KARNATAKA ANTIBIOTICS & PHARMACEUTICALS LTD.

BALANCE SHEET	(` in Lakhs)	
PARTICULARS	**2018-19**	**2017-18**
ASSETS		
(1)Non-current assets		
(a) Property, Plant and Equipment (Net)	7353	7528
(b) Capital work-in-progress	849	588
(c) Investment Property (Net)	0	0
(d) Goodwill	0	0
(e) other intangible Assets	0	0
(f) Intangible assets under development	0	0
(g) Biological Assets other than bearer plants (Net)	0	0
(h) Financial Assets		
(i) Investment	1589	1428
(ii) Trade receivables	0	0
(iii) Loans	0	0
(iv) Others	0	0
Total financial assets (i to iv)	**1589**	**1428**
(h) Deferred tax assets (Net)	13	0
(i) Other non-current assets	397	203
Total non-current assets (a to i)	**10201**	**9747**
(2) Current Assets		
(a) Inventories	7779	5141
(b) Financial Assets		
(i) Investments	0	0
(ii) Trade receivables	10838	10324
(iii) Cash and cash equivalents	3129	5083
(iv) other Bank balances	683	190
(v) Loans	1896	1274
(vi) Others	0	0
Total financial assets (i to vi)	**16546**	**16871**
(c) Current Tax Assets (net)	237	159
(d) Other current assets	76	47
Total current assets (a to d)	**24638**	**22218**
Total Assets (1+2)	**34839**	**31965**

STATEMENT OF PROFIT AND LOSS	(` in Lakhs)	
PARTICULARS	**2018-19**	**2017-18**
(I) Revenue from Operations	**36261**	**35955**
(II) Other Income	248	286
(III) Total Income (I+II)	**36509**	**36241**
(IV) EXPENSES:		
(a) Cost of materials consumed	15265	13432
(b) Purchase of stock-in-trade	3125	3350
(c) Changes in inventories of finished goods, work-in-progress and stock in trade	-1193	-86
(d) Stores & Spares	81	48
(e) Power & Fuel	749	654
(f) Excise Duty	0	352
(g) Employee benefits Expense	7048	7014
(h) Other Operating Expenses	5818	6219
(i) Rent, Royalty & Cess	101	123
(j) Loss on sale of Assets/Investments	0	0
(k) Other Expenses	2185	3009
(l) Finance Cost	194	98
(m) Depreciation and amortization expense	613	477
Total Expenses (IV (a to m))	**33986**	**34338**
(V) PROFIT/(loss) BEFORE EXCEPTIONAL ITEMS (PBET) (III-IV)	**2523**	**1903**
(VI) Exceptional Items	0	0
(VII) PROFIT/(LOSS) BEFORE TAX(V-VI)	**2523**	**1903**

EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1349	1349
(b) Other Equity	16609	15628
Total equity (a + b)	**17958**	**16977**
LIABILITIES		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	975	1300
(ii) Trade payables	0	0
(iii) other financial liabilities	0	0
Total financial liabilities (i to iii)	**975**	**1300**
(b) Provisions	2521	2006
(c) Deferred tax liabilities (Net)	0	35
(d) Other non-current liabilities	0	0
Total non-current liabilities (a to d)	**3496**	**3341**
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	298	66
(ii) Trade payables	9154	7680
(iii) Other financial liabilities	1415	1540
Total financial liabilities (i to iii)	**10867**	**9286**
(b) Other current Liabilities	1490	1749
(c) Provisions	696	612
(d) Current Tax Liabilities (Net)	332	0
Total Current Liabilities (a to d)	**13385**	**11647**
Total Equity and Liabilities	**34839**	**31965**

(VIII) Tax expense:		
(1) Current tax	841	715
(2) Deferred tax	100	14
(IX) Profit/(loss) for the period from continuing operations (VII-VIII)	**1582**	**1174**
(X) Profit/Loss from discontinued operations	0	0
(XI) Tax expense of discontinued operations	0	0
(XII) Profit/Loss from discontinued operations (after Tax) (X-XI)	**0**	**0**
(XIII) Profit/Loss for the period (PAT) (IX+XII)	**1582**	**1174**
(XIV) Other Comprehensive Income		
(A) (i) Items that will not be reclassified to profit or loss	-424	396
(ii) Income tax relating to items that will not be reclassified to profit or loss	148	-138
(B) (i) Items that will be reclassified to profit or loss	0	0
(ii) Income tax relating to items that will be reclassified to profit or loss	0	0
(XV) Total Comprehensive Income for the period (XIII +XIV)	**1306**	**1432**

Important Indicators		
(i) Investment	2324	2649
(ii) Capital Employed	18933	18277
(iii) Net Worth	17958	16977
(iv) Net Current Assets	11253	10571
(v) Cost of Sales	33792	33888
(vii) Total Regular Employees (Nos.)	658	717
(viii) Avg. Monthly Emoluments per Employee(`)	89260	81520

Financial Ratios		
(i) Sales : Capital Employed (%)	191.52	194.8
(ii) Cost of Sales : Sales (%)	93.19	95.18
(iii) Salary/Wages : Sales (%)	19.44	19.7
(iv) Net Profit : Net Worth (%)	8.81	6.92
(v) Debt : Equity	0.05	0.08
(vi) Current Ratio	1.84	1.91
(vii) Trade Recievables : Sales (%)	29.89	29
(viii) Total Inventory : Sales (%)	21.45	14.44