

INDEPENDENT AUDITORS' REPORT

To the Members of **M/s ONATTUKARA COCONUT PRODUCER COMPANY LIMITED**

Report on the Audit of Financial Statements

Qualified Opinion

We have audited the financial statements of M/s Onattukara Coconut Producer Company Limited ("the Company") (CIN: **U01133KL2015PTC037897**), which comprise of the Balance sheet as at 31st March 2025, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis of Qualified Opinion section of our report, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its profit and its cash flows for the year ended on that date.

Basis for Qualified Opinion

- 1. There are several financial and operating indicators which implies that material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Some these indicators are net loss of Rs. 42,13,871.24/- incurred during the year (Rs. 50,69,706/- for the financial year ended 31st March, 2024), and accumulated loss of Rs. 4,39,05,386.77 (Rs. 3,96,91,515.54 for the financial year ended 31st March, 2024) which have resulted in company having negative networth, continuing default of repayment of interest and principal of borrowing taken from financial institutions, adverse key financial ratios, and decrease in production. However, the financial statements have been prepared on a going concern basis considering management assessment of the current situation and future prospects.*
- 2. In respect of trade receivables, trade payables, short term borrowings and certain current liabilities, external confirmations of the balances are not available. Due to non-availability of confirmation of balances, we are unable to state whether these balances are recoverable /payable to the extent stated. (Refer note 34).*
- 3. We draw attention to note no.8 where the company has disclosed receipt of advance received from customers (trade advance) during the financial year amounting to Rs 5,00,100, received on 18th, 21st and 22nd of December 2023. However, supporting*

documentation for the receipt of advance, and settlement of advance during FY 2024-25 or subsequently were not available with the company for our verification.

- 4. We draw attention to note no. 05, long term borrowings, where in the company has availed loan from unrelated party on 01st September 2020 amounting to Rs 10,00,000 (2023-24: Rs 10,00,000). This loan was availed for meeting urgent fund requirements of the company during COVID pandemic, and interest at the rate of 12% per annum is paid towards this loan from the date of availment. Since loan is availed from an unrelated party to the company, such loan violates the provisions of Section 73 of Companies Act, 2013. Further, the loan is not supported by proper loan agreement stating the terms and conditions.*

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Other Matter Paragraph

We invite the attention of members to the following points:

- 1. We draw attention to Sub Note No. (E) of Long term borrowings (Note no: 5) of the financial statements, which describes a legal suit filed against the Company in relation to a default in repayment of Venture Capital loan. The Company has initiated mediation proceedings and has sought an extension of the moratorium period by two years. Our opinion is not modified in respect of this matter.*
- 2. We draw attention to Sub Note No. (D) of Long term borrowings (Note no: 5), there have been continuing default in the repayment of principal and interest relating to loans taken from KFC Revolving Fund Loan and SFAC VC Loan. Due to such default such loans have been classified as Non-Performing Assets (NPA) by the respective financial institutions.*
- 3. The overdue amount payable to MSME under Creditors as per Management confirmation is nil. We were unable to verify the same, as the details of creditors status were not provided to us during the course of audit.*

Our opinion is not qualified for the above points.



Other Matter Paragraph

The previous year financial statements of **M/s Onattukara Coconut Producer Company Limited** for the year ended March 31, 2025, contained qualified audit comments. Our comments on these qualifications are as under:

- 1. The qualifications in the previous audit report have not been addressed and the qualifications are carried forward in the current year audit report under Serial no. 1 to 3 under Qualified Opinion Paragraph.*

Information other than the Financial Statements and Auditors' Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the Order is not applicable to the Company.

2. The Company is a Producer Company within the meaning of section 378A (1) of the companies Act, 2013, and a report on the additional matters as required under section 378ZG of the Companies Act, 2013, is given in the "Annexure-A".

3. As required by Section 143(3) of the Act, we report that:

(1) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(2) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

(3) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(4) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(5) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.

(6) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.



(7) (i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

(d) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

(e) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(8) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.



(9) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of accounts for the financial year ended March 31, 2025 which does not have a feature of recording audit trail (edit log) facility.

For **G S P AND COMPANY LLP**

Chartered Accountants

Firm Registration No: 018184S/S000048



CA. R Sreekumar FCA

Designated Partner

Mem. No: 212938

UDIN: 25212938BMJQIM3118

Thiruvananthapuram

Date: 15/11/2025





G S P AND COMPANY LLP

CHARTERED ACCOUNTANTS
LLPIN: AAV-9517. FRN: 018184S/S000048

Annexure A to the Independent Auditor's Report

Referred to in paragraph 2 under the heading, Report on "Other legal and Regulatory Requirements" of our report on even date:

- a) Book Debts amounting to Rs.5,747.59 is written off during the financial year. According to the information and explanations given to us, no debts other than those disclosed in note 12 to the financial statements are considered as doubtful of recovery.
- b) The Company have Rs.31,979.00 cash in hand as on 31st March 2025. According to the information and explanations given to us, cash on hand as at year end has been physically verified by the management and no discrepancies were noticed on such verification. According to the information and explanations given to us, the Company does not hold any investment securities.
- c) Based on our test checking conducted by us on sampling methods and according to the information and explanations given to us, the assets and liabilities as shown in the balance sheet, subject to our qualifications and emphasis of matters in our audit report, is correct.
- d) No transactions were observed contrary to the provisions of Chapter XXIA of the Act, on our test checking,
- e) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to the Directors.
- f) According to the information and explanations given to us, the Company has not given the donations /subscriptions during the year under audit.
- g) Matters noted on our test verification conducted on sampling methods are reported in our audit report.

