



मद्रास फ़र्टिलाइज़र्स लिमिटेड
Madras Fertilizers Limited

(भारत सरकार का उपक्रम / A Government of India Undertaking)

पोस्ट बैग सं. 2, मणालि, चेन्नै - 600 068. भारत दूर : 2594 1001 / फ़ैक्स सं.: 044-25941010

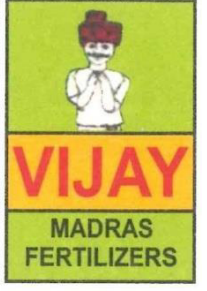
Post Bag No. 2, Manali, Chennai - 600 068. INDIA. Tel : 2594 1001 / Fax No. 044 25941010

कार्मिक/ Per 25945210 संयंत्र / Plant 25941133 विप. / Mktg 25941285 वित्त / Fin 25941072

Website: www.madrasfert.co.in email: gmpasec@madrasfert.co.in

CIN: L32201TN1966GO1005469

GSTIN - 33AAACM5198E1ZK



CS/NSE/2025/1311
September 09, 2025

Listing Department
National Stock Exchange of India Ltd
Plot No.C/I "G" Block
BandraKurla Complex
Bandra (E), Mumbai – 400 051.

SCRIP CODE: MADRASERT

Dear Sir,

Sub: C&AG Comments – Annual Report 2024-25

In continuation to our letter CS/NSE/2025/1308 dated September 01, 2025 and as mentioned in Page No.99 of 59th Annual Report of the Company for the year ended March 31, 2025, we attach herewith the "NIL" Comments of the Comptroller and Auditor General of India (C&AG) dated 03.09.2025.

Thanking you,

Very truly yours,

SRINIVASA
SARAVANAN J

Digitally signed by SRINIVASA
SARAVANAN J
Date: 2025.09.09 13:50:29
+05'30'

Srinivasa Saravanan J
Company Secretary & Compliance Officer

Encl : a/a

कार्यालय प्रधान निदेशक लेखापरीक्षा,
केन्द्रीय व्यय
(कृषि, खाद्य एवं जल संसाधन),
आठवां एवं नवां तल सी.ए.जी. संकाय भवन,
10, बहादुर शाह ज़फर, मार्ग,
नई दिल्ली-110002



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT,
CENTRAL EXPENDITURE
(AGRICULTURE, FOOD & WATER RESOURCES),
8TH & 9TH, FLOOR, CAG ANNEXE BUILDING,
10 BAHADUR SHAH ZAFAR MARG,
NEW DELHI-110002

Dated: 03-09-2025

गोपनीय

स. 1307-पी.डी.ए.सी.ई(ए.एफ.डब्ल्यू.आर)/AMG-I/A/cs/MFL /2025-26/ 3184

सेवा में,

अध्यक्ष एवं प्रबंध निदेशक,
मद्रास फर्टिलाइजर्स लिमिटेड, (MFL)
पोस्ट बैग सं.-2, मणलि,
चेन्नई -600 068

विषय: भारत के नियन्त्रक एवं महालेखापरीक्षक द्वारा कम्पनी अधिनियम 2013 की धारा 143(6)(b) के अंतर्गत मद्रास फर्टिलाइजर्स लिमिटेड (MFL), के 31 मार्च 2025 को समाप्त वर्ष के वित्तीय खातों पर टिप्पणियाँ ।

महोदय,

इस पत्र के साथ कम्पनी अधिनियम 2013 की धारा 143(6)(b) के अंतर्गत मद्रास फर्टिलाइजर्स लिमिटेड (MFL) के 31 मार्च 2025 को समाप्त वर्ष के वित्तीय खातों पर शून्य टिप्पणियाँ भेजी जा रही हैं।

कृपया इस पत्र की पावती भेजने की कृपा करें ।

भवदीया,

संलग्न : यथोपरि

5-9/14

(कविता प्रसाद)

महानिदेशक लेखापरीक्षा केन्द्रीय व्यय
(कृषि, खाद्य एवं जल संसाधन)

**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
UNDER SECTION 143(6) (b) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL
STATEMENTS OF MADRAS FERTILIZERS LIMITED FOR THE YEAR ENDED 31
MARCH 2025**


The preparation of financial statements of **Madras Fertilizers Limited** for the year ended 31 March 2025 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 auditors appointed by the Comptroller and Auditor General of India under section 139(5) of the Act 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 **Audit Report dated 28th May 2025.**

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of **Madras Fertilizers Limited** for the year ended 31 March 2025 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 auditors' report under section 143(6)(b) of the Act.

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

**Place: New Delhi
Date: 03.09.2025**


**(Kavita Prasad)
Director General of Audit Central Expenditure
(Agriculture, Food & Water Resources)**



**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
UNDER SECTION 143 (6) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL
STATEMENTS OF MADRAS FERTILIZERS LIMITED FOR THE YEAR ENDED 31
MARCH 2025**

The preparation of financial statements of Madras Fertilizers Limited for the year ended 31 March 2025 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 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 28 May 2025.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of Madras Fertilizers Limited for the year ended 31 March 2025 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 Auditors' Report under section 143 (6) (b) of the Act.

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

Sd/-

(Kavitha Prasad)

Place : New Delhi

Date : 03.09.2025

**Director General of Audit Central Expenditure
(Agriculture, Food and Water Resources)**