



ಕರ್ನಾಟಕ ಉಪ್ಪಾರ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ

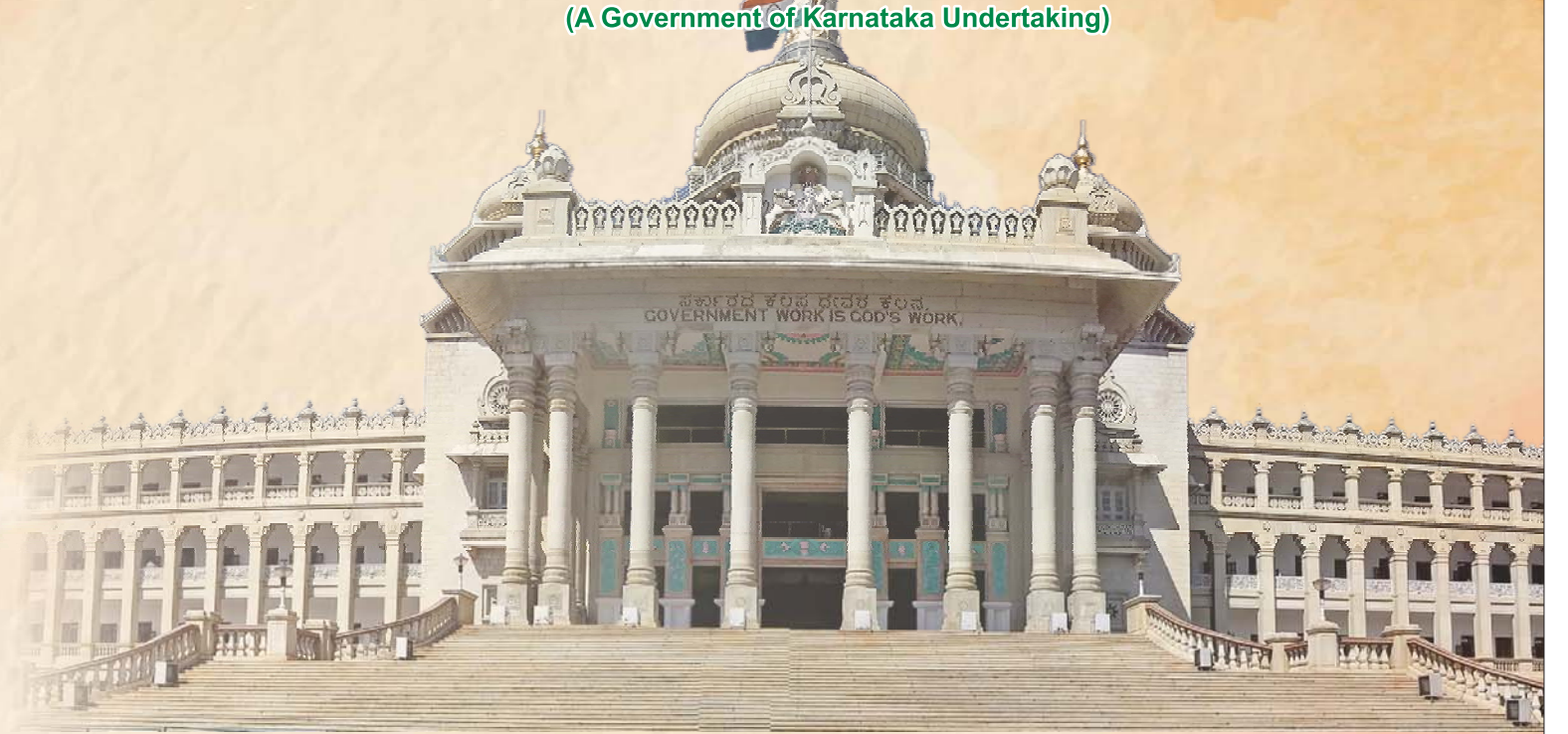
(ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಉದ್ಯಮ)

**KARNATAKA UPPARA DEVELOPMENT
CORPORATION LTD.**

(A Government of Karnataka Undertaking)

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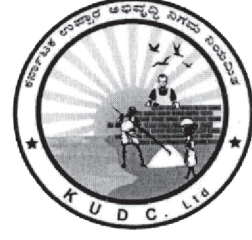
**4^{ನೇ} ವಾರ್ಷಿಕ ವರದಿ ಮತ್ತು ಲೆಕ್ಕ ಪತ್ರಗಳು
4th Annual Report & Accounts**

2020-21

#2, ಕುಶಾಲ್ ಎಮರಾಲ್ಡ್, ಗಾಂಧಿ ಭವನ ಎದುರು, ಕುಮಾರ ಪಾರ್ಕ್, ಬೆಂಗಳೂರು-560 001

#2, Kushal Emerald, Gandhi Bhavan Opposite, Kumara park, Bangalore - 560 001

Web site : uppardevelopment.karnataka.gov.in Email : mdupparn@gmail.com



ಕರ್ನಾಟಕ ಉಪ್ಪಾರ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ, ಬೆಂಗಳೂರು
(ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಉದ್ಯಮ)

KARNATAKA UPPARA DEVELOPMENT CORPORATION LIMITED
(A Government of Karnataka Undertaking)

4th ನೇ ವಾರ್ಷಿಕ ವರದಿ ಮತ್ತು ಲೆಕ್ಕಪತ್ರಗಳು
Annual Report & Accounts
2020-21

ಕೇಂದ್ರ ಕಛೇರಿ : ನಂ.2, ಕುಶಾಲ್ ಎಮರಾಲ್ಡ್, ಗಾಂಧಿಭವನ ಎದುರು,
ಕುಮಾರ ಪಾರ್ಕ್ ಪೂರ್ವ, ಬೆಂಗಳೂರು-560001



ನಿರ್ದೇಶಕ ಮಂಡಳಿ

(ವರದಿಯ ದಿನಾಂಕದಂದು ಇದ್ದಂತೆ)

- | | |
|--------------------------------------|-------------------------------|
| 1. ಶ್ರೀ ಜಿ.ಕೆ. ಗಿರೀಶ್ ಉಪ್ಪಾರ | ಅಧ್ಯಕ್ಷರು, |
| 2. ಶ್ರೀಮತಿ ತುಳಸಿ ಮದ್ದಿನೇನಿ ಐ.ಎ.ಎಸ್., | ನಿರ್ದೇಶಕರು |
| 3. ಶ್ರೀ ಕೆ.ಎ. ದಯಾನಂದ, ಐ.ಎ.ಎಸ್., | ನಿರ್ದೇಶಕರು |
| 4. ಶ್ರೀ ವಿ. ರವಿ | ನಿರ್ದೇಶಕರು |
| 5. ಶ್ರೀ ಡಿ.ಎಸ್. ಸುದರ್ಶನ್‌ಕುಮಾರ್ | ನಿರ್ದೇಶಕರು |
| 6. ಶ್ರೀ ವಿ. ರವಿ | ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು(ಪ್ರಭಾರ) |



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ಕುಮಾರ ಪಾರ್ಕ್ ಪೂರ್ವ, ಬೆಂಗಳೂರು-560001

Head Office: # 2, Kushal Emerald, Gandhi Bhavan Opposite,
Kumara Park East, Bengaluru – 560 001.

ವ್ಯವಹರಿಸುವ ಬ್ಯಾಂಕುಗಳು

ಕೇಂದ್ರ ಕಛೇರಿ:

ಬ್ಯಾಂಕ್ ಆಫ್ ಬರೋಡಾ

ಇಂದಿರಾ ನಗರ ಶಾಖೆ, ಬೆಂಗಳೂರು.

ಸ್ಟೇಟ್ ಬ್ಯಾಂಕ್ ಆಫ್ ಇಂಡಿಯಾ

ವಿಧಾನಸೌಧ ಶಾಖೆ, ಬೆಂಗಳೂರು.

ವಲಯ ಕಛೇರಿಗಳ ಬ್ಯಾಂಕುಗಳು:

ಐಸಿಐಸಿಐ ಬ್ಯಾಂಕ್, ಬೆಂಗಳೂರು

ಐಸಿಐಸಿಐ ಬ್ಯಾಂಕ್, ಮೈಸೂರು

ಐಸಿಐಸಿಐ ಬ್ಯಾಂಕ್, ಬೆಳಗಾಂ

ಐಸಿಐಸಿಐ ಬ್ಯಾಂಕ್, ಕಲಬುರ್ಗಿ

Bankers Details

Head Office

M/s Bank of Baroda

Indiranagar Branch, Bengaluru.

State Bank of India

Vidhana Soudha Branch, Bengaluru

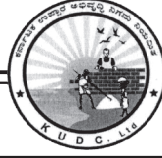
Zonal Offices Bank

ICICI Bank, Bengaluru

ICICI Bank, Mysore

ICICI Bank, Belgaum

ICICI Bank, Kalaburagi



ಕರ್ನಾಟಕ ಉಪ್ಪಾರ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ

ನಂ.2, ಕುಶಲ್ ಎಮರಾಲ್ಡ್, ಗಾಂಧಿಭವನ ಎದುರು,
ಕುಮಾರ ಪಾರ್ಕ್ ಪೂರ್ವ, ಬೆಂಗಳೂರು-560 001

ಸೂಚನಾ ಪತ್ರ

ಕರ್ನಾಟಕ ಉಪ್ಪಾರ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತದ, 4ನೇ ವಾರ್ಷಿಕ ಸಾಮಾನ್ಯ ಸಭೆಯನ್ನು ಕೆಳಕಂಡ ವ್ಯವಹಾರವನ್ನು ನಡೆಸಲು ಮತ್ತು ಪರಿಗಣಿಸಲು ದಿನಾಂಕ 01.12.2022ರ ಗುರುವಾರ ಅಪರಾಹ್ನ 12:00 ಗಂಟೆಗೆ ನಂ.2, ಕುಶಲ್ ಎಮರಾಲ್ಡ್, ಗಾಂಧಿಭವನ ಎದುರು, ಕುಮಾರ ಪಾರ್ಕ್ ಪೂರ್ವ, ಬೆಂಗಳೂರು-560001ಇಲ್ಲಿ ಕರೆಯಲಾಗಿದೆ ಎಂದು ಈ ಮೂಲಕ ಸೂಚನಾ ಪತ್ರ ನೀಡಲಾಗಿದೆ.

ಸ್ಥಳ : ಬೆಂಗಳೂರು
ದಿನಾಂಕ: 23.11.2022

ಮಂಡಳಿಯ ಅಧ್ಯಯ ಮೇರೆಗೆ
ಸಹಿ/-
ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು

KARNATAKA UPPARA DEVELOPMENT CORPORATION LIMITED

2, Kushal Emerald, Gandhi Bhavan Opposite,
Kumara Park East, Bengaluru – 560 001.

Meeting Notice

Notice is hereby given that, the 4th Annual General Meeting of the members of KARNATAKA UPPARA DEVELOPMENT CORPORATION LIMITED will be held on Thursday at 12.00 PM, the 01st December 2022 to transact and consider the following business

Place: Bangalore
Date: 23.11.2022

By order of the Board
Sd/-
Managing Director

ಸಾಮಾನ್ಯ ವ್ಯವಹಾರ:-

- 31ನೇ ಮಾರ್ಚ್ 2021ರಂದು ಅಂತ್ಯಗೊಂಡ ವರ್ಷದ ಆದಾಯ ಮತ್ತು ನಷ್ಟದ ಪಟ್ಟಿ, ನಗದು ಪ್ರವಹನಾ ಪಟ್ಟಿ, ಈಕ್ವಿಟಿ ಬದಲಾವಣೆ ಪಟ್ಟಿ ಮತ್ತು ಅದೇ ದಿನಾಂಕದಂದು ಇದ್ದಂತೆ ಸಂಕುಲನಾ ಪಟ್ಟಿ ಹಾಗೂ ಅವುಗಳಿಗೆ ಲಗತ್ತಿಸಲಾದ ಲೆಕ್ಕ ಪರಿಶೋಧಕರ ಮತ್ತು ನಿರ್ದೇಶಕರ ವರದಿಗಳನ್ನೊಳಗೊಂಡ 4ನೇ ವಾರ್ಷಿಕ ವರದಿಯನ್ನು ಸ್ವೀಕರಿಸುವುದು, ಪರಿಗಣಿಸುವುದು, ಅಂಗೀಕರಿಸುವುದು ಮತ್ತು ಅಳವಡಿಸಿಕೊಳ್ಳುವುದು.
- ಶಾಸನ ಬದ್ಧ ಲೆಕ್ಕಪರಿಶೋಧಕರ ನೇಮಕಾತಿ ಮತ್ತು ಸಂಭಾವನೆಯನ್ನು ಅನುಮೋದಿಸುವುದು.

ಟಿಪ್ಪಣಿ:-

- ಸಭೆಯಲ್ಲಿ ಭಾಗವಹಿಸಲು ಮತ್ತು ಮತ ಚಲಾಯಿಸುವ ಅರ್ಹರಾಗಿರುವ ಸದಸ್ಯರು, ಹಾಜರಾಗಲು ಮತ್ತು ಮತ ಚಲಾಯಿಸಲು ಪ್ರಾಕ್ಟಿಯನ್ನು ನೇಮಿಸಲು ಅರ್ಹರಾಗಿರುತ್ತಾರೆ ಮತ್ತು ಪ್ರಾಕ್ಟಿಯು ಸದಸ್ಯರಾಗಿರಬೇಕಿಲ್ಲ. ಆದರೆ ಅಗತ್ಯವಿರುವ ಪ್ರಾಕ್ಟಿ ಅರ್ಜಿಯನ್ನು ಸಭೆಯ 48 ಗಂಟೆ ಮುಂಚಿತವಾಗಿ ಕಂಪನಿಗೆ ಸಲ್ಲಿಸಬೇಕು.
- ಶಾಸನಬದ್ಧ ಲೆಕ್ಕ ಪರಿಶೋಧಕರ ನೇಮಕಾತಿಯ ಅಧಿಕಾರಗಳು ಭಾರತದ ಮಹಾಲೇಖಪಾಲರು (ಕಂಟ್ರೋಲರ್ ಮತ್ತು ಆಡಿಟರ್ ಜನರಲ್ ಆಫ್ ಇಂಡಿಯಾ) ರವರ ಬಳಿ ಇರುತ್ತದೆ.

ಸ್ಥಳ : ಬೆಂಗಳೂರು
ದಿನಾಂಕ: 23.11.2022

ಮಂಡಳಿಯ ಅಧ್ಯಯ ಮೇರೆಗೆ
ಸಹಿ/-
ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು

Ordinary Business:-

- To receive, consider approve and adopt the 4th Annual Report consisting of Balance sheet as at 31.03.2021 and statement of Profit & Loss, Cash Flow Statement, and Statement of equity for the year ended as on that date along with Notes attached thereto and Auditors and Director's Report
- Appointment of Statutory Auditor's appointed by the Comptroller and Auditor General of India (C & AG) and fixation of Remuneration.

Note:-

- A member entitled to attend and vote at the meeting, is entitled to appoint a proxy to attend and vote, instead of himself and a proxy need not be a member. Proxy Form must be lodged with the Company not less than 48 hours before the meeting.
- The powers of appointment of Statutory Auditors vest with the Comptroller and Auditor General of India.

Place: Bangalore
Date: 23.11.2022

By order of the Board
Sd/-
Managing Director



ಕರ್ನಾಟಕ ಉಪ್ಪಾರ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ
ನಂ.2, ಕುಶಲ್ ಎಮರಲ್ಡ್, ಗಾಂಧಿಭವನ ಎದುರು,
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KARNATAKA UPPARA DEVELOPMENT CORPORATION LIMITED
2, Kushal Emerald, Gandhi Bhavan Opposite,
Kumara Park East, Bengaluru – 560 001.

ನಿರ್ದೇಶಕ ಮಂಡಳಿ ವರದಿ

DIRECTORS REPORT

ಎಲ್ಲಾ ಸದಸ್ಯರುಗಳಿಗೆ:

To All Members,

31 ಮಾರ್ಚ್ 2021ಕ್ಕೆ ಕೊನೆಗೊಂಡ 2020-21ನೇ ಸಾಲಿನ ನಿಗಮದ ವ್ಯವಹಾರಗಳ ಮೇಲಿನ 4ನೇ ವಾರ್ಷಿಕ ವರದಿಯೊಂದಿಗೆ ಲೆಕ್ಕ ಪತ್ರಗಳನ್ನು ಮಂಡನೆ ಮಾಡಲು ನಿಗಮದ ನಿರ್ದೇಶಕರು ಹರ್ಷಿಸುತ್ತಾರೆ.