For **G S P AND COMPANY LLP**
Chartered Accountants
FRN: 018184S/S000048

CA. R Sreekumar FCA
Designated Partner
Mem. No: 212938
UDIN: 25212938BMJQIM3118
Thiruvananthapuram
Date: 15/11/2025



ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

REGISTERED OFFICE: 8/82A, B, C VETTIKODU, KATTANAM, PALLICCAL.P.O.,ALAPPUZHA, KERALA, PIN-690503
CIN:U01133KL2015PTC037897

BALANCE SHEET AS AT 31 MARCH 2025

(Amount in '00s)

Particulars	Note No.	As at 31 March, 2025	As at 31 March, 2024
I EQUITY AND LIABILITIES			
1 Shareholders' Fund			
(a) Share Capital	3	3,00,603	3,00,603
(b) Reserves And Surplus	4	(4,39,054)	(3,96,915)
		<u>(1,38,451)</u>	<u>(96,312)</u>
2 Share Application Money Pending Allotment			-
3 Non-Current Liabilities			
(a) Long-Term Borrowings	5	1,01,811	98,220
(b) Deferred Tax Liabilities (Net)			
		<u>1,01,811</u>	<u>98,220</u>
4 Current Liabilities			
(a) Short-Term Borrowings	6	1,21,782	1,02,176
(b) Trade Payables	7	11,441	17,399
(c) Other Current Liabilities	8	20,104	19,653
		<u>1,53,327</u>	<u>1,39,227</u>
TOTAL		1,16,688	1,41,135
II ASSETS			
1 Non-Current Assets			
(a) Property Plant And Equipment And Intangible Assets			
(i) Property, Plant And Equipments	9	1,06,639	1,20,508
(ii) Intangible Assets	9	4	4
(b) Other Non-Current Assets	10	2,765	3,065
		<u>1,09,408</u>	<u>1,23,576</u>
2 Current Assets			
(a) Inventories	11	3,217	10,558
(b) Trade Receivables	12	2,137	2,669
(c) Cash And Cash Equivalents	13	988	643
(d) Short-Term Loans And Advances	14	70	3,040
(e) Other Current Assets	15	869	649
		<u>7,280</u>	<u>17,559</u>
TOTAL		1,16,688	1,41,135

Notes and sub schedules forming part of accounts

1-36

Significant Accounting Policies & Notes form integral part of financial statements.

For and on behalf of the Board of Directors

Annexure to our report of even date attached

For G S P AND COMPANY LLP

Chartered Accountants

FRN : U181845/S000048



K S Alexander
Director
DIN:06980751



Baburajan Sukumaran
Director
DIN: 02873812



Remany Gopalakrishnan
Chief Executive Officer
PAN: AAQPG8283M



CA R Sreekumar FCA
Designated Partner
(Mem. No. 212938)

Kattanam
15-11-2025

UDIN:25212938BMJQIM3118



ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

REGISTERED OFFICE: 8/82A, B, C VETTIKODU, KATTANAM, PALLICKAL.P.O,ALAPPUZHA, KERALA,
PIN-690503

CIN:U01133KL2015PTC037897

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2025

(Amount in '00s)

Particulars	Note No.	For the year ended 31 March 2025	For the year ended 31 March 2024
Revenue from operations	16	59,403	66,310
Other income	17	213	312
Total Income		59,616	66,622
Expenses			
(a) Cost of materials consumed	18	42,939	46,769
(b) Purchases of stock-in-trade	19	1,359	3,667
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	20	4,464	510
(d) Employee benefits expense	21	14,685	21,541
(f) Depreciation and amortisation expense	9	14,528	16,754
(g) Finance costs	22	10,403	10,284
(h) Other expenses	23	16,677	17,975
Total expenses		1,05,054	1,17,499
Profit / (Loss) before exceptional and extraordinary items and tax		(45,438)	(50,877)
Exceptional items	24	(3,299)	(180)
Profit / (Loss) before extraordinary items and tax		(42,139)	(50,697)
Extraordinary items			
Profit / (Loss) before tax		(42,139)	(50,697)
Tax expense:			
(a) Current tax (MAT) expense for current year		-	-
(b) (Less): MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years		-	-
(d) Net current tax expense		-	-
(e) Deferred tax		-	-
Total		-	-
Profit / (Loss) from continuing operations		(42,139)	(50,697)
DISCONTINUING OPERATIONS			
Profit / (Loss) for the year		(42,139)	(50,697)

Notes and sub schedules forming part of accounts

1-36

Significant Accounting Policies & Notes form integral part of financial statements.

For and on behalf of the Board of Directors



K S Alexander
Director
DIN:06980751



Baburajan Sukumaran
Director
DIN: 02873812



Remany Gopalakrishnan
Chief Executive Officer
PAN: AAQPG8283M

Annexure to our report of even date attached
For G S P AND COMPANY LLP
Chartered Accountants
FRN : 018184S/S000048



CA R Sreekumar FCA
Designated Partner
(Mem. No. 212938)

UDIN:25212938BMJQM3118

Kattanam
15-11-2025



ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

REGISTERED OFFICE: 8/82A, B, C VETTIKODU, KATTANAM, PALLICKAL P.O, ALAPPUZHA, KERALA, PIN-690503
CIN: U01133KL2015PTC037897

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

(Amount in '00s)

Particulars	FY ended 31 March 2025	FY ended 31 March 2024
Cash flow from operating activities		
Net (loss)/profit before extraordinary and exceptional items and tax	(45,438)	(50,877)
Adjustments for:		
Depreciation and amortisation	14,512	16,754
Finance cost	10,403	10,284
Prior period expenses paid	-	-
Operating Profit before working capital changes	(20,523)	(23,840)
Adjustments for (increase)/decrease in operating assets		
Loans and advances	2,970	(537)
Inventories	7,341	4,839
Trade receivables	532	2,638
Other current assets	(220)	(440)
Adjustments for increase/(decrease) in operating liabilities		
Trade payables	(5,958)	5,174
Other current liabilities	452	9,454
Cash generated from operations	(15,407)	(2,712)
Direct taxes paid	-	-
Extraordinary items - prior period income	3,299	180
A Net cashflow from / (used in) operating activities	(12,107)	(2,532)
Cashflow from investing activities		
Capital expenditure on Property Plant and Equipment	(643)	-
Decrease/(Increase) in other non-current assets	300	-
B Net cashflow from / (used in) Investing activities	(343)	-
Cashflow from financing activities		
Net increase/(decrease) in short term borrowings	19,606	10,268
Proceeds from/(repayment of) other long term borrowings	3,591	(7,493)
Finance cost	(10,403)	(10,284)
Proceeds from equity share	-	9,873
C Net cashflow from / (used in) financing activities	12,795	2,363
D Net Increase/(Decrease) in Cash or Cash Equivalents(A+B+C)	344	(169.52)
E Cash and cash equivalents at the beginning	643	813
Cash and cash equivalents at the end (D+E)	988	643

