

KERALA LIVESTOCK DEVELOPMENT BOARD LIMITED
Gokulam, Pattom, Thiruvananthapuram

BALANCE SHEET AS AT 31.03.2025
(Subject to statutory audit under the Companies Act, 2013)

	Sch. No.	As at 31.03.2025 Rs Ps	As at 31.03.2024 Rs Ps
<u>SOURCE OF FUNDS</u>			
I. Shareholders Funds			
a) Share Capital	A	7,32,57,300.00	7,32,57,300.00
b) Reserves and Surplus	B	1,27,28,92,876.13	69,60,40,243.23
TOTAL		1,34,61,50,176.13	76,92,97,543.23
<u>APPLICATION OF FUNDS</u>			
I. Fixed Assets			
a) Gross Block (Less: WIP & Livestock Own & GIA)		1,49,94,79,008.03	1,14,11,32,019.87
Less: Depreciation		79,49,12,304.66	73,96,11,010.66
Net Block		70,45,66,703.37	40,15,21,009.21
b) Livestock at revalued cost		2,19,98,804.00	2,48,82,124.00
c) Capital work-in-progress		10,10,46,485.00	10,44,49,580.00
Net Fixed Assets at cost	C	82,76,11,992.37	53,08,52,713.21
II. Investments			
Kerala Feeds Limited (permanent investments - unquoted)		60,00,000.00	60,00,000.00
Investment in Joint Venture(MPI)		27,51,862.00	27,51,862.00
III. Current Assets, Loans and Advances:	D		
a) Inventories		43,43,25,381.45	40,00,11,588.39
b) Sundry Debtors		22,96,48,195.21	16,88,52,203.95
c) Cash and bank balances		1,41,75,75,749.55	1,01,54,72,665.94
d) Loans and advances		23,04,67,037.34	14,16,52,310.04
e) Other current assets		2,39,34,456.05	2,66,56,438.77
Less: Current liabilities and provisions:	E		
a) Current liabilities		1,69,24,98,140.93	1,41,85,94,066.52
b) Provisions		13,38,29,085.91	10,47,78,278.56
Net current assets (D-E)		1,82,63,27,226.84	1,52,33,72,345.08
		50,96,23,592.76	22,92,72,862.01
Deferred Tax Asset		1,62,729.00	4,20,106.00
TOTAL		1,34,61,50,176.13	76,92,97,543.22

Notes to accounts

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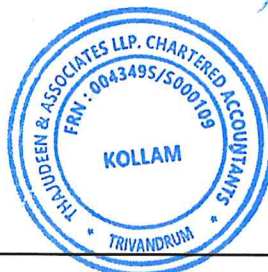
As per our tax audit report attached

For KERALA LIVESTOCK DEVELOPMENT BOARD LTD.

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

MANAGING DIRECTOR

Thiruvananthapuram
29-09-2025



ASHIK AHAMMED A
(Designated Partner)

M.No.260287
UDIN: 25260287BMKRXL9031

KERALA LIVESTOCK DEVELOPMENT BOARD LIMITED
Gokulam, Pattom, Thiruvananthapuram

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2025
(Subject to statutory audit under the Companies Act, 2013)

	Sch No.	Year Ended 31.03.2025 Rs. Ps		Year Ended 31.03.2024 Rs. Ps	
<u>I) INCOME</u>					
Sales	1	17,40,84,901.97		16,50,70,659.88	
Interest received	2	8,33,06,873.48		3,31,09,932.86	
Other receipts	3	1,31,56,999.18		1,47,62,080.28	
Increase in value Frozen semen	4	3,40,42,009.00		6,24,76,750.56	
Increase in value of seed	5	-		-	
Increase in value of livestock	6	(5,86,302.00)		2,86,888.00	
Increase in Value of Other Stock/Consumables	7	2,71,784.06		(29,22,132.66)	
Depreciation on assets acquired out of grant funds written back		5,49,72,901.00		6,30,05,937.00	
TOTAL(A)		35,92,49,166.69		33,57,90,115.92	
<u>II) EXPENDITURE</u>					
Materials consumed/traded(Cost of sales)	8	3,26,39,729.04		3,18,83,205.89	
Power, fuel, water and other utilities	9	55,73,694.71		65,19,106.71	
Employees remuneration & benefits	10	22,77,99,834.08		18,92,64,649.62	
Administrative and other expenses	11	3,31,34,357.57		3,67,82,901.93	
Farm/production expenses	12	4,66,631.00		23,48,846.00	
Depreciation (GIA and own Assets)		5,53,01,294.00		6,35,99,373.54	
TOTAL(B)		35,49,15,540.40		33,03,98,083.69	
Expenses out of Grant:-					
III) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX		43,33,626.29		53,92,032.23	
IV) EXTRAORDINARY ITEMS (Compulsary Acquisition of Land by NHAI)		27,15,81,446.00		-	
V) PROFIT BEFORE TAX		27,59,15,072.29		53,92,032.23	
Less:Deferred Tax		1,79,832.00		1,02,287.00	
Less: Provision for Income Tax		9,39,022.00		12,44,432.00	
VI) NET PROFIT TRANSFERRED TO BALANCE SHEET		27,47,96,218.29		40,45,313.23	

Notes to statement of account

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As per our tax audit report attached

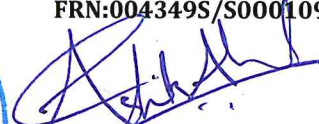
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