Your Directors have pleasure in submitting their 4th Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2021

ಕರ್ನಾಟಕ ಉಪ್ಪಾರ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತವನ್ನು ಕಂಪನಿ ಕಾಯ್ದೆ 2013ರನ್ವಯ ದಿನಾಂಕ:31-10-2017ರಂದು ನೋಂದಾಯಿಸಿ ಸ್ಥಾಪಿಸಲಾಗಿರುತ್ತದೆ. ನಿಗಮದ ಸ್ಥಾಪನೆ ಉದ್ದೇಶ ಪ್ರವರ್ಗ-1ರ 53(ಎ)ಯಿಂದ 53(ಎ)ವರೆಗಿನ ಉಪ್ಪಾರ, ಬೆಲ್ಲೂರ್, ಚುನಾರ್, ಗಾವಾಡಿ, ಗೌಂದಿ, ಕಲ್ಲುಕುಟಗ ಉಪ್ಪಾರ, ಲೋನಾರಿ, ಮೇಲುಸಕ್ಕರೆ, ನಾಮದ ಉಪ್ಪಾರ ಇತ್ಯಾದಿ ಇತ್ಯಾದಿ ಜಾತಿಗೆ ಸೇರಿದವರ ಸರ್ವತೋಮುಖ ಅಭಿವೃದ್ಧಿಗಾಗಿ ಸಾಲ ಸೌಲಭ್ಯ ಸಹಾಯಧನ ಒದಗಿಸುವುದು.

Karnataka Uppara Development Corporation Limited is registered and established under the Companies Act 2013 effective date: 31-10-2017. The purpose of establishment of the corporation is to provide loan facility and assistance for the all-round development of the castes belonging to Uppara, Beldar, Chunar, Gavadi, Goundi, Kallukutiga Uppara, Lonari, Melusakkare, Namada Uppara etc. of category-1 from 53(a) to 53(v).

1. 2020-21ನೇ ಸಾಲಿಗೆ ಸರ್ಕಾರದಿಂದ ಒದಗಿಸಲಾದ ಅನುದಾನ ಹಾಗೂ ಜೇರು ಬಂಡವಾಳ:-

1. GRANTS AND SHARE CAPITAL PROVIDED BY THE GOVERNMENT FOR THE YEAR 2020-21:-

2020-21ನೇ ಸಾಲಿಗೆ ಕರ್ನಾಟಕ ಸರ್ಕಾರವು ಕರ್ನಾಟಕ ಉಪ್ಪಾರ ಅಭಿವೃದ್ಧಿ ನಿಗಮಕ್ಕೆ ರೂ.29.00 ಲಕ್ಷಗಳನ್ನು ಜೇರು ಬಂಡವಾಳದಡಿಯಲ್ಲಿ ಹಾಗೂ ರೂ.500.00 ಲಕ್ಷಗಳು ಅನುದಾನದಡಿಯಲ್ಲಿ ಹೀಗೆ ಒಟ್ಟು ರೂ.529.00 ಲಕ್ಷಗಳನ್ನು ಒದಗಿಸಿದ್ದು, ಸಂಪೂರ್ಣವಾಗಿ ನಿಗಮಕ್ಕೆ ಬಿಡುಗಡೆಯಾಗಿರುತ್ತದೆ ಎಂದು ತಿಳಿಸಲು ನಿರ್ದೇಶಕ ಮಂಡಳಿಯು ಬಯಸುತ್ತದೆ.

The Board of Directors would like to inform that the Karnataka Government has released Rs.29.00 lakhs under share capital and Rs.500.00 lakhs towards grant totaling to Rs.529.00 lakhs during the year 2020-21.

2. 2020-21ರಲ್ಲಿ ನಿಗಮದಿಂದ ಅನುಷ್ಠಾನಗೊಳಿಸಿರುವ ಯೋಜನೆಗಳು:-

2. SCHEMES IMPLEMENTED BY THE NIGAMA DURING 2020-21:-

(ಅ)2020-21ನೇ ಸಾಲಿನಲ್ಲಿ ಕರ್ನಾಟಕ ಉಪ್ಪಾರ ಅಭಿವೃದ್ಧಿ ನಿಗಮದಿಂದ ಈ ಕೆಳಕಂಡ ಯೋಜನೆಗಳನ್ನು ಅನುಷ್ಠಾನಗೊಳಿಸಿದ್ದು, ಅವುಗಳ ಪ್ರಗತಿಯ ವಿವರಗಳನ್ನು ಈ ಕೆಳಕಂಡಂತೆ ನೀಡಲಾಗಿದೆ.

(a) The following schemes have been implemented by the Karnataka Uppara Development Corporation during 2020-21. The details of Target and achievement are given below.

ಕ್ರ.ಸಂ	ಯೋಜನೆಗಳ ಹೆಸರು	ಗುರಿ		ಸಾಧನೆ	
		ಭೌತಿಕ	ಆರ್ಥಿಕ	ಭೌತಿಕ	ಆರ್ಥಿಕ
1	ಸ್ವಯಂ ಉದ್ಯೋಗ ನೇರ ಸಾಲ ಯೋಜನೆ	500	250.00	505	252.10
2	ಅರಿವು ಶೈಕ್ಷಣಿಕ ಸಾಲ (1ನೇ ಕಂತು)	50	29.00	43	28.40
3	ಗಂಗಾ ಕಲ್ಯಾಣ ಯೋಜನೆ 2019-20ನೇ ಸಾಲಿನ ಮುಂದುವರೆದ ಯೋಜನೆಗೆ	120	250.00	120	250.00
		670	529.00	668	530.50

SI No	Schemes Names	Target		Achievement	
		Phy	Fin	Phy	Fin
1	Self employment Direct loan Scheme	500	250.00	505	252.10
2	Arivu Educational Loan scheme	50	29.00	43	28.40
3	Ganga Kalyana irrigation Scheme 2019-20 spill over	120	250.00	120	250.00
	Total	670	529.00	668	530.50

ಈ ಮೇಲ್ಕಂಡ ಯೋಜನೆಗಳ ಅರ್ಹ ಫಲಾನುಭವಿಗಳನ್ನು ಜಿಲ್ಲಾ ಪಂಚಾಯತ್, ಮುಖ್ಯಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳ ಅಧಿಕಾರದಲ್ಲಿ ರಚಿಸಿರುವ ಆಯ್ಕೆ ಸಮಿತಿ ಮೂಲಕ ಆಯ್ಕೆ ಮಾಡಿ ಪ್ರಗತಿ ಸಾಧಿಸಲಾಗಿರುತ್ತದೆ.

The selection of the beneficiaries will be made through the selection committee headed by the Chief Executive Officer of Zilla Panchayat of the respective Districts.

(ಆ) ಆರ್ಥಿಕ ಫಲಿತಾಂಶಗಳು:

B) FINANCIAL RESULTS:-

2020-21ನೇ ಸಾಲಿನ ನಿಗಮದ ಆರ್ಥಿಕ ಫಲಿತಾಂಶದ ವಿವರಗಳು ಈ ಕೆಳಕಂಡಂತಿರುತ್ತದೆ. (ರೂ.) ಲಕ್ಷಗಳಲ್ಲಿ

The Details of the financial results of the Nigama for the year 2020-21 is given below:

	2020-21	2019-20
ಕಾರ್ಯಾಚರಣೆಗಳಿಂದ ಆದಾಯ	16,36,522.00	6,56,380
ಇತರೆ ಆದಾಯ	22,55,759.00	8,51,341
ಒಟ್ಟು ಆದಾಯ	38,92,281.00	15,07,721
ವೆಚ್ಚಗಳು	49,66,345.00	18,80,015
ಅವಧಿಯ ಲಾಭ/ನಷ್ಟ	(10,74,064.00)	(3,72,294)

(Rs) in Lakhs

	2020-21	2019-20
Revenue from operations	16,36,522.00	6,56,380
Other Income	22,55,759.00	8,51,341
Total income	38,92,281.00	15,07,721
Expenses	49,66,345.00	18,80,015
Profit / (Loss) for the period	(10,74,064.00)	(3,72,294)

(ಇ) ಲಾಭಾಂಶ ಘೋಷಣೆ:-

C) DIVIDEND

ಪ್ರಸ್ತುತ ವರ್ಷದಲ್ಲಿ ನಿಗಮವು ನಷ್ಟವನ್ನು ಅನುಭವಿಸಿರುವುದರಿಂದ ಲಾಭಾಂಶ ಘೋಷಣೆಯನ್ನು ಮಾಡಿರುವುದಿಲ್ಲ.

Nil, In view of the loss incurred by the Nigama during the year no dividend has been declared.

(ಈ) ಲಾಭಾಂಶ ಪಡೆಯದ ಮೊತ್ತವನ್ನು ಹೂಡಿಕೆದಾರರ ಶಿಕ್ಷಣ ನಿಧಿಗೆ ವರ್ಗಾಯಿಸುವುದು:-

D) TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

ನಿಗಮದಿಂದ ಯಾವುದೇ ಲಾಭಾಂಶಗಳನ್ನು ಈ ಹಿಂದೆ ಘೋಷಣೆ ಮಾಡಿರುವುದರಿಂದ ಹೂಡಿಕೆದಾರರ ಶಿಕ್ಷಣ ನಿಧಿಗೆ ಮೊತ್ತವನ್ನು ವರ್ಗಾವಣೆ ಮಾಡುವ ಪ್ರಶ್ನೆ ಉದ್ಭವಿಸಿರುವುದಿಲ್ಲ.

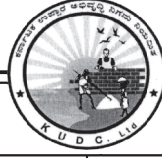
In view of the non declaration of Dividend during the year the question does not arise.

3. ಪ್ರಸ್ತುತ ಸಾಲಿನಲ್ಲಿ ನಡೆಸಲಾದ ನಿರ್ದೇಶಕ ಮಂಡಳಿಯ ಸಭೆಗಳ ಸಂಖ್ಯೆ:-

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

ನಿಗಮವು 2020-21ನೇ ಹಣಕಾಸು ವರ್ಷದಲ್ಲಿ ದಿನಾಂಕ:27-05-2020-8ನೇ ಸಭೆ ದಿನಾಂಕ:16-09-2020-9ನೇ ಸಭೆ, ದಿನಾಂಕ:30-12-2020-10ನೇ ಸಭೆ, ಹೀಗೆ ಒಟ್ಟು 3 ನಿರ್ದೇಶಕ ಮಂಡಳಿಯ ಸಭೆಗಳನ್ನು ನಡೆಸಲಾಗಿರುತ್ತದೆ.

The Nigama has conducted three Board meetings during the financial year under review i.e., on 27.05.2020, 16.09.2020 and 30.12.2020.



4. ನಿರ್ದೇಶಕರುಗಳ ಜವಾಬ್ದಾರಿಗಳ ವಿವರಣೆ ಪಟ್ಟಿ:-

ಕಂಪನಿ ಕಾಯ್ದೆ 2013ರ ಸೆಕ್ಷನ್ 134(5) ರೀತ್ಯಾ ನಿರ್ದೇಶಕ ಮಂಡಳಿಯ ಜವಾಬ್ದಾರಿಗಳು ಈ ಕೆಳಕಂಡಂತಿವೆ.

1. ಮಂಡಳಿ ವಾರ್ಷಿಕ ಲೆಕ್ಕಪತ್ರಗಳನ್ನು ಸಿದ್ಧಗೊಳಿಸಲು ವಾಸ್ತು ನಿಗಮನದ ಸರಿಯಾದ ಅಕೌಂಟಿಂಗ್ ಸಾಂದರ್ಭಗಳೊಂದಿಗೆ ವಿವರಣೆಗಳನ್ನು ಅನುಸರಿಸಿದೆ.
2. ನಿರ್ದೇಶಕರುಗಳ ಸೂಕ್ತವಾದ ಮತ್ತು ದೂರದೃಷ್ಟಿಯುಳ್ಳ ಲೆಕ್ಕಕರಣ ಕಾರ್ಯನೀತಿಗಳನ್ನು ಆಯ್ಕೆ ಮಾಡಿ, ಅವುಗಳನ್ನು ಸಮಂಜಸವಾಗಿ ಅನುಷ್ಠಾನಗೊಳಿಸಿ ತೀರ್ಮಾನ ಮತ್ತು ಅಂದಾಜು ಮಾಡಿಕೊಂಡು ಲೆಕ್ಕಪತ್ರಗಳು 31ನೇ ಮಾರ್ಚ್ 2021ಕ್ಕೆ ಕಂಪನಿಯ ವ್ಯವಹಾರಗಳ ಸ್ಥಿತಿ ಮತ್ತು ಪ್ರಸಕ್ತ ಸಾಲಿನ ಅಂತ್ಯಕ್ಕೆ ಲಾಭದ ಬಗ್ಗೆ ಸರಿಯಾದ ಮತ್ತು ನ್ಯಾಯವಾದ ಅಭಿಪ್ರಾಯವನ್ನು ನೀಡುತ್ತದೆ.
3. ಕಂಪನಿಯ ಆಸ್ತಿಗಳನ್ನು ರಕ್ಷಿಸಲು ಮತ್ತು ವಂಚನೆ ತಪ್ಪಿಸಲು ಮತ್ತು ಇತರೆ ಅಕ್ರಮಗಳನ್ನು ತಡೆಗಟ್ಟಲು ನಿರ್ದೇಶಕರುಗಳು ಸಾಕಷ್ಟು ಲೆಕ್ಕ ದಾಖಲಾತಿಗಳ ನಿರ್ವಹಣೆಗಾಗಿ ಸಮರ್ಪಣೆ ಮತ್ತು ಯೋಗ್ಯ ಎಚ್ಚರಿಕೆಯನ್ನು ತೆಗೆದುಕೊಂಡಿದ್ದಾರೆ.
4. ಉದ್ಯಮದ ನಿರಂತರ ಚಟುವಟಿಕೆಯ ಆಧಾರದ ಮೇಲೆ ಲೆಕ್ಕಪತ್ರಗಳನ್ನು ನಿರ್ದೇಶಕ ಮಂಡಳಿಯು ಸಿದ್ಧಗೊಳಿಸಿದೆ.
5. ಅನ್ವಯಿಸುವ ಎಲ್ಲಾ ಕಾನೂನುಗಳು ಹಾಗೂ ಅಂಥ ವ್ಯವಸ್ಥೆಗಳು ನಿಗಮದಲ್ಲಿ ಪರಿಪೂರ್ಣವಾಗಿ ಹಾಗೂ ಪರಿಣಾಮಕಾರಿಯಾಗಿ ಕಾರ್ಯ ನಿರ್ವಹಿಸಲು ನಿರ್ದೇಶಕರುಗಳು ಸಂಯೋಜಿತ ವ್ಯವಸ್ಥೆಯನ್ನು ರಚಿಸಿರುತ್ತಾರೆ.

5. ಠೇವಣಿಗಳು:-

ಕಂಪನಿಯು ಪ್ರಸಕ್ತ ಸಾಲಿನಲ್ಲಿ ಸಾರ್ವಜನಿಕರಿಂದ ಯಾವುದೇ ಠೇವಣಿಗಳನ್ನು ಸ್ವೀಕರಿಸುವುದಿಲ್ಲ. ಅಥವಾ ನವೀಕರಿಸುವುದಿಲ್ಲ.

6. ವಾರ್ಷಿಕ ವರದಿ ಸಲ್ಲಿಸುವಿಕೆ:-

ಕಂಪನಿ ಕಾಯ್ದೆ 2013, ನಿಯಮ 2014ರ ಕಲಂ 92 ರೂಲ್ 12ರಲ್ಲಿ ನಿಗದಿಪಡಿಸಿದಂತೆ ವಾರ್ಷಿಕ ಹಣಕಾಸು ವರದಿಯ ವಿವರಗಳನ್ನು ಅನುಬಂಧಗಳಲ್ಲಿ ನೀಡಲಾಗಿದೆ.

ನಿರ್ದೇಶಕರುಗಳು:- ನಿಗಮದ Memorandum of Association ಕ್ರಮ ಸಂಖ್ಯೆ 20ರ ಪ್ರಕಾರ ನಿರ್ದೇಶಕರ ಮಂಡಳಿ ಸದಸ್ಯರ ಸಂಖ್ಯೆ ಕನಿಷ್ಠ 02 ಹಾಗೂ ಗರಿಷ್ಠ 15 ಇರಬೇಕಾಗಿದ್ದು, ಇದನ್ನು ಸರ್ಕಾರವು ನಿರ್ದೇಶಿಸಬೇಕಾಗಿರುತ್ತದೆ.

