



**G S P AND COMPANY LLP**

CHARTERED ACCOUNTANTS

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

**INDEPENDENT AUDITORS' REPORT**

To the Members of **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 2023, 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, 2023 and its profit and its cash flows for the year ended on that date.

**Basis for Qualified Opinion**

1. *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)*

2. *The Company has incurred net loss of ₹ 53,12,149/- during the year ended 31st March, 2023 (₹61,31,101/- for the year ended 31st March 2022) and as of that date the Company's accumulated losses amount to ₹3,46,21,810/- (2021-22: ₹2,93,09,661/-) which has resulted in negative net worth of the Company. Also, the current liabilities of the Company as on 31st March 2023 exceeds the current assets by ₹ 1,04,10,423/- (2021-22: ₹ 71,40,774/-). These conditions indicate the existence of a material uncertainty that may cast significant doubt about the company's ability to continue as a going concern.*

However, the financial statements have been prepared on a going concern basis considering management assessment of the current situation and future prospects.



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.

#### **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.

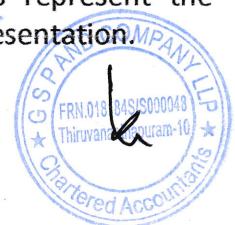
### **Auditor's Responsibilities for the Audit of the Financial Statements**

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. As 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, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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-B**".

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, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 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.

For G S P AND COMPANY LLP  
Chartered Accountants  
Firm Registration No: 018184S/S000048



**CA. R Sreekumar FCA**  
Designated Partner, Mem. No – 212938,  
UDIN: 23212938BGSOXC2979

Thiruvananthapuram  
Date: 05/09/2023





**ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT**

Report as 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 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date) With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2023, we report the following:

(i) (a) (A) The Company has not maintained proper records showing full particulars, including quantitative details and situation of fixed assets. Fixed asset register needs to be maintained by the company showing invoice wise asset addition details.

(B) the company is not having any material intangible asset. Therefore, the provisions of Clause (i)(a)(B) of paragraph 3 of the order are not applicable to the company.

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. However, no physical verification has been carried on by the management during the year. Accordingly, we were unable to comment on whether any material discrepancies were noticed on such verification and whether they are properly dealt with in the financial statements.

(c) According to the information and explanations given to us and on the basis of records examined by us, we report that, the title deeds of immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), disclosed in the standalone financial statements are held in the name of the Company.

(d) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.

(ii) (a) Physical verification of inventories have been conducted by the management during the year which, in our opinion, is at reasonable intervals; and, in our opinion, the coverage and procedure of such verification by the management is appropriate. The discrepancies noticed on verification between physical stock and book records were 12% in case of Tank oil.





(b) During any point of time of the year, the company has not been sanctioned any working capital limits, from banks or financial institutions on the basis of security of current assets. Therefore, the provisions of Clause (ii)(b) of paragraph 3 of the order are not applicable to the company.

(iii) During the year, the company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of clause 3(iii) of the said Order are not applicable to the company.

(iv) The company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order are not applicable to the company.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicable to the Company.

(vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order are not applicable to the Company.

(vii) (a) According to the information and explanations given to us and on the basis of the books and records examined by us, the Company has not been regular in depositing undisputed statutory dues including Goods and Service Tax, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other statutory dues, as applicable to it, with the appropriate authorities. Although there is delay in payment of tax, there are no arrears of outstanding statutory dues as at March 31, 2023 for a period of more than six months from the date they became payable

(b) According to the information and explanations given to us, there are not any statutory dues referred in sub- clause (a) which have not been deposited on account of any dispute. Therefore, the provisions of Clause (b) of paragraph 3 of the order are not applicable to the Company.

(viii) According to the information and explanations given to us, the Company did not have any transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.



- (b) In our opinion and according to the information and explanations given to us, the company has not been a declared wilful defaulter by any bank or financial institution or other lender.
- (c) In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.
- (d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilised for long term purposes.
- (e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.
- (b) In our opinion and according to the information and explanations given to us, the company has not made preferential allotment or private placement of shares during the year and the requirements of section 42 and section 62 of the Companies Act, 2013 is not applicable for the year.
- (xi) (a) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.
- (b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) As auditor, we did not receive any whistle- blower complaint during the year.
- (xii) The company is not a Nidhi Company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the Company.
- (xiii) As per the information and explanations received to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company.





(xiv) The company being a producer company is covered by section 378ZF of the Companies Act, 2013, related to appointment of internal auditor of the company. During the current year, internal audit is progressing and the final report is not submitted to the management as on audit report date.

(xv) The Company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

(b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

(d) As per the information and explanations received, the group does not have any CIC as part of the group.

(xvii) The company has incurred a cash loss of Rs 33,58,459/- in the current financial year (Rs 38,46,286/- for the FY 2021-22)

(xviii) There has been no resignation of the previous statutory auditors during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

Even though we have qualified the going concern assumption in our report based on our audited financial statements, based on our understanding of the management's evaluation of future prospects of the company, there is no material uncertainty that the company will not be capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

We, however, state that this is not an assurance as to the future viability of the Company, as there are clear signs of financial stress in the daily operations of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) There is no liability to the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.



(xxi) The company has not made investments in subsidiary company. Therefore, the company does not require to prepare consolidated financial statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company.

For G S P AND COMPANY LLP  
Chartered Accountants  
Firm Registration No: 018184S/S000048



**CA. R Sreekumar FCA**  
Designated Partner, Mem. No – 212938,  
UDIN: 23212938BGSOXC2979

Thiruvananthapuram  
Date: 05/09/2023







**G S P AND COMPANY LLP**

CHARTERED ACCOUNTANTS

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

**Annexure B 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) The total debtors against sales appear in the balance sheet as on 31.03.2023 is Rs. 5,32,332/- (Previous year: Rs.5,39,986-) According to the information and explanations given to us, all debts are considered good and no allowance is required to be provided for these debts. No debts were written off during the financial year.
- b) The Company have Rs.14,500 cash in hand as on 31<sup>st</sup> march 2023. No investments were made by the Company.
- 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  
Firm Registration No: 018184S/S000048

