

KERALA LIVESTOCK DEVELOPMENT BOARD LIMITED
Gokulam, Pattom, Thiruvananthapuram

BALANCE SHEET AS AT 31.03.2022
(Subject to statutory audit under the Companies Act, 2013)

| | Sch. No. | As at 31.03.2022 | | As at 31.03.2021 | |
|---|-------------|------------------------|----|------------------------|----|
| | | Rs | Ps | Rs | Ps |
| <u>SOURCE OF FUNDS</u> | | | | | |
| I. Shareholders Funds | | | | | |
| a) Share Capital | A | 7,32,57,300.00 | | 7,32,57,300.00 | |
| b) Reserves and surplus | B | 75,24,74,316.52 | | 75,37,00,289.25 | |
| TOTAL | | 82,57,31,616.52 | | 82,69,57,589.25 | |
| <u>APPLICATION OF FUNDS</u> | | | | | |
| I. Fixed Assets | | | | | |
| a) Gross Block (Less: WIP & Livestock Own & GIA) | | 1,10,19,62,179.19 | | 1,05,69,53,122.57 | |
| Less: Depreciation | | 47,50,53,535.02 | | 58,45,45,806.52 | |
| Net Block | | 62,69,08,644.17 | | 47,24,07,316.05 | |
| b) Livestock at revalued cost | | 3,05,77,443.00 | | 3,55,35,533.00 | |
| c) Capital work-in-progress | | 9,86,50,685.00 | | 9,95,63,223.00 | |
| Net Fixed Assets at cost | C | 75,61,36,772.17 | | 60,75,06,072.05 | |
| II. Investments at cost in Kerala | | | | | |
| Kerala Feeds Limited (permanent investments - unquoted) | | 60,00,000.00 | | 60,00,000.00 | |
| Investment in Joint Venture(MPI) | | 27,51,862.00 | | 27,51,862.00 | |
| III. Current Assets, Loans and Advances: | D | | | | |
| a) Inventories | | 27,49,69,280.58 | | 21,88,00,301.56 | |
| b) Sundry Debtors | | 12,30,72,591.87 | | 17,35,33,071.72 | |
| c) Cash and bank balances | | 69,26,09,180.79 | | 64,32,56,915.37 | |
| d) Loans and advances | | 8,30,33,833.92 | | 9,57,53,865.29 | |
| e) Other current assets | | 61,21,768.43 | | 93,78,141.81 | |
| | | 1,17,98,06,655.59 | | 1,14,07,22,295.75 | |
| Less: Current liabilities and provisions: | E | | | | |
| a) Current liabilities | | 86,71,60,357.64 | | 78,99,93,461.71 | |
| b) Provisions | | 25,24,98,629.60 | | 14,09,21,474.84 | |
| Net current assets (D-E) | | 1,11,96,58,987.24 | | 93,09,14,936.55 | |
| | | 6,01,47,668.35 | | 20,98,07,359.20 | |
| Deffered Tax Asset | | 6,95,314.00 | | 8,92,296.00 | |
| Branch / Divisions | | - | | - | |
| TOTAL | | 82,57,31,616.52 | | 82,69,57,589.25 | |

Notes to accounts

F

As per our tax audit report attached

For KERALA LIVESTOCK DEVELOPMENT BOARD LTD.

FOR THAJUDEEN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:004349S



[Signature]
MANAGING DIRECTOR






[Signature]
M.THAJUDEEN LL.B.MBA.FCA
(Managing Partner)
M No. 025476

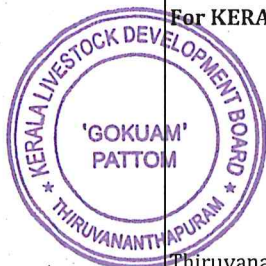
Thiruvananthapuram
02.11.2022

UDIN: 22025476BCJMDB1017

KERALA LIVESTOCK DEVELOPMENT BOARD LIMITED
Gokulam, Pattom, Thiruvananthapuram

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022
(Subject to statutory audit under the Companies Act, 2013)

| | Sch No. | Year Ended | | Year Ended | |
|---|-------------------|---|----|--|----|
| | | 31.03.2022 | | 31.03.2021 | |
| | | Rs. | Ps | Rs. | Ps |
| <u>INCOME</u> | | | | | |
| Sales | 1 | 16,14,26,969.89 | | 16,46,66,040.44 | |
| Interest received | 2 | 2,29,93,872.25 | | 3,16,43,129.86 | |
| Other receipts | 3 | 1,54,09,304.39 | | 85,33,800.09 | |
| Increase in value Frozen semen | 4 | 5,51,13,007.08 | | 3,28,78,551.28 | |
| Increase in value of seed | 5 | (1,10,876.00) | | 1,15,061.00 | |
| Increase in value of livestock | 6 | - | | - | |
| Increase in Value of Other Stock/Consumables | 7 | 11,66,847.94 | | (34,17,907.76) | |
| Depreciation on assets acquired out of grant funds written back | | 4,76,96,179.82 | | 4,39,59,897.00 | |
| TOTAL(A) | | 30,36,95,305.37 | | 27,83,78,571.91 | |
| <u>EXPENDITURE</u> | | | | | |
| Materials consumed/traded(Cost of sales) | 8 | 2,31,33,528.06 | | 2,24,61,276.65 | |
| Power, fuel, water and other utilities | 9 | 34,03,216.20 | | 39,02,447.20 | |
| Employees remuneration & benefits | 10 | 18,44,90,106.94 | | 16,66,49,919.00 | |
| Administrative and other expenses | 11 | 2,85,17,628.11 | | 2,77,61,129.85 | |
| Farm/production expenses | 12 | 78,04,460.79 | | 56,62,207.77 | |
| Depreciation (GIA and own Assets) | | 4,81,06,168.32 | | 4,44,77,660.62 | |
| Depletion in Value of Live Stock | | 20,52,834.00 | | (4,65,764.20) | |
| TOTAL(B) | | 29,75,07,942.42 | | 27,04,48,876.89 | |
| Expenses out of Grant:- | | | | | |
| Net profit / (loss) for the year | | 61,87,362.95 | | 79,29,695.02 | |
| Less: Deferred Tax | | 1,96,982.00 | | 1,79,391.00 | |
| Less: Provision for Income Tax | | 48,95,549.00 | | 19,53,165.00 | |
| Net Profit | | 10,94,831.95 | | 57,97,139.02 | |
| Notes to statement of account | F | As per our tax audit report attached | | | |
| For KERALA LIVESTOCK DEVELOPMENT BOARD LTD. | | for THAJUDEEN & ASSOCIATES CHARTERED ACCOUNTANTS FRN:004349S | | | |
|  | MANAGING DIRECTOR |  | |  | |
| Thiruvananthapuram 02.11.2022 | | | | M. THAJUDEEN LL.B, MBA, FCA. (Managing Partner) M No. 025476 UDIN: 22025476BCJMDB1017 | |



MANAGING DIRECTOR



M. THAJUDEEN LL.B, MBA, FCA.
(Managing Partner)
M No. 025476
UDIN: 22025476BCJMDB1017