

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

**BALANCE SHEET AS AT 31ST MARCH, 2025**

| PARTICULARS | NOTE<br>NO. | As at<br>31.03.2025<br>Rs. In lakh | As at<br>31.03.2024<br>Rs In Lakh. |
|-------------|-------------|------------------------------------|------------------------------------|
|-------------|-------------|------------------------------------|------------------------------------|

**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   |

|              |  |                  |                  |
|--------------|--|------------------|------------------|
| <b>TOTAL</b> |  | <b>21,477.60</b> | <b>18,403.28</b> |
|--------------|--|------------------|------------------|

**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 | -        | -        |

|              |  |                  |                  |
|--------------|--|------------------|------------------|
| <b>TOTAL</b> |  | <b>21,477.60</b> | <b>18,403.28</b> |
|--------------|--|------------------|------------------|

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**

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

Accompanying notes 1 to 49 form part of the financial statements

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27.08.2025

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

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025**

| PARTICULARS   | As at<br>31.03.2025<br>Rs. In lakh | As at<br>31.03.2024<br>Rs. In lakh |
|---|------------------------------------|------------------------------------|
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>             |                                    |                                    |
| 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>B. CASH FLOW FROM INVESTING ACTIVITIES</b>             |                                    |                                    |
| 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)                         |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>             |                                    |                                    |
| 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                             |

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27.08.2025

|  |   |                                    |
|--|---|------------------------------------|
| Notes forming part of the financial statements for the year ended 31.03.2025 | <b>As at<br/>31.03.2025<br/>Rs. In lakh</b> | As at<br>31.03.2024<br>Rs. In lakh |
|--|---|------------------------------------|

## 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                      |
| <b>Total</b>                          |                             | <b>2071.70</b>            |
| 3.Computers and Data Processing Units |                             |                           |
|                                       | 3                           | 19.79                     |
|                                       | 2                           | 1.07                      |
|                                       | 1                           | 1.34                      |
|                                       | 0                           | 3.02                      |
| <b>Total</b>                          |                             | <b>25.22</b>              |
| 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                      |
| <b>Total</b>                          |                             | <b>79.53</b>              |
| 5.Motor Cycles                        |                             |                           |
|                                       | 10                          | 2.14                      |
|                                       | 8                           | 0.76                      |
|                                       | 7                           | 0.61                      |
|                                       | 4                           | 0.41                      |
|                                       | 0                           | 0.07                      |
| <b>Total</b>                          |                             | <b>4.00</b>               |

|                                |    |               |
|--------------------------------|----|---------------|
| <b>6.Motor Vehicles</b>        |    |               |
|                                | 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          |
| <b>Total</b>                   |    | <b>124.65</b> |
| <b>7.Office Equipments</b>     |    |               |
|                                | 4  | 1.63          |
|                                | 3  | 0.66          |
|                                | 2  | 0.06          |
|                                | 1  | 0.04          |
| <b>Total</b>                   |    | <b>2.40</b>   |
| <b>8.Plant &amp; Machinery</b> |    |               |
|                                | 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          |
| <b>Total</b>                   |    | <b>540.49</b> |

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    |
| <b>1. Assumption</b>                                  |                 |               |
| 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%         |
| <b>2. Changes in present value of Obligation:-</b>    |                 |               |
| 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        | <b>260.09</b>   | <b>231.66</b> |
| <b>3. Changes in fair value of plan assets :-</b>     |                 |               |
| 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          | <b>255.60</b>   | <b>224.17</b> |
| <b>4. Fair value of plan assets:-</b>                 |                 |               |
| 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)              |               |               |
| <b>5. Actuarial Gain/Loss recognized:-</b>   |               |               |
| 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  | <b>15.78</b>  | <b>9.17</b>   |
| <b>6. Amounts to be recognized in the Balance Sheet :-</b>                                 |               |               |
| 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  | <b>(4.49)</b> | <b>(7.50)</b> |
| <b>7. Expenses Recognised in statement of Profit and Loss:-</b>                            |               |               |
| 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  | <b>30.21</b>  | <b>24.72</b>  |
| Last year amount recognised during the current year<br>(Due to introduction of new scheme) | <b>Nil</b>    | <b>Nil</b>    |
| Total amount recognised in statement of Profit and Loss                                    | <b>30.21</b>  | <b>24.72</b>  |

**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 | <b>As at<br/>31.03.2025<br/>Rs. In lakh</b> | As at<br>31.03.2024<br>Rs. In lakh |
|--|---|------------------------------------|

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<br>statements for the year ended 31.03.2025 | As at<br><b>31.03.2025</b><br><b>Rs. In lakh</b> | As at<br>31.03.2024<br>Rs. In lakh |
|---|--|------------------------------------|

