



EASTERN COALFIELDS LIMITED

(A subsidiary of Coal India Limited)

Cash Flow Statement (Indirect method)

(₹ in Crore)

	For the Year Ended		For the Year Ended	
	31-03-2020		31-03-2019	
A. Cash Flow From Operating Activities:				
Total Comprehensive Income for the Year		834.37		706.38
Adjustment for:				
Depreciation & Impairment	434.35		494.98	
Interest Income	(377.27)		(400.14)	
Profit on Sale of Property, Plant & Equipments (Net)	(3.25)		(3.16)	
Provisions	80.39		8.28	
Liability Written Back	(164.28)		(13.73)	
Stripping Activity Adjustment	286.92		456.24	
Interest on Bank Overdraft	0.16		-	
Unwinding of Discount	178.05		163.10	
Loss/(Gain) on Exchange Rate Variance	13.04	448.11	10.93	716.50
Operating Profit Before Current / Non Current Assets and Liabilities		1,282.48		1,422.88
Adjustments for :				
Trade Receivable	(1,694.54)		(512.03)	
Inventories	(83.16)		123.97	
Short/Long Term Liabilities and Provisions	1,096.16		(722.99)	
Short/Long Term Loans/Advances & Other Current Assets	(135.32)	(816.86)	423.72	(687.33)
Cash Generated from Operations		465.62		735.55
Income Tax		(1,110.00)		(315.00)
Net Cash Flow (used in)/generated from Operating Activities (I)		(644.38)		420.55
B. Cash Flows From Investing Activities:				
Purchase of Property, Plant & Equipment	(802.98)		(802.39)	
Adjustment in Value of Property, Plant & Equipment	6.66		(3.13)	
Sale of Property, Plant & Equipments (Net)	3.25		3.16	
Proceeds/(Investment) in Fixed Deposit	313.55		(316.46)	
Interest Pertaining to Investments	377.27		400.14	(718.68)
Net Cash Flow from Investing Activities (II)		(102.25)		(718.68)
C. Cash Flows From Financing Activities:				
Interest on Bank Overdraft	(0.16)		-	
Proceeds/(repayment) of other short-term borrowings (net)	368.00		-	
Repayment of long-term borrowings	(6.61)	361.23	(6.58)	(6.58)
Net Cash used in Financing Activities (III)		361.23		(6.58)
Net Decrease in Cash & Bank Balances (I + II + III)		(385.40)		(304.71)
Cash and Cash Equivalent (Opening Balance) (IV)	478.68		783.39	
Cash and Cash Equivalent (Closing Balance) (V)	93.28	(385.40)	478.68	(304.71)

(All figures in bracket represent outflow)

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(A subsidiary of Coal India Limited)

Cash Flow Statement (Indirect method) (Contd.)**Notes to the Cash Flow Statement:**

(₹ in Crore)

	For the Year Ended		For the Year Ended	
	31-03-2020		31-03-2019	
1. Cash and Cash Equivalents				
Cash on hand and balances with banks		15.79		109.78
Short-Term investemnts		77.49		368.90
Cash and cash equivalents		93.28		478.68
Effect of exchange rate changes		-		-
Cash and cash equivalents as restated		93.28		478.68

2. Total advance tax paid during the year amounts to ₹ 1110.00 Crores (₹ 315.00 Crores).

3. Change in liabilities arising from financing activities

Movement in assets and liabilities arising from financing activities during the year ended 31-03-2020 are as follows:

	As at	Cash flows	Non Cash Flows*	As at
	31-03-2019			31-03-2020
a. Non-current borrowings [Refer Note no. 18]	158.93	(6.62)	12.51	164.82
b. Current maturities of long term debt [Refer Note no. 20]	6.62	0.01	0.53	7.16
b. Other Loans (Bank Overdraft) [Refer Note no. 18]	-	367.84	-	-
Total	165.55	361.23	13.04	171.98

	As at	Cash flows	Non Cash Flows*	As at
	31-03-2018			31-03-2019
a. Non-current borrowings [Refer Note no. 18]	155.01	(6.19)	10.11	158.93
b. Current maturities of long term debt [Refer Note no. 20]	6.19	(0.39)	0.82	6.62
Total	161.20	(6.58)	10.93	165.55

* includes amount on account of change in foreign exchange rate.

4. Cash and Cash Equivalents do not include any amount which is not available to the company for its use.

(RAMBABU PATHAK)
Company Secretary

(MD. TASHFEEN)
G.M. (Finance)

(GAUTAM CHANDRA DE)
Director (Finance)
DIN- 08725907

(PREM SAGAR MISHRA)
Chairman-cum-Managing Director
DIN-07379202

As per our report annexed
FOR **G.P. Agrawal & Co.**
Chartered Accountants
F.R.No.302082E

Date: 10-06-2020

Place: Sanctoria/Kolkata

CA Rakesh Kumar Singh
Partner
Membership No. 066421