

COSPOWER ENGINEERING LIMITED (CIN -L31908MH2010PLC208016) Statement of Cash flow for the half year ended September 30th, 2024 Pursuant to regulations 33 of SEBI (LODR) Regulation 2015 (Rupees in Lakhs)		
Particulars	Unaudited	Audited
	30th September 2024	31st March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (loss) before tax	24.35	19.56
Adjustments for:		
Depreciation and amortization expense	90.55	176.54
Interest expense	91.88	187.55
Interest income	(4.97)	(1.97)
Provision for Audit Fee	-	2.00
Provision for Gratuity	-	1.23
Operating (loss) before working capital changes	201.81	384.91
Adjustments for working capital change in:		
(Increase) / Decrease in inventories	(288.91)	(210.87)
(Increase) / Decrease in trade receivables (current+non current)	202.70	(169.72)
(Increase) / Decrease in short-term loans and advances	49.10	(7.83)
(Increase) / Decrease in Long-term loans and advances	-	10.61
(Increase) / Decrease in other current assets	(96.34)	108.75
(Increase) / Decrease in other non current assets	1.84	14.43
Increase / (Decrease) in trade payables	(9.00)	30.18
Increase / (Decrease) in other current liabilities	(20.54)	89.70
Increase / (Decrease) in short-term provisions	59.83	12.34
Increase / (Decrease) in long-term provisions	-	(3.34)
Cash generated from / (used in) operating activities	100.49	259.16
Taxes paid	-	(18.96)
Net cash generated from / (used in) operating activities	100.49	240.20
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(151.42)	(111.48)
(Increase) / Transfer in CWIP	141.65	(144.54)
Interest received	4.97	1.97
Net cash (used in) investing activities	(4.81)	(254.06)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in short-term Borrowings	(74.33)	316.09
Proceeds/(Repayment) from long term borrowings	99.36	(114.10)
Interest paid	(91.88)	(187.55)
Net cash generated from financing activities	(66.85)	14.43
Net (decrease) / increase in cash and cash equivalents (A+B+C)	28.83	0.57
Cash and cash equivalents-opening balance	24.26	23.69
Cash and cash equivalents-closing balance	53.09	24.26
For Cospower Engineering Limited (CIN: L31908MH2010PLC208016) Oswald Dsouza Wholetime Director DIN: 02711251 Date: 14/11/2024 Place: Mumbai		