĤĒĀdĒĀ DĪMĀĀiĀPĪa ħE©ā	182.98	176.15
ĀiĤĒĀfvā DĪMĀĀ ĤĀĒĒĒ ĥj ĀQĒ ĤĀVgāā ĤZĀĀiĀMĀ	12.04	11.97
a ĤwĪMĀ	25.00	20.00
¥Āa ħvĀZāCĒĒĒPĤE©MĀ	-30.02	-25.37
ĀiĤĒĀfvā DĪMĀĀ ĤĀĒĒĒĒCPĀPĪ ĀiĀĪĪ (-ĀĪĪ)/ĒĪĪ	0.62	0.22
a ĪāōAvĀvĒ ĤiĤĒĀfvā DĪMĀĀ ĀiĀPĪa ħE©ā	190.62	182.98
1. ĀiĤĒĀfvā DĪMĀĀiĀPĪa ħE©ā		
ĀiĤĒĀfvā DĪMĀĀ ĤĀĒĒĒĒ ĥj ĀQĒ ĤĀVgāā ĤĀĪĪMĀ	12.04	11.97
ĀiĤĒĀfvā DĪMĀĀ ĤĀĒĒĒĒCPĀPĪ ĀiĀĪĪ (-ĀĪĪ)/ĒĪĪ	0.62	0.22
ĀiĤĒĀfvā DĪMĀĀ ĤĀĒĒĒĒĒĒĒ ĤZĀĀiĀ	12.66	12.20
r. UĀgāw ĤĀZāāāCPĀPĪ ĀiĀĪĪ (-ĀĪĪ)/ĒĪĪ		
CPĀPĪ ĀiĀĪĪ (-ĀĪĪĒĪĪ) ¥ĤPĪCāĤĪĒĒ ĤĀZāĒ	-15.82	0.65
CPĀPĪ ĀiĀĪĪ (-ĀĪĪĒĪĪ) ¥ĤPĪCāĤĪĒĒ ĀiĤĒĀfvā DĪ	0.62	0.23
MĪĀĪ (-ĀĪĪĒĪĪ) ¥ĤPĪCāĤĪĒĒ	15.20	-0.88
¥ĤPĪCāĤĪĒĒ UĀgāw ĤĀZāāāCPĀPĪ ĀiĀĪĪ (-ĀĪĪĒĪĪ)	15.20	-0.88
E. vĀĒĒĒ ¥Ĥāā ħvĀ, ĤSāCvĀ«ā ĪĪMĀUĀR eUĀgāw ĤĀZāāāĒvĀMĀ		
ħĀMĀ¥ĤPĪa ħE©ā	260.46	251.20
ĀiĤĒĀdĒĀ DĪMĀĀ ĀiĀPĪa ħE©ā	190.62	182.98
a ĤĀā, Ā	69.84	68.22
vĀĒĒĒ ¥ĤāāiĀ° eUĀgāw ĤĀZāā ĤĀZāĒ	69.84	68.22
J¥Ī. ĤĀĪĪĒĪĪvĀSĀiĀ° eUĀgāw ĤĀZāāRZĀō		
¥ĤR vĀ Ĥāā a ĤĀ	8.39	8.92
SrĪa ĤĀ	15.07	15.47
ĀiĤĒĀfvā DĪMĀĀ ĤĀĒĒĒĒ ĥj ĀQĒ ĤĀVgāā ĤĀĪĪMĀ	-12.04	-11.97
a ĪāōZĀ eUĀgāw ĤĀZāāāāCPĀPĪ ĀiĀĪĪ (-ĀĪĪĒĪĪ)	15.20	-0.88
ĤĀĪĪĒĪĪvĀSĀiĀ° eUĀgāw ĤĀZāāRZĀō	26.62	11.54
f. vĀĒĒĒ ¥ĤāāiĀ° eUĀgāw ĤĀZāā ĤĀZāāiĀ° eS ZĀ A a ĪMĀ		
Dgā©PĀ āāā ĤĀZāĒ	68.22	76.69
a āā° ĒĀvĒ RZĀō	26.62	11.54
¥Āa ħvĀZāāāwĪĒ	-25.00	-20.00

ՔԵԱՕԻ ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ

(ՔԵԱՕԻ ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ (CIN : U85110KA2004SGC001959)
 ԷԲԵԱԶԱՆՈՒՄԱՆ ՔՈՒՆՈՒՄԱՆ ԿՈՄԻՏԵ, ԾՆԱՆՈՒՄԱՆ ԿՈՄԻՏԵ, ԾՆԱՆՈՒՄԱՆ ԿՈՄԻՏԵ - 575 001.

ՔԵԱՐԱՔՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ (ԿՈՄԻՏԵ ԿԱՆԱԿՆԱԿ)

ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ	ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ					ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ			ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ		
	ՔԵԱՐԱՔՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ	ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ	ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ	ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ	ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ	ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ	ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ	ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ	ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ	ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ	ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ
ՔԱՆՈՒՄԱՆ ԿՈՄԻՏԵ ԿԱՐԻՆ ԿԱՆԱԿՆԱԿ											
2				1.57						1.57	1.57
1				0.55							
8				7.94						2.36	5.59
7				6.72						1.39	5.33
5				4.91						1.25	3.66
10				9.58						2.02	7.57
105				104.88						101.26	3.62
115				114.72						50.62	64.10
49				49.40						15.11	34.29
9				9.14						1.79	7.35
5				4.96						0.77	4.19
1				0.80							
8				7.52						2.36	5.16
36				35.87						7.62	28.25
17				17.27						6.01	11.25
29				29.12						5.83	23.29
27				26.74						4.89	21.85

1. «Ámíqí» ÚE ° ÁUME , ASACÚ ZÁ ° ÁUME «gázi PáAj ÉA ±gVÁU ° ÁVÁU » SAZIEUMEÁB G®AX 1 ZPÁV
 Q&ÁEÁI ÚE PáAj ZÁR ° 1 ZÉ V&SÁIÁ PÁAIÁD ° ÉÁB ÚE Á ° Á , i ° Á ° Á » j ÁPÁAj PÁAj AIÁ ÚE Á ° Á , i GÚA C&ÁPÁJ ÚE
 ° Á » , Á ÁVZÁV ZÉÁ ±ÁgÚEÁ ÚE ÚE Á ° ÉÁB 02/06/2015gÁZÁ 1. eJ ° ÁI ÉÁÁIÁ®ÁIÁ PÁgP ÁgÁ E ° É , ÚE Á ÁVZÉ ° ÁÁ - ÁIÁ ZÁ
 Q&ÁEÁI ÚE PáAj PÉ , ASAC 1 ZÁVÉ ° ÁC , ÚE Á , ÚE PÁgP Á « ±ÁµÁ , ÚE PÁJ C ° ÁIÉÁD PÁJ ÉÁB ÉÁ « Á 1 ZÉ ÚE PÁ ° Á C ÉÁÁPÁ 15/
 05/2015gÁZÁ PÁgÁ gáVÁÚE 1/2 , ÚE ZÉÁ ÚE Á ° ÉÁB ° ÚE gÁ 1 PÉÁDÍ PÁZÁ ° ÁÉÁ GZÁ ÉÁÁIÁ®ÁIÁ ÁUÁKÉGÁ E ° É
 PÁ « ÁIÁIÁIÁÉÁB PÁÉqÁ , ÚE ZÉ ° ÁJ , Á - Á CÉÁÚCÁD SÁIÉÁ ÚE Á ° ÉÁB . ° « Ámíqí , « dÁIÁ ° ÁqÁ ÉZÁ ±ÁD ±PÁJ É
 MSÚÁ ÚE PÁ ° Á PÁgÁ gáVÁÚE 1/2 ° ÚE gÁ , Á ZÁ , ÚE ZÉÁ ÚE Á ° ÉÁB ÚE PÁ PÉÁDÍ PÁZÁ ° ÁÉÁ GZÁ ÉÁÁIÁ®ÁIÁ ZÁ ° ÚE gÁ
 ° ÚE ÁVZÁV ÚE PáAj PÉÁDÍ PÁZÁ ° ÁÉÁ GZÁ ÉÁÁIÁ®ÁIÁ ÁUÁKÉGÁ E ° É ÉVÁD PÉ ÁQ ÉZÉ PÉÁDÍ PÁZÁ ° ÁÉÁ GZÁ
 ÉÁÁIÁ®ÁIÁ Á F ÚE PáAj PÉ , ASAC ÚE ZÁVÉ ÁIÁ Á ZÁ ° ÁZÁV ÚE DZÁ ±Á ÁR ° É JAZÁ DZÁ ±Á C ÉÁÁPÁ 10/02/2016gÁ É
 ° Á 1/2 ZÉ ° ÁUME PÁ ÚE ÁIÁÁ PÁÉKÉÁ ÚE PÁgÁ , ÁP ÚE ÁB , ÁC ÁÉÁR 1 PÉÁRZÉ ÚE PÁ ° Á N J , i , ASÁ 129/2017
 C ZÁVÉ PÁ ÚE ÁIÁÁ C ÉÁÁPÁ 12/04/2016gÁZÁ , ÁP ÚE ÁB , ÁC ÁÉÁR 1 PÉÁRZÉ ÚE PÁ ° Á N J , i , ASÁ 129/2017
 C ÉÁÁPÁ 28/04/2017 gÁ ÚE PÁgÁ » j ÁIÁ 1 « - i dQÍ PÉÁÁMÍD ° ÁÁUÁKÉGÁ E ° É , ÁP ÚE ÁB ° ÚE PÉ VÚÉÁPÁ ÚE ÁP ÚE Á
 SgÁ ÁPÁZÁ - É , ÉÚ ; ÁIÁÉÁB ° Á ÚE Á ° ÁÁQÁ ° Á SÚE ÉÉÉÁZÁ ZÁ ° ÁIÁÉÁB ° ÚE gÁ ÁVZÉ PÁ ÚE ÁIÁÁ ° ÚE ZÁ ° Á ÚE - ÁW
 ZÁ ° ÁIÁÁ 2012j ÁZÁ ÉVÁD PÉ ÁQ ÉgÁ ° ÁZÁ ÁZÁ ° ÁJ , Á - Á CÉÁÚCÁD SÁIÉÁ ÚE Á ° ÉÁB . ° « Ámíqí , « dÁIÁ ° ÁqÁ
 ÉÁ ÚÁ 2011j ÁZÁ - É , ÉÚ ; Á ÚE ÁW , Á ÁZÉÁB ° ÚE gÁ ° ÁZÁ ÁZÁ ° ÁUME - É , ÉÚ ; Á ° Á ÚE - ÁW « µÁIÁZÁ É GÁVÁVgÁ ° Á
 ÚE ÁÁR C ° ÁVÁIÁ ZÁ ÚE - ÁÁZÁV ÉZÉÁB ÉÚC ÉÁ DZÁgÁ ÚE - PÁ ÚÁ , PÁÚÁ É - PÉ VÚÉÁPÁ ÚE ÁVZÉ ÚE ÁVÁ DyÖPÁ
 ° ÁÚZÁ É ÁIÁÁ ÁZÁ ÁR ÚÁIÁÉÁB 1 ÁPÁ , Á ÁV ° É

nÚEÁ , ASÁ: 15.3

PÁ ÚE ÁIÁÁ C ÉÁÁPÁ 27-02-2015gÁ M ÚE ÁZÁ ÚE PÁgÁ ° ÁÁUÁKÉJ ÉR gÁ ° Á VÉÁ DZÁ ±PÁ « ÁÁÉÁ , Á , ÚE ÁB , ÁP ÚE ÁB
 ° ÁJ ÚE ÁIÁÉI 1 Á ÚE ÁqÚ ÉÁJ ÚE ÁIÁ 1 PÁgÁ . 9.25 ° PÁ ÁR ÚE ÁÁ - É ÉÚÉ , ÚE Á ÚE ÁÁVZÉ , ÚE Á ÚE ÁIÁÉI 1 Á ÚE ÁqÚ
 ÉÁ ÚÁ , ÚE Á , ÁP ÚE Á 500 ° ÁÚE I ÉI , Á ÁXÁD QÁVÁ PÁ ° Á , Á ÁXÁD ÁVZÁ « ÁZÁ ÉÁB J ° ÁgÁVZÉ F SÚE
 ÚE ÁIÉÁVPA , Á ÁXÁD ° ÉÁB ÚE VÁÚE , ÚE Á MZÁ VÚGÁ VÁQÁ ÉÁ « Á 1 ZÁV C ° ÁgÁ ÚE PÁgÁ C ZÁ , Á ÁXÁD ° ÉÁB
 383.20 ° ÁÚE I ÉI JAZÁ C ° ÁÁIÁ ÚE ÁVZÉ ÚE µÁVÁZÁ , ÁÉÁ , Á ÁXÁD ZÁ ÚE PÁgÁ - É , ÉÚ ; ÁIÁ ° É j ÁIÁÁ - ÁW ÁR
 ÁQ ÁR ÚÁIÁ ° ÉgÁ . 204.80 ° PÁ ÉÁB ° ÁÁVÁ ÚE ÁW , ÚE Á CÉÁ ÁW ÁRZÉ ° ÁJ ÚE ÁIÁÉI 1 Á ÚE ÁqÚ ÉÁ ÚÁ DqÁVÁ
 ° ÁÁQÁIÁ ±ÁDÁIÁZÁ ÚE PÁgÁ ÚE ÁR 1 ZÁ ÚE VÉÁB ÓÁ ÁÁ ÁÁQÁ ÉZÁ ÚE ÁZÁ ÁZÁ GZÁ VÁJ ÁIÁÁ - ÁW ÁIÁ ° ÚE VÉÁB
 C ÉÁÁPÁ 31-3-2020PÉ ÁQ ÚE ÁVÁ ÚE S ° V ÁZÁ PÁ ° Á ÁÁRgÁ ° ÁC ° É

DqÁVÁ ° ÁÁQÁIÁ ±ÁDÁIÁZÁ ÚE PÁgÁ ÚE ÁR 1 ZÁ µÁVÁVÁ ÚE ÁB F qÁj 1 ZPÉ ° ÁÁÁ C ÉÁ DyÖPÁ ° ÁÚZÁ É PÁ ° Á
 ° ÁÁRZÁ ÁR ÚÁIÁÉÁB VÚÉÁ ° ÁPÁ ÁZÁVgÁVZÉ » ÁUÉ C ÉÁÁPÁ 25-6-2020gÁ 242 ÉÁ DqÁVÁ ° ÁÁQÁ ±ÁDÁIÁZÁ ÚE PÁgÁ
 ±ÁDÁIÁZÁ ÉW 1 ZÁ ±ÁVÁ ÚE ÁB F qÁj 1 ZPÉ ° ÁÁVÁ PÁ ÚE ÁIÁÁ ° ÁJ ÚE ÁIÁÉI 1 Á ÚE ÁqÚ ÉÁJ ÚE ÁUÉ « C ÚE ZÁ ÁR ÚÁIÁÉÁB
 VÚÉÁ ° ÁPÁ ÁZÁV ° ÁÁ ÁVZÉ ° ÁJ ° ÁÚZÁ É « C ÚE ZÁ ÁR ÚÁIÁ ° ÉgÁ . 146.17 ° PÁ ÉÁB ° ÁÁÁD ° ÁÁ ÁÁQÁ ÁVZÉ ° ÁJ
 ° ÁÚZÁ É ÚE PÁ ° ÁÁ ÁZÁ ÓÁ ÁÁ ÁVÁ E.J.A.r. ° ÚE VÁgÁ . 111.60 ° PÁ ÉÁB ÁR ÚE ÁQ ° ÚE VÉÁ - PÁ ° ÚE ÁZÁ PÉ
 ° ÁÁR PÉÁRZÉ ° ÁJ ÚE ÁIÁÉI 1 Á ÚE ÁqÚ ÉÁJ ÁZÁ 31-03-2022gÁ CAVPÉ ÁQ ÉgÁ Á - É , ÉÚ ; Á ° ÚE VÁgÁ . 38.79 ° PÁVÁ
 DVZÁV ÉZÁ , ÁP ÚE ÁSÁ ° ÁÁQÁ PÁ ÚE ÁZÁJ , ÁZÁ ÁR ÚÁIÁÉÁB M ÁVÁ ÚE ÁRgÁVZÉ ° ÁÁ ° ÉÁ ÁQ ° ÚE VÉÁ ÉÁB 2022-
 2023 ° ÁPÁ , Á ° ÁÚZÁ É ° ÁJ ÚE ÁIÁÉI 1 Á ÚE ÁqÚ ÉÁ ÚÁ ÚE ÁVÁVÉ

nÚEÁ , ASÁ: 16 ÉVÁ ° ÁVÁ ÚE ÁZÁ , PÁÉÁVÁ

(° ÚE VÁ ° PÁÚÁR)

« ÁÁVÁ	31.03.2022	31.03.2021
PÉÁIÁ ° gÁ ° Á ÉVÁZÁ	39.03	28.69
ÁÁPÁÚÁR É G 1/2 VÁÁIÁÚÁ (ZÁ ° Ú SÁV)	349.86	506.46
ÁÁPÁÚÁR É G 1/2 VÁÁIÁÚÁ (3 WÁUÁ ÚE Á ÚE ÚE ÁUÁ ° Á ÓÁ Á ÚÁ)	-	-
ÁÁPÁÚÁR É G 1/2 VÁÁIÁÚÁ (3 WÁUÁ VÁVÁ ° ÁÉÁ C ° ÁIÁ ° É ÚE ÁUÁ ° Á ÓÁ Á ÚÁ)	782.98	2275.05

ნაწილი 22 - 1999 წლის რეზიუმე

(აქვით გამოვლინებული)

«გადასახელება»	31.03.2022	31.03.2021
1999 წლის რეზიუმე, რეზიუმე, ცილის რეზიუმე	606.77	573.91
1999 წლის რეზიუმე	43.14	13.17
1999 წლის რეზიუმე	42.67	36.90
1999 წლის რეზიუმე	51.63	22.92
1999 წლის რეზიუმე	21.17	2.21
1999 წლის რეზიუმე (1999 წლის რეზიუმე)	4.91	4.55
1999 წლის რეზიუმე	4.5	2.73
1999 წლის რეზიუმე «1999 წლის რეზიუმე»	13.42	10.82
1999 წლის რეზიუმე	6.80	6.92
1999 წლის რეზიუმე	1.28	1.37
სულ	796.29	675.51

ნაწილი 23 - 1999 წლის რეზიუმე

(აქვით გამოვლინებული)