**CA. R Sreekumar FCA**  
Designated Partner, Mem. No – 212938,  
UDIN: 23212938BGSOXC2979

Thiruvananthapuram  
Date: 05/09/2023





# ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

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

CIN: U01133KL2015PTC037897

## BALANCE SHEET AS AT 31 MARCH 2023

		(Amount in ₹ '00s)		
	Particulars	Note No.	As at 31 March, 2023	As at 31 March, 2022
I	<b>EQUITY AND LIABILITIES</b>			
1	<b>Shareholder's fund</b>			
	(a) Share capital	3	2,90,731	2,90,731
	(b) Reserves and surplus	4	(3,46,218)	(2,93,097)
			<b>(55,487)</b>	<b>(2,366)</b>
2	<b>Share application money pending allotment</b>		-	-
3	<b>Non-current liabilities</b>			
	(a) Long-term borrowings	5	91,713	91,098
	(b) Deferred tax liabilities (net)		-	-
			<b>91,713</b>	<b>91,098</b>
4	<b>Current liabilities</b>			
	(a) Short-term borrowings	6	1,05,909	68,996
	(b) Trade payables	7	9,241	29,855
	(c) Other current liabilities	8	13,198	6,324
			<b>1,28,348</b>	<b>1,05,175</b>
	<b>TOTAL</b>		<b>1,64,574</b>	<b>1,93,908</b>
II	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
	(a) Property Plant and Equipment and Intangible assets			
	(i) Property, plant and equipments	9	1,37,261	1,56,596
	(ii) Intangible assets	9	4	10
	(b) Other non-current assets	11	3,065	3,534
			<b>1,40,330</b>	<b>1,60,140</b>
2	<b>Current assets</b>			
	(a) Inventories	10	15,397	25,501
	(b) Trade receivables	12	5,323	5,400
	(c) Cash and cash equivalents	13	813	722
	(d) Short-term loans and advances	14	2,502	1,655
	(e) Other current assets	15, 9A	209	490
			<b>24,244</b>	<b>33,768</b>
	<b>TOTAL</b>		<b>1,64,574</b>	<b>1,93,908</b>

Notes and sub schedules forming part of accounts

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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

K S Alexander  
Chairman  
DIN: 06980751

Baburajan  
Director  
DIN: 02873812

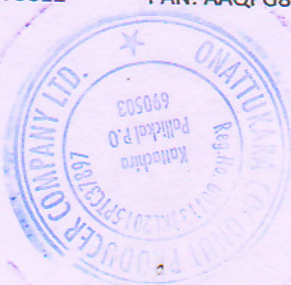
Remany Gopalakrishnan  
Chief Executive Officer  
PAN: AAQPG8283M

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

FRN : 018184S/S000048

UDIN: 23212938BGSOXC2979

Kattanam  
05-09-2023





**ONATTUKARA COCONUT PRODUCER COMPANY LIMITED**

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

CIN: U01133KL2015PTC037897

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH, 2023**

(Amount in ₹ '00s)

Particulars	Note No.	For the year ended 31 March, 2023	For the year ended 31 March, 2022
Revenue from operations	16	1,02,167	1,53,503
Other income	17	1,785	462
<b>Total Income</b>		<b>1,03,952</b>	<b>1,53,965</b>
Expenses			
(a) Cost of materials consumed	18	33,107	19,194
(b) Purchases of stock-in-trade	19	34,424	1,21,926
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		10,104	(12,675)
(d) Employee benefits expense	20	26,821	27,737
(f) Depreciation and amortisation expense	9	19,537	22,848
(g) Finance costs	21	11,343	8,957
(h) Other expenses	22	21,699	21,894
<b>Total expenses</b>		<b>1,57,035</b>	<b>2,09,881</b>
Profit / (Loss) before exceptional and extraordinary items and tax		(53,084)	(55,916)
Exceptional items	23	38	5,395
<b>Profit / (Loss) before extraordinary items and tax</b>		<b>(53,121)</b>	<b>(61,311)</b>
Extraordinary items		-	-
<b>Profit / (Loss) before tax</b>		<b>(53,121)</b>	<b>(61,311)</b>
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		-	-
<b>Profit / (Loss) from continuing operations</b>		<b>(53,121)</b>	<b>(61,311)</b>
DISCONTINUING OPERATIONS		-	-
<b>Profit / (Loss) for the year</b>		<b>(53,121)</b>	<b>(61,311)</b>

Notes and sub schedules forming part of accounts

1-35

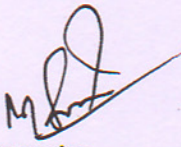
Significant Accounting Policies &amp; Notes form integral part of financial statements.

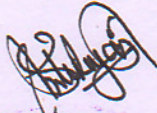
For and on behalf of the Board of Directors

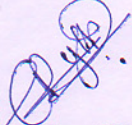
Annexure to our report of even date attached

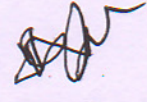
For G S P AND COMPANY LLP

Chartered Accountants

  
**K S Alexander**  
 Chairman  
 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  
 UDIN: 23212938BGS0XC2979

Kattanam  
 05-09-2023





# 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 2023

Particulars	FY ended 31 March 2023	FY ended 31 March 2022
<b>Cash flow from operating activities</b>		
Net (loss)/profit before extraordinary and exceptional items and tax	(53,084)	(55,916)
Adjustments for:		
Depreciation and amortisation	19,537	22,848
Finance cost	11,343	8,957
Prior period expenses paid	(38)	(7,027)
<b>Operating Profit before working capital changes</b>	<b>(22,242)</b>	<b>(31,138)</b>
Adjustments for (increase)/decrease in operating assets		
Loans and advances	(847)	-
Inventories	10,104	(12,675)
Trade receivables	77	3,624
Other current assets	281	(242)
Adjustments for increase/(decrease) in operating liabilities		
Trade payables	(20,613)	6,224
Other current liabilities	6,874	(895)
<b>Cash generated from operations</b>	<b>(26,366)</b>	<b>(35,102)</b>
Direct taxes paid	-	-
Extraordinary items - prior period income	-	1,632
<b>A Net cashflow from / (used in) operating activities</b>	<b>(26,366)</b>	<b>(33,470)</b>
<b>Cashflow from investing activities</b>		
Capital expenditure on Property Plant and Equipment	(196)	(776)
Reversal of electrical equipments to KSEB Deposit (WDV)	-	603
Decrease/(Increase) in other non-current assets	470	47,671
<b>B Net cashflow from / (used in) Investing activities</b>	<b>273</b>	<b>47,499</b>
<b>Cashflow from financing activities</b>		
Net increase/(decrease) in short term borrowings	36,912	19,719
Proceeds from/(repayment of) other long term borrowings	615	(24,588)
Finance cost	(11,343)	(8,957)
<b>C Net cashflow from / (used in) financing activities</b>	<b>26,184</b>	<b>(13,826)</b>
<b>D Net Increase/(Decrease) in Cash or Cash Equivalents( A+B+C)</b>	<b>91</b>	<b>203</b>
<b>E Cash and cash equivalents at the beginning</b>	<b>722</b>	<b>519</b>
<b>Cash and cash equivalents at the end (D+E)</b>	<b>813</b>	<b>722</b>

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

K S Alexander  
Chairman  
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

UDIN: 23212938BGSOX2979

Kattanam  
05-09-2023





# ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

CIN:U01133KL2015PTC037897

## Notes forming part of the Annual Financial Statements for the year 2022-23

Note No.

