

NOTICE TO THE SHAREHOLDERS

The Notice is hereby given that the 35th Annual General Meeting of The Kerala Cardamom Processing and Marketing Company Limited will be held at the Registered Office of the Company at KP1/741 B-Spice House, Thekkady PO, Idukki – 685536, on Friday the 26th September 2025 at 2.30 PM to transact the following business:

Ordinary Business

1. To consider and adopt the audited financial statement of the Company for the financial year ended 31st March, 2025 along with the Directors' Report, the Secretarial Audit Report and the Statutory Auditor's Report thereon and in this regard pass the following resolution as an **Ordinary Resolution**
“**RESOLVED THAT** the audited financial statement of the Company for the financial year ended 31st March, 2025 along with the Directors' Report, the Secretarial Audit Report and the Statutory Auditor's Report laid before this meeting, be and are hereby considered and adopted.”
2. To declare dividend on equity shares for the financial year ended 31st March, 2025 and, in this regard, pass the following resolution as an **Ordinary Resolution**:
“**RESOLVED THAT** dividend at the rate of Rs.8.50/- (Eight rupees & Fifty Paise only) per equity share of Rs.10/- (Ten rupees) each fully paid-up of the Company be and is hereby declared for the financial year ended March 31st, 2025 and the same be paid as recommended by the Board of Directors of the Company, out of the profits of the Company for the financial year ended March 31st, 2025.”
3. To appoint Mr. Jerin Varughese Jacob (DIN: 09166742) as Director, who retires by rotation at the conclusion of this Annual General Meeting and being eligible, offers himself for reappointment and in this regard, pass the following resolution as an **Ordinary Resolution**:
“**RESOLVED THAT** pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Jerin Varughese Jacob (DIN: 09166742), who retires by rotation at this meeting be and is hereby re-appointed as a Director of the Company, liable to retire by rotation.”
4. To appoint Mr. Abraham Karimpanal Ittiavirah (DIN: 02974840) as Director, who retires by rotation at the conclusion of this Annual General Meeting and being

eligible, offers himself for reappointment and in this regard, pass the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Abraham Karimpanal Ittivorah (DIN: 02974840), who retires by rotation at this meeting be and is hereby re-appointed as a Director of the Company, liable to retire by rotation.”

5. To appoint Mr. Shamir Ahmed Refai (DIN: 09358767) as Director, who retires by rotation at the conclusion of this Annual General Meeting and being eligible, offers himself for reappointment and in this regard, pass the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 152 of the Companies Act, 2013, Mr. Shamir Ahmed Refai (DIN: 09358767), who retires by rotation at this meeting be and is hereby re-appointed as a Director of the Company, liable to retire by rotation.”

6. To appoint Auditors of the Company and to fix their remuneration and if thought fit, to pass with or without modification, as Ordinary Resolution:

“RESOLVED THAT subject to the provisions of Section 139, 142 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 and other applicable provisions, if any, M/s. Varma and Varma , Chartered Accountants, Ernakulam [Firm Registration No: 004532S], be and are hereby appointed as the Statutory Auditor of the Company for a term of Five consecutive years from the conclusion of this Annual General Meeting till the conclusion of the Annual General Meeting to be held for the financial year ending 2029-2030, at such remuneration and out of pocket expenses, as may be determined and recommended by the Audit Committee in consultation with the Auditors and duly approved by the Board of Directors of the Company.”

Special Business

7. To consider and if think fit, to pass, with or without modification, the following resolution as an ordinary resolution:

RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions (including any modification or re-enactment thereof), if any, of the Companies Act, 2013, consent of the members be and is hereby accorded to appoint Mr. Kumaresan Sakthivel (DIN: 06982078) who was appointed as an Additional Director with effect from 10/09/2024 under Section 161 of the Companies Act, 2013, on the Board of the Company and whose term of office ends by the conclusion of this AGM, as Director of the Company liable to retire by rotation with effect from 26.09.2025 on such terms and conditions as decided by the board of directors.

8. To consider and if think fit, to pass, with or without modification, the following resolution as an ordinary resolution:

"RESOLVED THAT pursuant to Section 161(4) of the Companies Act, 2013, and in accordance with the provisions of the Articles of Association of the Company, the appointment of Mr. Uthayakumar Manoharan (DIN: 03091585) as director to fill the casual vacancy caused by the resignation of Mr. Johny Mathew, made by the Board of Directors at their meeting held on 01.10.2024, be and is hereby approved and regularized by the members of the Company."

9. To consider and, if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 161(4) of the Companies Act, 2013 and other applicable provisions, if any, and in accordance with the Articles of Association of the Company, the appointment of Mr. Johny Sebastian Karimpanal (DIN: 10776016) as a Whole-Time Director of the Company, made by the Board of Directors to fill the casual vacancy caused by the resignation of Mr. Raghavan Guhan with effect from 01/10/2024, be and is hereby approved by the members of the Company for the remainder of the term of the said vacated office."

10. To consider and if think fit, to pass, with or without modification, the following resolution as an ordinary resolution:

"RESOLVED THAT pursuant to Section 161(4) of the Companies Act, 2013, and in accordance with the provisions of the Articles of Association of the Company, the appointment of Mr. Varkey George (DIN: 08439500) as director to fill the casual vacancy caused by the resignation of Mr. Thamanan Karunakaran Krishnasamy Suruliyandi Saharavanan, made by the Board of Directors at their meeting held on 01.10.2024, be and is hereby approved and regularized by the members of the Company.

11. To consider and if think fit, to pass, with or without modification, the following resolution as an ordinary resolution:

RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions (including any modification or re-enactment thereof), if any, of the Companies Act, 2013, consent of the members be and is hereby accorded to appoint Mr. Sethuraman Shailendran (DIN: 10776461) who was appointed as an Additional Director with effect from 01/10/2024 under Section 161 of the Companies Act, 2013, on the Board of the Company and whose term of office ends by the conclusion of this AGM, as Director of the Company, liable to retire by rotation with effect from 26.09.2025 on such terms and conditions as decided by the board of directors.

12. To consider and if think fit, to pass, with or without modification, the following resolution as an ordinary resolution:

RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions (including any modification or re-enactment thereof), if any, of the Companies Act, 2013, consent of the members be and is hereby accorded to appoint Mr.Rajan Scaria (DIN: 10804280) who was appointed as an Additional Director with effect from 30/10/2024 under Section 161 of the Companies Act, 2013, on the Board of the Company and whose term of office ends by the conclusion of this AGM as Director of the Company, liable to retire by rotation with effect from 26.09.2025 on such terms and conditions as decided by the board of directors.

13.To consider and if think fit, to pass, with or without modification, the following resolution as an ordinary resolution:

RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions (including any modification or re-enactment thereof), if any, of the Companies Act, 2013, consent of the members be and is hereby accorded to appoint Dr.Mathew Kallarackal Mathew (DIN: 10811168) who was appointed as an Additional Director with effect from 30/10/2024 under Section 161 of the Companies Act, 2013, on the Board of the Company and whose term of office ends by the conclusion of this AGM, as Director of the Company, liable to retire by rotation with effect from 26.09.2025 on such terms and conditions as decided by the board of directors.

14.To consider and if think fit, to pass, with or without modification, the following resolution as an ordinary resolution:

RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions (including any modification or re-enactment thereof), if any, of the Companies Act, 2013, consent of the members be and is hereby accorded to appoint Mr.Thathuraj Sivakumar (DIN:10813851) who was appointed as an Additional Director with effect from 30/10/2024 under Section 161 of the Companies Act, 2013, on the Board of the Company, and whose term of office ends by the conclusion of this AGM as Director of the Company, liable to retire by rotation with effect from 26.09.2025 on such terms and conditions as decided by the board of directors

15.To consider and if think fit, to pass, with or without modification, the following resolution as an ordinary resolution:

“RESOLVED THAT in accordance with the provisions of Sections 149 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013, or any amendment thereto or modification thereof, this meeting hereby approves the appointment of Mr. Methil Sreenivasan Achuthakumar (DIN: 00018643) as an Independent director of the company made by the Board of Directors at their meeting held on 10.09.2024 for a period of three years with effect from 10.09.2024,

or till such earlier date to confirm with the policy on retirement and as may be determined by any applicable statutes, rules, regulations or guidelines.”

16.To consider and if think fit, to pass, with or without modification, the following resolution as an ordinary resolution:

“RESOLVED THAT in accordance with the provisions of Sections 149 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013, or any amendment thereto or modification thereof, this meeting hereby approves the appointment of Ms. Minu Mathew (DIN: 05352861) as an Independent director of the company made by the Board of Directors at their meeting held on 24.06.2025 for a period of three years with effect from 19.07.2025, or till such earlier date to confirm with the policy on retirement and as may be determined by any applicable statutes, rules, regulations or guidelines.”

17.To form subsidiary companies for doing Hospitality Business and Online Auction Business and if thought fit, to pass with or without modification, as Ordinary Resolution:

"RESOLVED THAT pursuant to Section 186 and other applicable provisions of the Companies Act, 2013, and the rules made thereunder, the consent of the shareholders be and is hereby accorded for the incorporation of Two new companies as the subsidiaries of The Kerala Cardamom Processing and Marketing Company Limited for doing Hospitality Business and Online Auction Business”.

“RESOLVED FURTHER THAT the Board of Directors be and is hereby authorised to do and perform all such acts, deeds, and things as may be considered desirable or expedient to give effect to this resolution viz. amount of investment, number and name of the directors nominated etc..”

On behalf of The Board of Directors,

Sd/-

Uthayakumar Manoharan

(DIN: 03091585)

Chairman

T.K.S. House, 146/24,

Kanchaiammankoil Street,

Cumbum, Tamilnadu - 625 516

Thekkady
27-08-2025

NOTE:

- 1) A Statement pursuant to Section 102(1) of the Companies Act, 2013, relating to the Special Business to be transacted at the Annual General Meeting is annexed hereto
- 2) A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER. THE INSTRUMENT APPOINTING THE PROXY SHOULD HOWEVER BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN FORTY-EIGHT HOURS BEFORE THE COMMENCEMENT OF THE MEETING.

A person can act as proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the company carrying voting rights. A member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or shareholder.

- 3) In terms of Section 124 (5) read with Section 125 of the Companies Act, 2013, the dividends declared by the company, for earlier years, which remains unclaimed for a period of seven years will be transferred on due date to the Investor Education and Protection Fund (IEPF) established by the Central Government. Members who have not uncashed their dividend cheques in respect of earlier years are requested to make their claim(s) by surrendering the uncashed cheques immediately to the company.
- 4) The dividend as recommended by the board, if approved at this meeting, will be paid within 30 days from the date of declaration, to those members whose names appear in the Register of Members as on 19th September 2025.
- 5) Members are requested to notify immediately any change in their address, if any, to the company at the Registered Office.
- 6) Members are requested to lodge their email ID's along with their Name and Folio No. to company. This will enable the company to send all future communications including Annual Reports through electronic mode.
- 7) Electronic voting facility for members: -
In compliance with provisions of Section 108 of the Companies Act, 2013, and Rule 20 of the Companies (Management and Administration) Rule, 2014, the Company is pleased to provide members a facility to exercise their right to vote at 35th Annual General Meeting (AGM) by electronic means and the business may be transacted through e-Voting Service provided by Central Depository Services (India) Limited (CDSL).

The facility for voting either through electronic voting system or ballot or polling paper shall also be made available at the meeting and members attending the meeting who have not already cast their vote by remote e-voting shall be able to exercise their right at the meeting. Members who have cast their vote by remote e-voting prior to the meeting may also attend the meeting but shall not be entitled to cast their vote again.

In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.kcpmc.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.

