

ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

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

BALANCE SHEET AS AT 31 MARCH 2022

CIN:U01133KL2015PTC037897

(Amount in ₹ '00s)

Particulars	Note No.	As at 31 March, 2022	As at 31 March, 2021
I EQUITY AND LIABILITIES			
1 Shareholder's fund			
(a) Share capital	3	2,90,731	2,90,731
(b) Reserves and surplus	4	(2,93,097)	(2,31,786)
		(2,366)	58,945
2 Share application money pending allotment		-	-
3 Non-current liabilities			
(a) Long-term borrowings	5	91,098	1,15,685
(b) Deferred tax liabilities (net)		-	-
		91,098	1,15,685
4 Current liabilities			
(a) Short-term borrowings	6	68,996	49,277
(b) Trade payables	7	29,855	23,631
(c) Other current liabilities	8, 8A	6,324	7,220
		1,05,175	80,128
TOTAL		1,93,908	2,54,758
II ASSETS			
1 Non-current assets			
(a) Property Plant and Equipment			
(i) Tangible assets	9	1,56,596	1,79,254
(ii) Intangible assets	9	10	27
(b) Other non-current assets	11	3,534	51,206
		1,60,140	2,30,487
2 Current assets			
(a) Inventories	10	25,501	12,826
(b) Trade receivables	12	5,400	9,024
(c) Cash and cash equivalents	13	722	519
(d) Short-term loans and advances	14	180	180
(e) Other current assets	15, 9A	1,965	1,723
		33,768	24,271
TOTAL		1,93,908	2,54,758

Notes and sub schedules forming part of accounts

1-35

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

For and on behalf of the Board of Directors



K S Alexander
Chairman
DIN:06980751



Baburajan
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 Sree Kumar FCA
Designated Partner
(Mem. No. 212938)
FRN : 0181845/S000048
UDIN: 22212938AOYHIR1146

Kattanam
31-07-2022



ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

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

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH, 2022

CIN:U01133KL2015PTC037897

(Amount in ₹ '00s)

Particulars	Note No.	For the year ended 31 March, 2022	For the year ended 31 March, 2021
Revenue from operations	16	1,53,147	4,07,553
Other income	17	326	7,818
Total Income		1,53,473	4,15,371
Expenses			
(a) Cost of materials consumed	18	19,194	26,317
(b) Purchases of stock-in-trade	19	1,21,926	3,37,624
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		(12,675)	(125)
(d) Employee benefits expense	20	30,017	30,371
(f) Depreciation and amortisation expense	9	22,848	26,783
(g) Finance costs	21	8,821	5,546
(h) Other expenses	22	19,259	27,535
Total expenses		2,09,390	4,54,052
Profit / (Loss) before exceptional and extraordinary items and tax		(55,916)	(38,681)
Exceptional items	24	5,395	1,090
Profit / (Loss) before extraordinary items and tax		(61,311)	(39,771)
Extraordinary items			-
Profit / (Loss) before tax		(61,311)	(39,771)
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		(61,311)	(39,771)
DISCONTINUING OPERATIONS			-
Profit / (Loss) for the year		(61,311)	(39,771)


1-35

Notes and sub schedules forming part of accounts
Significant Accounting Policies & Notes form integral part of financial statements.

For and on behalf of the Board of Directors

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Chartered Accountants


K S Alexander
Chairman
DIN:06980751


Baburajan Sukumaran
Director
DIN: 02873812


Remany Gopalakrishnan
Chief Executive Officer
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CA R Sreekumar FCA
Designated Partner
(Mem. No. 212938)
FRN : 018184S/S000048
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ONATTUKARA COCONUT PRODUCER COMPANY LIMITED

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2022

CIN:U01133KL2015PTC037897

(Amount in ₹ '00s)

