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BARTRONICS INDIA LIMITED

STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2019

Rupees in Lakhs

Particulars	For the year Ended 30 Sep 2019	For the year Ended 31 Mar 2019
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax as per Profit & Loss Account	(2,004.58)	(7,368.73)
Adjustments for		
Depreciation & Amortisation	240.36	540.18
Reversal of Income tax	-	-
Financial Expenses	2,620.37	5,242.50
Interest income	-	(18.75)
Income from Capital Gains	(293.20)	-
Operating Profit Before Working Capital Changes	**562.96**	**(1,604.81)**
Adjustments for		
Decrease/(Increase) in Inventories	**53.59**	86.32
Increase in Trade Receivables	**779.59**	(3,007.23)
Decrease/(Increase)in in Long & Short Term Loans & Advances	**(155.84)**	(429.62)
Increase/(Decrease) in Current & Non Current Liabilities	**(202.68)**	8,126.83
Increase/(Decrease) in Long & Short Term Provisions	**(26.61)**	(39.67)
	1,010.99	**3,131.82**
Other Income	-	-
Exceptional Items	-	-
Cash Generated from Operations	**1,010.99**	**3,131.82**
Taxes Paid	-	-
Cash from Operating Activities (A)	**1,010.99**	**3,131.82**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	**259.32**	17.42
Sale of Fixed Assets	-	-
Decrease/(Increase) in Capital Work In progress	**139.20**	(0.00)
Increase/(Decrease) in Other Reserves	**572.10**	2,325.22
Income from Capital Gains	**293.20**	-
Investment in Subsidiaries	**345.00**	(345.00)
Interest Received	-	18.75
Cash from Investment Activities (B)	**1,608.81**	**2,016.38**
CASH FLOW FROM FINANCING ACTIVITIES		
Share Premium Received	-	-
Increase/ (Decrease) in Loan Funds	**16.09**	65.22
Dividend & Taxes paid	-	-
Interest & Financial Charges	**(2,620.37)**	(5,242.50)
Net Cash from financing activities (C)	**(2,604.28)**	**(5,177.30)**
Net Increase in cash and cash equivalent (A+B+C)	**15.52**	**(29.10)**
Opening Cash and Cash Equivalents	**591.05**	620.15
Cash and Cash Equivalent as on 31.03.2019	**606.58**	**591.05**
SIGNIFICANT ACCOUNTING POLICIES		

For and on behalf of the Board of Directors

BARTRONICS INDIA LTD. HYDERABAD

VARSHITHA GADDAM
Director
DIN: 08129521

Place : Hyderabad
Date : 14th November 2019

BARTRONICS
making businesses work

BARTRONICS INDIA LIMITED

Consolidated CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2019

Rupees in Lakhs

Particulars	For the year Ended 30 Sep 2019	For the year Ended 31 Mar 2019
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax as per Profit & Loss Account	(2,004.58)	(7,408.65)
Adjustments for		
Depreciation & Amortisation	240.36	542.69
Reversal of Income tax	-	-
Financial Expenses	2,620.37	5,242.50
Interest income	-	(18.75)
Income from Capital Gains	**(293.20)**	-
Operating Profit Before Working Capital Changes	**562.96**	**(1,642.21)**
Adjustments for		
Decrease/(Increase) in Inventories	**53.59**	86.32
Increase in Trade Receivables	**486.45**	(5,022.05)
Decrease/(Increase)in in Long & Short Term Loans & Advances	**5,144.06**	5,731.05
Increase/(Decrease) in Current & Non Current Liabilities	**(5,727.25)**	1,809.46
Increase/(Decrease) in Long & Short Term Provisions	**(26.61)**	(39.67)
	493.20	**922.91**
Other Income	-	-
Exceptional Items	-	-
Cash Generated from Operations	**493.20**	**922.91**
Taxes Paid	-	-
Cash from Operating Activities (A)	**493.20**	**922.91**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	**259.32**	17.42
Sale of Fixed Assets	-	-
Decrease/(Increase) in Capital Work In progress	**139.20**	(0.00)
Increase/(Decrease) in Other Reserves	**1,376.17**	4,529.04
Income from Capital Gains	**293.20**	-
Advance from Subsidiaries	-	-
Others	-	(298.32)
Interest Received	-	**18.75**
Cash from Investment Activities (B)	**2,067.89**	**4,266.88**
CASH FLOW FROM FINANCING ACTIVITIES		
Share Premium Received	-	-
Increase/ (Decrease) in Loan Funds	**14.86**	60.27
Dividend & Taxes paid	-	-
Interest & Financial Charges	**(2,620.37)**	(5,242.50)
Net Cash from financing activities (C)	**(2,605.51)**	**(5,182.23)**
Net Increase in cash and cash equivalent (A+B+C)	**(44.42)**	**7.55**
Opening Cash and Cash Equivalents	**650.98**	643.43
Cash and Cash Equivalent as on 31.03.2018	**606.56**	**650.98**
SIGNIFICANT ACCOUNTING POLICIES		

For and on behalf of the Board of Directors

BARTRONICS INDIA LTD. HYDERABAD

VARSHITHA GADDAM
Director
DIN: 08129521

Place : Hyderabad
Date: 14th November, 2019