### 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 accounting and preparation of financial statements

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

#### 2.2 Use of Estimates

The preparation of financial statements is 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 Revenue and Expenditure Recognition

Incomes are recognized in the accounts on raising of sales invoices on customers. Expenses are booked as they incur with support of invoices.

#### 2.4 Provision & Contingent Liabilities

A provision is recognized if, as a result of a past event, the Company has a present legal obligation that is reasonably estimable and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

#### 2.5 Tangible Assets

Tangible assets are stated at cost, less accumulated depreciation and impairment, if any. Direct costs are capitalized until such assets are ready for use.

#### 2.6 Intangible Assets

Intangible assets are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

#### 2.7 Depreciation and Amortization

Depreciation on tangible assets is provided on written-down-value method over the useful lives of assets as per the Part C of Schedule II to the Companies Act 2013. Depreciation for assets purchased/sold during a period is proportionately charged.

#### 2.8 Inventories

The Company carrying inventories in the nature of finished goods and its valuation is done at cost price of purchase. The unused stock items are taken at its book value and classified under inventories.

#### 2.9 Investments

There is no investments during the year by the Company.

#### 2.10 Cash and Cash equivalents

Cash and Cash equivalents comprises of Cash in hand and balance with banks.

#### 2.11 Income Taxes

Current taxes and deferred tax is not provided in the books of accounts, since there is no taxable income for the Company.

#### 2.12 The company have trade receivables and payables and are subject to confirmation.

#### 2.13 In the opinion of the management and to the best of their knowledge and belief, the value on realization of loans, advances and other current assets in the ordinary course of business will not be less than the amount at which they are stated in Balance Sheet.





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 2023

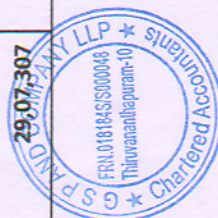
**Note 3 Share capital.**

(Amount in ₹ '000s)

Particulars	As at 31 March, 2023		As at 31 March, 2022	
	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
	50,00,000	5,00,000	50,00,000	5,00,000
(b) Issued				
Equity shares of Rs 10 each with voting rights	29,07,307	2,90,731	29,07,307	2,90,731
	29,07,307	2,90,731	29,07,307	2,90,731
(c) Subscribed and fully paid up				
Equity shares of Rs 10 each with voting rights	29,07,307	2,90,731	29,07,307	2,90,731
	29,07,307	2,90,731	29,07,307	2,90,731
(d) Subscribed but not fully paid up				
Equity shares of Rs 10 each	-	-	-	-
	-	-	-	-
<b>Total</b>	<b>29,07,307</b>	<b>2,90,730.70</b>	<b>29,07,307</b>	<b>2,90,730.70</b>

(i) 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, 2023		As at 31 March, 2022	
	Number of shares	Amount	Number of shares	Amount
Equity shares with voting rights				
Outstanding at the beginning of the year	29,07,307	2,90,731	29,07,307	2,90,731
Shares bought back during the year	-	-	-	-
Issued during the Year		-		-
Shares outstanding at the end of the Year	29,07,307	2,90,731	29,07,307	2,90,731



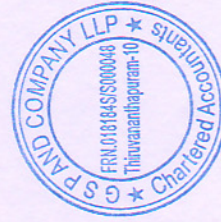


(ii) Details of shares held by each shareholder holding more than 5% shares issued and paid up.

Class of shares / Name of shareholder	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
NA	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 previous 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	0.43%	-	12,515	0.43%	-
Mohanan Pillai	12,515	0.43%	-	12,515	0.43%	-
N Ravi	12,515	0.43%	-	12,515	0.43%	-
Sadasivan V	12,515	0.43%	-	12,515	0.43%	-
Thomas Varghese	12,515	0.43%	-	12,515	0.43%	-
Thomas M Mathunny	12,515	0.43%	-	12,515	0.43%	-
Sukumaran K	12,515	0.43%	-	12,515	0.43%	-





# Onattukkara Coconut Producer Company Limited

Notes forming part of the Financial Statements for the year ended 31st March 2023

Particulars	(Amount in ₹ '00s)	
	As at 31 March, 2023	As at 31 March, 2022
<b>Note 4: Reserves and surplus</b>		
<b>Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	(2,93,097)	(2,31,786)
Add: Profit / (Loss) for the year	(53,121)	(61,311)
Closing Balance	(3,46,218)	(2,93,097)
<b>Total</b>	<b>(3,46,218)</b>	<b>(2,93,097)</b>
<b>Note 5: Long Term Borrowings</b>		
SFAC VC Loan	35,220	35,220
KFC Revolving Fund Loan	34,223	33,966
KFC Covid-19 Loan	22,270	21,912
<b>Total</b>	<b>91,713</b>	<b>91,098</b>
<b>Note 6: Short Term Borrowings</b>		
<b>Loan from Directors</b>		
K S Alexander- (Chairman and director)	82,693	41,651
Babu Raj Advance	15,185	25,285
Lalithamba Advance	2,030	2,060
Thomas M Mathunny Advance	2,000	-
<b>Unsecured loans - others</b>		
Bharanikavu Panchayath Federation CPS	4,000	-
<b>Total</b>	<b>1,05,909</b>	<b>68,996</b>
<b>Note 7: Trade Payables</b>		
<b>Sundry Creditors for Supply of Raw Materials</b>		
The Kerala State Co-Operative Marketing Federation	8,144	28,385
Murali Enterprises	37	37
Muthukulam CPF	(67)	-
<b>Sundry Creditors for Supply of Capital Assets</b>		
Perfect Engineering	25	25
<b>Sundry Creditors- Others</b>		
Agni Solutions	470	342
ABP Associates - Cochin	366	47
NEWTON EXPORTS	250	500
Raj Engineering Contractors	16	-
Binu Electricals	1	-
Harison Babu(Coconut)	-	167
Samuel George (Coconuts)	-	126
Ninan George (Factory Rent)	-	120
Gopinath Kurup- Kappil Coconut	-	39
Madhu (Coconut Purchase)	-	34
Shaji-Coconut	-	31
<b>Total</b>	<b>9,241</b>	<b>29,855</b>