Particulars	As at 31 March, 2022		As at 31 March, 2021
	Amount	Amount	Amount
A. Cash flow from operating activities			
Net profit / (Loss) Before Tax and extraordinary items	(55,916)		(38,681)
Adjustments for Non-cash/non operating items			
Depreciation and amortisation	22,848		26,783
Prior period expenses paid	(7,027)		(1,090)
Prior period income	1,632		-
Operating profit Before Working Capital Changes	(38,463)		(12,988)
Changes in working capital			
<i>Adjustment in increases or decreases in operating assets/liabilities</i>			
Decrease in other current liabilities	(895)		(1,909)
Increase in Short Term Borrowings	19,719		(8,219)
(Decrease)/Increase in Trade Payables	6,224		13,273
Decrease in Trade Receivables	3,624		600
(Decrease)/Increase in inventory	(12,675)		(125)
Decrease/(Increase) in short term loans and advances	-		1,600
Decrease in other current assets	(242)	(22,708)	(898)
NET CASH FLOW USED IN OPERATING ACTIVITY		(22,708)	(8,667)
B. Cash Flow From Investing Activity			
Purchase of Fixed Assets	(776)		(708)
Reversal of electrical equipments to KSEB Deposit (WDV)	603		-
Decrease/(Increase) in other non-current assets	47,671		(134)
NET CASH FLOW FROM INVESTING ACTIVITY		47,498	(842)
C. Cash Flow From Financing Activity			
Share application money pending allotment - net	-		12,570
Long term borrowings	(24,587)		(14,889)
KFC subsidy received	-		11,401
NET CASH FLOW (USED IN)/FROM FINANCING ACTIVITY		(24,587)	9,082
Net Increase/(Decrease) in Cash or Cash Equivalents(A+B+C)		204	(428)
Add: Cash and cash equivalents at the beginning of the year		519	946
Cash and Cash Equivalent at the end of the year		722	519

Notes and sub schedules forming part of accounts 1-35

Significant accounting policies and notes form integral part of financial statements

For and on behalf of the Board

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



Remya Gopalakrishnan
Chief Executive Officer
PAN: AAQPG8283M



CA R SREEKUMAR FCA
Designated Partner
Membership no : 212938
FRN : 018184S/S000048
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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 2022

Note 3 Share capital.

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	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				
Equity shares of Rs 10 each with voting rights	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
(d) Subscribed but not fully paid up				
Equity shares of Rs 10 each	-	-	-	-
	-	-	-	-
Total	29,07,307	2,90,730.70	29,07,307	2,90,730.70

(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, 2022		As at 31 March, 2021	
	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	27,81,607	2,78,161
Shares bought back during the year	-	-	-	-
Issued during the Year	-	-	1,25,700	12,570
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, 2022		As at 31 March, 2021	
	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%	-
Velanchira Sukumaran	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 2022

(Amount in ₹ '00s)

Particulars	As at 31 March, 2022	As at 31 March, 2021
Note 4: Reserves and surplus		
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(2,31,786)	(1,92,014)
Add: Profit / (Loss) for the year	(61,311)	(39,771)
Closing Balance	(2,93,097)	(2,31,786)
Total	(2,93,097)	(2,31,786)

Note 5: Long Term Borrowings

SFAC VC Loan	35,220	35,220
KFC Revolving Fund Loan	33,966	-
KFC Covid-19 Loan	21,912	19,687
KFC Term Loan	-	60,778
Total	91,098	1,15,685

Note 6: Short Term Borrowings

Loan from Directors

K S Alexander- (Chairman and director)	41,651	34,122
Babu Raj Advance	25,285	15,155
Lalithamba Advance	2,060	-
Total	68,996	49,277

Note 7: Trade Payables

Sundry Creditors for Supply of Raw Materials

The Kerala State Co-Operative Marketing Federation	28,385	4,473
Murali Enterprises	37	2,037
Creative Exports	-	15,452

Sundry Creditors for Supply of Capital Assets

Perfect Engineering	25	275
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Onattukkara Coconut Producer Company Limited
Notes forming part of the Financial Statements for the year ended 31st March 2022

(Amount in ₹ '00s)

