

CCL Products (India) Limited Registered Office : Duggirala, Guntur District, Andhra Pradesh - 522 330 (CIN: L15110AP1961PLC000874)		
Rs.in Lakhs		
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021		
Particulars	As at March,31,2021	As at March,31,2020
Cash Flows from Operating Activities		
Net profit before tax	21,042.01	29833.26
Adjustments for :		
Depreciation and amortization expenses	2702.32	2542.74
Provision for doubtful debts/advances/ impairment/expenses	106.76	37.29
Dividend Income	(6217.95)	(13128.75)
(Profit)/Loss on sale of assets	-	5.59
Other Comprehensive Income	-	(21.20)
Gain on sale of preference shares	(42.77)	-
Operating profit before working capital changes	17590.36	19268.93
Movements in Working Capital		
(Increase)/Decrease in Trade Receivables	7892.01	(6701.62)
(Increase)/Decrease in Other financial assets	17.21	(1812.61)
(Increase)/Decrease in Inventories	(6208.88)	(4234.81)
(Increase)/Decrease in Other Current Assets	(1065.09)	(9.45)
(Increase)/Decrease in Other Non Current Assets	(85.25)	(399.66)
Increase/(Decrease) in Trade Payables	(147.63)	(3716.66)
Increase/(Decrease) in Other financial liabilities	1105.03	551.92
Increase/(Decrease) in Other Current liabilities	(2606.57)	793.71
Changes in Working Capital	(1099.16)	(15528.81)
Cash generated from operations	16491.20	3740.12
Direct Taxes Paid	(2521.20)	(5294.33)
Net Cash from operating activities	13970.01	(1554.21)
Cash flows from Investing Activities		
Purchase of Fixed Assets (Including CWIP) and also advances aga	(9590.90)	(6142.98)
Sale of Fixed assets	9.06	19.98
Sale proceeds from sale of shares	190.68	(1.00)
Dividend Income	6217.95	13128.75
Loans and advances to subsidiary company	7.13	-
Net Cash From/ (Used In) Investing Activities	(3166.08)	7004.76
Cash flows from Financing Activities		
Proceeds from/ (Repayment of) Long term borrowings	(7972.22)	6331.17
Proceeds from/(Repayment of) Short-term borrowings	4880.33	(2575.46)
Dividend and corporate dividend tax paid	(2660.56)	(8979.38)
Net Cash From/ (Used In) Financing Activities	(5752.45)	(5223.67)
Net Increase/(Decrease) in cash and cash equivalents	5051.48	226.89
Cash and Cash equivalents at the beginning of the year	1740.68	1513.79
Cash and Cash equivalents at the ending of the year	6792.15	1740.68

Cash and Cash Equivalents include the following for Cash flow purpose

Particulars	As at March,31,2021	As at March,31,2020
Cash and Cash Equivalents/ Bank Balances	6,879.55	1,844.56
Less: Unclaim dividend	87.40	103.89
Cash and Cash Equivalents/ Bank Balances	6,792.15	1,740.67

CCL Products (India) Limited
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(CIN: L15110AP1961PLC000874)

Rs.in Lakhs

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

Particulars	As at March 31,2021	As at March 31,2020
Cash Flows from Operating Activities		
Net profit before tax	23478.30	22531.51
Adjustments for :		
Depreciation and amortization expense	4941.15	4711.22
Provision for doubtful debts/advances/ impairment/expenses	146.68	(10.54)
Dividend Income	-	(16.92)
Foreign currency Translation	324.65	1918.10
Other Comprehensive Income	(17.52)	(28.57)
Gain on sale of preference shares	(42.77)	-
Operating profit before working capital changes	28830.48	29104.80
Movements in Working Capital		
(Increase)/Decrease in Trade Receivables	(3029.18)	(3266.84)
(Increase)/Decrease in Other financial assets	(95.64)	441.55
(Increase)/Decrease in Inventories	(5927.04)	(5847.12)
(Increase)/Decrease in Other Current Assets	724.67	(2437.90)
(Increase)/Decrease in Other Non Current Assets	(85.25)	(399.65)
Increase/(Decrease) in Trade Payables	(482.63)	(3242.43)
Increase/(Decrease) in Other financial liabilities	1326.33	801.71
Increase/(Decrease) in Other Current liabilities	(1585.24)	(741.49)
Changes in Working Capital	(9153.98)	(14692.19)
Cash generated from operations	19676.51	14412.61
Direct Taxes Paid	(2592.92)	(5347.01)
Net Cash from operating activities	17083.59	9065.61
Cash flows from Investing Activities		
Purchase of Fixed Assets (Including CWIP)	(15461.65)	(8860.30)
Proceeds from sale of shares	190.68	16.92
Loans and advances to subsidiary	7.13	-
Net Cash From/ (Used In) Investing Activities	(15263.84)	(8843.38)
Cash flows from Financing Activities		
Proceeds from/ (Repayment) Long term borrowings	(6472.22)	9331.17
Proceeds from/(Repayment of) Short-term borrowings	15495.49	(4075.46)
Dividend and corporate dividend tax paid	(2660.56)	(8979.38)
Net Cash From/ (Used In) Financing Activities	6362.71	(3723.67)
Net Increase/(Decrease) in cash and cash equivalents	8182.45	(3501.45)
Cash and Cash equivalents at the beginning of the year	3765.37	7266.82
Cash and Cash equivalents at the ending of the year	11947.83	3765.37

Cash and Cash Equivalents include the following for Cash flow purpose

Particulars	As at March 31,2021	As at March 31,2020
Cash and Cash Equivalents/ Bank Balances	12035.22	3869.25
Less: Unclaim dividend	87.40	103.89
Cash and Cash Equivalents/ Bank Balances	11947.82	3765.37