



TRADE WINGS LTD
Standalone Cash Flow Statement for the Half Year ended 30th September, 2020

	TRADE WINGS		TRADE WINGS	
	As on September, 2020		2019-20	
	Rupees	Rupees	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Profit after exceptional items and tax		(179.55)		(112.76)
Adjustment for:				
Depreciation and amortization expenses	20.00		46.11	
Deferred Tax Liability	-		0.91	
Provision for Tax	-		-	
Loss/(profit) from partnership firm	-		3.96	
Loss on sale of Investments	-		-	
Unrealised Exchange difference	(0.23)		(1.58)	
Finance Cost	165.16		307.79	
Other Tax Expense	-		(0.80)	
OCI Gratuity	-		(12.07)	
Interest income	(36.00)	148.93	(85.36)	258.96
Operating profit before working capital changes		(30.62)		146.20
Adjustments for:				
(Increase) / Decrease in Trade and other receivables	201.21		379.01	
(Increase) / Decrease in inventories	0.95		61.74	
(Increase) / Decrease in Current investments	-		-	
(Increase) / Decrease in short term loans and advances	-		-	
(Increase) / Decrease in Non Current investments	155.16		17.81	
(Increase) / Decrease in Other current assets	(387.71)		(176.03)	
(Increase) / Decrease in Current Tax (Net)	-		-	
(Increase) / Decrease in Other Non current assets	(82.30)		(7.42)	
(Increase) / Decrease in Other current Financial assets	151.53		(59.45)	
(Increase) / Decrease in long term loans and advances	(0.06)		7.01	
(Increase) / Decrease in current liabilities and provisions	-		-	
(Increase) / Decrease in borrowings	(9.25)		11.41	
(Increase) / Decrease in other non-current liabilities	-		157.26	
(Increase) / Decrease in long term provisions	(1.22)		11.65	
(Increase) / Decrease in Short term borrowings	-		-	
(Increase) / Decrease in trade and other payables	(398.19)		(704.38)	
(Increase) / Decrease in other financial liabilities	(171.60)		284.95	
(Increase) / Decrease in other current liabilities	261.99		245.37	
(Increase) / Decrease in Short term provisions	287.97	8.48	33.72	262.67
Cash generated from operations		(22.13)		408.86
Current Taxes	-		-	
Interest on Delayed TDS	0.08		0.80	
(Increase) / Decrease in Current Tax (TDS Net)	46.14		(17.75)	
Add: Reduction in Provision for Taxes	-	46.22	-	(16.95)
A NET CASH FROM OPERATING ACTIVITIES		24.09		391.91
B CASH FLOW FROM INVESTING ACTIVITIES :				
Sale proceeds of property, plant and equipment	-		-	
Purchase proceeds of property, plant and equipment	-		(137.82)	
Payments on account of investments and advances to be adjusted against equity	-		-	
Loans/Advances to other companies	-		(3.96)	
Income from investments	-		-	
Proceeds from sale of investments	-		-	
Interest income	48.13	48.13	85.36	(56.42)
NET CASH FROM INVESTING ACTIVITIES		48.13		(56.42)



C	CASH FLOW FROM FINANCING ACTIVITIES:				
	Proceeds from Issuance of share capital				
	Reduction in Revaluation Reserve			(1.61)	
	proceeds from borrowings / Secured Loans				
	Repayment of borrowings / Secured Loans				
	Borrowings from Related parties				
	Repayment of borrowings from related parties				
	Unrealised exchange difference	0.23		1.58	
	Dividend paid				
	Loss on sale of Investment				
Interest and financial charges paid	(165.16)	(164.93)	(307.79)	(307.82)	
	NET CASH USED IN FINANCING ACTIVITIES		(164.93)	(307.82)	
(i)	NET CASH FLOWS DURING THE YEAR (A+B+C)		(92.71)	27.67	
(ii)	Cash and cash equivalents (opening balance)		227.06	199.39	
	Cash and cash equivalents (Closing Balance balance)		134.35	227.06	
	Total of (i) + (ii)		134.35	227.06	
	Balance Sheet Amount Rs.		134.35	227.06	

0.00

(0.00)

Date: 12th January 2021
Place: Mumbai

For Trade Wings Limited


Dr. Shailendra P. Mittal
DIN: 00221661
Chairman and Managing Director