Particulars	As at 31 March, 2022	As at 31 March, 2021
<u>Sundry Creditors for Supply of Packing Materials</u>		
Fortune packs	-	361
<u>Sundry Creditors- Others</u>		
NEWTON EXPORTS	500	-
Agni Solutions	342	165
Harison Babu(Coconut)	167	-
Samuel George (Coconuts)	126	-
Ninan George (Factory Rent)	120	120
ABP Associates - Cochin	47	722
Gopinath Kurup- Kappil Coconut	39	-
Madhu (Coconut Purchase)	34	-
Shaji-Coconut	31	-
NSDL E-Governance	-	1
Infifix Systems and Services	-	24
Total	29,855	23,631

Note 8: Other current liabilities

Duties and Taxes

GST Payable	573	272
SGST Payable	31	(271)
IGST Payable	(2,121)	(614)
Kerala Flood Cess payable	2	2
TDS payable	108	54
GST TDS	(2,157)	-
Salary and wages payable	2,270	2,523
Smartdistributers-Deposit	1,990	1,990
Electricity charges payable	3,247	1,246
Internal audit fee payable	300	-
Interest accrued -KFC Term loan	530	763
G S P And Company LLP	190	787
Statutory Audit Fee Payable	1,250	625
Profession Tax Payable	3	(106)
ESIC payable	109	(59)
Total	6,324	7,212



Onattukkara Coconut Producer Company Limited
Notes forming part of the Financial Statements for the year ended 31st March 2022

(Amount in ₹ '00s)

Particulars	As at 31 March, 2022	As at 31 March, 2021
Note 8A: Advance Received from Customers		
Cherumannil Temple	-	2
Sasidharan Velanchira	-	6
Total	-	8

Note 9A: Advance Paid to Suppliers

Sundry Creditors for Supply of Raw Materials

Muthukulam CPF	67	67
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Sundry Creditors - Others

Muttakulam Meghala CPS	1,375	1,207
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Arun Engineering Works	100	100
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Employee Advance

Viswapalan Advance	79	79
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Manoj Kumar Adv	61	61
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Omanakuttan M -Adv	56	37
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Noufal Accountant (Adv)	35	-
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Omanakuttan P-Plant Mgr	24	-
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Jose Advance	17	68
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Muraleedharan Security	13	-
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Pushparaj - Security	7	6
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Ponnamma Advance	4	8
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Gopinath Driver Advance	2	-
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Usha (Advance)	2	20
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Sheeja P Advance	1	2
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Kunjukunjam Advance	(31)	-
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Gopinath Driver (Advance)	-	21
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Veena Chemist (Adv)	-	3
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Sivadas V Advance	-	3
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Mohanakumar Advance	-	16
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Total	1,812	1,698
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Note 10: Inventory

Coconut oil	18,001	11,087
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Coconut seedlings	4,081	-
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Others	3,322	1,674
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Coconut by-products	98	66
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Total	25,501	12,826
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Onattukkara Coconut Producer Company Limited
Notes forming part of the Financial Statements for the year ended 31st March 2022

(Amount in ₹ '00s)

Particulars	As at 31 March, 2022	As at 31 March, 2021
Note 11: Other Non Current Assets		
KFC - CDB Subsidy Deposit	-	50,000
KSEB Deposit	2,235	-
Security Deposit for Sales Tax Registration	500	500
Interest Receivable on KSEB deposit	469	376
Shop Rent Deposit	300	300
GS 1 India Bar Code Deposit	30	30
Total	3,534	51,206

