

Pramod & Associates

Chartered Accountants

FRN NO. 01557C

PAN NO. AABFP5652N

AUDITORS REPORT

To,
The Members,
The Rajasthan Small Industries Corporation Limited
Jaipur

We have audited the attached Balance Sheet of M/s Rajasthan Small Industries Corporation Limited. as at 31st March, 2010 and also the annexed Profit & Loss A/c and the Cash Flow Statement of the Company for the year ending on that date. These financial statements are the responsibility of the Company's Management. Our responsibility is to express an opinion on these financial statements based on our Audit. **Our comments on the said financial statements are given in Annexure A to this report.**

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those standards require that we plan & perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by Management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As required by the Companies (Auditor's Report) order, 2003 issued by the Central Government of India in terms of sub section (4A) of section 227 of the Companies Act, 1956 we enclose in the Annexure B, a statement on the matters specified in paragraphs 4 and 5 of the said order.

Further to our comments in the **Annexure A & B** referred to above, We report that :-

Signature
Date



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PAN NO. AABFP5652N

- (a) We have 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 accounts as required by the law have been kept by the company so far as appears from our examination of those books
- (c) The balance sheet and profit & loss account dealt with by this report are in agreement with the books of accounts.
- (d) In our opinion, the balance sheet and profit & loss account dealt with by this report comply with the accounting standards referred to in sub section (3C) of section 211 of the Companies Act 1956, **except**

S.N.		Particulars
1	A.S. - 28	Impairment of Assets
2	A.S. - 29	Provisions, Contingent Liabilities and Contingent Assets

- (e) This being a Government Company is exempt from the applicability of the provisions of section 274(1)(g) of the Companies Act 1956 vide General Circular No. 8/2002 dated 22.03.2002 issued by the Department of Company Affairs.
- (f) We further report that without considering observation mentioned in Para II of Annexure A of this report, the effect of which could not be ascertained on financial statements. Had the observations made by us in Part I of Annexure A of this report been considered. position would be as under:-

Rs. In Lacs

Particulars	Amount as per Financial Statements	Amount after Considering our Audit Report
Reserve & Surplus	661.48	612.94
Total Current Liabilities	5104.68	5153.22

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- (g) In our opinion and to the best of our information and according to the explanations given to us the said accounts read together notes on accounts & accounting policies and **subject to our comments given in para (f) above and Annexure A & Annexure B to this report** give the information required by the companies Act, 1956 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.
- (i) In so far as it relates to the Balance Sheet of the State of Affairs of the Company as at 31st March 2010
- (ii) In so far as it relates to the Profit and Loss Account of the loss of the Company for the year ended on that date.
- (iii) In the case of Cash Flow Statement, of the Cash flows for the year ended on that date.

**For Pramod & Associates
Chartered Accountants**


**(Abhishek Dalmia)
Partner.**

M.No. 403936

Place : Jaipur.
Date : 28.9.2010

**Pramod & Associates**

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ANNEXURE 'A' TO THE AUDIT REPORT ON THE ACCOUNTS OF THE RAJASTHAN SMALL INDUSTRIES CORPORATION LTD. FOR THE YEAR ENDED 31ST MARCH 2010.**I Observations the effect of which on Profit & Loss Account and Balance Sheet is ascertainable**

The amount of Rs. 48.54,000/- received on account of raw material assistance scheme from State Government and appearing under the head Reserve and Surplus – Revolving fund was to be returned to the Government after expiry of five years of the scheme from the financial year 1991-92. Accordingly this amount became refundable in the year 1996-97, however, the company is still showing this amount under the head Reserve and Surplus instead of Liabilities resulting into understatement of Liabilities and overstatement of Reserves & Surplus to this extent. Further concerned file of Revolving Fund is not available with the corporation and hence we are unable to verify whether any Interest is payable on such delay or not.

II Observations the effect of which could not be ascertained on Profit & Loss Account and Balance Sheet.