«გადასახელება»	31.03.2022	31.03.2021
1999 წლის რეზიუმე:		
1999 წლის რეზიუმე		
1999 წლის რეზიუმე	0.56	0.66
1999 წლის რეზიუმე		
1999 წლის რეზიუმე	2.29	2.19
1999 წლის რეზიუმე	0.75	0.91
	3.60	3.76
1999 წლის რეზიუმე	0.71	0.56
	2.89	3.20
1999 წლის რეზიუმე, ცილის რეზიუმე	6.51	4.01
1999 წლის რეზიუმე	159.91	143.22
1999 წლის რეზიუმე	50.94	36.96
1999 წლის რეზიუმე	71.55	93.46
სულ	291.82	280.85
1999 წლის რეზიუმე:		
1999 წლის რეზიუმე	79.35	67.53
1999 წლის რეზიუმე	4.4	2.58
1999 წლის რეზიუმე	49.9	35.09
1999 წლის რეზიუმე		
1999 წლის რეზიუმე	1.3	1.25
1999 წლის რეზიუმე	4.3	0.95

eEJ.PHWP AEWō	αzAō+PbA	αzAō+Pj UE 1nAUi ±AⓂ	0.12	-
eEJ.PHWP AEWō	αzAō+PbA	αzAō+PbA ¥PÁ,Á ˆˆMı ªAvAU CEÁ ˆˆMı	0.37	0.00
±APbA UEqA	αzAō+PbA	αzAō+Pj UE 1nAUi ±AⓂ	0.08	-
VÁvÁAd° JA ˆˆA Atō	αzAō+PbA	αzAō+Pj UE 1nAUi ±AⓂ	0.06	-
VÁvÁAd° JA ˆˆA Atō	αzAō+PbA	αzAō+PbA ¥PÁ,Á ˆˆMı ªAvAU CEÁ ˆˆMı	0.18	0.00
DEAZA SA«ō	αzAō+PbA	αzAō+Pj UE 1nAUi ±AⓂ	0.06	-
DEAZA SA«ō	αzAō+PbA	αzAō+PbA ¥PÁ,Á ˆˆMı ªAvAU CEÁ ˆˆMı	0.22	0.00
ˆˆAvEÁµı ¥KEEÁj PPAōAeE	αzAō+PbA	αzAō+Pj UE 1nAUi ±AⓂ	0.09	-
ˆˆAvEÁµı ¥KEEÁj PPAōAeE	αzAō+PbA	αzAō+PbA ¥PÁ,Á ˆˆMı ªAvAU CEÁ ˆˆMı	0.39	0.00
ii)ª ˆˆª ÁI ÁUMÁ «ª ˆˆUMÁ:				
ªPÁ,Á UYPA αzAō+Pj UE ˆˆAS¼A ¥AªM			-	22
αzAō+PbA ¥PÁ,Á ˆˆMıªAvAU CEÁ ˆˆMı			3.08	0.00
αzAō+Pj UE 1nAUi ±AⓂ			1.04	0.59

n¥ÁÁ, ASı 30- CPÉAnAUı ˆˆÁqııō 17gAvé ˆˆÁUª ˆˆUÁj PÉ

1. ¥ÁªÁKÁPA«ˆˆÁUª

ª ˆˆªªª 2021-22

(ª KEVı ˆˆPUMªª)

«ª ˆˆUMÁ	«ÁÁEÁ	D°ÁgÁ	ªÁAdÁUııı	rÁ,ÉıªAvÁUıı	Evıııı	ªAiKEÁf,Á-ÁUıı	MI ÁÖ
DzÁAiUMÁ							
ˆˆ°ª DzÁAiÁ	4383.15	264.62	212.33	13145.23	229.00	-	18234.33
CAVııª «ˆˆÁUıı DzÁAiÁ	-	-	-	-	-	-	-
MI ÁÖDzÁAiÁ	4383.15	264.62	212.33	13145.23	229.00	-	18234.33
ªEZUMÁ							
«ˆˆÁUııªªEZUMÁ	4384.77	198.67	237.78	13162.54	-	614.80	18598.55
CAVııª«ˆˆÁUııªªEZUMÁ	-	-	-	-	-	-	-
¥P vÁA±UMÁ							
Šrı ˆˆj zAvé Evııª DzÁAiÁ	-	-	-	-	-	344.49	344.49
PÁAiÁÁÖZııııª ˆˆÁ	-1.62	65.95	-25.45	-17.31	229.00	-270.31	-19.74
ˆˆP Pıı/PÉ ÁÁt wgªªı	9.77	0.36	17.80	4.88	-	17.39	50.20
°At PÁ,ÁªEZUMÁ	-	-	-	-	-	-	-
«ˆˆÁUııª¥P vÁA±UMÁ	-11.39	65.59	-43.25	-22.19	229	-287.70	-69.94
«EÁ-ÁwAiÁªUMÁ							
ªªª DzÁAiÁ vıı UUMÁ	-	-	-	-	-	30.40	30.40
µÁgÁzÁgıı UE vıı UÁiÁ EAvııııª ˆˆÁ	-11.39	65.59	-43.25	-22.19	229	-257.29	-39.53
Evııªªªªª							
«ˆˆÁUııªDııUMÁ	1080.87	3.89	137.68	1489.10	252.59	2310.78	5274.92
«ˆˆÁUııªˆˆAzUMÁ	244.22	123.30	-	-0.04	-	1828.11	2195.59

2020-21

(€ million)

«	«	D	«	r	E	«	MI
«	«	D	«	r	E	«	MI
Dz							
° Dz	3826.63	190.16	170.07	10630.70	142.30	-	14959.86
CAV « Dz	-	-	-	-	-	-	-
MI Dz	3826.63	190.16	170.07	10630.70	142.30	-	14959.86
«							
«	3765.80	166.98	207.70	10404.13	-	561.82	15106.43
CAV «	-	-	-	-	-	-	-
«							
Šr	-	-	-	-	-	342.15	342.15
PÁ	60.83	23.18	-37.63	226.57	142.30	-219.67	195.59
»	8.05	0.32	17.23	4.62	-	18.91	49.13
«	-	-	-	-	-	-	-
«	52.78	22.86	-54.86	221.95	142.30	-238.58	146.46
«	-	-	-	-	-	-	-
«	-	-	-	-	-	-22.23	-22.23
»	52.78	22.86	-54.86	221.95	142.30	-260.81	124.23
E							
«	965.41	4.25	149.24	1448.16	313.18	4071.40	6951.65
«	181.15	72.43	-	10.76	-	3354.70	3619.04

2021-22

(€ million)

«	«	D	«	r	E	«	MI
«	«	D	«	r	E	«	MI
Gz	90.66	143.67	47.41	161.67	-	352.87	796.29
zÁ	2.73	0.16	-	-	-	-	2.89
»	1.92	0.02	-	4.57	-	-	6.51
»	5.43	-	-	18.85	-	-	24.28

2020-21

(€ million)

«	«	D	«	r	E	«	MI
«	«	D	«	r	E	«	MI
Gz	96.05	123.77	46.43	151.9	-	257.33	675.51
zÁ	3.05	0.15	-	-	-	-	3.20
»	1.74	-0.60	-	2.87	-	-	4.01
»	4.56	-	-	52.80	-	-	59.34



THE KARNATAKA FISHERIES DEVELOPMENT CORPORATION LTD.

(A Government of Karnataka Undertaking) (CIN : U85110KA2004SGC001959)

Regd. Office : **HOIGE BAZAR, MANGALORE - 575 001.**

Website : www.kfdcfish.com

Telephone : 0824 - 2421281 -2 Lines

E-mail : kfdcixe@yahoo.com

2424312 (Direct)

GSTIN : 29AABCK4713E1ZR

Fax : 0824 - 2424560

PAN : AABCK4713E

No. KFDC/52nd AGM/2022-23

NOTICE TO THE SHAREHOLDERS

Notice is hereby given that the FIFTY SECOND ANNUAL GENERAL BODY MEETING of the members/shareholders of the Karnataka Fisheries Development Corporation Ltd., Mangalore will be held on Saturday the 30th December 2022, at 12.30 P.M (NOON) in The Room No.02, New kumara Krupa guest house, 5th main, Kumara Kripa Road, Opp.Golf Club, Bangalore-1, to transact the following business.

ORDINARY BUSINESS :

1. To receive, consider and adopt the audited Balance Sheet as at 31st March 2022, the Profit and Loss Account for the year ended as on that date and Reports of Directors, Auditors and the Comptroller and the Auditor General of India under section 143(6)(b) of the Companies Act, 2013.

By Order of the Board of Directors

SD/-

DINESH KUMAR KALLER

(DIN: 09494562)

Managing Director

Mangalore

Date: 5.12.2022

Note:

1. *A member entitled to attend and vote at the meeting is entitled to appoint a Proxy to attend and vote instead of himself and such Proxy need not be member.*
2. *As decided in the 29th Annual General Meeting, the meeting is called in Bangalore instead of at the Registered office of the Company.*



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DIRECTORS REPORT

Gentlemen,

Your Directors have the pleasure in presenting the Fifty Second Annual Report on the working of the Corporation for the period from 1-4-2021 to 31-3-2022 together with the Audited Accounts, Auditors reports and the comments of the Comptroller and Auditor General of India under section 143(6)(b) of the Companies Act, 2013.

1. FINANCIAL RESULTS:-

The Corporation is the implementing agency for the construction of hygienic fish markets in Karnataka by utilizing RKVY, NFDB, NABARD (RIDF) and Govt. of Karnataka financial assistance. The Corporation is also a nodal agency for implementing of Matsya Ashraya Scheme in Karnataka.

The Corporation is undertaking marketing of purse-seine boat catches, sale of ice to the fishermen manufactured by the Corporation and also engaged in supply of tax exempted diesel to the fishing boats through its consumer and retail outlets. The Corporation also operating Matsyadarshini and fish retail outlet at Cubbon park, Bangalore and other places.

During the year 2021-22, your corporation has achieved turnover of Rs.182.34 crore as against the turnover of Rs.149.60 crores registered during the year 2020-21. During the current year though the turnover has improved compared to previous year, the net profit has come down due to erosion of margin on diesel sales in consumer bunks on account of pricing policy of oil companies in view of prevailing global situation. Further cumulative effect of covid-19 also had adverse effect on performance of the Corporation.

The gross and net profit for the year under report with comparative figures for the last year is as follows:

(Rupees in Lakhs)

Particulars	2021-2022	2020-2021
Total Revenue	18578.82	15302.01
Total Expense	18648.75	15155.55
1. Gross profit before depreciation, interest, prior period Adjustments and provision for income tax:	(-)19.74	(+)195.59
2. Profit after depreciation and interest:	(-)69.94	(+)146.46
3. Net profit after depreciation, interest, prior period Adjustments and provision for income tax:	(-)39.53	(+)124.23

During the year the Corporation has incurred loss of Rs.39.53 lakhs as against the profit of Rs.1.24 crores registered during the previous year for the reasons stated above.

INCOME FROM SALE OF DIESEL AND OIL:-

Supply of tax exempted diesel to fishing boats is a major activity of the corporation contributing to its turnover and earning profit to the corporation. The consumer diesel bunks of HPC established at Mangalore and Malpe, and retail outlets of IOCL established at Gangolly, Tadadi and Karwar are serving mechanized fishing sector of the state.

The quantity of the diesel and oil sold and revenue realized during the year under report with comparative figures for the last year are given below:

(Rupees in Lakhs)

Units	2021-2022		2020-2021	
	Kilo liters	Amount	Kilo liters	Amount
Mangalore	8846	6753.12	6378	4959.10
Malpe	6558	5097.81	5301	4134.14
Gangolly	641	500.10	826	639.63
Tadri	741	575.20	817	644.54
Karwar	309	241.72	349	273.59
TOTAL	17095	13167.95	13671	10651.01

During the current year the turnover of the Corporation from the sale of diesel has increased compared to last year. However the income from the sale of diesel reduced due to erosion of margin on sales affected in consumer bunks due to International phenomenon.

MARKETING OF PURSE- SEINE BOAT LANDINGS:-

The Corporation for the first time during the year in 1981-82 had taken up marketing of fresh fish landed by purse-seine boats at Mangalore and later this activity extended to other fish landing centers with the intention of providing reasonable price to the fishermen and also to enable them to get regular payment for their catches. At present the corporation is marketing the purse-seine boat landings at Bhatkal, Tadri and Honnavar in Uttara Kannada district. The Corporation is charged 5% commission during the financial year for the fish marketed in the above centers. The value of the fish marketed during the year under report with comparative figures for the last year is given below:

(Rupees in Lakhs)

Units	2021-2022		2020-2021	
	Marketed	Income	Marketed	Income
Bhatkal	1621.64	81.85	1108.66	66.52
Honnavar	131.18	6.65	104.73	6.28
Tadri	1754.56	87.72	1641.68	98.51
Total	3507.38	176.22	2855.07	171.31

The value of fish marketed and income during the year has increased compared to last year.

INCOME FROM ICE PLANTS:-

Corporation is running three ice plants at Mangalore (30MT*2) and (40MT*1), two ice plants at Malpe (20MT*2) and two ice plants at Gangolly (15MT*2) and two ice plants at Honnavar (10MT*2), one ice plant

at Bhatkal (10MT*1) and two ice plant at Karwar (10MT*2). These ice plants were established by utilizing State, Central Government and RKVY funds and are serving the fishing industry and earning profit to the corporation.

Quantity of ice produced and revenue realized from the plants for the year under report with comparative figures for the last year are given below:

(Rupees in Lakhs)

Units	2021-2022		2020-2021	
	Tonnes	Amount	Tonnes	Amount
Mangalore	16907	127.39	13001	96.38
Malpe	8754	83.16	6157	56.61
Gangolly	1018	12.83	1418	17.02
Honnavar	Given on	license	Given on	license
Bhatkal	Given on	license	Given on	license
Karwar	-	-	Given on	license
Total	26679	223.38	20576	170.01

The Bhatkal & Honnavar Ice plants were given on license basis as performance of these units was not satisfactory. During the year Gangolly Ice plant is being run by the Corporation w.e.f. 1.2.2022. During the year tender was called to operate Karwar Ice plant on license basis but none of the party came forward to run the plant.

During the year the Corporation has received license fee in respect of Honnavar Ice Plant Rs.8.62 lakhs, Bhatkal Plant Rs.5.07 lakhs and Gangolly Ice plant Rs.11.05 Lakhs (upto 31.1.2022). During the year the revenue realized from these ice plants is more compared to previous year.

INCOME FROM THE INTERGRATED AIR CONDITIONED FISH RETAIL OUTLETS, MATHSYADARSHINI'S AND ORNAMENTAL FISH MARKETING ACTIVITIES:-

Fresh and frozen fish, value added fishery products, ornamental fishes and aquarium are marketed by the Corporation in the already established fish sales units and fish canteens. Modern fish restaurants (Mastyadarshini) operated at Cubbon Park has become highly popular with public by serving fish meals and fish delicacies at a reasonable cost. Evening counter opened at Cubbon Park and Tumkur are continued. The total turnover achieved during the year ending 31-03-2022 was Rs.1139.74 lakhs as against the Rs.866.51 lakhs during the previous year. There is considerable increase in Marketing of Fish and Fisheries Product during the year.

IMPLEMENTATION OF MATSYA ASHRAYA SCHEME:-

Corporation continued to be the "Nodal Agency" for implementing Matsya Ashraya Scheme and "Rashtriya Meenugarara Kalyana Nidhi Yojana" for the construction of houses for Fishermen in the state till the year 2017-18 and the Govt. of Karnataka has nominated Rajeev Gandhi Housing Corporation to implement Matsya Ashraya Scheme from the year 2017-18.

The Govt. of Karnataka considering past good performance registered by the Corporation in implementation of Matsya Ashraya Scheme and "Rashtriya Meenugarara Kalyana Nidhi Yojana" for the construction of houses for Fishermen in the state, has again nominated our Corporation as Nodal Agency for implementation of above Scheme with retrospective period from 2018-19.

During the year the Corporation has disbursed Rs.10,60,63,000/- in respect of existing ongoing schemes under implementation being the balance amount available out of the funds released during the last year. During the year the Corporation has not received any amount towards above scheme.

CONSTRUCTION OF FISH MARKETS UNDER RKVY, NFDB, NABARD (RIDF) AND GOVT. OF KARNATAKA FINANCIAL ASSISTANCE:

The Corporation is the implementing agency for the construction of hygienic fish markets in Karnataka by utilizing RKVY, NFDB, NABARD (RIDF) and Govt. of Karnataka financial assistance. Under RKVY scheme the Corporation has commenced construction of hygienic fish markets at Haleyangadi of Dakshina Kannada district and at Belagavi City Corporation. The work is under progress. Under NFDB, NABARD (RIDF) and Govt. of Karnataka financial assistance the Corporation has taken up the Construction of hygienic fish markets at Sastan Udupi District, Virajpet in Coorg District, N.R.Pura in Chikmagalur district and at Sagar shimoga district. The construction work of fish market is completed at Sastan and Virajpet and handed over to the Grama Panchayat for the use of beneficiaries. Whereas the construction of fish market at N.R. Pura was completed and work of Sagar fish market is under progress.

2. DIVIDEND

The Corporation during the year 2021-22 has incurred loss of Rs.39.53 lakhs. Therefore your directors express their inability to recommend any dividend on the paid up equity capital of the Corporation for the year ending 31.3.2022.

3. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND.

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as no dividend was declared during the previous years till 31-03-2017.

4. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS:

Corporation has taken up developmental activities by utilizing the share capital provided by the state government and grants from the government of India, Ministry of Agriculture, under Rashtriya Krishi Vikasa Yojana (RKVY). Works taken up under the financial assistance of NABARD (RIDF), NFDB and Govt. of Karnataka for establishment of ice plants, processing and pre-processing plants, integrated fish retail outlets and hygienic fish markets.

The Corporation has undertaken Modernization of Marine Export Unit (KFDC UNIT-III) at Tadri, Uttara Kannada District under the financial assistance of Ministry of Commerce (TIES) Govt. of India and Department of Industries and Commerce, Govt. of Karnataka and the project has been completed and operation has commenced. Further, the functioning of Modern Sea Food Processing Plant (KFDC UNIT-II) at Mangalore has also been commenced.

During the year the Govt. of Karnataka under NABARD (RIDF)-24 scheme have sanctioned projects for construction of fish market at Indi-Bijapur district, Haladi-Udupi District, Siraguppa & Sindanur-Raichur district and Yadgiri-Yadgiri district with project cost of Rs.1.00 crore each per project. Sirigoppa and Yadagiri Fish Market work was completed and handed over to the local body. Whereas fish market at Indi & Sindanoor completed and will be handed over to local bodies shortly. The work of fish market at Haladi is under progress.

The new project for implementation of construction of floating jetty at Mangalore at the Cost of Rs.6.25 crores was sanctioned and same is funded by Department of fisheries. The tendering process has been completed and work order issued to the successful bidder for execution of project work.

