

Cash Flow Statement for the year ended March 31, 2020

(₹ in Lakhs)

Particulars	March 31, 2020	March 31, 2019
A. Cash Flow From Operating Activities		
Net Profit / (Loss) Before Extraordinary Items And Tax	(2,907)	(6,458)
Adjustments For:		
Depreciation, Impairment And Amortisation	46	51
Finance Costs	4	4
Interest Received	(4)	(5)
Sundry Balances Written Off / (Written Back)	668	3,291
Remeasurements Of Defined Benefit Plans through OCI	-	2
Tax of Earlier Year	-	-
(Profit) / Loss On Sale / Write Off Of Fixed Assets	971	-
Profit / (Loss) On Sale / Write Off Of Investment	(271)	6,039
Subtotal	1,414	9,382
Operating Profit / (Loss) Before Working Capital Changes	(1,493)	2,924
Changes In Working Capital:		
<i>Adjustments For (Increase) / Decrease In Operating Assets:</i>		
Inventories	345	2,287
Trade Receivables	272	(373)
Other Current Assets	27	788
<i>Adjustments For Increase / (Decrease) In Operating Liabilities:</i>		
Trade Payables	159	74
Other Current Liabilities	(81)	(863)
Other Long-Term Liabilities	749	1,326
Short-Term Provisions	(5)	4
Long-Term Provisions	4	(3)
Subtotal	1,471	3,239
Cash Generated From Operations	(22)	6,163
Net Income Tax (Paid) / Refunds	(3)	(7)
Net Cash Flow From / (Used In) Operating Activities (A)	(26)	6,156
B. Cash Flow From Investing Activities		
Capital Expenditure On Fixed Assets	-	(4)
Impairment of Asset	(62)	-
Short-Term Loans And Advances	(9)	6
Long-Term Loans And Advances	4	0
Loans To Subsidiaries And Other Body Corporate	-	-
Interest Received	4	5
(Purchase) / Sale Of Long-Term Investments		
Purchase of Investment	-	-
Net Cash Flow From / (Used In) Investing Activities (B)	(63)	8
C. Cash Flow From Financing Activities		
Net Increase / (Decrease) In Working Capital Borrowings	84	(6,265)
Increase / (Decrease) In Short Term Borrowing	-	-
Increase in Share Capital including Securities Premium	-	-
Fluctuation Gain	-	-
Finance Cost	(4)	(4)
Dividends Paid	-	-
Net Cash Flow From / (Used In) Financing Activities (C)	80	(6,268)
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	(9)	(105)
Cash And Cash Equivalents At The Beginning Of The Year	101	206
Cash And Cash Equivalents At The End Of The Year	92	101

See accompanying notes forming part of the financial statements
As per our attached report of even date

For and on behalf of the Board of Directors

For S M M P & Associates
Chartered Accountants

Manohar Bidaye
Chairman

Pramoud Rao
Managing Director

Sonal Parekh
Partner
Place: Mumbai
Date: 21st January 2021

Ayalin Nadar
Chief Financial Officer

Kunjan Trivedi
Company Secretary