

KERALA FEEDS LIMITED

CIN: U15331KL1995SGC009521
KALLETUMKARA, THRISSUR - 680683

BALANCE SHEET AS AT 31ST MARCH 2020

PARTICULARS	Note No	Amount ₹ in Lakhs		Amount ₹ in Lakhs	
		AS AT 31.3.2020		AS AT 31.3.2019	
I. EQUITY AND LIABILITIES					
1. Share holder's funds					
a. Share capital	4	3,865.50		3,865.50	
b. Reserves & surplus	5	-4,262.16	-396.66	290.23	4,155.73
2. Share application money pending Allotment					
		1,400.00	1,400.00		
3. Non - Current liabilities					
a. Long term borrowings	6	1,621.59		2,246.73	
b. Deferred tax liabilities (Net)	7	16.88		16.88	
c. Other long term liabilities	8	209.68		215.52	
d. Long term provisions	9	797.01	2,645.16	750.10	3,229.23
4. Current Liabilities					
a. Short-term borrowings		-		-	
a. Trade payables	10	8,615.75		6,135.45	
b. Other current liabilities	11	5,834.43		4,931.50	
c. Short- term provisions	12	1,052.01	15,502.19	1,100.68	12,167.63
TOTAL			19,150.68		19,552.59
II. ASSETS					
1. Non-current assets					
a. Fixed assets					
i. Tangible assets	13	3,879.27		4,426.50	
ii. Intangible assets	13	0.29		0.56	
iii. Capital work-in progress	13	7,108.12	10,987.68	6,871.64	11,298.69
iv. Intangible assets under development		0.00		0.00	
b. Non- Current Investments		0.00	-	0.00	-
c. Deferred tax assets (Net)	7	0.00	-	0.00	-
b. Long-term Loans and Advances	14	1,738.96	1,738.96	1,316.49	1,316.49
c. Other non-current assets		-	-	-	-
2. Current assets					
a. Current investments					
a. Inventories	15	1,952.99		3,778.85	
b. Trade receivables	16	3,341.59		2,019.71	
c. Cash and cash equivalents	17	620.33		263.98	
d. Short-term loans and advances	18	233.18		360.02	
e. Other current assets	19	275.94	6,424.04	514.84	6,937.40
TOTAL			19,150.68		19,552.59
Significant accounting policies	3				
Additional information	30				
For and on behalf of Board of Directors					
Sd/- Vidya Unnikrishnan Company Secretary	Sd/- Rajasekharan.K.N. Manager Finance	Sd/- Dr.B.Sreekumar Managing Director DIN:01688985	Sd/- Shri.K.Sreekumar Chairman DIN:0009471420		
Place: Kallettumkara Date: 21.02.2022	As per our report of even date attached				
For C.M.Joseph & Associates Chartered Accountants F.R.No 006408S					
Place: Ernakulam Date: 21.02.2022 UDIN:22202800ADKCHG5532	Sd/- C.M.JOSEPH, FCA, DISA (ICAI) Managing Partner Membership Number: 202800				



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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2020