For and on behalf of the Board of Directors

Annexure to our report of even date attached

For G S P AND COMPANY LLP

Chartered Accountants
FRN : 018184S/S000048



K S Alexander
Director
DIN:06980751



Baburajan Sukumaran
Director
DIN: 02873812



Remany Gopalakrishnan
Chief Executive Officer
PAN: AAQPG8283M



CA R Sreekumar FCA
Designated Partner
(Mem. No. 212938)

Kattanam
15-11-2025

UDIN:25212938BMJQIM3118



NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

1. CORPORATE INFORMATION

Onattukara Coconut Producer Company Limited is a dream initiative of Coconut farmers of Ambalappuzha, Chenganoor, Mavelikara and Karthikappally Taluks of Alappuzha district. The company constitutes 11 Federations from 129 CPSs and is located at Vetticode in Kattanam Village of Mavelikara Taluk. The company is engaged in procurement of Coconut and Copra from farmers and extraction of coconut oil and marketing the end products in wholesale and retail markets. The Company owns excellent coconut based diversified products manufacturing facility. The company is also manufacturing/trading other coconut-based value-added products like coconut hair oil, coconut chips, chutney powder etc.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1. Basis of preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India [Indian GAAP] to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 (the 2013 Act"). The financial statements are prepared on accrual basis under the historical cost convention. The accounting policies adopted in the Preparation of the financial statements are consistent with those followed in the Previous year.

The Financial Statements are presented in Indian Rupee ("INR"), which is the Company's functional currency and all values are rounded to the nearest thousands, except when otherwise indicated.

2.2. Use of estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenue and expenses during the reported period.



Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

2.3. Inventories

Inventories are carried at cost and not at net realizable value after providing for obsolescence, if any, except in case of by-products which are valued at net realizable value. Cost of finished goods, work-in-progress, raw materials, chemicals, stores and spares, packing materials, trading and other products are determined on FIFO/Weighted average basis.

2.4. Operating Cycle

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

2.5. Cash flow statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

2.6. Revenue Recognition

Incomes are recognized in the accounts on raising of sales invoices on customers.

2.7. Other Income

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.



2.8. Property, Plant & Equipment

Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost of Property, plant and equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure and making the asset ready for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets, other incidental expenses and interest on borrowings attributable to acquisition of qualifying Property, plant and equipment up to the date the asset is ready for its intended use. Subsequent expenditure on Property, plant and equipment after its purchase is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previous assessed standard of performance.

2.9. Government Grants, subsidies and export incentives

Government grants and subsidies are recognized when there is a reasonable assurance that the company will comply with all the conditions attached to them and the grants/subsidy will be received. Government Grants whose primary condition is that the company should purchase, construct or otherwise acquire capital assets are presented by deducting them from carrying value of assets. The grant is recognized as income over the life of a depreciable asset by the way of a reduced depreciation charge.

Export benefits are accounted in the year of exports based on the eligibility and where there is no uncertainty in receiving the same.

Government grants in the nature of promoters' contribution like investment subsidy, where no repayment is ordinarily expected thereof, are treated as capital reserve. Government grants in the form non-monetary assets, given at a concessional rate, are recorded on the basis of their acquisition cost. In case the non-monetary asset is given free of cost, the grant is recorded at a nominal value.

Other government grants and subsidies are recognized as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis.

2.10. Investments

There are no investments made by the company during the Financial Year.



2.11. Cash and cash equivalents

Cash and cash equivalents comprise cash and cash on deposits with banks. Cash equivalents are short-term balances (with an original maturity value of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.12. Employee Benefits

Employee benefits include provident fund.

Defined Contribution Plans

The Company's contribution to provident fund is considered as defined contribution plans and are charged as expenses as they fall due based on the amount of contribution required to be made.

2.13. Borrowing Costs

Borrowing cost include interest, amortization of ancillary cost incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to acquisition of qualifying assets are charged to the Statement of Profit & Loss over the tenure of loan. Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from commencement of activities relating to construction/development of the qualifying assets upto the date of capitalization of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit & Loss during extended periods when active development activity on the qualifying assets is interrupted.

2.14. Segment Reporting

The company has not identified primary segments based on the dominant source, nature of risks and returns and the internal organization and management structure.

2.15. Leases

Where the company as a lessor leases assets under finance lease, such amounts are recognized as receivables at an amount equal to the net investment in the lease and the finance income are recognized based on a constant rate of return on the outstanding net investment.



Assets leased by the company in its capacity as lessee where substantially all the risks and rewards of ownership vest in the company are classified as finance leases. Such leases are capitalized at the inception of the lease at the lower of the fair value and the present value of the minimum lease payments and a liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognized as operating leases are recognized in the Statement of Profit & Loss on a straight line basis.

2.16. Earnings per share

Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. **The earning per Shares of the company for the year 2024-25 is (1.40).**

2.17. Income taxes

Current tax and deferred tax have not been recognized in the books of accounts since taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961 is nil.

2.18. Intangible assets

Intangible assets are stated at their cost of acquisition, less accumulated amortization and impairment losses. An intangible asset is recognized, where if probable that the future economic benefits attributable to the asset will flow to the enterprise and where its cost can be reliably measured. The depreciable amount of intangible assets is allocated over the best estimate of its useful life. The company capitalizes software where it is reasonably estimated that the software has an enduring useful life. Software is depreciated over the management's estimate of its useful life of three years.



2.19. Research & Development

No expenditure in the nature of Research and Development has been spent during the year.

2.20. Impairment of Assets

An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

2.21. Depreciation and amortization

Depreciation on tangible assets is provided on the WDV method over the useful lives of assets estimated by the Management as per the Part C of Schedule II of the Companies Act, 2013. Depreciation for assets purchased / sold during a period is proportionately charged. Intangible assets are amortized over their respective individual estimated useful lives.

Useful life for fixed assets estimated by the management is as follows: -

Asset	Useful life
Building	60 years
Computer and accessories (including software)	3 years
Electrical equipment and fittings	5 years
Furniture and fixtures	10 years
Plant and Machinery	15 years

The residual value of the assets is retained at 5% of their original cost and no further depreciation is charged to such assets.

