

KERALA LIVESTOCK DEVELOPMENT BOARD LIMITED
Gokulam, Pattom, Thiruvananthapuram

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BALANCE SHEET AS AT 31.03.2023
(Subject to statutory audit under the Companies Act, 2013)

	Sch. No.	As at 31.03.2023		As at 31.03.2022	
		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	72,24,30,276.13		75,24,74,316.52	
TOTAL		79,56,87,576.13		82,57,31,616.52	
<u>APPLICATION OF FUNDS</u>					
I. Fixed Assets					
a) Gross Block (Less: WIP & Livestock Own & GIA)		1,11,85,29,758.78		1,10,19,62,179.19	
Less: Depreciation		67,80,20,457.41		47,50,53,535.02	
Net Block		44,05,09,301.37		62,69,08,644.17	
b) Livestock at revalued cost		2,28,85,854.00		3,05,77,443.00	
c) Capital work-in-progress		9,83,36,892.00		9,86,50,685.00	
Net Fixed Assets at cost	C	56,17,32,047.37		75,61,36,772.17	
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		34,04,56,970.47		27,49,69,280.58	
b) Sundry Debtors		14,43,35,451.07		12,30,72,591.87	
c) Cash and bank balances		54,74,13,489.43		69,26,09,180.79	
d) Loans and advances		9,66,27,773.79		8,30,33,833.92	
e) Other current assets		2,66,50,838.77		61,21,768.43	
		1,15,54,84,523.53		1,17,98,06,655.59	
Less: Current liabilities and provisions:	E				
a) Current liabilities		84,64,02,883.71		86,71,60,357.64	
b) Provisions		8,44,00,366.06		25,24,98,629.60	
Net current assets (D-E)		93,08,03,249.77		1,11,96,58,987.24	
Deferred Tax Asset		22,46,81,273.76		6,01,47,668.35	
Branch / Divisions		5,22,393.00		6,95,314.00	
TOTAL		79,56,87,576.13		82,57,31,616.52	

Notes to accounts

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As per our tax audit report attached

For KERALA LIVESTOCK DEVELOPMENT BOARD LTD.

FOR THAJUDEEN & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
FRN:004349S/S000109

MANAGING DIRECTOR

Thiruvananthapuram
31.08.2023



M. THAJUDEEN LL.B.MBA.FCA
(Designated Partner)
M No. 025476

UDIN: 23025476BGWVKV7741

KERALA LIVESTOCK DEVELOPMENT BOARD LIMITED
Gokulam, Pattom, Thiruvananthapuram

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2023
 (Subject to statutory audit under the Companies Act, 2013)

	Sch No.	Year Ended		Year Ended	
		31.03.2023		31.03.2022	
		Rs.	Ps	Rs.	Ps
<u>INCOME</u>					
Sales	1	14,66,77,000.13		16,14,26,969.89	
Interest received	2	3,15,09,916.00		2,29,93,872.25	
Other receipts	3	2,07,55,885.14		1,54,09,304.39	
Increase in value Frozen semen	4	6,31,65,540.06		5,51,13,007.08	
Increase in value of seed	5	(28,088.00)		(1,10,876.00)	
Increase in value of livestock	6	-		-	
Increase in Value of Other Stock/Consumables	7	23,50,237.83		11,66,847.94	
Depreciation on assets acquired out of grant funds written back		4,49,39,457.33		4,76,96,179.82	
TOTAL(A)		30,93,69,948.49		30,36,95,305.37	
<u>EXPENDITURE</u>					
Materials consumed/traded(Cost of sales)	8	2,99,12,291.96		2,31,33,528.06	
Power, fuel, water and other utilities	9	59,24,717.95		34,03,216.20	
Employees remuneration & benefits	10	17,95,32,991.22		18,44,90,106.94	
Administrative and other expenses	11	3,51,18,940.24		2,85,17,628.11	
Farm/production expenses	12	73,99,137.20		78,04,460.79	
Depreciation (GIA and own Assets)		4,53,68,482.57		4,81,06,168.32	
Depletion in Value of Live Stock		5,77,380.00		20,52,834.00	
TOTAL(B)		30,38,33,941.14		29,75,07,942.42	
Expenses out of Grant:-					
Net profit / (loss) for the year		55,36,007.35		61,87,362.95	
Less:Deferred Tax		1,72,921.00		1,96,982.00	
Less: Provision for Income Tax		22,59,461.00		48,95,549.00	
Net Profit		31,03,625.35		10,94,831.95	

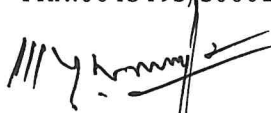
Notes to statement of account

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As per our tax audit report attached

For KERALA LIVESTOCK DEVELOPMENT BOARD LTD.

for THAJUDEEN & ASSOCIATES LLP
 CHARTERED ACCOUNTANTS
 FRN:004349S/S000109

 MANAGING DIRECTOR
Thiruvananthapuram
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 M. THAJUDEEN LL.B, MBA, FCA.
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