

Vivimed Labs Limited

Unaudited Consolidated Statement of Cash Flows for Six Months ended September 30, 2019

	Six Months Ended 30 September 2019	Six Months Ended 30 September 2018
	Un-Audited	Un-Audited
I. Cash flows from operating activities		
Profit before tax	(201.63)	574.74
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation of tangible assets & Intangible assets	338.48	354.47
Other Aquisitions and adjustments		(445.56)
Finance costs (including fair value change in financial instruments)	276.93	392.13
Operating profit before working capital changes	413.78	875.78
<i>Changes in working capital:</i>		
Adjustment for (increase)/decrease in operating assets		
Trade receivables	784.68	(1,021.01)
Inventories	1,041.15	375.59
Loans - current	(101.26)	(2,138.18)
Other assets	(123.81)	30.85
Adjustment for (increase)/decrease in operating liabilities		
Trade payables	(407.95)	699.62
Other financial liabilities	(1,192.41)	(401.73)
Other liabilities	90.04	1,436.67
Provisions	(4.00)	145.68
Cash generated from operations	500.22	3.27
Income taxes paid	(137.71)	
Net cash generated from/(used in) operating activities	362.51	3.27
II. Cash flows from investing activities		
Proceeds from sale/ (Purchase of) property, plant and equipment and intangibles (including capital work in progress), net	(186.50)	942.00
Investments made during the year	(1.28)	(276.48)
Net cash used in investing activities	(187.78)	665.52
III. Cash flows from financing activities		
Share issue proceeds	9.36	(1,003.27)
Movement in non-controlling interest		
Dividend paid & sale of subsidiaries	(81.82)	150.34
Proceeds from/(repayment of) long-term borrowings, net	(245.87)	515.12
Proceeds from/(repayment of) short term borrowings, net	88.96	(294.53)
Interest paid	(276.93)	(392.13)
Net cash provided by financing activities	(506.30)	(1,024.47)
Net increase in cash and cash equivalents (I+II+III)	(331.57)	(355.69)
Cash and cash equivalents at the beginning of the year	634.64	990.33
Cash and cash equivalents at the end of the year (refer note below)	303.07	634.64
Note:		
Cash and cash equivalents comprise:		
Cash on hand	8.26	5.37
Balances with banks:		
- in current accounts	605.20	629.27
	613.47	634.64

Place : Hyderabad
Date : 14.11.2019



For VIVIMED LABS LIMITED

(SANTOSH VARALWAR)
MANAGING DIRECTOR

Vivimed Labs Limited
Unaudited Standalone Statement of Cash Flows for Six Months ended September 30, 2019

(Rupees millions)

	Six Months Ended 30-09-2019 Un-Audited	Six Months Ended 30-09-2018 Un-Audited
I. Cash flows from operating activities		
Profit before tax	(38.54)	27.43
<i>Adjustments to reconcile profit before tax to net cash flows:</i>		
Depreciation of tangible assets	84.76	92.51
Amortisation of intangible assets		
Others		33.11
Finance income (including fair value change in financial instruments)	0.01	
Finance costs (including fair value change in financial instruments)	211.29	228.16
Operating profit before working capital changes	257.52	381.21
<i>Changes in working capital:</i>		
Adjustment for (increase)/decrease in operating assets		
Trade receivables	232.98	(810.90)
Inventories	234.78	20.14
Loans - current	109.86	(423.76)
Other assets - current	(118.66)	
Adjustment for (increase)/decrease in operating liabilities		
Trade payables	(34.80)	657.97
Other financial liabilities	(624.29)	129.64
Other liabilities	15.12	665.80
Provisions	(4.16)	7.68
Cash generated from operations	68.34	627.78
Income taxes paid	(14.90)	
Net cash generated from/(used in) operating activities	53.44	627.78
II. Cash flows from investing activities		
Proceeds from sale/ (Purchase of) property, plant and equipment and intangibles (including capital work in progress), net	274.80	(56.31)
Investments made during the year	(0.11)	
Interest received (finance income)	(0.01)	
Net cash used in investing activities	274.68	(56.31)
III. Cash flows from financing activities		
Share issue proceeds	9.36	(47.05)
Dividend paid	-	-
Proceeds from/(repayment of) long-term borrowings, net	(100.83)	(275.80)
Proceeds from/(repayment of) short-term borrowings, net	29.73	(39.96)
Interest paid	(211.29)	(223.67)
Net cash provided by financing activities	(273.03)	(586.47)
Net increase in cash and cash equivalents (I+II+III)	55.09	(15.01)
Cash and cash equivalents at the beginning of the year	-	91.79
Cash and cash equivalents at the end of the year (refer note below)	55.09	76.78
Note:		
Cash and cash equivalents comprise:		
Cash on hand	2.35	3.68
Balances with banks:		
- in current accounts	52.74	73.10
	55.09	76.78

 Place : Hyderabad
 Date : 14.11.2019


For VIVIMED LABS LIMITED


 (SANTOSH VARALWAR)
 MANAGING DIRECTOR