

III. Statement of Cash Flows - Standalone and Consolidated		
Particular	For the Half Year Ended on 30-09-2019	
	Standalone	Consolidated
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit / (loss) before tax	275.41	159.89
<i>Adjustments for:</i>		
Depreciation and amortization	52.35	153.48
Finance cost	13.45	13.45
Dividend income	(59.70)	(59.70)
Interest income	(29.41)	(33.98)
Net (Gain)/Loss on sale / fair valuation of investments through profit and loss	14.31	24.85
Bad debts / assets written off	60.00	68.42
(Profit)/ loss on sale of Fixed Assets (net)	5.28	5.28
Operating profit before working capital changes	331.68	331.67
<i>Changes in Operating assets and liabilities:</i>		
Decrease/ (Increase) in Trade Receivable/Other Receivables	605.23	602.40
Decrease/ (Increase) in Inventories	189.13	189.13
Increase/ (Decrease) in Provisions	(325.35)	(326.57)
Increase/ (Decrease) in Trade payable/Current Liabilities	150.87	150.75
Net Cash Flow from Operating Activities	951.56	947.38
Income taxes paid	40.00	40.00
Net Cash Flow from Operating Activities Before Exceptional Items	911.56	907.38
Exceptional Items	-	-
Net Cash Flow from Operating Activities After Exceptional Items (I)	911.56	907.38
CASH FLOW FROM INVESTING ACTIVITIES:		
<i>Proceeds from:</i>		
Dividend received from others	59.70	59.70
Interest Received	29.41	33.98
<i>Payments for:</i>		
Property, plant and equipment	(122.98)	(122.98)
Purchase of investment	(571.63)	(571.63)
Investment in subsidiaries/ Joint Venture	95.34	95.34
Net Cash Flow from Investing Activities (II)	(510.15)	(505.59)
CASH FLOW FROM FINANCING ACTIVITIES:		
<i>Proceeds from/(payment to)</i>		
Long Term Borrowings	(10.75)	(10.75)
Short Term Borrowings	(105.31)	(105.31)
Interest Paid	(13.45)	(13.45)
Loan Granted	0	0
Government Grant received	11.94	11.94
Net Cash Flow from Financing Activities (III)	(117.56)	(117.56)
Net Increase/(Decrease) In Cash and Cash Equivalents (I + II + III)	283.85	284.24
Cash and Cash Equivalents as at the beginning of the year	88.48	89.91
Cash and Cash Equivalents as at the end of the year	372.33	374.15
Cash and Cash Equivalents Comprise of:		
Cash and Bank Balances	252.83	254.65
Fixed Deposits with Banks	119.50	119.50
Total Cash & Cash Equivalents	372.33	374.15

For ALPA LABORATORIES LIMITED
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