



मद्रास फ़र्टिलाइज़र्स लिमिटेड  
**Madras Fertilizers Limited**

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

पोस्ट बैग सं., 2, मगलि, 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 विच/Fin 25941072  
Website: www.madrasfert.co.in email: gmpasec@madrasfert.co.in  
CIN: L32201TN1966GO1005469 GSTIN - 33AAACM5198E1ZK



CS/NSE/2024/1253  
September 19, 2024

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

**SCRIP CODE: MADRASFERT**

Dear Sir,

**Sub: C&AG Comments – Annual Report 2023-24**

In continuation to our letter CS/NSE/2024/1242 dated August 30, 2024 and as mentioned in Page No.91 of 58<sup>th</sup> Annual Report of the Company for the year ended March 31, 2024, we attach herewith the "NIL" Comments of the Comptroller and Auditor General of India (C&AG) dated 13.09.2024.

Thanking you,

Very truly yours,

SRINIVASA SARAVANAN  
J  
Digitally signed by  
SRINIVASA  
SARAVANAN J  
Date: 2024.09.19  
16:01:25 +05'30'

**J Srinivasa Saravanan**  
**Company Secretary & Compliance Officer**

Encl : a/a



महा निदेशक लेखा परीक्षा  
(कृषि, खाद्य एवं जल संसाधन), नई दिल्ली  
Director General of Audit  
(Agriculture, Food & Water Resources), New Delhi



गोपनीय

रिपोर्ट/2-248/डी.जी.ए./ए.एफ.&डब्ल्यू.आर./Acts/MFL/2024-25/3082

दिनांक :- 13/09/2024

सेवा में,

अध्यक्ष एवं प्रबंध निदेशक,  
मद्रास फ़र्टिलाइज़र्स लिमिटेड,  
पोस्ट बैग संख्या 2, मनाली,  
चेन्नई- 600068

विषय: भारत के नियन्त्रक एवं महालेखापरीक्षक द्वारा कम्पनी अधिनियम 2013 के अनुच्छेद 143(6)(b) के अंतर्गत मद्रास फ़र्टिलाइज़र्स लिमिटेड के 31 मार्च 2024 को समाप्त वर्ष के वित्तीय खातों पर टिप्पणियाँ।

महोदय,

इस पत्र के साथ कम्पनी अधिनियम 2013 की धारा 143(6)(b) के अंतर्गत मद्रास फ़र्टिलाइज़र्स लिमिटेड के 31 मार्च 2024 को समाप्त वर्ष के वित्तीय खातों पर शून्य टिप्पणियाँ भेजी जा रही हैं।

कृपया इस पत्र की पावती भेजने की कृपा करें।

संलग्न: यथोपरि

भवदीय,

20  
13/09/2024  
(संदीप लाल)

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 LTD FOR THE YEAR  
ENDED 31 MARCH 2024**

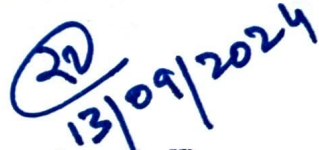
The preparation of financial statements of **Madras Fertilizers Ltd** for the year ended 31 March 2024 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 is the responsibility of the management of the Company. The statutory auditor/ auditors appointed by the Comptroller and Auditor General of India under section 139(5) of the Act is responsible for expressing opinion on the financial statements under section 143 of the Act based on independent audit in accordance with 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 2024.

I, on the behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of **Madras Fertilizers Ltd** for the year ended 31 March 2024 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: 13 .09.2024**

  
**(Sandeep Lall)  
Director General of Audit Central Expenditure  
(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 MADRAS FERTILIZERS LIMITED FOR THE YEAR ENDED 31 MARCH 2024**

The preparation of financial statements of Madras Fertilizers Limited for the year ended 31 March 2024 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 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 responsible for expressing opinion on the financial statements under section 143 of the Act based on Independent Audit in accordance with 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 2024.

I, on the 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 2024 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/-  
(Sandeep Lall)  
Director General of Audit Central Expenditure  
(Agriculture, Food and Water Resources)**

Place : New Delhi  
Date : 13.09.2024