During the financial year 2019-20 the Corporation has taken up construction of two hygienic fish markets at Haleyangadi, Dakshina Kannada District and Belagavi City at a cost of Rs.50.00 lakhs each funded by Rashtriya Krishi Vikasa Yojana and the work is in progress.

During the year 2020-21 the Corporation has purchased eight insulated and refrigerated vehicle out of Rs.2.00 Crore grant provided by the Central Govt. under Rashtriya Krishi Vikasa Yojana and the same was put into operation with effect from 3.9.2021.

The proposal submitted by the Corporation for setting up of new project with a project cost of Rs.25.00 crores for UPGRADATION OF MARINE EXPORT UNIT (KFDC UNIT-IV) at Kulai, Mangalore has been sanctioned with a Financial Assistance of Rs.10.92 crores from TIES, Dept. of Commerce, Govt. of India and Rs.14.08 crores from Dept of Fisheries, Govt. of Karnataka.

Your Directors are optimistic about company's improved business and hopeful of better performance with increased revenue during the ensuing years as the above projects are under implementation.

5. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which this financial statement relate and as on the date of this report.

6. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The information pertaining to conservation of energy, technology absorption, Foreign exchange Earnings and outgo as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished in Annexure A and is attached to this report.

7. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Corporation does not have any Risk Management Policy as the elements of risk threatening the Corporation's existence are very minimal.

8. CORPORATE SOCIAL RESPONSIBILITY INITIATIVES (CSR).

Pursuant to the provisions of Section 135 of the Companies Act 2013 read with the Companies (Corporate Social Responsibility Policy) Rules 2014 the Corporation has constituted a CSR committee. The Director of Fisheries is the Chairman of the Committee and the Managing Director of the Corporation, and Nominee Directors of Finance Dept and Department of Public enterprises are the other members of the committee. The CSR policy formulated by the Board is available in the website www.kfdcfish.com.

During the year under report the total turnover, net worth and net profit registered by the Corporation is below the prescribed limit under Section 135(5) of the companies Act 2013. Therefore the Corporation is not required to spend on CSR activities

9. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There were no loans, guarantees or investments made by the Corporation under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

10. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES.

There were no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

11. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

The explanations/comments made by the Board relating to the qualifications, reservations or adverse remarks made by the Auditors in their report are furnished in Annexure and is attached to this report. The provisions relating to submission of Secretarial Audit Report in not applicable to the Company.

12. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES.

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Corporation.

13. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company has conducted four Board meetings during the financial year under review.

14. HUMAN RESOURCES:-

The Corporation has on its roll 73 regular employees including 22 employees on deputation to Karnataka state Beverages Corporation Ltd., and 1 employee on deputation to Maharshi Valmiki Development Corporation Ltd. Out of 73 regular employees 19 are S.C and 9 S.T. employees. Further the Corporation is having 139 employees on outsourcing basis.

15. DIRECTORS RESPONSIBILITY STATEMENT:

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures
- b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities
- d) The directors had prepared the annual accounts on a going concern basis;
- e) the Corporation being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Corporation and
- f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

16. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:-

The Corporation does not have any Subsidiary, Joint venture or Associate Company during the year under review.

17. DEPOSITS:-

The Corporation has neither accepted nor renewed any deposits during the year under review.

18. DIRECTORS

During the year the following changes took place in the Board of Directors of the Corporation.

Directors Retired during the year			
SL.No.	Name and address	Designation & DIN NOS	Date of Retirement
1	SRI. M.L. DODDAMANI	MANAGING DIRECTOR (DIN:07998781)	17.1.2022

Directors Appointed during the year			
SL.No.	Name and address	Designation & DIN NOS	Date of Appointment
1	SRI. DINESH KUMAR KALLER	MANAGING DIRECTOR (DIN: 09494562)	27.1.2022
2	SRI. ANANDA KHARVI	DIRECTOR (DIN: 09387760)	30.10.2021
3	SMT. GEETHANJALI M. SUVARNA	DIRECTOR (DIN: 09387785)	30.10.2021
4	SRI. SANTHOSH POOJARY	DIRECTOR (DIN: 09387793)	30.10.2021

The Corporation was having the following Directors as on 31.3.2022

SL.No.	Name and address	Designation & DIN NOS
1	SRI. NITHIN KUMAR	CHAIRMAN (DIN: 03398268)
2	SRI. DINESHKUMAR KALLER	MANAGING DIRECTOR (DIN: 09494562)
3	SRI. RAMACHARYA PURANIK	DIRECTOR (DIN:08956093)
4	SRI. SHANKAR GOWDA DODDAMANI	DIRECTOR (DIN: 09242823)
5	SMT. PADMAVATHI	DIRECTOR (DIN: 07262520)
6	SMT. C HEMALATHA	DIRECTOR (DIN:08569406)
7	SRI. SANDEEP KUNDER	DIRECTOR (DIN: 09134778)
8	SRI. B. RAJAPPA	DIRECTOR (DIN: 09134606)
9	SRI. J.A. KRISHNAMURTHI	DIRECTOR (DIN: 09134757)
10	SRI. BARAKER GADAPPA	DIRECTOR (DIN: 09164135)
11	SRI. RAJENDRA NAIK	DIRECTOR (DIN: 07670354)
12	SMT. GEETHANJALI M. SUVARNA	DIRECTOR (DIN: 09387785)
13	SRI. ANANDA KHARVI	DIRECTOR (DIN: 09387760)
14	SRI. SANTHOSH POOJARY KARKUNJE	DIRECTOR (DIN: 09387793)

The changes in the Board between the ends of the financial year to which this report relates and as on the date of this report.

The directors appointed/retired during the period.			
Sl.No.	Name and address	Designation	Remarks
1	SRI A.V. THEERTHARAMA (DIN: 09751675) (In the Place of NITHIN KUMAR)	DIRECTOR & CHAIRMAN	Appointment
2	SRI. NITHIN KUMAR (DIN: 03398268)	DIRECTOR & CHAIRMAN	Cessation
3	SMT. PADMAVATHI (DIN: 07262520)	DIRECTOR	Cessation
4	SMT. C. HEMALATHA (DIN:08569406)	DIRECTOR	Cessation

The Details of attendance of Directors at the Board Meetings during the year under report and at the last Annual General Meeting

Sl. No.	Name of the Director	No. of Meetings attended	Whether attended the last AGM
1	SRI. NITHIN KUMAR	4	Yes
2	SRI. RAMACHARYA PURANIK	3	Yes
3	SMT. PADMAVATHI	4	Yes
4	SMT. C HEMALATHA	0	No
5	SRI. SHANKARGOWDA C. DODDAMANI	4	Yes
6	SRI. M.L. DODDAMANI	3	Yes
7	SRI. DINESHKUMAR KALLER	1	N.A
8	SRI. SANDEEP KUNDER	4	Yes
9	SRI. B. RAJAPPA	3	Yes
10	SRI. J.A. KRISHNAMURTHI	4	Yes
11	SRI. BARAKER GADAPPA	4	Yes
12	SRI. RAJENDRA NAIK	2	Yes
13	SMT. GEETHANJALI M. SUVARNA	2	No
14	SRI. ANANDA KHARVI	2	Yes
15	SRI. SANTHOSH POOJARY	3	Yes

19. DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

20. STATUTORY AUDITORS:

M/s. Kamath & Rau (SR2102), Chartered Accountants 14-1-56/1, Karangalpady, Mangalore -575003, have been appointed as Statutory Auditors of the Corporation for the year ending 31-3-2022 for auditing the accounts for the year 2021-22 by the Comptroller and Audit General of India, New Delhi would be retiring at the conclusion of ensuing 52nd Annual General Meeting.

The Comptroller and Auditor General of India, New Delhi appointed M/s. Kamath & Rau (SR2102), Chartered Accountants 14-1-56/1, Karangalpady, Mangalore -575003, as Statutory Auditors of the Corporation again for the year ending 31-3-2023 for auditing the accounts for the year 2022-23.

21. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM:-

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Corporation. However the

Audit committee constituted in the 190th Board Meeting held on 21-10-2010 consisting of 3 Directors as required under section 292 A of the companies act 1956 is continued. The committee met twice during the year under report.

22. SHARES:-

During the year the Corporation has not issued any shares. Hence there is no change in the existing issued and paid up share capital of Rs.17,84,12,700.00.

23. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:-

No order has been passed by the regulators, courts, tribunals impacting the going concern status and Corporations operations in future.

24. ACKNOWLEDGEMENT:-

Your Directors take this opportunity to thank the Government of Karnataka, Principal Secretary, Animal Husbandry and Fisheries Department, Department of Fisheries, Government of India, Ministry of Agriculture and Ministry of Corporate Affairs, Department of Animal Husbandry, Dairying & Fisheries, New Delhi, Ministry of Commerce Govt. of India, Department of Commerce and Industry Govt. of Karnataka, Visvesvaraya Trade Promotion Centre, Bangalore, Department of Public Enterprises, Government of Karnataka, Registrar of Companies Karnataka, Bangalore, Statutory Auditors M/s. Kamath & Rau, Chartered Accountant, Mangalore., Internal Auditors S.S. Nayak, Mangalore, the Comptroller and Audit General of India, New Delhi & Bangalore, Canara Bank, Union Bank, ICICI Bank, HDFC Bank, IDBI Bank, Axis Bank, Kotak Mahindra Bank, Mangalore, KVG Bank, LIC of India, Employees Provident Fund Organization & Employees State Insurance Corporation for their continued support and co-operation.

The relationship between the Management and the Employees continued to be cordial and the Directors wish to place on record their appreciation for the efforts and co-operation shown by the officers and staff of the corporation during the year under report.

For and on behalf of the Board of Directors

Sd/-

(A. V. THEERTHARAM)

(DIN: 09751675)

CHAIRMAN

Place: Bangalore

Date: 26/09/2022

ANNEXURE – A

TO REPORT UNDER SECTION 134(3)(M) OF THE COMPANIES ACT 2013 READ WITH RULE 8(3) OF THE COMPANIES (ACCOUNTS) RULES 2014.

A. CONSERVATION OF ENERGY:-

Total energy consumption particulars as per prescribed Form A is given below:-

FORM 'A'

	CURRENT YEAR	PREVIOUS YEAR
	2021-2022	2020-2021
(1) POWER AND FUEL		
Electricity		
(a) Purchased Unit(KWH)	18,15,255	14,82,095
Total Amount	Rs.1,65,02,948	Rs.1,54,54,299
Rate /Unit	Rs. 9.09	Rs. 10.43
(b) Own generation		
I) Through Diesel Generator(Units)		
ii) Units/Litres of Diesel oil		
iii) Cost per unit		

(2) CONSUMPTION OF PRODUCTION

The Consumption of electricity is for the production of ice.

B. TECHNOLOGY ABSORPTION:

No new technology has been adopted during the year.

C. FOREIGN EXCHANGE EARNING AND OUTGO:

The Company has not exported marine products during the year and also not imported any item. Hence there is no foreign exchange outgo during the year.

For and on behalf of the Board of Directors

Sd/-

(A. V. THEERTHARAM)

(DIN: 09751675)

CHAIRMAN

Place: Bangalore

Date: 26/09/2022

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF KARNATAKA FISHERIES DEVELOPMENT CORPORATION LIMITED

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

ADVERSE OPINION:

We have audited the accompanying Standalone financial statements of “**KARNATAKA FISHERIES DEVELOPMENT CORPORATION LIMITED**” (“the Company”), which comprise the Balance Sheet as at 31st March 2022, the Statement of Profit & Loss and Cash Flow Statement for the year then ended, and notes to the financial statements including a Summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the because of the significance of the matter discussed in the Basis for Adverse Opinion section for our report, the accompanying Standalone financial statements do not give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March 2022, and
- b) in the case of the Statement of Profit & Loss, of the **Loss** of the Company for the year ended on that date.
- c) In the case of Cash Flow Statement of the **Cash Flows** for the year ended that date.

BASIS FOR ADVERSE OPINION:

As stated in Note No. 15 of the accompanying financial statements, which indicates total trade Receivables amounting, to Rs. 2883.30 lakhs as on 31st March 2022. As informed by the management, The company does not have a policy in place for credit sales which is required to determine the eligibility criteria, quantum of credit and period of repayment of debtors which is required to effectively manage Trade Receivables. Out of the above Trade Receivables, Disputed Trade Receivables, under litigation. arbitration or dispute which are considered good by the Company amounts to Rs. 357.35 lakhs. As per The company's policy for provision for bad and doubtful debts is to be calculated in case of accounts where the receivable balances have been outstanding for more than 3 years and where there have been no transactions in such accounts during the year. However, contrary to the said policy and considering the recoverability of Trade Receivables, no provision for bad and doubtful debts has been made in case of Disputed Trade Receivables amounting to 287.30 lakhs where the receivable balances have been outstanding for more than 3 years and where there have been no transactions in such accounts. Accordingly, Trade Receivables and Shareholder's Fund's would have been reduced by 287.30 lakhs and 287.30 lakhs respectively and Net Loss for the year would have been increased by Rs. 287.30 lakhs.

We conducted our audit of the Standalone Financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under

those SAs are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse opinion.

EMPHASIS OF MATTER:

We draw attention to Note No.6.1 to the Standalone financial statements where the company has not identified the Trade Payables due to Micro, Small & Medium Enterprises.

We draw attention to Note No.15.2 to the Standalone financial statements where rent/licence fee receivable from M/s.Sai Annapurna Bio Proteins Pvt. Ltd., is in dispute and suit have been filed. Our opinion is not modified in respect of this matters.

KEY AUDIT MATTERS:

Except for the matter described in the Basis for Adverse Opinion section, we have determined that there are no other key audit matters to communicate in our report.

BOARD DIRECTORS / MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL STATEMENTS:

The Company's Management and board Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to preparation of these Standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those board of directors are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the Standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

1. As required by the Companies (Auditor’s Report) Order, 2016 (“the Order”), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give a statement on the matters specified in paragraphs 3 and 4 of the Order to the extent applicable.
 - i) a) A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - B) The Company is maintaining proper records showing full particulars of intangible assets.
 - b) We have been informed that the Property, Plant and Equipment have been physically verified by the management during the year and no material discrepancies have been noticed. However, no supporting evidence has been produced for our perusal.
 - c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, title deeds of immovable properties are held in the name of the Company as at the Balance Sheet date except the following:

Description of Asset	No. of cases	Area in acres	Gross Block (Value)	Net Block (Value)	Remarks
Land	1	5.53	0	0	As per the Karnataka Government order land situated at Maravante transferred to the company. However mutation is pending in the name of the company.

- d) According to the information and explanations given to us, the company has not revalued its property, plant and equipment, or intangible assets or both during the year.
- e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the company for holding any benami property under the benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
 - ii) a) In our opinion and on the basis of our verification, there are no sufficient records in support of disclosing the quantity of inventory items pertaining to marine products. The same needs strengthening. We have been informed that the physical verification of inventory has been conducted at regular intervals and no discrepancies of 10% of more were noticed in the aggregate for each class of inventory.
 - b) According to information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned any working capital limits excess of

five crore rupees, in aggregate from banks or financial institutions on the basis of security of current assets, at any point of time of the year. Accordingly, clause 3(ii)(b) of the Order is not applicable to the Company.

- iii) The Company has not made any investments in, or provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or any other parties.
- iv) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Act, in respect of loans, investments, guarantees, and security.
- v) The company has not accepted any deposits or amounts which are deemed to the deposits from the public. Accordingly, clause 3(v) of the Order is not applicable;
- vi) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- vii) a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Goods and service Tax, Provident Fund, Employees State Insurance, Income Tax, Sales tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities where there is any liability to pay such taxes/ amount. No undisputed amounts payable in respect of the above were in arrears as at March 31, 2022 for a period of more than six months from the date on when they become payable.
- b) Details of dues of Income-tax, Sales Tax, Service Tax, Custom Duty, Excise Duty, and Value Added Tax which have not been deposited as on 31st March 2022 on account of disputes are given below:

Name of the Statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Forum where dispute is pending
Finance Act 1994	Service Tax	26,29,508	2012-2013 2013-2014	The Commissioner of Central Excise & Service Tax (Appeals)
Finance Act 1994	Service Tax	3,00,020	2013-2014 2014-2015	The Commissioner of Central Excise & Service Tax (Appeals)
Finance Act 1994	Service Tax	38,09,641	2014-2015 2015-2016	The Commissioner of Central Excise & Service Tax (Appeals)

- viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, The Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 (43 of 1961) as income during the year.
- ix) a) According to the information and explanations given to us, the company has not defaulted in the repayment of loan or other borrowings or in the payment of interest thereon to any lender. Therefore, the question of reporting on the period and amount of default does not arise.

- b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared wilful defaulter by any bank or financial institution or other lender.
- c) According to the information and explanations given to us, there were no term loans accepted by the company. Hence reporting under clause 3(ix)(c) is not applicable.
- d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.
- e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- f) The Company has not raised any loan during the year on the pledge of securities held in its associate companies.
- x) a) The Company has not raised moneys by way of initial public offer or further public offer including debt instruments and term loans.
- b) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, clause 3(x)(b) of the Order is not applicable to the Company.
- xi) a) Based on the audit procedures performed and the information and explanations given by the management, we report that no fraud committed by the Company or on the company has been noticed or reported during the year.
- b) We have not filled report under sub-section (12) of section 143 of the Companies Act in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) We have been informed that; no whistle-blower complaints have been received during the year by the company.
- xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii)(a,b, and c) of the Order are not applicable to the Company.
- xiii) In our opinion, the transactions with the related parties are in compliance with Section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Standalone financial statements as required by the applicable Accounting Standard 18.
- xiv) a) The Company has an internal audit system commensurate with the size and nature of its business.
- b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year, in determining the nature, timing and extent of audit procedures.
- xv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with the directors or persons connected with him.

- xvi) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi) (a,b,c, and d) of the order are not applicable.
- xvii) The Company has not incurred any cash losses in the current financial year and in the immediately preceeding financial year.
- xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- xix) According to the information and explanations given to us and on the basis of the financial ratios ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board or Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- xx) In our opinion and according to the information and explanations given to us, the provisions of section 135 of the Companies Act are not applicable to the company, Accordingly, clauses 3(xx) (a and b) of the Order are not commented upon.
- xxi) There has been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

2. As required by Section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit except for the quantitative details of principle traded items.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books and proper returns adequate for the purpose of our audit have been received from the branches not visited by us.
- c) The Balance Sheet, Statement of Profit & Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account and with the returns received from the branches not visited by us.
- d) In our opinion, the Balance Sheet, the Statement of Profit & Loss and Cash Flow Statement comply with the Accounting Standards specified under Section 133 of the Act, subject to following:

The company not made an attempt to ascertain the implications of Accounting Standard 28 on impairment of Fixed Assets. In other words, the company has not assessed whether or not there is impairment loss, which may need recognition in the Statement of Profit and Loss by way of provision. The objective of this Accounting Standard is to ensure that the assets are carried at not more than their recoverable amount. As per the accounting Standard, an asset is carried at more than its recoverable amount if its carrying amount exceeds the amount to be recovered through use or sale of the asset.