2.22. Provisions and contingent liabilities

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation and reliable



estimate of amount of the obligation can be made. Provisions are determined based on management estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

Contingent Assets are not recognized in the financial statements. Contingent liabilities are disclosed in the notes to accounts.

2.23. Material events

Material adjusting events occurring after the Balance Sheet date are taken into cognizance.

2.24. Financial Ratios

Sum total of 10 financial ratios are taken (Current Ratio, Net Debt Equity Ratio, Debt Service Coverage Ratio, Return On Equity, Inventory Turnover Ratio, Debtors Turnover Ratio, Trade Payables Turnover Ratio, Net Capital Turnover Ratio, Net Profit Ratio and Return on Capital Employed) to find the relative magnitude of two selected numerical values in the financial statement.

2.25. Previous year figures have been re-grouped and re-classified wherever necessary to make their classification comparable with that of current year and for the better presentation of the annual financial statements.

For and on behalf of the Board of Directors



K S Alexander

Director
DIN: 06980751



**Baburajan
Sukumaran**

Director
DIN: 02873812



**Remany
Gopalakrishnan**
Chief Executive
Officer

PAN: AAQPG8283M



CA R Sreekumar FCA

Designated Partner
(Mem. No. 212938)
FRN: 018184S/S000048

Kattanam
15/11/2025



UDIN: 252129388MJQIM3118



ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

REGISTERED OFFICE: 8/82A, B, C VETTIKODU, KATTANAM, PALLICKAL P. O. ALAPPUZHA, KERALA, PIN-690503

Notes forming part of the Financial Statements for the year ended 31st March 2025

Note 3 Share capital.

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised				
Equity shares of Rs 10 each with voting rights	50,00,000	5,00,000	50,00,000	5,00,000
(b) Issued	50,00,000	5,00,000	50,00,000	5,00,000
Equity shares of Rs 10 each with voting rights	30,06,032	3,00,603	30,06,032	3,00,603
(c) Subscribed and fully paid up	30,06,032	3,00,603	30,06,032	3,00,603
Equity shares of Rs 10 each with voting rights	30,06,032	3,00,603	30,06,032	3,00,603
(d) Subscribed but not fully paid up				
Equity shares of Rs 10 each				
Total	30,06,032	3,00,603	30,06,032	3,00,603

(f) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	Amount	Number of shares	Amount
Equity shares with voting rights				
Outstanding at the beginning of the year	30,06,032	3,00,603	29,07,307	2,90,731
Shares bought back during the year	-	-	-	-
Issued during the Year	-	-	98,725	9,873
Shares outstanding at the end of the Year	30,06,032	3,00,603	30,06,032	3,00,603



(ii) Details of shares held by each shareholder holding more than 5% shares issued and paid up.

Class of shares / Name of shareholder	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
	NA	NA	NA	NA

(iii) Shareholding of Promoters & % of change during the Year

Shares held Promoters at the end of the year	Figures as at the end of the reporting period			Figures as at the end of previous reporting period		
	No. of Shares held	% of total shares	% Change	No. of Shares held	% of total shares	% Change
K S Alexander	12,515	0.42%	-	12,515	0.42%	-
Mohan Pillai	12,515	0.42%	-	12,515	0.42%	-
N Ravi	12,515	0.42%	-	12,515	0.42%	-
Sadasivan V	12,515	0.42%	-	12,515	0.42%	-
Thomas Varghese	12,515	0.42%	-	12,515	0.42%	-
Thomas M Mathunny	12,515	0.42%	-	12,515	0.42%	-
Sukumaran K	12,515	0.42%	-	12,515	0.42%	-



- 29. CIF values of imports are Nil; Previous Year - NIL
- 30. Earnings in Foreign Exchange is Rs. NIL , Previous Year - NIL
- 31. Expenditure in Foreign Exchange is Nil; Previous Year - NIL
- 32. Estimated amount of contracts remaining to be executed in the Capital Account - Nil.
- 33. DETAILS OF DUES TO MICRO AND SMALL ENTERPRISES AS DEFINED UNDER THE MSMED ACT, 2006

*Disclosure: are required under the Micro, Small and Medium Enterprises Development Act, 2006 based on the information available with the Company are given below:

Particulars	As at 31-03-2025 Amount (in '00s)	As at 31-03-2024 Amount (in '00s)
The principal amount remaining unpaid to any supplier as at the end of the year	-	-
The interest Due on the principal remaining outstanding as at the end of the year	-	-
The Amount of interest paid under the Act, along with the amounts of the payment made beyond the appointed day during the year	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without interest adding the specified under the Act	-	-
The Amount of interest accrued and remaining unpaid at the end of the year	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date then the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under the Act.	-	-
Total	-	-

34. The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.

35. The balance of Trade Payables, Trade Receivables, Loans and Advances, Deposits, Current Liabilities, Inter unit, etc. are considered as per books of account, pending confirmations and reconciliation. In the opinion of the management, since the amount due to/ from these parties are fully payable/recoverable, no material difference is expected to arise at the time of settlement, requiring accounting effect in as on 31-03-2025.

36. Previous year's figures have been rearranged/reclassified wherever necessary to correspond with the current year's classification/disclosure.

For and on behalf of the Board


K S Alexander
 Chairman
 DIN: 06980751


Baburajan Sukumiran
 Director
 DIN: 02873812


Remany Gopalakrishnan
 Chief Executive Officer
 PAN: AAQPG8283M



Annexure to our report of even date attached
For G S P AND COMPANY LLP
 Chartered Accountants
 FRN : 018184S/S000048


CA R Sreekumar FCA
 Designated Partner
 (Mem. No. 212938)

UDIN: 25212938BMJQIM3118

Kattanam
 15-11-2025

ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

Notes forming part of the Financial Statements for the year ended 31st March 2025

Particulars	(Amount in '00s)	
	As at 31 March, 2025	As at 31 March, 2024
Note 4: Reserves and surplus		
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(3,96,915)	(3,46,218)
Add: Profit / (Loss) for the year	(42,139)	(50,697)
Closing Balance	(4,39,054)	(3,96,915)
Total	(4,39,054)	(3,96,915)

Note 5: Long Term Borrowings		
Term Loans From Bank		
Secured Loans:		
SFAC VC Loan	35,220	35,220
KFC Revolving Fund Loan	38,447	34,311
KFC Covid-19 Loan	14,145	14,689
Unsecured loans - Others		
Bharanikavu Panchayath Federation CPS	4,000	4,000
Sreenath	10,000	10,000
Total	1,01,811	98,220

Sub-Notes to Long Term Borrowings:

(A) SFAC Loan is availed for meeting working capital requirement on 11-01-2018 by creating charge on 50.59 ares of land in Block 14 re-survey no 346/20 of Kattanam Village, Mavelikkara Taluk, Alappuzha and building & civil structures, plant & machinery & equipment by way of equitable mortgage, hypothecation, pledge etc as well as personal guarantee of directors.

