" No Loty.



भारतीय लेखा तथा जेखापरीक्षा विभाग कार्यालय महालेखाकार (आर्थिक एवं राजस्व क्षेत्र लेखापरीक्षा) राजस्थान जनपथ, जयपुर—302 005

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE ACCOUNTANT GENERAL (ECONOMIC & REVENUE SECTOR AUDIT) RAJASTHAN
JANPATH, JAIPUR-302 005

दिनांक / Date <u> र ० . 1 2 . 20 19</u>

अध्यक्ष राजस्थान स्टेट इण्डस्ट्रीयल डवलपमेंट एण्ड इन्वेस्टमेंट कॉर्पोरेशन तिमिटेड, उद्योग भवन, तिलक मार्ग, जयपुर 302012

> विषय: राजस्थान स्टेट इण्डस्ट्रीयल डदलपमेंट एण्ड इन्वेस्टमेंट कॉर्पोरेशन लिमिटेड. जयपुर के वर्ष 2018-2019 के एकल एवं समेकित वित्तीय विवरणों पर नियंत्रक एवं महालेखांपरीक्षक की टिप्पणियाँ।

महोदय,

इस पत्र के साथ कम्पनी अिंदिनयम की धारा 143(6)(b) के अन्तर्गत राजस्थान स्टेट इण्डस्ट्रीयल डवलपमेंट एण्ड इन्वेस्टमेंट कॉर्पोरेशन तिमिटेड, जयपुर के 31 मार्च 2019 को समाप्त वर्ष के एकल वित्तीय विवरणों एवं कम्पनी अिंधिनियम की धारा 143(6)(b) सपिटित धारा 129(4) के अन्तर्गत राजस्थान स्टेट इण्डस्ट्रीयल डवलपमेंट एण्ड इन्वेस्टमेंट कॉर्पोरेशन लिमिटेड, जयपुर के 31 मार्च 2019 को समाप्त वर्ष के समेकित वित्तीय विवरणों गर शून्य टिप्पणी प्रमाण पत्र प्रेषित है।

उपरोक्त अवधि के वित्तीय विवरणों एवं लेखापरीक्षकों की रिपोर्ट की सात प्रतियां, जैसी कि साधारण सभा में रखी जावें तथा स्वीकृत की जावें, कृपया इस कार्यालय को शीघ्र भिजवाने का श्रंम करें।

संलग्न : उपरोक्तानुसार

अनादि मिर्ग महालेखाकार (आर्थिक एवं राजस्व क्षेत्र लेखा परीक्षा)

Phone: 0141-2385431-39 • Fax: 91-141-2385230 • E-mail: agauRajasthan2@cag.gov.in

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(6) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL STATEMENTS OF RAJASTHAN STATE INDUSTRIAL DEVELOPMENT & INVESTMENT CORPORATION LIMITED FOR THE YEAR ENDED 31 MARCH 2019

The preparation of financial statements of Rajasthan State Industrial Development & Investment for the year ended 31 March 2019 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) is the responsibility of the management of the company. The statutory auditors appointed by the Comptroller and Auditor General of India under Section 139(5) of the Act are responsible for expressing opinion on the financial statements under section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their Audit Report dated 22 November 2019.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of Rajasthan State Industrial Development & Investment for the year ended 31 March 2019 under section 143(6) (a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records.

On the basis of my supplementary audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to statutory auditors' report under section 143(6)(b) of the Act.

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

(Anadi Misra)

Accountant General (Economic & Revenue Sector Audit)

Rajasthan, Jaipur

Place:-Jaipur Date:- 20, 12, 19 COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143 (6)(b) READ WITH SECTION 129(4) OF THE COMPANIES ACT, 2013 ON THE CONSOLIDATED FINANCIAL STATEMENTS OF RAJASTHAN STATE INDUSTRIAL DEVELOPMENT & INVESTMENT CORPORATION LIMITED FOR THE YEAR ENDED 31 MARCH 2019

The preparation of consolidated financial statements of Rajasthan State Industrial Development & investment Corporation Limited for the year ended 31 March 2019 in accordance with the financial reporting framework prescribed under the Companies Act, 2013(Act) is the responsibility of the management of the company. The statutory auditors appointed by the Comptroller and Auditor General of India under section 139(5) read with section 129(4) of the Act are responsible for expressing opinion on the financial statements under section 143 read with section 129(4) of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their Audit Report dated 22 November 2019.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the consolidated financial statements of Rajasthan State Industrial Development & Investment Corporation Limited for the year ended 31 March 2019 under section 143(6)(a) read with section 129(4) of the Act. We conducted a supplementary audit of the financial statements of Rajasthan State Industrial Development & Investment Corporation Limited but did not conduct supplementary audit of the financial statements of Associate companies listed in Annexure for the year ended on that date. Further, section 139(5) and 143(6)(a) of the Act are not applicable to Mahindra World City Jaipur Limited, Rajasthan Trustee Company (P) Limited and Rajasthan Asset Management (P) Limited being private entities for appointment of their Statutory Auditor and for conduct of supplementary audit. Accordingly, Comptroller and Auditor General of India has neither appointed the Statutory Auditors nor conducted the supplementary audit of these companies. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records.

On the basis of my supplementary audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to statutory auditors' report under section 143(6)(b) of the Act.

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

(Anadi Misra) +

Accountant General (Economic & Revenue Sector Audit)

Rajasthan, Jaipur

Place:-Jaipur Date:- 26 12/2019

Annexure

List of Associate Companies of Rajasthan State Industrial Development & Investment Corporation Limited whose financial statements for the year 2018-19 were not audited by the Comptroller and Auditor General of India

Associate Companies

- 1. Rajasthan Asset Management Company (P) Limited
- 2. Rajasthan Trustee Company (P) Limited
- 3. Mahindra World City (Jaipur) Limited
- 4. Rajasthan Drugs & Pharmaceuticals Limited
- 5. Rajasthan Electronics & Instruments Limited