1. Refer Note No 8 of contingent liabilities regarding liability of Service Tax on commission on consignment Sale of Handicrafts items, in this regards it has been observed that the corporation has not made any provision for payment of Service Tax on commission on Consignment Sale of handicrafts item, in the absence of full information we are unable to quantify the effect of the same on P & L account of the corporation.
2. Internal control system & Internal Audit System continues to be extremely poor and there is a continuing failure on the part of RSIC management to correct the deficiencies in the Internal Control System & Internal Audit System, The impact of such deficiency on the Financial Statement cannot be ascertained and quantified. During the year following expenses have been incurred without any basis and beyond the power delegated to the sanctioning authority/persons made payments
 - (a) Bonus of Rs. 6,83,660/- Has been paid to employees of RSIC who are not entitled for bonus as per Bonus Act 1965
 - (b) A Sum of Rs 4,00,000/- paid to Technopark Advisor Pvt Ltd towards expenses incurred by them to lease out the



Pramod & Associates

Chartered Accountants

FRN NO. 01557C

PAN NO. AABFP5652N

Rajasthali Mall, Jaipur and debited to consultancy charges without deducting tax at source (TDS). As per contract, brokerages equivalent to 45 days gross rent for each successful transaction is to be pay to the broker and no other reimbursement was to be made but no rent has been received by the corporation and the contract has been terminated vide letter dated 7.7.10 on account of non serious efforts and mismanagement and no action taken for recovery of Rs. 4.00 Lacs

- (c) Sum of Rs. 77,427 has been debited to bank charges without any basis and approval from any appropriate authority This amount relates to cheque return of the party. However the same has been debited to party account after pointed out at the time of audit.
- (d) Work order for handling and transportation work at ICD Jodhpur and Jaipur was given to M/s. Max Logistics Pvt Ltd, Jodhpur up to 31.3.10. In the Board of Director Meeting held on 20.7.2009 the work order has been cancelled and decided to retender. The Corporation had engaged for a month to M/s. Bombay container services, Mumbai on a very lower rate without any tender and no approval had been taken form Board. After that w.e.f 10.9.2009 as explained he was asked to start work verbally as again given to M/s. Max Logistices Pvt Ltd for ICD Jodhpur on the lower rate without any basis inspite the fact that the same was defaulter, The verbal order was ratified vide letter No RSIC/EIS/2009-10/16933 dt 3.12.09. For ICD Jaipur work order was given to M/s. Sai Shipping Service, Jaipur on the rates lower than Bombay Container services without any basis. Tender was called for both the ICD's but tender was not awarded to any party and no reasons are recorded. Vide letter no RSIC/EIS/2009-10/22569-74 dt 30.3.2010 the corporation has demanded Rs. 182.00 Lacs as claim form M/s. Max Logistics pvt Ltd. The matter is still pending.
- 3 Refer note no 1 M/s. Sadhu Ram Patel & Sons (erstwhile H & T Contractor of the Corporation) has raised a claim of Rs. 3596.96 lakhs against the company against which the District Magistrate, Jaipur city has awarded a claim of Rs. 314.50 lakhs (Including Interest of Rs 108 33 lakhs) against the corporation The corporation has filed an appeal in High Court, Jaipur against the judgement of the District Magistrate, Jaipur city and Hon'ble High Court has ordered

Pramod & Associates

Chartered Accountants

FRN NO. 01557C

PAN NO. AABFP5652N

to be stayed the execution proceedings, Honorable High has passed interim relief order dt 3.9.2008 that appellant shall deposit the amount of claim awarded by arbitrator and upheld by District Judge in favour of the respondent no. 1 one i.e Rs. 2,0,2,22,423/- Out of this amount a sum of Rs. 1,12,51,827/- will be paid to Syndicate Bank on furnishing usual undertaking by Bank for restitution of the amount with interest @ 9 % in case the appeal is allowed. The rest amount will be deposited in Fixed deposit in any nationalized bank during the pendency of this appeal. In compliance of this order RSIC has deposited a sum of Rs. 1,97,37,423/- and same has been shown as advance against court order So far as amount of award relating to interest part is concerned, the same will remain stayed during the pendency of this appeal Therefore no liability has been provided against the same. Matter is sub judice and we are unable to express any opinion of its impact on the financial statements of the Corporation.