- 8) Electronic copy of the Annual Report and the Notice of the Annual General Meeting of the company *inter alia* indicating the process and manner of e-voting along with Attendance Slip and Proxy Form are being sent to all the members whose email IDs are registered with the company for communication process, unless any member has requested for a hard copy of the same. For members who have not registered their email address, physical copies of the above documents are being sent in the permitted mode.
- 9) The Route map for easy location of the venue of the Annual General Meeting is attached.
- 10) Members may also note that the notice of the Annual General Meeting and the Annual report will also be available at the company's website www.kcpmc.com for download. The physical copies of the aforesaid documents will also be available at the company's Registered Office at Thekkady for inspection during normal business hours on working days up to the date of the AGM.
- 11) Mr. V J Joseph, V.J Joseph & Associates, Practicing Company Secretary, (FCS 7686 and COP No. 3605), Poovarani, Pala has been appointed by the board as scrutinizer for conducting the remote e-Voting process in a fair and transparent manner.
- 12) The Scrutinizer shall, with in a period not exceeding three working days from the conclusion of the e-voting unlock the votes through remote e-voting in the presence of at least two witnesses, not in the employment of the Company and make, Scrutinizer's report of the total votes cast in favor or against, if any, to the chairman of the Company.
- 13) The results declared along with the Scrutinizer's report will be placed on the Company's notice board and at the website www.kcpmc.com and on the website of E-voting Agency <https://www.cdslindia.com/evoting/EvotingInstanceAndResults.aspx> or on <https://www.evotingindia.com/noticeResults.jsp> and click on Live Instances Voting and Results.

All the resolutions, subject to receipt of requisite no. of votes, shall be deemed to be passed at the AGM scheduled to be held on 26th September 2025.

- 14) Pursuant to the provisions of Section 91 of the Companies Act, 2013, the Register of Members and the Share Transfer Books of the Company will remain closed from 20th September 2025 to 26th September 2025 (both days inclusive), for the purpose of payment of dividend.
- 15) The Statutory Registers maintained under the Companies Act, 2013 will be available for inspection during AGM to the Members attending AGM.
- 16) Pursuant to the provisions of Section 72 of the Companies Act, 2013, members may file nomination forms in respect of their physical shareholdings. Any member willing to avail this facility may submit to the Company the prescribed statutory form.
- 17) As per the provisions of Section 72 of the Companies Act, 2013 (the "Act") the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13.
- 18) Pursuant to Finance Act 2020, dividend income will be taxable in the hands of shareholders w.e.f. April 1, 2020 and the Company is required to deduct tax at source from dividend paid to shareholders at the prescribed rates. For the prescribed rates for various categories, the shareholders are requested to refer to the Finance Act, 2020 and amendments thereof. The shareholders are requested to update their PAN with the Company (in case of shares held in physical mode) and Depositories (in case of shares held in demat mode). A Resident individual shareholder with PAN and who is not liable to pay income tax can submit a yearly declaration in Form No. 15G/15H, to avail the benefit of non-deduction of tax at source, on or before September 18, 2025. Shareholders are requested to note that in case their PAN is not registered, the tax will be deducted at a higher rate of 20%.

The Instructions for shareholders for E-VOTING are as under:

- (i) The voting period begins on 23/09/2025 9 am and ends on 25/09/2025 5 pm. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 19/09/2025 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the Demat account holders, by way of a single login credential, through their Demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to

cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

(iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Companies, Individual shareholders holding securities in Demat mode are allowed to vote through their Demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their Demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of Shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	<ol style="list-style-type: none"> 1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home

	<p>page or click on https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.</p>
Individual Shareholders holding securities in demat mode with NSDL	<ol style="list-style-type: none"> 1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS” Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After

	successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022- 23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

(v) Login method for e-Voting for Physical shareholders and shareholders other than individual holding in Demat form.

1) The shareholders should log on to the e-voting website www.evotingindia.com.

- 2) Click on “Shareholders” module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) if you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	<p>Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)</p> <p>Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.</p>
Dividend Bank Details OR Date of Birth (DOB)	<p>Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.</p> <p>If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.</p>

- (vi) After entering these details appropriately, click on “SUBMIT” tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

- (ix) Click on the EVSN for the relevant 'The Kerala Cardamom Processing and Marketing Company Limited on which you choose to vote.
- (x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
 - A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - Alternatively Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; info@kcpmc.com (designated email address by

company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 022-23058738 and 022-23058542/43.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, MarathonFuturex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call on 022-23058542/43.

On behalf of The Board of Directors,
Sd/-

Uthayakumar Manoharan

(DIN: 03091585)

Chairman

T.K.S. House, 146/24,

Kanchaiammankoil Street,

Cumbum, Tamilnadu - 625 516

Thekkady

27-08-2025

**Explanatory Statement pursuant to the provisions of Section
102 of the Companies Act, 2013;**

Special business

ITEM NO. 7

The Board of Directors of the Company had appointed Mr. Kumaresan Sakthivel (DIN: 06982078) as an Additional Director of the Company with effect from 10/09/2024. In accordance with the provisions of Section 161 of Companies Act, 2013. Mr. Kumaresan Sakthivel shall hold office up to the date of the forthcoming Annual General Meeting and is eligible to be appointed as Director of the company. The Company has received notice under Section 160 of the Companies Act, 2013 from Mr. Kumaresan Sakthivel signifying his candidature as a Director of the Company.

Mr. Kumaresan Sakthivel is not disqualified from being appointed as Director in terms of Section 164 of Companies Act, 2013 and has given his consent to act as Director.

A brief profile of Mr. Kumaresan Sakthivel, including nature of his expertise, is provided in Annexure to the Notice.

None of the Directors or Key Managerial Personnel and their relatives, except Mr. Kumaresan Sakthivel, are concerned or interested (financially or otherwise) in this Resolution. The Board commends the Ordinary Resolution set out at Item no. 7 for approval of the Members.

ITEM NO. 8

The Board of Directors of the Company had appointed Mr.Uthayakumar Manoharan (DIN: 03091585) as a director appointed in casual vacancy of the Company with effect from 01/10/2024. In accordance with the provisions of Section 161 of Companies Act, 2013. Mr.Uthayakumar Manoharan shall hold office up to the date of the forthcoming Annual General Meeting and is eligible to be appointed as Director of the company. The Company has received notice under Section 160 of the Companies Act, 2013 from Mr.Uthayakumar Manoharan signifying his candidature as a Director of the Company.

Mr.Uthayakumar Manoharan is not disqualified from being appointed as Director in terms of Section 164 of Companies Act, 2013 and has given his consent to act as Director.

A brief profile of Mr.Uthayakumar Manoharan, including nature of his expertise, is provided in Annexure to the Notice.

None of the Directors or Key Managerial Personnel and their relatives, except Mr.Uthayakumar Manoharan, are concerned or interested (financially or otherwise) in this Resolution. The Board commends the Ordinary Resolution set out at Item no. 8 for approval of the Members.

ITEM NO. 9

The Board of Directors of the Company had appointed Mr.Johny Sebastian Karimpanal (DIN: 10776016) as a Whole Time Director appointed in casual vacancy of the Company with effect from 01/10/2024. In accordance with the provisions of Section 161 of Companies Act, 2013. Mr.Johny Sebastian Karimpanal shall hold office up to the date of the forthcoming Annual General Meeting and is eligible to be appointed as Whole Time Director of the company. The Company has received notice under Section 160 of the Companies Act, 2013 from Mr.Johny Sebastian Karimpanal signifying his candidature as a Director of the Company.

Mr.Johny Sebastian Karimpanal is not disqualified from being appointed as Director in terms of Section 164 of Companies Act, 2013 and has given his consent to act as Director.

A brief profile of Mr.Johny Sebastian Karimpanal, including nature of his expertise, is provided in Annexure to the Notice.

None of the Directors or Key Managerial Personnel and their relatives, except Mr.Johny Sebastian Karimpanal, are concerned or interested (financially or

otherwise) in this Resolution. The Board commends the Ordinary Resolution set out at Item no. 9 for approval of the Members.

ITEM NO. 10

The Board of Directors of the Company had appointed Mr.Varkey George (DIN: 08439500) as Director appointed in casual vacancy of the Company with effect from 01/10/2024. In accordance with the provisions of Section 161 of Companies Act, 2013. Mr.Varkey George shall hold office up to the date of the forthcoming Annual General Meeting and is eligible to be appointed as Director of the company. The Company has received notice under Section 160 of the Companies Act, 2013 from Mr. Varkey George signifying his candidature as a Director of the Company.

Mr. Varkey George is not disqualified from being appointed as Director in terms of Section 164 of Companies Act, 2013 and has given his consent to act as Director.

A brief profile of Mr. Varkey George, including nature of his expertise, is provided in Annexure to the Notice.

None of the Directors or Key Managerial Personnel and their relatives, except Mr Jojo George Pottemkulam Managing Director as brother and Mr.Varkey George, are concerned or interested (financially or otherwise) in this Resolution. The Board commends the Ordinary Resolution set out at Item no. 10 for approval of the Members.

ITEM NO. 11

The Board of Directors of the Company had appointed appoint Mr. Sethuraman Shailendran (DIN: 10776461) as an Additional Director of the Company with effect from 01/10/2024. In accordance with the provisions of Section 161 of Companies Act, 2013. Mr. Sethuraman Shailendran shall hold office up to the date of the forthcoming Annual General Meeting and is eligible to be appointed as Director of the company. The Company has received notice under Section 160 of the Companies Act, 2013 from Mr.Sethuraman Shailendran signifying his candidature as a Director of the Company.

Mr.Sethuraman Shailendran is not disqualified from being appointed as Director in terms of Section 164 of Companies Act, 2013 and has given his consent to act as Director.

A brief profile of Mr.Sethuraman Shailendran, including nature of his expertise, is provided in Annexure to the Notice.

None of the Directors or Key Managerial Personnel and their relatives, except Mr.Sethuraman Shailendran, are concerned or interested (financially or otherwise) in this Resolution. The Board commends the Ordinary Resolution set out at Item no. 11 for approval of the Members.

ITEM NO. 12

The Board of Directors of the Company had appointed appoint Mr.Rajan Scaria (DIN: 10804280) as an Additional Director of the Company with effect from 30/10/2024. In accordance with the provisions of Section 161 of Companies Act, 2013. Mr.Rajan Scaria shall hold office up to the date of the forthcoming Annual General Meeting and is eligible to be appointed as Director of the company. The Company has received notice under Section 160 of the Companies Act, 2013 from Mr.Rajan Scaria signifying his candidature as a Director of the Company.

Mr.Rajan Scaria is not disqualified from being appointed as Director in terms of Section 164 of Companies Act, 2013 and has given his consent to act as Director.

A brief profile of Mr.Rajan Scaria, including nature of his expertise, is provided in Annexure to the Notice.

None of the Directors or Key Managerial Personnel and their relatives, except Mr.Rajan Scaria, are concerned or interested (financially or otherwise) in this Resolution. The Board commends the Ordinary Resolution set out at Item no. 12 for approval of the Members.

ITEM NO. 13

The Board of Directors of the Company had appointed appoint Dr.Mathew Kallarackal Mathew (DIN: 10811168) as an Additional Director of the Company with effect from 30/10/2024. In accordance with the provisions of Section 161 of Companies Act, 2013. Dr.Mathew Kallarackal Mathew shall hold office up to the date of the forthcoming Annual General Meeting and is eligible to be appointed as Director of the company. The Company has received notice under Section 160 of the Companies Act, 2013 from Dr.Mathew Kallarackal Mathew signifying his candidature as a Director of the Company.

Dr.Mathew Kallarackal Mathew is not disqualified from being appointed as Director in terms of Section 164 of Companies Act, 2013 and has given his consent to act as Director.