7. ಶಾಸಕ ಬದ್ಧ ಲೆಕ್ಕಪರಿಶೋಧಕರು:-

31ನೇ ಮಾರ್ಚ್ 2020-21ಕ್ಕೆ ಆಯ್ಕೆರಾದ ನಿಗಮದ ಲೆಕ್ಕಪತ್ರಗಳನ್ನು ಪರಿಶೀಲಿಸಲು ಭಾರತದ ನಿಯಂತ್ರಕರು ಹಾಗೂ ಪ್ರಧಾನ ಲೆಕ್ಕಪರಿಶೋಧಕರನ್ನು ಮೆ|| ಎಂ.ಸಿ.ಶೇಖರ್ ಅಂಡ್ ಕಂಪನಿ, ಚಾರ್ಟೆಡ್ ಅಕೌಂಟೆಂಟ್ಸ್, 2ನೇ ಮುಖ್ಯರಸ್ತೆ, 1ನೇ ಅಡ್ಡರಸ್ತೆ, 1ನೇ ಮುಖ್ಯರಸ್ತೆ, ಚಾಮರಾಜಪೇಟೆ, ಬೆಂಗಳೂರು-560018. ಇವರನ್ನು ಶಾಸನಬದ್ಧ ಲೆಕ್ಕಪರಿಶೋಧಕರನ್ನಾಗಿ ನೇಮಕ ಮಾಡಿರುತ್ತಾರೆ. ಇವರಿಗೆ ರೂ.50,000/-ಗಳನ್ನು (ಜಿ.ಎಸ್.ಟಿ ಹೊರತುಪಡಿಸಿ) ಸಂಭಾವನೆ ನಿಗದಿಪಡಿಸಲಾಗಿರುತ್ತದೆ.

8. ಕೃತಜ್ಞತೆಗಳು:-

ಕರ್ನಾಟಕ ಸರ್ಕಾರ, ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಕಲ್ಯಾಣ ಇಲಾಖೆ, ಎಲ್ಲಾ ಜಿಲ್ಲೆಗಳ ಪಂಚಾಯತ್‌ನ ಕಾರ್ಯನಿರ್ವಾಹಕ ಅಧಿಕಾರಿಗಳು, ಡಿ.ದೇವರಾಜ ಅರಸು ಹಿಂದುಳಿದ ವರ್ಗಗಳ ಅಭಿವೃದ್ಧಿ ನಿಗಮದ ಅಧಿಕಾರಿ, ನೌಕರ ವರ್ಗದವರು ಹಾಗೂ ನಿಗಮದ ಸಿಬ್ಬಂದಿಗಳು ಸಲ್ಲಿಸಿದ ಸೇವೆಯನ್ನು ಸ್ಮರಿಸುತ್ತಾ, ತಮ್ಮ ಮೆಚ್ಚುಗೆಯನ್ನು ದಾಖಲು ಮಾಡಲು ನಿರ್ದೇಶಕರುಗಳು ಇಚ್ಛಿಸುತ್ತಾರೆ.

ಮುಂಬರುವ ವರ್ಷಗಳಲ್ಲಿ ಸರ್ಕಾರದಿಂದ ಇನ್ನು ಹೆಚ್ಚಿನ ಅನುದಾನವನ್ನು ನಿರೀಕ್ಷಿಸುತ್ತಾ, ಉಪ್ಪಾರ ಸಮಾಜವು ಎಲ್ಲಾ ಸ್ಥರಗಳಲ್ಲಿ ಅಭಿವೃದ್ಧಿಯನ್ನು ಹೊಂದಲೆಂದು ನಿಗಮದ ನಿರ್ದೇಶಕರು ಬಯಸುತ್ತಾರೆ.

ವಂದನೆಗಳೊಂದಿಗೆ,

ನಿಗಮದ ನಿರ್ದೇಶಕರ ಮಂಡಳಿಯ ಪರವಾಗಿ.

ಸಹಿ/
(ಶ್ರೀ ಗಿರೀಶ್ ಉಪ್ಪಾರ)
ಅಧ್ಯಕ್ಷರು

ದಿನಾಂಕ: 01-12-2022

ಸ್ಥಳ: ಬೆಂಗಳೂರು

4. 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; and
- (e) 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.

5. DEPOSITS

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

6. SUBMISSION OF ANNUAL REPORT:-

The details of Annual Financial Report as prescribed in Section 92 Rule 12 of the Companies Act 2013, Rules 2014 are given in Annexures.

Directors:- As per the Clause 20 of Memorandum of Association of the Nigam the minimum members in the Board should be 2 with a maximum of 15 which has to be decided by the government.

7. STATUTORY AUDITORS

The Comptroller and Auditor General of India has appointed M/s M C Shekar & Co., Chartered Accountants 2nd Main Road, 1st Cross Road, 1st Main Road, Chamarajpet, Bangalore-560018. as the Statutory Auditors for the financial year 2020-21 at a fee of Rs 50,000/- (Excluding taxes).

8. ACKNOWLEDGEMENTS

The Board of Directors thank the Government of Karnataka, Backward Classes Welfare Department, Members of Chief Executive Officers of Zilla Panchayaths, Staff/Officers of DBCDC for their support, co-operation and valuable assistance extended to KUDCL during the year. The Board of Directors also place on record their appreciation of the devoted services by the employees of the Nigama.

In the forth coming years, the corporation hopes to take the society on the path of development, with even greater goals.

Thanking you

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
Sd/-
Managing Director

Date: 01-12-2022
Place: Bangalore



ANNEXURE – A

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

A) Conservation of energy: Not Applicable

(B) Technology absorption: NIL

(C) Foreign exchange earnings and Outgo:

Foreign Exchange earned: Rs. NIL

Foreign Exchange Expended: Rs. NIL

ANNEXURE -B

The particulars of Loans, guarantees or investments made under Section 186

Not applicable

**ANNEXURE –C**

Form No. AOC-2

(Pursuant to *clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies(Accounts) Rules, 2014*)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

Details of contracts or arrangements or transactions not at Arm's length basis.

SL. No.	Particulars	Details
a) a	Name (s) of the related party & nature of relationship	
b) b	Nature of contracts/arrangements/transaction	Not applicable
c) c	Duration of the contracts/arrangements/transaction	
d) d	Salient terms of the contracts or arrangements or transaction including the value, if any	
e) e	Justification for entering into such contracts or arrangements or transactions'	
f) f	Date of approval by the Board	
g) g	Amount paid as advances, if any	
h) i	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	

Details of contracts or arrangements or transactions at Arm's length basis.

SL. No.	Particulars	Details
a) a	Name (s) of the related party & nature of relationship	Not applicable
b) b	Nature of contracts/arrangements/transaction	
c) c	Duration of the contracts/ arrangements/ transaction	
d) d	Salient terms of the contracts or arrangements or transaction including the value, if any	
e) e	Date of approval by the Board	
f) f	Amount paid as advances, if any	

**ANNEXURE –D**

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2021

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

REGISTRATION & OTHER DETAILS:

CIN	U93090KA2017SGC107550
Registration Date	31.10.2017
Name of the Company	KARNATAKA UPPARA DEVELOPMENT CORPORATION LIMITED
Category/Sub-category of the Company	Company Limited by Shares/State Government Company
Address of the Registered office & contact details	#2, KUSHAL EMERALD, GANDHI BHAVAN OPPOSITE, KUMARA PARK EAST, BANGALORE 560001
Whether listed company	No
Name, Address & contact details of the Registrar & Transfer Agent, if any.	N.A

PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Extending financial and other assistance to the uppara Community - in Karnataka	20293	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES—

All the business activities contributing 10% or more of the total turnover of the company shall be stated: - nil

VI. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

Category-wise Share Holding



Category of Shareholders	No. of Shares held at the beginning of the year[As on 31-March-2020]				No. of Shares held at the end of the year[As on 31-March-2021]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/HUF	NIL	0	0	0	NIL	0	0	0	0
b) Central Govt	NIL	0	0	0	NIL	0	0	0	0
c) State Govt(s)	NIL	10000	0	100	NIL	10000	10000	100	0
d) Bodies Corp.	NIL	0	0	0	0	0	0	0	
e) Banks / FI	NIL	0	0	0	NIL	0	0	0	0
f) Any other	NIL	0	0	0	NIL	0	0	0	0
Total shareholding of Promoter (A)	NIL	10000	00	100	NIL	10000	10000	100	0

B. Public Shareholding	NIL	-	-	-	NIL	-	-	-	-
Sub-total (B)(1):-	0	0	0	0	0	0	0	0	0
2. Non-Institutions	NIL	-	-	-	NIL	-	-	-	-
Sub-total (B)(2):-	0	0	0	0	0	0	0	0	0
Total Public Shareholding (B)=(B)(1)+(B)(2)	0	0	0	0	0	0	0	0	0
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	NIL	0	0	100	NIL	10000	10000	100	0



B) Shareholding of Promoter-

SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	
1	Government of Karnataka through its nominees	10000	100%	0	10000	100%	0	-nil-

C) Change in Promoters' Shareholding (please specify, if there is no change)- No change in share holding

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	2	3	4	5	6
	At the beginning of the year	NIL			
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	Nil			
	At the end of the year				

D) Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs): NIL

NIL

E) Shareholding of Directors and Key Managerial Personnel: NIL

V) INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment. NIL

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL- NIL

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NOT APPLICABLE

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Sd/-

Managing Director Director

Place: Bangalore.

Date: 01-12-2022



ANNEXURE -E

Form AOC-I

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

Not applicable

(Information in respect of each subsidiary to be presented with amounts in Rs.....)

Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Not applicable

Note: This Form is to be certified in the same manner in which the Balance Sheet is to be certified.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Sd/-

Managing Director Director

Place: Bangalore

Date: 01-12-2022



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 UPPARA DEVELOPMENT CORPORATION LIMITED, BANGALORE FOR THE YEAR ENDED 31 MARCH 2021.

The preparation of financial statement of **Karnataka Uppara Development Corporation Ltd., Bengaluru** 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 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 Audit Report dated 21 September, 2022.

I on behalf of the Comptroller and Auditor General of India, have decided not to conducted supplementary audit of the financial statements of **Karnataka Uppara Development Corporation Ltd., Bengaluru** for the year ended 31 March 2021 under Section 143(6) (a) of the Act. Is 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 to Statutory Auditor's Report under section 143(6) (b) of the Act.

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

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

Date: 23 11. 2022.



M.C Shekar & Co.
Chartered Accounts

CA. M.C. Shekar, B.Sc. F.C.A
CHARTERED ACCOUNTS
No.47, FF4, R.A.R Mansion,
1st Main road, Royal Circle,
Chamrajpet, Bangalore-560018.
Mobile:9341256482

COMPLIANCE CERTIFICATE

We have conducted the audit of accounts of KARNATAKA UPPARA DEVELOPMENT CORPORATION LIMITED for the year ended 31-3-2021 in accordance with the directions issued by the C&AG of India under Section 143 (5) of the Companies act, 2013 and certify that we have complied with all the directions issued to us.

For M C Shekar & Co
Chartered Accountants
FRN: 005128S

M C Shekar
Proprietor
M.No.029555
UDIN –22029555ATOSPA5879

Place: Bangalore
Date:21-09-2022.



INDEPENDENT AUDITOR'S REPORT

To
The Members of
KARNATAKA UPPARA DEVELOPMENT CORPORATION LIMITED

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of KARNATAKA UPPARA DEVELOPMENT CORPORATION LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the **Basis for Qualified Opinion** section of our report, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Accounting Standards, of the state of affairs (financial position) of the Company as at 31st March, 2021, its Profit (financial performance) and its cash flows for the year ended on that date.

Basis for Qualified Opinion

1. In the Balance Sheet, the Company has disclosed the entire loans and advances granted to the beneficiaries as current assets. Non-classification of the same between non-current portion separately has resulted in current assets being shown higher and non-current assets lower by the same amount. In the absence of sufficient calculations/records, we are unable to quantify the impact of the same. Further no penal interest has been recognised for overdue loans.
2. The Company has received share application money from the Government of Karnataka but has not allotted the shares within the time specified in the Companies Act, 2013 due to delay in the enhancement of the Authorised Capital. Such share application money pending allotment has been bifurcated into two categories – one to the extent it is within the existing authorised capital is shown in the Balance Sheet separately as "share application money pending allotment" and the balance portion under other current liabilities.
3. No year-end/ periodical confirmation of balances was obtained from the parties to whom the loans were granted - the impact of this on the Financial Statements, if any, is not ascertainable.
4. We conducted our audit of the financial statements in accordance with the Standards on



Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those standards 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 (ICAI) together with the independence requirements that are relevant to our audit of the 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 audit opinion.

Emphasis of Matter

We draw attention to Note No.31 which describes the position of the Company with respect to obtaining registration with the Reserve Bank of India as a Non-Banking Financial Company. Our opinion is not modified in respect of this matter.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these 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 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.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the 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 financial statements.

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

Identify and assess the risks of material misstatement of the 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

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 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 financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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 in terms of Section 143(11) of the Act, , we give in the "Annexure A", a statement on the matters specified in the paragraph 3 and 4 of the order.
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.
 - 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 purposes of our audit have been received from branches not visited by us.
 - c. The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
 - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



- e. On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- 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 C". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- 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, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. We are informed that the Company does not have any pending litigations which would impact its financial position and it has reported the same vide Note No.26.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
3. As required by Section 143(5) of the Companies Act, 2013, on the basis of such checks of the books and records of the Company, as we considered appropriate and according to the information and explanations given to us, we are enclosing our report on the directions and sub directions issued by the Comptroller and Auditor General of India in "Annexure C".

For M C Shekar & Co
Chartered Accountants
FRN: 005128S

M C Shekar
Proprietor
M.No.029555
UDIN -22029555ATOSPA5879

Place: Bangalore
Date:21-09-2022.



Annexure - A to the Independent Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31 March 2021, we report that:

- i. In respect of its fixed assets:
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets
 - (b) According to information and explanations given to us, fixed assets have been physically verified by the management. We are informed that there were no material discrepancies were noticed during such physical verification.
 - (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company does not own any immovable properties and hence paragraph 3(i)(c) of the Order is not applicable to the company.
- ii. The Company does not have inventories. Accordingly, Paragraph 3(ii) is not applicable.
- iii. The Company has not granted any loans to companies, firms, limited liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013 and hence paragraph 3(iii) of the Order is not applicable to the company.
- iv. In our opinion and according to the information and explanations given to us, in respect of loans and investments, the provisions of section 185 and 186 of the Companies Act, 2013 have been complied.
- v. The Company has not accepted any deposits from the public and hence paragraph 3(v) of the Order is not applicable to the company.
- vi. According to the information and explanations given to us and on the basis of our examination of the records of the Company maintenance of cost records pursuant to the Companies (Cost Records and Audit) Rules, 2014 has not been prescribed by the Central Government under Section 148(1)(d) of the Companies Act, 2013 and hence paragraph 3(vi) of the Order is not applicable.
- vii.
 - (a) According to the information and explanations given to us and on the basis of our examination of the records, the company is regular in depositing undisputed statutory dues including income-tax, goods and services tax, duty of customs, and cess to the appropriate authorities. As explained to us, the Company did not have any dues on account of provident fund and employees' state insurance. According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, duty of customs, goods and services tax, cess and other material statutory dues were in arrears as at 31 March 2021 for a period of more than six months from the date they became payable:
 - (b) According to the information and explanations given to us, there are no material dues of income tax or goods and services tax or duty of customs which have not been deposited on account of any dispute.



- viii.** According to the information and explanations given to us and on the basis of our examination of the records, the Company has not defaulted in repayment of loans or borrowing to a financial institution, bank, government or dues to debenture holders.
- ix.** The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
- x.** According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- xi.** The provisions of Section 197 of the Act is not applicable to the Company and hence paragraph 3 (xi) of the Order are not applicable to the Company.
- xii.** In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii.** According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv.** According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the Order is not applicable to the company.
- xv.** According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

For M C Shekar & Co
Chartered Accountants
FRN: 005128S

M C Shekar
Proprietor
M.No.029555
UDIN -22029555ATOSPA5879

Place: Bangalore
Date:21-09-2022.



Annexure - B to the Independent Auditors' Report

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 UPPARA DEVELOPMENT CORPORATION LIMITED ("the Company") as of 31 March 2021 in conjunction with our audit of the 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 issued by the Institute of Chartered Accountants of India ('ICAI'). 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 on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, 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 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of 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

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2021, 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.

For M C Shekar & Co
Chartered Accountants
FRN: 005128S

M C Shekar
Proprietor
M.No.029555
UDIN –22029555ATOSPA5879

Place: Bangalore
Date:21-09-2022.



Annexure C - To the Independent Auditor's Report

Report on the Directions issued by the Comptroller & Auditor General of India under Section 143(5) of the Companies Act, 2013

As required by Section 143(5) of the Companies Act, 2013, on the basis of such checks of the books and records of **KARNATAKA UPPARA DEVELOPMENT CORPORATION LIMITED** ("the Company") and the audit procedures conducted by us as considered appropriate and according to the information and explanations given to us, we report that:

Report on the Directions under sub-section (5) of section 143 of the Companies Act, 2013

1. Whether the company has system in place to process all the accounting transitions through IT system? If yes, the implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated.

Yes. The company has a system in place to process all the accounting transitions through "Tally" software. Based on the information and explanations given to us, there is no processing of accounting transactions outside the IT System. We have not come across any adverse implications on the integrity of the accounts.

2. Whether there is any restructuring of an existing loan or cases of waiver/write-off of debts/loan/interest etc. made by a lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated.

According to the information and explanations given to us and based on our examination of the records of the company, there has been no restructuring of an existing loan or cases of waiver/write off of debts/loan/interest etc. during the year made by a lender to the company due to the company's inability to repay the loan.