4. Refer Note No. 2 regarding claims of M/s Ganesh Container Movers Syndicate (Erstwhile H & T contractor of the corporation) of Rs. 522.82 lacs, the claim involves a number of disputes with the company. The corporation has not provided any liability against the same and the matter is under consideration of sole arbitrator. In view of this we are unable to express any opinion regarding its impact on the financial statements of the company.
5. Deductions from H&T contractor are subject to confirmation, therefore, any disagreement or dispute in this regard is not known and , therefore, its impact on financial statement cannot be ascertained.
6. Refer note No 4 - No details / confirmations are available in respect of a liability amounting to Rs. 6.72 lacs created on account of rent payable of Rajasthali Showroom situated at Cannought Place, Delhi. This amount is being credited @ Rs. 60,000/- p.a. on yearly basis since 1993-94

Further PWD had demanded Rs. 72.60 lacs as rent @ 7,20,000/- p.a. for the period 1993 to January 2003 in respect of Bikaner House, Delhi the corporation has not accepted this demand on the plea that no office of the corporation is situated at Bikaner House, Delhi and has treated Rs. 99.83/- lacs as contingent liability. In view of this, we are unable to express our opinion in respect of actual liability for rent.

Pramod & Associates

Chartered Accountants

FRN NO. 01557C

PAN NO. AABFP5652N

7. Refer Note No. 9 regarding confirmation and reconciliation of the Balance of Sundry Creditors , Outstanding Liabilities , Sundry Debtors loans and advances and others, and not reconciliation of debtors/Creditors ledger of RM and ICD Jodhpur with main ledger whose final confirmation/ reconciliation may affect our disclosure.
8. Refer Note No. 10 regarding non-reconciliation of Advance Income Tax & Income Tax Deducted at Source of Rs. 144.01 lacs (Debit) classified under Current Assets and Provision for Income Tax of Rs. 40.01 lacs (Credit) classified under Current Liabilities. In the absence of complete details and reconciliation we cannot comment on the same and its effect on financial statement is unascertainable
9. Refer Note No. 12 regarding advance of Rs. 3.20 lacs to M/S CMC Limited for software development and other work, as per representation of M/S CMC Limited they have already completed the work in Feb 2002 and M/s CMC Ltd is demanding the payment of full contract amount, however the RSIC has disputed the same. In view of this we are unable to express any opinion regarding its financial impact against the Company.
10. Refer Note No. 14 regarding non – settlement of account of M/S RSRDCC Ltd, M/S RSRDCC Ltd has done several construction works for the corporation several years ago, however the corporation has failed to properly reconcile the account and even the liabilities accepted by the RSIC have not been properly accounted for. In the absence of final reconciliation and complete details we cannot verify the same and therefore its impact on financial statements is unascertainable.
11. Refer Note No. 15 regarding Non – availability of information regarding Rs. 3,99,854/- lying in old interest payable account under the head of "Unsecured Loans", in the absence of details we cannot verify the same and therefore its impact on financial statements is unascertainable.
- 12 Refer Note No 32 regarding deduction of Rs. 3,25,851/- by SAIL out of SSI rebate for the quarter ended June 2000, the corporation has taken up the issue with SAIL for its recovery the matter is under dispute, hence we are unable to comment

Pramod & Associates

Chartered Accountants

FRN NO. 01557C

PAN NO. AABFP5652N

on recoverability of the same and its effect on financial statements is unascertainable.

13. Unutilized Grant- in Aid lying with the Company amounting to Rs. 57,65,828/- to be returned as per the terms and condition, has not yet been returned.
14. The corporation has not made any provision against LBT demand of Rs. 50.74 lacs pertaining to Rajasthan Pavilion, Delhi ,LBT demand of Rs. 93.32 lacs pertaining to Rajasthali, Jaipur LBT demand of Rs. 1.76 lacs pertaining to ICD Bhiwara and House Tax/U.B Tax demand of Rs. 4.00 lacs pertaining to Udyog Bhawan, Jaipur and Rs. 10.58 lacs to Rajasthali Jaipur. Najarana of Rs. 150.30 lacs including interest, Rs. 10.75 lacs for cost of extra land and Rs. 64.56 lacs on account of interest of lease rent. These demands have not been accepted by the corporation and it has represented the concerned department for waiver of the same. However in the absence of confirmation from concerned department for waiver of liability we cannot comment on the same. Further it has been observed that complete information regarding LBT/House Tax demand is not available with the corporation hence we cannot comment on the corporations liability in this regard.
15. As per A.S 28: Impairment of Assets " An enterprise should assess at each balance sheet date whether there is any indication that an asset may be impaired. If any physical verification report of Fixed Assets, few items have been marked as "Damaged" however no impairment loss has been provided on such assets hence the compnay has violated the provision of A.S 28.
16. Audit committee constituted as per section 292 A of the Companies Act 1956 has met only one during the year under review and has not reviewed the half yearly financial statements which is contravention of Section 292 A (6) of the Companies Act 1956.