**I NOTES TO BALANCE SHEET**

**(3) Share Capital**

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

|                 | No.of          | Amount        | No.of<br>Shares | Amount        |
|-----------------|----------------|---------------|-----------------|---------------|
| Opening Balance | <b>3999800</b> | <b>399.98</b> | 3999800         | <b>399.98</b> |
| Closing Balance | <b>3999800</b> | <b>399.98</b> | 3999800         | <b>399.98</b> |

(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.<br>No | Promoter Name                 | Class of<br>Shares | At the beginning<br>of the year |                 | At the end<br>of the year |
|-----------|-------------------------------|--------------------|---------------------------------|-----------------|---------------------------|
|           |                               |                    | No. of<br>Shares                | total<br>shares | No. of<br>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

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<br>31.03.2025<br>Rs. In lakh | As at<br>31.03.2024<br>Rs. In lakh |
|--|------------------------------------|------------------------------------|
|--|------------------------------------|------------------------------------|

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            |
| <b>TOTAL</b>                            | <b>14,653.45</b> | <b>12,811.62</b> |

\* 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        |
| <b>TOTAL</b>    | <b>238.44</b> | <b>33.33</b> |

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<br>statements for the year ended 31.03.2025 | As at<br>31.03.2025<br>Rs. In lakh | As at<br>31.03.2024<br>Rs. In lakh |
|---|------------------------------------|------------------------------------|
|---|------------------------------------|------------------------------------|

**(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<br>statements for the year ended 31.03.2025  | <b>As at<br/>31.03.2025<br/>Rs. In lakh</b> | As at<br>31.03.2024<br>Rs. In lakh |
|--|---|------------------------------------|
| <b>(14) Non Current Investments</b>  | -   | -                                  |
| <b>(15) Deferred Tax (Liabilities)/Assets (Net)</b>  |   |                                    |
| 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  |   |                                    |
| <b>TOTAL</b>   | -   | -                                  |
| <b>(16) Long Term Loans &amp; Advances</b>   | -   | -                                  |
| <b>(17) Other Non-Current Assets</b>   |   |                                    |
| Security Deposits  | <b>11.40</b>                                | 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 |                   |
|--|-------------------|----------------|-------------------|-------------------|-----------------------------|---------------|----------------------|--------------------|-------------------|
| Tangible Assets                                      | As at 01.04.2024  | Additions      | Sale/Adj-ustments | As at 31.03.2025  | As at 01.04.2024            | For the Year  | on Sale/Adj-ustments | As at 31.03.2025   | As at 31.03.2024  |
| Freehold land  | 6856.62           | 88.00          | 0.00              | 6944.62           | 0.00                        | 0.00          | 0.00                 | 6944.62            | 6856.62           |
| Cardamom Leasehold Land Buildings                    | 343.65<br>1999.14 | 0.00<br>703.73 | 0.00<br>0.00      | 343.65<br>2702.87 | 0.00<br>533.45              | 0.00<br>97.72 | 0.00<br>0.00         | 343.65<br>2071.70  | 343.65<br>1465.69 |
| Plant & Machinery                                    | 629.30            | 292.23         | 0.00              | 921.53            | 320.37                      | 60.67         | 0.00                 | 540.49             | 308.93            |
| Furniture & Electrical Fittings                      | 80.63             | 68.11          | 0.00              | 148.73            | 59.70                       | 9.50          | 0.00                 | 79.53              | 20.92             |
| Motor Vehicles                                       | 218.21            | 88.20          | 7.78              | 298.63            | 150.81                      | 29.85         | 6.69                 | 124.65             | 67.41             |
| Motor Cycles   | 6.41              | 2.30           | 0.00              | 8.71              | 3.92                        | 0.80          | 0.00                 | 4.00               | 2.49              |
| Computers and Data Processing Units                  | 117.33            | 26.38          | 0.00              | 143.71            | 107.92                      | 10.56         | 0.00                 | 25.22              | 9.40              |
| Office Equipments                                    | 3.14              | 2.35           | 0.00              | 5.49              | 1.75                        | 1.34          | 0.00                 | 2.40               | 1.39              |
| Biological Assets                                    | 33.13             | 25.76          | 0.00              | 58.90             | 0.02                        | 6.00          | 0.00                 | 52.88              | 33.12             |
| TOTAL  | 10287.57          | 1297.05        | 7.78              | 11576.84          | 1177.94                     | 216.45        | 6.69                 | 1387.71            | 9109.63           |
| PREVIOUS YEAR  | 7515.42           | 2772.15        | 0.00              | 10287.57          | 975.25                      | 202.69        | 0.00                 | 1177.94            | 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          | 0.00                 | 21.79              | 367.16            |
| Previous Year  | 67.25             | 333.04         | 33.13             | 367.16            | 0.00                        | 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   |                   |                |                   |                   |                             |               |                      |                    | NIL               |
|  |                   |                |                   |                   |                             |               |                      |                    | NIL               |

