

PULZ ELECTRONICS LIMITED

Cash flow statement for the half year ended 31st March 2021.

	31st March, 2021	31st March, 2020
	Amt in Rs.	Amt in Rs.
Cash flow from operating activities		
Profit/(loss) before tax	(3,527,609)	26,868,629
Non-cash adjustments to reconcile profit before tax to net cash flows		
Depreciation	5,544,046	5,659,785
Finance Cost	13,052	224,410
Operating profit/(loss) before working capital changes	2,029,488	32,752,824
Movements in working capital:		
Increase/(decrease) in other Long Term liabilities	568,400	1,013,980
Increase/(decrease) in short term borrowings	(444,334)	444,334
Increase/(decrease) in trade payables	(3,694,363)	2,312,432
Increase/(decrease) in other current liabilities	(12,690,052)	(12,960,447)
Increase/(decrease) in short term provision	(7,180,279)	(2,767,791)
Decrease/(increase) in Non-current Investment	-	25,000
Decrease/(increase) in Other Non-current Assets	5,714,883	2,453,961
Decrease/(increase) in Inventories	1,525,275	18,897,911
Decrease/(increase) in trade receivables	(3,303,961)	(9,868,884)
Decrease/(increase) in short-term loans and advances	(5,313,112)	(3,319,814)
Cash generated from Operations	(22,788,054)	28,983,506
Direct taxes paid	-	(6,800,000)
Net Cash from Operating Activities (A)	(22,788,054)	22,183,506
Cash flows from investing activities		
Sale/(Purchase) of Fixed Assets	2,447,164	(1,263,025)
Net cash flow from/(used in) investing activities (B)	2,447,164	(1,263,025)
Cash flow from financing activities		
Acceptance / (Repayment) of Loan	-	(239,659)
Finance Cost	(13,052)	(224,410)
Issue of Equity Shares	-	27,260,000
Issue of Bonus Equity Shares (from Share premium)	-	(27,260,000)
Dividend FY 18-19	-	(2,726,000)
Dividend Distribution Tax	-	(570,410)
Net cash flow from/(used in) financing activities (C)	(13,052)	(3,760,479)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(20,353,941)	17,160,002
Cash and cash equivalents at the beginning of the year	34,507,782	17,347,780
Cash and cash equivalents at the end of the year	14,153,841	34,507,782

As per our report of even date

For PULZ ELECTRONICS LIMITED

RAMAKRISHNAN
HNAN
MANDEN
KATTIL

Ramakrishnan M.K.
Chairman & Director

Mumbai
Date : June 28, 2021

PULZ ELECTRONICS LIMITED

Consolidated Cash flow statement for the half year ended 31st March 2021.

	31st March, 2021	31st March, 2020
	Amt in Rs.	Amt in Rs.
Cash flow from operating activities		
Profit/(loss) before tax	(3,507,253)	28,100,512
Non-cash adjustments to reconcile profit before tax to net cash flows		
Depreciation	5,544,046	5,659,785
Finance Cost	13,052	224,410
Operating profit/(loss) before working capital changes	2,049,845	33,984,707
Movements in working capital:		
Increase/(decrease) in other Long Term liabilities	661,698	1,013,980
Increase/(decrease) in short term borrowings	(444,334)	444,334
Increase/(decrease) in trade payables	(2,688,026)	4,266,641
Increase/(decrease) in other current liabilities	(9,936,749)	(9,864,140)
Increase/(decrease) in short term provision	(7,267,557)	(2,680,513)
Decrease/(increase) in Non-current Investment	-	25,000
Decrease/(increase) in Other Non-current Assets	5,445,067	2,723,015
Decrease/(increase) in Inventories	2,053,309	11,287,669
Decrease/(increase) in trade receivables	880,391	(6,859,033)
Decrease/(increase) in short-term loans and advances	(4,793,570)	(4,341,796)
Cash generated from Operations	(14,039,925)	29,999,864
Direct taxes paid	-	(7,135,000)
Net Cash from Operating Activities (A)	(14,039,925)	22,864,864
Cash flows from investing activities		
Sale/(Purchase) of Fixed Assets	2,447,164	(1,263,025)
Net cash flow from/(used in) investing activities (B)	2,447,164	(1,263,025)
Cash flow from financing activities		
Acceptance / (Repayment) of Loan	-	(239,659)
Finance Cost	(13,052)	(224,410)
Issue of Equity Shares	-	27,260,000
Issue of Bonus Equity Shares (from Share premium)	-	(27,260,000)
Dividend FY 18-19	-	(2,726,000)
Dividend Distribution Tax	-	(570,410)
Excess / Short Provision (IT) For Earlier Years	8,304	-
Net cash flow from/(used in) financing activities (C)	(4,748)	(3,760,479)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(11,597,508)	17,841,360
Cash and cash equivalents at the beginning of the year	35,231,567	17,390,207
Cash and cash equivalents at the end of the year	23,634,059	35,231,567

As per our report of even date

For PULZ ELECTRONICS LIMITED

RAMAKRISHNAN
SHANAN
MANDEN
KATTIL

Ramakrishnan M.K.
Chairman & Director

Mumbai
Date : June 28, 2021