3. Whether funds received/receivable for specific schemes from Central/State agencies were properly accounted for /utilized as per its term and conditions? List the cases of deviation.

We draw attention to Note No.33 of the Financial Statements wherein the Company has disclosed details about sanctioning of loans. It is stated that during the year the Government has released to the Company Rs.29,00,000 towards share capital and Rs.5,00,00,000 towards grants. We are informed that as per the instructions, the Company is required to use the share capital funds to sanction/disburse loans and use the grant to provide subsidy to the beneficiaries. However, the Company based on its action plan for the year, has sanctioned and released fresh/renewal loans amounting to Rs.3,18,16,300 by also utilising the grant funds. Further the grants received by the Corporation has been sent to the D.Devraj Urs B C Corporation to the tune of Rs 2.00 Crores for spending on the Development of the Uppara community as per the arrangement with the both the corporations and a sum of Rs 13746862/-has been spent by the D Devraj Urs B C Corporation and there is an unspent balance of Rs 62,53,138/- by them. During the year a sum of Rs 50000000 has been received as Grants from the Government of Karnataka and further a sum of Rs 29,00,000 has been received as Share capital Grant. Out of the above a total sum of Rs 3,99,62,409/-



has been diverted towards Swayam Udyog Subsidy and establishment expenses etc as on 31.3.2021 including accumulated opening balance.

Report on the Specific Sub-directions under section 143(5) of the Companies Act, 2013

4. Whether introduction of any scheme for settlement of dues and existence thereto complies with policy/guidelines of Company/Government.

During the year, there were no scheme of settlement of dues introduced/ implemented.

5. Whether the funds received from agencies for each scheme have been accounted for as per specific guidelines of the scheme and their balances were periodically reconciled and discrepancies noticed if any have been properly accounted for in the financial statements.

Other than towards share capital, the Company has received from the Government of Karnataka funds under only one scheme. The same has been accounted for as per the specific guidelines but no exercise of reconciliation was carried out.

6. Whether the Company has a policy for the appropriation of repayments received from beneficiaries and the policy complies with the scheme guidelines under which the beneficiary had received the funds.

According to the information and explanations given to us, the Company does not have a policy for the appropriation of repayments received from beneficiaries.

7. Whether the Company has received the beneficiary's share of cost in cash or as labour contribution. If the beneficiary's share of cost is received as labour contribution whether the valuation of labour contribution was properly done and accounted for in the books of the Company?

The Company has received the beneficiary's share of cost (repayments) in cash and not as labour contribution. Hence, this question does not arise.

8. Whether the Company had timely submitted the claims on time for grant of subsidy by the Government. If the claims were filed with delay whether the same has been properly accounted for in the books of the company.

Yes. The Company has received grant of subsidy on claim lodged with the Govt. The same has been properly accounted as per norms.

For M C Shekar & Co
Chartered Accountants
FRN: 005128S

M C Shekar
Proprietor
M.No.029555
UDIN -22029555ATOSPA5879

Place: Bangalore
Date:21-09-2022.



ಕರ್ನಾಟಕ ಉಪ್ಪಾರ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ

KARNATAKA UPARADEVELOPMENT CORPORATION LIMITED

ನಂ.2, ಕುಶಾಲ್ ಎಮರಾಲ್ಡ್, ಗಾಂಧಿಭವನ ಎದುರು, ಕುಮಾರ ಪಾರ್ಕ್ ಪೂರ್ವ, ಬೆಂಗಳೂರು-560001

2, Kushal Emerald, Gandhi Bhavan Opposite, Kumara Park East, Bengaluru – 560 001.

31ನೇ ಮಾರ್ಚ್ 2021 ರಲ್ಲಿದ್ದಂತೆ ಸಂತುಲನ ಪಟ್ಟಿ

Balance Sheet as at 31st March 2021

ಕ್ರ. ಸಂ SL No.	ವಿವರಗಳು Particulars	ಟಿಪ್ಪಣಿ ಸಂಖ್ಯೆ Note No.	31.03.2021ರಲ್ಲಿದ್ದಂತೆ As at 31.03.2021 Rs.	31.03.2020ರಲ್ಲಿದ್ದಂತೆ As at 31.03.2020 Rs.
I	ಈಕ್ವಿಟಿ ಮತ್ತು ಹೊಣೆಗಾರಿಕೆಗಳು Equity and Liabilities			
	1. ಷೇರುದಾರರ ಬಂಡವಾಳ (Shareholders Fund)			
	(a) ಷೇರು ಬಂಡವಾಳ (Share Capital)	3	1,00,000.00	1,00,000.00
	(b) ಮೀಸಲು ಮತ್ತು ಉಳಿಸಿದ ಗಳಿಕೆಗಳು (Reserves & surplus)	4	(24,93,358.00)	(14,19,294.00)
	2. ಹಂಚಲು ಬಾಕಿ ಇರುವ ಷೇರು ಬಂಡವಾಳ (Share Application money pending allotment)	5	9,00,000.00	9,00,000.00
	3. ಪ್ರಸ್ತುತ ಹೊಣೆಗಾರಿಕೆಗಳು (Current Liabilities)			
	(ಅ) ಇತರ ಪ್ರಸ್ತುತ ಹೊಣೆಗಾರಿಕೆಗಳು (Other Current Liabilities)	6	17,70,27,527.00	13,96,46,806.00
	ಒಟ್ಟು ಈಕ್ವಿಟಿ ಮತ್ತು ಹೊಣೆಗಾರಿಕೆಗಳು (Total)		17,55,34,170.00	13,92,27,512.00
II	ಆಸ್ತಿಗಳು Assets			
	1. ಅಪ್ರಸ್ತುತ ಆಸ್ತಿಗಳು (Non-current Assets)			
	ಆಸ್ತಿಗಳು ಮತ್ತು ಉಪಕರಣಗಳು Property plant & equipment			
	(i) ಚರಾಸ್ತಿಗಳು (Tangible Assets)	7	3,13,441.00	3,74,776.00
	(ii) ಇತರ ಅಪ್ರಸ್ತುತ ಆಸ್ತಿಗಳು (Other non current Assets)	8	18,00,000.00	-
	2. ಪ್ರಸ್ತುತ ಆಸ್ತಿಗಳು (Current Assets)			
	a) ನಗದು ಮತ್ತು ನಗದಿಗೆ ಸಮಾನ (Cash and Cash equivalents)	9	6,92,75,709.00	7,38,33,894.00
	b) ಅಲ್ಪಾವಧಿ ಸಾಲಗಳು ಮತ್ತು ಮುಂಗಡಗಳು (Loans & Advances)	10	9,54,31,311.00	6,42,78,770.00
	c) ಇತರ ಪ್ರಸ್ತುತ ಆಸ್ತಿಗಳು (Other Current Assets)	11	87,13,709.00	7,40,072.00
	ಒಟ್ಟು ಆಸ್ತಿಗಳು (Total Assets)		17,55,34,170.00	13,92,27,512.00

ಟಿಪ್ಪಣಿ ಸಂಖ್ಯೆ 1 ರಿಂದ 38 ಹಣಕಾಸಿನ ಹೇಳಿಕೆಗಳ ಭಾಗವಾಗಿವೆ.

Notes 1 to 38 form an integral part of the Financial Statements.

ದಿ 21.09.2022ರ ನಮ್ಮ ವರದಿಯನ್ವಯ

As per our report dt 21.09.2022

ಎಂ.ಸಿ.ಶೇಖರ್ ಅಂಡ್ ಕೋ ಪರವಾಗಿ

For M.C Shekar & Co

Chartered Accountants

Firm No. 051285

(M.C Shekar)

ಮಾಲೀಕರು (Proprietor)

ಸದಸ್ಯತ್ವ ಸಂಖ್ಯೆ M.No. 029555

UDIN: 22029555ATOSPA5879

ಸಹಿ/-

ಡಿ.ಎಸ್ ಸುದರ್ಶನಕುಮಾರ್

ನಿರ್ದೇಶಕರು

(D.S Sudharshan Kumar)

Director

(DIN:08239422)

ನಿರ್ದೇಶಕ ಮಂಡಳಿಯ ಪರವಾಗಿ.

ಸಹಿ/-

ವಿ.ರವಿ

ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು

(V.Ravi)

Managing Director

(DIN:09239120)

Place: Bangalore

Date: 14.09.2022.



ಕರ್ನಾಟಕ ಉಪ್ಪಾರ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ

KARNATAKA UPARADEVELOPMENT CORPORATION LIMITED

ನಂ.2, ಕುಶಲ್ ಎಮರಾಲ್ಡ್, ಗಾಂಧಿಭವನ ಎದುರು, ಕುಮಾರ ಪಾರ್ಕ್ ಪೂರ್ವ, ಬೆಂಗಳೂರು-560001
2, Kushal Emerald, Gandhi Bhavan Opposite, Kumara Park East, Bengaluru – 560 001.

31ನೇ ಮಾರ್ಚ್ 2021ಕ್ಕೆ ಕೊನೆಗೊಂಡ ವರ್ಷದ ಲಾಭ ಮತ್ತು ನಷ್ಟದ ತಃಖ್ತೆ

Statement of Profit and Loss for the year ended 31st March 2021

ಕ್ರ. ಸಂ SL No.	ವಿವರಗಳು Particulars	ಟಿಪ್ಪಣಿ ಸಂಖ್ಯೆ Note No.	31.03.2021 ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of current reporting period Rs.	31.03.2020 ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of previous reporting period Rs.
I	ಕಾರ್ಯಾಚರಣೆಗಳಿಂದ ಆದಾಯ (Revenue from Operation)			
	ಸಾಲಗಳ ಮೇಲೆ ಗಳಿಸಿದ ಬಡ್ಡಿ (Interest on loan)	12	16,36,522.00	6,56,380.00
II	ಇತರೆ ಆದಾಯ (Other Income)			
	ಠೇವಣಿ ಮತ್ತು ಉಳಿತಾಯ ಖಾತೆ ಮೇಲೆ ಗಳಿಸಿದ ಬಡ್ಡಿ (Interest on Deposit S.B)	13	22,55,759.00	8,51,341.00
	ಒಟ್ಟು ಆದಾಯ (Total Revenue (I+II))		38,92,281.00	15,07,721.00
III	ವೆಚ್ಚಗಳು (Expenses)			
	a) ಸಿಬ್ಬಂದಿ ವೆಚ್ಚಗಳು (Employees benefit expenses)	14	8,78,324.00	2,12,806.00
	b) ಸವಕಳಿ (Depreciation)	15	78,185.00	62,224.00
	c) ಇತರೆ ವೆಚ್ಚಗಳು (Other expenses)	16	40,09,836.00	16,04,985.00
	ಒಟ್ಟು ವೆಚ್ಚಗಳು (Total Expenses)		49,66,345.00	18,80,015.00
IV	ವರ್ಷದ ಲಾಭ(ನಷ್ಟ) (ಅಸಾಧಾರಣ ಬಾಬು ಮತ್ತು ತೆರಿಗೆಗಳನ್ನು ಹೊರತುಪಡಿಸಿ) (Profit (Loss) before exceptional & extraordinary item & tax)		(10,74,064.00)	(3,72,294.00)
	ಅಸಾಧಾರಣ ಬಾಬು (exceptional item)		-	-
	ವರ್ಷದ ಲಾಭ(ನಷ್ಟ) (ಅಸಾಧಾರಣ ಬಾಬು ಮತ್ತು ತೆರಿಗೆಗಳನ್ನು ಹೊರತುಪಡಿಸಿ) (Profit (Loss) before exceptional item & tax)		(10,74,064.00)	(3,72,294.00)
	ಅಸಾಧಾರಣ ಬಾಬು (extraordinary item)		-	-
	ತೆರಿಗೆ ಮುನ್ನ ಲಾಭ(ನಷ್ಟ)		(10,74,064.00)	(3,72,294.00)
	ವರ್ಷದ ಲಾಭ (ನಷ್ಟ)		(10,74,064.00)	(3,72,294.00)
V	ಈಕ್ವಿಟಿ ಷೇರಿನ ಗಳಿಕೆ (Earnings per equity share)			
	ಮೂಲ(Basic) (In Rs.)	17	-107.41	-37.23
	ದುರ್ಬಲ (Dilluted) (In Rs.)	17	-107.41	-37.23

ಟಿಪ್ಪಣಿ ಸಂಖ್ಯೆ 1 ರಿಂದ 38 ಹಣಕಾಸಿನ ಹೇಳಿಕೆಗಳ ಭಾಗವಾಗಿವೆ.

Notes 1 to 38 form an integral part of the Financial Statements.

ದಿ 21.09.2022ರ ನಮ್ಮ ವರದಿಯನ್ವಯ

As per our report dt 21.09.2022

ಎಂ.ಸಿ.ಶೇಖರ್ ಅಂಡ್ ಕೋ ಪರವಾಗಿ

For M.C Shekar & Co

Chartered Accountants

Firm No. 051285

(M.C Shekar)

ಮಾಲೀಕರು (Proprietor)

ಸದಸ್ಯತ್ವ ಸಂಖ್ಯೆ M.No. 029555

UDIN: 22029555ATOSPA5879

ಸಹಿ/-

ಡಿ.ಎಸ್ ಸುದರ್ಶನ್ ಕುಮಾರ್

ನಿರ್ದೇಶಕರು

(D.S Sudharshan Kumar)

Director

(DIN:08239422)

ನಿರ್ದೇಶಕ ಮಂಡಳಿಯ ಪರವಾಗಿ.

ಸಹಿ/-

ವಿ.ರವಿ

ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು

(V.Ravi)

Managing Director

(DIN:09239120)

Place: Bangalore

Date: 14.09.2022.



ಕರ್ನಾಟಕ ಉಪ್ಪಾರ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ

KARNATAKA UPPARA DEVELOPMENT CORPORATION LIMITED

ನಂ.2, ಕುಶಾಲ್ ಎಮರಾಲ್ಡ್, ಗಾಂಧಿಭವನ ಎದುರು, ಕುಮಾರ ಪಾರ್ಕ್ ಪೂರ್ವ, ಬೆಂಗಳೂರು-560001

2, Kushal Emerald, Gandhi Bhavan Opposite, Kumara Park East, Bengaluru – 560 001.

31ನೇ ಮಾರ್ಚ್ 2021ನೇ ವರ್ಷಕ್ಕೆ ಅಂತ್ಯಗೊಂಡ ನಗದು ಪ್ರವಹನಾ ಪಟ್ಟಿ

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

ಕ್ರ. ಸಂ. / SL No.	ವಿವರಗಳು / Particulars	31.03.2021ಕ್ಕೆಚಾಲ್ತ ವರ್ಷ / Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ಕ್ಕೆ ಕೊನೆಗೊಂಡ ವರ್ಷ / Figures as at the end of Previous reporting period 31 st March 2020 Rs.
	ಕಾರ್ಯಚಟುವಟಿಕೆಗಳಿಂದ ನಗದು ಪ್ರವಹನ (CASH FLOW FROM OPERATING ACTIVITIES)		
	ತೆರಿಗೆ ಪೂರ್ವ ನಿವ್ವಳ / (ನಷ್ಟ) (Net profit (Loss) before Tax)	-10,74,064.00	-12,23,635.00
	ಹೊಂದಾಣಿಕೆಗಳು (Adjustment for):-		
	ಕಳೆಯಿರಿ ಠೇವಣಿಗಳ ಮೇಲಿನ ಬಡ್ಡಿ	-22,55,759.00	-8,51,341.00
	ಸೇರಿಸಿ: ಸವಕಳಿಗಳು (Add: Depreciation & Amortization expenses)	78,185.00	62,224.00
	ದುಡಿಯುವ ಬಂಡವಾಳ ಬದಲಾವಣೆಗೆ ಮುನ್ನ ಕಾರ್ಯಾಚರಣೆಗಳಿಂದ ಬಂದ ಲಾಭ/ನಷ್ಟ (Operating profit before working capital changes)	-32,51,638.00	-20,12,752.00
	ಹೊಂದಾಣಿಕೆಗಳು ಹೆಚ್ಚು /ಕಡಿಮೆ (Adjustment for) (Increase)/Decrease in Current assets)		
A	ಸಾಲಗಳು ಮತ್ತು ಇತರ ಪ್ರಸ್ತುತ ಆಸ್ತಿಗಳು (Advances & Current assets)	-3,91,26,178.00	-4,43,31,179.00
	ಪಾವತಿಸಬೇಕಾದ ಹೊಣೆಗಾರಿಕೆಗಳು ಮತ್ತು ಇತರ ಪ್ರಸ್ತುತ ಹೊಣೆಗಾರಿಕೆಗಳು (Trade payable & Other liabilities)	3,73,80,721.00	7,49,26,517.00
	ಕಾರ್ಯ ಚಟುವಟಿಕೆಗಳಿಂದ ಉತ್ಪನ್ನವಾದ ನಗದು (Cash generated from operations)	-17,45,457.00	2,85,82,639.00
	ಗಣಕಿ ಬಡ್ಡಿ ಪಾವತಿ (Interest paid to government)	22,54,613.00	-
	ತೆರಿಗೆ ಪಾವತಿ (ನಿವ್ವಳ) (Tax paid net)	-	-
	ಕಾರ್ಯ ಚಟುವಟಿಕೆಗಳಿಂದ ಉತ್ಪನ್ನವಾದ ನಿವ್ವಳ ನಗದು (Net cash from operating activities (A))	-27,42,481.00	2,85,82,639.00
	ಹೂಡಿಕೆ ಚಟುವಟಿಕೆಗಳಿಂದ ನಗದು ಹರಿವು (CASH FLOW FROM INVESTING ACTIVITIES)		
B	ಸ್ಥಿರ ಆಸ್ತಿಗಳ ಖರೀದಿ (Purchase of Fixed Assets)	-16,850.00	-1,13,900.00
	ಬಡ್ಡಿ ಸ್ವೀಕೃತಿಗಳು (Interest received)	1,146.00	8,51,341.00
	ಬಾಡಿಗೆ ಮುಂಗಡ (Rent advance)	18,00,000.00	-
	ಹೂಡಿಕೆ ಚಟುವಟಿಕೆಗಳಿಂದ ನಿವ್ವಳ ನಗದು Net cash from investing activities (B)	-18,15,704.00	7,37,441.00
	ಹಣಕಾಸು ಚಟುವಟಿಕೆಗಳಿಂದ ನಗದು ಹರಿವು (CASH FLOW FROM FINANCING ACTIVITIES)		
C	ಷೇರು ಬಂಡವಾಳಕ್ಕಾಗಿ ಸ್ವೀಕೃತಿಸಿದ ಮೊತ್ತ (Share application money received)	-	-
	ಬಡ್ಡಿ ಪಾವತಿ (Interest paid)	-	-
	ಹಣಕಾಸು ಚಟುವಟಿಕೆಗಳ ನಿವ್ವಳ ಮೊತ್ತ (Net cash from Financing activities (C))	-	-



