

**OPTO CIRCUITS (INDIA) LIMITED.** (UNIT II)
100% EOU11th December 2019

The Manager
Department of Corporate Services
BSE Limited,
PJ Towers, Dalal Street
MUMBAI - 400 001
Scrip Code 532391

The Manager
National Stock Exchange of India Ltd
Exchange Plaza
Bandra Kurla Complex
Bandra (E), MUMBAI - 400 051
Scrip Code: OPTOCIRCU

Dear Sir/Madam,

Sub : Consolidated Cash Flow Statement.

We are attaching herewith the Consolidated Cash Flow Statement for the period ended 30th September 2019 for your reference.

Kindly take the same on record.

Yours faithfully,
For Opto Circuits (India) Limited.,


Ramadyani T D
Compliance Officer.

OPTO CIRCUITS (INDIA) LIMITED.

Statement of Cash Flows (Consolidated - Un-Audited)

Particulars	Six months period ended
	30th Sept 2019
I. CASH FLOWS FROM OPERATING ACTIVITIES	
Profit for the year	1,120.87
Adjustments to reconcile profit and loss to net cash provided by operating activities	
Depreciation and amortisation expense	353.66
Bad debts and advances written off, allowance for doubtful trade receivables and advances (net)	-
Tax expense	-
Finance costs	129.73
Foreign Currency Translation Reserve	
Interest Income	
Other non cash items	(69,124.55)
Operating profit before working capital changes	(67,520.29)
Net change in	
Inventories	2,899.82
Trade receivables	12,715.49
Loans and other financial assets	1,540.31
Other assets	3,700.49
Trade payables	5,336.29
Other financial liabilities	(647.29)
Other liabilities and provisions	48,455.57
Cash generated from operations	6,480.38
Taxes paid (net of refunds)	
Net cash generated from operating activities	6,480.38
II. CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments*	-
Payment for purchase of property, plant and equipment	
Payment for purchase of intangible assets	
Payment towards Capital Work in Progress	
Change in Non-Controlling Interest	(210.71)
Net cash generated from Investing activities	(210.71)
III. CASH FLOWS FROM FINANCING ACTIVITIES	
Buy-back of equity shares	
Expenses for buy-back of equity shares	
Loans liability (Net)	(6,322.85)
Buy-back of equity shares	
Interest paid	(129.73)
Net cash used in financing activities	(6,452.58)
Net change in cash and cash equivalents	(182.91)
Cash and cash equivalents at the beginning of the year	440.43
Exchange difference on translation of foreign currency cash and cash equivalents	
Cash and cash equivalents at the end of the year	257.52

By Order of the Board,
For OPTO CIRCUITS (INDIA) LIMITED,

PLACE: BANGALORE
Date : 21.11.2019


Vinod Ramnani
CHAIRMAN


G.C. Somadas
MANAGING DIRECTOR