A brief profile of Dr.Mathew Kallarackal Mathew, including nature of his expertise, is provided in Annexure to the Notice.

None of the Directors or Key Managerial Personnel and their relatives, except Dr.Mathew Kallarackal Mathew, are concerned or interested (financially or otherwise) in this Resolution. The Board commends the Ordinary Resolution set out at Item no. 13 for approval of the Members.

ITEM NO. 14

The Board of Directors of the Company had appointed appoint Mr.Thathuraj Sivakumar (DIN:10813851) as an Additional Director of the Company with effect from 30/10/2024. In accordance with the provisions of Section 161 of Companies Act, 2013. Mr.Thathuraj Sivakumar shall hold office up to the date of the forthcoming Annual General Meeting and is eligible to be appointed as Director of

the company. The Company has received notice under Section 160 of the Companies Act, 2013 from Mr.Thathuraj Sivakumar signifying his candidature as a Director of the Company.

Mr.Thathuraj Sivakumar is not disqualified from being appointed as Director in terms of Section 164 of Companies Act, 2013 and has given his consent to act as Director.

A brief profile of Mr.Thathuraj Sivakumar, including nature of his expertise, is provided in Annexure to the Notice.

None of the Directors or Key Managerial Personnel and their relatives, except Mr.Thathuraj Sivakumar, are concerned or interested (financially or otherwise) in this Resolution. The Board commends the Ordinary Resolution set out at Item no. 14 for approval of the Members.

ITEM NO. 15

The Board of Directors of the Company had appointed Mr.Methil Sreenivasan Achuthakumar (DIN: 00018643) as an Independent Director of the Company with effect from 10/09/2024. In accordance with the provisions of Section 149 & 152 of Companies Act, 2013 Mr.Methil Sreenivasan Achuthakumar shall hold office up to the date of the forthcoming Annual General Meeting and is eligible to be appointed as Independent Director of the company.The Company has received notice under Section 160 of the Companies Act, 2013 from Mr.Methil Sreenivasan Achuthakumar signifying his candidature as a Director of the Company.

Mr.Methil Sreenivasan Achuthakumar is not disqualified from being appointed as Director in terms of Section 164 of Companies Act, 2013 and has given his consent to act as Director.

A brief profile of Mr.Methil Sreenivasan Achuthakumar, including nature of his expertise, is provided in Annexure to the Notice.

None of the Directors or Key Managerial Personnel and their relatives, except Mr.Methil Sreenivasan Achuthakumar, are concerned or interested (financially or otherwise) in this Resolution. The Board commends the Ordinary Resolution set out at Item no. 15 for approval of the Members.

ITEM NO. 16

The Board of Directors of the Company had appointed Ms. Minu Mathew (DIN: 05352861) as an Independent Director of the Company with effect from 19/07/2025. In accordance with the provisions of Section 149 & 152 of Companies Act, 2013 Ms. Minu Mathew shall hold office up to the date of the forthcoming Annual General Meeting and is eligible to be appointed as Independent Director of the company. The Company has received notice under Section 160 of the Companies Act, 2013 from Ms. Minu Mathew signifying her candidature as a Director of the Company.

Ms. Minu Mathew is not disqualified from being appointed as Director in terms of Section 164 of Companies Act, 2013 and has given her consent to act as Director. A brief profile of Ms. Minu Mathew, including nature of her expertise, is provided in Annexure to the Notice.

None of the Directors or Key Managerial Personnel and their relatives, except Ms. Minu Mathew, are concerned or interested (financially or otherwise) in this Resolution. The Board commends the Ordinary Resolution set out at Item no. 16 for approval of the Members.

ITEM NO. 17

The Board of Directors, in its meeting held on 27.08.2025, considered and approved the proposal to form subsidiary companies in India. The new entities are intended to do Hospitality Business and Online Auction Business.

The Board believes that incorporating the separate subsidiaries will;

Allow for a dedicated business unit to focus solely on the newbusiness verticals,

Help mitigate risks by providing limited liability for the parent company, The Kerala Cardamom Processing and Marketing Company Limited,

Streamline operations and improve resource allocation for the new business vertical.

The Board of Directors would be authorised to take the decisions regarding the amount of investment in subsidiary companies.

Interest of Directors and Key Managerial Personnel

Some directors would be proposed the positionof a director in the new subsidiaries and other than those directors, none of the directors, key managerial personnel, or their relatives are financially or otherwise interested in the resolution.

ANNEXURE TO THE NOTICE

DETAILS OF DIRECTORS RETIRING BY ROTATION/ SEEKING APPOINTMENT / RE-APPOINTMENT AT THE ENSUING ANNUAL GENERAL MEETING

Mr. Jerin Varughese Jacob (DIN:09166742)	
Age	42
Qualification	Post Graduate/Equivalent
Experience	Vast administrative experience
Terms and conditions of appointment	Mr. Jerin Varughese Jacobwho isretiring by rotation at this AGM is proposed to be reappointed as a director of the company liable to retire by rotation at this meeting.
Remuneration last drawn	Rs.80000 as sitting fee
Remuneration proposed to be paid	As per existing terms and conditions

Date of first appointment on Board	28.09.2021
Shareholding in company as on March 31, 2025	7000 shares of Rs.10 each
Relationship with other Director/ Key Managerial Personnel	Not related to any director/ key managerial personnel.
Number of meetings of the Board attended during the year	8
Directorships, Memberships / Chairmanships of Committees of other Boards as on March 31, 2025	Nil

Mr. Abraham Karimpanal Ittiavirah (DIN: 02974840)	
Age	64
Qualification	Post Graduate/Master/Equivalent
Experience	Vast administrative experience
Terms and conditions of appointment	Mr. Abraham Karimpanal Ittiavirah who is retiring by rotation at this AGM is proposed to be reappointed as a director of the company liable to retire by rotation at this meeting.
Remuneration last drawn	Rs.50000 as sitting fee
Remuneration proposed to be paid	As per existing terms and conditions
Date of first appointment on Board	21.10.2021
Shareholding in company as on March 31, 2025	22900 shares of Rs. 10 each
Relationship with other Director/ Key Managerial Personnel	Not related to any director/ key managerial personnel.
Number of meetings of the Board attended during the year	5
Directorships, Memberships / Chairmanships of Committees of other Boards as on March 31, 2025	Nil

Mr. Shamir Ahmed Refai (DIN: 09358767)	
Age	68
Qualification	Graduate/Equivalent

Experience	Vast administrative experience
Terms and conditions of appointment	Mr. Shamir Ahmed Refai who is retiring by rotation at this AGM is proposed to be reappointed as a director of the company liable to retire by rotation at this meeting.
Remuneration last drawn	Rs.80000 as sitting fee
Remuneration proposed to be paid	As per existing terms and conditions
Date of first appointment on Board	21.10.2021
Shareholding in company as on March 31, 2025	7400 shares of Rs. 10 each
Relationship with other Director/ Key Managerial Personnel	Not related to any director/ key managerial personnel.
Number of meetings of the Board attended during the year	8
Directorships, Memberships / Chairmanships of Committees of other Boards as on March 31, 2025	Nil

Mr. Kumaresan Sakthivel (DIN: 06982078)	
Age	51
Qualification	XII/SSLC/High/Equivalent
Experience	Vast administrative experience
Terms and conditions of appointment	Mr. Kumaresan Sakthivel who was appointed as an Additional Director and who's term of office expires at the ensuing Annual General Meeting is proposed to be appointed as a director of the company liable to retire by rotation at this meeting.
Remuneration last drawn	Rs.30000 as sitting fee
Remuneration proposed to be paid	As per existing terms and conditions
Date of first appointment on Board	10.09.2024
Shareholding in company as on March 31, 2025	8000 shares of Rs. 10 each
Relationship with other Director/ Key Managerial Personnel	Not related to any director/ key managerial personnel.
Number of meetings of the Board	3

attended during the year	
Directorships, Memberships / Chairmanships of Committees of other Boards as on March 31, 2025	Nil

Mr.Uthayakumar Manoharan (DIN: 03091585)	
Age	72
Qualification	Graduate/Equivalent
Experience	Vast administrative experience
Terms and conditions of appointment	Mr.Uthayakumar Manoharan who was appointed as 'Director appointed in casual vacancy' and who's term of office expires at the ensuing Annual General Meeting is proposed to be appointed as a director of the company liable to retire by rotation at this meeting.
Remuneration last drawn	Rs.40000 as sitting fee
Remuneration proposed to be paid	As per existing terms and conditions
Date of first appointment on Board	01/10/2024
Shareholding in company as on March 31, 2025	30100 shares of Rs. 10 each
Relationship with other Director/ Key Managerial Personnel	Not related to any director/ key managerial personnel.
Number of meetings of the Board attended during the year	4
Directorships, Memberships / Chairmanships of Committees of other Boards as on March 31, 2025	Nil

Mr.Johny Sebastian Karimpanal (DIN: 10776016)	
Age	57
Qualification	Post Graduate/Master/Equivalent
Experience	Vast administrative experience
Terms and conditions of appointment	Mr. Johny Sebastian Karimpanal who was appointed as a Whole Time Director and who's term of office expires at the ensuing Annual General Meeting is proposed to be

	appointed as a Whole Time Director of the company not liable to retire by rotation at this meeting.
Remuneration last drawn	Rs.40000 as monthly salary & Rs.30000 sitting fee
Remuneration proposed to be paid	As per existing terms and conditions
Date of first appointment on Board	01.10.2024
Shareholding in company as on March 31, 2025	7400 shares of Rs. 10 each
Relationship with other Director/ Key Managerial Personnel	Not related to any director/ key managerial personnel.
Number of meetings of the Board attended during the year	3
Directorships, Memberships / Chairmanships of Committees of other Boards as on March 31, 2025	Nil

Mr.Varkey George (DIN: 08439500)	
Age	44
Qualification	Post Graduate/Master/Equivalent
Experience	Vast administrative experience
Terms and conditions of appointment	Mr. Varkey George who was appointed as a 'Director appointed in casual vacancy' and who's term of office expires at the ensuing Annual General Meeting is proposed to be appointed as a director of the company liable to retire by rotation at this meeting.
Remuneration last drawn	Rs.20000 as sitting fee
Remuneration proposed to be paid	As per existing terms and conditions
Date of first appointment on Board	01.10.2024
Shareholding in company as on March 31, 2025	31660 shares of Rs. 10 each
Relationship with other Director/ Key Managerial Personnel	Related to Managing Director as Brother
Number of meetings of the Board attended during the year	2
Directorships, Memberships /	Nil

Chairmanships of Committees of other Boards as on March 31, 2025	
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Mr.Sethuraman Shailendran (DIN: 10776461)	
Age	40
Qualification	Graduate/Equivalent
Experience	Vast administrative experience
Terms and conditions of appointment	MrSethuraman Shailendran who was appointed as an Additional Director and who's term of office expires at the ensuing Annual General Meeting is proposed to be appointed as a director of the company liable to retire by rotation at this meeting.
Remuneration last drawn	Rs.30000 as sitting fee
Remuneration proposed to be paid	As per existing terms and conditions
Date of first appointment on Board	01.10.2024
Shareholding in company as on March 31, 2025	5200 shares of Rs. 10 each
Relationship with other Director/ Key Managerial Personnel	Not related to any director/ key managerial personnel.
Number of meetings of the Board attended during the year	3
Directorships, Memberships / Chairmanships of Committees of other Boards as on March 31, 2025	Nil