D	ನಗದು ಮತ್ತು ನಗದಿಗೆ ಸಮಾನವಾಗಿ ಹೆಚ್ಚಳ/ಕಡಿಮೆಗೊಂಡದ್ದು (NET INCREASE/ IN CASH AND CASH EQUIVALENTS (A+B+C))	-45,58,185.00	2,93,20,080.00
E	ವರ್ಷದ ಪ್ರಾರಂಭದಲ್ಲಿದ್ದ ನಗದು ಮತ್ತು ನಗದಿಗೆ ತತ್ಸಮಾನ (CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR)	7,38,33,894.00	4,45,13,814.00
F	ವರ್ಷದ ಅಂತ್ಯದಲ್ಲಿದ್ದ ನಗದು ಮತ್ತು ನಗದಿಗೆ ಸಮಾನಾಂತರ (CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR)	6,92,75,709.00	7,38,33,894.00

ಮೇಲಿನ ನಗದು ಪ್ರವಾಹನಾ ಪಟ್ಟಿಯನ್ನು ಲೆಕ್ಕಪತ್ರ ಮಾನದಂಡ 3 (AS-3), "ನಗದು ಪ್ರವಾಹನಾ ಪಟ್ಟಿ"ರಂತೆ ಪರೋಕ್ಷ ವಿಧಾನದಲ್ಲಿ ತಯಾರಿಸಲಾಗಿದೆ.

The above cash flow statement has been prepared under the "indirect method" as set out in the Accounting Standard 3 (AS-3), "Cash flow statement"

ಟಿಪ್ಪಣಿ ಸಂಖ್ಯೆ 1 ರಿಂದ 38 ಹಣಕಾಸಿನ ಹೇಳಿಕೆಗಳ ಭಾಗವಾಗಿವೆ.

Notes 1 to 38 form an integral part of the Financial Statements.

ದಿ 21.09.2022ರ ನಮ್ಮ ವರದಿಯನ್ವಯ

As per our report dt 21.09.2022

ಎಂ.ಸಿ.ಶೇಖರ್ ಅಂಡ್ ಕೋ ಪರವಾಗಿ

For M.C Shekar & Co

Chartered Accountants

Firm No. 051285

(M.C Shekar)

ಮಾಲೀಕರು (Proprietor)

ಸದಸ್ಯತ್ವ ಸಂಖ್ಯೆ M.No. 029555

UDIN: 22029555ATOSPA5879

ಸಹಿ/-

ಡಿ.ಎಸ್ ಸುದರ್ಶನ್ ಕುಮಾರ್

ನಿರ್ದೇಶಕರು

(D.S Sudharshan Kumar)

Director

(DIN:08239422)

ನಿರ್ದೇಶಕ ಮಂಡಳಿಯ ಪರವಾಗಿ.

ಸಹಿ/-

ವಿ.ರವಿ

ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು

(V.Ravi)

Managing Director

(DIN:09239120)

Place: Bangalore

Date: 14.09.2022.



1. ನಿಗಮದ ಮಾಹಿತಿ Corporate Information:

ಕರ್ನಾಟಕ ಉಪ್ಪಾರ ಅಭಿವೃದ್ಧಿ ನಿಗಮವು ದಿನಾಂಕ:31-10-2017ರಂದು ಸ್ಥಾಪನೆಯಾಗಿದ್ದು, ಕೇಂದ್ರ ಕಛೇರಿಯನ್ನು ಕರ್ನಾಟಕ ರಾಜ್ಯದಲ್ಲಿ ಹೊಂದಿರುತ್ತದೆ. ಸರ್ಕಾರಿ ಆದೇಶ ಸಂಖ್ಯೆ:ಎಸ್‌ಡಬ್ಲ್ಯೂಡಿ 225 ಬಿಸಿಎ ದಿನಾಂಕ:30-03-2002 ರಂತೆ ಪ್ರವರ್ಗ 53(ಎ) ಯಿಂದ 53 (ಎವಿ)ರಡಿಯಲ್ಲಿ ಬರುವ ಉಪ್ಪಾರ ಮತ್ತು ಅದರ ಉಪಜಾತಿಯ ಫಲಾನುಭವಿಗಳಿಗೆ ಸ್ವಯಂ ಉದ್ಯೋಗ ಯೋಜನೆಯಡಿಯಲ್ಲಿ ಸಾಲ ಹಾಗೂ ಸಹಾಯಧನವನ್ನು ಒದಗಿಸುವುದು.

The Company was incorporated on October 31, 2017, and its registered office is situated in Karnataka. The Company is primarily engaged in lending and giving subsidies for self-employment of UPPARA community classified under 53(a) to 53(av) of the Government Order No. SWD225BCA dated 30-3-2002

2. ನಿಗಮದ ಲೆಕ್ಕಪತ್ರ ನೀತಿಗಳು Significant Accounting Policies

2.1 ಲೆಕ್ಕ ಪತ್ರ ತಯಾರಿಕೆಗೆ ಆಧಾರಗಳು Basis of Preparation:

ನಿಗಮದ ಲೆಕ್ಕಪತ್ರಗಳನ್ನು ಲೆಕ್ಕ ಪತ್ರ ಮಾನದಂಡಗಳಿಗನುಸಾರವಾಗಿ ಐತಿಹಾಸಿಕ ವೆಚ್ಚದ ಕನ್ವೆನ್ಷನ್ ಅಡಿಯಲ್ಲಿ ಅನುಸರಿಸಲಾಗಿರುತ್ತದೆ. ಲೆಕ್ಕ ಪತ್ರ ನೀತಿಗಳನ್ನು ಸ್ಥಿರವಾಗಿ ಅನುಸರಿಸಲಾಗಿದ್ದು, ಅಸ್ತಿತ್ವದಲ್ಲಿರುವ ಮತ್ತು ಲೆಕ್ಕ ಪತ್ರ ನೀತಿಯಲ್ಲಿ ಅಗತ್ಯವಿರುವಲ್ಲಿ ಮಾತ್ರ ಬದಲಾವಣೆಗಳನ್ನು ಮಾಡಲಾಗಿದೆ. ನಿರ್ದಿಷ್ಟವಾಗಿ ಉಲ್ಲೇಖಿಸಿದ ಲೆಕ್ಕ ಪತ್ರ ನೀತಿಗಳು ವಿವೇಕಯುತ ಲೆಕ್ಕಪತ್ರ ತತ್ವಗಳಿಗೆ ಅನುಗುಣವಾಗಿರುತ್ತದೆ.

The accounts are prepared under the historical cost convention and materially complied with the applicable Accounting Standards. Accountings Policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto followed. Management evaluates all recently issued or revised accounting standards on an on-going basis. Accounting Policies not specifically referred to otherwise are in consonance with prudent accounting principles.

2.2 ನಗದು ಹರಿವಿನ ಹೇಳಿಕೆಗಳು Cash Flow Statements:

ನಗದು ಹರಿವಿನ ಹೇಳಿಕೆಯನ್ನು ಪರೋಕ್ಷ ವಿಧಾನದ ಅಡಿಯಲ್ಲಿ ಸಿದ್ಧಪಡಿಸಲಾಗಿದೆ. ನಗದು ಮತ್ತು ನಗದು ಸಮಾನವು ಕೈಯಲ್ಲಿರುವ ನಗದು, ಬ್ಯಾಂಕುಗಳಲ್ಲಿರುವ ಮೊತ್ತ (ಸ್ಥಿರ ಟೇವಣಿಗಳನ್ನು ಒಳಗೊಂಡಂತೆ) ಇರುತ್ತದೆ.

Cash Flow Statement has been prepared under indirect method. Cash and Cash Equivalents comprise cash in hand, current and other accounts (including fixed deposits) held with banks.

2.3 ಸಮತೋಲನ ಪಟ್ಟಿ ತಯಾರಿಸಿದ ದಿನಾಂಕದ ನಂತರ ನಡೆದ ವ್ಯವಹಾರಗಳು/ಘಟನೆಗಳು Events Occurring after the Balance Sheet Date:

ಸಮತೋಲನ ಪಟ್ಟಿ ತಯಾರಿಸಿದ ದಿನಾಂಕದ ನಂತರ ನಡೆದ ವ್ಯವಹಾರಗಳು/ಘಟನೆಗಳಿಗೆ ಆಸ್ತಿ ಮತ್ತು ಹೊಣೆಗಾರಿಕೆಗಳು ಮತ್ತು ಆದಾಯ ಮತ್ತು ವೆಚ್ಚವನ್ನು ಸರಿಹೊಂದಿಸಲಾಗುತ್ತದೆ. ಇದು ಬ್ಯಾಲೆನ್ಸ್ ಶೀಟ್ ದಿನಾಂಕದಂದು ಅಸ್ತಿತ್ವದಲ್ಲಿರುವ ಷರತ್ತುಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ಮೊತ್ತಗಳ ಅಂದಾಜಿಗೆ ಸಹಾಯ ಮಾಡಲು ಹೆಚ್ಚುವರಿ ಪುರಾವೆಗಳನ್ನು ಒದಗಿಸುತ್ತದೆ.

Assets and Liabilities and Income & Expenditure are adjusted for events occurring after the balance sheet date that provide additional evidence to assist the estimation of amounts relating to conditions existing at the balance sheet date.



2.4 ಆದಾಯ ಗುರುತಿಸುವಿಕೆ Revenue Recognition:

ಸಾಲಗಳ ಮೇಲಿನ ಬಡ್ಡಿಯ ಆದಾಯವನ್ನು ಸಂಚಯ ಆಧಾರದ ಮೇಲೆ ಗುರುತಿಸಲಾಗಿದೆ. ಅಂತಹ ಬಡ್ಡಿಯು ಬಾಕಿ ಇರುವ ಮೊತ್ತ ಮತ್ತು ಅನ್ವಯವಾಗುವ ದರದಿಂದ ನಿರ್ಧರಿಸಲ್ಪಟ್ಟ ಸಮಯದ ಆಧಾರದ ಮೇಲೆ ಸೇರಿಕೊಳ್ಳುತ್ತದೆ. ಉಳಿತಾಯ ಬ್ಯಾಂಕ್ ಖಾತೆಯ ಮೇಲಿನ ಬಡ್ಡಿ ಆದಾಯವನ್ನು ಸಮಯದ ಅನುಪಾತದ ಆಧಾರದ ಮೇಲೆ ಗುರುತಿಸಲಾಗಿದೆ. ಬಾಕಿ ಇರುವ ಮೊತ್ತ ಮತ್ತು ಅನ್ವಯಿಸುವ ಬಡ್ಡಿ ದರವನ್ನು ಗಣನೆಗೆ ತೆಗೆದುಕೊಳ್ಳಲಾಗಿದೆ. ಬ್ಯಾಂಕಿನಲ್ಲಿ ಠೇವಣಿಗಳ ಮೇಲಿನ ಬಡ್ಡಿಯನ್ನು ಸಂಚಯ ಆಧಾರದ ಮೇಲೆ ಗುರುತಿಸಲಾಗುತ್ತದೆ.

Interest income on loans granted is recognised on accrual basis. Such interest accrues on the time basis determined by the amount outstanding and the rate applicable. Interest Income on savings bank account is recognised on time proportion basis taking into account the amount outstanding and the rate of interest applicable. Interest on deposits with bank is recognised on accrual basis

2.5 ಆಸ್ತಿಗಳು, ಯಂತ್ರೋಪಕರಣಗಳು, ಕಛೇರಿ ಉಪಕರಣಗಳು ಮತ್ತು ಸವಕಳಿ

Property, Plant & Equipment and Depreciation:

ನಿಗಮದ ಆಸ್ತಿ, ಯಂತ್ರೋಪಕರಣಗಳು ಮತ್ತು ಕಛೇರಿ ಉಪಕರಣಗಳ ಮೇಲಿನ ಸವಕಳಿಯನ್ನು ಕಂಪನಿ ಕಾಯ್ದೆ 2013ರ ಶೆಡ್ಯೂಲ್ 2ರಲ್ಲಿ ನಿಗದಿಪಡಿಸಿದ ದರಗಳ ಪ್ರಕಾರ (ತಿದ್ದುಪಡಿಯನ್ನು ಪರಿಗಣಿಸಿ) ಸರಳ ರೇಖೆಯ ವಿಧಾನದಲ್ಲಿ ತಯಾರಿಸಲಾಗಿದೆ. ಮತ್ತು ಆಸ್ತಿ ಖರೀದಿಗಳ ವೆಚ್ಚವು ಖರೀದಿ ಬೆಲೆ ಮತ್ತು ಕೆಲಸದ ಸ್ಥಿತಿಗೆ ತರಲು ಕಾರಣವಾದ ವೆಚ್ಚಗಳನ್ನು ಒಳಗೊಂಡಿರುತ್ತದೆ.

Property, Plant & Equipment are stated at cost less accumulated depreciation and impairment loss, if any. Cost comprises of purchase price and any attributable cost of bringing the asset to working condition. Depreciation on Property, Plant & Equipment is provided on straight line method as per rates set out in Schedule II of the Companies Act, 2013 (as amended)

2.6 ನೌಕರರ ಸೌಲಭ್ಯಗಳು Employee Benefits

ಎಲ್ಲಾ ಅಲ್ಪಾವಧಿಯ ಉದ್ಯೋಗಿ ಪ್ರಯೋಜನಗಳನ್ನು ಅವರು ಉಂಟಾದ ಲೆಕ್ಕಪರಿಶೋಧಕ ಅವಧಿಯಲ್ಲಿ ಅವರ ರಿಯಾಯಿತಿಯಿಲ್ಲದ ಮೊತ್ತದಲ್ಲಿ ಗುರುತಿಸಲಾಗಿದೆ.

All short-term employee benefits are recognised at their undiscounted amount in the accounting period in which they are incurred.

ಭವಿಷ್ಯ ನಿಧಿ - ಸರ್ಕಾರದಿಂದ ನಿಯೋಜಿಸಲಾದ ಉದ್ಯೋಗಿಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಕಂಪನಿಯಿಂದ ಯಾವುದೇ ಕೊಡುಗೆ ಅಗತ್ಯವಿಲ್ಲ. ಕೆಲಸ ಮಾಡುವ ಉದ್ಯೋಗಿಗಳ ಸಂಖ್ಯೆ ಪಿ.ಎಫ್ ಮತ್ತು ಇ.ಎಸ್.ಐ ಕಾಯಿದೆಗಳ ಅಡಿಯಲ್ಲಿ ಸೂಚಿಸಲಾದ ಮಿತಿಗಿಂತ ಕಡಿಮೆಯಾಗಿದೆ.

Provident Fund – In respect of employees deputed from Government, no contribution is required from the Company. Number of employees working are below the limit prescribed under PF and ESI Acts.

ಗ್ರಾಚ್ಯುಟಿ: ಗ್ರಾಚ್ಯುಟಿ ಕಾಯ್ದೆ 1972 ರ ಪಾವತಿಯ ನಿಬಂಧನೆಗಳು ಕಂಪನಿಗೆ ಅನ್ವಯಿಸುವುದಿಲ್ಲ.

