



## CASH FLOW STATEMENT

	(Rs.in lacs)	
	For the year ended 31st March	
	2017	2016
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before tax :	134	56
Adjustment for :		
Industrial Promotion Assistance	(141)	(186)
Depreciation	336	331
Extraordinary Items	39	26
Liabilities no Longer Payable written back	(—)	(31)
	234	140
(Profit)/Loss on sale of fixed assets	2	
Interest Paid	555	551
Less : Interest Received	(17)	(28)
Operating Profit before working capital changes	908	719
Adjustment for :		
Trade and other receivables	(229)	18
Inventories	(966)	14
Trade payables and Provisions	629	(271)
Cash generated from operations	342	480
Direct Taxes Paid/Received	(5)	22
Extraordinary Items Paid	(39)	(26)
<b>Net cash from operating activities</b>	298	476
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(19)	(31)
Sale/Adjustment of fixed assets	4	1
Interest received	17	35
Net cash used in investing activities	2	5
<b>C. CASH FLOW FROM FINANCIAL ACTIVITIES</b>		
Proceeds from long term borrowings	29	(194)
Proceeds from short term borrowings	203	285
Interest paid	(554)	(601)
Capital Investment Subsidy	—	39
Net cash used in financing activities	(322)	(471)
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	(22)	10
Cash and cash equivalents opening balance:		
Cash and bank balance	89	79
Cash and cash equivalents closing balance:		
Cash and bank balance	67	89

The accompanying Notes form integral part of the Accounts

*As per our report of even date attached*

**for A L P S & CO.**

Chartered Accountants

**A K Khetawat**

Partner

Membership No.052751

Kolkata

Dated : 25th day of May, 2017

**Vikram Jhunjunwala**

Chairman & Managing Director

**Ayush Mertia**

Sr. Manager - Finance & Accounts

**Vishal Sharma**

Company Secretary

**M. G. Todi**

**A. K. Hajra**

**R. K. Sharma**

**Suhita Mukhopadhyay**

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