Mr.Rajan Scaria (DIN: 10804280)	
Age	73
Qualification	Graduate/Equivalent
Experience	Vast administrative experience
Terms and conditions of appointment	Mr Rajan Scaria who was appointed as an Additional Director and who's term of office expires at the ensuing Annual General Meeting is proposed to be appointed as a director of the company liable to retire by rotation at this meeting.
Remuneration last drawn	Rs.20000 as sitting fee

Remuneration proposed to be paid	As per existing terms and conditions
Date of first appointment on Board	30.10.2024
Shareholding in company as on March 31, 2025	17200 shares of Rs. 10 each
Relationship with other Director/ Key Managerial Personnel	Not related to any director/ key managerial personnel.
Number of meetings of the Board attended during the year	2
Directorships, Memberships / Chairmanships of Committees of other Boards as on March 31, 2025	Nil

Dr.Mathew Kallarackal Mathew (DIN: 10811168)	
Age	71
Qualification	Post Graduate/in medicine
Experience	Vast administrative experience
Terms and conditions of appointment	Dr.Mathew Kallarackal Mathew who was appointed as an Additional Director and who's term of office expires at the ensuing Annual General Meeting is proposed to be appointed as a director of the company liable to retire by rotation at this meeting.
Remuneration last drawn	Rs.20000 as sitting fee
Remuneration proposed to be paid	As per existing terms and conditions
Date of first appointment on Board	30.10.2024
Shareholding in company as on March 31, 2025	16566 shares of Rs. 10 each
Relationship with other Director/ Key Managerial Personnel	Not related to any director/ key managerial personnel.
Number of meetings of the Board attended during the year	2
Directorships, Memberships / Chairmanships of Committees of other Boards as on March 31, 2025	Nil

Mr.Thathuraj Sivakumar (DIN:10813851)	
Age	65
Qualification	Graduate/Equivalent
Experience	Vast administrative experience
Terms and conditions of appointment	Mr. Thathuraj Sivakumar who was appointed as an Additional Director and who's term of office expires at the ensuing Annual General Meeting is proposed to be appointed as a director of the company liable to retire by rotation at this meeting.
Remuneration last drawn	Rs.20000 as sitting fee
Remuneration proposed to be paid	As per existing terms and conditions
Date of first appointment on Board	30.10.2024
Shareholding in company as on March 31, 2025	24060 shares of Rs. 10 each
Relationship with other Director/ Key Managerial Personnel	Not related to any director/ key managerial personnel.
Number of meetings of the Board attended during the year	2
Directorships, Memberships / Chairmanships of Committees of other Boards as on March 31, 2025	Nil

Mr.Methil Sreenivasan Achuthakumar (DIN: 00018643)	
Age	72
Qualification	Post Graduate/Master/Equivalent
Experience	Vast administrative experience
Terms and conditions of appointment	Mr.Methil Sreenivasan Achuthakumar who was appointed as an Independent Director and who's term of office expires at the ensuing Annual General Meeting is proposed to be appointed as an Independent Director of the company not liable to retire by rotation at this meeting.
Remuneration last drawn	Rs.20000 as sitting fee
Remuneration proposed to be paid	As per existing terms and conditions

Date of first appointment on Board	10.09.2024
Shareholding in company as on March 31, 2025	Nil
Relationship with other Director/ Key Managerial Personnel	Not related to any director/ key managerial personnel.
Number of meetings of the Board attended during the year	
Directorships, Memberships / Chairmanships of Committees of other Boards as on March 31, 2025	Nil

Mrs.Minu Mathew (DIN: 05352861)	
Age	62
Qualification	Graduate/Equivalent
Experience	Vast administrative experience
Terms and conditions of appointment	Mrs.Minu Mathew who was appointed as an Independent Director and who's term of office expires at the ensuing Annual General Meeting is proposed to be appointed as an Independent Director of the company not liable to retire by rotation at this meeting.
Remuneration last drawn	Rs. as sitting fee
Remuneration proposed to be paid	As per existing terms and conditions
Date of first appointment on Board	19.07.2025
Shareholding in company as on March 31, 2025	Nil
Relationship with other Director/ Key Managerial Personnel	Not related to any director/ key managerial personnel.
Number of meetings of the Board attended during the year	
Directorships, Memberships / Chairmanships of Committees of other Boards as on March 31, 2025	Nil

On behalf of The Board of Directors,
Sd/-

Uthayakumar Manoharan

(DIN: 03091585)

Chairman

T.K.S. House,146/24,

Kanchaiammankoil Street,

Cumbum, Tamilnadu - 625 516

Thekkady
27-08-2025

**THE KERALA CARDAMOM PROCESSING
AND MARKETING COMPANY LIMITED**

BALANCE SHEET AS AT 31ST MARCH, 2025

PARTICULARS	NOTE NO.	As at 31.03.2025 Rs. In lakh	As at 31.03.2024 Rs In Lakh.
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I EQUITY AND LIABILITIES

(1) SHAREHOLDERS' FUNDS

a) Share Capital	3	399.98	399.98
b) Reserves and Surplus	4	14,653.45	12,811.62
c) Money received against share warrants		-	-

(2) Share application money pending allotment

-

(3) NON - CURRENT LIABILITIES

a) Long - Term borrowings	5	238.44	33.33
b) Deferred Tax Liabilities (Net)	6	30.35	11.18
c) Other Long Term Liabilities	7	-	-
d) Long Term Provisions	8	4.49	7.50

(4) CURRENT LIABILITIES

a) Short - Term borrowings	9	807.28	699.27
b) Trade Payables			
(A) Total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	10	4,275.30	3,448.27
c) Other Current Liabilities	11	139.80	258.28
d) Short Term Provisions	12	928.51	733.85

TOTAL		21,477.60	18,403.28
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II ASSETS

(1) NON-CURRENT ASSETS

a) Property, Plant & Equipment and Intangible assets			
i) Property, Plant & Equipment	13	10,189.13	9,109.63
ii) Intangible assets	13	-	-
iii) Capital work-in-progress	13	21.79	367.16
iv) Intangible assets under development		-	-
b) Non-Current Investment	14	-	-
(c) Deferred tax assets (net)	15	-	-
d) Long-Term Loans and Advances	16	-	-
e) Other Non-Current Assets	17	11.40	1.08

(2) CURRENT ASSETS

a) Current investments	18	400.00	-
b) Inventories	19	4,132.77	2,723.52
c) Trade Receivables	20	3,795.76	4,407.20
d) Cash and Cash Equivalents	21	1,721.54	689.83
e) Short-Term Loans and Advances	22	1,205.21	1,104.85
f) Other Current Assets	23	-	-

TOTAL		21,477.60	18,403.28
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Accompanying notes 1 to 49 form part of the financial statements

As per my separate audit report of even date attached

Sd/-
UTHAYAKUMAR MANOHARAN
(DIN: 03091585)
Chairman

Sd/-
JOJO GEORGE POTTEMKULAM
(DIN: 00050344)
Managing Director

Sd/-
K T THOMAS
Chartered Accountant
Ponkunnam

27.08.2025

**THE KERALA CARDAMOM PROCESSING
AND MARKETING COMPANY LIMITED**

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH 2025

PARTICULARS	NOTE NO.	2024-2025 Rs. In lakh	2023-2024 Rs. In lakh
I Revenue from operations	24	44,160.07	35,882.62
II Other income	25	407.79	346.00
III Total Income		44,567.86	36,228.62
IV Expenses			
Purchases of Stock-in-Trade	26	39,070.01	29,148.64
Changes in Inventories of Stock-in-Trade	27	(1,409.25)	1,546.70
Employee Benefits Expense	28	689.09	540.71
Finance Costs	29	55.02	50.69
Depreciation and Amortization Expense	13	216.45	202.69
Other Expenses	30	3,214.46	2,636.48
Total Expenses		41,835.78	34,125.90
V Profit before exceptional and extraordinary items and tax		2,732.08	2,102.72
VI Exceptional Items:		-	-
VII Profit before extraordinary items and tax		2,732.08	2,102.72
VIII Extraordinary Items		-	-
IX Profit Before Tax		2,732.08	2,102.72
X Tax expense			
1) Current tax		537.00	412.00
2) Prior year's tax		(5.90)	(1.23)
3) Deferred tax Expense/(Income)		19.17	13.87
XI Profit (Loss) for the period from continuing operations		2,181.81	1,678.08
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from Discontinuing operations (after tax)		-	-
XV Profit (Loss) for the period		2,181.81	1,678.08
XVI Earnings per equity share			
1) Basic		55	42
2) Diluted		55	42

Accompanying notes 1 to 49 form part of the financial statements

Sd/-
UTHAYAKUMAR MANOHARAN
(DIN: 03091585)
Chairman

Sd/-
JOJO GEORGE POTTEMKULAM
(DIN: 00050344)
Managing Director

Sd/-
K T THOMAS
Chartered Accountant
Ponkunnam

27.08.2025

**THE KERALA CARDAMOM PROCESSING
AND MARKETING COMPANY LIMITED**

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

PARTICULARS	As at 31.03.2025 Rs. In lakh	As at 31.03.2024 Rs. In lakh
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	2,732.08	2,102.72
Adjustments:		
Depreciation/Amortization	216.45	202.69
Finance Cost	55.02	50.69
(Profit)/Loss on sale of assets (net)	(1.90)	-
Net (gain)/loss of foreign currency translation	(44.98)	(33.34)
Profit on Sale of Mutual Fund Units	(66.28)	(62.46)
Operating Profit before working capital change A	2,890.39	2,260.30
Movements in working capital:		
Increase/(decrease) in trade payable	827.03	607.77
Increase/(decrease) in Short term borrowings	108.01	699.27
Increase/(decrease) in Long term borrowings	205.11	-
Increase/(decrease) in Long term provisions	(3.01)	(23.24)
Increase/(decrease) in Short term provisions	9.66	3.41
Increase/(decrease) in other current liabilities	(122.45)	83.98
Decrease/(increase) in trade receivables	611.44	(1,007.34)
Decrease/(increase) in inventories	(1,409.25)	1,546.70
Decrease/(increase) in long term loans and advances	(10.32)	1.44
Decrease/(increase) in short term loans and advances	(100.35)	(165.42)
Net Decrease/(increase) in working capital B	115.88	1,746.57
Cash generated from/(used in) operations A+B	3,006.27	4,006.87
Direct Taxes paid (net of refunds)	(406.10)	(428.77)
Net cash flow from/(used in) operating activities	2,600.17	3,578.09
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(951.69)	(3,082.30)
Proceeds from sale of fixed assets / Subsidies	3.00	10.24
Purchase of short term liquid funds	(26,220.00)	(17,010.83)
Redemption of short term liquid funds	25,886.28	17,073.28
Net cash flow from/(used in) investing activities	(1,282.41)	(3,009.60)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance cost paid	(55.02)	(50.69)
Dividend paid	(276.01)	(217.73)
Net cash flow from/(used in) financing activities	(331.03)	(268.42)
Net increase/(decrease) in cash and cash equivalents	986.72	300.08
Cash and cash equivalents as at the beginning of the Year	689.83	356.42
Net gain/(loss) of foreign currency translation	44.98	33.34
Cash and cash equivalents as at the end of the Year	1,721.54	689.83

Sd/-
UTHAYAKUMAR MANOHARAN
(DIN: 03091585)
Chairman

Sd/-
JOJO GEORGE POTTEMKULAM
(DIN: 00050344)
Managing Director

Sd/-
K T THOMAS
Chartered Accountant
Ponkunnam

27.08.2025

Notes forming part of the financial statements for the year ended 31.03.2025	As at 31.03.2025 Rs. In lakh	As at 31.03.2024 Rs. In lakh
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NOTES ON FINANCIAL STATEMENTS

1) COMPANY INFORMATION

THE KERALA CARDAMOM PROCESSING AND MARKETING COMPANY LIMITED was incorporated on 22/03/1990. The company is primarily engaged in the business of Fertiliser & Plant Protection Chemicals Trading, Cardamom Trading, Cardamom Auction, Cardamom Plantation and Sheet Rubber Trading.

2) BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

The significant Accounting Policies followed by the company are as stated below:

2.1 Basis of Preparation

The Accounts have been prepared to comply in all materials aspects with applicable accounting principles in India, the Accounting Standards issued by the Institute of Chartered Accounts of India and the Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 and the provisions of the Act (to the extent notified). Accounting policies not specifically referred to otherwise are consistent and in consonant with generally accepted accounting principles followed by the company. The Financial Statements are prepared on historical cost convention except in the case of Fixed Assets being Free Hold Land acquired prior to 31.03.1996 which was revalued during the year 1996-1997. These Statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India and in compliance with the provisions of the Companies Act 2013 and the Accounting Standards as specified in the Companies (Accounting Standard) Rules, 2006.

2.2 Use of Estimates

The preparation of the financial statements requires use of estimates and assumptions that affect the reported amount of assets and liabilities as at the Balance Sheet date, reported amount of income and expenses during the reporting period and disclosure of contingent liabilities as at that date. The estimates and assumptions used in these financial statements are based upon the management evaluation of the relevant facts and circumstances as of the date of the financial statements. Management believes that these estimates and assumptions used are prudent and reasonable. Future results may vary from these estimates.

2.3 Amendments to Schedule III of the Companies Act, 2013

Ministry of Corporate Affairs (MCA) issued notifications dated 24th March, 2021 to amend Schedule III of the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting 1st April, 2021 and applied to the standalone financial statements as required by Schedule III.

2.4 Significant Accounting Policies

The significant accounting policies used in preparation of the standalone financial statements are as under.

a). Property, Plant and Equipment & Depreciation

Property, Plant and Equipment are stated at historical cost less accumulated depreciation. Costs directly attributable to acquisition are capitalised until the property, plant and equipment are ready for use, as intended by the management.

Subsequent expenditures relating to property, plant and equipment are capitalised only when it is probable that future economic benefits associated with them will flow to the Company and the cost of the expenditure can be measured reliably. Repairs and Maintenance costs are recognised in the Statement of Profit and Loss when they are incurred.

Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the same is derecognized.

Depreciation is calculated on pro rata basis on WDV method based on estimated useful life prescribed under Schedule II of the Companies Act, 2013. Freehold land is not depreciated.

Biological Assets - The Cardamom Plants (Bearer Plants) planted by the company in its estates are considered as Biological Assets and its cost, valuation and impairment are recognised based on the accounting principles and standards generally accepted for it.

Notes forming part of the financial
statements for the year ended 31.03.2025

As at
31.03.2025
Rs. In lakh

As at
31.03.2024
Rs. In lakh

The useful life of Property, Plant and Equipments is as follows

Asset	Useful life of assets (Yrs)	Amount (WDV) Rs. in Lakhs
1.Biological Assets	14	52.88
2.Buildings		
	60	699.08
	58	132.57
	56	306.35
	54	456.73
	50	3.95
	48	78.16
	47	81.24
	39	0.77
	38	1.51
	34	0.76
	33	40.13
	31	0.45
	29	0.32
	26	257.48
	3	0.55
	1	11.11
	0	0.54
Total		2071.70
3.Computers and Data Processing Units		
	3	19.79
	2	1.07
	1	1.34
	0	3.02
Total		25.22
4.Furniture & Electrical Fittings		
	10	55.97
	9	9.13
	8	0.19
	7	1.21
	6	9.92
	5	1.74
	4	0.16
	0	1.20
Total		79.53
5.Motor Cycles		
	10	2.14
	8	0.76
	7	0.61
	4	0.41
	0	0.07
Total		4.00

6.Motor Vehicles		
	8	58.29
	7	29.83
	6	5.28
	5	16.35
	4	3.36
	3	1.01
	2	7.25
	1	1.03
	0	2.25
Total		124.65
7.Office Equipments		
	4	1.63
	3	0.66
	2	0.06
	1	0.04
Total		2.40
8.Plant & Machinery		
	15	250.39
	14	5.43
	13	9.36
	12	1.42
	11	147.74
	10	101.22
	9	9.36
	8	0.55
	7	1.93
	6	9.27
	5	0.07
	3	2.35
	1	0.04
	0	1.36
Total		540.49

Capital work-in-progress comprises of property, plant and equipment that are not ready for their intended use at the end of reporting period and are carried at cost comprising direct costs, related incidental expenses, other directly attributable costs.

b) Contingencies and Events occurring after the Balance Sheet date- There has been no contingencies or events after the Balance Sheet date affecting the operation/financial results of the company.

c) Inventories

The Company being a Trading / Plantation Company, only Stock-in- Trade and stock of Plantation Produce (Cardamom) are there. These are valued at cost or net realisable value whichever is lower. The Cost is arrived on Weighted Average cost basis.

d) Cash Flow Statement

The Cash Flow Statement is prepared in accordance with the indirect method stated in Accounting Standard 3 on Cash Flow Statement and presents the cash flows by operating, investing and financing activities.

e) Revenue and Expenditure Recognition

Revenue is recognised and expenditure is accounted for on their accrual, except in the case of credit notes received for special discounts, price difference, reimbursement of sales promotional expenses etc. and export incentives which are accounted in the year of receipt / realisation. The Company is also an auctioneer of cardamom licensed by the Spices Board. The turnover of the Company excludes the auction turnover. Only the commission earned as auctioneer is recognised in the revenue.

f) Employee Benefits – Post Employment**i) Provident Fund**

The Company is registered with the Regional Provident Fund Commissioner, for Provident Fund benefits and is contributing to the fund as per prescribed Law at a specified percentage of salary. The Contribution to the Fund is accounted on accrual basis.

ii) Gratuity

Gratuity Payment is administered under a Group Gratuity Policy scheme with Life Insurance Corporation of India (LIC) managed by a separate trust created for the purpose and is administrated as a Defined Benefit Plan. The annual contribution as intimated by the Administrator is paid by the company. The accrued Gratuity is ascertained as per actuarial valuation based on projected unit credit method. During the year Company has Contributed Rs. 33.22 lakh (Previous Year Rs. 47.96 lakh) to the Fund. Based on the Present Value of Obligations/Plan Assets as on 31-03-2025 received from the LIC Rs. 30.21lakh (Previous Year Rs. 24.72 lakh) is charged off in the Profit & Loss Account and Rs.4.49 lakh (Previous Year Rs. 7.50 lakh) is disclosed under Long Term Liabilities in the Balance Sheet.

iii) Leave salary included in the Salary structure is paid every year.

Disclosure as required by ACCOUNTING STANDARD 15

Particulars	Amount in Lakhs	
	31.03.2025	31.03.2024
1. Assumption		
For Policy No :603000124		
Discount Rate	7.25%	7.25%
Salary Escalation	8.00%	8.00%
For Policy No :603001501		
Discount Rate	7.25%	7.25%
Salary Escalation	8.00%	8.00%
2. Changes in present value of Obligation:-		
Present value of obligations as at beginning of year	231.66	211.20
Interest cost	16.80	15.31
Current Service Cost	13.81	12.76
Benefits Paid	(17.95)	(16.78)
Actuarial (gain)/loss on obligations	15.78	9.17
Present value of obligations as at end of year	260.09	231.66
3. Changes in fair value of plan assets :-		
Fair value of plan assets at beginning of year	224.17	180.46
Expected return on plan assets	16.17	12.53
Contributions	33.22	47.96
Benefits Paid	(17.95)	(16.78)
Actuarial gain/(loss) on Plan assets	NIL	NIL
Fair value of plan assets at the end of year	255.60	224.17
4. Fair value of plan assets:-		
Fair value of plan assets at beginning of year	224.17	180.46
Actual return on plan assets	16.17	12.53
Contributions	33.22	47.96
Benefits Paid	(17.95)	(16.78)
Fair value of plan assets at the end of year	255.60	224.17
Funded status	(4.49)	(7.50)
Excess of Actual over estimated return on plan assets	NIL	NIL

(Actual rate of return = Estimated rate of return as ARD falls on 31st March)		
5. Actuarial Gain/Loss recognized:-		
Actuarial (gain)/ loss on obligations	(15.78)	(9.17)
Actuarial (gain)/ loss for the year - plan assets	NIL	NIL
Actuarial (gain)/ loss on obligations	15.78	9.17
Actuarial (gain)/ loss recognized in the year	15.78	9.17
6. Amounts to be recognized in the Balance Sheet :-		
Present value of obligations as at the end of year	260.09	231.66
Fair value of plan assets as at the end of the year	255.60	224.17
Funded status	(4.49)	(7.50)
Net asset/(liability) recognized in balance sheet	(4.49)	(7.50)
7. Expenses Recognised in statement of Profit and Loss:-		
Current Service cost	13.81	12.76
Interest Cost	16.80	15.31
Expected return on plan assets	(16.17)	(12.53)
Net Actuarial (gain)/ loss recognized in the year	15.78	9.17
Expenses recognised in statement of Profit and Loss	30.21	24.72
Last year amount recognised during the current year (Due to introduction of new scheme)	Nil	Nil
Total amount recognised in statement of Profit and Loss	30.21	24.72

g) Foreign Currency Transactions

Foreign currency transactions are recorded, on initial recognition, by applying to the foreign currency amount the exchange rate at the date of the transaction. Foreign currency monetary items are reported using the closing rate. Non-monetary items, which are carried in terms of historical cost denominated in foreign currency, are reported using the exchange rate at the date of the transaction. Exchange differences arising on the settlement of monetary items or on reporting an enterprise's monetary items at rates different from those at which they were initially recorded during the period, or reported in previous financial statements, are recognized as income or as expenses in the period in which they arise. Transactions in foreign currency are accounted at exchange rate prevailing on the date of transaction. Monetary assets relating to foreign currency transaction outstanding at the end of the year are translated at the exchange rate prevailing as on the date of the Balance Sheet. Exchange differences are accounted in the year of actual realisation/payment.

h) Segment Reporting

Segment Reporting is made based on the number of segments identified by the Management, as per the requirements of Accounting Standard 17. The company has 5 business segments. The Export turnover is not very significant in the contest of the total turnover. As such there are no reportable geographical segments.

i) Related Party Disclosures

Related Party Disclosure are made as per the requirements of Accounting Standard-18.

j) Leases

The Company has not taken or let out any assets on financial lease. All operating lease agreements entered into by the Company are cancellable in nature. Hence Company has debited/credited the lease rent paid/received to the Statement of Profit and Loss. Consequently, disclosure requirement of future minimum lease payments in respect of non- operating lease as per AS 19 is not applicable to the Company.

k) Taxation

Provision for tax is made for both current and deferred taxes as prescribed under Accounting Standard 22, issued by the Institute of Chartered Accountants of India.

l) Earnings Per Share

Disclosure is made in the Profit and Loss Account as per the requirements of Accounting Standard 20.

m) Impairment of Assets

The carrying amounts of assets are reviewed at each balance sheet date to ascertain impairment based on internal /external factors. An impairment loss is recognized when the carrying amount of an asset exceeds its recoverable

Notes forming part of the financial statements for the year ended 31.03.2025	As at 31.03.2025 Rs. In lakh	As at 31.03.2024 Rs. In lakh
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amount. The recoverable amount is the higher of the net selling price of the assets or their value in use. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life. A previously recognized impairment loss is increased or reversed depending on changes in circumstances. However, the carrying value after reversal is not increased beyond the carrying value that would have prevailed by charging usual depreciation if there was no impairment. The company assess at each Balance Sheet date, whether there is any indication of impairment of assets and impairment loss is recognised whenever the carrying amount of the assets exceeds the recoverable amount.

n) Investments

Investments intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost or market value/realizable value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline, other than temporary, in the value of the investments.

