

K.C.P.Sugar And Industries Corporation Ltd			
Statement of Cash Flow for the year ended 30th September 2020			
			Rs. In Lakhs
Particulars		For Year Ended September 30, 2020	For Year Ended March 31, 2020
<b>Cash flows from operating activities</b>			
Total Income for the Period(PBT)		283.49	-1728.898
<u>Adjustments:</u>			
- Interest income		-8.03	-118.951
- Loss/(Profit) on sale of fixed assets		0.00	-0.063
- Loss/ (Gain) on sale of Investments		0.00	-8.299
- Adjustment for OCI		0.00	22.986
- Interest expense		1264.44	2148.906
-Dividend Income		-151.90	-386.522
- Fair Value Adjustment			1194.599
- Depreciation and amortization		119.66	739.490
Operating cash flow before working capital changes		<b>1507.66</b>	<b>1863.25</b>
<i>Changes in</i>			
- Increase In Trade Receivables		912.03	-343.79
(Decrease) In Inventory		12623.00	3269.53
- Increase In Other current Financial Asset(s)		-1895.45	-1501.41
- Increase In Other current Asset(s)		-262.73	252.20
- Increase Long term loans		-202.69	-0.60
- Increase In Other non-current asset		18.39	-20.71
(Decrease)/Increase In Long term Provisions		45.38	-9.16
-(Decrease) In Other Financial liabilities Non Current		49.18	-38.72
-(Decrease) In Trade Payables current		-5862.24	-7123.36
(Decrease) In other current liabilities		329.69	-119.43
Increase In Other financial liabilities current		-1579.29	3409.02
(Decrease) In Short Term provisions current		11.34	-2.29
Income taxes paid		0	-536.30
<b>Net Cash generated from / (used in) operations</b>		<b>4186.61</b>	<b>-2765.00</b>
<b>Cash flows from investing activities</b>			
Purchase of fixed assets		184.20	-166.89
Proceeds from sale of fixed assets		0.00	0.08
Investment made in current and Non Current Investments		-938.44	-268.61
Dividend Income		151.90	386.52
Proceeds from sale of Investments		0.00	48.04
Changes in margin money deposits		8.24	130.34
Interest received		8.03	118.95
<b>Net cash generated from/(used in) investing activities [B]</b>	<b>inflow</b>	<b>-586.07</b>	<b>248.44</b>
<b>Cash flows from financing activities</b>			
Proceeds from / (repayment of) long term and short term borrowings		-3788.07	3250.57
- Dividend Paid		-113.39	-136.69
Interest paid		-1264	-2148.91
<b>Net cash used in financing activities</b>		<b>-5165.89</b>	<b>964.97</b>
<b>Increase in cash and cash equivalents</b>		<b>-57.69</b>	<b>311.67</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>535.62</b>	<b>223.95</b>
<b>Cash and cash equivalents at the end of the year</b>		<b>477.93</b>	<b>535.62</b>
		<b>477.93</b>	<b>535.62</b>
<b>Components of cash and cash equivalents (refer note 11)</b>			
Cash on hand		6.48	9.40
Balances with banks		471.45	526.22
<b>Total cash and cash equivalents</b>		<b>477.93</b>	<b>535.62</b>

K.C.P.Sugar And Industries Corporation Ltd		
Statement of Consolidated Cash Flow statement		
Rs. In Lakhs		
Particulars	For Half Year Ended Sept. 30, 2020	For Year Ended March 31, 2020
<b>Cash flows from operating activities</b>		
Total Income for the Period(PBT)	374.76	-1,075.41
Adjustments:		
- Interest income	-14.13	-153.44
- Loss/(Profit) on sale of fixed assets	-	-0.13
- Loss/(Profit) on sale of Investment	-	-8.27
- Balance Written off	-	-7.94
- Excess Provision Credited Back	-	-14.60
- Gain on sale of Investments	-	-
- ECL from Trade Receivables	-	56.78
- Adjustment for Prior period taxes	-	-
- Adjustment for OCI	-31.52	55.86
- Interest expense	1,264.44	2,148.91
- Dividend Income	-179.89	-428.10
- Loss from Partnership firm	-	13.31
- Fair Value Adjustment	31.52	1,156.93
- Depreciation and amortization	140.26	803.59
Operating cash flow before working capital changes	<b>1,585.44</b>	<b>2,547.50</b>
<i>Changes in</i>		
- Decrease/(Increase) In Trade Receivables	756.05	-925.46
- Decrease/(Increase) In Inventory	12,416.43	3,402.12
- Decrease/(Increase) In Other current Financial Asset(s)	-1,902.12	-1,501.18
- Decrease/(Increase) In Other current Asset(s)	-340.46	380.75
- Decrease/(Increase) In Current Investments	97.05	-296.50
- Decrease/(Increase) In non-current trade receivables	-	-
- Decrease/(Increase) Loans - Non current	-202.59	-0.57
- Decrease/(Increase) In Other non-current asset	18.39	-23.02
(Decrease)/Increase In Long term Provisions	37.77	134.76
(Decrease)/Increase In non-current liabilities	49.18	-38.72
(Decrease)/Increase In Trade Payables current	-5,830.51	-6,850.72
(Decrease)/Increase In other current liabilities	610.77	-278.62
(Decrease)/Increase In Other financial liabilities current	-1,606.0	3,334.38
(Decrease)/Increase In Short Term provisions current	-11.66	-3.36
(Decrease)/Increase In Other Non Current Liabilities	-	3,297.84
Income taxes paid	-83.38	-779.28
<b>Net Cash generated from / (used in) operations</b>	<b>5,594.37</b>	<b>2,399.91</b>
<b>Cash flows from investing activities</b>		
Investment in Partnership firm	-	-40.00
Purchase of fixed assets	177.59	-230.84
Proceeds from sale of fixed assets	-	0.24
Dividend Income	179.89	428.10
Investment made in current and Non Current Investments	-938.44	-266.98
Decrease / (Increase) in Margin Money Deposits	8.24	94.33
Proceeds from sale of Investments	-	48.04
Interest received	14.13	153.44
<b>Net cash generated from/(used in) investing activities [B]</b>	<b>-558.59</b>	<b>186.33</b>
<b>Cash flows from financing activities</b>		
Proceeds from / (repayment of) long term and short term borrowings	-3,788.07	-47.27
Preference dividend paid (including dividend distribution tax)	-	-
Interest paid	-1,264.44	-2,148.91
Proceeds from long term loans	-	-
Dividend paid	-113.39	-136.69
Repayment of long term loans	-	-
<b>Net cash used in financing activities</b>	<b>-5,165.90</b>	<b>-2,332.87</b>
<b>Increase in cash and cash equivalents</b>	<b>-130.12</b>	<b>253.38</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>892.86</b>	<b>639.49</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>762.74</b>	<b>892.86</b>
	<b>762.74</b>	<b>892.86</b>
	<b>762.74</b>	<b>892.86</b>
<b>Components of cash and cash equivalents</b>	<b>762.74</b>	<b>892.86</b>
<b>Total cash and cash equivalents</b>	<b>762.74</b>	<b>892.86</b>