

**CCL Products (India) Limited**  
Registered Office : Duggirala, Guntur District, Andhra Pradesh - 522 330  
(CIN: L15110AP1961PLC000874)

Rs.in Lakhs

**Consolidated Cash Flow Statement for the half-year ended 30th September, 2019 (Un audited)**

S No	Particulars	Six Months ended		Year ended
		As at September 30,2019	As at September 30,2018	As at March 31,2019
<b>I</b>	<b>Cash Flows from Operating Activities</b>			
	Net profit before tax	9,892.73	11,778.73	20,864.35
	Adjustments for :			
	Depreciation and amortization expense	2,359.58	1,817.45	3,172.04
	Provision for doubtful debts/advances/ impairment	(54.08)	49.12	-
	Dividend Income	(16.92)	(9.13)	(9.13)
	Foreign currency Translation	342.74	2,544.10	1,512.93
	Other Comprehensive Income	-	-	(84.84)
	<b>Operating profit before working capital changes</b>	<b>12,524.05</b>	<b>16,180.28</b>	<b>25,455.35</b>
	Movements in Working Capital			
	(Increase)/Decrease in Trade Receivables	303.85	(2,580.02)	(5,315.18)
	(Increase)/Decrease in Other financial assets	624.07	(14.25)	(669.68)
	(Increase)/Decrease in Inventories	(1,565.86)	(587.34)	(1,879.19)
	(Increase)/Decrease in Other Current Assets	(110.72)	(11.67)	(390.41)
	(Increase)/Decrease in Other Non Current Assets	0.00	6.12	(162.26)
	Increase/(Decrease) in Trade Payables	(3,577.90)	4,645.91	4,672.84
	Increase/(Decrease) in Other financial liabilities	179.68	67.50	474.88
	Increase/(Decrease) in Other Current liabilities	(1,038.30)	(404.75)	(339.61)
	Increase/(Decrease) in Provisions	12.34	-	16.52
	<b>Cash generated from operations</b>	<b>7,351.22</b>	<b>17,301.78</b>	<b>21,863.26</b>
	Taxes Paid	(2,665.26)	(2,470.64)	(5,706.35)
	<b>Net Cash from operating activities</b>	<b>4,685.96</b>	<b>14,831.14</b>	<b>16,156.91</b>
<b>II</b>	<b>Cash flows from Investing Activities</b>			
	Purchase of Fixed Assets (Including CWIP)	(1,317.47)	(17,658.76)	(24,133.31)
	Dividend Income	16.92	9.13	9.13
	Creditor for Capital goods	(972.78)	700.62	848.42
	Advance for Fixed Assets	(153.60)	4,543.69	5,801.39
	<b>Net Cash From/ (Used In) Investing Activities</b>	<b>(2,426.93)</b>	<b>(12,405.33)</b>	<b>(17,474.37)</b>
<b>III</b>	<b>Cash flows from Financing Activities</b>			
	Proceeds from/(Repayment of) Long term borrowings	2,545.10	4,869.37	4,858.68
	Proceeds from/(Repayment of) Short-term borrowings	(976.16)	3,944.64	5,684.14
	Dividend and Dividend Tax paid	(2,327.99)	(4,002.73)	(6,330.72)
	<b>Net Cash From/ (Used In) Financing Activities</b>	<b>(759.05)</b>	<b>4,811.28</b>	<b>4,212.10</b>
	<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>1,499.98</b>	<b>7,237.09</b>	<b>2,894.64</b>
	Cash and Cash equivalents at the beginning of the Period	7,266.82	4,372.18	4,372.18
	<b>Cash and Cash equivalents at the ending of the Period</b>	<b>8,766.79</b>	<b>11,609.27</b>	<b>7,266.82</b>

Cash and Cash Equivalents include the following for Cash flow purpose

Particulars	As at September 30,2019	As at September 30,2018	As at March 31,2019
<b>Cash and Cash Equivalents/ Bank Balances</b>	<b>8,841.44</b>	<b>11,664.52</b>	<b>9,651.20</b>
Less: Unclaim dividend and Dividend account	74.65	55.25	2,384.38
<b>Cash and Cash Equivalents/ Bank Balances</b>	<b>8,766.79</b>	<b>11,609.27</b>	<b>7,266.82</b>

