

COMMENTS OF C&AG OF INDIA ON STANDALONE FINANCIAL STATEMENTS

Principal Director of Audit,
(Agriculture, Food & Water Resources),
New Delhi

Confidential

Report2-48/DGA/(AF&WR)/Accounts/FACT/2020-21/2528
Dtd. 13/08/2021

To
The Chairman & Managing Director
The Fertilizers and Chemicals Travancore Limited
Eloor, Udyogamandal, Kochi 63 501

Sub: Comments of the Comptroller and Auditor General of India under section 143 (6) (b) of the Companies Act 2013 on the financial accounts of The Fertilizers and Chemicals Travancore Limited (Standalone) for the year ended 31 March 2021.

Sir,
A no comments certificate (Nil Report) is being sent herewith under section 143 (6) (b) of the Companies Act 2013 on the financial accounts of The Fertilizers and Chemicals Travancore Limited (Standalone) for the year ended 31st March, 2021.
Kindly acknowledge receipt.

Yours faithfully,

Sd/-
(Keerti Tewari)
Director General Audit
(Agriculture, Food & Water Resources)

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL STATEMENTS OF THE FERTILISERS AND CHEMICALS TRAVANCORE LIMITED (Standalone) FOR THE YEAR ENDED 31 MARCH 2021

The preparation of financial statements of The Fertilisers and Chemicals Travancore Limited for the year ended 31 March 2021 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the management of the Company. The Statutory auditor /auditors appointed by the Comptroller and Auditor General of India under Section 139(5) of the Act, is /are responsible for expressing opinion on the financial statements under Section 143 of the Act based on independent audit in accordance with the Standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their Audit Report dated 18 June 2021.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of The Fertilisers and Chemicals Travancore Limited for the year ended 31 March 2021 under section 143(6)(a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the Statutory Auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records.

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

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

Sd/-
(Keerti Tewari)
DIRECTOR GENERAL OF AUDIT
(Agriculture, Food & Water Resources)

Place: New Delhi
Date: 13.08.2021