Gratuity: The provisions of Payment of Gratuity Act, 1972 is not applicable to the Company.



ಕರ್ನಾಟಕ ಉಪ್ಪಾರ ಅಭಿವೃದ್ಧಿ ನಿಗಮ ನಿಯಮಿತ

KARNATAKA UPPARA DEVELOPMENT CORPORATION LIMITED

ನಂ.2, ಕುಶಾಲ್ ಎಮರಾಲ್ಡ್, ಗಾಂಧಿಭವನ ಎದುರು, ಕುಮಾರ ಪಾರ್ಕ್ ಪೂರ್ವ, ಬೆಂಗಳೂರು-560001

2, Kushal Emerald, Gandhi Bhavan Opposite, Kumara Park East, Bengaluru – 560 001.

ಟಿಪ್ಪಣಿ-3 NOTE-3

ಷೇರು ಬಂಡವಾಳ (SHARE CAPITAL)

ಕ್ರ. ಸಂ Sl	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
	ಅಧಿಕೃತ ಷೇರು ಬಂಡವಾಳ AUTHORISED SHARE CAPITAL		
	ರೂ 10.00 ಮುಖ ಬೆಲೆಯ 100000 ಷೇರುಗಳು (100000 Equity Shares of Rs. 10/- each)	10,00,000.00	10,00,000.00
	ಈಕ್ವಿಟಿ ಷೇರು ಬಂಡವಾಳ ನೀಡಿ ಚಂದಾದಾರರಾಗಿ ಸಂಪೂರ್ಣವಾಗಿ ಪಾವತಿಸಲಾದದ್ದು (ISSUED, SUBSCRIBED AND PAID UP CAPITAL)		
	ರೂ 10.00 ಮುಖ ಬೆಲೆಯ 10,000 ಷೇರುಗಳು (10000 Equity Shares of Rs. 10/- each for cash)	1,00,000.00	1,00,000.00
(i)	ವರ್ಷದ ಪ್ರಾರಂಭದಿಂದ ಹಣಕಾಸು ವರದಿಯವರೆಗಿನ ಅವಧಿಯ ಷೇರು ಸಮನ್ವಯತೆ ಪಟ್ಟಿ (Reconciliation of the shares outstanding at the end of the March 2020) beginning and at the end of the reporting period	No of share	No of share In R,
	ಷೇರುಗಳ ಸಂಖ್ಯೆ (Number of shares)	10,000	10,000
	ಮೊತ್ತ (Amount)	1,00,000.00	1,00,000.00
(ii)	ಈಕ್ವಿಟಿ ಷೇರುಗಳ ಮೇಲಿನ ಆದ್ಯತೆ, ಹಕ್ಕುಗಳು ಮತ್ತು ನಿರ್ಬಂಧಗಳು	ಕಂಪನಿಯು ಒಂದೇ ರೀತಿಯ ಷೇರು ಬಂಡವಾಳವನ್ನು ಹೊಂದಿದ್ದು, ಪ್ರತಿ ಸದಸ್ಯನಿಗೆ ಒಂದು ಷೇರಿಗೆ ಒಂದು ಮತ ಇರುತ್ತದೆ. ಸದಸ್ಯರಿಗೆ ಪಾವತಿಸುವ ಲಾಭಾಂಶವು 'ಫೈನಾನ್ಸಿಯಲ್ ಲಾಭಾಂಶವನ್ನು ಹೊರತುಪಡಿಸಿ ಸರ್ವ ಸದಸ್ಯರ ಸಭೆಯ ಸದಸ್ಯರ ಒಪ್ಪಿಗೆಯ ಪ್ರಕಾರ ಇರುತ್ತದೆ. ಕಂಪನಿಯು ಮುಚ್ಚುವಂತೆ ಸಂದರ್ಭದಲ್ಲಿ ಪ್ರತಿ ಸದಸ್ಯರಿಗೆ ಅವರು ಹೊಂದಿರುವ ಷೇರುಗಳಿಗೆ ಅನುಗುಣವಾಗಿ ಸಂಸ್ಥೆಯ ಆಸ್ತಿಗಳ ಮೇಲೆ ಸಮ ಪಾಲು ಇರುತ್ತದೆ.	
(iii)	ಈಕ್ವಿಟಿ ಷೇರುಗಳು	31-03-2021	31-03-2020
	ಸದಸ್ಯರ ಹೆಸರುಗಳು	ಷೇರುಗಳ ಸಂಖ್ಯೆ	ಶೇಕಡಾ ಷೇರುಗಳ ಸಂಖ್ಯೆ ಶೇಕಡಾ
	ಕರ್ನಾಟಕ ಸರ್ಕಾರ (Government of Karnataka)	9,999	99.99% 9,999 99.99%



ಟಿಪ್ಪಣಿ-4 NOTE -4

ಮೀಸಲು ಮತ್ತು ಹೆಚ್ಚುವರಿಗಳು (RESERVES AND SURPLUS)

ಕ್ರ. ಸಂ. SI	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
	ವರ್ಷದ ಪ್ರಾರಂಭದಲ್ಲಿದ್ದ ಮೊತ್ತ (Balance at the beginning of the year)	(14,19,294.00)	(10,47,000.00)
1	ಪ್ರಸ್ತುತ ವರ್ಷದ ಲಾಭ/(ನಷ್ಟ) (Profit/(Loss) during the year)	(10,74,064.00)	(3,72,294.00)
2	ವರ್ಷದ ಕೊನೆಯಲ್ಲಿದ್ದ ಶಿಲ್ಕು (Balance at the end of the year)	(24,93,358.00)	(14,19,294.00)

ಟಿಪ್ಪಣಿ-5 NOTE -5

ಹಂಚಿಕೆಗೆ ಬಾಕಿ ಇರುವ ಷೇರು ಬಂಡವಾಳ (SHARE APPLICATION MONEY PENDING ALLOTMENT)

ಕ್ರ. ಸಂ. SI	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
1	ಕರ್ನಾಟಕ ಸರ್ಕಾರ (Govt. of Karnataka)	9,00,000.00	9,00,000.00

ಟಿಪ್ಪಣಿ-6 NOTE-6

ಇತರ ಪ್ರಸ್ತುತ ಹೂಣೆಗಾರಿಕೆಗಳು (OTHER CURRENT LIABILITIES)

ಕ್ರ. ಸಂ. SI	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
1	ಅಧಿಕೃತ ಷೇರು ಬಂಡವಾಳಕ್ಕಿಂತ ಹೆಚ್ಚಿಗೆ ಸ್ವೀಕೃತವಾದ ಮತ್ತು ಹಂಚಲು ಬಾಕಿ ಇರುವ ಷೇರು ಬಂಡವಾಳ (Share application money over and above Authorized Capital pending for allotment)	6,19,00,000.00	5,90,00,000.00
2	ಸರ್ಕಾರದ ಸಹಾಯಧನ ಖರ್ಚಾಗದೆ ಉಳಿದಿದ್ದು (Unspent Govt. subsidy)	6,92,67,393.00	7,79,90,000.00
3	ಅನುದಾನ ನಿಧಿಯನ್ನು ಬಂಡವಾಳಕ್ಕೆ ವಿದ್ಯುತು ಬಳಸಿದ್ದು (grant fund diversion towards capital)	3,99,62,409.00	-
4	ಸರ್ಕಾರಕ್ಕೆ ಪಾವತಿಸಲು ಬಾಕಿ ಇರುವ ಬಡ್ಡಿ (interest refundable to government)	44,32,612.00	21,77,999.00
5	ಇತರ ಹೂಣೆಗಾರಿಕೆಗಳು (Other Liabilities)	1,000.00	1,45,981.00
6	ಕಛೇರಿ ಕಟ್ಟಡದ ಬಾಡಿಗೆ ಪಾವತಿಸಬೇಕಾದದ್ದು (Rent of office Building payable)	4,17,936.00	1,39,316.00
7	2019-20ನೇ ಸಾಲಿನ ಪಾವತಿಸಬೇಕಾದ ಬಾಕಿಗಳು (Out standing Liabilites-2019-20)	9,500.00	97,500.00
8	ಶಾಸನ ಬದ್ಧ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ಶುಲ್ಕ (Statutory Audit fee payable)	88,500.00	59,000.00
9	2020-21ನೇ ಸಾಲಿನ ಪಾವತಿಸಬೇಕಾದ ಬಾಕಿಗಳು (Out standing Liabilites-2020-21)	6,43,767.00	-
10	ಕಡಿತಗೊಳಿಸಿದ ಆದಾಯ ತೆರಿಗೆ ಬಾಕಿ (TDS payable)	49,810.00	24,010.00
11	ಪಾವತಿಸಬೇಕಾದ ವೇತನ ಮತ್ತು ಭತ್ಯೆಗಳು (Salary and Wages payable)	1,66,500.00	12,000.00
12	ವೃತ್ತಿ ತೆರಿಗೆ ಪಾವತಿ (Professional Tax Payable)	2,600.00	1,000.00
13	ಅಂತರಿಕ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ಶುಲ್ಕ (Internal audit fee payable)	-	-
ಒಟ್ಟು (Total)		17,70,27,527.00	13,96,46,806.00



ಟಿಪ್ಪಣಿ-7 NOTE - 7

ಆಸ್ತಿಗಳು - ASSETS

ಆಸ್ತಿಗಳು ಮತ್ತು ಕಛೇರಿ ಉಪಕರಣಗಳು

ಕಂಪನಿ ಕಾಯ್ದೆ 2013ರ ಪ್ರಕಾರ 01-04-2020 ರಿಂದ 31-03-2021ಕ್ಕೆ ಇದ್ದಂತೆ ಆಸ್ತಿಗಳು ಮತ್ತು ಸವಕಳಿ ವಿವರಗಳ ಪಟ್ಟಿ

Statement of depiction for the period 01-04-2020 to 31-03-2021 as per Companies Act. 2013

ಆಸ್ತಿಗಳ ವಿವರ Description of Assets	Gross Block			Depreciation			Net Block		
	01-04-2020ಕ್ಕೆ ಇದ್ದಂತೆ Cost 01-04-2020	ಸೇರ್ಪಡೆಗಳು Additions	ವಿಲೇವಾರಿ ಯಾದದ್ದು Disposals	31-03-2021ಕ್ಕೆ ಇದ್ದಂತೆ Cost 31-03-2021	01-04-2020ಕ್ಕೆ ಇದ್ದಂತೆ As on 01-04-2020	ಹೊಂದಾ ಣೆಗಳು Adjust ments	ಅವಕಾಶಗಳು Provided.	31-03-2021ಕ್ಕೆ ಇದ್ದಂತೆ As at 31-03-2021	31-03-2020ಕ್ಕೆ ಇದ್ದಂತೆ As at 31-03-2020
ಚರಾಸ್ತಿಗಳು Tangible assets									
ಪಿಲ್ಲೋಪು ಕರಣಗಳು Furniture and fixtures	2,80,533	16,850	-	2,97,383	48,661	-	26,840	75,501	2,31,872
ಗಣಕ ಯಂತ್ರಗಳು Computers	95,108	-	-	95,108	60,649	-	29,704	90,353	34,459
ಕಛೇರಿ ಉಪಕರಣಗಳು Office equipments	1,13,900	-	-	1,13,900	5,455	-	21,641	27,096	1,08,445
ಒಟ್ಟು ಚರಾಸ್ತಿಗಳು Total Tangible assets	4,89,541	16,850	-	5,06,391	1,14,765	-	78,185	1,92,950	3,74,776
Grand Total	4,89,541	16,850	-	5,06,391	1,14,765	-	78,185	1,92,950	3,74,776



ಟಿಪ್ಪಣಿ- 8 NOTE -8

ಇತರ ಅಪ್ರಸ್ತುತ ಆಸ್ತಿಗಳು (Other non current Assets)

ಕ್ರ. ಸಂ SI	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
1	ಕಛೇರಿ ಕಟ್ಟಡ ಬಾಡಿಗೆ ಮುಂಗಡ (Rental advance to building)	18,00,000.00	-
	ಒಟ್ಟು TOTAL	18,00,000.00	-

ಟಿಪ್ಪಣಿ- 9 NOTE -9

ನಗದು ಮತ್ತು ನಗದು ತತ್ಸಮಾನ (CASH AND CASH EQUIVALENTS)

ಕ್ರ. ಸಂ SI	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
1	ಕೈ ನಗದು (Cash on hand)	34,682.00	17,366.00
	ಬ್ಯಾಂಕ್ ಖಾತೆಯಲ್ಲಿ ಉಳಿದ ಹಣ (Balance with Banks)		
	i) ಉಳಿತಾಯ ಖಾತೆ (in Savings Bank Accounts)	4,57,92,821.00	5,14,03,740.00
	ii) ಸಾಲ ವಸೂಲಾತಿ ಖಾತೆಗಳು (Loan Recovery Account)	4,11,149.00	2,55,660.00
	iii) ನಿಶ್ಚಿತ ಠೇವಣಿ (Fixed deposit)	2,30,37,056.00	2,21,57,128.00
	ಒಟ್ಟು TOTAL	6,92,75,709.00	7,38,33,894.00

ಟಿಪ್ಪಣಿ-10 NOTE- 10

ಸಾಲಗಳು ಮತ್ತು ಮುಂಗಡಗಳು (LOANS & ADVANCES)

ಕ್ರ. ಸಂ SI	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
	ಇತರೆ ಸಾಲಗಳು ಮತ್ತು ಮುಂಗಡಗಳು (ಅಸುರಕ್ಷಿತ ಆದರೆ ವಸೂಲಾಗುವ ಸಾಲಗಳು) (A Other Loans & Advanced – Unsecured & Considered good)		
1	ಸ್ವಯಂ ಉದ್ಯೋಗ ಸಾಲ ಯೋಜನೆ 2018-19 (Swayam Udyoga Sala Yojane)	1,40,00,680.0	1,40,85,465.00
2	ಸ್ವಯಂ ಉದ್ಯೋಗ ಸಾಲ ಯೋಜನೆ 2019-20 (Swayam Udyoga Sala Yojane)	3,30,23,033.00	3,32,20,305.00
3	ಸ್ವಯಂ ಉದ್ಯೋಗ ಸಾಲ ಯೋಜನೆ 2020-21 (Swayam Udyoga Sala Yojane)	2,01,27,898.00	-
4	ಅರಿವು ಶೈಕ್ಷಣಿಕ ಸಾಲ 2018-19 (Arivu- Educational Loan)	1,53,53,300.00	1,11,93,000.00
5	ಅರಿವು ಶೈಕ್ಷಣಿಕ ಸಾಲ 2019-20 (Arivu- Educational Loan)	1,05,47,400.00	57,80,000.00
6	ಅರಿವು ಶೈಕ್ಷಣಿಕ ಸಾಲ 2020-21 (Arivu- Educational Loan)	23,79,000.00	-
	ಒಟ್ಟು TOTAL	9,54,31,311.00	6,42,78,770.00



ಟಿಪ್ಪಣಿ-11 NOTE- 11

ಇತರೆ ಪ್ರಸ್ತುತ ಆಸ್ತಿಗಳು (OTHER CURRENT ASSETS)

ಕ್ರ. ಸಂ Sl	ವಿವರಗಳು Particulars Interest Receivable 2018-19 to 2019-20	31.03.2021ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
1	ಸಾಲದ ಮೇಲೆ ಆಕರಿಸಿದ ಬಡ್ಡಿ (Interest accrued on loan)	23,57,051.00	7,40,072.00
2	ಡಿ.ದೇವರಾಜ ಅರಸು ನಿಗಮಕ್ಕೆ ನೀಡಿದ ಮುಂಗಡ (Advance to DBCDC)	62,53,138.00	-
3	ಅಂಬಿಗರ ಚೌಡಯ್ಯ ಅಭಿವೃದ್ಧಿ ನಿಗಮ (To NACDC)	1,03,520.00	-
	ಒಟ್ಟು TOTAL	87,13,709.00	7,40,072.00

ಟಿಪ್ಪಣಿ-12 NOTE- 12

ಕಾರ್ಯಚಟುವಟಿಕೆಗಳಿಂದ ಗಳಿಸಿದ ಆದಾಯ (REVENUE FROM OPERATION)

ಕ್ರ. ಸಂ Sl	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
1	ಸಾಲದ ಮೇಲೆ ಆಕರಿಸಿದ ಬಡ್ಡಿ (Interest on loan)	16,36,522.00	6,56,380.00
	ಒಟ್ಟು TOTAL	16,36,522.00	6,56,380.00

ಟಿಪ್ಪಣಿ-13 NOTE-13

ಇತರೆ ಆದಾಯಗಳು (OTHER INCOME)

ಕ್ರ. ಸಂ Sl	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
1	ಉಳಿತಾಯ ಖಾತೆ ಮತ್ತು ನಿಶ್ಚಿತ ಠೇವಣಿ ಮೇಲಿನ ಬಡ್ಡಿ (Interest on Savings Bank Accounts & Fixed deposits)	22,54,613.00	8,51,341.00
2	ಇತರೆ ಆದಾಯ (Other Income)	1,146.00	-
	ಒಟ್ಟು TOTAL	22,55,759.00	8,51,341.00

