

KERALA FEEDS LIMITED

CIN: U15331KL1995SGC009521

KALLETUMKARA, THRISSUR - 680683

BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS	Note No	Amount ₹ in Lakhs		Amount ₹ in Lakhs	
		AS AT 31.3.2021		AS AT 31.3.2020	
I. EQUITY AND LIABILITIES					
1. Share holder's funds					
a. Share capital	4	5,265.50		3,865.50	
b. Reserves & surplus	5	(3,951.83)	1,313.67	(7,785.11)	(3,919.61)
2. Share application money pending Allotment		0.00	0.00	1,400.00	1,400.00
3. Non - Current liabilities					
a. Long term borrowings	6	1,015.79		1,621.59	
b. Deferred Tax Liabilities (Net)	13	0.00		16.88	
c. Other long term liabilities	7	420.96		3,732.63	
d. Long term provisions	8	1,138.35	2,575.10	797.01	6,168.11
4. Current Liabilities					
a. Short-term borrowings		-		-	
a. Trade payables	9	4,403.18		8,615.75	
b. Other current liabilities	10	6,110.61		5,834.42	
c. Short- term provisions	11	2,084.64	12,598.43	1,052.01	15,502.18
TOTAL			16,487.20		19,150.68
II. ASSETS					
1. Non-current assets					
a. Property, Plant and Equipment and Intangible Assets					
i. Tangible assets	12	7,066.42		3,879.27	
ii. Intangible assets	12	0.04		0.29	
iii. Capital work-in progress	12	99.32	7,165.78	7,108.12	10,987.68
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. Deferred Tax Assets (Net)	13	371.48	371.48	0.00	0.00
b. Long-term Loans and Advances	14	2,041.62	2,041.62	1,738.96	1,738.96
2. Current assets					
a. Current investments		-		-	
a. Inventories	15	4,325.07		1,952.99	
b. Trade receivables	16	1,751.37		3,341.59	
c. Cash and cash equivalents	17	199.51		620.33	
d. Short-term loans and advances	18	193.83		233.19	
e. Other current assets	19	438.54	6,908.32	275.94	6,424.04
TOTAL			16,487.20		19,150.68
Significant accounting policies	3				
Additional information	30				
For and on behalf of Board of Directors					
<i>Sd/-</i> Vidya Unnikrishnan Company Secretary	<i>Sd/-</i> Rajasekharan.K.N. Manager Finance	<i>Sd/-</i> Dr.B.Sreekumar Managing Director DIN:01688985	<i>Sd/-</i> Shri.K.Sreekumar Chairman DIN:0009471420		
Place: Kallettumkara Date: 16.05.2022	As per our report of even date attached				
For For ABRAHAM & JOSE Chartered Accountants (F.R.No.000010S)					
Place: Ernakulam Date: 16.05.2022	<i>Sd/-</i> MUKESH.K.P Partner (M.No.214773)				

KERALA FEEDS LIMITED

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KALLETUMKARA, THRISSUR - 680683