Note 12: Trade Receivables

Receivable - Van Sales	1,418	1,418
FM Trading	1,176	1,176
Vetticode Nagaraja Temple	331	631
KARSHAKA SREE JAIVA GRAMAM	327	-
Triveni RO Trivandrum	306	306
Devas Quality Food Products	140	308
KENZA Hypermarket	133	-
Orison Hypermarket	133	(8)
J&V Associates	117	290
Kalpatharu Coconut Point	115	125
Modi Care Haripad	110	-
Triveni RO Alappuzha	103	103
Devikulangara Federation	86	201
Bhoomi Supermarket (Van Sale)	85	-
Kayamkulam Federation (VIDHYADHARAN)	80	80
Aryyas Kayamkulam (Van Sales)	70	70
Amrta Enterprise LLC	57	-
Chandramathy (Van Sale)	53	53
Muraleedharan (C/o Kalpatharu)	50	50
Sadasivan Director	49	-
Brothers Kattanam (Van Sales)	42	42
Sasidharan Velanchira	42	-
Mamoottil Supermarket	40	-
Chengannoor Budget Mart (Van Sales)	39	-
Anu Agencies	38	329



Onattukkara Coconut Producer Company Limited

Notes forming part of the Financial Statements for the year ended 31st March 2022

(Amount in ₹ '00s)

Particulars	As at 31 March, 2022	As at 31 March, 2021
K S Super Market	37	-
Le-Mart Vallikunnam (Van Sale)	27	-
Kwality Super Bazar	25	25
D Mart Hyper Hub	25	-
Kamlas Mart PVT LTD	25	92
Kamlas Mart (C/o Parel Agencies)	25	177
Nediyath Temple, Pullikkanakku	24	-
Sarath	21	-
Kottayam Exhibition	14	-
MANNAR CPF (Van Sales)	14	-
Ridhwan Bakery (Shuhaib)	10	-
Madhanan Pillai Stores(G P Mart)	8	-
James Pampadi	4	-
Saragadharan Muttakulam	4	-
Josh Jord Services	-	2,748
Dhanya Communication	-	10
Avittom Agencies	-	4
Hemaja (Pulinkheezhu)	-	0
Sreekesh, Kayamkulam	-	0
Hotel New Indraprastha	-	14
Kattoor Supermarket	-	492
Lamcy Hyper Market Kayamkulam	-	243
Pandaplavil Stores	-	(0)
Sasikumar (Global)	-	(0)
Venmony Federation	-	46
Pathanjali, Pullikkanakku	-	(0)
Total	5,400	9,024

Note 13: Cash and cash equivalents

Cash-in-hand	156	126
Bank Accounts		
SBI A/C - 34850345343	108	98
SBI - A/c 35216931695	70	3
SBI A/c No: 00000034984902825	108	74
SBT A/C NO. 67364771857	204	217
Federal Bank 11620200003574	76	-
Total	722	519



Onattukkara Coconut Producer Company Limited
Notes forming part of the Financial Statements for the year ended 31st March 2022

Particulars	As at 31 March, 2022	(Amount in ₹ '00s) As at 31 March, 2021
Note 14: Short-term loans and advances		
Advance for Agmark	100	100
Indian Oil Fleet Card Deposit	70	70
Sadanandan (Shareholder)	10	10
Total	180	180
Note 15: Other Current Asset		
Post Dated Cheques Account	132	-
TDS receivable 19-20	-	14
TDS receivable 20-21	11	11
TDS receivable 21-22	10	-
Total	153	25
Note 16: Revenue From Operations		
Sales	1,53,503	4,08,112
Company Account Compliment Sales	(356)	(559)
Total	1,53,147	4,07,553
Note 17: Other Income		
Sale of Scrap	212	724
Interest Income (KSEB Deposit)	104	145
Discount Received	10	56
Other Income	1	6,609
Sundry balances written off	-	284
Total	326	7,818
Note 18: Cost of Materials Consumed		
Coconut Purchase Local	12,881	21,148
Packing Charges	3,210	4,135
Damages/scrap	2,815	582
Power and fuel	105	229
Freight	183	152
Pouch Filling Charge	-	65
Fire Wood Exp.	-	5
Total	19,194	26,317



Onattukkara Coconut Producer Company Limited
Notes forming part of the Financial Statements for the year ended 31st March 2022

(Amount in ₹ '00s)