- e) Being a Government Company, pursuant to the Notification No.GSR 463(E) dated 5th June 2015 issued by Ministry of corporate Affairs, Government of India, provisions of Section 164(2) of the Companies Act, 2013, are not applicable to the Company.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in “Annexure A”,
- g) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- a) The Company does not have any pending litigations which would impact its financial position in its Standalone Financial Statements.
- b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c) During the year, there was no amount required to be transferred to Investor Education and Protection Fund by the company.
- d) i) The Management has represented that, to the best of its knowledge and belief, no funds have been advances or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities (“intermediaries”) with the understanding whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries;
- ii) The Management has represented that to the best of its knowledge and belief, no funds have been received by the Company from any other person or entity, including foreign entities (Funding Parties) with the understanding whether recorded in writing or otherwise, that the company shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries)
- iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub - clause (4)(ii) contain any material - misstatement.
- e) The Company has not declared any dividend during the year under consideration.

For KAMATH & RAU,
CHARTERED ACCOUNTANTS,
ICAI Firm Reg.No.001689S

Sd/-

(AKSHAY SHETTY- PARTNER).
MEMBERSHIP NO.244484
UDIN : 22244484AZNSJN1454

Place : Mangaluru
Date : 26-09-2022

ANNEXURE A
TO THE INDEPENDENT AUDITOR’S REPORT OF EVEN DATE
ON THE STANDALONE FINANCIAL STATEMENTS OF KARNATAKA FISHERIES
DEVELOPMENT CORPORATION LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of “**KARNATAKA FISHERIES DEVELOPMENT CORPORATION LIMITED**” (“the Company”) as of 31st March 2022, in conjunction with our audit of the Standalone financial statements of the Company for the year ended on that date.

MANAGEMENT’S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS:

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITORS’ RESPONSIBILITY:

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing (“Standards”) issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING:

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Standalone financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING:

Due to the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION:

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2022.

- a) The company did not have an appropriate internal control system for inventory with regard to maintenance of inventory records and timely rectification of deviations observed. This could potentially result in material misstatements in the company's inventory, trade payables and expense account balances.
- b) The company did not have an appropriate internal control system for cash payments and receipts. Further the company has given discount in the form of cash payments to the trade receivables party, which could potentially result in increase in bad and doubtful debts.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial Statements will not be prevented or detected on a timely basis.

In our opinion, because of the possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the Company has not maintained adequate internal financial controls over financial reporting and operating effectively as of March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the institute of Chartered Accountants of India.

We have considered the material weaknesses identified reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2022 standalone financial statements of the Company, and these material weaknesses do not affect our opinion on the financial statements of the Company.

For KAMATH & RAU,
CHARTERED ACCOUNTANTS,
ICAI Firm Reg.No.001689S

Place : Mangaluru
Date : 26-09-2022

Sd/-
(AKSHAY SHETTY- PARTNER).
MEMBERSHIP NO.244484
UDIN : 22244484AZNSJN1454



THE KARNATAKA FISHERIES DEVELOPMENT CORPORATION LTD.

(A Government of Karnataka Undertaking) (CIN : U85110KA2004SGC001959)

Regd. Office : **HOIGE BAZAR, MANGALORE - 575 001.**

Website : www.kfdcfish.com

Telephone : 0824 - 2421281 -2 Lines

E-mail : kfdcixe@yahoo.com

2424312 (Direct)

GSTIN : 29AABCK4713E1ZR

Fax : 0824 - 2424560

PAN : AABCK4713E

Replies to Statutory Auditors Comments on the Accounts of the Company for the Year ended 31-03-2022 as Contained in the Annexure to their Report

Sl. No.	COMMENTS	REPLY										
1.	Adverse Opinion given by the statutory Auditor that the standalone Financial Statements (Balance Sheet, Profit & Loss Statement and Cash Flow) do not give a true and fair view in conformity with the Accounting Principles generally accepted in India. The Auditors opined that in case of accounts where the receivable balances have been outstanding more than 3 years and where there have been no transaction, in such accounts provisions for bad and doubtful debts is to be calculated. However contrary to the said policy and considering the recoverability of trade receivable no provision for bad and doubtful debts has been made in case of disputed trade receivable amounting Rs. 287.30 lakhs, where the receivable balances have been outstanding for more than 3 years. Accordingly trade receivables and share holders fund would have been received by 287.30 Lakhs and net loss for the year would have been increased by 287.30 lakhs.	<p>The Corporation has made 100% Provision for Receivables Outstanding more than 3 (Three) years classified as Undisputed Trade Receivable considered doubtful 102.16 lakhs and Disputed Trade Receivable considered doubtful 15.75 Lakhs and Rs, 7.87 Lakhs relating to other cases where recovery is Doubtful.</p> <p>The above Provision has been made reviewing all the Outstanding amounts and taking in to account doubtful nature of recovery.</p> <p>In the view of the above the stand alone Financial Statements (Balance Sheet, Profit & loss Statement and cash Flow) of the Company gives true and fair view of the Financial Position of the Company.</p>										
2.	<p>[Observation in Para (i). (c) of the Annexure to the Independent Auditors report] On other Legal and regulatory requirements:</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Land</th> </tr> </thead> <tbody> <tr> <td>No. of cases</td> <td>1</td> </tr> <tr> <td>Area in acres</td> <td>5.53</td> </tr> <tr> <td>Gross Block (Value)</td> <td>0</td> </tr> <tr> <td>Net Block (Value)</td> <td>0</td> </tr> </tbody> </table>	Description	Land	No. of cases	1	Area in acres	5.53	Gross Block (Value)	0	Net Block (Value)	0	<p>The Company has already taken up with Revenue authorities to expedite the pending mutation in the name of the Company. The Company has written to the Thashildar, Byndoor Vide this office letter No KFDC/Recovery/ Mangalore 98-99 dated 06.03.2021 for mutation of KFDC Land measuring 5.53 Acres at Survey No:155/4 Maravante Village Byndoor Taluk.</p>
Description	Land											
No. of cases	1											
Area in acres	5.53											
Gross Block (Value)	0											
Net Block (Value)	0											



THE KARNATAKA FISHERIES DEVELOPMENT CORPORATION LTD.

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Remarks	As per the Karnataka Government order land situated at Maravante transferred to the company. However mutation is pending in the name of the company.	The Thashildar instructed Revenue Inspector to Survey the land and to take necessary Steps for mutation of records to the name of the company. The Company is actively following up this matter.
3.	Observation in Para (1). (ii) of the Independent Auditors Report on other Legal and Regulatory requirements: In our opinion and on the basis of our verification, there are records maintained by the Company in support of disclosing the quantity of inventory items. In our opinion the same needs to be strengthened. We have been informed that the physical verification of inventory has been conducted at regular intervals though no supporting evidence has been produced for our perusal.	Physical verification of inventory has been conducted at regular intervals i.e. on Quarterly basis by the Officers/Managers of the Company; The office memos guidelines / directions for physical verification, verification, report has been maintained in this regard The Company will maintain a more detailed record in support of the physical verification of inventory in future.
4.	Observation in Para (2). (d) of the Independent Auditors Report on other Legal & Regulatory requirements: In our opinion, the Balance Sheet, the Statement of Profit & Loss and Cash Flow Statement comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, subject to following: The company not made an attempt to ascertain the implications of Accounting Standard 28 on impairment of Fixed Assets. In other words, the company has not assessed whether or not there is impairment loss, which may need recognition in the Statement of Profit and Loss by way of provision. The objective of this Accounting Standard is to ensure that the assets are carried at not more than their recoverable amount. As per the accounting Standard, an asset is carried	The assets of the Company which are currently under its control (other than leased assets) have been periodically assessed to maintain its economic life and necessary repairs, maintenance and up-gradation has been done from time to time in a manner that the assets would continue to give the previously assessed levels of performance. The Company believes that the assets in its control have not been impaired and does not require provision in accounts for impairment. The assets which have been given on license basis by the Company are being operated by the licensees and there has been no reports of any significant impairment in any of the assets that are being operated under license. The Company has been systematically charging



THE KARNATAKA FISHERIES DEVELOPMENT CORPORATION LTD.

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	<p>at more than its recoverable amount if its carrying amount exceeds the amount to be recovered through use or sale of the asset.</p>	<p>depreciation on all assets acquired out of its own fund so that the assets values are reduced in a systematic nature to cover the loss arising out of regular use and efflux of time.</p> <p>Depreciation is written off on the asset over its useful life in the manner prescribed in Schedule II of Companies Act, 2013. In respect of assets acquired out of grants, the same has been accounted as per the Accounting Standard(AS) 12.</p>
5.	<p>Opinion on inherent limitation of Internal Financial Control of Independent Auditors report (Annexure-A)</p> <p>a) The Company did not have an appropriate internal control system with regards to maintenance of inventory records.</p> <p>b) Company did not have appropriate internal control system for cash payment and receipts.</p>	<p>Action is being initiated to have appropriate with regards to maintenance of inventory and cash payment and receipts by upgrading existing software system.</p>

Sd/-

Managing Director

The Karnataka Fisheries
Development Corporation Limited
Hoige Bazar, Mangaluru - 1.

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 FISHERIES DEVELOPMENT CORPORATION LIMITED. MANGALURU FOR THE YEAR ENDED 31 MARCH 2022.

The preparation of financial statements of **Karnataka Fisheries Development Corporation Limited, Mangaluru** for the year ended 31 March 2022 in accordance with the financial Reporting framework prescribed under the Companies Act. 2013 is the responsibility of the management of the Company. The statutory auditors appointed by the Comptroller and auditor General of India under Section 139(5) of the Act is 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 Revised Audit Report dated **26 September 2022**.

I, on behalf of the Comptroller and Auditor General of India have conducted a supplementary audit of the financial statements of **Karnataka Fisheries Development Corporation Limited, Mangaluru** 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 on Statutory Auditors' Report under section 143(6)(b) of the act.

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

Sd/-
(SHANTIPRIYA S.)
PRINCIPAL ACCOUNTANT GENERAL
(AUDIT-I)
KARNATAKA, BENGALURU

Bengaluru
Date : 9th December 2022

THE KARNATAKA FISHERIES DEVELOPMENT CORPORATION LIMITED

CIN NO: U85110KA2004SGC001959 dated 30/10/1970

(A Government of Karnataka Enterprise)

Regd. Office: D. No.21-7-1033, HOIGE BAZAR, MANGALORE - 575 001

BALANCE SHEET AS AT 31ST MARCH, 2022

(Rupees in Lakhs)

	PARTICULARS	NOTE No.	CURRENT PERIOD FROM 01.04.2021 TO 31.03.2022		PREVIOUS PERIOD FROM 01.04.2020 TO 31.03.2021	
			AMOUNT	AMOUNT	AMOUNT	AMOUNT
I.	EQUITY AND LIABILITIES					
1.	<u>SHARE HOLDERS' FUNDS</u>					
	A. SHARE CAPITAL	1	1784.13		1784.13	
	B. RESERVES AND SURPLUS	2	1295.19	3079.32	1548.48	3332.61
2.	<u>NON CURRENT LIABILITIES</u>					
	A. OTHER LONG TERM LIABILITIES	3	1114.12		2671.52	
	B. LONG TERM PROVISIONS	4	366.26	1480.38	331.97	3003.49
3.	<u>CURRENT LIABILITIES</u>					
	A. SHORT TERM BORROWINGS	5	8.63		-	
	B. TRADE PAYABLES	6	454.25		344.7	
	C. OTHER CURRENT LIABILITIES	7	221.04		260.48	
	D. SHORT-TERM PROVISIONS	8	31.29		10.37	
				715.21		615.55
	TOTAL			5274.91		6951.65
II.	ASSETS					
1.	<u>NON-CURRENT ASSETS</u>					
	<u>A. PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS</u>					
	PROPERTY, PLANT AND EQUIPMENT	9	529.25		601.85	
	INTANGIBLE ASSETS	9	0.87		. 19	

	CAPITAL WORK IN PROGRESS	10	11.22		11.22	
			541.34		613.26	
	B. DEFERRED TAX ASSET(NET)	11	85.36		54.71	
	C. OTHER NON CURRENT ASSETS	13	119.28	745.98	117.78	785.75
2.	<u>CURRENT ASSETS</u>					
	A. INVENTORIES	14	141.56		127.25	
	B. TRADE RECEIVABLES	15	2883.30		2934.98	
	C. CASH & CASH EQUIVALENTS	16	1171.87		2819.71	
	D. SHORT-TERM LOANS AND ADVANCES	17	20.64		45.28	
	E. OTHER CURRENT ASSETS	18	311.56	4528.93	238.69	6165.90
	TOTAL			5274.91		6951.65
	SIGNIFICANT ACCOUNTING POLICIES AND OTHER EXPLANATORY NOTES TO ACCOUNTS	25				
	OTHER STATUTORY DISCLOSURES	26				

Place: Mangalore

Date: 26-09-2022

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

As per Our Report attached
For Kamath & Rau
Chartered Accountants
ICAI Registration No. 001689S

Sd/-

(AKSHAY SHETTY)

PARTNER

(Membership No. 244484)

UDIN :22244484AZNSJN1454

Sd/-

(DINESH KUMAR KALLER)

MANAGING DIRECTOR

(DIN. 09494562)

Sd/-

(RAMACHARYA PURANIK)

DIRECTOR

(DIN. 08956093)

THE KARNATAKA FISHERIES DEVELOPMENT CORPORATION LIMITED

CIN NO: U85110KA2004SGC001959 dated 30/10/1970

(A Government of Karnataka Enterprise)

Regd. Office: D. No.21-7-1033, HOIGE BAZAR, MANGALORE - 575 001

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st MARCH, 2022

(Rupees in Lakhs)

	PARTICULARS	NOTE No.	CURRENT PERIOD FROM 01.04.2021 TO 31.03.2022		PREVIOUS PERIOD FROM 01.04.2020 TO 31.03.2021	
			AMOUNT	AMOUNT	AMOUNT	AMOUNT
	<u>REVENUE</u>					
I	REVENUE FROM OPERATIONS	19		18234.33		14959.86
II	OTHER INCOME	20		344.49		342.15
III	TOTAL INCOME (I + II)			18578.82		15302.01
IV	<u>EXPENSES</u>					
	PURCHASES OF STOCK-IN-TRADE AND OTHER ITEMS	21		17133.67		13752.32
	<u>CHANGES IN INVENTORY OF STOCK IN TRADE</u>					
	OPENING STOCK		126.69		138.52	
	LESS: CLOSING STOCK		140.85	-14.16	126.69	11.83
	EMPLOYEE BENEFITS EXPENSES	22		796.29		675.51
	DEPRECIATION AND AMORTIZATION EXPENSES	9		50.20		49.13
	OTHER EXPENSES	23		682.76		666.78
	TOTAL EXPENSES			18648.76		15155.57

V	PROFIT BEFORE TAX (VII-VIII)			-69.94		146.46
VI	TAX EXPENSE AND TAX ADJUSTMENTS:					
	LESS: CURRENT TAX			0.25		31.24
	ADD: DEFERRED TAX ASSET/ (LIABILITY) FOR THE YEAR			30.65		9.01
VII	PROFIT FOR THE YEAR (VII - VIII)			-39.54		124.23
	EARNINGS PER SHARE OF RS 100 EACH					
	BASIC	24		-2.22		6.96
	DILUTED	24		-2.22		6.96
	SIGNIFICANT ACCOUNTING POLICIES AND OTHER EXPLANATORY NOTES TO ACCOUNTS	25				
	OTHER STATUTORY DISCLOSURES	26				

Place: Mangalore

Date: 26-09-2022

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

As per Our Report attached
For Kamath & Rau
Chartered Accountants
ICAI Registration No. 001689S

Sd/-

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THE KARNATAKA FISHERIES DEVELOPMENT CORPORATION LIMITED

CIN NO: U85110KA2004SGC001959 dated 30/10/1970

(A Government of Karnataka Enterprise)

Regd. Office: D. No.21-7-1033, HOIGE BAZAR, MANGALORE - 575 001

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2022

(Rupees in Lakhs)

	PARTICULARS	CURRENT PERIOD FROM 1-4-2021 to 31-03-2022		PREVIOUS PERIOD FROM 1-04-2020 to 31-03-2021	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
A	CASH FLOW FROM OPERATING ACTIVITIES:				
	Net Profit before tax		-69.94		146.46
	Adjustments for:				
	Depreciation	50.20		49.13	
	Transfer from Deferred Government Grant	-13.78		-15.14	
	Provision for Bad and Doubtful Debts	3.68		9.77	
	Provision for Doubtful Advances				
	Provision for Pension & Leave Salary	4.91		4.55	
	Provision for Gratuity	51.63		22.92	
	Provision for Leave Encashment	21.17		2.21	
	Excess provision for bad debts reversed				
	Short provision for IT				
	Excess provision for doubtful advances reversed			0.00	
	Interest Income	-70.13		-160.99	
			47.68		-87.55
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		-22.26		58.91
	Adjustments for:				
	Decrease/(Increase) in Inventory	-14.31		11.93	
	Decrease/(Increase) in Short Term loans and advances	24.63		-33.07	
	Decrease/(Increase) in Receivables	48.00		-80.63	
	Decrease/(Increase) in Other Current Assets	3.82		69.40	
	(Decrease)/Increase in Trade Payables	109.56		-14.02	
	(Decrease)/Increase in Short Term Provisions	20.91			
	(Decrease)/Increase in Short Term Borrowings	8.63			
	(Decrease)/Increase in Long Term Provisions	-43.42		-41.57	
	(Decrease)/Increase in Other Current Liabilities	-39.44	118.39	52.62	-35.34
	Income Tax Paid		-76.94		-101.21
	CASH GENERATED FROM OPERATING ACTIVITIES		19.19		-77.64

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE NO: 1 - SHARE CAPITAL

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
A. <u>AUTHORISED CAPITAL</u>		
20,00,000 Equity Shares of Rs.100/- each	2000.00	2000.00
B. <u>ISSUED, SUBSCRIBED & PAID UP CAPITAL</u>		
17,84,127 Equity Shares of Rs.100/- each fully paid up (Of the above 4,58,087 Shares were issued for consideration other than cash)	1784.13	1784.13
TOTAL	1784.13	1784.13

NOTE NO: 1.1 Shares issued for consideration other than cash

The above includes shares issued on conversion of Govt of Karnataka's Loan Interest and penal interest amounting to Rs 136.00 lakhs and Rs 32.20 lakhs respectively as per Govt Order No: pa.sa.mee 69 mee.e.yo 2015 Bengaluru dated 22-9-2015.

