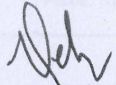
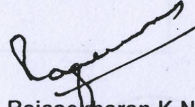


| KERALA FEEDS LIMITED   |          |                     |           |                     |
|--|----------|---------------------|-----------|---------------------|
| CIN : U15331KL1995SGC009521                                  |          |                     |           |                     |
| KALLETTUMKARA, THRISSUR                                      |          |                     |           |                     |
| BALANCE SHEET AS AT 31ST MARCH 2021 (PROVISIONAL, UNAUDITED) |          |                     |           |                     |
| (Amount ₹ in Lakhs)  |          |                     |           |                     |
| Particulars  | Note No. | As at 31 March 2021 |           | As at 31 March 2020 |
| <b>EQUITY AND LIABILITIES</b>                                |          |                     |           |                     |
| <b>Shareholders' funds</b>                                   |          |                     |           |                     |
| (a) Share capital  | 4        | 5265.50             |           | 3865.50             |
| (b) Reserves & surplus                                       | 5        | -3832.49            | 1433.01   | -4249.82            |
|  |          |                     |           | -384.32             |
| <b>Share application money pending allotment</b>             |          |                     | 0.00      | 1400.00             |
| <b>Non - Current liabilities</b>                             |          |                     |           |                     |
| (a) Long term borrowings                                     | 6        | 1356.25             |           | 2481.59             |
| (b) Deferred tax liabilities (Net)                           | 7        | 16.88               |           | 16.88               |
| (c) Other long term liabilities                              | 8        | 249.62              |           | 200.62              |
| (d) Long term provisions                                     | 9        | 986.94              | 2609.69   | 868.81              |
|  |          |                     |           | 3567.90             |
| <b>Current Liabilities</b>                                   |          |                     |           |                     |
| (a) Short-term borrowings                                    |          | 0.00                |           | 0.00                |
| (a) Trade payables   | 10       | 4792.97             |           | 8616.85             |
| (b) Other current liabilities                                | 11       | 5857.55             |           | 4959.55             |
| (c) Short- term provisions                                   | 12       | 1274.95             | 11925.47  | 1052.01             |
|  |          |                     |           | 14628.41            |
| <b>TOTAL</b>   |          |                     | 15968.17  | 19211.99            |
| <b>ASSETS</b>  |          |                     |           |                     |
| <b>Non-current assets</b>                                    |          |                     |           |                     |
| (a) Fixed assets   | 13       |                     |           |                     |
| i. Tangible assets   | 13       | 6974.40             |           | 3915.68             |
| ii. Intangible assets  | 13       | 0.00                |           | 0.28                |
| iii. Capital work-in-progress                                | 13       | 260.85              | 7235.25   | 7031.32             |
| (b) Long-term Loans and Advances                             | 14       |                     | 765.53    | 1314.60             |
| (c) Other non-current assets                                 |          |                     | 0.00      | 0.00                |
| <b>Current assets</b>  |          |                     |           |                     |
| (a) Inventories  | 15       | 4260.29             |           | 1902.92             |
| (b) Trade receivables  | 16       | 1753.45             |           | 3444.93             |
| (c) Cash and cash equivalents                                | 17       | 199.54              |           | 623.35              |
| (d) Short-term loans and advances                            | 18       | 986.96              |           | 703.02              |
| (e) Other current assets                                     | 19       | 767.15              | 7967.39   | 275.89              |
|  |          |                     |           | 6950.11             |
| <b>TOTAL</b>   |          |                     | 15,968.17 | 19,211.99           |
| Significant accounting policies                              | 3        |                     |           |                     |

  
Vidya Unnikrishnan  
Company Secretary

Place: Kallettumkara

  
Rajasekharan.K.N.  
Manager Finance

**INTERNAL AUDITOR**  
For ARGEE & CO  
Chartered Accountants

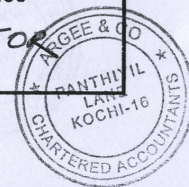
  
C.A. M. Ramapran F.C.A.  
Partner

DIN: 21019796A AAAHS 2627

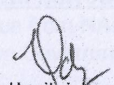
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aud: Ernakulam

