

Neo Infracon Limited  
CIN No. U26922DL1996PLC075205  
Audited Cash Flow Statement for year ended March 31, 2020

Particulars	Standalone		Consolidated	
	For the period 31st March, 2020	For the Year 31st March, 2019	For the period 31st March, 2020	For the Year 31st March, 2019
	Amount In Lakhs	Amount In Lakhs	Amount In Lakhs	Amount In Lakhs
<b>A. Cash Flow From Operating Activities :</b>				
Net profit before tax as per statement of profit and loss	3.07	33.98	285.42	(160.99)
<u>Adjustments for:</u>				
Depreciation	0.02	0.09	15.11	15.05
Interest Income	(21.23)	(35.40)	-	-
Interest Expenses	15.77	5.25	136.50	180.69
<b>Operating Cash Flow Before Changes in Working Capital</b>	<b>(2.37)</b>	<b>3.92</b>	<b>437.02</b>	<b>34.75</b>
<b>Changes in current assets and liabilities</b>				
(Increase)/ Decrease in trade receivables	8.57	18.39	(62.48)	39.90
(Increase)/Decrease in Loans	43.32	35.04	2.50	-
(Increase)/Decrease in Other Current and Non-Current Assets	(31.36)	(37.41)	(21.86)	(14.42)
(Increase)/ Decrease in Inventories			432.08	(249.17)
Increase/ (Decrease) in trade payables	(6.91)	6.88	148.10	46.00
Increase/ (Decrease) in Other Financial Liabilities			(59.88)	1.26
Increase/ (Decrease) in Other Current & Non-Current Liabilities	(0.30)	(25.84)	336.87	177.82
<b>Cash Generated From Operations</b>	<b>10.95</b>	<b>0.97</b>	<b>1,212.36</b>	<b>36.13</b>
Payment of Taxes (Net of Refunds)	(10.57)	(14.01)	(23.19)	(14.81)
<b>Net Cash Flow From Operating Activities (A)</b>	<b>0.37</b>	<b>(13.04)</b>	<b>1,189.18</b>	<b>21.31</b>
<b>B. Cash Flow From Investing Activities :</b>				
Payment of property, plant & equipments & Intangibles	-	-	(1.48)	(0.42)
Interest income	21.23	35.40	-	-
<b>Net Cash Flow From Investment Activities (B)</b>	<b>21.23</b>	<b>35.40</b>	<b>(1.48)</b>	<b>(0.42)</b>
<b>C. Cash Flow From Financing Activities :</b>				
(Repayment) / Borrowing from financial institutions/Others	-	(18.00)	(1,049.16)	238.45
Financial Expenses	(20.96)	(5.26)	(136.50)	(262.73)
<b>Net Cash From / (Used In) Financing Activities (C)</b>	<b>(20.96)</b>	<b>(23.26)</b>	<b>(1,185.65)</b>	<b>(24.28)</b>
<b>Net Increase In Cash Or Cash Equivalents (A+B+C)</b>	<b>0.65</b>	<b>(0.90)</b>	<b>2.05</b>	<b>(3.39)</b>
<b>Cash And Cash Equivalents At The Beginning Of The Year</b>	<b>0.45</b>	<b>1.35</b>	<b>9.80</b>	<b>13.19</b>
<b>Cash And Cash Equivalents As At The End Of The Year</b>	<b>1.10</b>	<b>0.45</b>	<b>11.86</b>	<b>9.80</b>

By order of the Board of Directors  
For Neo Infracon Limited

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For Neo Infracon Limited

Place : Mumbai  
Date : 27th July, 2020

Sd/-  
Ankush N. Mehta  
Director (Din No. 06387976)