NOTE NO: 1.2

The Company has only one class of Shares referred to as Equity Shares having a par value of Rs.100/- each. The Holder of Equity Shares is entitled to one vote per share.

NOTE NO: 1.3

Reconciliation of the number of Shares and amount outstanding at the beginning and at the end of the reporting period:

PARTICULARS	As at 31.03.2022		As at 31.03.2021	
	No. of shares	Amount in Rs.	No. of shares	Amount in Rs.
Opening Balance	17 84 127	1784.13	17 84 127	1784.13
Fresh issue(Rights)	-		-	- .
Bonus	-		-	- .
ESOP	-		-	- .
Conversion of Loan Interest	-		-	- .
Buy back	-		-	- .
Other changes	-		-	- .
Closing Balance	17 84 127	1784.13	17 84 127	1784.13

NOTE NO: 1.4

Details of Shareholders holding more than 5% of the aggregate Shares in the Company.

Name of Shareholder	As at 31.03.2022		As at 31.03.2021	
	Number of Shares held	% holding in class of Shares	Number of Shares held	% holding in class of Shares
Government of Karnataka	17 84 127	100%	17 84 127	100%

NOTE NO: 1.5

Aggregate number of Shares allotted as fully paid up pursuant to contract(s) without payment being received in cash, bonus shares and shares bought back.

PARTICULARS	Aggregate Number of Shares	
	As at	As at
	31.03.2022	31.03.2021
Fully paid up pursuant to contract(s) without payment being received in cash	NIL	NIL
Fully paid up by way of bonus shares	NONE	NONE
Shares bought back	NONE	NONE

NOTE NO: 1.6 - SHAREHOLDING OF PROMOTERS

Shares held by Promoters at the end o the year 31.03.2022			% Change during the year
Promoter's Name	Number of Shares	% of Total Shares	
Government of Karnataka	17 84 127	100%	-

Shares held by Promoters at the end o the year 31.03.2021		
Promoter's Name	Number of Shares	% of Total Shares
Government of Karnataka	17 84 127	100%

NOTE NO: 2 - RESERVES & SURPLUS

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
A. CAPITAL RESERVE:		
1) UTILISED RKVY GRANT		
Opening Balance	4.49	14.15
Less: Advances Paid during the earlier years(Note No:2.5)		
Less: Advance given during the current period		
Less: Cost of Assets [for Use by the Company] (Note No:2.2)		6.29
Capital Expenditure on Assets Handed Over to Civic Bodies (Note No:2.3)	-	
Depreciation (Note No: 2.1)	3.37	3.37
(I)	1.12	4.49

<u>2) UTILISED GRANT UNDER DEFERRED GOVERNMENT GRANT</u>			
Opening Balance		19.52	31.29
ADD: Received During the Year		-	-
		19.52	31.29
LESS: Advances Paid during the year			
LESS: Cost of Assets (Note No:: 2.2)		-	-
Depreciation (Note No: 2.1)		10.41	11.77
	(II)	9.11	19.52
<u>3) CENTRAL SCHEME- TIES (MARINE EXPORT UNIT TADRI)</u>			
Opening Balance			74.29
ADD: Received During the Year (Note No:2.4)			-
LESS: Capital Expenditure on Marine Export Unit, Tadri.			74.29
	(III)		
<u>4) REFRIGERATED/INSULATED VEHICLE-RKVY SCHEME</u>			
Opening Balance		200.00	
ADD: Received During the Year (Note No:2.6)			200.00
LESS: Cost of Assets (Note No:: 2.6)		199.97	
	(IV)	0.03	200.00
TOTAL OF CAPITAL RESERVES	(I)+(II)+(III)+(IV)	10.26	224.01
<u>B. SURPLUS (NEGATIVE) IN STATEMENT OF PROFIT AND LOSS:</u>			
Opening Balance of Accumulated Profit/(Loss)			
Brought Forward		1324.47	1200.24
ADD/LESS: Profit for the Year		-39.54	124.23
NET BALANCE OF ACCUMULATED PROFIT		1284.93	1324.47
TOTAL OF RESERVES & SURPLUS (A + B)		1295.19	1548.48

NOTE NO: 2.1

Upto F.Y. 2007-08 and for part of the F.Y. 2008-09, the Company had adopted the method of recognizing the Capital Grants received from Central Government and State Government as Deferred Grants; thereby recognizing the same as income in the Statement of Profit and Loss in proportion in which depreciation is charged every year on assets acquired out of Grants received during those years. Accordingly, in the current year the Company has transferred to the Statement of Profit and Loss Rs.13.78 lakhs (Rs.3.37 lakhs + Rs.10.40 lakhs) being an amount equivalent to depreciation charged in the Statement of Profit and Loss in respect of those assets.

NOTE NO: 2.2

From part of the F.Y. 2008-09 and onwards, the Company has started adopting a method whereby the Capital Grant is deducted from the Gross value of the asset and the depreciation is charged on the net value, that remains after deduction of Grant amount which is in accordance with AS 12. Wherever the Capital Grant equals the whole or virtually the whole of the cost of the asset, no depreciation is charged. The Corporation has to date incurred Rs.2387.00 lakhs on Capital expenditure, which is wholly covered by Grants received of Rs.2464.00 lakhs.

NOTE NO: 2.3

During the current financial Year 2021-22, no amount has been expended from RKVY Capital Grant.

NOTE NO: 2.4**CENTRAL SCHEME- TIES (MARINE EXPORT UNIT TADRI)**

The Central Government has sanctioned a sum of Rs. 200 lakhs as per Order No. CI 161 SPI 2016 dated 22.06.2016 towards modernization of infrastructure facility for Marine Exports at Tadri, Kumta taluk , Uttara Kannada District under TIES Scheme. Under this scheme VTPC is a Nodal agency and Karnataka Fisheries Development Corporation is an Intermediary. As per Order No. VTPC/AD-1/ KFDC/ 2017-18 an amount of Rs. 200 Lakhs has been released on 31.08.2017 and Rs.200 lakhs as per Order No:VTPC/SANI-1/SA.RAFTHU/KFDC/2018-19 on dated 05.07.2018. Further during the year 2019-20, vide order dated 20-12-2019 bearing Ref. No.13/16/2016-States Cell (Vol II) an amount of Rs.265 Lakhs and vide order dated 13.01.2020 bearing ref. no. VTPC/SANI-1/SAA.RAFTU/KFDC/2018-19/ 472 an amount of Rs.291.6 lakhs has been released to the Company. In the year 2020-21, the Grant has been fully utilised towards the Marine export unit at Tadri.

NOTE NO: 2.5**ADVANCES PAID DURING EARLIER YEARS OUT OF GRANTS**

From the financial year 2019-20, the company has routed the advances paid for various capital works in respect of grant related programs out of the grant funds. Earlier the advances paid were shown under long term loans & advances. This has no impact on the financial statement/ profitability of the company. The Contractors have not raised final bill in respect of the works for which advances have been given.

NOTE NO: 2.6

The Central Government has sanctioned a sum of Rs. 200 Lakhs as per Order No pa.sam.mee/e-190/mee e yo/2020 dated 05.01.2021 towards purchase of Refrigerated/ Insulated Vehicles (8 no's). During the financial year 2021-22, the company has expended 199.97 Lakhs towards purchase of Refrigerated/Insulated Vehicle. The balance available in grant as on 31.03.2022 is Rs.0.03 lakhs.

NOTE NO: 3 - OTHER LONG TERM LIABILITIES

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
<u>1)NFDB/NABARD(RIDF-22) - DOMESTIC MARKETING SCHEME - (RETAIL FISH MARKET) & NABARD RIDF -24 SCHEME</u>		
Opening Balance	459.37	682.25
ADD: Received During the Year	459.37	682.25
LESS: Advances paid during the year for construction of fish market & renovation of ponds	234.00	180.00
LESS: Amount Returned (Note No: 3.3)	103.01	
LESS : Advances paid during the earlier years (Note No:3.4)		
LESS: Capital Expenditure on Assets Handed Over to Civic Bodies (Note No:3.5)	0.58	42.87
	121.78	459.37
<u>2) STATE GOVERNMENT FUNDS PENDING DISBURSEMENT</u>		
i) Mathsyashraya Scheme (Note No: 3.6)	1061.00	0.67
ADD : Received during the year	-	2417.30
LESS : Amount disbursed to beneficiaries	1060.63	1356.97
	.37	1061.00
ii) Mathsya Jopasane Scheme (Note No. 3.7)	20.65	30.57
LESS : Assets handed over to civic bodies		9.92
	20.65	20.65
iii) Floating Jetty Concrete, Malpe (Note No. 3.8)	567.36	575.00
LESS: Capital Expenditure incurred on Floating Jetty Concrete	2.14	7.64
	565.22	567.36
iv) RKVY 2019-20 (Note No 3.9)	75.13	100.00
LESS: Advance paid during the year for construction of fish market	25.00	24.88
	50.13	75.13
	636.37	1724.14
<u>3) SECURITY AND EMD DEPOSITS</u>	355.97	488.01
TOTAL OF OTHER LONG TERM LIABILITIES	1114.12	2671.52

NOTE NO: 3.1

The Financial assistance for construction of fish markets at various locations are contributed by NFDB and NABARD in proportions as mentioned in Note No.3.2. Hence for the current year the funds received/utilised under NABARD and NFDB scheme are disclosed under a single head. Accordingly the previous year figures are also re-grouped for disclosure requirements.

NOTE NO: 3.2

The corporation has been sanctioned a sum of Rs. 824.9 lakhs as grant under the Domestic Marketing Scheme (Retail Fish Market) wherein Financial Assistance towards the approved total cost of the project is made by National Fisheries Development Board(NFDB) and Director of Fisheries (DoF) proportionately.

Place	FINANCIAL ASSISTANCE				(Rs.in Lakhs)
	NFDB		DoF/NABARD (RIDF-22)		Total
	(%)	(Rs.)	(%)	(Rs.)	(Rs.)
THEKATTE	(90%)	38.92	(10%)	4.32	43.24
SULLIA	(90%)	61.98	(10%)	6.89	68.87
NR PURA	(40%)	24.54	(60%)	38.46	63.00
VIRAJPET	(90%)	178.91	(10%)	19.88	198.79
SAGARA	(21%)	50.00	(79%)	190.00	240
SWACHATHAABHIYAN	(100%)	11.00			11
SASTHANA	(25%)	50.00	(75%)	150.00	200
		415.35		409.55	824.90

Accordingly the Corporation has received a sum of Rs. 814.38 Lakhs upto 31-3-2022 towards construction of hygienic fish market for cleaning the fish market and an Amount of Rs. 10.00 Lakhs under NFDB-SWACHATHAABJ-JAN.

NOTE NO: 3.3**NABARD -RIDF 24 Scheme**

During the year, the Corporation has refunded a sum of Rs. 103.01 lakhs received in excess from the NABARD RIDF - 24 Scheme to Executive Engineer, Port and fisheries Division as per order No.DOF -ENGORIDF/6/2020 dated 09.06.2021

NOTE NO: 3.4**ADVANCES PAID DURING EARLIER YEARS OUT OF GRANTS**

The company has routed the advances paid for various capital works in respect of grant related programs out of the grant funds. Earlier the advances paid were shown under long term loans & advances. This change has no impact on the financial statement of the company. The advances are subsequently adjusted against bills raised by the contractors.

NOTE NO: 3.5

During the current financial year, an amount of RS. 0.58 Lakhs has been incurred towards PMC (Project Management Charges) of Virajpet Fish Market and Sasthan Fish Market out of NFDB/NABARD (RIDF-22) Scheme.

NOTE NO: 3.6

The break-up of various State Government Scheme Funds pending disbursement to beneficiaries is provided here under:

(Rupees in Lakhs)

PARTICULARS	As at	As at
	31.03.2022	31.03.2021
Mathsyashraya (Kundapur)	. 26	. 26
Mathsyashraya Scheme (III Phase)	15.40	15.40
Mathsyashraya Scheme (IV Phase) 2009-10	142.95	142.95
Mathsyashraya Scheme (III Phase)-I-V	7.45	7.45
Mathsyashraya Special Component Plan	8.88	10.32
Mathsyashraya Tribal Sub Plan	11.70	11.70
Rashtriya Meenugarara Kalyana Yojane	16.95	16.95
Mathsyashraya Scheme (V Phase) 2013-14	129.70	131.20
Mathsyashraya Scheme(VI Phase) 2012-13	70.35	70.35
Mathsyashraya Scheme(V Phase) 2011-12	176.85	177.10
Mathsyashraya Special Component Plan	10.05	10.05
Mathsyashraya Scheme (VIII Phase) 2014-15	407.76	454.56
Mathsyashraya (IX PHASE) 2015-16	174.72	194.64
Mathsyashraya (X Phase) 2016-17 *	-1762.28	-1593.86
Mathsyashraya (X Phase) 2016-17 TSP	271.30	289.90
Mathsyashraya (IX Phase) 2015-16 SCP	143.70	147.96
Mathsyashraya (X PHASE) 2016-17-TSP *	-138.50	-124.70
Mathsyashraya (X PHASE) 2016-17 SCP *	-489.90	-438.90
Mathsyashraya (XI PHASE) 2017-18	592.74	887.94
Mathsyashraya (XI PHASE) 2017-18 SCP	273.45	328.83
Mathsyashraya (XI PHASE) 2017-18 TSP	318.30	335.10
Mathsyashraya (12TH PHASE) 2018-19	-312.96	-7.20
Mathsyashraya (12TH PHASE) 2018-19-SCP	-57.30	-5.95
Mathsyashraya (12TH PHASE) 2018-19-TSP	-11.20	-1.05
TOTAL	0.37	1061.00

* The amount is held with the company until order for disbursement is received from Director of Fisheries. The company is authorised to utilize other scheme funds for Mathsyashraya 2016-17 and 2018-19 Scheme, due to which utilization for the scheme is over & above the funds received for the scheme. However the same does not affect profitability or financial position of the company.

NOTE NO: 3.7

MATHSYA JOPASANE SCHEME

The Company has been sanctioned an amount of Rs.100 lakhs in financial year 2018-19 towards supply of Cold storage facility to fish markets at locations identified by the disbursing authority. The amount was sanctioned vide order dated 05-09-2018 bearing no.Pasammee/67/Mi.Ee Yo/2018 . During the current year the company has not incurred any expenditure for the scheme.

NOTE NO: 3.8**FLOATING JETTY CONCRETE, MALPE**

The Company has been sanctioned an amount of Rs. 1500 Lakhs towards construction of Floating Fish Jetty in Mangalore and Malpe Fishing Harbour as per government order no.DF/76/HARBOUR/2016 dated 17-03-2020. The Company here is a nodal agency for the purpose of administering and managing the works allotted. Till 31.03.2021, the Company has received an amount of Rs.575 Lakhs towards the Floating jetty. The company has not received any grant amount in the current year. The Company has accounted the grant on actual receipt and will undertake the commencement of work only after disbursal of the entire sanctioned grant. During the current year , Rs.2.14 lakhs has been expended out of the grant. The balance available in grant as on 31.03.2022 is Rs.565.22 lakhs.

NOTE NO: 3.9**RKVY 2019-20**

The company has received an amount of Rs.100 lakhs during the year 2019-20 under the RKVY scheme 2019-20 vide order no. Pa.Sam.Mi.Ee-11.Mi.Ee.Yo.2020 dated 28-02-2020 for promoting pisciculture. The above funds are earmarked for its utilisation as per the order of the department/authority.

NOTE NO: 4- LONG TERM PROVISIONS

PARTICULARS	(Rupees in Lakhs)	
	31.03.2022	31.03.2021
<u>Provision for Employee Benifits</u>		
Provision for Pension & Leave Salary Contribution	4.91	4.87
Provision for Gratuity Fund Contribution (To be paid to LIC)	291.51	258.88
Provision for Leave Encashment Fund Contribution (To be paid to LIC)	69.84	68.22
TOTAL	366.26	331.97

NOTE NO:4.1 - EMPLOYEE BENEFITS AS PER AS-15**i) DISCLOSURE IN RESPECT OF GRATUITY:**

The disclosure requirements in respect of Gratuity as per AS-15 has been shown hereunder, based on Actuarial Report dated 03-06-2022 issued by K. Sriram, Consultancy Actuary, valuation as on 31.03.2022. The Corporation has a Group Gratuity Policy bearing No.533486 (Converted to NGGCA No:508002860) with the LIC. For the current financial year the company has recognised in the Statement of Profit and Loss Account Gratuity expenses of Rs.57.63 lakhs to cover up the liability as on 31.03.2022.

PARTICULARS	(Rupees in Lakhs)	
	31.03.2022	31.03.2021
<u>A. Amounts recognised in the Balance Sheet and Related Analysis:</u>		
Present value of obligations as at the end of the year	480.52	468.55
Fair value of plan assets as at the end of the year	189.00	209.66
Funded status	-291.51	-258.88
Net asset/(liability) recognized in the Balance Sheet		

<u>B. Expenses recognized in the Statement of Profit and Loss:</u>		
Current Service Cost	16.08	16.65
Interest Cost	27.99	29.06
Expected return on plan assets	-13.15	-14.94
Net Actuarial (gain) / loss recognized in the year	26.72	-2.61
Past service cost - non - vested benefits	-	-
Expenses recognized in the Statement of Profit and Loss	57.63	28.16
<u>C. Changes in the present value of the obligation (PVO)</u>		
<u>- Reconciliation of Opening and Closing Balances:</u>		
Present value of obligations as at the beginning of the year	468.55	476.87
Interest Cost	27.99	29.06
Current Service Cost	16.08	16.65
Past service cost - vested benefits	-	-
Benefits Paid	-59.80	-51.36
Actuarial (gain)/loss on obligations	27.71	-2.67
Present value of obligations as at the end of the year	481	469
<u>D. Changes in the fair value of plan assets:</u>		
Fair value of plan assets at the beginning of the year	209.66	216.17
Expected return on plan assets	13.15	14.94
Contributions	25.00	29.98
Benefits Paid	-59.80	-51.36
Actuarial gain/(loss) on plan assets	0.99	-0.06
Fair value of plan assets at the end of the year	189.00	209.66
<u>E. Fair value of plan assets:</u>		
Fair value of plan assets at the beginning of the year	209.66	216.17
Actual return on plan assets	14.14	14.87
Contributions	25.00	29.98
Benefits Paid	-59.80	-51.36
Fair value of plan assets at the end of the year	189.00	209.66
Funded status	-291.51	-258.88
Excess of Actual over estimated return on plan assets	NIL	NIL
<u>F. Principal Actuarial Assumptions</u>		
<u>[expressed as weighted averages]:</u>		
Discount Rate	6.78%	6.38%
Salary Escalation	5.00%	5.00%

ii) DISCLOSURE IN RESPECT OF LEAVE ENCASHMENT BENEFIT:

The disclosure requirements in respect of Leave Encashment as per AS-15 has been disclosed hereunder, based on Report dated 03-06-2022 issued by Sri K. Sriram, Consulting Actuary Valuation as on 31.03.2022. The Corporation has maintained a New Group Leave Encashment Plan with the Life Insurance Corporation of India bearing the Policy No.: 508000943 The Corporation has recognised in the Statement of Profit and Loss Account Leave Encashment expenses of Rs.26.62 lakhs to cover up the liability as on 31.03.2022.

