

SEC: 12481

December 2, 2020

The Secretary  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
**Mumbai - 400 001**  
**SCRIP CODE: 500084**

Dear Sir,

**Sub: Cash Flow Statement**

With reference to your email dated 27 November, 2020, please find enclosed herewith the complete Cash Flow Statements (both Consolidated and Standalone) for the quarter and half year ended 30 September, 2020

Yours faithfully,

**COMPANY SECRETARY**

Encl: a/a

**CESC LIMITED**  
**Consolidated Statement of Cash Flows**

	<b>Six months ended</b> <b>30th</b> <b>September'2020</b> <b>Unaudited</b> <b>Rs. in crore</b>
<b>A. Cash flow from Operating Activities</b>	
Profit before tax	717
Adjustments for :	
Depreciation and amortisation expenses	401
Loss on sale / disposal of property, plant and equipment (net)	0
Gain on sale/fair valuation of current investments (net)	(3)
Dividend Income	(0)
Provision for Bad Debt	1
Bad debts, advances, other receivables written off	20
Finance Costs	622
Interest Income	(23)
Effect of Foreign Currency Transactions / Translation (net)	(0)
Other Operating/Non Operating Income	(22)
<b>Operating Profit before Working Capital changes</b>	<b>1,713</b>
Adjustments for change in:	
Trade and other receivables	(1,602)
Net Change in Regulatory Deferral Account Balances	(310)
Inventories	115
Trade and other payables	520
<b>Cash Generated from Operations</b>	<b>436</b>
Income Tax paid (net of refund)	(86)
<b>Net cash flow from Operating Activities</b>	<b>350</b>
<b>B. Cash flow from Investing Activities</b>	
Purchase of Property, Plant & Equipment / Capital Work-in-Progress	(202)
Proceeds from sale of Property, Plant & Equipment	3
Sale/(purchase) of Current Investments (net)	5
Dividend received	0
Interest received	16
Net Movement in Bank Balances not Considered as Cash and Cash Equivalents	(22)
<b>Net cash used in Investing Activities</b>	<b>(201)</b>
<b>C. Cash flow from Financing Activities</b>	
Proceeds from Non Current Borrowings	587
Repayment of Non Current Borrowings (Net of refinance loan)	(731)
Net movement in Cash credit facilities and other Current Borrowings	82
Finance Costs paid	(598)
Payment of Lease Liabilities	(17)
<b>Net Cash used in Financing Activities</b>	<b>(677)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(528)</b>
<b>Cash and Cash equivalents - Opening Balance</b>	<b>1,213</b>
<b>Cash and Cash equivalents - Closing Balance</b>	<b>685</b>

**CESC LIMITED**  
**Statement of Cash Flows**

**Six months ended 30th**  
**September'2020**  
**Unaudited**  
**Rs. in crore**

<b>A. Cash flow from Operating Activities</b>	
Profit before tax	353
Adjustments for :	
Depreciation and amortisation expense	230
Loss/(Profit) on sale / disposal of Property, Plant and Equipment (net)	0
Gain on sale/fair valuation of current investments (net)	-3
Bad debts, advances, other receivables written off	20
Finance costs	257
Interest Income	-17
Other non-operating income	-22
<b>Operating Profit before Working Capital changes</b>	<b>466</b>
	<b>819</b>
Adjustments for change in:	
Trade & other receivables	-1,011
Net Change in Regulatory Deferral Account Balances	-226
Inventories	28
Trade and other payables	268
<b>Cash Generated from Operations</b>	<b>-122</b>
Income Tax paid (net of refund)	-51
<b>Net cash flow from Operating Activities</b>	<b>-173</b>
<b>B. Cash flow from Investing Activities</b>	
Purchase of Property, Plant and Equipment / Capital Work-in-Progress	-163
Proceeds from Sale of Property, Plant and Equipment	3
Investment in subsidiaries including advance for share subscription	-84
Sale/(purchase) of Current Investments (net)	5
Net Movement in Bank Balance other than Cash and Cash Equivalents	-31
Interest received	10
<b>Net cash used in Investing Activities</b>	<b>-260</b>
<b>C. Cash flow from Financing Activities</b>	
Proceeds from Non Current Borrowings	500
Repayment of Non Current Borrowings (Net of refinance loan)	-471
Net movement in Cash credit facilities and other Current Borrowings	98
Payment of Lease Liabilities	-17
Finance Costs paid	-237
<b>Net Cash used in Financing Activities</b>	<b>-127</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>-560</b>
<b>Cash and Cash equivalents - Opening Balance</b>	<b>1,050</b>
<b>Cash and Cash equivalents - Closing Balance</b>	<b>490</b>