

ATLANTA LIMITED
CONSOLIDATED CASH FLOW STATEMENT FOR THE YERA ENDED ON SEPTEMBER 30,2023

(Amount in Lakhs)

Sl.No.	Particulars	September 30, 2023	September 30, 2022
A. CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit/(Loss) before Tax	31,249.08	(204.43)
	Non cash adjustments to reconcile profit before tax to net cash flows :		
	Depreciation	1,779.20	1,374.27
	Interest expenses	177.72	185.81
	OTS-Settlement benefit/waiver of loan liabilities	(31,111.33)	-
	Interest income	(58.20)	(126.17)
	Profit from firms & joint ventures	-	(6.87)
	Financial Guarantee benefit written-off	-	2,020.99
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	2,036.47	3,243.60
	Movements in working capital :		
	(Increase)/decrease in current trade receivables	(42.61)	(291.99)
	(Increase)/decrease in non current lease liability	(28.46)	(12.77)
	(Increase)/decrease in Long term financial liability	(202.84)	4.82
	(Increase)/decrease in Inventories	(217.47)	(88.12)
	(Increase)/decrease in other non current assets	13.44	0.81
	(Increase)/decrease in other financial non current assets	(1.82)	(1.41)
	(Increase)/decrease in other financial current assets	17.51	(30.59)
	(Increase)/decrease in other current assets	(1,007.41)	(127.65)
	Increase/(decrease) in trade payables	(429.96)	(135.07)
	Increase/(decrease) in other current liabilities	(4.51)	(46.77)
	(Increase)/decrease in Short term financial liability	(32.07)	(4.29)
	Profit/(-) Loss from firms & joint ventures	-	6.87
	Increase/(decrease) in bank margin & interest thereon	58.81	750.75
	Long Term Provisions	(1,177.91)	(2.92)
	Employee benefit obligation	6.31	11.25
	Consolidation adjustment	2,052.60	(4,791.66)
	CASH GENERATED FROM OPERATIONS	1,040.09	(1,515.14)
	Direct taxes paid (net of refunds)	(32.73)	(1,098.54)
	CASH FROM OPERATING ACTIVITIES	1,007.36	(2,613.68)
B. CASH FLOW FROM INVESTING ACTIVITIES			
	Investment/(Reduction) in capital WIP	11.21	(5.01)
	Purchase/Sale of investment	(4.44)	3.45
	Purchase of fixed assets	(99.79)	(31.57)
	Proceeds from sale of fixed assets	365.19	-
	Interest received	58.20	126.17
	NET CASH FROM INVESTING ACTIVITIES	330.37	93.05
C. CASH FROM FINANCING ACTIVITIES			
	Proceeds/(payment) of long term borrowings (contracting authority)	1,012.67	3,257.48
	Proceeds/(payment) of short term borrowings	(5,638.65)	-
	Interest paid	(177.72)	(185.81)
	NET CASH FROM FINANCING ACTIVITIES	(4,803.69)	3,071.67
	Net increase/(decrease) in cash & cash equivalents	(3,465.97)	551.03
	Cash & cash equivalents at start of the year	5,821.89	1,276.77
	Cash & cash equivalents at close of the year	2,355.92	1,827.80
Components of cash and bank balances			
Cash and cash equivalents			
	Cash on hand	28.56	44.29
	In current account	2,327.36	1,783.51
	Total cash and bank balances	2,355.92	1,827.80

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts of cash to be cash equivalents.