

BEKAL RECREATION CENTRE LIMITED, KANHANGAD
CIN:U92413KL2001PLC014549

BALANCE SHEET
as March 31 2021

Particulars	Note	31.03.2021	31.03.2020
I. <u>EQUITY AND LIABILITIES</u>			
(1) <u>Shareholders' funds</u>			
(a) Share capital	2	4,586,000.00	4,586,000.00
(b) Reserves and surplus	3	18,755,699.45	20,125,478.87
		23,341,699.45	24,711,478.87
(2) <u>Non-current liabilities</u>			
Deferred tax liabilities (net)	4	398,781.79	395,318.57
		398,781.79	395,318.57
(3) <u>Current liabilities</u>			
(a) Other current liabilities	5	1,941,795.50	1,865,495.50
(b) Short Term Provision	6	184,408.00	86,378.00
		2,126,203.50	1,951,873.50
TOTAL		25,866,684.74	27,058,670.94
II. <u>ASSETS</u>			
(1) <u>Non-current assets</u>			
(a) Property, Plant and Equipment			
(i) Tangible assets	7	22,693,076.61	23,724,153.94
(ii) Intangible assets	7(a)	39,181.45	39,284.37
(b) Long-term loans and advances			
	8	239,817.05	223,181.05
		22,972,075.11	23,986,619.36
(2) <u>Current assets</u>			
(a) Trade receivables	9	341,472.00	307,408.00
(b) Cash and cash equivalents	10	840,048.31	975,233.26
(c) Short-term loans and advances	11	1,612,880.32	1,612,880.32
(c) Other current assets	12	100,209.00	176,530.00
		2,894,609.63	3,072,051.58
TOTAL		25,866,684.74	27,058,670.94

As per my attached Report of even date

For and on behalf of the Board of Directors

Place : Kanhangad
Date :

K.Srinivas Shenoy, FCA
Chartered Accountant
Membership No.019066

K K Narayanan
Managing Director
DIN NO. 03315607

Sreekantan Nair M
Director
DIN NO. 01710766

STATEMENT OF PROFIT AND LOSS
for the year ended March 31, 2021

Particulars	Note	31.03.2021	31.03.2020
I. Revenue from operations	13	3,041,674.00	6,400,116.74
II. Other income	14	304,553.15	1,284,420.05
III. Total Revenue (I + II)		3,346,227.15	7,684,536.79
IV. Expenses:			
Employee benefits expense	15	1,033,926.00	1,066,070.00
Depreciation and amortization expense	16	1,908,476.94	1,944,386.71
Other expenses	17	1,770,140.41	3,498,286.76
Total expenses		4,712,543.35	6,508,743.47
V. Profit before exceptional and extraordinary items and tax (III-IV)		-1,366,316.20	1,175,793.32
VI. Exceptional items			
VII. Profit before extraordinary items and tax (V - VI)		-1,366,316.20	1,175,793.32
VIII. Extraordinary Items			
IX. Profit before tax (VII- VIII)		-1,366,316.20	1,175,793.32
X. Tax expense:			
(1) Current tax (MAT)		-	24,065.00
(2) Deferred tax		3,463.22	2,371.00
XI. Profit (Loss) for the period from continuing operations (IX-X)		-1,369,779.42	1,149,357.32
XII. Profit/(loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV. Profit (Loss) for the period (XI + XIV)		-1,369,779.42	1,149,357.32
XVI. Earnings per equity share:			
(1) Basic		-298.69	250.62
(2) Diluted		-298.69	250.62

As per my attached Report of even date

For and on behalf of the Board of Directors

Place : Kanhangad

Date :