PARTICULARS	(Rupees in Lakhs)	
	31.03.2022	31.03.2021
<u>A. Employee profile</u>		
Age Of Retirement	60	60
No. of Employees	72	79
Total monthly salary ranking for the Leave Encashment	33.00	31.83
Average age	51.70	51.50
Average past service	27.00	26.70
No. of leave days(PL/EL)	18 303	19 543
Decrement adjusted future service	7.50	7.70
<u>B. Assumptions</u>		
Discount rate as per Para 78 of AS 15	6.78%	6.38%
Salary escalation fixed by enterprise as per Para 83-91 and 120(l) of AS 15	5.00%	5.00%
Attrition rate fixed by Enterprise	1.00%	1.00%
Proportion of leave availment	10.00%	10.00%
Proportion of encashment during service	10.00%	10.00%
Proportion encashed on separation	80.00%	80.00%
Proportion expected to lapse on separation	0.00%	0.00%
<u>C. Funding Mechanism</u>	Insurer Managed	Insurer Managed
PRESENT VALUE OF OBLIGATION	260.46	251.20
REPORT AS PER PARAS 129 & 130 OF AS 15		
PARTICULARS	(Rupees in Lakhs)	
	31.03.2022	31.03.2021
<u>A. Changes In The Present Of The Obligations</u>		
PVO as at the beginning of the period	251.20	252.84
Interest Cost	15.07	15.47
Current service cost	8.39	8.92
Past service cost - (non vested benefits)	-	-
Past service cost - (vested benefits)	-	-
Benefits paid	-30.02	-25.37

Actuarial loss/(gain) on obligation (balancing figure)	15.82	-0.65
PVO as at the end of the period	260.46	251.20
<u>B. Changes In The Fair Value Of Plan Assets</u>		
Fair value of plan assets as at the beginning of the period	182.98	176.15
Expected return on plan assets	12.04	11.97
Contributions	25.00	20.00
Direct Contributions to meet Direct Benefit Payments	-	-
Benefits paid	-30.02	-25.37
Direct Benefit Payments	-	-
Actuarial gain/(loss) on plan assets [balancing figure]	0.62	0.22
Fair value of plan assets as at the end of the period	190.62	182.98
<u>C. Actual return on plan assets</u>		
Expected return on plan assets	12.04	11.97
Actuarial gain (loss) on plan assets	0.62	0.22
Actual return on plan assets	12.66	12.20
<u>D. Actuarial Gain/ Loss Recognised</u>		
Actuarial gain / (loss) for the period - Obligation	-15.82	0.65
Actuarial gain / (loss) for the period- Plan Assets	0.62	0.23
Total (gain) / loss for the period	15.20	-0.88
Actuarial (gain) / loss recognized in the period	15.20	-0.88
Unrecognized actuarial (gain) / loss at the end of the year	-	-
<u>E. Amounts Recognised In The Balance Sheet And Related Analysis</u>		
Present value of the obligation	260.46	251.20
Fair value of plan assets	190.62	182.98
Difference	69.84	68.22
Unrecognised transitional liability	-	-
Unrecognised past service cost - non vested benefits	-	-
Liability recognized in the balance sheet	69.84	68.22
<u>F. Expenses Recognised in the Statement of Profit and Loss</u>		
Current service cost	8.39	8.92
Interest Cost	15.07	15.47
Expected return on plan assets	-12.04	-11.97
Net actuarial (gain)/loss recognised in the year	15.20	-0.88
Transitional Liability recognised in the year	-	-
Past service cost - non-vested benefits	-	-
Past service cost - vested benefits	-	-

Expenses recognized in the statement of profit and loss	26.62	11.54
<u>G. Movements In the Liability recognised In</u>		
<u>The Balance Sheet</u>		
Opening net liability	68.22	76.69
Expense as above	26.62	11.54
Contribution paid	-25.00	-20.00
Closing net liability	69.84	68.22
<u>H. Amount for The Current Period</u>		
Present Value of obligation	260.46	251.20
Plan Assets	190.62	182.98
Surplus (Deficit)	-69.84	-68.22
Experience adjustments on plan liabilities -(loss)/gain	-20.74	-6.52
Experience adjustments on plan assets -(loss)/gain	0.62	0.23
<u>I. Major categories Of Plan Assets</u>		
Government of India Securities	0.00%	0.00%
State Government Securities	0.00%	0.00%
High Quality Corporate Bonds	0.00%	0.00%
Equity shares of listed companies	0.00%	0.00%
Property	0.00%	0.00%
Special Deposit Scheme	0.00%	0.00%
Funds managed by Insurer	100.00%	100.00%
Others (to specify)	0.00%	0.00%
Total	100.00%	100.00%

NOTE NO: 5- SHORT TERM BORROWINGS

PARTICULARS	(Rupees in Lakhs)	
	31.03.2022	31.03.2021
<u>Secured</u>		
Credit Balance in Current Accounts		
UNION BANK OF INDIA A/c No . 510341000701057	4.94	
CANARA BANK A/C NO 1394201000559 HOIGE BAZAR	0.07	
KARNATAKA VIKASA GRAMEENA BANK A/C NO 89046812678 (Secured against FDs of Company)	3.62	
TOTAL	8.63	

NOTE NO.5.1

The Company has issued cheques for certain payments at the end of the year and accounted for the same in the books of account. These cheques were yet to be presented for payment and are reconciliation items. Due to this, the current accounts are showing negative balance in the books of account even

though the respective bank statements are having a positive balance. The company has not taken any overdraft facility from the banks.

NOTE NO: 6- TRADE PAYABLES

For the year ending 31.03.2022

(Rupees in Lakhs)					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME					
(ii) Others	425.07	4.49	2.1	22.59	454.25
(iii) Disputed Dues-MSME					
(iv) Disputed Dues-Others					
Total	425.07	4.49	2.09	22.59	454.25

For the year ending 31.03.2021

(Rupees in Lakhs)					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME					
(ii) Others	319.82	2.09	1.00	21.78	344.69
(iii) Disputed Dues-MSME					
(iv) Disputed Dues-Others					
Total	319.82	2.09	1.00	21.78	344.7

NOTE NO: 6.1

The Company has classified under Trade Payables, amount due on account of goods purchased or services received in the normal course of business. According to Section 22 of Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006), the Company is required to give certain specific disclosures like principal and interest due thereon remaining unpaid to any supplier (covered under the said Act) of goods or services, interest due and payable for the period of delay in making the payment, interest accrued and remaining unpaid at the end of each accounting year. Since the Company has no information about the status of the suppliers of goods and services, all Trade Payables have been classified under the category 'Others'. No interest has been paid and no provision for interest has been made on Trade Payables. The Company has been consistently making efforts to identify status of suppliers for disclosure of dues related to MSMEs.

NOTE NO : 7 - OTHER CURRENT LIABILITIES

PARTICULARS	(Rupees in Lakhs)	
	31.03.2022	31.03.2021
A. Statutory Liabilities		
Contractors Benevolent Fund	0.47	1.54
Labour Cess	1.07	12.17
L.I.C (G&S)	1.39	0.92
Profession Tax	0.50	0.62
Tax Deducted At Source Payable	1.66	0.83
TCS Payable	0.02	1.33
TCS Payable(0.1%)	1.62	-
TDS Payable0.1%)	2.79	-
Employee Provident Fund Payable	12.96	9.59
Employee State Insurance Payable	0.72	0.71
Dearness Allowance Arrears Payable (2000-2007)	5.49	5.49
General Provident Fund	0.70	0.16
B. Other Current Liabilities	191.15	226.56
TOTAL	221.04	260.48

NOTE NO:8 - SHORT TERM PROVISIONS

PARTICULARS	(Rupees in Lakhs)	
	31.03.2022	31.03.2021
Gratuity Payable	15.14	5.18
Leave Salary payable	16.15	5.19
Provision for Income Tax		31.24
Less : Tax Deducted at Source	25.94	36.21
Less: Advance Tax	51.00	65.00
	-76.94	-69.97
Less:Transfer to Other Current Asset	76.94	69.97
TOTAL	31.29	10.37

THE KARNATAKA FISHERIES DEVELOPMENT CORPORATION LTD.

(A Government of Karnataka Undertaking) (CIN : U85110KA2004SGC001959) Dated 30-10-1970

Regd. Office : HOIGE BAZAR, MANGALORE - 575 001.

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT AS ON 31.03.2022 (NOTE NO. -9) (Rupees in Lakhs)

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	At Cost as on 01.04.2021	Additions	Additions Under Grant	Deductions	As on 31.03.2022	Upto 31.03.2021	For the Year	Deductions	As on 31.03.2022	As on 31.03.2021
PROPERTY PLANT AND EQUIPEMENTS										
Land	2				1.57		-		-	1.57
Bicycles							0.00			
Canteen Building at Malpe	1				0.55		0.01			
Diesel Bunk Building, Mangalore	8				7.94	2.25	0.11	2.36	5.59	5.70
Diesel Bunk Building, karwar	7				6.72	1.29	0.10	1.39	5.33	5.43
Diesel Bunk Building, Malpe	5				4.91	1.18	0.07	1.25	3.66	3.73
Diesel Bunk Building,Gangolly	10				9.58	1.87	0.14	2.02	7.57	7.71
Factory Building - I Class	105				104.88	100.35	0.91	101.26	3.62	4.53
II Class	115				114.72	47.26	3.36	50.62	64.10	67.46
Ice Plant Building at Mangalore	49				49.40	14.42	0.69	15.11	34.29	34.98
Ice Plant Building at Gangolly	9				9.14	1.65	0.14	1.79	7.35	7.49
Ice Plant Building at Honnavar							-			
Bhatkal new ice plant building							-			
Malpe New Ice Plant Building	5				4.96	0.69	0.08	0.77	4.19	4.27
Karwar Ice Plant Building							-			
Water Tank	1				0.80		0.01		0.66	0.67
Water Tank at Southwharf, Mangalore	8				7.52	2.26	0.10	2.36	5.16	5.26
Commercial Complex at Mlore Wharf	36				35.87	7.05	0.57	7.62	28.25	28.82
Staff Quarters	17				17.27	5.75	0.27	6.01	11.25	11.52
Shopping Complex at Malpe	29				29.12	5.37	0.46	5.83	23.29	23.75
Shopping Complex at Gangolly Fishing Harbour	27				26.74	4.47	0.42	4.89	21.85	22.27
Computer	28	2			29.22	23.64	1.92	25.56	3.66	4.00

Plant at Tadri	179				35.00	143.56	3.30	2.21		5.51	138.05	175.26
Renovation of cubbon park building	7					7.36		0.12			7.11	7.23
Interior Decoration Of Hubli Sales Unit								-				
Plastic Crates	2					2.20	1.40	0.11		1.52	0.68	0.79
Furniture & Fixtures each less than Rs. 5000/-	1				-	0.79	0.79	0		0.79		
Kitchen Equipments each less than Rs. 5000/-					-			-				
Office appliances each less than Rs. 5000/-	1				-	0.62	0.62	-		0.62		
Plant & Machineries each less than Rs. 5000/-					-			-				
Sub Total (A)	1 391	12.06			35.00	1368.33	789.42	49.65		839.07	529.25	601.85
INTANGIBLE ASSETS												
Computer Software	4	1.22				5.41	4.00	0.55		4.55	0.87	
Sub Total (B)	4	1.22				5.41	4.00	0.55		4.55	0.87	
CAPITAL WORK IN PROGRESS												
	11		213.30			11.22		-			11.22	11.22
Sub Total (C)	11		213.30			11.22					11.22	11.22
TOTAL (A+B+C)	1 407	13.28	213.30		248.30	1384.96	793.42	50.20	0.00	843.62	541.34	613.26
Previous Year	11 97 51 382	392.76	538.30		721.89	1406.68	744.29	49.13	0.00	793.42	613.26	453.22

Note 9.1

- a) Assets created out of specific grants for use by the company have been shown as deduction from the grant received. Hence depreciation has not been charged on these assets and they have also been reduced from gross block
- b) Depreciation is written off on the assets under straight line method and on the basis of their useful lives in the manner prescribed in Schedule II of the Companies Act ,2013 except on Software (which is depreciated as per the Companies Act of 2013) in the absence of useful life being specified for the same.
- c) As per information given by the Company, Land admeasuring 1.77 acres at Survey No. 35/2, Kulai, Hosabettu Grama, Mangalore Taluk has been encroached by certain people. The Company has already intimated the DC with regard to the illegal occupancy by the people vide its letter dated 21-08-2017. The inspection in connection to the said land is pending till date.

NOTE NO. 10 : CAPITAL WORK IN PROGRESS

CAPITAL WORK IN PROGRESS

(Rupees in Lakhs)

CWIP	AMOUNT IN CWIP AS AT 31.03.2022				TOTAL
	LESS THAN 1 YEAR	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS	
Projects in progress		7.29	2.63	1.30	11.22
Projects temporarily suspended	-	-	-	-	-

(Rupees in Lakhs)

CWIP	AMOUNT IN CWIP AS AT 31.03.2021				TOTAL
	LESS THAN 1 YEAR	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS	
Projects in progress	7.29	2.63	-	1.30	11.22
Projects temporarily suspended	-	-	-	-	-

NOTE NO: 11 - DEFERRED TAX ASSET

PARTICULARS	(Rupees in Lakhs)	
	31.03.2022	31.03.2021
Opening Balance of Deferred Tax Asset (A)	54.71	45.70
Deferred Tax Assets Originating In The Year (B)	30.65	9.01
Deferred tax liabilities Originating In The Year/Reversal Of DTA (C)	-	-
Deferred Tax Asset (A + B - C)	85.36	54.71

NOTE NO: 12 - LONG TERM LOANS AND ADVANCES

PARTICULARS	(Rupees in Lakhs)	
	31.03.2022	31.03.2021
A. CAPITAL ADVANCES		
Secured & Considered Good	-	-
Unsecured & Considered Good	-	-
Doubtful	.015	.015
TOTAL 'A'	0.15	.015
LESS: PROVISION FOR BAD & DOUBTFUL ADVANCES	.015	.015
TOTAL	-	-

Note No : 12.1 Advances paid during Earlier Years out of Grants

During the financial year 2019-20, the company has routed the advances paid for various capital works in respect of grant related programs out of the grant funds. Earlier the advances paid were shown under long term loans & advances. This has no impact on the financial statement/ profitability of the company.

NOTE NO: 13 - OTHER NON CURRENT ASSET

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
A. LONG TERM TRADE RECEIVABLES		
(i). SECURITY DEPOSITS	119.28	117.78
TOTAL	119.28	117.78

NOTE NO: 14- INVENTORIES

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
<u>AS TAKEN, VALUED AND CERTIFIED BY THE MANAGEMENT</u>		
Stock Of Diesel	125.20	95.03
Others	15.65	31.66
Food Ingredients	0.71	0.56
TOTAL	141.56	127.25

Note No: 14.1

Inventories mentioned under the head "Others" includes items like Fresh Fish, Frozen Fish, Dry Fish, Aquarium Accessories, Fish Products ,Masala, Food Ingredients and Lubricant Oil.

NOTE NO: 15 - TRADE RECEIVABLES**For the year ending 31.03.2022**

(Rupees in Lakhs)

Particulars	Outstanding for following periods from the due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables- considered good	1961.93	151.94	134.07	108.24	177.57	2533.75
(ii) Undisputed Trade Receivables- considered doubtful	0	0.07			102.16	102.23
(iii) Disputed Trade Receivables considered good	9.55	19.98	1.76	23.47	302.60	357.36
(iv) Disputed Trade Receivables considered doubtful	.00	.00	.00	.00	15.75	15.75
	1971.48	171.99	135.83	131.72	598.07	3009.08
Less: Provision for Bad and Doubtful Debts	.00	.07			125.71	125.78
Total	1971.48	171.92	135.83	131.72	472.36	2883.30

For the year ending 31.03.2021

(Rupees in Lakhs)

Particulars	Outstanding for following periods from the due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i)Undisputed Trade Receivables-considered good	2165.04	58.93	155.31	53.46	133.57	2566.31
(ii)Undisputed Trade Receivables-considered doubtful				0.33	102.47	102.80
(iii)Disputed Trade Receivables considered good	25.9		23.47	57.36	262.72	369.53
(iv)Disputed Trade Receivables considered doubtful				0.00	18.46	18.46
	2191.02	58.93	178.78	111.14	517.21	3057.08
Less: Provision for Bad and Doubtful Debts					122.11	122.11
Total	2191.02	58.93	178.78	111.14	395.11	2934.98

NOTE NO: 15.1

Trade Receivables includes a sum of Rs.387.98 lakhs being the amount receivable from merchants to whom purse-seine boat landings(fish) had been sold during the earlier years & against whom suits have been filed under the Karnataka Public Moneys (Recovery of Dues) Act ,1979 in the civil court and The Negotiable Instruments Act, 1881 in the Criminal Court, Mangalore for the dishonour of cheques and the matter has also been referred to the Dy.Commissioner of North Kanara District to recover the dues as land revenue.

The Company has made provision for doubtful debts at the end of the year on the basis of the following:

1. Accounts in respect of which suit has been filed for recovery are considered as disputed but good and provision has not been made for such accounts except where the Company considers the chance of recovery in full to be doubtful. For doubtful cases, provision has been made on entire balance outstanding and such accounts have been classified as disputed trade receivables considered doubtful.
2. Accounts where the receivable balances have been outstanding for more than 3 years and where there has been no transactions in such accounts during the year is considered as undisputed but doubtful. Provision has been made on entire balance outstanding.
3. Accounts where the receivable balances ageing shows a portion of the receivable to be outstanding for more than 3 years but where such accounts have had transactions during current financial year have been considered as undisputed and good. Provision has not been made for such account balances.