Particulars	As at 31 March, 2022	As at 31 March, 2021
Note 19: Purchase of Stock-in-Trade		
Purchase	1,21,926	3,37,624
Total	1,21,926	3,37,624
Note 20: Employee Benefit Expenses		
Salaries & Allowances	28,844	27,804
Bonus and Allowances	745	1,674
ESIC employer's Contribution	428	893
Total	30,017	30,371
Note 21: Finance costs		
Interest on Unsecured Loans	4,333	2,169
Interest KFC Loan	4,465	3,373
Penal Interest KFC term loan	24	4
Total	8,821	5,546
Note 22: Other Expenses		
Electricity Charges	4,659	5,365
Rent - Factory Site	1,525	1,420
AGM expenses	1,210	1,599
Professional Fee	1,135	1,435
Vehicle rent - Chairman	1,100	1,200
Travelling Expenses	927	798
Insurance Premium	899	817
Fuel charges	706	359
Consultancy Charges	630	700
Statutory Audit Fees	625	625
Security Service Charges	583	2,220
Meals & Refreshment	536	1,049
Repairs and Maintenance	521	1,188
Rent-Coconut Point Shop	315	385
Panchayath Duties And Tax	315	394
Internal Audit Fees	300	-
Annual Maintenance- Machineries & Equipments	230	230
Property valuation charge - KFC loan	221	-
KFC Loan processing charges	207	114



Onattukkara Coconut Producer Company Limited
Notes forming part of the Financial Statements for the year ended 31st March 2022

(Amount in ₹ '00s)

Particulars	As at 31 March, 2022	As at 31 March, 2021
Other Allowances	187	-
Factory Stationary	185	457
GST Filing fee	180	-
Transportation Charges	172	2,914
TDS filing fees	160	135
Bank Charges	128	89
Telephone & Internet Charges	119	129
Office Stationery	114	-
Office Expenses	110	63
Miscellaneous Expenses	105	316
Barcode Reg. Expenses	98	98
News Paper and Periodicals	84	83
Kitchen Stationery	81	-
Roc Filing Fees	78	81
Cable Charges	78	-
DESIGNING WORKS	76	-
Renewal charges	75	37
Labour Charges	71	617
Inspection Fee	63	91
Printing & Stationary	60	442
Advertisement Charges	58	258
Test & Analytical Expenses	87	-
Postage and Courier	45	235
Documentation & Registration Charges	42	55
Legal Expenses	36	70
Factory Site Expenses	35	28
Medical Expenses	25	91
Donation	20	-
Loading and Unloading Charges	20	108
Stationary Items for Coconut Point	15	20
Staff welfare Expenses	6	-
Bad debts written off	3	229
Discount Allowed	2	38
Chemist service charges	-	110
Coconut By-Products Expenses	-	160



Onattukkara Coconut Producer Company Limited
Notes forming part of the Financial Statements for the year ended 31st March 2022

(Amount in ₹ '00s)

Particulars	As at 31 March, 2022	As at 31 March, 2021
Contingency Expenses	-	27
finer and penalties	-	225
Grading Charges	-	82
GST Late Fee and Interest	-	133
Renovation expenses	-	216
Total	19,259	27,535

Note 23: Statutory Audit Fees

(i) Payments to the auditors comprises

As auditors - statutory audit	625	625
Total	625	625

Note 24: Prior period items

Prior period income	(1,632)	-
Prior Period Expenses	7,027	1,090
Total	5,395	1,090



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	2021-22	2020-21
Numerator		
Net Profit as disclosed in Profit and Loss Account (₹)	(61,31,086)	(39,77,136)
Denominator		
Weighted Average Equity Shares (Nos.)(Face Value of Rs.10 each)	29,07,307	29,07,307
Basic Earnings per Share	(2.11)	(1.37)
Particulars	2021-22	2020-21
Numerator		
Net Profit as disclosed in Profit and Loss Account (₹)	(61,31,086)	(39,77,136)
Denominator		
Weighted Average Equity Shares (Nos.)(Face Value of Rs.10 each)	29,07,307	29,07,307
Diluted Earnings per Share	(2.11)	(1.37)