**For Pramod & Associates
Chartered Accountants**

(Abhishek Dalmia)

Partner

M.No. 403936

Place : Jaipur
Date : 28.9.2010

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Re: M/s The Rajasthan Small Industries Corporation Limited

Annexure Referred to in our report of even date,

- (i) (a) The company has not maintained complete records in respect of fixed assets so far as all units are concerned though in some units records are maintained but these records are improper and incomplete as the value in such records are not reconciled with the books of accounts.
- (b) All the assets have been physically verified by the management during the year but have not been duly reconciled with the fixed assets records to properly ascertain the discrepancies.
- (c) During the year, the company has not disposed off any substantial / major part of the fixed assets.
- (ii) (a) The management has conducted physical verification in respect of Finished goods, stores and spares parts and raw material only at the close of the year, no such verification has been undertaken in respect of materials in transit and with others, in our opinion the frequency of physical verification needs to be increased.
- (b) In our opinion and according to the information and explanation given to us the procedure of physical verification of inventory followed by the management needs augmentation
- (c) In our opinion and according to the information and explanation given to us and on the basis of our examination of the records of inventory, the company is maintaining proper records of inventory. The discrepancies noticed on physical verification of inventory as compared to book records were not material and have been properly dealt with in the books of accounts except non-adjustment of Rs. 2.30 lacs pertaining to shortages detected during the year 1972-73 to 1998-99, Further no confirmation is available for goods lying with others of Rs. 0.16 lacs and goods in transit of Rs. 0.21 lacs from many years. Looking to age factor the realisability of goods in transit is doubtful for which no provision has been made in accounts.
- (iii) (a) According to the Information & Explanation given to us, the company has not granted or taken any loan to / from the parties listed in the register maintained under Section 301 of the Companies Act, 1956 .
- (b) Since the company has not taken or granted any loan to / from the parties listed in the register maintained under Section 301 of the Companies Act 1956 hence Clause (iii) - (b),(c),(d),(e),(f) & (g) of the order is not applicable to the corporation.

Pramod & Associates

Chartered Accountants

FRN NO. 01557C

PAN NO. AABFP5652N

- (iv) In our opinion and according to the information and explanations given to us, the corporation does not have adequate internal control system commensurate with the size of the company and the nature of its business with regard to purchases of inventory and fixed assets and with regard to the sale of goods and services and there is a continuing failure to correct major weaknesses in Internal Controls,
- (v) (a) According to the information and explanation given to us, we are of the opinion that the company has not entered into any transaction that need to be entered in the register maintained under Section 301 of the Companies Act, 1956.
- (b) In our opinion and according to the information and explanation given to us, we are of the opinion that the company has not entered into any transaction that need to be entered in the register maintained under Section 301 of the Companies Act, 1956, hence question of reasonability of prices does not arise.
- (vi) The company has not accepted any deposits from the public within the meaning of Section 58A & 58AA or any other relevant provisions of the Companies Act 1956.
- (vii) In our opinion, the company's internal audit system is grossly deficient looking to the size and nature of its business. According to information and explanation given to us internal audit has not been done during the year
- (viii) According to the information & explanation given to us the Central Government has not prescribed the maintenance of cost records under Section 209 (1)(d) of the Companies Act, 1956 in respect of the products manufactured by the company.
- (ix) (a) To the best of our knowledge and information obtained and verifications made, we report that the company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty, cess and other material statutory dues applicable to it. Further according to the information & explanation given to us, no undisputed amounts payable in respect of aforesaid dues were outstanding as at 31st March 2010 for a period of more than six months from the date they become payable except :
1. Service Tax on commission on consignment Sale of Handicrafts items- Amount unascertainable
 2. Old Provident fund amounting to Rs.48,646/- for which no information is available
 3. Old Sales Tax amounting to Rs.51,841/- & CST of Rs. 2531/- for which no information is available.