ಟಿಪ್ಪಣಿ-14 NOTE -14

ನೌಕರರ ಸೌಲಭ್ಯ ವೆಚ್ಚಗಳು (EMPLOYEES BENEFIT EXPENSES)

ಕ್ರ. ಸಂ Sl	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
1	ವೇತನ ಮತ್ತು ಇತರೆ ಭತ್ಯೆಗಳು (Salaries, Wages & Allowance)	4,56,403.00	1,55,500.00
2	Director's Remuneration & Other Expenses ಅಧ್ಯಕ್ಷರ ಗೌರವಧನ ಮತ್ತು ಮನೆ ಬಾಡಿಗೆ ಭತ್ಯೆ (Honorarium & House Rent to Chairman)	50,000.00	-
3	ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರ ಪ್ರಭಾರ ಭತ್ಯೆ (Charge allowance to Managing Director)	1,37,681.00	44,306.00
4	ನಿರ್ದೇಶಕರ ಆಸೀನ ಭತ್ಯೆ (Director Sitting fee)	22,000.00	13,000.00
5	ಅಧ್ಯಕ್ಷರ ಪ್ರಯಾಣ ಭತ್ಯೆ (Travelling expenses to Chairman)	2,12,240.00	-
	ಒಟ್ಟು TOTAL	8,78,324.00	2,12,806.00



ಟಿಪ್ಪಣಿ-15 NOTE -15

ಸವಕಳಿಗಳು ಮತ್ತು ಭೋಗ್ಯಗಳು (DEPRECIATION & AMORTIZATION EXPENSES)

ಕ್ರ. ಸಂ Sl	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
1	ಸವಕಳಿಗಳು (Depreciation)	78,185.00	62,224.00
	ಒಟ್ಟು TOTAL	78,185.00	62,224.00

ಟಿಪ್ಪಣಿ-16 NOTE-16

ಇತರೆ ವೆಚ್ಚಗಳು (OTHER EXPENSES)

ಕ್ರ. ಸಂ Sl	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
1	ಮುದ್ರಣ ಮತ್ತು ಲೇಖನ ಸಾಮಗ್ರಿ (Printing & Stationery)	2,06,857.00	2,69,812.00
2	ಬ್ಯಾಂಕ್ ವೆಚ್ಚಗಳು (Bank Commission and charges)	5,875.00	4,425.00
3	ಆತಿಥ್ಯ ಹಾಗೂ ಇತರೆ (Hospitality and Curtsey)	17,168.00	-
4	ಕಛೇರಿ ಬಾಡಿಗೆ (Rent of the office building)	5,74,390.00	8,83,338.00
5	ದುರಸ್ತಿ ಮತ್ತು ನಿರ್ವಹಣೆ (Repairs and Maintenance)	5,748.00	3,500.00
6	ಜಾಹಿರಾತು ಮತ್ತು ಪ್ರಕಟಣೆಗಳು (Advertisement and publicity)Registration fee)	39,838.00	1,65,992.00
7	ಸ್ವಚ್ಛತೆ ಮತ್ತು ನಿರ್ವಹಣೆ (Cleaning and maintenance)	1,000.00	30,000.00
8	ಪ್ರಯಾಣ ವೆಚ್ಚ (Travelling expenses)	1,43,000.00	-
9	ವಿದ್ಯುತ್ ಮತ್ತು ನೀರು ಶುಲ್ಕ (Electricity and Water)	45,902.00	5,890.00
10	ಸಭೆಯ ವೆಚ್ಚಗಳು (Meeting Expenses)	7,649.00	6,192.00
11	ಇತರೆ ವೆಚ್ಚಗಳು (Miscellaneous)	33,275.00	690.00
12	ನೋಂದಾಣಿ ಶುಲ್ಕ (Filling Fee)	-	27,500.00
13	ಮಾನವ ಹೊರಸಂಪನ್ಮೂಲ ವೆಚ್ಚ (Man power outsourcing)	4,19,073.00	-
14	ಉಳಿತಾಯ ಖಾತೆ ಬಡ್ಡಿಗಳಿಗೆ ಸರ್ಕಾರಕ್ಕೆ ಪಾವತಿ (Interest paid to government)	22,54,613.00	-
	ಲೆಕ್ಕ ಪರಿಶೋಧಕರ ಸಂಭಾವನೆ (Remuneration to Auditors)		
	ಶಾಸನ ಬದ್ಧ ಲೆಕ್ಕ ಪರಿಶೋಧಕರ ಶುಲ್ಕ (Statutory Audit fee)	59,000.00	29,500.00
	ಅಂತರಿಕ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ಶುಲ್ಕ (Internal Audit Fee)	1,35,000.00	95,000.00
15	ಸಾಫ್ಟ್‌ವೇರ್ ಪರವಾನಗಿ ವೆಚ್ಚ (Software License Fee)	-	21,240.00
16	ಲೆಡ್ಜರ್ ಕೀಪಿಂಗ್ ಮತ್ತು ಟೈಪಿಂಗ್ (Ledger Keeping & Typing Fee)	-	50,000.00
17	ವೃತ್ತಿಪರ ಶುಲ್ಕಗಳು (Professional Charges Fee)	39,050.00	6,000.00
18	ಅಂಚೆ ಮತ್ತು ಕೊರಿಯರ್ (Post & Courier Charges)	20,778.00	5,636.00
19	ಓಡಾಟದ ಖರ್ಚು (Conveyance Charges)	1,620.00	270.00
	ಒಟ್ಟು TOTAL	40,09,836.00	16,04,985.00



ಟಿಪ್ಪಣಿ-17 NOTE -17

ಪ್ರತಿ ಷೇರುಗಳ ಮೇಲಿನ ಗಳಿಕೆ (EARNING PER SHARE EXPENSES)

ಕ್ರ. ಸಂ SI	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
1	ವರ್ಷದ ಲಾಭಾಂಶ (Profit for the Year)	(10,74,063.52)	(3,72,294)
2	ಈ ಕ್ಷಿತಿ ಷೇರುದಾರರಿಗೆ ಸಂಬಂಧಿಸಿದ ಲಾಭಗಳು (Profit attributable to equity Share Holders Year)	(10,74,063.52)	(3,72,294)
3	ಈ ಕ್ಷಿತಿ ಷೇರಿನ ಸರಾಸರಿ ಸಂಖ್ಯೆ (Weighted Average Number of equity Shares)	10,000.00	10,000.00
4	ಪ್ರತಿ ಷೇರಿನ ಮೂಲ ಗಳಿಕೆ (Earning per Share Basic)	(107.41)	(37.2294)
5	ಪ್ರತಿ ಷೇರಿನ ದುರ್ಬಲಗೊಂಡ ಗಳಿಕೆ (Earning per Share Diluted)	(107.41)	(37.2294)
6	ಪ್ರತಿ ಷೇರಿನ ಮುಖ ಬೆಲೆ ರೂ. (Face value per Equity Share)Rs.	10.00	10.00

ಟಿಪ್ಪಣಿ-18 NOTE -18

ಶಾಸನ ಬದ್ಧ ಲೆಕ್ಕಪರಿಶೋಧಕರ ಸಂಭಾವನೆ (STATUTORY AUDITORS REMUNERATION)

ಕ್ರ. ಸಂ SI	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
1	ಶಾಸನ ಬದ್ಧ ಲೆಕ್ಕಪರಿಶೋಧಕರ ಸಂಭಾವನೆ (Statutory Auditors Remuneration)	59,000.00	29,500.00
	ಒಟ್ಟು TOTAL	59,000.00	29,500.00

ಟಿಪ್ಪಣಿ-19 NOTE -19

ಅನಿಶ್ಚಿತ ಹೊಣೆಗಾರಿಕೆಗಳು ಮತ್ತು ಬದ್ಧತೆಗಳು (CONTINGENT LIABILITIES & COMMITMENTS)

ಕ್ರ. ಸಂ SI	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
1	ಅನಿಶ್ಚಿತ ಹೊಣೆಗಾರಿಕೆಗಳು ಮತ್ತು ಬದ್ಧತೆಗಳು (Contingent Liabilities & Commitments)	-	-
	ಒಟ್ಟು TOTAL	-	-

ಟಿಪ್ಪಣಿ-20 NOTE -20

ಸಣ್ಣ ಮತ್ತು ಅತಿಸಣ್ಣ ಉದ್ಯಮಗಳಿಗೆ ಬಾಕಿ (MICRO & SMALL ENTERPRISES)

ಕ್ರ. ಸಂ SI	ವಿವರಗಳು Particulars	31.03.2021ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of current reporting period 31 st March 2021 Rs.	31.03.2020ರಲ್ಲಿದ್ದಂತೆ Figures as at the end of Previous reporting period 31 st March 2020 Rs.
		ಅಸಲು ಬಡ್ಡಿ	ಅಸಲು ಬಡ್ಡಿ
	ಸರಬರಾಜುದಾರರಿಗೆ ಬಾಕಿ (Amount due to supplier)	- -	- -
	ನಿಗದಿತ ಅವಧಿಯ ನಂತರ ಪಾವತಿಸಿದ ಅಸಲು (Principal Amount paid beyond appointed date)	- -	- -
1	ಬಡ್ಡಿ-ಬಾಕಿ ಮತ್ತು ಪಾವತಿಸಬೇಕಾದದ್ದು (Interest due and payable for the year)	- -	- -
	ಬಡ್ಡಿ-ಆಕರಿಸಿದ ಮತ್ತು ಪಾವತಿಸಲು ಬಾಕಿ ಇರುವ (Interest accrued & remaining unpaid)	- -	- -



21 ವಿಭಾಗೀಯ ವರದಿಗಳು (Segment Reporting)

ಕಂಪನಿಯು ಹಿಂದುಳಿದ ವರ್ಗಗಳಿಗೆ ಆರ್ಥಿಕ ನೆರವು ಮತ್ತು ಬೆಂಬಲವನ್ನು ನೀಡುವಲ್ಲಿ ತೊಡಗಿಸಿಕೊಂಡಿದೆ. ಭೌಗೋಳಿಕವಾಗಿ ಇತರೆ ಯಾವುದೇ ವಿಭಾಗದಲ್ಲಿ ತನ್ನನ್ನು ತೊಡಗಿಸಿಕೊಂಡಿಲ್ಲ. (The Company is engaged in giving financial assistance and support to backward classes. The Company is no other business or geographical segment to report).

22 ಸಂಬಂಧಿತ ವ್ಯಕ್ತಿಗಳ ಆಸಕ್ತಿ ಬಹಿರಂಗಪಡಿಸುವಿಕೆ (Related Party Disclosures)

ಸ್ವತಂತ್ರ, ಕಾರ್ಯನಿರ್ವಾಹಕರಲ್ಲದ ನಿರ್ದೇಶಕರನ್ನು ಹೊರತುಪಡಿಸಿ ಪ್ರಮುಖ ನಿರ್ವಹಣಾ ಸಿಬ್ಬಂದಿಗೆ ಪಾವತಿಸಿದ ಸಂಭಾವನೆಯನ್ನು ಖಾತೆಗಳಿಗೆ ಟಿಪ್ಪಣಿಗಳಲ್ಲಿ “ನಿರ್ದೇಶಕರ ಸಂಭಾವನೆ ಮತ್ತು ಇತರೆ ವೆಚ್ಚಗಳು” ಎಂದು ಪ್ರತ್ಯೇಕವಾಗಿ ಬಹಿರಂಗಪಡಿಸಲಾಗಿದೆ. (Remuneration paid to key management personnel other than independent, non-executive directors is disclosed separately as “Directors Remuneration & Other Expenses” in the notes to accounts).

ಸಂಬಂಧಿತ ವ್ಯಕ್ತಿಗಳು ಮತ್ತು ನಿಗಮದೊಂದಿನ ಸಂಬಂಧಗಳ ಪಟ್ಟಿ **List of related parties and relationships**

ಹೆಸರು Name of the Party	ನಿಗಮದೊಂದಿನ ಸಂಬಂಧ Relationship
ಶ್ರೀ. ಮೊಹಮ್ಮದ್ ಮೊಹಸಿನ್ ಐ.ಎ.ಎಸ್ (Shri.Mohammad Mohasin I.A.S) ಅಧ್ಯಕ್ಷರು (Chairman) (01-04-2020 To 05-06-2020)	
ಶ್ರೀ. ಗಂಗರಾಮ್ ಬಡೇರಿಯಾ (Shri. Gangaram Baderia) (06-06-2020 To 29-11-2020)	-----“-----
ಶ್ರೀಮತಿ. ವಿ.ರಶ್ಮಿ ಐ.ಎ.ಎಸ್ (Smt. V. Rashmi I.A.S) (30-11-2020 To 24-01-2021)	-----“-----
ಶ್ರೀ. ಜಿ.ಕೆ.ಗಿರೀಶ್ ಉಪ್ಪಾರ್ (Shri. G.K.Girish Uppar) (25-01-2021 To 31-03-2021)	-----“-----
ಡಾ ಕೆ.ಎನ್. ವಿಜಯ್ ಪ್ರಕಾಶ್ (Dr.K.N. Vijay Prakash) (01-04-2020 To 03-03-2021)	ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರು (Managing Director)
ಶ್ರೀಮತಿ. ದೀಪಶ್ರೀ ಕೆ (Smt. Deepashree K) (04-03-2021 To 31-03-2021)	-----“-----

ಸಂಬಂಧಿತ ವ್ಯಕ್ತಿಗಳೊಂದಿಗೆ ನಡೆಸಿದ ವ್ಯವಹಾರಗಳ ವಿವರ (Transactions during the year with related parties)		
ವ್ಯವಹಾರಗಳ ವಿವರ Nature of the Transaction	2020-21 (Rs.)	2019-20 (Rs.)
ಅಧ್ಯಕ್ಷರ ವೇತನ Salary to Chairman	88,768	Nil
ಅಧ್ಯಕ್ಷರ ಮನೆಬಾಡಿಗೆ ಭತ್ಯೆ House rent allowance Chairman	50,000	
ಅಧ್ಯಕ್ಷರ ಪ್ರಯಾಣ ಭತ್ಯೆ Travelling Allowance to Chairman	2,12,240	Nil
ವ್ಯವಸ್ಥಾಪಕ ನಿರ್ದೇಶಕರ ಪ್ರಭಾರ ಭತ್ಯೆ Charge Allowance to Managing Director	1,37,681	44,306
ನಿರ್ದೇಶಕರುಗಳ ಸಭಾ ಉಪಸ್ಥಿತಿ ಭತ್ಯೆ Director Sitting Fee	22,000	13,000



23 ಸ್ವತ್ತುಗಳ ದುರ್ಬಲತೆ (Impairment of Assets):

ಲೆಕ್ಕಪರಿಶೋಧಕ ಸ್ಟ್ಯಾಂಡರ್ಡ್ ಎ.ಎಸ್-28ರ ಅಗತ್ಯತೆಗಳ ದೃಷ್ಟಿಯಿಂದ ಸ್ವತ್ತುಗಳ ದುರ್ಬಲತೆಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ನಿಗಮವು ತನ್ನ ಸ್ಥಿರ ಸ್ವತ್ತುಗಳನ್ನು ಪರಿಶೀಲಿಸಿದೆ ಮತ್ತು ದಿನಾಂಕ:31-03-2021ಕ್ಕೆ ಯಾವುದೇ ನಷ್ಟವನ್ನು ನಿರೀಕ್ಷಿಸುವುದಿಲ್ಲ. In view of the requirements of Accounting Standard AS-28 regarding impairment of assets, the Company has reviewed its fixed assets and does not expect any loss as on 31-3-2021.

24 ಆದಾಯ ತೆರಿಗೆ ಕಾಯಿದೆ, 1961 ರ ಸೆಕ್ಷನ್ 10(26ಬಿ) ಅಡಿಯಲ್ಲಿ ನೀಡಲಾದ ವಿನಾಯಿತಿಯ ದೃಷ್ಟಿಯಿಂದ ಪ್ರಸ್ತುತ ವರ್ಷದಲ್ಲಿ ಆದಾಯ ತೆರಿಗೆಗೆ ಯಾವುದೇ ಹವಣಿಕೆಗಳನ್ನು ಮಾಡಲಾಗಿಲ್ಲ.

No provision for income tax has been made in the accounts for the year in view of the exemption granted under section 10(26B) of the Income Tax Act, 1961.

25 ಷೇರುಗಳ ಬಂಡವಾಳದಡಿಯಲ್ಲಿ ಕರ್ನಾಟಕ ಸರ್ಕಾರದಿಂದ ಪಡೆದ ರೂ.6,19,00,000/-ಗಳನ್ನು (ಹಿಂದಿನ ವರ್ಷ ರೂ.5,90,00,000/-ಗಳನ್ನು) ಅಧಿಕೃತ ಬಂಡವಾಳದ ವರ್ಧನೆಗಾಗಿ ಬಾಕಿ ಇರುವ "ಪ್ರಸ್ತುತ ಹೊಣೆಗಾರಿಕೆಗಳು" ಎಂದು ವರ್ಗೀಕರಿಸಲಾಗಿದೆ.