The aggregate market value of quoted investments is Nil (Prev.Yr.Nil)

o) Borrowing Cost

Borrowing Costs that are specifically identified to the acquisition or construction of qualifying assets are capitalized as part of such asset. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to Statement of Profit and Loss.

p) Provisions, Contingent Liabilities & Contingent Asset

Provisions are recognized only when the company has present or legal or constructive obligations as a result of past events, for which it is probable that an outflow of economic benefit will be required to settle the transaction and a reliable estimate can be made for the amount of the obligation.

Contingent liability is disclosed for

- a) possible obligations which will be confirmed only by future events not wholly within the control of the company or
- b) present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made. Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

q) Intangible Assets

Intangible assets are recognized in the accounts only if it is probable that the future economic benefits that are attributable to the assets will flow into the Company and cost of the assets can be measured reliably. All other intangible assets are written off to the Statement of Profit & Loss.

r) Government Grants

Investment Subsidy received from the Ministry of Food Processing Industries, Government of India credited to the value of Fixed Assets (Building, Plant & Machinery). Current year - Nil (Prev.Yr. Rs.10.24)

s) Net Profit/Loss for the year, Prior period items –

These are accounted as per accounting standard 5.

**THE KERALA CARDAMOM PROCESSING
AND MARKETING COMPANY LIMITED**

Notes forming part of the financial statements for the year ended 31.03.2025	As at 31.03.2025 Rs. In lakh	As at 31.03.2024 Rs. In lakh
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I NOTES TO BALANCE SHEET

(3) Share Capital

(a) Authorized		
5000000 (5000000) Equity Shares of Rs.10/-Each	500.00	500.00
(b) Issued, Subscribed & Fully paid up	399.98	399.98
3999800 (3999800) Equity Shares of Rs.10/- Each		
(c) Reconciliation of Number of Shares	31.03.2025	31.03.2024

	No.of	Amount	No.of Shares	Amount
Opening Balance	3999800	399.98	3999800	399.98
Closing Balance	3999800	399.98	3999800	399.98

(d) Rights and preferences attached to each class of shares:-

The paid up share capital of the company consists of only equity shares with no differential rights, preferences and restrictions.

(e) Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the

(f) shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company in aggregate; - **NIL**

(g) shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts - **NIL**

(h) Shareholding of Promoters

Sl. No	Promoter Name	Class of Shares	At the beginning of the year		At the end of the year
			No. of Shares	total shares	No. of Shares
1	K.M Eapen	Equity	12,600	0.32	12,600
2	M. Arunan	Equity	10,400	0.26	10,400
3	George J. Mathew	Equity	30,566	0.76	30,566
4	Abraham Karimpanal Ittiavirah	Equity	22,900	0.57	22,900
5	Jayakumari S.	Equity	10,200	0.26	10,200
6	Kumaresan Sakthivel	Equity	8,000	0.20	8,000
7	R. Kannammal	Equity	25,400	0.64	25,400
8	M.P. Punnoose (Sr)	Equity	7,800	0.20	7,800
9	Jerin Varughese Jacob	Equity	7,000	0.18	7,000
10	Shamir Ahmed Refai	Equity	7,400	0.19	7,400
11	Varkey George	Equity	31,660	0.79	31,660
12	.Johnny Sebastian Karimpanal	Equity	7,400	0.19	7,400
13	Mathew Kallarackal Mathew	Equity	16,566	0.41	16,566
14	Uthayakumar Manoharan	Equity	30,100	0.75	30,100
15	Thathuraj Sivakumar	Equity	24,060	0.60	24,060
16	Rajan Scaria	Equity	17,200	0.43	17,200
17	Sethuraman Shailendran	Equity	5,200	0.13	5,200

Sd/-

UTHAYAKUMAR MANOHARAN

(DIN: 03091585)

Chairman

27.08.2025

Sd/-

JOJO GEORGE POTTEMKULAM

(DIN: 00050344)

Managing Director

Sd/-

K T THOMAS

Chartered Accountant

Ponkunnam

Notes forming part of the financial statements for the year ended 31.03.2025	As at 31.03.2025 Rs. In lakh	As at 31.03.2024 Rs. In lakh
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For the period of five years immediately preceding the date as at which the Balance Sheet.

I) Aggregate number and class of shares allotted as fully paid-up pursuant to contract(s) without payment being received in cash.- **NIL**

II) Aggregate number and class of shares allotted as fully paid-up by way of bonus shares - **NIL**

III) Aggregate number and class of shares bought back - **NIL**

(j) Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date - **NIL**

(k) Calls unpaid - **NIL**

(l) Forfeited shares (amount originally paid up) - **NIL**

(4) Reserves and Surplus

(a) Revaluation Reserve	139.79	139.79
(b) General Reserve		
As per last balance sheet	12,657.74	11,257.74
Add: Transfer from Profit & Loss A/c	1,850.00	1,400.00
	14,507.74	12,657.74
(c) Surplus in Profit and Loss Account		
Balance at the beginning of the year	14.09	16.00
Add: Profit for the current year	2,181.81	1,678.08
Less: Proposed Dividend @ Rs.8.5/Share*	339.98	279.99
Less: Transfer to General Reserve	1,850.00	1,400.00
	5.92	14.09
TOTAL	14,653.45	12,811.62

* Subject to deduction of Tax at source

(5) Long - Term borrowings

A.Secured

(a) From Banks	205.11	-
(b) From Others	33.33	33.33
TOTAL	238.44	33.33

Refer Note No.33

(6) Deferred tax liabilities (Net)

The Deferred Tax Liabilities on taking into account the impact of timing differences between financial statements and estimated taxable income are as under.

a) On account of Depreciation	33.02	14.28
b) On account of Grautity Provision	(2.67)	(3.10)
	30.35	11.18

Sd/-

UTHAYAKUMAR MANOHARAN

(DIN: 03091585)

Chairman

27.08.2025

Sd/-

JOJO GEORGE POTTEMKULAM

(DIN: 00050344)

Managing Director

Sd/-

K T THOMAS

Chartered Accountant

Ponkunnam

Notes forming part of the financial statements for the year ended 31.03.2025	As at 31.03.2025 Rs. In lakh	As at 31.03.2024 Rs. In lakh
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(7) Other Long Term Liabilities

-

-

(8) Long Term Provisions

For Employees Gratuity(Refer Note No.2.4(f))

4.49

7.50

(9) Short Term Borrowings - Secured

(a) Loans repayable on demand from Banks

750.99

699.27

(b) Current Maturities of Long Term Borrowings

56.29

-

TOTAL

807.28

699.27

Refer Note No.33

(10) Trade Payables

Creditors:

-For Purchases

(a) Due to Micro and Small Enterprises

-

-

(b) Due to Others

2,862.49

2,251.48

-For Expenses

(a) Due to Micro and Small Enterprises

(b) Due to Others

115.66

47.29

- Auctions

(a) Due to Micro and Small Enterprises

(b) Due to Others

1,297.15

1,149.50

TOTAL

4,275.30

3,448.27

Refer Note No.36

(11) Other Current Liabilities

(a) Unpaid Dividend

50.82

46.84

(b) Statutory Dues

17.68

114.63

(c) Advance Received from Customers

71.30

96.80

TOTAL

139.80

258.28

(12) Short Term Provision

(a) for Employee Benefits-Bonus & Ex Gratia

51.53

41.87

(b) for Taxation

537.00

412.00

(c) for Proposed Dividend @Rs8.5/share

339.98

279.99

TOTAL

928.51

733.85

Refer Note No.46

Sd/-

Sd/-

Sd/-

UTHAYAKUMAR MANOHARAN

JOJO GEORGE POTTEMKULAM

K T THOMAS

(DIN: 03091585)

(DIN: 00050344)

Chartered Accountant

Chairman

Managing Director

Ponkunnam

27.08.2025

Notes forming part of the financial statements for the year ended 31.03.2025	As at 31.03.2025 Rs. In lakh	As at 31.03.2024 Rs. In lakh
(14) Non Current Investments	-	-
(15) Deferred Tax (Liabilities)/Assets (Net)		
The Deferred Tax Liabilities on taking into account the impact of timing differences between financial statements and estimated taxable income are as under.		
a) On account of Depreciation		
b) On account of Grautity Provision		
TOTAL	-	-
(16) Long Term Loans & Advances	-	-
(17) Other Non-Current Assets		
Security Deposits	11.40	1.08

Sd/-
UTHAYAKUMAR MANOHARAN
(DIN: 03091585)
Chairman
27.08.2025

Sd/-
JOJO GEORGE POTTEMKULAM
(DIN: 00050344)
Managing Director

Sd/-
K T THOMAS
Chartered Accountar
Ponkunnam

13) Property, Plant and Equipment

Particulars	Original Cost			Depreciation / Amortisation			Written Down Value	
	As at 01.04.2024	Additions	Sale/Adj- ustments	As at 31.03.2025	For the Year	on Sale/Adj- ustments	As at 31.03.2025	As at 31.03.2024
Tangible Assets								
Freehold land	6856.62	88.00	0.00	6944.62	0.00	0.00	6944.62	6856.62
Cardamom Leasehold Land	343.65	0.00	0.00	343.65	0.00	0.00	343.65	343.65
Buildings	1999.14	703.73	0.00	2702.87	97.72	0.00	2071.70	1465.69
Plant & Machinery	629.30	292.23	0.00	921.53	60.67	0.00	540.49	308.93
Furniture & Electrical Fittings	80.63	68.11	0.00	148.73	9.50	0.00	79.53	20.92
Motor Vehicles	218.21	88.20	7.78	298.63	29.85	6.69	124.65	67.41
Motor Cycles	6.41	2.30	0.00	8.71	0.80	0.00	4.00	2.49
Computers and Data Processing Units	117.33	26.38	0.00	143.71	10.56	0.00	25.22	9.40
Office Equipments	3.14	2.35	0.00	5.49	1.34	0.00	2.40	1.39
Biological Assets	33.13	25.76	0.00	58.90	6.00	0.00	52.88	33.12
TOTAL	10287.57	1297.05	7.78	11576.84	216.45	6.69	10189.13	9109.63
PREVIOUS YEAR	7515.42	2772.15	0.00	10287.57	202.69	0.00	9109.63	6540.16

Intangible Assets								
Previous Year								

Capital work-in-progress

Pure Spice Plantations Kallar	30.31	0.00	25.76	4.55			4.55	30.31
Previous Year	63.45	0.00	33.13	30.31			30.31	63.45
Godown Work at Chelimada in Kerala	336.84	0.00	336.84	0.00			0.00	336.84
Previous Year	3.81	333.04	0.00	336.84			336.84	3.81
Bison Valley Estate	0.00	17.24	0.00	17.24			17.24	0.00
Previous Year	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL	367.16	17.24	362.61	21.79	0.00	0.00	21.79	367.16
Previous Year	67.25	333.04	33.13	367.16	0.00	0.00	367.16	67.25

Capital Work In Progress Ageing Schedule

Particulars	Less than 1 year		1 - 2 years		2 - 3 years		More than 3 years		Total
	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024	2023-2024
Projects in Progress	17.24	333.04	0.00	8.12	4.55	26.00	0.00	0.00	367.16
Projects Temporarily Suspended									
TOTAL	17.24	333.04	0.00	8.12	4.55	26.00	0.00	0.00	367.16

Projects which have exceeded their original timeline	
Projects which have exceeded their original Budget	

Sd/-

UTHAYAKUMAR MANOHARAN

(DIN: 03091585)

