

BPL LIMITED
CIN - L28997KL1963PLC002015
CASH FLOW STATEMENT

Particulars	For the period ended 30 Sep 2019	For the period ended 31 Mar 2019
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities		
Net Profit / (Loss) before exceptional, extraordinary items and tax	(434.38)	370.31
<i>Adjustments for:</i>		
Depreciation and amortisation	24.30	44.16
(Profit) / loss on sale / write off of assets	(138.60)	(78.02)
Finance costs	110.60	183.25
Interest income	(38.09)	(43.01)
Non-cash expenses adjustment	-	0.97
	(41.80)	107.34
Operating profit / (loss) before working capital changes	(476.17)	477.66
<i>Changes in working capital:</i>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Inventories	30.55	17.80
Trade receivables	74.64	(998.28)
Short-term loans and advances	428.81	(499.99)
Other current assets	(283.74)	87.49
Other non-current assets	268.62	41.50
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Trade payables	623.58	268.09
Other current liabilities	(8.18)	(102.55)
Other financial liabilities	5.36	15.13
Short-term provisions	(16.40)	(29.39)
Long-term provisions	(1.23)	69.48
	1,122.02	(1,130.72)
	645.85	(653.06)
Cash flow from extraordinary items	-	-
Cash generated from operations	645.85	(653.06)
Net income tax (paid) / refunds	-	(0.30)
Net cash flow from / (used in) operating activities (A)	645.85	(653.36)
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(1,256.57)	(468.37)
Proceeds from sale of fixed assets	138.60	50.53
Interest received		
- Others	38.09	43.01
Net cash flow from / (used in) investing activities (B)	(1,079.87)	(374.83)
C. Cash flow from financing activities		
Proceeds from other short-term borrowings	334.45	342.58
Finance cost	(110.60)	(183.25)
Dividends paid	-	(0.17)
Tax on dividend	-	(0.03)
Net cash flow from / (used in) financing activities (C)	223.85	159.13

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Particulars	For the period ended 30 Sep 2019	For the period ended 31 Mar 2019
	Rs. In Lakhs	Rs. In Lakhs
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(210.18)	(869.06)
Cash and cash equivalents at the beginning of the year	384.71	1,253.77
Effect of exchange differences on restatement of foreign currency Cash and cash		
Cash and cash equivalents at the end of the year	174.54	384.71
Note to Cash flow statement		
1. Components of Cash and Cash equivalents		
(a) Cash on hand	0.12	0.20
(b) Balances with banks		
(i) In current accounts	7.29	106.68
(ii) In deposit accounts	167.13	277.83
	<u>174.54</u>	<u>384.71</u>