Pramod & Associates

Chartered Accountants

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PAN NO. AABFP5652N

4. The company is not regular in payment of LBT demand, Lease rent tax, House Tax and other demand as per the corporation following undisputed amount is payable as on 31.3.2010 (Including interest and penalty as per demand)

Name of Statue	Nature of dues	Amount in lacs	Period to which the amount relates
(Undisputed) Lease rent (including int.) ((A) ICD Bhiwadi	196.05	April 1999 to Mar-10
	(B) Rajasthali Jaipur	119.43	25.10.97 to March-10
House Tax / U.D Tax and other demands	(A) RSIC, HO, Jaipur	4.00	April-74 to March-03
	(B) Rajasthali Jaipur (2.92 + 7.66 lacs)	10.58	April 2003 to March -2010
Najrana	(C) Rajasthali Jaipur	150.30	
Demand for excess land	(D) Rajasthali Jaipur	10.75	
		491.11	

Further it has been observed that complete information regarding LBT/House Tax demand is not available with the corporation hence we cannot comment on the same.

5. Income Tax accounts of the corporation are under reconciliation and exact information about the demands raised by the Income Tax department for various years and its reconciliation with books of the corporation is not available with the corporation hence we are unable to comment on the same.
- (b) According to the information and explanation given to us, there are no pending statutory dues regarding Income Tax / Sales Tax / Wealth Tax / Service Tax / Custom Duty / Excise Duty / Cess which are not deposited on account of any dispute, except following disputed amounts :-

Name of dues	Amount (in Rs)	Period to which the amt. related	Form where dispute is pending
RST	17,313	1998-99	Dy. Com. (Appeals) II,
CST	36,87,038	1998-99	
CST	17,52,112	1998-99	

Pramod & Associates

Chartered Accountants

FRN NO. 01557C

PAN NO. AABFP5652N

CST	1,54,902	2004-05	Commercial Taxes , Jaipur
RST	3,72,588	2005-06	
RST	76,128	2006-07	
CST	14,93,57,095	2007-08	Company has requested to competent authority for extending the time for submission of Form "E" and required information
RST	80,15,849	2007-08	
LBT (Disputed)	A) Rajasthan pavilion Pragati Maidam New Delhi	50.74 lacs	April-96 to March-04
	B) Rajathali Jaipur & ICD Bilwara	95.08 lacs	April-1982 to Mar-03

Income Tax accounts of the corporation are under reconciliation and exact information about the demands raised by the Income Tax department for various years and its adjustment in books of accounts of the corporation is not available with the corporation hence we are unable to comment on the same.

- (x) The company has accumulated losses exceeding 50 % of its net worth as at the end of the financial year and the company has incurred Cash losses during the current and the immediately preceding financial year.
- (xi) In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of dues to a financial institution, bank or debenture holders however the corporation has defaulted in repayment of Rs. 26,66,333/- received from State Government which was due for repayment in July 2002 and interest of Rs. 5,33,320/- payable to SRF
- (xii) In our opinion and according to the information and explanation given to us, the company has not granted loans and advances on the basis of security by way of pledge of shares, debentures and other securities. Hence, the question of maintenance of records or reporting on deficiencies does not arises.
- (xiii) In our opinion, the company is not a chit fund or a nidhi / mutual benefit fund/ society. Therefore, the provisions of clause 4(xiii) of the Companies (Auditor's Report) Order, 2003 are not applicable to the company.
- (xiv) In our opinion, during the year under audit , the company did not engage in dealing or trading in shares, securities, debentures Accordingly, the provisions of clause 4(xiv) of the Companies (Auditor's Report) Order, 2003 are not applicable to the company

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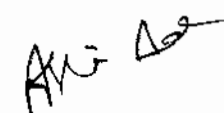
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- (xv) According to the information and explanation given to us ,the company has not given any guarantee for loan taken by others from bank or financial institution.
- (xvi) According to the information & explanation given to us, during the year under review the company has not availed any Term Loan from any Bank or Financial Institute.
- (xvii) According to the information and explanations given to us and on an overall examination of the balance sheet of the company, we report that the no funds raised on short-term basis have been used for long-term investment.
- (xviii) According to the information and explanations given to us, the company has not made preferential allotment of shares to parties and companies covered in the register maintained under section 301 of the Companies Act, 1956, during the year and hence the question of whether the price at which shares have been issued is prejudicial to the interest of the company does not arises.
- (xix) According to the information and explanations given to us, the company has not issued any debentures.
- (xx) According to the information and explanation given to us the company has not raised any money from Public Issue during the year hence the question of disclosure and verification of end use of such money does not arise.
- (xxi) According to the information and explanations given to us, no fraud on or by the company has been noticed or reported during the course of our audit.