K.Srinivas Shenoy, FCA
Chartered Accountant
Membership No.019066

K K Narayanan
Managing Director
DIN NO. 03315607

Sreekantan Nair M
Director
DIN NO. 01710766

BEKAL RECREATION CENTRE LIMITED, KANHANGAD

NOTES TO FINANCIAL STATEMENTS
for the year ended March 31, 2021

PARTICULARS	31.03.2021	31.03.2020
Note No - 2		
SHARE CAPITAL		
<u>Authorised</u> (5000 Equity Shares of Rs.1000 each)	5,000,000.00	5,000,000.00
<u>Issued</u> (4940 equity shares of Rs.1000/- each) (Previous year 4940 equity shares of Rs.1000/- each)	4,940,000.00	4,940,000.00
<u>Subscribed and Paid-up</u> (4586 Equity Shares of Rs.1000 each fully paid)	4,586,000.00	4,586,000.00
	<u>4,586,000.00</u>	<u>4,586,000.00</u>

2.1 Reconciliation of shares outstanding at the beginning and end of the period

Particulars	31.03.2021		31.03.2020	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the year	4586	4586000	4586	4586000
Issue during the year	-	-	-	-
At the end of the year	4586	4586000	4586	4586000

2.2 Terms / Rights Attached to equity Shares

The Company has only one class of equity shares having par value of Rs. 1000 each. Each holder of the equity share is entitled to one vote per share. In the event of liquidation of the company, the equity share holders will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity share held by the shareholders.

2.3 Details of shareholders holding more than 5% shares in the company - NIL

Note No - 3

RESERVES & SURPLUS

RESERVES

Securities Premium Account	23,749,000.00	23,749,000.00
	<u>23,749,000.00</u>	<u>23,749,000.00</u>

SURPLUS

Opening balance	-3,623,521.13	-4,772,878.45
(+) Net Profit/(Net Loss)	-1,369,779.42	1,149,357.32
	<u>-4,993,300.55</u>	<u>-3,623,521.13</u>
	<u>18,755,699.45</u>	<u>20,125,478.87</u>

BEKAL RECREATION CENTRE LIMITED, KANHANGAD

NOTES TO FINANCIAL STATEMENTS
for the year ended March 31, 2021

PARTICULARS	31.03.2021	31.03.2020
<u>NON CURRENT LIABILITIES</u>		
<u>Note No - 4</u>		
<u>DEFERRED TAX LIABILITIES /(ASSETS)</u>		
Deffered Tax Liability (Net)		
At the beginning of the Year	395,318.57	392,947.57
Add: Current year provision	3,463.22	2,371.00
	<u>398,781.79</u>	<u>395,318.57</u>
<u>Note No - 5</u>		
OTHER CURRENT LIABILITIES		
Sundry Creditors	265,839.00	
Advance Received	207,178.00	396,717.00
Liabilities for Expenses	67,400.00	67,400.00
Locker Advance	27,350.00	27,350.00
Security Deposit	1,374,028.50	1,374,028.50
	<u>1,941,795.50</u>	<u>1,865,495.50</u>
<u>Note No - 6</u>		
SHORT TERM PROVISIONS		
Provision For Audit Fee	59,000.00	59,000.00
Provision for Electricity Charges	62,023.00	-
Provision for Employee Provident Fund	16,742.00	16,757.00
Provision for Kerala Flood Cess	3,643.00	-
Provision for Salary	43,000.00	-
Provision for TDS	-	10,270.00
Provision for Telephone Charges	-	351.00
	<u>184,408.00</u>	<u>86,378.00</u>
<u>Note No - 8</u>		
<u>LONG TERM LOANS AND ADVANCES</u>		
Deposit with Govt. and Public Bodies	239,817.05	223,181.05
	<u>239,817.05</u>	<u>223,181.05</u>
<u>Note No -9</u>		
<u>TRADE RECEIVABLES</u>		
Unsecured, considered good	341,472.00	307,408.00
<u>Age analysis of trade receivables 31.03.2021</u>		
Outstanding for more than six months		
from the date they are due : 2,85,665.00		
Others : 55,807		
<u>Age analysis of trade receivables 31.03.2020</u>		
Outstanding for more than six months		
from the date they are due : 2,89,525.00		
Others : 17,883.00		
	<u>341,472.00</u>	<u>307,408.00</u>