Sd/-  
UTHAYAKUMAR MANOHARAN  
(DIN: 03091585)  
Chairman

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<br>statements for the year ended 31.03.2025   | As at<br><b>31.03.2025</b><br>Rs. In lakh | As at<br>31.03.2024<br>Rs. In lakh |
|---|---|------------------------------------|
| <b>(18) Current investments</b>   |   |                                    |
| a) SBI MF INVESTMENT A/C  | <b>400.00</b>                             | -                                  |
| Ref Note No.2.4(n)  |   |                                    |
| <b>(19) Inventories</b>   |   |                                    |
| (a) Stock in trade  | <b>4,079.50</b>                           | 2,723.52                           |
| (b) Others - Cardamom (Plantation)  | <b>53.27</b>                              | -                                  |
| Refer Note No.2.4(c) for method of valuation  | <b>4,132.77</b>                           | 2,723.52                           |
| <b>(20) Trade Receivables</b>   |   |                                    |
| Unsecured considered good   | <b>3,795.76</b>                           | 4,407.20                           |
| Less: Provision for Doubtful Debts  | -   | -                                  |
| Refer Note No.37  | <b>3,795.76</b>                           | 4,407.20                           |
| <b>(21) Cash and Cash Equivalents</b>   |   |                                    |
| (a) Balances with Banks*  | <b>1,534.20</b>                           | 517.29                             |
| (b) Unpaid Dividend Account Balance   | <b>51.12</b>                              | 47.13                              |
| (c) Cheques, Drafts on hand   | <b>62.70</b>                              | 94.98                              |
| (d) Cash on Hand  | <b>73.52</b>                              | 30.43                              |
| <b>TOTAL</b>  | <b>1,721.54</b>                           | 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. |   |                                    |
| <b>(22) Short-Term Loans &amp; Advances</b>   |   |                                    |
| Unsecured considered good   |   |                                    |
| (a) Advance to Suppliers  |   |                                    |
| - to Related Parties  | -   | -                                  |
| Less: Provision for write off   | -   | -                                  |
| - to Others   | <b>279.71</b>                             | 316.31                             |
| (b) Prepaid Insurance   | <b>22.27</b>                              | 24.05                              |
| (c) Income Tax Advance and TDS  | <b>534.25</b>                             | 462.82                             |
| (d) Security Deposit  | <b>136.13</b>                             | 95.73                              |
| (e) GST Input Tax   | <b>122.95</b>                             | 98.64                              |
| (f) Other Advances  | <b>109.90</b>                             | 107.30                             |
| <b>TOTAL</b>  | <b>1,205.21</b>                           | 1,104.85                           |
| <b>(23) Other Current Assets</b>  |   |                                    |
|   | -   | -                                  |

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<br>statements for the year ended 31.03.2025 | As at<br><b>31.03.2025</b><br>Rs. In lakh | As at<br>31.03.2024<br>Rs. In lakh |
|---|---|------------------------------------|
|---|---|------------------------------------|

**II NOTES TO STATEMENT OF PROFIT AND LOSS**

**(24) Revenue from Operations**

(a) Sale of Products

I-Domestic

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

II-Export

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

I-Domestic

|  |               |          |
|--|---------------|----------|
| i)Discount Received & Price Difference | <b>978.70</b> | 1,097.25 |
| ii)Commission - Auction                | <b>490.49</b> | 450.72   |

II-Export

|                                |              |       |
|--------------------------------|--------------|-------|
| iii)Commission on Rubber Trade | <b>95.92</b> | 73.89 |
|--------------------------------|--------------|-------|