(B) KFC Revolving Fund is availed KFC Covid-19 Loan is availed for meeting working capital requirement on 11-08-2021 by creating charge on 50.59 ares of land in Block 14 re-survey no 346/20 of Kattanam Village, Mavelikkara Taluk, Alappuzha and building & civil structures, plant & machinery & equipment by way of equitable mortgage, hypothecation, pledge etc as well as personal guarantee of directors.

(C) KFC Covid-19 Loan is availed for meeting liquidity issues due to Covid-19 on 05-06-2020 by creating charge on 50.59 ares of land in Block 14 re-survey no 346/20 of Kattanam Village, Mavelikkara Taluk, Alappuzha and building & civil structures, plant & machinery & equipment by way of equitable mortgage, hypothecation, pledge etc as well as personal guarantee of directors.

(D) The Company have continuing default in the repayment of principal and interest of the following loans:

Period of Default	Principal	Interest
(A) SFAC VC Loan		
From the 1st of August, 2023 to 31st March, 2025	35,220	-
(B) KFC Revolving Fund Loan		
From the 1st of February, 2024 to 31st March, 2025	6,178	5,155

(E) Small Farmers' Agribusiness Consortium (SFAC) has filed a lawsuit against the Company due to default in the repayment of the Venture Capital loaned by the party. The Company have started mediation to allow two more years of moratorium. The Company have not recognized any future additional liability due to the same as on 31st March, 2025 other than the Venture Capital Loan amount which is repayable.

Note 6: Short Term Borrowings		
Unsecured loans		
(A) Loan from Directors		
K S Alexander- (Chairman and director)	96,664	82,203
Babu Raj Advance	20,335	15,335
Lelithamba Advance	2,347	2,180
Thomas M Mathunny Advance	2,033	2,000
Thomas T Thomas Director	403	458
Total	1,21,782	1,02,176



ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

Notes forming part of the Financial Statements for the year ended 31st March 2025

Particulars	(Amount in '00s)	
	As at 31 March, 2025	As at 31 March, 2024
Note 7: Trade Payables		
(a) Total dues to MSME Creditors	-	-
(b) Trade payables (others)	11,441	17,399
Total	11,441	17,399
Note 8: Other current liabilities		
Duties and Taxes		
GST Payable	1,056	928
SGST Payable	506	374
TDS payable	32	20
GST Cash ledger balance	(1,394)	(1,739)
IGST Payable	(2,011)	(1,981)
Salary and wages payable	11,698	10,597
Advance received from customers	5,001	5,001
Smart Distributors-Deposit	-	1,990
Statutory Audit Fee Payable	1,588	2,070
Industrial Security Service	1,550	1,102
Interest accrued -KFC Term loan	555	466
G S P And Company LLP	626	319
Internal audit fee payable	300	300
Other Payables	115	115
ESIC payable	80	104
Profession Tax Payable	2	(13)
Total	20,104	19,653
Note 10: Other Non Current Assets		
KSEB Deposit	2,235	2,235
Security Deposit for Sales Tax Registration	500	500
Shop Rent Deposit	-	300
GS 1 India Bar Code Deposit	30	30
Total	2,765	3,065
Note 11: Inventory		
Finished Goods	2,105	6,187
Raw Materials	142	3,018
Stock-In-trade	970	1,353
Total	3,217	10,558
Note 12: Trade Receivables		
(a) outstanding for a period exceeding 6 months from the date they are due for payment		
i. Considered good	1,156	2,361
ii. Considered doubtful	-	-
	1,156	2,361
Less: Provision for doubtful debts	-	-
	1,156	2,361
(b) Others	981	308
Total	2,137	2,669



ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

Notes forming part of the Financial Statements for the year ended 31st March 2025

Particulars	(Amount in '00s)	
	As at 31 March, 2025	As at 31 March, 2024
Note 13: Cash and cash equivalents		
Cash-in-hand	320	108
Bank Accounts		
SBI A/c No: 00000034984902825	327	141
SBI A/C NO. 67364771857	184	191
SBI A/C - 34850345343	121	118
Federal Bank 11620200003574	36	86
SBI - A/c 35216931695	-	-
Total	988	643
Note 14: Short-term loans and advances		
Advance for Agmark	-	100
Arun Engineering Works	-	100
Indian Oil Fleet Card Deposit	70	70
Sadanandan (Shareholder)	-	10
Muttakulam Meghala CPS	-	2,760
Total	70	3,040
Note 15: Other Current Asset		
Post Dated Cheques Account	676	569
Staff advance paid	169	61
TDS receivable	25	19
	869	649



ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

Notes forming part of the Financial Statements for the year ended 31st March 2025

Particulars	(Amount in '00s)	
	As at 31 March, 2025	As at 31 March, 2024
Note 16: Revenue From Operations		
Sales	59,403	66,310
Total	59,403	66,310
Note 17: Other Income		
Sale of Scrap	12	192
Interest Income (KSEB Deposit)	151	95
Internship Fee Received	-	15
Other Miscellaneous Income	-	0
Subsidy	50	-
Discount Received	-	10
Interest on Income Tax Refund	0	-
Total	213	312
Note 18: Cost of Materials Consumed		
Opening Stock of Raw Materials	3,018	7,347
Purchases:		
Coconut Purchase	2,575	4,186
Copra Purchase	37,138	38,038
Coconut By-Products	350	217
Less: Closing Stock of Raw Materials	(142)	(3,018)
Total	42,939	46,769
Note 19: Purchase of Stock-in-Trade		
Purchase	1,342	3,628
Packing Materials	16	39
Total	1,359	3,667
Note 20: Changes in inventories of finished goods, work-in-progress and stock-in-trade		
Opening Stock	7,539	8,049
Closing Stock	(3,075)	(7,539)
Increase/(Decrease) in the value of inventories	4,464	510
Note 21: Employee Benefit Expenses		
Salaries & Allowances	14,375	20,930
Bonus	130	202
ESIC employer's Contribution	180	409
Total	14,685	21,541
Note 22: Finance costs		
Interest on Unsecured Loans	4,223	4,603
Interest KFC Loan	6,178	5,681
Ancillary Finance Cost	2	-
Total	10,403	10,284



ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

Notes forming part of the Financial Statements for the year ended 31st March 2025

Particulars	(Amount in '00s)	
	As at 31 March, 2025	As at 31 March, 2024
Note 23: Other Expenses		
A G M Expense	837	703
Abornmal Loss/Wastage of Stock	84	27
Advertisement Charges	105	655
Audit fee	625	625
Bad Debt	57	-
Bank Charges	47	165
Barcode Reg. Expenses	-	127
Cable Charges	-	28
Caps Empty	-	(3)
Cleaning Charge	24	24
Cleaning Supplies	18	8
Compliment (Product) Expenses	165	203
Computer Maintenance	3	20
Consultancy Charges	-	441
Diesel & Petrol	1	5
Discount Allowed	1	2
Donation	1	6
DSC Charges	55	-
Duties & Taxes	345	-
Electricity Charges	4,555	4,553
Factory Stationary	127	416
Fencing Charges for Nursery	-	40
Fine & Penalties	242	15
First Aid	-	2
Flower Bouquet	-	21
Fuel Expenses- Van	588	537
Inspection Fee	338	-
Insurance Premium	316	341
Insurance Renewal	-	511
Kitchen Stationery	39	94
Lab Expense	29	7
Labour Charges	644	390
Legal Expenses	-	45
Loading and Unloading Charges	14	21
MCA Filing Fee	24	(1)
Meals & Refreshment	247	217
News Paper and Periodicals	32	49
Office Stationery	27	63
Other Expense	39	13
Packing Charges	2	-
Panchayath Duties And Tax	356	329
Postage and Courier	19	279
Potassium Metabisulphite	4	-
Printing & Stationary	8	265
Professional Fee	915	1,145
Renewal Expenses	856	83
Rent and Others	-	20
Rent - Factory Site	1,400	1,600
repairs and Maintenance	185	281
Repairs and Maintenance-Plumbing	-	5
Replica Charges for Grading of Coconut Oil-AGMARK	1	6
Round off	(2)	(4)



ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

Notes forming part of the Financial Statements for the year ended 31st March 2025

Particulars	(Amount in '00s)	
	As at 31 March, 2025	As at 31 March, 2024
Security Services Charges	2,280	2,280
Service Charges	-	19
Smoke Test	-	1
Stamp Paper Fees	-	1
Sticker Printing Charges	128	330
Tally Renewal	45	42
Telephone & Internet Charges	143	127
Test & Analytical Expenses	30	126
Training Fees	15	-
Transportation Charges	89	209
Travelling Expenses	532	417
Website Renewal Fees	42	42
Weigh Bridge	-	3
	16,677	17,975
Note 24: Prior period items		
Prior Period Income		
i. Sundry Creditors Written Off	(3,284)	-
ii. Reversal of Extra Depreciation charged in the Financial Year 2023-24	(16)	-
iii. Reversal of Excess Statutory Audit Fees booked in the Financial Year 2022-23	-	(180)
Total	(3,299)	(180)



(Amount in ₹ '00s)

25 (B). Volume of transaction with related parties during the financial year 2023-24

Particulars	Holding Companies	Subsidiaries	Fellow Subsidiaries	Associates	KMP	Relatives of KMP	Total
Purchase of Goods	-	-	-	-	-	1,797	1,797
Sale of Goods	-	-	-	-	-	219	1,515
Purchase of Fixed Assets	-	-	-	-	1,396	-	-
Rendering of Services	-	-	-	-	-	-	-
Receiving of Services	-	-	-	-	-	-	-
Agency Arrangements	-	-	-	-	2,925	-	2,925
Leasing or Hire Purchase	-	-	-	-	-	-	-
Agreements:	-	-	-	-	-	-	-
Interest on unsecured loans	-	-	-	-	-	-	-
Transfer of Research and Development	-	-	-	-	4,603	-	4,603
License Agreements	-	-	-	-	-	-	-
Finance (Including loans and equity contributions in cash or in kind)	-	-	-	-	-	-	-
Guarantees and Collaterals	-	-	-	-	10,010	-	10,010
Management controls including for deputation of employees	-	-	-	-	-	-	-

Note: Name of Related Parties and Description of Relationship

1. Holding Company NA

2. Fellow Subsidiaries NA

3. Relatives of KMP 1. Muttakuliam Meghaia CPS (Relative of Chairman)

1. Mr. K S Alexander, Chairman 2. Ms. Remany Gopalakrishnan, CEO 3. Mr. Baburajan Sukumaran, Director 4. Ms. Lelithemba, Director

5. Mr. Sadasivan, Director 6. Mr. Thomas M Mathunny, Director, 7. Mr. Thomas T Thomas, Director

5. Subsidiaries NA

6. Associates NA



26. Earnings per share is calculated in accordance with the Accounting Standards 20 (Earnings per Share) issued by the Institute of Chartered Accountants of India. The EPS has been computed by dividing the Profit after Tax by the Weighted Average Number of Equity Shares outstanding at the end of the accounting period.

