



**DINA IRON & STEEL LIMITED**  
 CIN NO. L27101BR1992PLC004967  
 Abdul Rehmanpur Road, Didarganj, Patnacity, PATNA - 800 009  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEP, 2019**

(Rs. In lacs)

	HALF YEAR ENDED SEPTEMBER 30, 2019
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>	
Profit Before Exceptional Items and Tax	12.29
Adjustment for:	
Non-Cash Items	
Depreciation and amortisation	49.98
Amortisation and impairment of intangible assets	
Unrealised Foreign Exchange (Gain) / Loss	
Bad Debts Written off	
Provision / (Write-back) for Doubtful Debts / Advances	
Provision for Non Moving Inventory	
Write in of Old Balances	
Expenses on Employee Stock Grant Scheme (ESGS)	
Interest Expense & Discounting Charges	147.94
(Profit) / Loss on Fixed Assets Sold / Discarded (Net)	-
(Profit) / Loss on Sale of Investments (Net)	-
Reversal of provision for diminution in the value of investments	
Fair value Gain/ (Loss) on financial assets measured at FVTPL	
Recovery of loan from GCPL ESOP Trust which was earlier written off	
Corporate Guarantee Commission	
Interest Income	-
Operating Cash Flows Before Working Capital Changes	197.92
Adjustments for:	210.21
Inventories	
Trade Receivables	(500.06)
Loans	616.69
Other Financial Assets	-
Other Non-Financial Assets	464.38
Financial Liabilities	2.28
Non-Financial Liabilities and Provisions	(486.59)
	50.03
Cash Generated from Operations	146.73
Adjustment for:	356.94
Direct Taxes Paid	
Net Cash Flow from Operating Activities Before Exceptional Items	15.77
Exceptional Items - Interest received from ESOP Trust	372.71
<b>Net Cash Flow from Operating Activities</b>	<b>341.17</b>

**B. CASH FLOW FROM INVESTING ACTIVITIES**

Purchase of Property, Plant & Equipment and Intangibles (Net)	(103.36)
Sale of Property, Plant & Equipment and Intangibles	-
Investments in Mutual Funds (Net)	-
Investments in Deposits with NBFCs (Net)	-
Other Investments	-
Investments in NCDs etc (Net)	-

Investments in Fixed Deposits having maturities greater than 3 months (Net)	-
Investments in Subsidiaries	-
Investments in Associate Company	-
Purchase / Reinvestment of Investments	-
Sale of Subsidiary	-

Recovery of loan by JCL ESOP Trust which was earlier written off	-
Dividend Received	-
Loan to Subsidiaries Repaid / (Given)	-
Interest Received	-
Exceptional Item :	-
Interest Received from ESOP Trust	-
<b>Net Cash (used in) Investing Activities</b>	<b>(103.36)</b>

**CASH FLOW FROM FINANCING ACTIVITIES**

Proceeds from Preferential Allotment of Equity Shares (Net)	-
Proceeds from Allotment of Equity Shares under ESOS	-
Proceeds from Banks	-
Issue of Debentures (Net of Expenses)	-
Redemption of Debentures (including Premium on Redemption)	-
Proceeds from issue of Commercial Paper	-
Redemption of Commercial Paper	-
Repayment of Sales Tax Deferral Loan	-
Proceeds from Packing Credit	-
(Decrease) in Short Term / Long Term Borrowing	(76.28)
Proceeds from Commercial Paper	-
Repayment of Cash Credits (Net)	-
Interest & Discounting Charges Paid	(147.94)
Dividend Paid	-
Tax Paid	-
<b>Net Cash (used in) Financing Activities</b>	<b>(224.22)</b>

**DECREASE IN CASH AND CASH EQUIVALENTS** 13.59

<b>CASH AND CASH EQUIVALENTS:</b>	
At the beginning of the year	1.95
At the end of the year	15.54

The cash flow statement has been prepared under the Indirect Method as set out in IND AS 7.

For Dina Iron & Steel Ltd.

Authorised Signatory

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Issue of Equity Shares	-
Redemption of Equity Shares	-
Proceeds from issue of Commercial Paper	-
Redemption of Commercial Paper	-
Repayment of Sales Tax Deferral Loan	-
Proceeds from Packing Credit	-
(Decrease) in Short Term / Long Term Borrowing	(76.28)
Proceeds from Commercial Paper	-
Repayment of Cash Credits (Net)	-
Interest & Discounting Charges Paid	(147.94)
Dividend Paid	-
Tax Paid	-
<b>Net Cash (used in) Financing Activities</b>	<b>(224.22)</b>

Notes:  
The cash flow statement is prepared under the Indirect Method as set out in IND AS 7.