BEKAL RECREATION CENTRE LIMITED, KANHANGAD

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 2021

PARTICULARS	31.03.2021	31.03.2020
Note No - 10		
CASH & CASH EQUIVALENTS		
a) Cash on Hand	28,460.84	17,233.84
b) With Scheduled Banks on		
(i) Current Account		
Corporation Bank, Kanhangad	673,230.27	574,166.16
State Bank of India 108085	17,855.18	192,955.31
State Bank of India 016233	21,030.02	94,204.00
(ii) SB Account		
Treasury Savings Account	45,993.00	45,993.00
(ii) Fixed Deposit Account		
Treasury Savings Bank FD 418853	25,000.00	25,000.00
Corporation Bank KCC 5304017	28,479.00	25,680.95
	840,048.31	975,233.26
Note No - 11		
SHORT TERM LOANS AND ADVANCES		
Bekal Club	1,612,880.32	1,612,880.32
	1,612,880.32	1,612,880.32
Note No - 12		
OTHER CURRENT ASSETS		
Income Tax Refund Receivable	-	176,530.00
Lease Rent Receivable	43,000.00	-
GST Receivable	56,472.00	-
TDS	737.00	-
	100,209.00	176,530.00
Note No - 13		
REVENUE FROM OPERATIONS.		
Auditorium/Room Rent Collected	1,334,780.00	2,912,800.00
Discount Recieved	-	8,341.74
GST Collected	-	266,454.00
Rent Collected	120,000.00	120,000.00
Room Rent collected	1,084,800.00	2,220,450.00
Shuttle Club Receipt	32,930.00	29,100.00
Flood Cess Collected	24,528.00	30,132.00
12% GST Collected	130,980.00	3,600.00
18% GST Collected	121,380.00	56,781.00
28% GST Collected	192,276.00	752,458.00
	3,041,674.00	6,400,116.74
Note No - 14		
OTHER INCOME		
Interest on FD (UBI)	2,798.05	1,667.00
Capital Gain in Land Acquisition	-	1,027,362.00
Employees Provident Fund Collected	47,538.00	79,230.00
Interest on KSEB Deposit	7,373.00	5,964.05
Luxury Tax Collected (Members)	-	2,500.00
Interest on IT Refund	10,577.00	-
Miscellaneous Receipts	62,862.00	46,498.00
Round off	26.10	45.00
Sale of Coconuts	157,379.00	106,154.00
Sale of Fire Wood	16,000.00	15,000.00
	304,553.15	1,284,420.05

BEKAL RECREATION CENTRE LIMITED, KANHANGAD

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 2021

PARTICULARS	31.03.2021	31.03.2020
Note No - 15		
EMPLOYEE BENEFITS EXPENSE		
Salary & Allowance	917,221.00	969,700.00
Wages Paid	116,705.00	96,370.00
	1,033,926.00	1,066,070.00
Note No - 16		
DEPRECIATION & AMORTISATION EXPENSES		
Depreciaton on Tangible Assets	1,895,074.02	1,930,807.31
Depreciaton on Intangible Assets	13,402.92	13,579.40
	1,908,476.94	1,944,386.71
Note No - 17		
OTHER EXPENSES		
A M C	24,891.00	19,805.92
AGM Expenses	19,050.00	-
Bad Debts	-	16,928.00
Bank Charges	12,932.33	3,553.49
Building Insurance	16,284.00	10,594.00
Building Tax	77,112.00	77,112.00
Building Tax Arrears	-	86,238.00
Coconut Plucking Charges	30,080.00	24,490.00
Company Secretary Professional Charges	87,500.00	99,700.00
Share Demat Expenses	32,616.67	-
Diesel Purchase	76,780.00	193,080.00
Discount Allowed	993.00	5,991.00
Electricity Charges	130,732.00	401,004.00
Electricity Duty (Electrical Inspectorate)	320.00	-
Inspection Fee (Electrical Inspectorate)	4,240.00	-
Employees Provident Fund	105,999.00	167,570.00
EPF (Late Fees)	68.00	-
Festival Allowance	31,000.00	72,520.00
Filing Fee	10,500.00	8,250.00
Kerala Flood Cess Expense	25,608.00	37,278.55
Kerala Flood Cess (Late Fee)	3.00	-
Garden Maintenance	147,840.00	322,478.98
General Expenses	92,236.28	122,006.56
GST Late Fee	50.00	-
GST Paid	266,755.00	671,198.00
GST CGST Input Tax	83,954.00	127,342.33
GST IGST Input Tax	9,973.00	180,090.00
GST SGST Input Tax	83,954.00	127,342.33
Interest and Late Fees TDS	6,230.00	-
Laundry Charges	17,700.00	35,750.00
License Fee	20,000.00	-
Legal Fee Paid	-	45,000.00
Linen Purchases	-	-
Locker Rent paid	1,652.00	635.00
	1,417,053.28	2,855,958.16