27. FINANCIAL RATIOS

Particulars	Numerator	Denominator	Current Year	Previous Year
Current Ratio	33,768	1,05,175	0.32	0.30
Net Debt Equity Ratio	91,098	(2,366)	(38.51)	1.96
Debt service coverage ratio	(52,490)	8,821	(5.95)	(6.17)
Return on Equity (%)	(61,311)	(2,366)	25.92	(0.67)
Inventory turnover ratio	1,28,444	19,163	6.70	29
Debtors turnover ratio	1,53,147	7,212	21	44
Trade payables turnover ratio	1,21,926	26,743	5	22
Net capital turnover ratio	1,53,473	(71,408)	(2.15)	(7)
Net profit ratio	(61,311)	1,53,473	-40%	-10%
Return on Capital Employed	(52,490)	28,290	(1.86)	(0.47)



- 28. CIF values of imports are Nil; Previous Year - NIL
- 29. Earnings in Foreign Exchange is Rs 1,68,018/-, Previous Year - NIL
- 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 ("the Act") based on the information available with the Company are given below:

Particulars	As at 31-03-2022 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.	-
Total	-

- 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 31-03-2022.

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


Remyani 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: 22212938A0YHIR1146


Kattanam
 31-07-2022

Onattukkara Coconut Producer Company Limited

Kattanam, Palliccal P.O., Alappuzha, 690503

Note-9

Fixed assets as per the provisions of the Companies Act 2013

Particulars	Gross Block					Depreciation			Net Block as on	
	As on 01.04.2021	Additions	Deletions	Total as on 31.03.2022	Rate	Upto 31.03.2021	For the year	Charged on deletion	31.03.2021	31.03.2022
Plant & Machinery										
Boiler	10,733	-	-	10,733	18.10%	6,702	730	-	4,031	3,002
Copra Drying Unit	21,781	-	-	21,781	18.10%	12,895	1,608	-	8,886	7,278
Chain Block	52	-	-	52	18.10%	21	6	-	31	26
Fire and Safety Equipments	7,115	-	-	7,115	18.10%	4,021	560	-	3,094	2,534
Freezer	220	-	-	220	18.10%	148	13	-	72	59
Induction Cooker	30	-	-	30	18.10%	22	1	-	8	7
Induction Sealer Manual F 500		120	-	120	18.10%	-	12	-	-	108
Mould Making - bottle	658	-	-	658	18.10%	339	58	-	319	261
Oil Production Machinery	65,148	-	-	65,148	18.10%	34,574	5,534	-	30,575	25,041
Packing Machine	13,244	-	-	13,244	18.10%	5,966	1,317	-	7,277	5,960
Printing Cylinders(1ltr)		458	-	458	18.10%	-	5	-	-	453
Screw Presser	160	-	-	160	18.10%	79	15	-	81	66
Sealing Machine	15	-	-	15	18.10%	7	1	-	8	6
Spares and Parts	61	133	-	193	18.10%	27	16	-	33	150
Vending Machine	420	-	-	420	18.10%	297	22	-	123	101
Weighing Machine	121	-	-	121	18.10%	65	10	-	56	46
Kitchen Equipment	267	-	-	267	18.10%	128	25	-	139	114
Welding Machine	73	-	-	73	18.10%	35	7	-	38	31
Chemist Lab Equipments	818	-	-	818	18.10%	236	105	-	582	476
Coconut Scraper Machine	26	-	-	26	18.10%	8	3	-	18	15
KIRLOSKAR KP4 Jai'raj Submersible Pump	140	-	-	140	18.10%	34	19	-	106	87
Transmission R/Belt C158	58	-	-	58	18.10%	17	7	-	40	33



Onattukkara Coconut Producer Company Limited

Kattanam, Pallichal P.O, Alappuzha, 690503

Note-9

Fixed assets as per the provisions of the Companies Act 2013

(Amount in ₹ '00s)