Chairman

Sd/-

JOJO GEORGE POTTEMKULAM

(DIN: 00050344)

Managing Director

Sd/-

K T THOMAS

Chartered Accountant

Ponkunnam

27.08.2025

**THE KERALA CARDAMOM PROCESSING
AND MARKETING COMPANY LIMITED**

Notes forming part of the financial statements for the year ended 31.03.2025	As at 31.03.2025 Rs. In lakh	As at 31.03.2024 Rs. In lakh
(18) Current investments		
a) SBI MF INVESTMENT A/C	400.00	-
Ref Note No.2.4(n)		
(19) Inventories		
(a) Stock in trade	4,079.50	2,723.52
(b) Others - Cardamom (Plantation)	53.27	-
Refer Note No.2.4(c) for method of valuation	4,132.77	2,723.52
(20) Trade Receivables		
Unsecured considered good	3,795.76	4,407.20
Less: Provision for Doubtful Debts	-	-
Refer Note No.37	3,795.76	4,407.20
(21) Cash and Cash Equivalents		
(a) Balances with Banks*	1,534.20	517.29
(b) Unpaid Dividend Account Balance	51.12	47.13
(c) Cheques, Drafts on hand	62.70	94.98
(d) Cash on Hand	73.52	30.43
TOTAL	1,721.54	689.83
* Includes Rs. 113.00 (Prev year - Rs.154.82) as Fixed Deposit which are given as security for Bank Guarantee /Over Draft against Fixed Deposits obtained, out of this fixed deposit worth Rs.155.16 (Prev year-Rs. 149.50) is of maturity period of more than 12 months.		
(22) Short-Term Loans & Advances		
Unsecured considered good		
(a) Advance to Suppliers		
- to Related Parties	-	-
Less: Provision for write off	-	-
- to Others	279.71	316.31
(b) Prepaid Insurance	22.27	24.05
(c) Income Tax Advance and TDS	534.25	462.82
(d) Security Deposit	136.13	95.73
(e) GST Input Tax	122.95	98.64
(f) Other Advances	109.90	107.30
TOTAL	1,205.21	1,104.85
(23) Other Current Assets	-	-

Sd/-
UTHAYAKUMAR MANOHARAN
(DIN: 03091585)
Chairman
27.08.2025

Sd/-
JOJO GEORGE POTTEMKULAM
(DIN: 00050344)
Managing Director

Sd/-
K T THOMAS
Chartered Accountant
Ponkunnam

**THE KERALA CARDAMOM PROCESSING
AND MARKETING COMPANY LIMITED**

Notes forming part of the financial statements for the year ended 31.03.2025	As at 31.03.2025 Rs. In lakh	As at 31.03.2024 Rs. In lakh
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II NOTES TO STATEMENT OF PROFIT AND LOSS

(24) Revenue from Operations

(a) Sale of Products

I-Domestic

(i) Fertilisers & Neemcake	8,015.95	7,420.67
(ii) Plant Protection Chemicals	7,957.78	8,218.21
(iii) Gunnies	98.06	163.51
(iv) Cardamom - Trade	18,882.24	14,089.69
(v) FPS Certificates	34.48	11.61
(vi) Cardamom (Auction Sample)	568.84	401.11
(vii) Plantation Crops - Cardamom	1,532.83	1,306.32
	37,090.18	31,611.11

II-Export

(i) Cardamom - Trade	5,504.78	2,649.64
(b) Other Operating Revenues	42,594.96	34,260.75

I-Domestic

i) Discount Received & Price Difference	978.70	1,097.25
ii) Commission - Auction	490.49	450.72

II-Export

iii) Commission on Rubber Trade	95.92	73.89
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TOTAL

44,160.07

35,882.62

(25) Other Income

(a) Profit on Sale of Mutual Fund Units	66.28	62.46
(b) Net Gain/(Loss) on sale of Fixed Assets	1.90	-
(c) Transport & Handling charges collected	225.32	210.53
(d) Rent Received	31.47	22.54
(e) Net gain/loss of foreign currency translation and transaction	44.98	33.34
(f) Interest Received on Security deposit and Fixed deposit with banks	18.91	11.08
(g) Export Incentive	8.20	3.90
(h) Packing and forwarding charge collected on Export	8.29	2.13
(i) Others	2.44	0.02

TOTAL

407.79

346.00

Sd/-

Sd/-

Sd/-

UTHAYAKUMAR MANOHARAN

JOJO GEORGE POTTEMKULAM

K T THOMAS

(DIN: 03091585)

(DIN: 00050344)

Chartered Accountant

Chairman

Managing Director

Ponkunnam

27.08.2025

**THE KERALA CARDAMOM PROCESSING
AND MARKETING COMPANY LIMITED**

Notes forming part of the financial statements for the year ended 31.03.2025	As at 31.03.2025 Rs. In lakh	As at 31.03.2024 Rs. In lakh
(26) Purchases of Stock-in-Trade		
(a) Fertilisers & Neemcake	6,676.11	6,166.12
(b) Plant Protection Chemicals	8,121.80	7,818.94
(c) Gunnies	81.27	106.40
(d) Cardamom - Trade	23,651.80	14,605.77
(e) Cardamom (Auction Sample)	539.03	451.42
TOTAL	39,070.01	29,148.64
(27) Changes in Inventories of Stock in Trade		
Opening Stock- Stock in Trade	2,723.52	4,081.02
Opening Stock- Others (Cardamom Plantation)	-	189.20
Closing Stock- Stock in Trade	4,079.50	2,723.52
Closing Stock- Others (Cardamom Plantation)	53.27	-
	(1,409.25)	1,546.70
(28) Employee Benefit Expense		
(a) Salaries & Wages	393.25	349.52
(b) Provident Fund Contribution and other funds	20.65	18.97
(c) Gratuity	31.51	25.85
(d) Marketing & Performance Incentives	162.42	95.68
(e) Staff Welfare Expenses	41.33	13.08
(f) Medical Insurance Premium	23.13	22.57
(g) Salary to Directors	16.80	15.05
TOTAL	689.09	540.71
(29) Finance Cost		
(a) Interest on Term Loan	16.18	-
(b) Interest on Working Capital loans	13.97	15.06
(c) Other borrowing costs	1.27	16.86
(d) Bank charges	23.60	18.76
TOTAL	55.02	50.69

Sd/-
UTHAYAKUMAR MANOHARAN
(DIN: 03091585)
Chairman
27.08.2025

Sd/-
JOJO GEORGE POTTEMKULAM
(DIN: 00050344)
Managing Director

Sd/-
K T THOMAS
Chartered Accountant
Ponkunnam

**THE KERALA CARDAMOM PROCESSING
AND MARKETING COMPANY LIMITED**

Notes forming part of the financial statements for the year ended 31.03.2025	As at 31.03.2025 Rs. In lakh	As at 31.03.2024 Rs. In lakh
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(30) Other Expenses

(a) Freight outward and Handling	307.83	301.31
(b) Power & Fuel	32.02	24.66
(c) Rent	83.89	67.91
(d) Repairs to Building	764.25	234.49
(e) Repairs to Others	21.03	30.25
(f) Insurance	15.21	9.39
(g) Rates & Taxes	14.75	12.11
(h) Vehicle Running & Maintenance	82.08	73.85
(i) Grading and Packing Expense	175.54	144.70
(j) Travelling Expense	49.64	49.40
(k) Sitting fee to Directors	7.70	4.10
(l) Selling and Marketing Expense	454.25	376.28
(m) Books & Periodicals	1.24	1.20
(n) Postage and Telephone	10.11	9.14
(o) Printing & Stationery	8.46	8.38
(p) Sales Tax & GST Paid	2.14	0.94
(q) Brokerage and Commission	81.17	43.47
(r) Discount Paid and Price Difference	171.60	156.51
(s) Auction Expense	100.94	82.47
(t) Plantation Expenses	597.08	857.89
(u) Office Expense	17.93	21.14
(v) Other Expenses	21.00	24.03
(w) Professional Charges	24.30	26.38
(x) Software Expenses	41.86	37.69
(y) CSR Expenses	37.25	34.18
(z) Bad Debt written off	85.69	-
(aa) Payment to Auditors		
As Auditor	4.25	3.50
For Taxation Matters	1.25	1.10
TOTAL	3,214.46	2,636.48

Sd/-
UTHAYAKUMAR MANOHARAN
(DIN: 03091585)
Chairman
27.08.2025

Sd/-
JOJO GEORGE POTTEMKULAM
(DIN: 00050344)
Managing Director

Sd/-
K T THOMAS
Chartered Accountant
Ponkunnam

III OTHER NOTES

31) CONTINGENT LIABILITIES AND COMMITMENTS (to the extent not provided for)

i) Contingent liabilities-

a. Claims against the company not acknowledged as debt	31/03/2025	31/03/2024
Goods and Service Tax Demand	147.41 Lakh	4.02 Lakh

b. Guarantees given by Banks against counter guarantee of the company

The Company has given guarantee to ICICI Bank Limited for funded and non - funded limits availed by The Cardamom Planters' and Marketing Co-Operative Society Limited as detailed below.
Rs.in Crores

Bank	Guaranteed Limit		Loan Balance Outstanding	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
ICICI BANK LTD	15.00	8.00	10.00	8.00

ii) Commitments -	31/03/2025	31/03/2024
a. Estimated amounts of contracts remaining to be executed on capital account and not provided for	100 Lakh	200 Lakh

32) In the opinion of the management, the current assets, loans and advances shall realise the value as shown in the balance sheet, if realised in the normal course of business.

33) The secured short term loans of the company are secured by hypothecation of inventories, book debts, and movable fixed assets and collaterally secured by equitable mortgage of the landed properties of the Company in Anaviratty Village, Devikulam Taluk, Idukki District. The secured interest free long term loan from M/s SPICES BOARD OF INDIA is secured by a Bank Guarantee given by M/s ICICI Bank Limited for which Fixed Deposit is given as security to the bank.

- Company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date.
- The quarterly returns /statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
- The company has not been declared as a wilful defaulter by any bank or financial institution or other lender.

34) The Company has not received any memorandum (as required to be filed by the suppliers with the notified authority under Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as Micro, Small or Medium Enterprises. Consequently the amount paid or payable to such parties during the year is NIL (Previous Year- Nil).

35) Some of the Sundry Debtors and Sundry Creditors are subject to confirmation of balances.

36) Trade Payable ageing schedules:

As on 31 March 2025: Rs.in Lakh

Particulars	Outstanding for following period from due date of payment					Total
	Unbilled	Less than 1 Year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-
(ii) Others	-	4274.18	0.10	0.41	0.61	4275.30
(iii) Disputed dues-MSME	-	-	-	-	-	-
(iv) Disputed dues-Others	-	-	-	-	-	-
TOTAL	-	4274.18	0.10	0.41	0.61	4275.30

As on 31 March 2024:

Rs.in
Lakh

Particulars	Outstanding for following period from due date of payment					Total
	Unbilled	Less than 1 Year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-
(ii) Others	-	3446.45	0.46	0.64	0.73	3448.27
(iii) Disputed dues-MSME	-	-	-	-	-	-
(iv) Disputed dues-Others	-	-	-	-	-	-
TOTAL	-	3446.45	0.46	0.64	0.73	3448.27

37) Trade Receivable ageing schedules:

Rs.in
Lakh

As on 31 March 2025:

Particulars	Outstanding for following period from due date of payment						Total
	Unbilled	Less than 6 months	6 months- 1 Yaer	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables							
(i) Considered good	-	3698.85	53.32	23.81	15.74	4.03	3795.76
(ii) which have significant increse in credit risk	-	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-	-
Disputed Trade Receivables							
(iv) Considered good	-	-	-	-	-	-	-
(v) which have significant increse in credit risk	-	-	-	-	-	-	-
(vi) Credit impaired	-	-	-	-	-	-	-
TOTAL	-	3698.85	53.32	23.81	15.74	4.03	3795.76

As on 31 March 2024:

Rs.in
Lakh

Particulars	Outstanding for following period from due date of payment						Total
	Unbilled	Less than 6 months	6 months- 1 Year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables							
(i) Considered good	-	4241.59	48.24	45.80	57.10	14.47	4407.20
(ii) which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-	-
Disputed Trade Receivables							
(iv) Considered good	-	-	-	-	-	-	-
(v) which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Credit impaired	-	-	-	-	-	-	-
TOTAL	-	4241.59	48.24	45.80	57.10	14.47	4407.20

- 38) Freehold Land under Fixed Assets include land without pattayam valued Rs.0.11 Lakh (Previous year Rs.0.11 Lakh) in respect of which transfer deed has not been registered in favour of this company.
- 39) F.O.B. value of Exports during the year - Cardamom Rs. 5459.09 lakh (Previous year Rs. 2594.06 lakh)-Commission on Rubber Trade (Export Service) Rs. 95.92 lakh (Previous Year Rs. 73.89 lakh).