**TOTAL**

**44,160.07**

35,882.62

**(25) Other Income**

|   |               |        |
|---|---------------|--------|
| (a) Profit on Sale of Mutual Fund Units                                   | <b>66.28</b>  | 62.46  |
| (b) Net Gain/(Loss) on sale of Fixed Assets                               | <b>1.90</b>   | -      |
| (c) Transport & Handling charges collected                                | <b>225.32</b> | 210.53 |
| (d) Rent Received   | <b>31.47</b>  | 22.54  |
| (e) Net gain/loss of foreign currency translation<br>and transaction      | <b>44.98</b>  | 33.34  |
| (f) Interest Received on Security deposit and Fixed<br>deposit with banks | <b>18.91</b>  | 11.08  |
| (g) Export Incentive  | <b>8.20</b>   | 3.90   |
| (h) Packing and forwarding charge collected on Export                     | <b>8.29</b>   | 2.13   |
| (i) Others  | <b>2.44</b>   | 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<br>statements for the year ended 31.03.2025 | As at<br><b>31.03.2025</b><br>Rs. In lakh | As at<br>31.03.2024<br>Rs. In lakh |
|---|---|------------------------------------|
| <b>(26) Purchases of Stock-in-Trade</b>   |   |                                    |
| (a) Fertilisers & Neemcake  | <b>6,676.11</b>                           | 6,166.12                           |
| (b) Plant Protection Chemicals  | <b>8,121.80</b>                           | 7,818.94                           |
| (c) Gunnies   | <b>81.27</b>                              | 106.40                             |
| (d) Cardamom - Trade  | <b>23,651.80</b>                          | 14,605.77                          |
| (e) Cardamom (Auction Sample)   | <b>539.03</b>                             | 451.42                             |
| <b>TOTAL</b>  | <b>39,070.01</b>                          | 29,148.64                          |
| <b>(27) Changes in Inventories of Stock in Trade</b>                            |   |                                    |
| Opening Stock- Stock in Trade   | <b>2,723.52</b>                           | 4,081.02                           |
| Opening Stock- Others (Cardamom Plantation)                                     | -   | 189.20                             |
| Closing Stock- Stock in Trade   | <b>4,079.50</b>                           | 2,723.52                           |
| Closing Stock- Others (Cardamom Plantation)                                     | <b>53.27</b>                              | -                                  |
|   | <b>(1,409.25)</b>                         | 1,546.70                           |
| <b>(28) Employee Benefit Expense</b>  |   |                                    |
| (a) Salaries & Wages  | <b>393.25</b>                             | 349.52                             |
| (b) Provident Fund Contribution and other funds                                 | <b>20.65</b>                              | 18.97                              |
| (c) Gratuity  | <b>31.51</b>                              | 25.85                              |
| (d) Marketing & Performance Incentives  | <b>162.42</b>                             | 95.68                              |
| (e) Staff Welfare Expenses  | <b>41.33</b>                              | 13.08                              |
| (f) Medical Insurance Premium   | <b>23.13</b>                              | 22.57                              |
| (g) Salary to Directors   | <b>16.80</b>                              | 15.05                              |
| <b>TOTAL</b>  | <b>689.09</b>                             | 540.71                             |
| <b>(29) Finance Cost</b>  |   |                                    |
| (a) Interest on Term Loan   | <b>16.18</b>                              | -                                  |
| (b) Interest on Working Capital loans   | <b>13.97</b>                              | 15.06                              |
| (c) Other borrowing costs   | <b>1.27</b>                               | 16.86                              |
| (d) Bank charges  | <b>23.60</b>                              | 18.76                              |
| <b>TOTAL</b>  | <b>55.02</b>                              | 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<br>statements for the year ended 31.03.2025 | As at<br><b>31.03.2025</b><br><b>Rs. In lakh</b> | As at<br>31.03.2024<br>Rs. In lakh |
|---|--|------------------------------------|
|---|--|------------------------------------|

**(30) Other Expenses**

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

a) Company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date.

b) The quarterly returns /statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.

c) 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 | -   | -                | -         | -         | -                 | -       |
| <b>TOTAL</b>              | -   | 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 |         |
| <b>Undisputed Trade Receivables</b>                 |   |                    |                  |           |           |                   |         |
| (i) Considered good                                 | -   | 3698.85            | 53.32            | 23.81     | 15.74     | 4.03              | 3795.76 |
| (ii) which have significant increase in credit risk | -   | -                  | -                | -         | -         | -                 | -       |
| (iii) Credit impaired                               | -   | -                  | -                | -         | -         | -                 | -       |
| <b>Disputed Trade Receivables</b>                   |   |                    |                  |           |           |                   |         |
| (iv) Considered good                                | -   | -                  | -                | -         | -         | -                 | -       |
| (v) which have significant increase in credit risk  | -   | -                  | -                | -         | -         | -                 | -       |
| (vi) Credit impaired                                | -   | -                  | -                | -         | -         | -                 | -       |
| <b>TOTAL</b>  | -   | 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 |         |
| <b>Undisputed Trade Receivables</b>                 |   |                    |                  |           |           |                   |         |
| (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                               | -   | -                  | -                | -         | -         | -                 | -       |
| <b>Disputed Trade Receivables</b>                   |   |                    |                  |           |           |                   |         |
| (iv) Considered good                                | -   | -                  | -                | -         | -         | -                 | -       |
| (v) which have significant increase in credit risk  | -   | -                  | -                | -         | -         | -                 | -       |
| (vi) Credit impaired                                | -   | -                  | -                | -         | -         | -                 | -       |
| <b>TOTAL</b>  | -   | 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<br>(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<br>(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:

| As on 31 March 2025              |   | in Lakhs          |        |                  |        |         |                |                  |
|----------------------------------|---|-------------------|--------|------------------|--------|---------|----------------|------------------|
| Particulars                      | Amount  |                   | Ratio  | Amount           |        | Ratio   | % of variance* | Expla-<br>nation |
|                                  | Amount  |                   |        | Amount           |        |         |                |                  |
| 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