<b>CCL Products (India) Limited</b>				
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				Rs.in Lakhs
Standalone Cash Flow Statement for the half-year ended 30th September, 2019 (Un audited)				
S No	Particulars	Six Months ended		Year ended
		As at September 30,2019	As at September 30,2018	As at March 31,2019
<b>I</b>	<b>Cash Flows from Operating Activities</b>			
	Net profit before tax	12,888.75	8,342.63	17,857.83
	Adjustments for :			
	Depreciation and amortization expense	1,260.84	607.49	1,221.41
	Provision for doubtful debts/advances/ impairment	59.58	49.12	18.18
	Dividend Income	(5,860.25)	(9.13)	(2,939.55)
	Profit on sale of assets	-	-	(0.06)
	Other Comprehensive Income	-	-	(84.84)
	<b>Operating profit before working capital changes</b>	<b>8,348.91</b>	<b>8,990.12</b>	<b>16,072.97</b>
	Movements in Working Capital			
	(Increase)/Decrease in Trade Receivables	(3,982.81)	(1,997.28)	(2,410.88)
	(Increase)/Decrease in Other financial assets	573.57	(7.68)	(593.22)
	(Increase)/Decrease in Inventories	295.23	599.93	(21.65)
	(Increase)/Decrease in Other Current Assets	103.25	(190.75)	(371.95)
	(Increase)/Decrease in Other Non Current Assets	-	-	(168.38)
	Increase/(Decrease) in Trade Payables	(3,619.72)	4,456.04	4,635.12
	Increase/(Decrease) in Other financial liabilities	235.37	68.53	421.94
	Increase/(Decrease) in Other Current liabilities	(1,277.39)	(487.09)	(258.89)
	Increase/(Decrease) in Provisions	-	-	-
	<b>Cash generated from operations</b>	<b>676.42</b>	<b>11,431.82</b>	<b>17,305.07</b>
	Taxes Paid	(2,662.98)	(2,469.23)	(5,911.99)
	<b>Net Cash from operating activities</b>	<b>(1,986.56)</b>	<b>8,962.59</b>	<b>11,393.07</b>
<b>II</b>	<b>Cash flows from Investing Activities</b>			
	Purchase of Fixed Assets (Including CWIP)	(989.69)	(16,060.38)	(23,171.18)
	Investment in Subsidiaries	-	-	(69.18)
	Dividend Income	5,860.25	9.13	2,939.55
	Creditor for Capital goods	(972.78)	700.62	848.42
	Advance for Fixed Assets	(166.19)	4,534.76	5,847.27
	<b>Net Cash From/ (Used In) Investing Activities</b>	<b>3,731.59</b>	<b>(10,815.87)</b>	<b>(13,605.11)</b>
<b>III</b>	<b>Cash flows from Financing Activities</b>			
	Proceeds from/(Repayment of) Long term borrowings	2,545.09	4,983.71	5,117.92
	Proceeds from/(Repayment of) Short-term borrowings	(455.82)	3,944.64	4,184.14
	Dividend and Dividend Tax paid	(2,327.99)	(4,002.73)	(6,330.72)
	<b>Net Cash From/ (Used In) Financing Activities</b>	<b>(238.72)</b>	<b>4,925.62</b>	<b>2,971.34</b>
	<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>1,506.31</b>	<b>3,072.34</b>	<b>759.29</b>
	Cash and Cash equivalents at the beginning of the Period	1,513.79	754.50	754.50
	<b>Cash and Cash equivalents at the ending of the Period</b>	<b>3,020.10</b>	<b>3,826.85</b>	<b>1,513.79</b>

Cash and Cash Equivalents include the following for Cash flow purpose

Particulars	As at September 30,2019	As at September 30,2018	As at March 31,2019
Cash and Cash Equivalents/ Bank Balances	3,094.74	3,882.11	3,898.17
Less: Unclaim dividend and Dividend account	74.65	55.25	2,384.38
<b>Cash and Cash Equivalents/ Bank Balances</b>	<b>3,020.10</b>	<b>3,826.85</b>	<b>1,513.79</b>