



## CASH FLOW STATEMENT

FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2016

(Rs. in Lakhs)

Particulars	Notes	As at 31.03.2018	As at 31.03.2017
<b>A Cash Flow from Operating Activities</b>			
1 Profit Before Tax		38,118.31	34,742.39
2 Adjustments for :			
Depreciation and impairment of property, plant and equipment		4,051.21	3,517.30
Loss/(gain) on disposal of property, plant and equipments (net)		13.32	3.74
Amortisation and impairment of intangible assets		30.46	39.32
Provision for Doubtful Debts, Advances and claims		439.97	-
Provision/write off of deposits		600.00	-
Remeasurement Loss on Defined Benefit Obligation		(9.61)	(2.80)
Provision for Entry Tax		-	912.13
Finance income (including fair value change in financial instruments)		(2,033.53)	(2,229.51)
Finance costs (including fair value change in financial instruments)		1,264.81	2,457.55
<b>3 Operating Profit before Working Capital</b>		<b>42,474.94</b>	<b>39,440.12</b>
Changes (1+2)			
<b>4 Change in Working Capital:</b>			
(Excluding Cash & Bank Balances)			
Inventories		3,995.81	(3,498.44)
Trade Receivables		5,497.76	(2,052.73)
Current and Non Current Financial Assets		(90.72)	(26.29)
Current and Non Current Non Financial Assets		1,038.36	445.47
Trade Payables		(993.95)	2,050.24
Current and Non Current Financial Liabilities		43.62	105.32
Current and Non Current Non Financial Liabilities		264.91	(308.04)
<b>Change in Working Capital</b>		<b>9,755.79</b>	<b>(3,284.47)</b>
<b>5 Cash Generated From Operations (3+4)</b>		<b>52,230.73</b>	<b>36,155.65</b>
6 Less : Taxes paid		(12,726.55)	(11,263.32)
<b>7 Net Cash Flow from Operating Activities (A) (5-6)</b>		<b>39,504.18</b>	<b>24,892.33</b>
<b>B Cash Flow from Investing Activities:</b>			
Proceeds from sale of Property, Plant and Equipment/Transfer of Assets		0.43	0.46
Capital Expenditure on PPE, Intangible Assets, including capital advances		(2,640.27)	(5,478.32)
Interest received (Finance Income)		1,727.48	2,334.47
Fixed deposits - (Placed)/Matured		(33,378.81)	9,908.04
<b>Net Cash Generated/(Used) in Investing Activities (B):</b>		<b>(34,291.17)</b>	<b>6,764.65</b>



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FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2016

(Rs. in Lakhs)

Particulars	Notes	As at 31.03.2018	As at 31.03.2017
<b>C Net Cash Flow From Financing Activities:</b>			
Proceeds from Long-Term Borrowings (Including finance lease)			
Repayments of Long-Term Borrowings (Including finance lease)		(309.78)	(16,991.03)
Interest paid		(1,264.81)	(2,559.76)
Final/Interim dividend paid		(5,360.00)	(8,040.00)
Dividend distribution tax paid		(1,091.17)	(1,656.24)
<b>Net Cash Used from Financing Activities (C):</b>		<b>(8,025.76)</b>	<b>(29,247.03)</b>
<b>D Net Change in Cash &amp; cash equivalents (A+B+C)</b>		<b>(2,812.75)</b>	<b>2,409.95</b>
<b>E - 1 Cash &amp; cash equivalents as at end of the year</b>		<b>1,472.36</b>	<b>4,285.11</b>
<b>E - 2 Cash &amp; cash equivalents as at the beginning of year</b>		<b>4,285.11</b>	<b>1,875.15</b>

The accompanying notes are an integral part of the financial statements

In terms of our report attached

For and on behalf of the Board of Directors

For Deloitte Haskins & Sells LLP  
Chartered Accountants

  
Abhijit Bandyopadhyay  
Partner

  
Y.K. Gupta  
Chairman

  
Sandeep Kumar Gupta  
Director

  
V. Satish Kumar  
Chief Executive Officer

  
Haza Rizal Bin Borhan  
Financial Controller

  
Suparna Chakraborty  
Company Secretary

Place : Kolkata  
Date : 26th April 2018