

TRADE WINGS LTD

Consolidated Cash Flow Statement for the year ended 31st March, 2020

	CONSOLIDATED		TRADE WINGS	
	2019-20		2018-19	
	Rupees	Rupees	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Profit after exceptional items and tax		(208.03)		147.70
Adjustment for :				
Depreciation and amortization expenses	70.66		162.97	
Sundry Debit Balance W/Off	(96.94)		23.17	
Deferred Tax Liability	0.92		-	
Provision for Tax	-		(4.00)	
Loss/(profit) from partnership firm	3.96		(19.37)	
Unrealised Exchange difference	(1.58)		0.36	
Finance Cost	434.80		406.14	
Other Tax Expense	(0.80)		(0.81)	
OCI Gratuity	(32.51)		(90.75)	
Interest income	(87.38)	291.13	(63.14)	414.57
Operating profit before working capital changes		83.10		562.27
Adjustments for :				
(Increase) / Decrease in Trade and other receivables	324.68		(4.41)	
(Increase) / Decrease in inventories	62.54		109.30	
(Increase) / Decrease in short term loans and advances	(44.68)		(47.74)	
(Increase) / Decrease in Non Current investments	17.82		(132.13)	
(Increase) / Decrease in Other current assets	(103.06)		(104.77)	
(Increase) / Decrease in Other Non current assets	(7.41)		107.15	
(Increase) / Decrease in Other current Financial assets	(59.45)		117.54	
(Increase) / Decrease in long term loans and advances	11.50		64.29	
(Increase) / Decrease in borrowings	11.39		220.24	
(Increase) / Decrease in other non-current liabilities	157.26		(67.51)	
(Increase) / Decrease in long term provisions	11.65		(1.60)	
(Increase) / Decrease in trade and other payables	(457.27)		(203.37)	
(Increase) / Decrease in other financial liabilities	284.94		(158.49)	
(Increase) / Decrease in other current liabilities	216.89		(133.68)	
(Increase) / Decrease in Short term provisions	54.18	480.98	74.66	(160.52)
Cash generated from operations		564.08		401.75
Current Taxes	-		4.00	
Interest on Delayed TDS	0.80			
(Increase) / Decrease in Current Tax (TDS Net)	(17.75)			
Advance Tax / TDS/ FBT paid			(71.62)	
Add: Reduction in Provision for Taxes	-	(16.95)		(67.62)
A NET CASH FROM OPERATING ACTIVITIES		547.13		334.13



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B	CASH FLOW FROM INVESTING ACTIVITIES :				
	Sale proceeds of property, plant and equipment	129.32		5.32	
	Purchase proceeds of property, plant and equipment	(368.38)		(318.40)	
	Income from investments	(3.96)		19.37	
	Matured investments in FD	(21.68)		1.39	
	Interest income	87.38	(177.32)	63.14	(229.18)
	NET CASH FROM INVESTING ACTIVITIES		(177.32)		(229.18)
C	CASH FLOW FROM FINANCING ACTIVITIES:				
	Reduction in Revaluation Reserve	(1.61)		(1.61)	
	Repayment of borrowings / Secured Loans	(25.51)		(25.81)	
	Borrowings from Related parties	-		194.25	
	Repayment of borrowings from related parties	(4.08)		-	
	Unrealised exchange difference	1.58		(0.36)	
	Interest and financial charges paid	(317.84)	(347.46)	(352.57)	(186.10)
	NET CASH USED IN FINANCING ACTIVITIES		(347.46)		(186.10)
(i)	NET CASH FLOWS DURING THE YEAR (A+B+C)		22.35		(81.15)
(ii)	Cash and cash equivalents (opening balance)		233.76		280.54
	Cash and cash equivalents (Closing Balance balance)		256.12		199.39
	Total of (i) + (ii)		256.12		199.39
	Balance Sheet Amount Rs.		256.12		199.39

For AALOK MEHTA & CO.

Chartered Accountants

FRN: 126756W

AALOK MEHTA

Proprietor

M. No. 114930

Place: Mumbai

Date: 22nd December, 2020