**Onattukkara Coconut Producer Company Limited**  
Notes forming part of the Financial Statements for the year ended 31st March 2023

Particulars	(Amount in ₹ '00s)	
	As at 31 March, 2023	As at 31 March, 2022
<b>Note 8: Other current liabilities</b>		
<b>Duties and Taxes</b>		
GST Payable	809	573
SGST Payable	266	31
IGST Payable	(2,089)	(2,121)
Kerala Flood Cess payable	-	2
TDS payable	54	108
GST Cash ledger balance	(1,739)	(2,157)
Salary and wages payable	7,030	2,270
Kanyana Copra Processing	3,000	-
Smartdistributors-Deposit	1,990	1,990
Statutory Audit Fee Payable	1,875	1,250
Interest accrued -KFC Term loan	500	530
Industrial Security Service	441	-
G S P And Company LLP	441	190
Internal audit fee payable	300	300
ESIC payable	184	109
Other Payables	233	-
Electricity charges payable	-	3,247
Profession Tax Payable	(95)	3
<b>Total</b>	<b>13,198</b>	<b>6,324</b>

<b>Note 9A: Advance Paid to Suppliers</b>		
<b>Sundry Creditors for Supply of Raw Materials</b>		
Muthukulam CPF	-	67
<b>Employee Advance</b>		
Viswapalan Advance	79	79
Manoj Kumar Adv	61	61
Dr.Remany Madam	20	-
Omanakuttan M -Adv	7	56
Muraleedharan Security	6	13
Noufal Accountant (Adv)	-	35
Jose Advance	-	17
Pushparaj - Security	-	7
Ponnamma Advance	-	4
Gopinath Driver Advance	-	2
Usha (Advance)	-	2
Shreeja P Advance	-	1
Omanakuttan P-Plant Mgr	(7)	24
Kunjukunjam Advance	(34)	(31)
<b>Total</b>	<b>131</b>	<b>337</b>





25. 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.

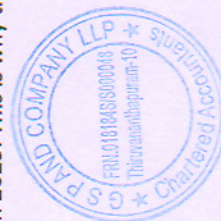
Particulars	2022-23	2021-22
<b>Numerator</b>		
Net Profit as disclosed in Profit and Loss Account (₹)	(53,12,149)	(61,31,101)
<b>Denominator</b>		
Weighted Average Equity Shares (Nos.)(Face Value of Rs.10 each)	29,07,307	29,07,307
<b>Basic Earnings per Share</b>	<b>(1.83)</b>	<b>(2.11)</b>
<b>Particulars</b>	<b>2022-23</b>	<b>2021-22</b>
<b>Numerator</b>		
Net Profit as disclosed in Profit and Loss Account (₹)	(53,12,149)	(61,31,101)
<b>Denominator</b>		
Weighted Average Equity Shares (Nos.)(Face Value of Rs.10 each)	29,07,307	29,07,307
<b>Diluted Earnings per Share</b>	<b>(1.83)</b>	<b>(2.11)</b>

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

## 27. FINANCIAL RATIOS

Particulars	Numerator	Denominator	Current Year	Previous Year
Current Ratio	24,244	1,28,348	0.19	0.32
Net Debt Equity Ratio	91,713	(55,487)	(1.65)	(38.50)
Debt service coverage ratio	(41,779)	11,343	(3.68)	(5.84)
Return on Equity (%)	(53,121)	(55,487)	0.96	25.91
Inventory turnover ratio	77,636	12,750	6.09	6.70
Debtors turnover ratio	1,02,167	2,68,866	0.38	0.21
Trade payables turnover ratio	34,424	19,548	1.76	4.56
Net capital turnover ratio	1,03,952	(1,04,104)	(1.00)	(2)
Net profit ratio	(53,121)	1,03,952	-51%	-40%
Return on Capital Employed	(41,779)	(28,927)	1.44	(1.86)

Note: Current year loss had impacted in the share holders funds as on 31st March 2023. This is why the debt equity ratio is showing a significant change in the current year





28. CIF values of imports are Nil; Previous Year - NIL  
 29. Earnings in Foreign Exchange is Rs. 2,49,255, Previous Year - Rs 1,68,018/-  
 30. Expenditure in Foreign Exchange is Nil; Previous Year - NIL  
 31. Estimated amount of contracts remaining to be executed in the Capital Account - ₹ Nil.

32 : DETAILS OF DUES TO MICRO AND SMALL ENTERPRISES AS DEFINED UNDER THE MSMED ACT, 2006

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

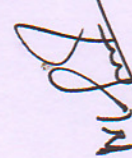
Particulars	As at 31-03-2023 Amount (in ₹)
The principal amount remaining unpaid to any supplier as at the end of the year	-
The Interest Due on the principal remaining outstanding as at the end of the year	-
The Amount of interest paid under the Act, along with the amounts of the payment made beyond 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.	-
<b>Total</b>	-


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

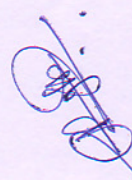
34. The balance of Trade Payables, Trade Receivables, Loans and Advances, Deposits, Current Liabilities, Inter unit, etc. are considered as per books of account, pending confirmations and reconciliation. In the opinion of the management, since the amount due to/ from these parties are fully payable/recoverable, no material difference is expected to arise at the time of settlement, requiring accounting effect in as on 31-03-2023.

35. 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 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



CA R Sreekumar FCA  
 Designated Partner ( Mem. No. 212938)  
 FRN : 018184S/S000048  
 UDIN: 23212938BGSOXC2979



Kattanam  
 05-09-2023



**ONATTUKARA COCONUT PRODUCER COMPANY LIMITED**  
 REGISTERED OFFICE: 8/82A, B, C VETTIKODU, KATTANAM, PALICKAL P.O. ALAPPUZHA, KERALA, PIN-690503  
 Sub schedules forming part of the Balance Sheet as at 31st March 2023

**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	1,039	88	1,631	464	2,083	5,306
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
<b>Total - Current year</b>	<b>1,039</b>	<b>88</b>	<b>1,631</b>	<b>464</b>	<b>2,083</b>	<b>5,306</b>
(i) Undisputed Trade receivables- considered good	1,448	237	1,176	-	1,121	3,982
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	1,418	-	-	1,418
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
<b>Total - Previous year</b>	<b>1,448</b>	<b>237</b>	<b>2,594</b>	<b>-</b>	<b>1,121</b>	<b>5,400</b>