Particulars	Amount ₹ in Lakhs	Amount ₹ in Lakhs
	For the year ended 31 March 2020	For the year ended 31 March 2019
A. Cash Flow from Operating Activities		
Net Profit /(Loss) before taxation and extra ordinary items	(2,617.18)	(490.92)
Adjustment for:		
Depreciation	591.68	710.02
Interest and Finance Charges	306.38	330.76
Loss/(Profit) on sale/disposal of assets	-	-
Interest on deposit from Banks and other Interest	(14.70)	(10.87)
Operating Profit before working capital changes	(1,733.81)	539.00
Adjustments for		
Trade receivables, loans & advances and other current assets	(1,378.67)	(773.88)
Inventories	1,825.86	(550.15)
Trade payables, other current liabilities and provisions	2,480.12	2,104.08
Cash generated from operations	1,193.50	1,319.04
Income tax paid(Net of refunds)	-	69.94
Cash flow before extraordinary item	1,193.50	1,388.98
Extraordinary item	-	-
Net Cash from operating activities	(A) 1,193.50	1,388.98
B. Cash Flow from Investing Activities		
Purchase of fixed assets (net of Government Grants and borrowing costs capitalised)	(44.17)	(230.17)
Sale/disposal of fixed assets	-	-
Increase in Capital work in progress	(123.39)	(1,004.03)
(Increase) / decrease in earmarked fixed deposits with banks	76.21	(157.98)
Interest on deposit from banks	14.75	9.20
Net cash used in investing activities	(B) (76.61)	(1,382.97)
C. Cash Flow from Financing Activities		
Interest and Finance Charges	(419.47)	(435.93)
Proceeds/(Repayment) of bank borrowings	270.36	(50.77)
Dividend Paid (including corporate dividend tax)	-	-
Contribution from Government for Capital Projects	(535.22)	344.70
Net Cash used in financing activities	(C) (684.33)	(142.00)
Net increase/decrease in cash and cash equivalents (A+B+C)	432.56	(135.99)
Cash and cash equivalents at the beginning of the year	70.97	206.96
Cash and cash equivalents at the end of the year	503.53	70.97
Reconciliation of cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents at the end of the year as per Note 17	620.33	263.98
Less: Earmarked deposits with banks not considered as cash and cash equivalents	116.80	193.00
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)	503.53	70.97
For and on behalf of Board of Directors		
Sd/-	Sd/-	Sd/-
Vidya Unnikrishnan Company Secretary	Rajasekharan.K.N. Manager Finance	Dr.B.Sreekumar Managing Director DIN:01688985
		Shri.K.Sreekumar Chairman DIN:0009471420
Place: Kallettumkara Date: 21.02.2022		
		As per our report of even date attached For C.M.Joseph & Associates Chartered Accountants F.R.No 006408S Sd/- C.M.JOSEPH, FCA, DISA (ICAI) Managing Partner Membership Number: 202800
Place: Ernakulam Date: 21.02.2022 UDIN:22202800ADKCHG5532		



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STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2020

Particulars	Note No.	Amount ₹ in Lakhs	
		Year ended 31.3.2020	Year ended 31.3.2019
I. REVENUE			
(a) Revenue from operations	20	49,114.48	42,764.88
(b) Other Income	21	302.55	473.64
Total Revenue		49,417.03	43,238.52
II. EXPENSES		-	
(a) Cost of materials consumed	22	42,207.89	34,231.42
(b) Purchases of Stock-in-Trade	23	-	-
(b) Changes in inventories of finished goods	23	412.44	(9.49)
(c) Employee benefit expenses	24	4,105.07	3,840.37
(d) Finance costs	25	306.38	330.76
(e) Depreciation and amortisation expenses	26	591.68	710.02
(f) Other expenses	27	4,409.05	4,624.28
Total Expenses		52,032.50	43,727.36
III. Profit before exceptional and extraordinary items and tax (I - II)		(2,615.48)	(488.84)
IV. Exceptional Items		-	-
V. Profit before extraordinary items and tax (III - IV)		(2,615.48)	(488.84)
VI. Extraordinary Items		-	-
VII. Profit/(Loss) for the year (V - VI)		(2,615.48)	(488.84)
VIII. Prior period adjustments	28	(1.70)	(2.07)
IX. Profit/(Loss) before tax (VII + VIII)		(2,617.18)	(490.92)
X. Tax expenses			
(a) Current tax		-	-
(b) MAT Credit availed		-	-
(c) Deferred tax		-	-
XI. Profit/(Loss) for the period from continuing		(2,617.18)	(490.92)
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expenses of discontinuing operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (after tax) (XII - XIII)		-	-
XV. Profit/(Loss) for the year (XII + XIV)		(2,617.18)	(490.92)
XVI. Earnings per Equity Share (₹)	29		
(a) Basic		(6,770.61)	(1,269.99)
(b) Diluted		(6,770.61)	(1,269.99)
Nominal value per equity share (₹)		10,000	10,000
Significant accounting policies	3		
Additional information	30		
For and on behalf of Board of Directors			
Sd/- Vidya Unnikrishnan Company Secretary	Sd/- Rajasekharan K.N. Manager Finance	Sd/- Dr.B.Sreekumar Managing Director DIN:01688985	Sd/- Shri.K.Sreekumar Chairman DIN:0009471420
Place: Kallettumkara Date: 21.02.2022		As per our report of even date attached	
Place: Ernakulam Date: 21.02.2022 UDIN:22202800ADKCHG5532		For C.M.Joseph & Associates Chartered Accountants F.R.No 0064085 Sd/- C.M.JOSEPH, FCA, DISA (ICAI) Managing Partner Membership Number: 202800	