For Pramod & Associates
Chartered Accountants


(Abhishek Dalmia)
Partner
M.NO 403936

Place: Jaipur
Date 28.9.2010

Addendum to the Directors Explanatory note on the Auditor's Report to the Share Holders

(a) (b) (c) (d) (e) (g) Needs no Comments (f) as explained in the addendum to Annexure 'A'

Annexure 'A' to the Audit Report on the accounts of The Rajasthan Small Industries

Corporation Ltd. for the year ended 31st March 2010.

- I 1. Noted
- II 1. Note has given in schedule E (B) 8
2. Noted
 - (a) Noted
 - (b) Noted
 - (c) Ratification has been made
 - (d) Matter is under investigation
3. Note has given in schedule E (C) (1)
4. Note has given in schedule E (C) (2)
5. Noted
6. Note has given in Schedule "E" (C) (4)
7. Note has given in Schedule "E" (C) (9)
8. Note has given in Schedule "E" (C) (10)
9. Note has given in Schedule "E" (C) (12)
10. Note has given in Schedule "E" (C) (14)
11. Note has given in Schedule "E" (C) (15)
12. Note has given in Schedule "E" (C) (32)
13. Noted
14. Note has given in Schedule "E" (B) (1)
15. Noted
16. Noted


DR. MLK DEVARAJAN
Chairman & Managing Director


RAJHUNS UPADHYAYA
Director

**Addendum to the Directors Explanatory note on the Auditor's Report to the Share Holders
Annexure 'I' to the Audit Report on the accounts of The Rajasthan Small Industries
Corporation Ltd. for the year ended 31st March 2010.**

Annexure I to the Auditor Report

- i. Needs no Comments
- ii. Needs no Comments
- iii. Needs no Comments
- iv. Needs no Comments
- v. Needs no Comments
- vi. Needs no Comments
- vii. Noted
- viii. Needs no Comments
- ix. Needs no Comments
- x. Needs no Comments
- xi. Needs no Comments
- xii. Needs no Comments
- xiii. Needs no Comments
- xiv. Needs no Comments
- xv. Needs no Comments
- xvi. Needs no Comments
- xvii. Needs no Comments
- xviii. Needs no Comments
- xix. Needs no Comments
- xx. Needs no Comments
- xxi. Needs no Comments


DR. M.K. DEVARAJAN
Chairman & Managing Director


RAJHUNS UPADHYAYA
Director

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 619(4) OF THE COMPANIES ACT, 1956 ON THE ACCOUNTS OF RAJASTHAN SMALL INDUSTRIES CORPORATION LIMITED, JAIPUR FOR THE YEAR ENDED 31 MARCH 2010.

The preparation of financial statements of Rajasthan Small Industries Corporation Limited, Jaipur for the year ended 31 March 2010 in accordance with the financial reporting framework prescribed under the Companies Act, 1956 is the responsibility of the management of the company. The statutory auditors appointed by the Comptroller and Auditor General of India under Section 619(2) of the Companies Act, 1956 are responsible for expressing opinion on these financial statements under section 227 of the Companies Act, 1956 based on independent audit in accordance with the auditing and assurance standards prescribed by their professional body, the Institute of Chartered Accountants of India. This is stated to have been done by them vide their Audit Report dated 29.09.2010.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit under section 619(3) (b) of the Companies Act, 1956 of the financial statements of Rajasthan Small Industries Corporation Limited, Jaipur for the year ended 31 March 2010. 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 audit nothing significant has come to my knowledge

which would give rise to any comments upon or supplement to Statutory Auditors report under section 619(4) of the Companies Act, 1956.

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

Meenakshi

(Meenakshi Sharma)
Accountant General (C.& R. Audit)
Rajasthan, Jaipur

Place:-Jaipur

Date:- 25.11.10