BEKAL RECREATION CENTRE LIMITED, KANHANGAD

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 2021

PARTICULARS	31.03.2021	31.03.2020
	1,417,053.28	2,855,958.16
Postage & Courier Charges	12,134.00	12,011.00
Penal Interest (Professional Tax)	122.00	-
Printing & Stationery	59,286.00	39,741.10
Professional Tax	1,250.00	-
Internal Audit Fees	30,000.00	
Concurrent Audit Fee	-	30,000.00
Professional Charges Paid	28,000.00	15,829.32
Rates & Taxes	4,050.00	21,610.00
Repairs and Maintenance to Building	8,526.31	168,823.70
Repairs and Maintenance to Machinery	66,808.14	99,901.76
Repairs and Maintenance to Others	74,745.68	99,332.72
Shuttle Club Expenses	-	1,410.00
Staff Uniform	-	20,950.00
Tax Consultant Pro Charges	-	18,000.00
Telephone Charges	4,479.00	9,791.00
Transporting Charges	6,860.00	4,440.00
Travelling Expense	2,425.00	9,575.00
Vehicle Expenses	4,401.00	31,913.00
	<u>1,720,140.41</u>	<u>3,439,286.76</u>
<u>Payment to Auditor</u>		
For Audit	50,000.00	59,000.00
	<u>50,000.00</u>	<u>59,000.00</u>
	<u>1,770,140.41</u>	<u>3,498,286.76</u>

Note No - 18

CONTINGENT LIABILITIES NOT PROVIDED FOR

In respect of Service Tax	2,517,696.00	2,517,696.00
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As per my attached Report of even date

For and on behalf of the Board of Directors

Place : Kanhangad

Date :

K.Srinivas Shenoy, FCA

Chartered Accountant

Membership No.019066

K K Narayanan

Managing Director

DIN NO. 03315607

Sreekantan Nair M

Director

DIN NO. 01710766

BEKAL RECREATION CENTRE LIMITED, KANHANGAD**GROUPING OF ACCOUNTS FORMING PART OF THE BALANCE SHEET AS AT 31.03.2021****Sundry Creditors**

Inter Links, Ernakulam	14,943.00
M/S Global Associates, Kanhangad	3,915.00
M/S Koolikad Enterprises	10,801.00
M/S Mihraj Electricals	8,852.00
Masq Syndicate Pvt. Ltd.	35,600.00
SKDC Consultants Limited	59.00
Metal Spot	41,559.00
Vaishak Interlocks	150,110.00
	265,839.00

