

BARTRONICS INDIA LIMITED

STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2019

Rupees in Lakhs

Particulars	Note No.	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)	-
		562.96	(1,604.81)
Operating Profit Before Working Capital Changes			
Adjustments for			
Decrease/(Increase) in Inventories		53.59	86.32
Increase in Trade Receivables		779.59	(3,007.23)
Decrease/(Increase) 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	1		

For and on behalf of the Board of Directors

Sd/-
K.Udai Sagar
Managing Director
(DIN : 03298532)

Sd/-
A.B.Satyavas Reddy
Director
(DIN : 00137948)

Place : Hyderabad
Date : 14th November 2019

BARTRONICS INDIA LIMITED

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2019

Rupees in Lakhs

Particulars	Note No.	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 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	1		

For and on behalf of the Board of Directors

Sd/-
K.Udai Sagar
Managing Director
(DIN : 03298532)
Place : Hyderabad
Date : 14th November 2019

Sd/-
A.B.Satyavas Reddy
Director
(DIN : 00137948)