



# नेशनल फर्टिलाइजर्स लिमिटेड

(भारत सरकार का उपक्रम)

कॉरपोरेट कार्यालय : ए-11, सेक्टर-24, नोएडा - 201301

जिला गौतम बुद्ध नगर (उ.प्र.),

दूरभाष : 0120 2012294, 2412445, फ़ैक्स : 0120-2412397



## NATIONAL FERTILIZERS LIMITED

(A Govt. Of India Undertaking)

Corporate Office : A-11, Sector-24, Noida-201301,

Distt. Gautam Budh Nagar ( U.P.)

Ph.: 0120-2412294, 2412445, Fax : 0120-2412397

Ref No. NFL/SEC/SE/1118

Dated: 20.09.2023

National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (E), Mumbai-400051	BSE Limited Corporate Relationship Department, 1st Floor, New Trading Wing, Rotunda Building, Phiroze Jeejeebhoy Towers, Street, Mumbai- 400001
NSE Symbol- NFL	BSE Scrip Code -523630

Sub: Addendum to 49<sup>th</sup> Annual Report – Comments of Comptroller & Auditor General of India (C&AG).

Dear Sir,

This is in continuation to our earlier communication NFL/SEC/SE/1097 dated 05.09.2023 regarding "Notice of 49<sup>th</sup> Annual General Meeting and Annual Report for financial year 2022-23", please find enclosed herewith the Comments of C&AG on the Audited Financial Statements (Standalone & Consolidated) of the Company for the financial year 2022-23. The same forms part of the Annual Report for the financial year 2022-23.

The said Addendum is also available on the website of the Company [www.nationalfertilizers.com](http://www.nationalfertilizers.com).

This is submitted for your intimation and records.

Thanking you,

Yours faithfully,  
For National Fertilizers Limited

(Ashok Jha)  
Company Secretary

Encl: As above.



## **COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6) (b) OF THE COMPANIES ACT, 2013 ON THE STANDALONE FINANCIAL STATEMENTS OF NATIONAL FERTILIZERS LIMITED FOR THE YEAR ENDED 31 MARCH 2023**

The preparation of financial statements of National Fertilizers Limited for the year ended 31 March 2023 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 their Audit Report dated 29th May 2023.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of National Fertilizers Limited for the year ended 31 March 2023 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 under section 143(6)(b) of the Act.

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

**Place: New Delhi  
Date: 15.09.2023**

**(Gurveen Sidhu)  
Director General of Audit  
(Agriculture, Food & Water Resources)**





## **COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6) (b) READ WITH SECTION 129 (4) OF THE COMPANIES ACT, 2013 ON THE CONSOLIDATED FINANCIAL STATEMENTS OF NATIONAL FERTILIZERS LIMITED FOR THE YEAR ENDED 31 MARCH 2023**

The preparation of consolidated financial statements of National Fertilizers Limited for the year ended 31 March 2023 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) read with section 129 (4) of the Act are responsible for expressing opinion on the financial statements under section 143 read with section 129 (4) 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 29th May 2023.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the consolidated financial statements of National Fertilizers Limited for the year ended 31 March 2023 under section 143(6)(a) read with section 129 (4) of the Act. We conducted a supplementary audit of the financial statement of National Fertilizers Limited and, Ramagundam Fertilizers and Chemicals Limited, but did not conduct supplementary audit of the financial statements of Urvarak Videsh Limited for the year ended on that date. 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 under section 143(6)(b) of the Act.

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

**Place: New Delhi  
Date: 15.09.2023**

**(Gurveen Sidhu)  
Director General of Audit  
(Agriculture, Food & Water Resources)**

