

**PODDAR PIGMENTS LIMITED**

REGD. OFFICE : E-10-11 & F-14-16, RIICO INDUSTRIAL AREA, SITAPURA, JAIPUR (RAJASTHAN)- 302022

CIN: L24117RJ1991PLC006307, Tel. No: 0141-2770202/03, Fax No. : 0141-2771922

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Statement Of Cashflow for the Period ended 30th Sept, 2020

(Rs. In lakhs)

Particulars	Period Ended		Year ended
	Unaudited	Unaudited	Audited
	30th Sept, 2020	30th Sept, 2019	31st March 2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit Before Tax as per Statement of Profit and Loss	779.60	1,383.70	2,881.88
Adjustments for:			
Depreciation and impairment of property, plant and equipment	105.52	145.95	292.50
Actuarial (loss)/ gains on defined benefit obligations	(18.00)	(12.00)	(59.81)
Net (Gain)/ Loss on disposal of property, plant and equipment	-	1.16	1.16
Unrealized (Gain)/ Loss on Exchange Net	(30.06)	(26.13)	(107.18)
Net (Gain)/ Loss on sale of Investments	(3.22)	(23.48)	(39.98)
Income from investment (non trade) Dividend	-	(2.11)	(3.16)
Interest income	(3.12)	(3.60)	(47.08)
Finance costs	14.67	15.53	30.11
(Gain)/ Loss on fair valuation of investment through FVTPL	(100.69)	7.30	(3.24)
Liabilities written back	-	0.01	(26.57)
<b>Cash generated from operations before working capital changes</b>	<b>692.70</b>	<b>1,456.33</b>	<b>2,919.03</b>
Working capital adjustments:			
(Increase)/ decrease in trade receivables	958.13	(345.10)	770.05
(Increase)/ decrease in non current financial assets	-	(27.25)	(29.44)
(Increase)/ decrease in non current assets	(0.63)	(0.06)	0.78
(Increase)/ decrease in other current financial assets	(65.33)	(116.53)	(19.87)
(Increase)/ decrease in other current assets	191.42	(215.00)	(323.62)
(Increase)/ decrease in inventory	(18.76)	(500.21)	(161.82)
Increase/ (decrease) in other current financial liabilities	173.31	559.42	204.98
Increase/ (decrease) in other current liabilities	(129.69)	(101.63)	133.74
Increase/ (decrease) in trade payables	(600.45)	6.45	219.93
Increase/ (decrease) in non current provisions	(98.35)	65.43	98.35
<b>Cash generated from operations</b>	<b>899.35</b>	<b>511.55</b>	<b>3,812.06</b>
Income tax paid	115.34	360.57	753.20
<b>Net cash flows from operating activities (A)</b>	<b>784.01</b>	<b>450.98</b>	<b>3,058.86</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITY</b>			
Proceeds from sale of property, plant and equipment	-	13.75	13.75
Purchase of property, plant and equipment	(295.83)	(526.05)	(1,842.63)
Purchase of Intangibles Assets	-	(9.50)	(9.50)
Purchase/Sale of non current investment	-	0.05	0.05
(Purchase)/Sale of current investment	(396.52)	(365.14)	(991.70)
Interest received	5.12	3.60	47.08
Short Term Loan given	-	104.03	180.00
Dividend Received	-	2.11	3.16
<b>Net cash flows used in investing activities (B)</b>	<b>(689.23)</b>	<b>(780.15)</b>	<b>(2,599.79)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITY</b>			
Proceeds from / (Repayment of) Short Term Borrowings	-	205.71	-
Interest Paid	(14.67)	(15.53)	(30.11)
Dividends paid to equity holders	-	(318.30)	(318.30)
Dividend Distribution Tax	-	(65.43)	(65.43)
<b>Net cash flows from/(used in) financing activities (C)</b>	<b>(14.67)</b>	<b>(191.55)</b>	<b>(413.84)</b>
<b>Net increase in cash and cash equivalents(A+B+C)</b>	<b>80.11</b>	<b>(522.72)</b>	<b>45.23</b>
Cash and cash equivalents at the beginning of the year	1,033.49	985.27	988.26
<b>Cash and cash equivalents at the year end</b>	<b>1,113.60</b>	<b>462.55</b>	<b>1,033.49</b>

Notes:

(i) The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

(ii) Cash and cash equivalent includes:

In Current Account	302.49	59.32	250.07
In EEFC Account	811.11	406.23	783.42
<b>Cash and cash equivalents at year end</b>	<b>1,113.60</b>	<b>465.55</b>	<b>1,033.49</b>

(iii) Previous year figures have been regrouped / rearranged to make them comparable, wherever considered necessary, with those of the current year.

For and on behalf of the Board of Directors  
For Poddar Pigments Limited

S. S. PODDAR  
MANAGING DIRECTOR

PLACE: CHENNAI

DATE : 0th November, 2020