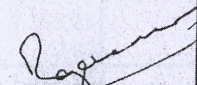
Internal Auditor.



| KERALA FEEDS LIMITED   |          |                     |                 |
|--|----------|---------------------|-----------------|
| CIN:U15331KL1995SGC009521  |          |                     |                 |
| KALLETUMKARA, THRISSUR   |          |                     |                 |
| Statement of Profit and Loss for the year ended 31 March 2021 (Provisional, Unaudited) |          |                     |                 |
|  |          | (Amount ₹ in Lakhs) |                 |
| Particulars  | Note No. | Y.E 31.03.2021      | Y.E 31.03.2020  |
| <b>I. REVENUE</b>  |          |                     |                 |
| (a) Revenue from operations  | 20       | 49063.58            | 49107.19        |
| (b) Other Income   | 21       | 238.27              | 288.73          |
| © Working Capital Assistance - Govt. of Kerala   |          | 500.00              | 0.00            |
| <b>Total Revenue (a + b)</b>   |          | <b>49801.85</b>     | <b>49395.92</b> |
| <b>II. EXPENSES</b>  |          |                     |                 |
| (a) Cost of materials consumed   | 22       | 35023.80            | 42230.47        |
| (b) Purchases of Stock-in-Trade  |          | 0.00                | 0.00            |
| (c) Changes in inventories of finished goods   | 23       | -338.67             | 435.96          |
| (d) Employee benefit expenses  | 24       | 4392.01             | 4095.14         |
| (d) Interest and Finance charges   | 25       | 351.14              | 306.38          |
| (f) Depreciation and amortisation expenses   | 26       | 750.00              | 548.00          |
| (g) Other expenses   | 27       | 4800.27             | 4383.08         |
| <b>Total Expenses (a to g)</b>   |          | <b>44978.55</b>     | <b>51999.03</b> |
| Profit before exceptional and extraordinary items and tax (I - II)                     |          | 4823.30             | -2603.11        |
| IV. Exceptional Items  |          | 0.00                | 0.00            |
| V. Profit before extraordinary items and tax( III - IV)                                |          | 4823.30             | -2603.11        |
| VI. Extraordinary Items  |          | 0.00                | 0.00            |
| VII. Profit/(Loss) for the year (V - VI)   |          | 4823.30             | -2603.11        |
| VIII. Prior period adjustments   | 28       | 1.97                | 1.72            |
| IX. Profit/(Loss) before tax (VII +VIII)   |          | 4821.33             | -2604.83        |
| X. Tax expenses  |          |                     |                 |
| (a) Current tax  |          | 1214.00             | 0.00            |
| (c) MAT Credit availed   |          | 0.00                | 0.00            |
| (b) Deferred tax   |          | 0.00                | 0.00            |
| <b>Profit/(Loss) for the period from continuing operations (IX - X)</b>                |          | <b>3607.33</b>      | <b>-2604.83</b> |
| XII. Profit/(Loss) from discontinuing operations                                       |          | 0.00                | 0.00            |
| XIII. Tax expenses of discontinuing operations   |          | 0.00                | 0.00            |
| Profit/(Loss) from Discontinuing operations (after tax) (XII - XIII)                   |          | 0.00                | 0.00            |
| XIV. Profit/(Loss) for the year (XI + XIV)   |          | 3607.33             | -2604.83        |
| XVI. Earnings per Equity Share (₹)   | 29       |                     |                 |
| (a) Basic  |          | 6850.88             | -6738.66        |
| (b) Diluted  |          | 6850.88             | -6738.66        |
| Nominal value per equity share (₹)   |          | 10000               | 10000           |
| Significant accounting policies  | 3        |                     |                 |

  
Vidya Unnikrishnan  
Company Secretary

Place: Kallettumkara

  
Rajasekharan.K.N.  
Manager Finance

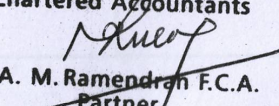
UDIN: 21019796 AAAA HS2627

(Internal Auditor)

Date: 06-09-2021

Place: Ernakulam.

For ARGEE & CO  
Chartered Accountants

  
C.A. M. Ramendran F.C.A.  
Partner