40) Expenditure in foreign currency -Foreign Travel -Rs.8.20 lakh (Previous Year –Rs.3.09 lakh)

41) The information required to be disclosed as per of Schedule III to the Companies Act, 2013 are disclosed only to the extent particulars are applicable to the Company which is a Trading Company.

42) Segment Information.

Particulars		2024-2025	2023-2024
1.	Segment Revenue		
	a) Agro Inputs	16,950.75	16732.38
	b i) Cardamom Domestic	18,918.40	14105.05
	ii) Cardamom Export	5,504.78	2649.64
	c i) Rubber		
	ii) Commission on Rubber Trade (Export Service)	95.92	73.89
	d) Cardamom Auction	1,157.38	1015.33
	e) Plantation	1,532.83	1306.32
	Net Sale/Income from Operations	44,160.06	35882.62
2.	Segment Results		
	(Profit /(Loss) before Tax and Finance Cost		
	a) Agro Input	1,995.76	2319.34
	b) Cardamom Trade	589.32	109.49
	c) Rubber	94.19	70.21
	d) Cardamom Auction	490.48	458.59
	e) Plantation	875.20	173.14
	Total	4,044.95	3130.79
	Less:		
	(i) Finance Cost	55.02	50.69
	(ii) Other un-allocable expenditure net of un-allocable income	1,257.85	977.38
	Profit before Tax	2,732.08	2102.72
	Less:		
	(1) Current tax	537.00	412.00
	(2) Prior year's tax	(5.90)	(1.23)
	(3) Deferred tax Expense/(Income)	19.17	13.87
	Profit after Tax	2,181.81	1678.08
3.	Segment Assets		
	a) Agro Input	4,497.27	3276.67
	b) Cardamom Trade	2,740.90	3176.06
	c) Rubber	2.08	16.04
	d) Cardamom Auction	2,507.82	2071.05
	e) Plantation	6,951.96	6736.81
	Total	16,700.03	15276.63
	Un allocated corporate assets	4,777.57	3126.64
	Total assets as per Balance Sheet	21,477.60	18403.28
4.	Segment Liabilities		
	a) Agro Input	2,479.01	1872.46
	b) Cardamom Trade	480.00	474.40
	c) Rubber	0.11	0.00
	d) Cardamom Auction	1,308.31	1159.55
	e) Plantation	14.68	3.20
	Total	4,282.10	3509.61
	Un allocated Corporate Liabilities	2,142.07	1682.06
	Share holders Funds	15,053.43	13211.60
	Total Liabilities as per Balance Sheet	21,477.60	18403.28

5.	Capital Employed		
	a) Agro Input	2,018.26	1404.21
	b) Cardamom Trade	2,260.91	2701.65
	c) Rubber	1.96	16.04
	d) Cardamom Auction	1,199.51	911.51
	e) Plantation	6,937.29	6733.62
	Total	12,417.93	11767.02
	f) Un allocated Segment Capital Employed	2,635.50	1444.58
	Total	15,053.43	13211.60
6.	Capital Expenditure incurred		
	a) Cardamom Trade	23.17	(9.30)
	b) Plantation	217.58	2475.10
	c) Auction	793.14	
	d) Plantation (Capital work in progress)	17.24	0.00
	e) Cardamom Auction (Capital work in progress)	0.00	333.04
	f) Un allocated Segment Capital Expenditure incurred (Net)	263.17	306.35
	Total	1,314.30	3105.19
7.	Depreciation		
	a) Cardamom Trade	77.83	92.60
	b) Cardamom Auction	8.76	0.42
	c) Plantation	65.32	58.07
	d) Un allocated Segment Depreciation	64.54	51.59
	Total	216.45	202.69
8.	Segment Non Cash Expenditure	-	-

43) The amount of 'Others' under Other Expenses in Note 30 includes an amount of Rs. 13.68 lakh (Previous Year –Rs.6.70 lakh) incurred towards contribution to political parties.

44) Lease payments for assets taken on an operating lease Rs. 83.89 (Previous year Rs. 67.91) are recognized as 'Rent Paid' in the Statement of Profit and Loss.

Lease receipts for assets given on an operating lease Rs. 31.47 (Previous year Rs. 22.54) are recognized as 'Rent Received' in the Statement of Profit and Loss.

45) Related Party Disclosures

List of Related Parties where control exists and other related parties with whom the company had transactions and their relationships

Sl.No	Name of the related party	Nature of Relationship	Rs. in Lakh	
1.	Mr. Jojo George Pottemkulam	Key Management Personnel		
2.	Mr. Raghavan Guhan (Up to 23.08.2024)	Key Management Personnel		
3.	Mr..Johny Sebastian Karimpanal (w.e.f 01.10.2024)	Key Management Personnel		
Sl.No.	Name of the related party	Transactions of Nature	2024-25	2023-24
1.	Mr. Jojo George Pottemkulam	Remuneration	12.00	10.25
		Sitting Fee	0.80	0.60
		Dividend Paid	2.26	1.78
2.	Mr. Raghvan Guhan (Up to 23.08.2024)	Remuneration	2.40	4.80
		Sitting Fee	0.40	0.40
		Dividend Paid	1.45	1.14
3.	Mr..Johny Sebastian Karimpanal (w.e.f 01.10.2024)	Remuneration	2.40	Nil
		Sitting Fee	0.30	Nil
		Dividend Paid	0.51	0.40

Sl.No.	Name of the related party	Outstanding Balance as on	
		2024-25	2023-24
1.	Mr. Jojo George Pottemkulam	Nil	Nil
2.	Mr. Raghvan Guhan (Up to 23.08.2024)	Nil	Nil
3.	Mr. Johny Sebastian Karimpanal (w.e.f 01.10.2024)	Nil	Nil

46) The details of Provisions as per AS 29 are given below:

Rs. in Lakh

Particulars	Opening Balance	Pay out / Reversals	Additions	Closing Balance
Provision for Employee Benefits-Bonus & Ex Gratia	41.87	41.87	51.53	51.53
Provision for Taxation	412.00	412.00	537.00	537.00
Provision for Gratuity	7.50	33.22	30.21	4.49
Provision for Dividend	279.99	279.99	339.98	339.98

47) Additional Information

2024-25

2023-24

a) CIF Value of imports made during the year

263.25 lakh

Nil

b) Earnings in foreign exchange (F.O.B. basis)

5555.01 lakh

2667.95 lakh

c) Expenditure in foreign currency

8.20 lakh

3.09 lakh

d) Amount remitted during the year in foreign currency

255.23 Lakh

18.88 lakh

48) Additional Regulatory Information

a) Financial Ratios:

Particulars		in Lakhs				
		Amount	Ratio	% of variance*		
Liquidity Ratio (Times)						
Current Ratio	Current Asset/Current Liability	11255.27/6150.89	1.83	8925.41/5139.67	1.74	5.37%
Solvency Ratio (Times)						
Debt-Equity Ratio	Borrowings/Shareholders' Funds	1045.72/15053.43	0.07	732.6/13211.60	0.06	25.28%
Debt Service Coverage Ratio	Profit before Interest, Tax and Depreciation / Debt servicing for interest & principal payments	2978.68/1106.02	2.69	2320.47/15.06	3.04	-11.48%
Profitability Ratio (%)						
Net Profit Ratio	Profit for the year / Revenue from Operations	2181.81/44160.06	4.94%	1678.08/35882.62	4.68%	5.65%
Return on Equity Ratio	Profit for the year / Shareholders' Funds	2181.81/15053.43	14.49%	1678.08/13211.6	12.70%	14.11%
Return on Capital employed	Profit before Interest and Tax/Shareholders' Funds	2762.23/15053.43	18.35%	2117.78/13211.6	16.03%	14.47%
Return on Investment	Profit before Tax / Shareholders' Funds & Debt	2732.08/16099.15	16.97%	2102.72/13944.2	15.08%	12.54%
Utilization Ratio (Times)						
Trade Receivables Turnover Ratio	Revenue from Operations / Trade Receivables	44160.06/3795.76	11.63	35882.62/4407.2	8.14	42.89%
Inventory Turnover Ratio	Sale of Products / Inventories	42594.95/4132.78	10.31	34260.75/2723.52	12.58	-18.07%
Trade payables Turnover Ratio	Sale of Products / Trade Payables	42594.95/4275.3	9.96	34260.75/3448.27	9.94	0.28%
Net capital Turnover Ratio	Revenue from Operations / Shareholders' Funds	44160.06/15053.43	2.93	35882.62/13211.6	2.72	8.01%

- b) The title deeds of all the immovable property are held in the name of the company.
 - c) The Company has not revalued its Property, Plant and Equipment during the current year.
 - d) Loans or Advances in the nature of loans are not granted by the Company to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.
 - e) There are no transactions with struck off companies under section 248 or 560
 - f) No charges or satisfaction is yet to be registered with Registrar of Companies beyond the statutory period.
 - g) The Company is neither a holding company nor a subsidiary company.
 - h) There is no Scheme of Arrangements that has been approved in terms of sections 230 to 237
 - i) The company has not advanced/loaned/invested (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
 - j) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
 - k) There are no transactions that are not recorded in the books of account to be surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
 - l) Corporate Social Responsibility (CSR) activities:-
 - (i) Amount required to be spent by the company during the year- Rs.37.25 Lakh
 - (ii) Amount of expenditure incurred, - Rs.37.25 Lakh
 - (iii) Shortfall at the end of the year, - Nil
 - (iv) Total of previous year's shortfall, -Nil
 - (v) Reason for shortfall, -NA
 - (vi) Nature of CSR activities, - Promotion of Education, Providing Health Care & Rural Development.
 - (vii) Details of related party transactions - As explained herein above, the CSR Activities of the Company are carried out through KCPMC CSR FOUNDATION a trust specifically established for this purpose by the company as per Rule4(a) of The Companies (CSR Policy) Rules 2014. During the year the Company has contributed Rs. 37.25 lakh to the Trust.
 - (viii) where a provision is made with respect to a liability incurred by entering into a contractual obligation, The movements in the provision during the year should be shown separately.-Nil
 - m) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- 49) Previous year figures have been regrouped /reclassified wherever necessary to suit the current year's layout.

Sd/-
 UTHAYAKUMAR MANOHARAN
 (DIN: 03091585)
 Chairman

Sd/-
 JOJO GEORGE POTTEMKULAM
 (DIN: 00050344)
 Managing Director

Sd/-
 K T THOMAS
 Chartered Accountant
 Ponkunnam

27.08.2025