Particulars	2024-25	2023-24
Numerator		
Net Profit as disclosed in Profit and Loss Account (₹)	(42,13,871)	(50,69,706)
Denominator		
Weighted Average Equity Shares (Nos.)/(Face Value of Rs.10 each)	30,06,032	30,06,032
Basic Earnings per Share	(1.40)	(1.69)
Particulars	2024-25	2023-24
Numerator		
Net Profit as disclosed in Profit and Loss Account (₹)	(42,13,871)	(50,69,706)
Denominator		
Weighted Average Equity Shares (Nos.)/(Face Value of Rs.10 each)	30,06,032	30,06,032
Diluted Earnings per Share	(1.40)	(1.69)

27. The company was not categorized as a wilful defaulter by any bank or financial institution

28. FINANCIAL RATIOS

Particulars	Numerator	Denominator	Current Year	Previous Year
Current Ratio	7,280	1,53,327	0.05	0.13
Net Debt Equity Ratio	1,01,811	(1,38,451)	(0.74)	(1.02)
Debt service coverage ratio	(31,736)	10,403	(3.05)	(3.95)
Return on Equity (%)	(42,139)	(1,38,451)	30.44%	52.64%
Inventory turnover ratio	48,762	6,887	7.08	3.93
Debtors turnover ratio	59,403	2,403	24.72	16.56
Trade payables turnover ratio	1,359	14,420	0.09	0.25
Net capital turnover ratio	59,403	(1,46,047)	(0.41)	(0.49)
Net profit ratio (%)	(42,139)	59,403	-71%	-76%
Return on Capital Employed	(31,736)	(1,17,381)	0.27	0.53

Note: Current year loss has impacted in the share holders funds, profit after tax etc as on 31st March 2025. Turnover has declined drastically compared to the previous year, owing to poor market conditions. This is why the ratios are showing a significant change in the current year



(viii) **Details of Benami Property held**

The company has not held any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder

(ix) The company has not availed any borrowings from banks or other financial institutions on the basis of security of current assets during the financial year 2024-25

(x) **Willful Defaulter**

Onattukara Coconut Producer Company Limited has not been declared as a willful defaulter by any bank or financial institution or other lender

(xi) **Relationship with S truck off Companies:**

The company has not engaged in any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956

Name of struck off company	Nature of transactions with struck off company	Balance Outstanding	Relationship with struck off company, if any to be disclosed
NA	Investments in securities	-	-
NA	receivable	-	-
NA	payables	-	-
NA	shares held by struck off company	-	-
NA	Other outstanding balances (to be specified)	-	-

(xii) **Registration of charges or satisfaction with Registrar of Companies (ROC)**

The company does not have any charges or satisfaction yet to be registered with ROC beyond the statutory period

(xiii) **Compliance with number of layers of companies**

Onattukara Coconut Producer Company Limited does not have any subsidiary company as prescribed under clause (87) of section 2 of the companies Act 2013

(xv) **Compliance with approved Scheme(s) of Arrangements**

The company has not engaged in any transaction involving scheme of arrangements which needs to be approved by competent authority in terms of sec 230 to sec 237 of the companies act 2013 during the FY 2024-25



ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

CIN: U01133KL2015PTC037897

REGISTERED OFFICE: 8/82A, B, C VETTIKODU, KATTANAM, PALLICKAL.P.O., ALAPPUZHA, KERALA, PIN-690503

Sub-schedules forming part of Balance Sheet as at 31st March, 2025

Sub-schedule 1: Trade Receivables Ageing schedule

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(i) Undisputed Trade receivables- considered good	981	12	133	43	568	2,137
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total - Current year	981	12	133	43	568	2,137
(i) Undisputed Trade receivables- considered good	308	(574)	253	267	2,415	2,659
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total - Previous year	308	(574)	253	267	2,415	2,659

Sub-schedule 2: Trade Payables Ageing schedule

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(i) MSME	-	-	-	-	-
(ii) Others	2,981	1,016	(17)	7,460	11,441
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-
Total - Current Year	2,981	1,016	(17)	7,460	11,441
(i) MSME	-	-	-	-	-
(ii) Others	8,790	671	7,492	245	17,199
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-
Total - Previous Year	8,790	671	7,492	245	17,199



ONATTUKKARA COCONUT PRODUCER COMPANY LIMITED

Computation of Depreciation as per Section 32 of Income Tax Act, 1961

Particulars	WDV As on 01.04.2024(₹)	Additions before 03.10.2024 (₹)	Additions after 03.10.2024 (₹)	Deletions during the year	Total as on 31.03.2025 (₹)	Rate	Depreciation During the Year(₹)	(Amount in ₹ '00s)	
								W.D.V. as on 31.03.2025(₹)	
TANGIBLE ASSETS									
Plant and Machinery									
Boiler	3,626	-	-	-	3,626	15%	544	3,082	
Copra Drying Unit	6,982	-	-	-	6,982	15%	1,047	5,935	
Chain Block	23	-	-	-	23	15%	3	20	
Fire and Safety	2,481	-	-	-	2,481	15%	372	2,109	
Foiler Sealer Machine	-	-	73	-	73	15%	5	68	
Freezer	60	-	-	-	60	15%	9	51	
Hot Air Gun	-	-	11	-	11	15%	1	10	
Induction Cooker	5	-	-	-	9	15%	1	8	
Induction Sealer Manual F 500	74	-	-	-	74	15%	11	63	
Mould Making bottle	245	-	-	-	249	15%	37	212	
Nitrogen Flush Unit	-	-	107	-	107	15%	8	99	
Oil Production Machinery	24,636	-	-	-	24,636	15%	3,695	20,940	
Packing Machine	5,465	-	-	-	5,465	15%	820	4,645	
Printing Cylinders(1ltr)	281	-	-	-	281	15%	42	239	
Screw Pressure	66	-	-	-	66	15%	10	56	
Sealing Machine	6	-	-	-	6	15%	1	5	
Spares and Parts	184	-	-	-	184	15%	28	156	
Welding Machine	30	-	-	-	30	15%	4	25	
Weighing Machine	25	-	-	-	23	15%	3	20	
Vending Machine	135	-	-	-	135	15%	20	115	
Coconut Scraper Machine Fixed Ass	12	33	-	-	45	15%	7	38	
Chemist Lab Equipments	118	-	-	-	118	15%	18	100	
Chemist Lab Equipments	114	-	-	-	114	15%	17	97	
Transmission R/Belt C158	26	-	-	-	26	15%	4	22	
Chemist Lab Equipments	131	-	-	-	131	15%	20	111	
KIRLOSKAR KP4 Jaitraj Submersible P	68	-	-	-	68	15%	10	57	
Weighing Machine	17	-	-	-	17	15%	3	15	
Electrical Equipments & Fittings									
CCTV	-	260	-	-	260	10%	26	234	
Electrical Installations	5,501	-	-	-	5,501	10%	550	4,951	
Electrical Equipments	2,082	-	-	-	2,082	10%	208	1,874	



