



December 2, 2020

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001

Scrip Code: 533320

**Sub: Complete details of the Cash Flow Statement for the quarter and half year ended
September 30, 2020**

Dear Sir,

This has reference to Unaudited Financial Results for the quarter and half year ended September 30, 2020 of the Company filed with the Stock Exchanges on November 6, 2020. In this regard, the Company has received an e-mail from BSE Limited to submit complete details of the cash flow statement (Standalone and Consolidated).

Therefore, we enclose copies of the complete details of the Cash Flow Statement (Standalone and Consolidated) for the quarter and half year ended September 30, 2020.

This is for your information and record.

Thanking you,

Yours faithfully,
For **Jubilant Industries Limited**

Abhishek Mishra
Company Secretary

Encl.: a/a

A Jubilant Bhartia Company

OUR VALUES



Jubilant Industries Limited

Plot No. 15, Knowledge Park II,
Greater Noida, Distt. Gautam
Budh Nagar - 201 306, UP, India

Tel: +91 120 7186000

Fax: +91 120 7186140

www.jubilantindustries.com

Regd Office:

Bhartiagram, Gajraula
Distt. Amroha-244 223
UP, India

CIN: L24100UP2007PLC032909

investorsjil@jubl.com

Jubilant Industries Limited

Standalone Statement of Unaudited Cash Flows for the Half Year Ended September 30, 2020

(₹ in Lakhs)

		Half Year Ended Sept. 30 2020 (Unaudited)	Year Ended March 31 2020 (Audited)
A.	Cash flow from operating activities:		
	Net (loss) before tax	(25)	(277)
	Adjustments for:		
	Depreciation and amortization expenses	5	9
	Profit on sale/disposal of property, plant and equipment (net)	-	(2)
	Finance costs	-	7
	Interest income	(4)	(2)
		1	12
	Operating cash flow before working capital changes	(24)	(265)
	Adjustments for:		
	(Increase)/Decrease in trade receivables, loans, other financial assets and other assets	3	9
	(Increase)/Decrease in inventories	(7)	426
	Increase/(Decrease) in trade payables, other financial liabilities, other liabilities and provisions	(38)	(435)
	Cash generated from operations	(66)	(265)
	Direct taxes (paid)/refund (net)	5	5
	Net cash generated from operating activities	(61)	(260)
B.	Cash flow from investing activities:		
	Purchase of property, plant and equipment & other intangible assets	(1)	-
	Sale of property, plant and equipment	1	10
	Inter-corporate loan given/(received back) to/from subsidiary	72	(83)
	Movement in other bank balances	(5)	-
	Interest received	1	1
	Investment in wholly owned subsidiary	-	(951)
	Net cash generated/(used) in investing activities	68	(1,023)
C.	Cash flow arising from financing activities:		
	Proceeds from issue of shares	-	1,325
	Proceeds from inter-corporate borrowings from related party	-	(65)
	Finance costs paid	-	(7)
	Net cash inflow/outflow in course of financing activities	-	1,253
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	7	(30)
	Add: Cash and cash equivalents at the beginning of the period/year	25	55
	Cash and cash equivalents at the close of the period/year	32	25



Jubilant Industries Limited

Consolidated Statement of Unaudited Cash Flows for the Half Year Ended September 30, 2020

(₹ in Lakhs)

		Half Year Ended Sept. 30 2020 (Unaudited)	Year Ended March 31 2020 (Audited)
A.	Cash flow from operating activities:		
	Net profit before tax	1,064	1,729
	Adjustments for:		
	Depreciation and amortization expenses	618	1,150
	Finance costs	823	2,169
	Loss on sale/disposal/discard/impairment of property, plant and equipment (net)	-	1
	Employee share-based payment expense	11	2
	Unrealized gain on foreign exchange (net)	(110)	(53)
	Gain on termination of lease	-	(1)
	Property, plant and equipment & capital work-in-progress written off	-	32
	Interest income	(45)	(8)
		1,297	3,292
	Operating cash flow before working capital changes	2,361	5,021
	Adjustments for:		
	(Increase)/Decrease in trade receivables, loans, other financial assets and other assets	(1,454)	299
	(Increase)/Decrease in inventories	(127)	(788)
	Increase/(Decrease) in trade payables, other financial liabilities, other liabilities and provisions	3,235	199
	Cash generated from operations	4,015	4,731
	Direct taxes (paid)/refund (net)	(4)	(4)
	Net cash generated from operating activities	4,011	4,727
B.	Cash flow from investing activities:		
	Purchase of property, plant and equipment & other intangible assets	(460)	(1,942)
	Sale of property, plant and equipment	2	25
	Interest received	40	4
	Movement in other bank balances	(125)	-
	Net cash generated/used in investing activities	(543)	(1,913)
C.	Cash flow arising from financing activities:		
	Proceeds from issue of shares	-	1,325
	Repayment of long term borrowings	(1,525)	(2,650)
	Payment of lease obligation	(143)	(299)
	Proceeds from/(Repayment) of short term borrowings (net)	(1,072)	2,098
	Proceeds from inter-corporate borrowings from related parties	-	500
	Repayment of inter-corporate borrowings from related parties	-	(2,000)
	Finance costs paid	(739)	(1,939)
	Net cash inflow/(outflow) in course of financing activities	(3,479)	(2,965)
D.	Effect of exchange rate changes		
	Exchange differences in translating the financial statements	(11)	15
	Net increase/(decrease) in cash and cash equivalents (A+B+C+D)	(22)	(136)
	Add: Cash and cash equivalents at the beginning of the period/year	203	339
	Cash and cash equivalents at the close of the period/year	181	203

