

POWER & INSTRUMENTATION (GUJ) LIMITED
Cash flow Statement for the year ended as on 31st March 2020 (Rs. In Lacs)

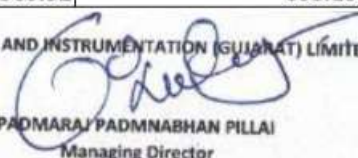
Particulars	For the Year Ended 31st March 2020	For the Year Ended 31st March 2019
A) Cash flows from operating activities		
Profit before taxation	419.15	413.00
Adjustments for:		
Depreciation	30.53	35.61
Investment income	42.67	38.85
Interest expense	410.19	197.00
Profit / (Loss) on the sale of property, plant & equipment	1.83	0.00
Working capital changes:		
(Increase) / Decrease in trade and other receivables	462.29	-1327.68
(Increase) / Decrease in inventories	1298.46	-550.88
Increase / (Decrease) in trade payables	-1187.23	1251.76
Increase / (Decrease) in other current liabilities	-619.26	323.25
Cash generated from operations	769.63	303.20
Interest paid	-410.19	-197.00
Income taxes paid	-118.66	-105.57
Dividends paid	0.00	0.00
Net cash from operating activities (A)	240.78	0.64
B)Cash flows from investing activities		
Business acquisitions, net of cash acquired	0.00	0.00
Purchase of property, plant and equipment	-3.22	-52.22
Proceeds from property, plant and equipment	6.00	
Proceeds/(Acquisition) from sale of Investment	-0.55	-0.52
Investment income	42.67	38.85
Net cash used in investing activities(B)	44.90	-13.89
C) Cash flows from financing activities		
Proceeds from issue of share capital	0.00	615.12
Proceeds from long-term borrowings	-125.04	-88.55
Share Capital Issue Expenses	0.0	-17.98
Proceeds from long term loans and advances	-263.72	-227.30
Net cash used in financing activities (C)	-388.76	281.29
D) Net increase in cash and cash equivalents = (A) +(B)+(C)	-103.08	268.04
Cash and cash equivalents at beginning of period	663.10	395.06
Cash and cash equivalents at end of period	560.02	663.10

As Per our Report of even date

For, M A A K & Associates
Chartered Accountants

Place : Ahmedabad
Date : 31/07/2020

For POWER AND INSTRUMENTATION (GUJARAT) LIMITED


PADMARAJ PADMNABHAN PILLAI
Managing Director
(DIN: - 00647590)