

CIN No:- L24230PB2006PLC030341  
GST No:- 02AAHCA5390H2ZT



Ref. No. ....

Date..01/12/2021..

To  
Listing Compliance  
BSE Limited,  
P J Towers, Dalal Street,  
Mumbai – 400001

Ref: Security Code 540694

Subject: Discrepancies in PDF of Consolidated Cash Flow Statement for the half year ended as at 30<sup>th</sup> September 2021.

Dear Sir/Madam,

Pursuant to email received from BSE regarding the discrepancy in PDF of Consolidated Cash Flow Statement - Figures of Net Increase/(Decrease) in Cash & Cash Equivalents not tallying. We state that some error has occurred in excel file which were inadvertently and unintentional with no impact on half yearly financial result -30-Sept-2021 as submitted earlier dated 25-Oct-2021. We regret the inconvenience caused.

Please find enclosed herewith the Standalone & Consolidated Cash Flow for the half year ended as at 30-Sept-2021.

Kindly take the above on record.

Thanking You,  
Yours faithfully,

For ANG Lifesciences India Limited

Rajesh Gupta  
Managing Director



(In Lacs)

STANDLONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2021

	Particulars	Year ended 30TH Sept, 2021	Year ended 31st March 2021
(A)	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
1	Net Profit/(loss) before extraordinary items and Tax	3344.97	702.76
2	Adjustments for ;		
a)	Depreciation and Amortisation	139.48	131.68
b)	Finance Cost Expenses	193.52	296.57
c)	Current Taxes	1060.00	318.00
d)	Deferred Taxes	56.80	-6.86
e)	Preliminary Expenses	0.00	0.00
f)	MAT Credit	0.00	0.00
	Operating Profit before working capital Changes (1+2)	4794.76	1442.16
3	Adjustments for Working Capital Changes ;		
(i)	(Increase)/decrease Operating Assets		
a)	Trade Receivables	-3660.37	-1267.92
b)	Short Term Loans and Advances	948.54	-1596.54
c)	Other Current Assets	-730.76	-503.61
(ii)	Increase/(Decrease) in Operating Liabilities		
a)	Trade Payables	596.99	1425.06
b)	Short Term Provisions	1060.00	264.70
c)	Other Current Liabilities	981.99	374.74
d)	Other Long Term Liability	0.00	-7.64
e)	Long Term Provisions	22.17	24.95
f)	Short Term Borrowings	-336.30	2001.93
(iii)	(Increase)/Decrease in inventories	-72.02	-925.44
	Less : Income Tax Paid (Net)	3604.99	1232.40
		-1060.00	-318.00
	Net Cash from Operating Activities (A)	2544.99	914.40
(B)	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
a)	Purchase of Fixed Assets including Capital W.I.P.	-6276.30	-424.44
b)	Change in Non-Current Assets	-0.22	4.92
c)	Change in Non-Current Investment	0.00	0.00
d)	Change in Non-Current Investment	0.06	-350.00
	Net Cash from Investing Activities (B)	-6276.52	-769.52
(C)	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
a)	Interest paid	-193.52	-296.57
b)	Proceeds from Long Term Borrowings	4128.34	395.52
c)	Repayment of Long Term Borrowings	-159.23	-217.59
d)	Proceeds from issue of Share Capital	0.00	0.00
e)	Proceeds from Share Premium	0.00	0.00
f)	Proceeds from sale of assets	0.00	0.00
g)	Decrease in Capital Reserve	0.00	0.00
	Net Cash from Financing Activities (C)	3775.59	-118.64
(D)	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	44.12	26.24
(E)	Cash & Cash Equivalents at the beginning of the year	386.30	360.05
(F)	Cash & Cash Equivalents at the end of the year	430.42	386.30
<p>Note : 1 Components of Cash &amp; Cash Equivalents</p> <p>Cash in hand</p> <p>Balance with Schedule Banks</p> <p>in Current Accounts</p> <p>2. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 on Cash Flow Statement issued by the Institute of Chartered Accountants of India</p> <p>3. The previous year's figures have been regrouped wherever necessary.</p>			