ADVANCE RECEIVED

Adv. Anil K G	5,000.00
Anil Kumar N	5,000.00
Arun M	5,000.00
Balakrishnan	5,000.00
Capt. Thibhuvan	10,000.00
Dr. Joy Joseph	5,000.00
Dr. Suresha V V	5,000.00
Er. Damodaran T V	5,000.00
Gopi K	2,000.00
Jayasree K Shenoy	5,000.00
Joseph V K	5,000.00
Antony Athiyamboor	5,000.00
Ashokan (KSEB STAFF UNION)	5,000.00
Tony	5,000.00
Laxmi Narayana Prabhu	5,000.00
M D Shaji	10,000.00
Muhammed Asker Ali	6,000.00
Narayanan C	5,000.00
Padmanabhan V	43,950.00
Radhakrishnan N	1,808.00
Lohithakshan	2,000.00
Rajagopalan K K	2,000.00
Rajesh P V	5,000.00
Rajesh V V	5,000.00
Ramdas B	5,000.00
Ranjith P	10,000.00
Renjith C Nair	4,220.00
Sony J. Padayattil	200.00
Kunhambu S I	5,000.00
Sudhakaran M	2,000.00
Suresh Babu K V	5,000.00
Thomas Jacob (Jakku)	15,000.00
Vijaya Krishnan Nambiar	3,000.00
	207,178.00

LIABILITIES FOR EXPENSE

Internal Audit Fees	35,400.00
Lease Rent	32,000.00
	67,400.00

SUNDRY DEBTORS**More than six months**

Krishnan T V	8,660.00
Kunhabdulla L	2,005.00
M/S Water Doctor	275,000.00
	A 285,665.00

Others

Prajish Appukuttan	7,119.00
Rajendra Kumar P V	3,390.00
Anil V V	10,268.00
Santhosh T J	17,740.00
M/S Malabar Techno Contrls	590.00
Narayanan P (Security)	11,700.00
Krishnan K K (Staff)	3,000.00
Gokul K (Staff)	2,000.00
	B 55,807.00
	A+B 341,472.00

Deposit with Govt. and Public Bodies

KSEB Deposit	228,317.05
Security Deposit in CDSL	10,000.00
Telephone Deposit	1,500.00
	239,817.05

As per my attached Report of even date

For and on behalf of the Board

Place : Kanhangad
Date :K.Srinivas Shenoy, FCA
Chartered Accountant**K K Narayanan** Managing Director
Sreekantan Nair M Director
DIN NO. 03315607 DIN NO. 01710766