NOTE NO: 15.2

The Company has given on license basis its fish meal plant at Karwar to M/s Sai Annapurna Bio Proteins Pvt Ltd, Vijayawada, at an annual license fee of Rs.200 lakhs payable in quarterly installments beginning from Oct 2008. However, M/s Sai Annapurna Bio Proteins Pvt Ltd has not been paying the license fee as had been determined in the license agreement and has made representation for Fixed License Fee of Rs. 75 Lakhs p.a. The Board of Directors in its 202nd Board Meeting held on 05-Mar-2011 has decided not to reduce the license fees. The total amount of license fees due (including interest) from Sai Annapurna Bio Proteins Pvt Ltd to the Company up to 30th September 2016 is Rs 1694.97 lakhs of which only Rs 225.48 lakhs has been paid by M/s Sai Annapurna Bio Proteins Pvt Ltd including Rs 50.00 lakhs from invoking Bank Guarantee. The balance amount remaining unpaid is Rs 1469.48 lakhs. The Balance as per books is as on 31.03.2022 is Rs. 109.79 Lakhs. The balance amount of Rs. 1359.69

Lakhs has not been recognised as income and no provision is made for the same in the said year. The Board in its 204th Meeting held on 19.11.2011, authorized Managing Director to take further action against the defaulter as per law and the agreement executed.

Consequently, Company Filed Civil suit at Mangalore. As per Order in O.S No. 60/2012, passed by the court, the properties (Machineries) of the defaulter lying at the Fish Meal plant, Baithkol, Karwar are attached and the case is pending for disposal.

Further on 30.01.2014 the Company has filed a criminal complaint in Karwar Town Police Station under Section 406 of IPC 1860 against M/s Sai Annapurna Proteins Pvt Ltd and other connected Companies and persons for violation of terms and conditions of the agreement. Investigating officer after investigation filed charge sheet on 02/06/2015 at CJM Court, Karwar. A Special Public Prosecutor (SPP) was appointed by the Government to argue the above Criminal Case on behalf of the Company. Company has issued License Agreement termination notice on 15.05.2015. One of the Directors of M/s. Sai Annapurna Bio-Proteins Pvt. Ltd., Vijayawada has approached the Hon'ble High Court of Karnataka questioning the termination order of Company and the case is pending for disposal and in the meantime the Hon'ble High Court of Karnataka vide their clarificatory order dated 10/02/2016 stated that there is no interim order granted in this case and the respondent (KFDCL) can take possession in accordance with law. Accordingly company has taken possession of the plant on 12/04/2016. Corporation has filed one more recovery suit O.S. No: 129/2017 on 28/04/2017 in the Principal Sr. Civil Judge Court, Mangalore for recovery of Licence fee payable till taking possession of the Plant.

The Recovery suit filed in the court is pending from 2012. M/s Sai Annapurna Bio Proteins Pvt Ltd has stopped payment of License fees from 2011 and due to significant uncertainty involved in the matter of recovery of license fees, the same has been accounted in the books of account on Cash basis. For the Current Financial Year, no license fee has been received.

NOTE NO: 15.3

The Company has leased out it's Modern Sea Food Processing Plant at Mangalore to M/s Niyaz Sea Foods vide agreement dated 27-2-2015 at a monthly rental of Rs.9.25 lakhs. M/s Niyaz Sea Foods subsequently raised a dispute stating that the practical capacity of the plant was less than 500 MT. A team of experts was constituted to reassess the practical capacity and it concluded that the capacity should be revised to 383.20 MT. Therefore, it was decided to give concession in license fee to M/s Niyaz Sea Foods on the basis of revised storage capacity subject to the payment of arrears rent of Rs. 204.80 lakhs.

In the previous year 2020-21, the rent amounting to Rs. 146.17 lakhs has been reversed. During the current year, the company has adjusted the security deposit and EMD amount of Rs. 111.60 lakhs against the rental dues. The balance outstanding from M/s Niyas Sea Foods towards rent as on 31.03.2022 is Rs.38.79 lakhs which includes the rent determined till vacating the premises. The above balance has been paid by Niyaz sea foods in the Financial year 2022-23.

NOTE NO: 16 - CASH & CASH EQUIVALENTS

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
Cash in Hand (Note No: 13.1)	39.03	28.69
Balance With Banks (Current Account)	349.86	506.46
Balance With Banks (Deposits With maturity of Less Than 3 Months)		
Balance With Banks (Deposits With maturity of More Than 3 Months)	782.98	2275.05
Balance With Banks (Deposits Held as Margin Money Against Guarantee)		9.51
Stamps in Hand		
TOTAL	1171.87	2819.71

Note No: 16.1

Cash in hand includes imprest cash receivable from various sales units. In addition to this certain receivable balances of the sales units are on account of stock/cash shortages for which cases have been filed.

NOTE NO: 17 - SHORT TERM LOANS AND ADVANCES

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
A. UNSECURED, CONSIDERED GOOD:		
(a) Loans and Advances to Related Parties	-	-
(b) Others	23.46	48.10
SUB-TOTAL 'A'	23.46	48.10
B. DOUBTFUL:		
(a) Loans and Advances to Related Parties	-	-
(b) Others	15.81	15.80
SUB-TOTAL 'B'	15.81	15.80
TOTAL 'A' + 'B'	39.27	63.91
LESS: PROVISION FOR BAD & DOUBTFUL ADVANCES	18.63	18.63
NET SHORT TERM LOANS AND ADVANCES	20.64	45.28

NOTE NO.17.1

The above advances includes pay advances to staff, advances to Oil Marketing Companies, advances to boat paties etc.

NOTE NO: 18 - OTHER CURRENT ASSETS

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
Other Current Assets	311.56	238.69
	311.56	238.69

Note: 18.1

The above amount includes eligible GST Input credit , Discount Receivable from oil marketing company, amount recoverable from KSBCL, Income tax refund receivable and other receivables.

NOTE NO: 19- REVENUE FROM OPERATIONS

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
A. SALE OF PRODUCTS		
(I). <u>SALE OF TRADED GOODS:</u>		
Sale of Fish, Prawns and Other By- Products	4383.15	3826.63
Sale of Diesel and Lubricant Oil	13145.23	10630.70
	-	-
(II). <u>SALE OF OTHER ITEMS:</u>		
Canteen Sales (Considering Sales in Cooked and Fried Form)	264.62	190.16
Sale of Manufactured Ice	212.33	170.07
B. OTHER OPERATING REVENUES		
Vehicle Hire Charges	51.01	37.85
Rent Received	173.10	99.53
Electricity Charges Recovered	4.89	4.91
TOTAL	18234.33	14959.86

NOTE NO: 20 - OTHER INCOME

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
Interest Received from Fixed Deposits, late receipt of		
License Fees	70.13	160.99
Miscellaneous & Other Receipts	255.48	164.89
Transfer from Deferred Government Grants (Note No: 2.1)	13.78	15.14
Prior Period Income	5.10	1.13
TOTAL	344.49	342.15

NOTE NO: 21 - PURCHASES

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
Purchase of Fresh, Frozen Fish and Other By- Products	4203.74	3598.9
Purchase of Diesel and Lubricant Oil	12926.38	10150.60
Other Purchases	3.55	2.8
TOTAL	17133.67	13752.32

NOTE NO:22 - EMPLOYEE BENEFIT EXPENSES

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
Salary, Wages, D.A, Arrears and Bonus	606.77	573.91
Outsource Expenses	43.14	13.17
E.P.F. Contribution	42.67	36.90
Gratuity Payment and Provision	51.63	22.92
Leave Salary Contribution	21.17	2.21
Pension and Leave Salary (for deputed employees)	4.91	4.55
Staff Welfare Expenses	4.5	2.73
Deposit Linked Insurance Scheme Contribution	13.42	10.82
E.S.I Contribution	6.80	6.92
Incentives	1.28	1.37
TOTAL	796.29	675.51

NOTE NO:23 - OTHER EXPENSES

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
DIRECT EXPENSES :		
<u>Consumption of Stores and Spares</u>		
Opening Stock	0.56	0.66
<u>Add: Purchases</u>		
Packing Material	2.29	2.19
Stores and Spares	0.75	0.91
	3.60	3.76

Less: Closing Stock		0.71	0.56
		2.89	3.20
Freight, Loading, Unloading Charges		6.51	4.01
Power and Fuel		159.91	143.22
Canteen Expenditure		50.94	36.96
Other Manufacturing and Selling Expenses		71.55	93.46
	[A]	291.82	280.85
OTHER EXPENSES:			
Repairs and Maintenance of Vehicles		79.35	67.53
Repairs and Maintenance of Buildings		4.4	2.58
Repairs and Maintenance of Plant and Machineries		49.9	35.09
TA , DA and Sitting Fees of Board of Directors		3.54	0.59
Remuneration to Statutory Auditors			
a. Auditor		1.3	1.25
b. For Taxation Matters/GST Audit		4.3	0.95
Remuneration, HRA to Chairman		6.6	2.50
Legal and Professional Expenses		27.80	24.35
Office Expenses		28.34	31.09
Sales Unit Expenses		1.65	1.45
Provision for Doubtful Debts		3.7	9.78
Other Office and Administrative Expenses		174.35	203.70
Input GST	75.32		
Less: Output GST	77.51		
	-2.20		
Less: Transferred to Other Current Liabilities	2.20		
	[B]	385.47	381.01
PRIOR PERIOD EXPENDITURE (i)		5.47	4.92
NET ADJUSTMENT			
	(i)-(ii)=[C]	5.47	4.92
TOTAL	[A]+[B]+[C]	682.76	666.78

NOTE NO: 24- EARNINGS PER SHARE

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
WEIGHTED AVERAGE NUMBER OF EQUITY SHARES		
Outstanding During the Year (A) Nos.	17 84 127	17 84 127
Nominal Value of Equity Share Rupees	100	100
Net Profit for the Year (B) Rupees in Lakhs	-39.54	124.23
Basic and Diluted Earnings Per Share (B) / (A) Rupees	-2.22	6.96
Basic and Diluted Earnings Per Share (B)/(A) - Restated Rupees	-2.22	6.96

NOTE NO: 25- SIGNIFICANT ACCOUNTING POLICIES AND OTHER EXPLANATORY NOTES TO ACCOUNTS

(a) Sales:

Sales are shown net of GST Collected, if any. Under the scheme of promoting marketing to Purse-seine boats, the Company has marketed the catches of Purse-seine boats, assuming significant infrastructure risks and rewards of ownership of the catches including assuming the responsibility of collecting the dues on its own behalf. Under the circumstances, the transactions have been shown as Sales and Purchases of the Company.

(b) PROPERTY PLANT AND EQUIPMENT :

Property Plant & Equipment and intangible assets are Stated at cost , net of recoverable taxes, trade discount and rebates less accumulated depreciation. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working conditions for its intended use. Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

The assets acquired by the company out of grant money is recorded at a nominal value of Re.1 only per asset as the cost has been fully borne out of grant money. Depreciation on Property, Plant & Equipment is provided using Straight Line method as per Schedule II to the Companies Act 2013 except Software.

(c) Capital Work-in-progress :

Advances paid for acquisition of fixed assets and cost of assets (net of duties & taxes eligible for credit) not put to use as at the Balance Sheet date are disclosed under capital work in progress. Assets are capitalized when they are ready for use/put to use.

(d) Government Grants:

Government Grants are accounted as and when received as the Corporation is not in a position to ascertain the acquisition and Grants on accrual basis. Upto 2007-08 and for part of the year 2008-09, the Corporation has adopted the method of recognizing the Capital Grants received from Central Government and State Government as Deferred Grants; thereby recognizing the same as income in the Statement of Profit and Loss in proportion in which depreciation is charged every year on assets acquired out of Grants received during those years. From part of the year 2008-09 and onwards, the Corporation has started adopting a method whereby the Capital Grant is deducted from the gross value of the asset and the depreciation is charged on the net value, if any. Wherever the Capital Grant equals the whole or virtually the whole of the cost of the asset, no depreciation is charged.

(e) Inventories:

Inventories are valued as follows:

- i) Frozen Fish, Fresh Fish, Dried Fish at cost price.
- ii) Diesel & Oil at cost.

(f) Employee Benefits:

- i) Provident Fund and Employees State Insurance Contributions are accounted on accrual basis.

- ii) Gratuity liability is covered by way of a gratuity policy taken with LIC of India and is provided in the books on the basis of actuarial valuation provided by Consulting Actuary.
- iii) Leave encashment benefits liability is provided in the books on the basis of actuarial valuation and is covered by Policy NGLES/508000943 and Pension and leave salary contribution of the Managing Director and other officers deputed to the corporation is also duly provided.
- (g) Balance of Trade Receivables, Short Term Loans & Advances and Trade Payables are subject to confirmation.

NOTE NO.26 OTHER STATUTORY DISCLOSURES

26. 1. Registration of charges or satisfaction with Registrar of Companies

The Company does not have any borrowings from banks or financial institutions. Hence not applicable.

26. 2. Investment in other companies

The Company has not made any investment in any other company.

26. 3.Compliance with Approved Scheme of arrangement

The Company has not been a party to any scheme of arrangement u/s 230 to 237 of the Companies Act, 2013.

26. 4. Working capital reconciliation : Statements filed with Banks reconciled with Books of accounts

Quarter	Name of the Bank	Particulars of securities provided	Amount as per Books of account	Amount as reported in the quarterly return/ statement	Amount of difference	Reason for material discrepancies
The Company does not have any working capital facilities and hence not applicable						

26. 5. Disclosure on Revaluation of assets

The Company has not revalued property, plant and equipment during the year.

26. 6. Capital Work in progress analysis and Intangible assets under development

CAPITAL WORK-IN-PROGRESS

(Rupees in Lakhs)

CWIP	AMOUNT IN CWIP AS AT 31.03.2022				TOTAL
	LESS THAN 1 YEAR	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS	
Projects in progress		7.29	2.63	1.30	11.22
Projects temporarily suspended	-	-	-	-	-

(Rupees in Lakhs)

CWIP	AMOUNT IN CWIP AS AT 31.03.2021				TOTAL
	LESS THAN 1 YEAR	1-2 YEARS	2-3 YEARS	MORE THAN 3 YEARS	
Projects in progress	7.29	2.63	0.00	1.30	11.22
Projects temporarily suspended	-	-	-	-	-

The Company does not have any intangible assets under development.

26. 7.Undisclosed income

The Company does not have any undisclosed income or unrecorded transactions during the year.

26. 8.Dealing with Struck off companies

The Company has not entered into any transaction with Companies that have been struck off under section 248.

26. 9.Benami transactions

There are no proceedings initiated against the company under Benami Transactions (Prohibition) Act, 1988

26. 10.Immovable property not held in company name

The immovable properties of the Company are held in own name.

26. 11.Declaration by any bank or financial instituion as Wilful defaulter

The Company is not declared as wilful defaulter by any bank or financial institution or other lender.

26. 12. Disclosure on Loans/Advances to Directors/KMP/Related Parties

The Company has not granted any loans and advances to promoters, KMPs and related parties.

26. 13.End use of borrowed funds and Share Premium

The Company does not have any bank borrowings. The Company has not issued any shares at Premium.

26. 14.Dealing in Crypto currency/Crypto Assets

The Company does not have any dealing or investment in Crypto currency/crypto assets

26.15 Foreign Exchange Outflow

The Company does not have foreign exchange outflow during the year. Hence the same is not applicable.

26.16 Foreign Exchange Inflow

The Company does not have any foreign exchange inflow during the year. Hence the same is not applicable.

26.17 Ratio Analysis

<u>RATIO ANALYSIS</u>							
Sl.No	Ratio	Numerator	Denominator	March 31, 2022	March 31, 2021	% change	Reason for Variance
1	Current Ratio	Current Asset	Current Liability	6.33	5.42	16.83%	There has been decrease in the Cash & Cash equivalents balance for the current financial year
2	Debt Equity Ratio	Total Debt	Share holders equity	NA	NA	NA	NA

3	Debt Service Coverage Ratio	Profit after tax + Interest Expense + Depreciation & Amortisation Expense	Long Term Debt	NA	NA	NA	NA
4	Return on Equity Ratio	Profit After tax	Average Shareholders Equity	-1.23%	3.86%	-131.95%	Because of Adverse market condition the profitability of the company has reduced which in turn have impacted the Return on Equity.
5	Inventory Turnover Ratio	Sales	Average Inventory	135	112	20.45	-
6	Trade Receivables Turnover Ratio	Sales	Average Accounts Receivable	6	5	19.03	-
7	Trade payables turnover ratio	Purchases	Average accounts Payable	43	39	10.65	-
8	Net Capital Turnover Ratio	Sales	Net Working Capital	5	3	76.85	Due to change in market conditions there is a variation in the Net capital turnover ratio
9	Net Profit Ratio	Profit After tax	Sales	-0.22%	0.83%	-126.11	Because of Adverse market condition the profitability of the company has reduced which in turn have impacted the Net profit ratio
10	Return On Capital employed	Earnings Before Interest and Tax	Capital Employed	-2.27%	4.39%	-151.6785297	Because of Adverse market condition the profitability of the company has reduced which in turn have impacted the Return on Capital employed

NOTE NO: 27 - CAPITAL COMMITMENTS

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
Estimated amount of Contracts remaining to be executed on Capital Account not provided for (Net of Advances)	61.48	43.34

NOTE NO: 28 - CONTINGENT LIABILITIES

(Rupees in Lakhs)

PARTICULARS	31.03.2022	31.03.2021
Claims / Demands for the following matters in respect of which proceedings or appeals are pending and are not acknowledged as debts:		
1. Service Tax		
i) Service Tax including penalty but excluding interest which has not been quantified for the period January 2014 to October 2014 (pending before The Commissioner of Central Excise & Service Tax(Appeals)) (as per Order-In-Original No.MLR-EXCUS-000-DIVV-ASC-PTR-158-16-17) (as per Order-In -Appeal No. MLR-EXCUS-000-APP-GVK-20-18-19 , Penalty has been Waived Under Section 78 of the Finance Act 1994)	14.03	14.03
(ii) Service Tax including penalty but excluding interest which has not been quantified for the period October 2014 to April 2016 (pending before The Commissioner of Central Excise & Service Tax (Appeals)) (as per Order-In-Original No.MLR-EXCUS-000-DIVV-ASC-SKM-050-17-18)	38.10	38.10
2. Bank Guarantee given to Government Oil Marketing Companies with regard to oil tankers of the Company leased to them.	6.00	6.00

NOTE NO: 29 - Transactions with Related Party/ Related party Disclosure

(Rupees in Lakhs)

PARTICULARS	Relationship	Transaction details	31.03.2022	31.03.2021
i) Key management personnel:				
ML Doddamani (Including payment for retirement benefits)	Managing Director	Directors Remuneration	14.97	22.28
Dinesh Kumar Kaller	Managing Director	Directors Remuneration	2.90	-
Rajendra Venkatesh Naik	Director	Directors T.A & D.A	0.37	
Rajendra Venkatesh Naik	Director	Sitting Fees to Directors	0.06	0.03
Chikkasubbanna Hemalatha	Director	Sitting Fees to Directors	-	0.04
Shakuntala Siddappa Chougala	Director	Sitting Fees to Directors	-	0.06
Ramacharya Puranik	Director	Sitting Fees to Directors	0.10	0.14