An amount of Rs.6,19,00,000 (Previous Year Rs.5,90,00,000) received from Government of Karnataka for allotment of shares is classified as "current liabilities" pending enhancement of authorised capital.

26 ಕಂಪನಿಯು ಉತ್ಪಾದನಾ ಕಂಪನಿಯಾಗಿಲ್ಲದ ಕಾರಣ, ಕಂಪನಿಗಳ ಕಾಯಿದೆ, 2013ರ ಶೆಡ್ಯೂಲ್ 2ರ ಭಾಗ 2ರ ಷರತ್ತು 5(2)(ಎ) ಪ್ರಕಾರ ಸಾಮರ್ಥ್ಯ, ಉತ್ಪಾದನೆ ಮತ್ತು ಮಾಹಿತಿಗೆ ಸಂಬಂಧಿಸಿದ ವಿವರಗಳು ಕಂಪನಿಗೆ ಅನ್ವಯಿಸುವುದಿಲ್ಲ.

As the Company is not a manufacturing company, particulars in respect of capacity, production, and information pursuant to clause 5(ii)(a) of the Part II of Schedule II of the Companies Act, 2013 are not applicable to the Company

27 ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸುತ್ತೋಲೆ ಸಂಖ್ಯೆ:ಡಿ24 ಟಿಎಆರ್ 2017 ದಿನಾಂಕ:27-08-2019 ರಂತೆ ಬಳಕೆಯಾಗದೆ ಉಳಿದ ಸಹಾಯಧನದ ಮೇಲೆ ಗಳಿಸಿದ ಬಡ್ಡಿ ರೂ.44,32,612/-ಗಳನ್ನು (ಹಿಂದಿನ ವರ್ಷ ರೂ.21,77,999/-ಗಳನ್ನು) ಸರ್ಕಾರಕ್ಕೆ ಪಾವತಿಸಬೇಕಾದ ಸಹಾಯಧನದ ಮೇಲಿನ ಬಡ್ಡಿ ಎಂದು ತೋರಿಸಲಾಗಿದೆ.

As the interest earned on unutilised subsidy is payable to Government as per Circular No.G. D24 TAR 2017 dated 27-8-2019, an amount of Rs.44,32,612 (Previous Year Rs.21,77,999) earned as interest on subsidy is shown as "Interest on subsidy payable to Government"

28 ಕಂಪನಿ ಕಾಯಿದೆ 2013ರ ಶೆಡ್ಯೂಲ್ 3ರ ಭಾಗ 2ರ ಷರತ್ತು 5(viii)ರ ಪ್ರಕಾರ ಆಮದು, ವಿದೇಶಿ ಕರೆನ್ಸಿ ವೆಚ್ಚಗಳು, ವಿದೇಶಿ ವಿನಿಮಯ ಕುರಿತಂತೆ ಯಾವುದೇ ವಹಿವಾಟುಗಳು ನಡೆಸಿಲ್ಲದ ಕಾರಣ, ಸಂಬಂಧಿಸಿದ ಮಾಹಿತಿಗಳು ನಿಗಮಕ್ಕೆ ಅನ್ವಯಿಸುವುದಿಲ್ಲ.

As there are no transactions, particulars relating to imports, expenditure in foreign currency, earnings in foreign exchange and information pursuant to clause 5(viii) of Part II of Schedule III of Companies Act, 2013 are not applicable to the Company.



- 29 ದಿನಾಂಕ: 31-03-2021ಕ್ಕೆ ಅಂತ್ಯಗೊಂಡಂತೆ, ಸೂಕ್ತ, ಸಣ್ಣ ಮತ್ತು ಮಧ್ಯಮ ಉದ್ಯಮಗಳಿಗೆ 30 ದಿನಗಳನ್ನು ಮೀರಿದ ಅವಧಿಗೆ ರೂ.1.00 ಲಕ್ಷಕ್ಕಿಂತ ಹೆಚ್ಚಿನ ಬಾಧ್ಯತೆಗಳು ಬಾಕಿ ಇರುವುದಿಲ್ಲ.

There have been no liabilities exceeding Rs.1 lakh outstanding for a period exceeding 30 days to Micro, Small and Medium Enterprises as on 31-3-2021.

- 30 2020-21ನೇ ಸಾಲಿನಲ್ಲಿ ಸರ್ಕಾರದಿಂದ ಸಹಾಯಧನದ ರೂಪದಲ್ಲಿ ರೂ.5,00,00,000 (ಹಿಂದಿನ ವರ್ಷ ರೂ.7,50,00,000) ಗಳನ್ನು ಸ್ವಯಂ ಉದ್ಯೋಗ ನೇರ ಸಾಲ ಯೋಜನೆಗೆ ಸಹಾಯಧನ ಮತ್ತು ಸಾಲದ ರೂಪದಲ್ಲಿ ನೀಡಲು ಬಿಡುಗಡೆ ಮಾಡಿದ್ದು, ಸದರಿ ಮೊತ್ತದಲ್ಲಿ ರೂ.1,87,60,198 (ಹಿಂದಿನ ವರ್ಷ ರೂ.83,40,000/-) ಗಳನ್ನು ಸ್ವಯಂ ಉದ್ಯೋಗ ನೇರ ಸಾಲ ಮತ್ತು ಗಂಗಾ ಕಲ್ಯಾಣ ನೀರಾವರಿ ಯೋಜನೆಯ ಸಹಾಯಧನಕ್ಕಾಗಿ ವೆಚ್ಚ ಮಾಡಲಾಗಿದೆ.

Government has released subsidy of Rs.5,00,00,000 (Previous year Rs.7,50,00,000) during 2020-21 for disbursement of subsidy along with loan for the purpose of self-employment of Uppara Samaja beneficiaries. Of the above, Rs.1,87,60,198 (Previous year Rs.83,40,000) has been spent towards subsidy swayam udyoga & Ganga Kalyana irrigation schemes of the government.

- 31 ಕಂಪನಿಯು ರಾಜ್ಯ ಸರ್ಕಾರದ ಯೋಜನೆಗಳ ಅಡಿಯಲ್ಲಿ ಸಾಲ ನೀಡುವ ವ್ಯವಹಾರದಲ್ಲಿ ತೊಡಗಿಸಿಕೊಂಡಿದೆ. ಪ್ರಧಾನ ವ್ಯಾಪಾರ ಮಾನದಂಡಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಅದರ ಪ್ರಸ್ತುತ ಸ್ಥಾನದ ಮೌಲ್ಯ ಮಾಪನದ ಆಧಾರದ ಮೇಲೆ, ಕಂಪನಿಯು ರಿಸರ್ವ್ ಬ್ಯಾಂಕ್ ಆಫ್ ಇಂಡಿಯಾದಲ್ಲಿ ಬ್ಯಾಂಕಿಂಗ್ ಅಲ್ಲದ ಹಣಕಾಸು ಕಂಪನಿಯಾಗಿ ನೋಂದಣಿಯನ್ನು ಪಡೆಯುವ ಅಗತ್ಯವಿಲ್ಲ. ಕಂಪನಿಯು ನಿರಂತರವಾಗಿ ಸ್ಥಾನವನ್ನು ಮೌಲ್ಯಮಾಪನ ಮಾಡುತ್ತಿದೆ ಮತ್ತು ಮಾನದಂಡಗಳನ್ನು ಪೂರೈಸಿದ ನಂತರ ಎನ್.ಬಿ.ಎಫ್.ಸಿ ಯಾಗಿ ನೋಂದಣಿಯನ್ನು ಬಯಸುತ್ತದೆ. ಅಂದರೆ ಕಂಪನಿಯ ಹಣಕಾಸು ಸ್ವತ್ತುಗಳು ಒಟ್ಟು ಸ್ವತ್ತುಗಳ ಶೇಕಡಾ 50 ಕ್ಕಿಂತ ಹೆಚ್ಚಿದ್ದು, ಮತ್ತು ಹಣಕಾಸು ಆದಾಯವು (ಬ್ಯಾಂಕ್ ಠೇವಣಿಗಳ ಮೇಲಿನ ಬಡ್ಡಿ ಹೊರತುಪಡಿಸಿ) ಒಟ್ಟು ಆದಾಯದ ಶೇಕಡ 50 ಕ್ಕಿಂತ ಮೀರಿರಬಾರದು.

The Company is engaged in the business of providing loans under the State Government Schemes. Based on its evaluation of its current position with respect to the Principal Business Criteria, The Company is not required to obtain registration with Reserve Bank of India as a Non-Banking Financial Company. The Company would continually evaluate the position and would seek registration as NBFC once the criteria is met.

- 32 ದಿನಾಂಕ:27-08-2019ರ ಸುತ್ತೋಲೆ ಸಂಖ್ಯೆ:ಎಫ್‌ಡಿ 24 ಟಿಎಆರ್ 2019ರ ಪ್ರಕಾರ, ಕಂಪನಿಯು ಬಳಕೆಯಾಗದ ಸಹಾಯಧನ/ಅನುದಾನಗಳ ಮೇಲೆ ಗಳಿಸಿದ ಬಡ್ಡಿಯನ್ನು ಖಜಾನೆಗೆ ಠೇವಣಿ ಮಾಡಬೇಕಾಗುತ್ತದೆ. ಕಂಪನಿಯು ರಾಜ್ಯ ಸರ್ಕಾರದಿಂದ ಎರಡು ರೀತಿಯಲ್ಲಿ ಹಣವನ್ನು ಪಡೆಯುತ್ತದೆ. ಅಂದರೆ ಷೇರು ಬಂಡವಾಳ ಮತ್ತು ಅನುದಾನ ಮತ್ತು ಹೀಗೆ ಸ್ವೀಕರಿಸಿದ ಹಣವನ್ನು ಸ್ಥಿರ ಠೇವಣಿಗಳಲ್ಲಿ ಮತ್ತು ಉಳಿತಾಯ ಬ್ಯಾಂಕ್ ಠೇವಣಿಗಳಲ್ಲಿ ಒಟ್ಟಿಗೆ ಇರಿಸಲಾಗುತ್ತದೆ. ನಿಗಮವು ಷೇರು ಬಂಡವಾಳದಲ್ಲಿ ಲಭ್ಯವಿರುವ ಮೊತ್ತವು ಕಡಿಮೆಯಾದ ಹಿನ್ನೆಲೆಯಲ್ಲಿ ಸಹಾಯಧನದ ಮೊತ್ತವನ್ನು ಬಳಸಿಕೊಂಡಿದ್ದುದರಿಂದ ನಿಗಮದ ಬ್ಯಾಂಕುಗಳ ಖಾತೆಯಲ್ಲಿ ಗಳಿಸಿದ ಬಡ್ಡಿಯನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ಸರ್ಕಾರಕ್ಕೆ ಪಾವತಿಸಬೇಕೆಂದು ತೋರಿಸಲಾಗಿದೆ.



As per circular No.FD 24 TAR 2019 dated 27-8-2019, the company is required to deposit the interest earned on unutilized subsidy/grants to Treasury. The Company gets funds from the State Government under two heads viz., share capital as well as grants and such funds are kept together in fixed deposits as well as in savings bank deposits. Since no separate FD/SB accounts are kept for the subsidy and own funds, and since the Corporation has diverted the Grant Fund in view of shortfall in Share Capital, the entire interest earned is considered as payable to the Government and shown as such in Balance Sheet and the said interest is not treated as income of the Corporation.

- 33 ಪ್ರಸ್ತುತ ಹಣಕಾಸು ವರ್ಷದಲ್ಲಿ ನಿಗಮಕ್ಕೆ ಸರ್ಕಾರವು ರೂ.29,00,000/-ಗಳನ್ನು ಷೇರು ಬಂಡವಾಳದಡಿಯಲ್ಲಿ ಮತ್ತು ರೂ.5,00,00,000/-ಗಳನ್ನು ಸಹಾಯಧನದಡಿಯಲ್ಲಿ ಬಿಡುಗಡೆ ಮಾಡಿರುತ್ತದೆ. ನಿಗಮವು ರೂಪಿಸಿದ ಮತ್ತು ಸರ್ಕಾರದಿಂದ ಅನುಮೋದನೆಗೊಂಡ ಕ್ರಿಯಾ ಯೋಜನೆಯಂತೆ, ಅನುದಾನದ ನಿಧಿಯನ್ನೂ ಸಹ ಬಳಸಿಕೊಂಡು ರೂ.3,18,16,300/- ಗಳನ್ನು ಸಾಲ ಮತ್ತು ನವೀಕರಣ ಯೋಜನೆಗಳಿಗೆ ಬಿಡುಗಡೆ ಮಾಡಿರುತ್ತದೆ.

During the year, the Government has released Rs.29,00,000 towards share capital and Rs.5,00,00,000 towards grants. The Company as per its action plan for the year, has sanctioned and released fresh/renewal loans amounting to Rs.3,18,16,300 by also utilizing the grant funds.

- 34 ಕಂಪನಿಗಳ ಕಾಯಿದೆ 2013ರ ಸೆಕ್ಷನ್ 135ರ ಪ್ರಕಾರ ಕಾರ್ಪೊರೇಟ್ ಸಾಮಾಜಿಕ ಜವಾಬ್ದಾರಿ ಸಮಿತಿಯ ಸಂವಿಧಾನ ಮತ್ತು ಸಿಎಸ್‌ಆರ್ ನೀತಿಗಳ ಬಹಿರಂಗಪಡಿಸುವಿಕೆಗೆ ಸಂಬಂಧಿಸಿದ ನಿಬಂಧನೆಗಳು ಈ ನಿಗಮಕ್ಕೆ ಅನ್ವಯಿಸುವುದಿಲ್ಲ.

The provisions relating to constitution of corporate social responsibility committee and disclosure of CSR policies as per section 135 of the Companies Act, 2013 are not applicable to this Company.

- 35 ನಿಗಮದ ಮೇಲೆ ಅಥವಾ ವಿರುದ್ಧವಾಗಿ ಯಾವುದೇ ವ್ಯಾಜ್ಯಗಳು ಬಾಕಿ ಇರುವುದಿಲ್ಲ ಹಾಗೂ ಇದರಿಂದಾಗಿ ಆರ್ಥಿಕ ಸ್ಥಿತಿಯ ಮೇಲೆ ಯಾವುದೇ ಪರಿಣಾಮಗಳು ಉಂಟಾಗಿರುವುದಿಲ್ಲ.

There are no pending litigations by or against the company and there is the impact of such pending litigations on the financial position of the Company is NIL

- 36 ಹಿಂದಿನ ಸಾಲಿನಲ್ಲಿ ಪ್ರಸ್ತುತ ಪಡಿಸಿದ ಅಂಕಿ ಅಂಶಗಳನ್ನು ಅಗತ್ಯಕನುಗುಣವಾಗಿ ಮರು ಸಂಗ್ರಹಿಸಿ ಮರುವರ್ಗೀಕರಿಸಲಾಗಿರುತ್ತದೆ.

Previous Year's figures are regrouped and reclassified wherever necessary to conform to the classification adopted for the current year.

- 37 ವರದಿಯಲ್ಲಿನ ಅಂಕಿ ಅಂಶಗಳನ್ನು ರೂಪಾಯಿಗೆ ಹತ್ತಿರದಲ್ಲಿ ಪ್ರಸ್ತುತ ಪಡಿಸಲಾಗಿದೆ.

Figures are rounded off to the nearest rupee.



38 ನಿಧಿಗಳ ವಿಭಜನೆ - Funds Diversion

ವರದಿಯಲ್ಲಿನ ವರ್ಷದಲ್ಲಿ ಸರ್ಕಾರದಿಂದ ಸಹಾಯಧನದ ರೂಪದಲ್ಲಿ ರೂ.5,00,00,000/- ಗಳು ಮತ್ತು ಷೇರು ಬಂಡವಾಳದಡಿಯಲ್ಲಿ ಸ್ವೀಕೃತವಾಗಿರುತ್ತದೆ. ಸದರಿ ಮೊತ್ತದಲ್ಲಿ ರೂ.3,99,62,409/- ಗಳನ್ನು (ಹಿಂದಿನ ಸಂಗ್ರಹಿತ ಮೊತ್ತವು ಸೇರಿದಂತೆ) 31-03-2021ರ ವರೆಗೆ ಸಾಲ ಮತ್ತು ಆಡಳಿತಾತ್ಮಕ ವೆಚ್ಚಗಳಿಗಾಗಿ ಬಳಸಿಕೊಳ್ಳಲಾಗಿದೆ.

During the year grant amount received is Rs.5,00,00,000/- and Rs.29,00,000.00 has been received towards capital. Out of the above there is a total sum of Rs.3,99,62,409/- has been diverted towards swayam udyoga subsidy and establishment expenses as on 31.03.2021 including accumulated Opening Balance of funds diverted.