Note No - 7

BEKAL RECREATION CENTRE LIMITI

TANGIBLE ASSETS

Sl. No	Particulars	Gross Block				Depreciation			Net B
		As at April 1, 2020	Additions	Deletions	Total Mar 31, 2021	Up to April 1, 2020	For the year	Total Mar 31, 2021	As at Mar 31, 2021
1	AC Instalation	745,660.08	327,988.53	6,000.00	1,067,648.61	327,120.52	233,140.71	560,261.24	507,387.37
2	Approach Road	989,695.00	-	-	989,695.00	940,210.00	-	940,210.00	49,485.00
3	Biogas Plant	160,117.00	-	-	160,117.00	35,485.57	11,839.99	47,325.55	112,791.45
4	Boat	103,910.00	-	-	103,910.00	62,675.87	4,185.26	66,861.13	37,048.87
5	Boundry Fencing	400,495.44	251,991.16	-	652,486.60	329,334.15	144,886.75	474,220.90	178,265.70
6	Building	20,251,182.56	-	-	20,251,182.56	6,984,119.85	649,686.63	7,633,806.48	12,617,376.08
7	C C T V Installation	97,580.00	-	-	97,580.00	79,709.76	3,234.51	82,944.28	14,635.72
8	Children Park Articles	162,667.00	-	-	162,667.00	122,846.66	12,270.04	135,116.70	27,550.30
9	Coin Booth Instrument	3,250.00	-	-	3,250.00	3,066.89	33.14	3,100.03	149.97
10	Computer	421,156.60	-	-	421,156.60	375,539.03	9,257.74	384,796.77	36,359.83
11	Electrical Fittings	1,882,649.52	10,000.00	-	1,892,649.52	1,642,652.66	53,311.11	1,695,963.77	196,685.75
12	Fire Extinguisher	26,760.00	-	-	26,760.00	10,569.61	2,930.46	13,500.07	13,259.93
13	Fish Pond Construction	292,250.00	-	-	292,250.00	18,147.20	13,348.79	31,495.98	260,754.02
14	Furniture	2,824,946.36	31,950.50	-	2,856,896.86	2,382,650.41	138,331.92	2,520,982.34	335,914.52
15	Generator	1,015,220.34	-	-	1,015,220.34	542,073.79	85,639.53	627,713.32	387,507.02
16	Gym Articles	35,000.00	-	-	35,000.00	28,669.79	1,145.77	29,815.56	5,184.44
18	Incinerator	145,000.00	-	-	145,000.00	47,739.66	17,604.12	65,343.78	79,656.22
19	Kitchen Utensils	1,945,545.69	-	-	1,945,545.69	1,052,128.43	161,250.83	1,213,379.26	732,166.43
20	Land	5,781,440.00	-	-	5,781,440.00	-	-	-	5,781,440.00
21	Lawn Cutting Machine	11,200.00	-	-	11,200.00	8,789.91	436.23	9,226.14	1,973.86
22	LCD Projector	50,506.00	-	-	50,506.00	42,862.40	1,383.49	44,245.89	6,260.11
23	Leasehold Land	16,000.00	-	-	16,000.00	-	-	-	16,000.00
24	Maruti Omni	292,517.00	-	-	292,517.00	269,836.06	7,083.26	276,919.32	15,597.68
25	Mobile Phone	12,999.00	-	-	12,999.00	8,210.17	3,024.63	11,234.79	1,764.21
26	Plumbing & Electrical Fitting	2,310,990.01	120,866.50	-	2,431,856.51	1,455,618.41	285,194.22	1,740,812.63	691,043.88
27	Punching Machine	23,000.00	-	-	23,000.00	21,006.61	360.80	21,367.41	1,632.59
28	Riverside Pavements	-	127,200.00	-	127,200.00	-	6,194.64	6,194.64	121,005.36
29	Road Black Toping Works	124,480.00	-	-	124,480.00	121,931.99	-	121,931.99	2,548.01
30	Sound System	73,765.00	-	-	73,765.00	60,131.67	2,305.09	62,436.76	11,328.24
31	Sports Articles	58,935.46	-	-	58,935.46	41,597.81	3,138.11	44,735.92	14,199.54
32	Swimming Pool	1,028,441.00	-	-	1,028,441.00	1,026,295.65	-	1,026,295.65	2,145.35
33	Telephone Intercom	108,500.00	-	-	108,500.00	98,143.87	2,053.79	100,197.66	8,302.34
34	Television	193,717.20	-	-	193,717.20	132,293.05	11,117.77	143,410.82	50,306.38
35	Thatched Grass Umbrella	25,508.00	-	-	25,508.00	22,976.90	2,531.09	25,508.00	0.00
36	Transformer	616,455.00	-	-	616,455.00	556,651.64	10,824.41	567,476.04	48,978.96
37	Washing Machine	14,800.00	-	-	14,800.00	10,334.59	808.40	11,142.99	3,657.01
38	Wooden Shuttle Court	465,345.87	-	-	465,345.87	126,110.62	16,520.75	142,631.38	322,714.49

	TOTAL	42,711,685.13	869,996.69	6,000.00	43,575,681.82	18,987,531.19	1,895,074.02	20,882,605.21	22,693,076.61
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Note No - 7 (a)**BEKAL RECREATION CENTRE LIMITI****INTANGIBLE ASSETS**

Sl. No	Particulars	Gross Block				Depreciation			Net B
		As at April 1, 2020	Additions	Deletions	Total March 31, 2021	Up to April 1, 2020	For the year	Total March 31, 2021	As at March 31, 2021
1	Mobile Application	3,600.00	-	-	3,600.00	2,273.76	837.65	3,111.41	488.59
2	Software Installation	147,900.00	13,300.00	-	161,200.00	109,941.87	12,565.27	122,507.14	38,692.86
	TOTAL	151,500.00	13,300.00	-	164,800.00	112,215.63	13,402.92	125,618.55	39,181.45