Beemappa Rajappa Javagal	Director	Directors T.A & D.A	0.33	0.00
Beemappa Rajappa Javagal	Director	Sitting Fees to Directors	0.09	0.03
Annappa Shetty Krishnamurthy	Director	Sitting Fees to Directors	-	0.03
Sandeep Kunder	Director	Sitting Fees to Directors	0.12	0.03
Sandeep Kunder	Director	Directors T.A & D.A	0.47	0.00
Gaddeppa Basappa Baraker	Director	Sitting Fees to Directors	0.12	0.03
Gaddeppa Basappa Baraker	Director	Directors T.A & D.A	0.76	0.00
Padmavathi	Director	Sitting Fees to Directors	0.14	0.16
Leelavathi	Director	Sitting Fees to Directors	-	0.02
Shree Ramakrishna	Director	Sitting Fees to Directors	-	0.02
J. A.Krishnamurthy	Director	Sitting Fees to Directors	0.12	-
J. A.Krishnamurthy	Director	Directors T.A & D.A	0.37	0.00
Shanker Gowda	Director	Sitting Fees to Directors	0.08	-
Geethanjali M Suvarna	Director	Sitting Fees to Directors	0.06	-
Geethanjali M Suvarna	Director	Directors T.A & D.A	0.18	0.00
Ananda Kharvi	Director	Sitting Fees to Directors	0.06	-
Ananda Kharvi	Director	Directors T.A & D.A	0.22	0.00
Santhosh Poojary Karkunje	Director	Sitting Fees to Directors	0.09	-
Santhosh Poojary Karkunje	Director	Directors T.A & D.A	0.39	0.00
ii) Details of transactions:				
Payment of Salary to Managing Director			-	22
Directors T.A & D.A			3.08	0.00
Sitting Fees to Directors			1.04	0.59

NOTE NO: 30- SEGMENT REPORTING AS PER ACCOUNTING STANDARD 17

1. PRIMARY SEGMENT

SEGMENT REPORTING 2021-22

(Rupees in Lakhs)

PARTICULARS	FISH	FOOD	ICE	DIESEL AND OIL	OTHERS	UNALLOCABLE	TOTAL
Revenues							
External revenue	4383.15	264.62	212.33	13145.23	229.00	-	18234.33
Inter segment revenues	-	-	-	-	-	-	-
Total revenues	4383.15	264.62	212.33	13145.23	229.00	-	18234.33
Costs							
Segment costs	4384.77	198.67	237.78	13162.54	-	614.80	18598.55
Inter segment costs	-	-	-	-	-	-	-
Results							
Other income including interest	-	-	-	-	-	344.49	344.49

Operating profit	-1.62	65.95	-25.45	-17.31	229.00	-270.31	-19.74
Depreciation/amortisation	9.77	0.36	17.80	4.88	-	17.39	50.20
Finance costs	-	-	-	-	-	-	-
Segment results	-11.39	65.59	-43.25	-22.19	229	-287.70	-69.94
Exceptional items							
Net income taxes	-	-	-	-	-	30.40	30.40
Profit after tax attributable to shareholders	-11.39	65.59	-43.25	-22.19	229	-25729	-39.53
<u>Other Information</u>							
Segment assets	1080.81	3.89	137.68	1489.10	252.59	2310.78	5274.91
Segment liabilities	244.22	123.30	-	-0.04	-	1828.11	2195.59

SEGMENT REPORTING 2020-21

(Rupees in Lakhs)

PARTICULARS	FISH	FOOD	ICE	DIESEL AND OIL	OTHERS	UNALLOCABLE	TOTAL
<u>Revenues</u>							
External revenue	3826.63	190.16	170.07	10630.70	142.30	-	14959.86
Inter segment revenues	-	-	-	-	-	-	-
Total revenues	3826.63	190.16	170.07	10630.70	142.30	-	14959.86
<u>Costs</u>							
Segment costs	3765.80	166.98	207.70	10404.13	-	516.82	15106.43
Inter segment costs	-	-	-	-	-	-	-
<u>Results</u>							
Other income including interest	-	-	-	-	-	342.15	342.15
Operating profit	60.83	23.18	-37.63	226.57	142.30	-219.67	195.59
Depreciation/amortisation	8.05	0.32	17.23	4.62	-	18.91	49.13
Finance costs	-	-	-	-	-	-	-
Segment results	52.78	22.86	-54.86	221.95	142.30	-238.58	146.46
Exceptional items	-	-	-	-	-	-	-
Net income taxes	-	-	-	-	-	-22.23	-22.23
Profit after tax attributable to shareholders	52.78	22.86	-54.86	221.95	142.30	-260.81	124.23
<u>Other Information</u>							
Segment assets	965.41	4.25	149.24	1448.16	313.18	4071.40	6951.65
Segment liabilities	181.15	72.43	-	10.76	-	3354.70	3619.04

Expenses apportioned 2021-22

(Rupees in Lakhs)

PARTICULARS	FISH	FOOD	ICE	DIESEL AND OIL	OTHERS	UNALLOCABLE	TOTAL
Employee benefit expenses	90.66	143.67	47.41	161.68	-	352.87	796.29
Consumption of stores and spares	2.73	0.16	-	-	-	-	2.89
Freight	1.92	0.02	-	4.57	-	-	6.51
Discount allowed	5.43	-	-	18.85	-	-	24.28

Expenses apportioned 2020-21

(Rupees in Lakhs)

PARTICULARS	FISH	FOOD	ICE	DIESEL AND OIL	OTHERS	UNALLOCABLE	TOTAL
Employee benefit expenses	96.05	123.77	46.43	151.92	-	257.33	675.51
Consumption of stores and spares	3.05	0.15	-	-	-	-	3.20
Freight	1.74	-0.60	-	2.87	-	-	4.01
Discount allowed	4.56	-	-	52.80	-	-	59.34

2. SECONDARY SEGMENT:

The Company's geographical area of operation is restricted to the State of Karnataka.

NOTE NO: 31

Figures of the earlier year have been regrouped wherever necessary to conform to the figures of the current year.

NOTE NO: 32

Figures in the financial statements are rounded off to nearest lakhs.

Place: Mangalore

Date: 26-09-2022

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

As per Our Report attached
For Kamath & Rau
Chartered Accountants
ICAI Registration No. 001689S

Sd/-

(AKSHAY SHETTY)

PARTNER

(Membership No. 244484)

UDIN :22244484AZNSJN1454

Sd/-

(DINESH KUMAR KALLER)

MANAGING DIRECTOR

(DIN. 09494562)

Sd/-

(RAMACHARYA PURANIK)

DIRECTOR

(DIN. 08956093)



ಕರ್ನಾಟಕ ಮೀನುಗಾರಿಕಾ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ

(ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಉದ್ಯಮ) ಸಿನ್ : U85110KA2004SGC001959

ನೋಂದಾಯಿತ ಕಛೇರಿ : ಹೊಗೆಬಜಾರ್, ಮಂಗಳೂರು - 575 001.

THE KARNATAKA FISHERIES DEVELOPMENT CORPORATION LTD.

(A Government of Karnataka Undertaking) (CIN : U85110KA2004SGC001959)

Regd. Office : HOIGE BAZAR, MANGALORE - 575 001



ಕರ್ನಾಟಕ ಮೀನುಗಾರಿಕಾ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ಸಿ. ಸಾಗರೋತ್ಸವ ರಸ್ತೆ ಹಾಗೂ ಸಂಸ್ಕರಣ ಸ್ಥಾವರ ಕಡಡಿ

ಐವತ್ತೆರಡನೇ ವಾರ್ಷಿಕ ವರದಿ

ಮತ್ತು

ದಿನಾಂಕ 31-03-2022ರಂದು ಅಂತ್ಯಗೊಳ್ಳುವ ವರ್ಷದ ಲೆಕ್ಕಪತ್ರಗಳು

01-04-2021 ರಿಂದ 31-03-2022

52nd ANNUAL REPORT

& Accounts for the period ended 31-03-2022

(01-04-2021 to 31-03-2022)

ಕರ್ನಾಟಕ ಮೀನುಗಾರಿಕಾ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ



(ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಅಧೀನಕ್ಕೊಳಪಟ್ಟ ಸಂಸ್ಥೆ) (CIN: U85110KA2004SGC001959)

ನೋಂದಾಯಿತ ಕಛೇರಿ : ಹೊಸಬಜಾರ್, ಮಂಗಳೂರು - 575 001.

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ನಿಗಮದ ಶಾಖೆಗಳು

ಮಂಗಳೂರು ಶಾಖೆ, ನ್ಯೂ ಸೌತ್‌ವಾರ್ಡ್, ಮೀನುಗಾರಿಕಾ ಬಂದರು, ಮಂಗಳೂರು	(0824)	2427020
ಮಲ್ಲೆ ಶಾಖೆ, ಮೀನುಗಾರಿಕಾ ಬಂದರು, ಮಲ್ಲೆ	(0820)	2537611/2538770
ಗಂಗೋಳಿ ಶಾಖೆ, ಮೀನುಗಾರಿಕಾ ಬಂದರು, ಗಂಗೋಳಿ	(08254)	298789
ಭಟ್ಟಳ ಶಾಖೆ, ಭಟ್ಟಳ	(08385)	226484
ಹೊನ್ನಾವರ ಶಾಖೆ, ಮೀನುಗಾರಿಕಾ ಬಂದರು, ಹೊನ್ನಾವರ	(08387)	230388
ತದಡಿ ಶಾಖೆ, ಮೀನುಗಾರಿಕಾ ಬಂದರು, ತದಡಿ	(08386)	256020
ಕಾರವಾರ ಶಾಖೆ, ಬೈತಕೋಲ್, ಕಾರವಾರ	(08382)	221469
ಬೆಂಗಳೂರು ಶಾಖೆ, ಕಬ್ಬನ್‌ಪಾರ್ಕ್, ಬೆಂಗಳೂರು	(080)	22355129

ಹವಾ ನಿಯಂತ್ರಿತ "ಮತ್ಸ್ಯದರ್ಶಿನಿ" ಮೀನು ಮಾರಾಟ ಮಳಿಗೆ/ಉಪಹಾರ ಗೃಹಗಳು

ಮತ್ಸ್ಯದರ್ಶಿನಿ ಕಬ್ಬನ್ ಪಾರ್ಕ್, ಬೆಂಗಳೂರು	(080)	22342348
ರಾಮಮೂರ್ತಿನಗರ, ಬೆಂಗಳೂರು		9611022114
ನ್ಯೂ ಟೌನ್, ಯಲಹಂಕ, ಬೆಂಗಳೂರು		9448346082
ಕುವೆಂಪು ನಗರ, ತುಮಕೂರು	(08162)	251232
ಕೋರ್ಟ್ ಸರ್ಕಲ್, ಕೋಲಾರ	(08152)	220200
ಸಿದ್ದಲಿಂಗಪುರ, ಮೈಸೂರು		9980531452
ಕುವೆಂಪುನಗರ, ಮೈಸೂರು	(08212)	410408
ಶೀತಲಾಗಾರ ಸಂಕೀರ್ಣ FRIC ಹೆಬ್ಬಾಳ		9004035654
ವಿನೋಬ ನಗರ, ಶಿವಮೊಗ್ಗ	(08182)	265100
ಬಿ.ಹೆಚ್. ರಸ್ತೆ, ಶಿವಮೊಗ್ಗ	(08182)	226622
ಬಸ್ ನಿಲ್ದಾಣ ಕಟ್ಟಡ, ತೀರ್ಥಹಳ್ಳಿ		6364750614
ಸಾಲಗಾಂವೆ, ಮುಖ್ಯರಸ್ತೆ, ಹಾಸನ	(08172)	245247
ಮ್ಯಾನ್ಸ್ ಕಂಪೌಂಡ್ ರಸ್ತೆ, ಮಡಿಕೇರಿ		6364750614
ಗಾಂಧಿನಗರ, ಸುಳ್ಯ		7795026916
ಬೊಳುವಾರ್, ಪುತ್ತೂರು		9686695679
ಚಿಲಿಂಬಿ, ಮಂಗಳೂರು	(0824)	2454140
ಮೊಬೈಲ್ ಮತ್ಸ್ಯದರ್ಶಿನಿ, ಮಂಗಳೂರು		8050113406
ಮೊಬೈಲ್ ಮೀನು ಮಾರಾಟ ವಾಹನ, ಬೆಂಗಳೂರು		9611022114
ಮೀನುಗಾರಿಕೆ ಉಪನಿರ್ದೇಶಕರ ಕಛೇರಿ ಆವರಣ, ಹೊಸಪೇಟೆ ರಸ್ತೆ, ಬಳ್ಳಾರಿ		8762645217

1. ಮುಖಪುಟ :- ನಿಗಮದ ತದಡಿಯಲ್ಲಿ ನಿರ್ಮಿಸಿರುವ ಅತ್ಯಾಧುನಿಕ ಸಾಗರೋತ್ಪನ್ನ ರಫ್ತು ಹಾಗೂ ಸಂಸ್ಕರಣ ಸ್ಥಾವರದ ಹೊರನೋಟ / ಒಳನೋಟ.
2. ಕೊನೆಯ ಪುಟ :- 1) ಬೆಂಗಳೂರಿನಲ್ಲಿ ಆನ್‌ಲೈನ್ ಮೀನು ಮಾರಾಟಕ್ಕೆ ಚಾಲನೆ.
 2) ಚಿಕ್ಕಮಗಳೂರು ಜಿಲ್ಲೆಯ ಎನ್.ಆರ್. ಪುರ ಮೀನು ಮಾರುಕಟ್ಟೆ ಉದ್ಘಾಟನಾ ಸಮಾರಂಭ.
 3) ಮುದ್ದಿನ ಪಾಳ್ಯ ಬೆಂಗಳೂರು ಮತ್ಸ್ಯದರ್ಶಿನಿ ಮೀನು ಮಾರಾಟ ಮಳಿಗೆ ಉದ್ಘಾಟನಾ ಸಮಾರಂಭ.
 4) ವಿಜಯಪುರ ಜಿಲ್ಲೆ ಇಂಡಿ ಮೀನು ಮಾರುಕಟ್ಟೆ ಉದ್ಘಾಟನಾ ಸಮಾರಂಭ.

ಕರ್ನಾಟಕ ಮೀನುಗಾರಿಕಾ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ



(ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಅಧೀನಕ್ಕೊಳಪಟ್ಟ ಸಂಸ್ಥೆ) (CIN: U85110KA2004SGC001959)

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- ಮೀನುಗಾರಿಕೆ ರಂಗದಲ್ಲಿ 52 ವರ್ಷಗಳ ಸಾರ್ಥಕ ಸೇವೆ.
- ಮೀನುಗಾರರಿಗೂ, ರಫ್ತುದಾರರಿಗೂ ಮೀನು ಸಂಸ್ಕರಣಕ್ಕೆ ಅವಶ್ಯವಿರುವ ಮೂಲಭೂತ ಸೌಲಭ್ಯ ಒದಗಿಸುವುದು.
- ತಾಜಾ ಮೀನು, ಶೀತಲೀಕೃತ ಮೀನು, ಮೀನು ಹುಡಿ, ಮೀನಿನ ಎಣ್ಣೆ, ಮಂಜುಗಡ್ಡೆ ಇತ್ಯಾದಿ ವೈವಿಧ್ಯಮಯ ಮೀನು ಉತ್ಪನ್ನಗಳ ಮಾರಾಟ.
- “ಶೀತಲ ಸರಪಳಿಯ” ಮೂಲಕ ಯೋಗ್ಯ ದರದಲ್ಲಿ ಉತ್ತಮ ಗುಣಮಟ್ಟದ ಮೀನು ಉಪಹಾರ ಗೃಹಗಳ ಸ್ಥಾಪನೆ
- ಸಸಾರಜನಕ ಭರಿತ ಮೀನಿನ ಪ್ರಚಾರಕ್ಕಾಗಿ “ಮತ್ಸ್ಯದರ್ಶಿನಿ” ಮೀನು ಉಪಹಾರ ಗೃಹಗಳ ಸ್ಥಾಪನೆ
- ಪರ್ಸಿನ್ ಬೋಟುಗಳು ಹಿಡಿದ ಮೀನಿಗೆ ಸುವ್ಯವಸ್ಥಿತ ಮಾರಾಟ ವ್ಯವಸ್ಥೆ
- ಮೀನುಗಾರಿಕಾ ಬೋಟುಗಳಿಗೆ ಡೀಸಿಲ್ / ಆಯಿಲ್ ಪೂರೈಕೆ
- ಅಲಂಕಾರಿಕಾ ಮೀನಿನ ಮಾರಾಟ ಹಾಗೂ ಅಕ್ವೇರಿಯಮ್ ಮತ್ತು ಪೂರಕ ಸಾಮಗ್ರಿಗಳ ಮಾರಾಟ
- ರಾಜ್ಯದ ಮತ್ಸ್ಯಶ್ರಯ ಯೋಜನೆ ಅನುಷ್ಠಾನದ ನೋಡಲ್ ಏಜೆನ್ಸಿ
- ರಾಷ್ಟ್ರೀಯ ಮೀನುಗಾರಿಕಾ ಅಭಿವೃದ್ಧಿ ಮಂಡಳಿಯಿಂದ ರಾಜ್ಯದಲ್ಲಿ ಅನುಷ್ಠಾನಗೊಳ್ಳುವ ಸುಸಜ್ಜಿತ ಮೀನು ಮಾರುಕಟ್ಟೆ ನಿರ್ಮಾಣದ ನೋಡಲ್ ಏಜೆನ್ಸಿ.

THE KARNATAKA FISHERIES DEVELOPMENT CORPORATION LTD.



(A Government of Karnataka Undertaking) (CIN : U85110KA2004SGC001959)

Regd. Office : HOIGE BAZAR, MANAGLORE - 575 001.

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- Providing infrastructure facilities for preservation of fish for fishermen and for exporters.
- Marketing of Fresh Fish, Frozen Fish, Fish Meal, Fish Oil, Ice and other Value Added Fish Products.
- Marketing of Quality Frozen Fish Products at reasonable rates throughout the year under 'Cold Chain' Programme.
- Opening Mathsyadarshini's - Modern Fish Restaurants for popularizing protein rich sea Food.
- Modernizing organized marketing of Purseine Boat Landings.
- Supplying Diesel / Lubricant Oil to the fishing boats
- Production and marketing of Ornamental Fishes, Aquarium and Accessories
- Nodal Agency for implementation of State Mathsyashraya Scheme
- Recognized as nodal Agency of NFDB for construction of Modern Hygienic Fish Markets in Karnataka.