ONATTUKKARA COCONUT PRODUCER COMPANY LIMITED

Computation of Depreciation as per Section 32 of Income Tax Act, 1961

(Amount in ₹ '00s)								
Particulars	WDV As on 01.04.2024(₹)	Additions before 03.10.2024 (₹)	Additions after 03.10.2024 (₹)	Deletions during the year	Total as on 31.03.2025 (₹)	Rate	Depreciation During the Year(₹)	W.D.V. as on 31.03.2025(₹)
TANGIBLE ASSETS								
Computer & Accessories								
CCTV	84	-	-	-	84	40%	34	51
EPABX	16	-	-	-	16	40%	6	10
HARD DISK Acer Sa100 120gb	5	-	-	-	5	40%	2	3
Hard Disk (Acer SSD RE100.2.5	4	-	-	-	4	40%	2	3
Key Board -Dell	1	-	-	-	1	40%	0	1
UPS (LAP CARE LAP LONG-650)	4	-	-	-	4	40%	1	2
Printer	-	-	120	-	120	40%	24	96
Networking	14	-	-	-	14	40%	5	8
F4 Workstations and Printers	21	-	-	-	21	40%	9	13
Intercom phone	5	-	-	-	5	40%	2	3
UPS-600VA Numeric	2	-	-	-	2	40%	1	1
WD External HDD 1 TB	4	-	-	-	4	40%	1	2
UPS 600VA- Fingers	2	-	-	-	2	40%	1	1
Computer & Accessories	1	-	-	-	1	40%	1	1
Furniture and Fixtures								
Chairs and Tables	330	-	40	-	370	10%	35	335
Kitchen Equipment	150	-	-	-	150	10%	15	135
Name Board	788	-	-	-	788	10%	79	709
Office Furnishing	733	-	-	-	733	10%	73	659
Office furnitures and Fixtures	249	-	-	-	249	10%	25	224
Building								
Accessory Building	5,752	-	-	-	5,752	10%	575	5,177
Factory Building	86,207	-	-	-	86,207	10%	8,620	77,587
Sub total	1,46,765	293	350	-	1,47,408		17,037	1,30,371
Intangible assets								
Tally ERP 9	18	-	-	-	18	25%	5	14
Ear Code	72	-	-	-	72	25%	18	54
Sub total	90	-	-	-	90		23	68
Grand Total	1,46,855	293	350	-	1,47,498		17,060	1,30,438
<i>Previous Year</i>	<i>1,66,212</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1,66,212</i>		<i>19,557</i>	<i>1,46,655</i>



ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

REGISTERED OFFICE: 8/82A, B, C VETTIKODU, KATTANAM, *ALLICKAL.P.O.ALAPPUZHA, KERALA, PIN-690503

Property, Plant and Equipment and Intangible assets as per the provisions of the Companies Act 2013

Particulars	Gross Block				Depreciation				Net Block as on 31.03.2024	Net Block as on 31.03.2025
	As on 01.04.2024	Additions	Deletions	Total as on 31.03.2025	Rate	Upto 31.03.2024	For the year	Charged on date		
INTANGIBLE ASSETS										
Plant & Machinery										
Drying Unit	10,733	-	-	10,733	18.10%	8,519	401	-	-	8,920
Grinding Machine	21,781	-	-	21,781	18.10%	16,859	884	-	-	17,783
Grinding Machine	52	-	-	52	18.10%	35	3	-	-	38
Grinding Machine	7,115	-	-	7,115	18.10%	5,415	308	-	-	5,723
Grinding Machine	-	73	-	73	18.10%	-	5	-	-	5
Air Gun	220	-	-	220	18.10%	181	7	-	-	188
Grinding Machine	-	11	-	11	18.10%	-	1	-	-	1
Grinding Machine	30	-	-	30	18.10%	26	1	-	-	26
Grinding Machine	120	-	-	120	18.10%	48	13	-	-	61
Grinding Machine	658	-	-	658	18.10%	483	32	-	-	515
Grinding Machine	-	107	-	107	18.10%	-	7	-	-	7
Grinding Machine	65,148	-	-	65,148	18.10%	48,352	3,040	-	-	51,392
Grinding Machine	13,244	-	-	13,244	18.10%	9,245	724	-	-	9,969
Grinding Machine	458	-	-	458	18.10%	154	55	-	-	209
Grinding Machine	160	-	-	160	18.10%	115	8	-	-	123
Grinding Machine	15	-	-	15	18.10%	11	1	-	-	12
Grinding Machine	301	-	-	301	18.10%	140	29	-	-	154
Grinding Machine	420	-	-	420	18.10%	353	12	-	(16)	365
Grinding Machine	121	-	-	121	18.10%	90	6	-	-	95
Grinding Machine	267	-	-	267	18.10%	191	14	-	-	204
Grinding Machine	73	-	-	73	18.10%	52	4	-	-	56
Grinding Machine	818	-	-	818	18.10%	498	58	-	-	556
Grinding Machine	26	33	-	59	18.10%	16	5	-	-	21
Grinding Machine	140	-	-	140	18.10%	82	11	-	-	92
Grinding Machine	58	-	-	58	18.10%	36	4	-	-	40
Other Equipment & Fittings										
Other Equipment	1,668	-	-	1,668	25.89%	1,533	35	-	-	1,568
Other Equipment	-	260	-	260	25.89%	-	34	-	-	34
Other Equipment	291	-	-	291	25.89%	270	5	-	-	275
Other Equipment	10,373	-	-	10,373	25.89%	9,042	345	-	-	9,387
Other Equipment	105	-	-	105	25.89%	80	6	-	-	87
Other Equipment	4	-	-	4	25.89%	4	-	-	-	4
Other Equipment	26	-	-	26	25.89%	19	2	-	-	21
Other Equipment	36	-	-	36	25.89%	28	2	-	-	30
Other Equipment	53	-	-	53	25.89%	40	3	-	-	44