For ANG Life Sciences India Limited

(Director)

Rajesh Gupta

Dirn 01423407

Date : 01/12/2021

Place : Amritsar

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2021

	Particulars	Year ended 30TH Sept, 2021	Year ended 31st March 2021
(A)	CASH FLOW FROM OPERATING ACTIVITIES		
1	Net Profit/(loss) before extraordinary items and Tax	3377.79	702.76
2	Adjustments for ;		
a)	Depreciation and Amortisation	172.62	131.68
b)	Finance Cost Expenses	226.25	296.57
c)	Current Taxes	1060.00	318.00
d)	Deferred Taxes	71.53	-6.86
e)	Preliminary Expenses	0.00	0.00
f)	Loss on Sale of Fixed Assets	10.63	0.00
	Operating Profit before working capital Changes (1+2)	4918.82	1442.16
3	Adjustments for Working Capital Changes ;		
(i)	(Increase)/decrease Operating Assets		
a)	Trade Receivables	-4252.43	-1267.92
b)	Short Term Loans and Advances	649.96	-1596.54
c)	Other Current Assets	-730.94	-503.61
(ii)	Increase/(Decrease) in Operating Liabilities		
a)	Trade Payables	856.15	1425.06
b)	Short Term Provisions	1060.00	264.70
c)	Other Current Liabilities	1342.38	374.74
d)	Other Long Term Liability	0.00	-7.64
e)	Long Term Provisions	25.20	24.95
f)	Short Term Borrowings	53.03	2001.93
(iii)	(Increase)/Decrease in inventories	-485.02	-925.44
	Less : Income Tax Paid (Net)	-1060.00	-318.00
	Net Cash from Operating Activities (A)	2377.16	914.40
(B)	CASH FLOW FROM INVESTING ACTIVITIES		
a)	Purchase of Fixed Assets including Capital W.I.P.	-6290.25	-424.44
b)	Change in Non-Current Assets	-0.22	4.92
c)	Change in Non-Current Investment	0.00	0.00
d)	Change in Long Term Loans and Advances	0.06	-350.00
	Net Cash from Investing Activities (B)	-6290.41	-769.52
(C)	CASH FLOW FROM FINANCING ACTIVITIES		
a)	Interest paid	-226.25	-296.57
b)	Proceeds from Long Term Borrowings	5136.43	395.52
c)	Repayment of Long Term Borrowings	-1003.80	-217.59
d)	Proceeds from issue of Share Capital	350.00	0.00
e)	Proceeds from Share Premium	0.00	0.00
f)	Proceeds from sale of assets	6.30	0.00
g)	Decrease in Capital Reserve	0.00	0.00
h)	Proceeds from Share Application Money	-350.00	0.00
	Net Cash from Financing Activities (C)	3912.69	-118.64
(D)	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	-0.56	26.24
(E)	Cash & Cash Equivalents at the beginning of the year (Refer Note 4)	431.51	360.05
(F)	Cash & Cash Equivalents at the end of the year	430.95	386.30

Note : 1 Components of Cash & Cash Equivalents

Cash in hand  
Balance with Schedule Banks  
in Current Accounts

2. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 on Cash Flow Statement issued by the Institute of Chartered Accountants of India

3. The previous year's figures have been regrouped wherever necessary.

4. As per AS21, on the first occasion that consolidated financial statements are presented comparative figures for the previous period need not be presented. However the company presented the Standalone Cash Flow figures as on 31.03.2021. The column E "Cash & Cash Equivalent at the end of the year" not matching due to being standalone figures as on 31st March, 2021 and Consolidated figures as on 30th September, 2021

For ANG Life Sciences India Limited

(Managing Director)

Rajesh Gupta

DIN 01423407

Date : 01.12.2021

Place : Amritsar