**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	621	8,308	313	-	9,241
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-
<b>Total - Current Year</b>	<b>621</b>	<b>8,308</b>	<b>313</b>	<b>-</b>	<b>9,241</b>
(i) MSME	-	-	-	-	-
(ii) Others	29,627	165	-	63	29,855
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-
<b>Total - Previous Year</b>	<b>29,627</b>	<b>165</b>	<b>-</b>	<b>63</b>	<b>29,855</b>





# Onattukkara Coconut Producer Company Limited

Notes forming part of the Financial Statements for the year ended 31st March 2023

Particulars	(Amount in ₹ '00s)	
	As at 31 March, 2023	As at 31 March, 2022
<b>Note 10: Inventory</b>		
Others	9,647	3,322
Coconut oil	5,689	18,001
Coconut by-products	61	98
Coconut seedlings	-	4,081
<b>Total</b>	<b>15,397</b>	<b>25,501</b>
<b>Note 11: Other Non Current Assets</b>		
KSEB Deposit	2,235	2,235
Security Deposit for Sales Tax Registration	500	500
Shop Rent Deposit	300	300
GS 1 India Bar Code Deposit	30	30
Interest Receivable on KSEB deposit	-	469
<b>Total</b>	<b>3,065</b>	<b>3,534</b>
<b>Note 12: Trade Receivables</b>		
FM Trading	1,126	1,176
A/c Receivable C/o Manoj Kumar M R	960	960
A/c Receivable C/o Viswapalan B	458	458
Devika Enterprises	347	-
Vetticode Nagaraja Temple	331	331
Triveni RO Trivandrum	306	306
KATTOOR SUPERMARKET	125	-
Sasidharan Velanchira	120	42
Orison Hypermarket	115	133
Modi Care Haripad	110	110
Kalpatharu Coconut Point	107	115
Triveni RO Alappuzha	103	103
Devikulangara Federation	86	86
Kayamkulam Federation ( VIDHYADHARAN)	80	80
Aryyas Kayamkulam (Van Sales)	70	70
D Mart Hyper Hub	69	25
Kwality Super Bazar	69	25
Amrta Enterprise LLC	57	57
Chandramathy (Van Sale)	53	53
Muraleedharan (C/o Kalpatharu)	50	50
Le-Mart Vallikunnam (Van Sale)	45	27
Brothers Kattanam (Van Sales)	42	42
Anu Agencies	38	38
K S Super Market	37	37
Suneer Thoppumpadi	37	-
Farhan-Veg Stall Kattanam (Van Sale)	35	-
Vijayafloor Mill	35	-
Gokulam R K Prayar	34	-
Ajayan Stores (Van Sales)	32	-
Srilakam Mini Super Market- Venmony	26	-





**Onattukkara Coconut Producer Company Limited**  
Notes forming part of the Financial Statements for the year ended 31st March 2023

Particulars	(Amount in ₹ '00s)	
	As at 31 March, 2023	As at 31 March, 2022
James Pampadi	24	4
Shibu Arimangalam	21	-
Sarath	21	21
Bushra Super Market Murukkumood	20	-
Murali Stores	18	-
Shyamala Pillai	18	-
Valiyatharayil Agencies (MILMA) (Van Sale)	17	-
Coconut Development Board Kochi	17	-
Jayson Stores	16	-
J K Supermarket (Van Sales)	16	-
Krishna Stores Kurathiyad	16	-
MANNAR CPF (Van Sales)	15	14
Kottayam Exhibition	14	14
Sivarajan Stores( Van Sale)	13	-
Other sundry debtors	12	-
Abs Mart(Ibwis Mart)	(4)	-
Palamoottil-Choonad (Van Sale)	(11)	-
Avittom Agencies	(23)	-
KARSHAKA SREE JAIVA GRAMAM	-	327
Devas Quality Food Products	-	140
KENZA Hypermarket	-	133
J&V Associates	-	117
Bhoomi Supermarket (Van Sale)	-	85
Sadasivan Director	-	49
Mamoottil Supermarket	-	40
Chengannoor Budget Mart (Van Sales)	-	39
Kamlas Mart PVT LTD	-	25
Kamlas Mart (C/o Parel Agencies)	-	25
Nediyath Temple, Pullikanakku	-	24
Ridhwan Bakery (Shuhaib)	-	10
Madhanan Pillai Stores( G P Mart )	-	8
Saragadharan Muttakulam	-	4
<b>Total</b>	<b>5,323</b>	<b>5,400</b>

**Note 13: Cash and cash equivalents**

Cash-in-hand	145	156
<b>Bank Accounts</b>		
SBI A/c No: 00000034984902825	332	108
SBT A/C NO. 67364771857	197	204
SBI A/C - 34850345343	124	108
Federal Bank 11620200003574	15	76
SBI - A/c 35216931695	-	70
<b>Total</b>	<b>813</b>	<b>722</b>





**Onattukkara Coconut Producer Company Limited**  
Notes forming part of the Financial Statements for the year ended 31st March 2023

Particulars	(Amount in ₹ '00s)	
	As at 31 March, 2023	As at 31 March, 2022
News Paper and Periodicals	88	84
Transportation Charges	86	-
KFC Loan Processing Fees	85	-
Tally Renewal	84	-
Advertisement Charges	75	58
Rent-Coconut Point Shop	70	315
Labour Charges	68	71
Postage and Courier	50	45
Office Stationery	38	114
Office Expenses	32	110
Cable Charges	30	78
Wastage/damages/Scrap	29	-
DMIK Registration Expenses	25	-
Medical Expenses	25	25
Donation	20	20
Factory Site Expenses	18	35
Discount Allowed	1	2
Vehicle rent - Chairman	-	1,100
Service Charges	-	583
Internal Audit Fees	-	300
Property valuation charge - KFC loan	-	221
KFC Loan processing charges	-	207
Transportation Charges	-	172
Miscellaneous Expenses	-	105
Barcode Reg. Expenses	-	98
DESIGNING WORKS	-	76
Renewal charges	-	75
Inspection Fee	-	63
Legal Expenses	-	36
Loading Unloading Charges	-	20
Stationary Items for Coconut Point	-	15
Staff welfare Expenses	-	6
Bad debts written off	-	3
Roundoff	(2)	-
	<b>21,699</b>	<b>21,894</b>

**Note 23: Prior period items**

Prior period income	-	(1,632)
Prior Period Expenses	38	7,027
<b>Total</b>	<b>38</b>	<b>5,395</b>





