

MALABAR CEMENTS LIMITED
BALANCE SHEET AS AT 31st MARCH 2022

Rupees in Lakhs

Particulars	Note No.	As at 31 March 2022	As at 31 March 2021
I. ASSETS			
1. Non-current assets			
a. Property, Plant and Equipment (Includes Leased assets)	2A,2B	10,304.01	10,824.01
b. Capital work-in-progress	2C	44.34	30.99
c. Intangible assets	2D	1.17	3.33
d. Financial assets			
i. Investments	3	1,301.00	1,301.00
ii. Loans	4	2,525.71	2,605.71
iii. Other financial assets	5	4,188.17	1,185.16
e. Non-current tax assets (Net)	6	1,109.30	1,055.10
f. Other non current assets	7	407.73	414.76
Total Non-current assets		19,881.43	17,420.06
2. Current assets			
a. Inventories	8	6,568.84	7,730.19
b. Financial assets			
i. Trade Receivables	9	28.09	35.68
ii. Cash and cash equivalents	10	209.14	216.25
iii. Bank Balances other than (ii) above	11	5,841.34	6,974.59
iv. Loans	12	141.00	60.39
v. Other financial assets	13	149.07	126.72
c. Other current assets	14	298.00	385.57
Total current assets		13,235.48	15,529.39
Total Assets		33,116.91	32,949.45
II. EQUITY AND LIABILITIES			
1. Equity			
a. Equity share capital	15	2,600.88	2,600.88
b. Other equity	16	19,408.80	18,553.49
Total Equity		22,009.68	21,154.37
LIABILITIES			
2. Non-current liabilities			
a. Financial Liabilities			
i. Borrowings	17	3,574.02	3,574.02
ii. Lease Liabilities		961.28	937.01
b. Provisions	18	301.79	450.83
c. Deferred Tax Liabilities (Net)	19	334.35	502.22
d. Other Non current Liabilities	20	1,292.98	1,292.98
Total Non-current liabilities		6,464.42	6,757.06
3. Current liabilities			
a. Financial liabilities			
i. Lease Liabilities		2.32	2.13
ii. Trade Payables			
a. Dues to Micro and Small enterprises	21	178.26	-
b. Dues to Others	21	1,549.74	1,880.05
iii. Other financial liabilities	22	1,790.92	2,208.30
b. Other Current Liabilities	23	825.10	886.02
c. Provisions	24	296.47	61.52
Total current liabilities		4,642.81	5,038.02
Total liabilities		11,107.23	11,795.08
Total equity and liabilities		33,116.91	32,949.45

Significant accounting policies

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Additional information

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The accompanying notes form an integral part of the financial statements.

As per our separate report of even date attached

For and on behalf of the Board of Directors

SUMAN BILLA I.A.S
CHAIRMAN
DIN: 00368821

B. Suman

K.HARIKUMAR
MANAGING DIRECTOR
DIN: 00388466

WIDE OUR AUDIT REPORT OF EVEN DATE ATTACHED
For K. VENKATACHALAM AIYER & CO.
Chartered Accountants
(Firm Regn. No: ICAI/004610S)

RAMESH BALAGOPALAN
CHIEF FINANCIAL OFFICER

Ramesh



As per our separate report of even date

For K. VENKATACHALAM AIYER & CO.

B. Mohan

MALABAR CEMENTS LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

Rupees in Lakhs

Particulars	Note No	For the year ended 31.03.2022	For the year ended 31.03.2021
INCOME			
Revenue from contract with customers	25	26,750.34	27,664.70
Other Income	26	899.45	722.56
Total Income		27,649.79	28,387.26
EXPENSES			
Cost of Materials Consumed	27	6,214.43	6,839.75
Changes in inventories of Finished goods and Work-in-progress	28	396.97	(24.81)
Employee benefits expense	29	5,318.04	6,213.05
Finance Costs	30	102.34	102.33
Depreciation and amortisation expense	31	731.52	764.96
Other expenses	32	14,047.79	13,560.30
Total Expenses		26,811.09	27,455.58
Profit / (Loss) before exceptional items and tax		838.70	931.68
Exceptional items			
Profit / (Loss) before tax		838.70	931.68
Tax expense:			
a. Current tax		-	-
b. Relating to earlier years(net)		-	-
c. Deferred tax		(129.79)	(138.95)
		(129.79)	(138.95)
VII Profit / (Loss) for the year		968.49	1,070.62
VIII Other Comprehensive Income/ (Expenses)			
(i) Items that will not be reclassified to profit or loss			
Re- measurements of the defined benefit obligation		(151.25)	(72.09)
(ii) Income tax relating to items that will not be reclassified to profit or loss		38.07	18.15
Total Other comprehensive income / (expenses) (net)		(113.18)	(53.94)
IX. Total Comprehensive Income / (Expenses) for the year (VII+ VIII) (Comprising Profit and Other Comprehensive Income /(Expenses) for the year)		855.31	1,016.68
X. Earnings per equity share:			
Basic and diluted earnings per equity share (Rs.)	33	32.89	39.09
Nominal value per equity share (Rs.)		100.00	100.00

Significant accounting policies

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As per our separate report of even date attached

For and on behalf of the Board of Directors

SUMAN BILLA I.A.S
CHAIRMAN
DIN: 00368821

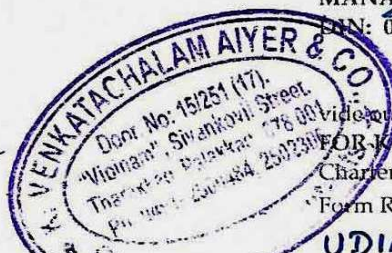
Suman

K.HARIKUMAR
MANAGING DIRECTOR
DIN: 00388466

WIDE OUR AUDIT REPORT OF EVEN DATE ATTACHED
For K. VENKATACHALAM AIYER & CO. J
Chartered Accountants
(Firm Regn. No: 10AA/004610S)

RAMESH BALAGOPALAN
CHIEF FINANCIAL OFFICER

Ramesh



As per our separate report of even date attached
For K. VENKATACHALAM AIYER & CO.
Chartered Accountants
Firm Registration No

R. Man
Partner (M.No: 022534)

J.SRINIVASA SARVANAN

UDIN : 22022534BAJKHW8786