Particulars	Gross Block			Rate	Upto 31.03.2021	For the year	Charged on deletion	Total upto 31.03.2022	Net Block as on 31.03.2021	Net Block as on 31.03.2022
	As on 01.04.2021	Additions	Deletions							
Electrical Equipments & Fittings										
Electrical Equipments	3,668	-	2,000	1,668	2,522	297	1,397	1,422	1,146	246
Networking	291	-	-	291	240	13	-	253	51	18
Electrical Installations	10,373	-	-	10,373	7,103	847	-	7,950	3,270	2,424
Electrical Equipments	105	-	-	105	44	16	-	59	61	46
Extension Code (Fixed Asset)	4	-	-	4	4	0	-	4	0	0
Pedestal Fan Breeze 06	26	-	-	26	10	4	-	14	16	12
Pedestrial Fan (Fixed Asset)	36	-	-	36	16	5	-	21	20	15
Preethi Xpro Duo MG 198 Mixer Grinder	53	-	-	53	22	8	-	30	31	23
Computer & Accessories										
CCTV	1,145	-	-	1,145	1,120	16	-	1,136	25	9
EPABX	342	-	-	342	335	5	-	339	7	3
HARD DISK Acer Sa100 120gb		23	-	23	-	10	-	10	-	13
Hard Disk (Acer SSD RE100.2.5		19	-	19	-	10	-	10	-	10
Key Board -Dell		6	-	6	-	3	-	3	-	3
UPS (LAP CARE LAP LONG-650)		17	-	17	-	9	-	9	-	8
P4 Workstations and Printers	954	-	-	954	941	8	-	949	12	4
Intercom phone	69	-	-	69	57	8	-	64	12	5
UPS 600VA- Fingers	17	-	-	17	11	3	-	15	6	2
UPS-600VA Numeric	19	-	-	19	14	3	-	17	5	2
WD External HDD 1 TB	35	-	-	35	26	6	-	32	9	3
Furniture and Fixtures										
Chairs and Tables	757	-	-	757	621	35	-	656	136	100
Name Board	1,560	-	-	1,560	1,133	110	-	1,244	427	316
Office Furnishing	1,702	-	-	1,702	1,387	82	-	1,469	315	233
Office furnitures and Fixtures	353	-	-	353	207	38	-	244	146	108
Tarpa Sheet (Asset)	76	-	-	76	33	11	-	44	43	32
Building										
Accessory Building	12,023	-	-	12,023	4,727	693	-	5,420	7,296	6,603
Factory Building	1,62,093	-	-	1,62,093	51,393	10,517	-	61,910	1,10,700	1,00,184
Total	3,16,840	776	2,000	3,15,616	1,37,587	22,831	1,397	1,59,020	1,79,254	1,56,596
Tally ERP 9	180	-	-	180	180	-	-	180	0	0
Bar Code	260	-	-	260	233	17	-	250	27	10
Total	440	-	-	440	413	17	-	430	27	10



ONATTUKARA COCONUT PRODUCER COMPANY LIMITED
 REGISTERED OFFICE: 8/82A, B, C VETTIKODU, KATTANAM, PALLICKAL P.O. ALAPPUZHA, KERALA, PIN-690503
 Sub schedules forming part of the Balance Sheet as at 31st March 2022

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.	
(i) Undisputed Trade receivables- considered good	1,447.94	237.27	1,176.03	-	1,121.02
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	1,417.60	-	1,417.60
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-
Total - Current year	1,447.94	237.27	2,593.63	-	1,121.02
(i) Undisputed Trade receivables- considered good	980.60	2,192.10	1,358.18	325.43	2,749.90
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	1,417.60	-	-	1,417.60
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-
Total - Previous year	980.60	3,609.70	1,358.18	325.43	2,749.90

(Amount in ₹ '00s)

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	29,627	165	-	63	29,855
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-
Total - Current Year	29,627	165	-	63	29,855
(i) MSME	-	-	-	-	-
(ii) Others	23,255	101	275	-	23,631
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-
Total - Previous Year	23,255	101	275	-	23,631

(Amount in ₹ '00s)