Place : Kanhangad

For and on behalf of the Board of Directors

Date :

K K Narayanan
Managing Director
DIN NO. 03315607

Sreekantan Nair M
Director
DIN NO. 01710766

K. Srinivas Shenoy, F.C.A
Chartered Accountant
Membership No.019066

ED, KANHANGAD

lock
As at April 1, 2020
418,539.56
49,485.00
124,631.43
41,234.13
71,161.29
13,267,062.71
17,870.24
39,820.34
183.11
45,617.57
239,996.86
16,190.39
274,102.80
442,295.95
473,146.55
6,330.21
97,260.35
893,417.26
5,781,440.00
2,410.09
7,643.60
16,000.00
22,680.94
4,788.83
855,371.60
1,993.39
-
2,548.01
13,633.33
17,337.65
2,145.35
10,356.13
61,424.15
2,531.10
59,803.36
4,465.41
339,235.25

23,724,153.94

ED, KANHANGAD

lock
As at April 1, 2020
1,326.2
37,958.13
39,284.37

BEKAL RECREATION CENTRE LIMITED, KANHANGAD
CASH FLOW STATEMENT FOR THE YEAR ENDED

	Notes	31/03/2021	31/03/2020
A CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax		-1,366,316.20	1,175,793.32
Adjustments for:			
Add : Depreciation & Amortization Expenses		1,908,476.94	1,944,386.71
Add : Finance Cost		-	-
Less : Interest on Investments		2,798.05	1,667.00
Operating Profit Before Working Capital Changes		539,362.69	3,118,513.03
Working capital changes:			
(Increase)/Decrease in trade and other receivables		42,257.00	-170,330.09
Increase/(Decrease) in liabilities Trade Payables		265,839.00	
Increase/(Decrease) in liabilities for expenses		-	35,400.00
Increase/(Decrease) in advance received		-189,539.00	73,337.00
Increase /(Decrease) in Security Deposits		-	-
(Increase)/Decrease in inventories		-	-
Increase/(Decrease) in Provision		98,030.00	-114,982.00
Cash generated from operations		755,949.69	2,941,937.94
Less : Direct taxes paid		-	24,065.00
Net cash Generated/ (Applied) for operating activities		755,949.69	2,917,872.94
B CASH FLOW FROM INVESTING ACTIVITIES			
Withdrawal from Investment		-	-
Purchase of property, plant and equipment & other Assets		-883,296.69	-3,204,749.97
Proceeds from sale of equipment		6,000.00	37,639.00
(Increase)/Decrease in Deposits		-16,636.00	-5,368.05
Investment income/(Loss)		2,798.05	1,667.00
Net cash Generated from/(used) in investing activities		-891,134.64	-3,170,812.02
C CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from issue of share capital		-	-
Decrease/(increase) in long term loans and advances		-	-
Repayment of borrowings		-	-390,000.00
Finance cost on borrowing		-	-
Net cash Generated from/(used) in financing activities		-	-390,000.00
Net increase in cash and cash equivalents (A+B+C)		-135,184.95	-642,939.08
Add: Cash and cash equivalents at beginning of period		975,233.26	1,618,172.34
Cash and cash equivalents at end of period	I	840,048.31	975,233.26

NOTE I- CASH AND CASH EQUIVALENTS

Particulars	Closing	Opening
Cash in Hand	28,460.84	17,233.84
Cash at Bank	811,587.47	957,999.42
Total	840,048.31	975,233.26

As per my attached Report of even date

For and on behalf of the Board of Directors

Place : Kanhangad K.Srinivas Shenoy, FCA
Date : Chartered Accountant

K K Narayanan **Sreekantan Nair M**
Managing Director Director
DIN NO. 03315607 DIN NO. 01710766