**Onattukkara Coconut Producer Company Limited**  
Notes forming part of the Financial Statements for the year ended 31st March 2023

Particulars	(Amount in ₹ '00s)	
	As at 31 March, 2023	As at 31 March, 2022
<b>Note 19: Purchase of Stock-in-Trade</b>		
Purchase	34,424	1,21,926
<b>Total</b>	<b>34,424</b>	<b>1,21,926</b>
<b>Note 20: Employee Benefit Expenses</b>		
Salaries & Allowances	25,582	26,564
Bonus and Allowances	863	745
ESIC employer's Contribution	375	428
<b>Total</b>	<b>26,821</b>	<b>27,737</b>
<b>Note 21: Finance costs</b>		
Interest on Unsecured Loans	5,457	4,333
Interest KFC Loan	5,886	4,624
<b>Total</b>	<b>11,343</b>	<b>8,957</b>
<b>Note 22: Other Expenses</b>		
Electricity Charges	4,969	4,659
Security Service Charges	2,280	2,280
Professional Fee	1,673	1,475
AGM expenses	1,359	1,210
Rent - Factory Site	1,387	1,525
Travelling Expenses	1,219	927
Insurance Premium	869	899
Fuel charges	650	706
Consultancy Charges	645	630
Statutory Audit Fees	625	625
Rent - Transport Vehicle	600	-
Meals & Refreshment	597	536
Renewal Expenses	563	-
ISO Certification	450	-
Factory Stationary	394	185
Repairs and Maintenance	393	521
Panchayath Duties And Tax	302	315
Compliment (Product) Expenses	278	356
Annual Maintenance- Machineries & Equipments	230	230
Test & Analytical Expenses	212	87
Bank Charges	179	128
Other epenses	142	-
Telephone & Internet Charges	129	119
Documentation & Registration Charges	127	42
Roc Filing Fees	113	78
Printing & Stationary	113	60
Other Allowances	100	187
MCA Filing Fee	96	-
Kitchen Stationery	95	81
Service Charges	90	-



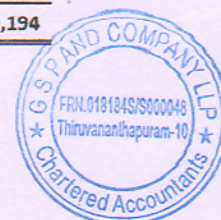


# Onattukkara Coconut Producer Company Limited

Notes forming part of the Financial Statements for the year ended 31st March 2023

(Amount in ₹ '00s)

Particulars	As at 31 March, 2023	As at 31 March, 2022
<b>Note 14: Short-term loans and advances</b>		
Muttakulam Meghala CPS	2,222	1,375
Advance for Agmark	100	100
Arun Engineering Works	100	100
Indian Oil Fleet Card Deposit	70	70
Sadanandan (Shareholder)	10	10
<b>Total</b>	<b>2,502</b>	<b>1,655</b>
<b>Note 15: Other Current Asset</b>		
Post Dated Cheques Account	68	132
TDS receivable 22-23	10	-
TDS receivable 20-21	-	11
TDS receivable 21-22	-	10
<b>Total</b>	<b>78</b>	<b>153</b>
<b>Note 16: Revenue From Operations</b>		
Sales	99,674	1,51,822
Sales - Export	2,493	1,680
<b>Total</b>	<b>1,02,167</b>	<b>1,53,503</b>
<b>Note 17: Other Income</b>		
Reimbursement of expenses	656.68	-
KFC Rebate on Loan Prompt Payment	403.84	136
Gain on Foreign Exchange	301.39	-
Cessation of Liability	265.12	-
Interest Income (KSEB Deposit)	94.99	104
Internship Fee Received	45.00	-
Discount Received	8.65	10
Bank Charges Refund	5.91	-
Other Misc Income	2.48	1
Interest on Income Tax Refund	1.11	-
Sale of Scrap	-	212
<b>Total</b>	<b>1,785</b>	<b>462</b>
<b>Note 18: Cost of Materials Consumed</b>		
Coconut Purchase Local	28,087	12,881
Packing Charges	3,198	3,210
Sticker Printing Charges	1,089	-
Nursery Exp	278	-
Carriage Inwards	248	-
Coconut Bye Products Exp	208	-
Damages/scrap	-	2,815
Power and fuel	-	105
Freight	-	183
<b>Total</b>	<b>33,107</b>	<b>19,194</b>





# Onattukkara Coconut Producer Company Limited

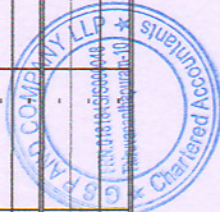
REGISTERED OFFICE: 8/82A, B, C VETTIKODU, KATTANAM, PALICKAL P.O. ALAPPUZHA, KERALA, PIN-690503

Note-9

Property, plant and equipment and intangible assets as per the provisions of the Companies Act 2013

(Amount in ₹ '00s)

Particulars	Gross Block			Rate	Depreciation			Net Block as on 31.03.2022	Net Block as on 31.03.2023
	As on 01.04.2022	Additions	Deletions		Upto 31.03.2022	For the year	Charged on deletion		
<b>Electrical Equipments &amp; Fittings</b>									
Electrical Equipments	1,668	-	-	25.89%	1,422	64	-	1,486	182
Networking	291	-	-	25.89%	253	10	-	263	28
Electrical Installations	10,373	-	-	25.89%	7,950	627	-	8,577	1,796
Electrical Equipments	105	-	-	25.89%	59	12	-	71	34
Extension Code (Fixed Asset)	4	-	-	25.89%	4	0	-	4	0
Pedestal Fan Breeze 06	26	-	-	25.89%	14	3	-	17	9
Pedestal Fan (Fixed Asset)	36	-	-	25.89%	21	4	-	25	11
Preethi Xpro Duo MG 198 Mixer Grinder	53	-	-	25.89%	30	6	-	36	17
<b>Computer &amp; Accessories</b>									
CCTV	1,145	85.50	-	63.16%	1,136	51	-	1,187	43
EPABX	342	-	-	63.16%	339	2	-	341	1
HARD DISK Acer Sa100 120gb	23	-	-	63.16%	10	8	-	18	5
Hard Disk (Acer SSD RE100.2.5	19	-	-	63.16%	10	6	-	16	4
Key Board -Dell	6	-	-	63.16%	3	2	-	5	1
UPS (LAP CARE LAP LONG-650)	17	-	-	63.16%	9	5	-	14	3
P4 Workstations and Printers	954	-	-	63.16%	949	3	-	952	2
Intercom phone	69	-	-	63.16%	64	3	-	67	2
Computer & Accessories	3.56	-	-	63.16%	-	1.35	-	1	2
UPS 600VA- Fingers	17	-	-	63.16%	15	1	-	16	1
UPS-600VA Numeric	19	-	-	63.16%	17	1	-	18	1
WD External HDD 1 TB	35	-	-	63.16%	32	2	-	34	1
<b>Furniture and Fixtures</b>									
Chairs and Tables	757	-	-	25.89%	656	26	-	682	74
Name Board	1,560	-	-	25.89%	1,244	82	-	1,326	234
Office Furnishing	1,702	-	-	25.89%	1,469	60	-	1,529	173
Office furnitures and Fiktures	353	-	-	25.89%	244	28	-	272	80
Tarpa Sheet (Asset)	76	-	-	25.89%	44	8	-	52	24
<b>Building</b>									
Accessory Building	12,023	-	-	9.50%	5,420	627	-	6,047	5,976
Factory Building	1,62,093	-	-	9.50%	61,910	9,517	-	71,427	90,666
<b>Total</b>	<b>3,15,616</b>	<b>196</b>	<b>-</b>		<b>1,59,020</b>	<b>19,531</b>		<b>1,76,551</b>	<b>1,37,261</b>
Tally ERP 9	180	-	-	63.16%	180	-	-	180	0
Bar Code	260	-	-	63.16%	250	6	-	256	4
<b>Total</b>	<b>440</b>	<b>-</b>	<b>-</b>		<b>430</b>	<b>6</b>		<b>436</b>	<b>4</b>