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

Particulars	Amount ₹ in Lakhs		
	For the year ended 31 March 2021	For the year ended 31 March 2020	
A. Cash Flow from Operating Activities			
Net Profit /(Loss) before taxation	4,813.43	(2,617.18)	
Adjustment for:			
Depreciation	760.92	591.68	
Interest and Finance Charges	359.81	306.38	
Loss/(Profit) on sale/disposal of assets	-	-	
Interest on deposit from Banks and other Interest	(8.98)	(14.70)	
Operating Profit before working capital changes	5,925.18	(1,733.81)	
Adjustments for			
Trade receivables, loans & advances and other current assets	313.03	(1,378.67)	
Inventories	(2,372.08)	1,825.86	
Trade payables, other current liabilities and provisions	(5,021.94)	2,480.12	
Cash generated from operations	(1,155.81)	1,193.50	
Income tax paid(Net of refunds)	(517.91)	-	
Cash flow before extraordinary item	(1,673.72)	1,193.50	
Extraordinary item	-	-	
Net Cash from operating activities	(A) (1,673.72)	1,193.50	
B. Cash Flow from Investing Activities			
Purchase of fixed assets (net of Government Grants and borrowing costs capitalised)	(3,947.84)	(44.17)	
Sale/disposal of fixed assets	-	-	
(Increase) / decrease in Capital work in progress	7,076.05	(123.39)	
(Increase) / decrease in earmarked fixed deposits with banks	35.14	76.21	
Interest on deposit from banks	9.69	14.75	
Net cash used in investing activities	(B) 3,173.04	(76.61)	
C. Cash Flow from Financing Activities			
Interest and Finance Charges	(427.05)	(419.47)	
Proceeds/(Repayment) of bank borrowings	(1,457.95)	270.36	
Dividend Paid (including corporate dividend tax)	-	-	
Contribution from Government for Capital Projects	-	(535.22)	
Net Cash used in financing activities	(C) (1,885.00)	(684.33)	
Net increase/decrease in cash and cash equivalents (A+B+C)	(385.68)	432.56	
Cash and cash equivalents at the beginning of the year	503.53	70.97	
Cash and cash equivalents at the end of the year	117.85	503.53	
Reconciliation of cash and cash equivalents with the Balance Sheet:			
Cash and cash equivalents at the end of the year as per Note 17	199.51	620.33	
Less: Earmarked deposits with banks not considered as cash and cash equivalents	81.65	116.80	
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)	117.85	503.53	
For and on behalf of Board of Directors			
<i>Sd/-</i> Vidya Unnikrishnan Company Secretary	<i>Sd/-</i> Rajasekharan.K.N. Manager Finance	<i>Sd/-</i> Dr.B.Sreekumar Managing Director DIN:01688985	<i>Sd/-</i> Shri.K.Sreekumar Chairman DIN:0009471420
Place: Kallettumkara Date: 16.05.2022			
		As per our report of even date attached	
		For For ABRAHAM & JOSE Chartered Accountants (F.R.No.000010S)	
Place: Ernakulam Date: 16.05.2022		<i>Sd/-</i> MUKESH.K.P. Partner (M.No.214773)	

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KALLETUMKARA, THRISSUR - 680683

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2021

	Particulars	Note No.	Amount ₹ in Lakhs	
			Year ended 31.3.2021	Year ended 31.3.2020
I. REVENUE				
	(a) Revenue from operations	20	49,563.57	49,114.48
	(b) Other Income	21	289.71	305.54
	Total Revenue		49,853.28	49,420.01
II. EXPENSES				
	(a) Cost of materials consumed	22	35,053.91	42,207.89
	(b) Purchases of Stock-in-Trade	23	-	-
	(b) Changes in inventories of finished goods	23	(355.28)	412.43
	(c) Employee benefit expenses	24	4,634.21	4,105.07
	(d) Finance costs	25	359.81	306.38
	(e) Depreciation and amortisation expenses	26	760.92	591.68
	(f) Other expenses	27	4,583.52	4,412.03
	Total Expenses		45,037.09	52,035.49
III. Profit before exceptional and extraordinary items			4,816.19	(2,615.48)
IV. Exceptional Items			-	-
V. Profit before extraordinary items and tax (III - IV)			4,816.19	(2,615.48)
VI. Extraordinary Items			-	-
VII. Profit/(Loss) for the year (V - VI)			4,816.19	(2,615.48)
VIII. Prior period adjustments		28	(2.76)	(1.70)
IX. Profit/(Loss) before tax (VII + VIII)			4,813.43	(2,617.18)
X. Tax expenses				
	(a) Current tax	-	1,368.50	-
	(b) MAT Credit availed	-	-	-
	(c) Deferred tax	-	(388.35)	-
XI. Profit/(Loss) for the period from continuing			3,833.28	(2,617.18)
XII. Profit/(Loss) from discontinuing operations			-	-
XIII. Tax expenses of discontinuing operations			-	-
XIV. Profit/(Loss) from Discontinuing operations (after			-	-
XV. Profit/(Loss) for the year (XII + XIV)			3,833.28	(2,617.18)
XVI. Earnings per Equity Share (₹)		29		
	(a) Basic		7,280.00	(6,770.61)
	(b) Diluted		7,280.00	(6,770.61)
	Nominal value per equity share (₹)		10,000	10,000
	Significant accounting policies	3		
	Additional information	30		
For and on behalf of Board of Directors				
<i>Sd/-</i>	<i>Sd/-</i>	<i>Sd/-</i>	<i>Sd/-</i>	
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: 16.05.2022		As per our report of even date attached		
		For For ABRAHAM & JOSE Chartered Accountants (F.R.No.000010S)		
		<i>Sd/-</i> MUKESH.K.P. Partner (M.No.214773)		
Place: Ernakulam Date: 16.05.2022				