

TAINWALA CHEMICALS & PLASTICS (INDIA) LIMITED
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 30, 2019

(Amount in INR Lakhs)

Particulars	Half year ended 30th Sept 2019	Half year ended 30th Sept 2018
CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit before tax	231.499	336.10
Adjustments for:		
Depreciation and amortisation expense	24.82	20.41
Gain on sale of investments and fixed assets	(4.00)	(45.23)
Changes in fair value of financial assets at fair value through profit or loss	(16.42)	12.42
Loss allowance on financial assets	-	1.54
Sundry balances and provisions no longer required (written back)/written off (Net)	-	(0.25)
Dividend and interest income classified as investing cash flows	(368.60)	(399.12)
Finance costs	1.67	1.00
Change in operating assets and liabilities:		
(Increase)/Decrease in trade receivables	(217.95)	(19.12)
(Increase)/Decrease in inventories	160.26	(267.18)
Increase/(decrease) in trade payables	(61.97)	(11.42)
(Increase)/decrease in other financial assets	118.62	(76.19)
(Increase)/decrease in other assets	12.11	(84.46)
(Increase)/decrease in other bank balance	-	(22.69)
Increase/(decrease) in provisions	4.13	5.67
Increase/(decrease) in other financial liabilities	2.74	(6.95)
Increase/(decrease) in other current liabilities	(4.98)	(0.58)
Cash generated from operations	(118.05)	(556.06)
Less: Income taxes paid (Net)	(4.95)	(7.30)
Net cash inflow from operating activities	(113.10)	(548.76)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Payments for property, plant and equipment	(0.29)	(10.99)
Payments for purchase of intangible assets	-	(0.41)
Payments for purchase of investments	(695.30)	(172.35)
(Increase)/decrease in Loans	168.84	181.32
Dividends received	313.56	318.80
Interest received	55.04	80.32
Net cash outflow from investing activities	(158.16)	396.69
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of borrowings	1.12	12.91
Interest paid	(1.67)	(1.00)
Net cash inflow (outflow) from financing activities	(0.56)	11.92
Net increase (decrease) in cash and cash equivalents	(271.81)	(140.16)
Cash and Cash Equivalents at the beginning of the financial year	275.06	142.45
Cash and Cash Equivalents at end of the year	3.25	2.29
Reconciliation of cash and cash equivalents as per the cash flow statement:		
Cash and cash equivalents as per above comprise of the following:		
Cash and cash equivalents	3.25	2.29
Bank overdrafts	-	-
Balances per statement of cash flows	3.25	2.29