(Amount in ₹ '00s)

## 24. Volume of transaction with related parties during the financial year 2022-23

Particulars	Holding Companies	Subsidiaries	Fellow Subsidiaries	Associates	KMP	Relatives of KMP	Total
Purchase of Goods	-	-	-	-	-	2,439	2,439
Sale of Goods	-	-	-	-	1,609	475	2,085
Purchase of Fixed Assets	-	-	-	-	-	-	-
Rendering of Services	-	-	-	-	-	-	-
Receiving of Services	-	-	-	-	3,863	-	3,863
Agency Arrangements	-	-	-	-	-	-	-
Leasing or Hire Purchase Agreements	-	-	-	-	600	-	600
Interest on unsecured loans	-	-	-	-	5,404	-	5,404
Transfer of Research and Development	-	-	-	-	-	-	-
License Agreements	-	-	-	-	-	-	-
Finance (Including loans and equity contributions in cash or in kind)	-	-	-	-	33,017	-	33,017
Guarantees and Collaterals	-	-	-	-	-	-	-
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. Muttakulam Meghala CPS (Relative of Chairman)
  1. Mr. K S Alexander, Chairman 2. Ms. Remya Gopalakrishna 3. Mr. Baburajan Sukumaran, Director 4. Ms. Lelithamba, Director
4. KMP
  5. Mr Sadasivan, Director 6. Mr. Thomas M Mathunny, Director

5. Subsidiaries NA

6. Associates NA





# Onattukkara Coconut Producer Company Limited

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

## Note-9

Property, plant and equipment and Intangible assets as per the provisions of the Companies Act 2013

(Amount in ₹ '00s)

Particulars	Gross Block			Rate	Upto 31.03.2022	Depreciation		Total upto 31.03.2023	Net Block as on 31.03.2022	Net Block as on 31.03.2023
	As on 01.04.2022	Additions	Deletions			For the year	Charged on deletion			
<b>Plant &amp; Machinery</b>										
Boller	10,733	-	-	18.10%	10,733	598	-	8,029	3,302	2,704
Copra Drying Unit	21,781	-	-	18.10%	21,781	1,317	-	15,820	7,278	5,960
Chain Block	52	-	-	18.10%	52	5	-	31	26	21
Fire and Safety Equipments	7,115	-	-	18.10%	7,115	459	-	5,039	2,534	2,075
Freezer	220	-	-	18.10%	220	11	-	172	59	48
Induction Cooker	30	-	-	18.10%	30	1	-	25	7	5
Induction Sealer Manual F 500	120	-	-	18.10%	120	19	-	32	108	88
Mould Making - bottle	658	-	-	18.10%	658	47	-	444	261	214
Oil Production Machinery	65,148	-	-	18.10%	65,148	4,532	-	44,640	25,041	20,508
Packing Machine	13,244	-	-	18.10%	13,244	1,079	-	8,362	5,960	4,881
Printing Cylinders(1ltr)	458	-	-	18.10%	458	82	-	87	453	371
Screw Presser	160	-	-	18.10%	160	12	-	106	66	54
Sealing Machine	15	-	-	18.10%	15	1	-	10	6	5
Spares and Parts	193	107.36	-	18.10%	301	43	-	86	150	215
Vending Machine	420	-	-	18.10%	420	18	-	338	101	82
Weighing Machine	121	-	-	18.10%	121	8	-	83	46	38
Kitchen Equipment	267	-	-	18.10%	267	21	-	174	114	93
Welding Machine	73	-	-	18.10%	73	6	-	47	31	26
Chemist Lab Equipments	818	-	-	18.10%	818	86	-	428	476	390
Coconut Scraper Machine	26	-	-	18.10%	26	3	-	14	15	12
KIRLOSKAR KP4 Jalraj Submersible Pump	140	-	-	18.10%	140	16	-	69	87	71
Transmission R/Belt C158	58	-	-	18.10%	58	6	-	31	33	27





# Onattukkara Coconut Producer Company Limited

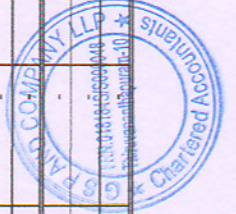
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WD External HDD 1 TB	35	-	-	63.16%	32	2	-	34	1
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Chairs and Tables	757	-	-	25.89%	656	26	-	682	74
Name Board	1,560	-	-	25.89%	1,244	82	-	1,326	234
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Tarpa Sheet (Asset)	76	-	-	25.89%	44	8	-	52	24
<b>Building</b>									
Accessory Building	12,023	-	-	9.50%	5,420	627	-	6,047	5,976
Factory Building	1,62,093	-	-	9.50%	61,910	9,517	-	71,427	90,666
<b>Total</b>	<b>3,15,616</b>	<b>196</b>	<b>-</b>		<b>1,59,020</b>	<b>19,531</b>		<b>1,76,551</b>	<b>1,37,261</b>
Tally ERP 9	180	-	-	63.16%	180	-	-	180	0
Bar Code	260	-	-	63.16%	250	6	-	256	4
<b>Total</b>	<b>440</b>	<b>-</b>	<b>-</b>		<b>430</b>	<b>6</b>		<b>436</b>	<b>4</b>





(Amount in ₹ '00s)

## 24. Volume of transaction with related parties during the financial year 2022-23

Particulars	Holding Companies	Subsidiaries	Fellow Subsidiaries	Associates	KMP	Relatives of KMP	Total
Purchase of Goods	-	-	-	-	-	2,439	2,439
Sale of Goods	-	-	-	-	1,609	475	2,085
Purchase of Fixed Assets	-	-	-	-	-	-	-
Rendering of Services	-	-	-	-	-	-	-
Receiving of Services	-	-	-	-	3,863	-	3,863
Agency Arrangements	-	-	-	-	-	-	-
Leasing or Hire Purchase Agreements	-	-	-	-	600	-	600
Interest on unsecured loans	-	-	-	-	5,404	-	5,404
Transfer of Research and Development	-	-	-	-	-	-	-
License Agreements	-	-	-	-	-	-	-
Finance (Including loans and equity contributions in cash or in kind)	-	-	-	-	33,017	-	33,017
Guarantees and Collaterals	-	-	-	-	-	-	-
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. Muttakulam Meghala CPS (Relative of Chairman)
  1. Mr. K S Alexander, Chairman 2. Ms. Remya Gopalakrishna 3. Mr. Baburajan Sukumaran, Director 4. Ms. Lelithamba, Director
4. KMP
  5. Mr Sadasivan, Director 6. Mr. Thomas M Mathunny, Director

5. Subsidiaries NA

6. Associates NA





25. 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.

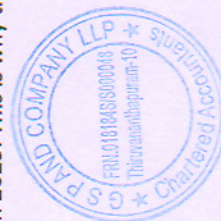
Particulars	2022-23	2021-22
<b>Numerator</b>		
Net Profit as disclosed in Profit and Loss Account (₹)	(53,12,149)	(61,31,101)
<b>Denominator</b>		
Weighted Average Equity Shares (Nos.)(Face Value of Rs.10 each)	29,07,307	29,07,307
<b>Basic Earnings per Share</b>	<b>(1.83)</b>	<b>(2.11)</b>
<b>Particulars</b>	<b>2022-23</b>	<b>2021-22</b>
<b>Numerator</b>		
Net Profit as disclosed in Profit and Loss Account (₹)	(53,12,149)	(61,31,101)
<b>Denominator</b>		
Weighted Average Equity Shares (Nos.)(Face Value of Rs.10 each)	29,07,307	29,07,307
<b>Diluted Earnings per Share</b>	<b>(1.83)</b>	<b>(2.11)</b>

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

## 27. FINANCIAL RATIOS

Particulars	Numerator	Denominator	Current Year	Previous Year
Current Ratio	24,244	1,28,348	0.19	0.32
Net Debt Equity Ratio	91,713	(55,487)	(1.65)	(38.50)
Debt service coverage ratio	(41,779)	11,343	(3.68)	(5.84)
Return on Equity (%)	(53,121)	(55,487)	0.96	25.91
Inventory turnover ratio	77,636	12,750	6.09	6.70
Debtors turnover ratio	1,02,167	2,68,866	0.38	0.21
Trade payables turnover ratio	34,424	19,548	1.76	4.56
Net capital turnover ratio	1,03,952	(1,04,104)	(1.00)	(2)
Net profit ratio	(53,121)	1,03,952	-51%	-40%
Return on Capital Employed	(41,779)	(28,927)	1.44	(1.86)

Note: Current year loss had impacted in the share holders funds as on 31st March 2023. This is why the debt equity ratio is showing a significant change in the current year





28. CIF values of imports are Nil; Previous Year - NIL  
 29. Earnings in Foreign Exchange is Rs. 2,49,255, Previous Year - Rs 1,68,018/-  
 30. Expenditure in Foreign Exchange is Nil; Previous Year - NIL  
 31. Estimated amount of contracts remaining to be executed in the Capital Account - ₹ Nil.

32 : DETAILS OF DUES TO MICRO AND SMALL ENTERPRISES AS DEFINED UNDER THE MSMED ACT, 2006

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

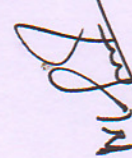
Particulars	As at 31-03-2023 Amount (in ₹)
The principal amount remaining unpaid to any supplier as at the end of the year	-
The Interest Due on the principal remaining outstanding as at the end of the year	-
The Amount of interest paid under the Act, along with the amounts of the payment made beyond 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.	-
<b>Total</b>	-


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

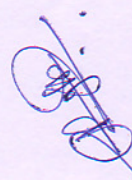
34. The balance of Trade Payables, Trade Receivables, Loans and Advances, Deposits, Current Liabilities, Inter unit, etc. are considered as per books of account, pending confirmations and reconciliation. In the opinion of the management, since the amount due to/ from these parties are fully payable/recoverable, no material difference is expected to arise at the time of settlement, requiring accounting effect in as on 31-03-2023.

35. 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 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



CA R Sreekumar FCA  
 Designated Partner ( Mem. No. 212938)  
 FRN : 018184S/S000048  
 UDIN: 23212938BGSOXC2979



Kattanam  
 05-09-2023



**ONATTUKARA COCONUT PRODUCER COMPANY LIMITED**  
 REGISTERED OFFICE: 8/82A, B, C VETTIKODU, KATTANAM, PALICKAL P.O. ALAPPUZHA, KERALA, PIN-690503  
 Sub schedules forming part of the Balance Sheet as at 31st March 2023

**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	1,039	88	1,631	464	2,083	5,306
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
<b>Total - Current year</b>	<b>1,039</b>	<b>88</b>	<b>1,631</b>	<b>464</b>	<b>2,083</b>	<b>5,306</b>
(i) Undisputed Trade receivables- considered good	1,448	237	1,176	-	1,121	3,982
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	1,418	-	-	1,418
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
<b>Total - Previous year</b>	<b>1,448</b>	<b>237</b>	<b>2,594</b>	<b>-</b>	<b>1,121</b>	<b>5,400</b>

**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	621	8,308	313	-	9,241
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-
<b>Total - Current Year</b>	<b>621</b>	<b>8,308</b>	<b>313</b>	<b>-</b>	<b>9,241</b>
(i) MSME	-	-	-	-	-
(ii) Others	29,627	165	-	63	29,855
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-
<b>Total - Previous Year</b>	<b>29,627</b>	<b>165</b>	<b>-</b>	<b>63</b>	<b>29,855</b>

