

The Assam State Textbook Production and Publication Corporation Limited
(A Govt. of Assam Undertaking)
CASH FLOW STATEMENT FOR THE YEAR 2017-18

Particulars	(Amount in Rs)	
	Figures as at the end of 31.03.18	Figures as at the end of 31.03.17
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax as per Profit & Loss Account	3,54,32,424.97	5,77,06,832.93
Add/(Less): Adjustments:		
Depreciation & Amortisation Expenses	15,43,826.00	16,19,640.00
Depreciation Adjustment Due to Change in A/C Policy		
Effect of Transitional Adjustment of Depreciation		
Interest Income	2,12,07,032.00	72,28,696.00
Finance Costs		
Net Prior Year Adjustments		
Preliminary Expenses Written off		
Operating Profit before working capital changes	5,81,83,282.97	6,65,55,168.93
Adjustment for change in :		
(Increase)/Decrease in Inventories	7,97,80,127.94	-8,17,47,987.16
(Increase)/Decrease in Trade Receivables	8,45,08,991.86	14,74,54,872.70
(Increase)/Decrease in Loans & Advances & Other Current Assets	4,20,27,452.51	-9,73,86,743.60
Increase/(Decrease) in Current Liabilities	-19,03,41,296.00	1,15,41,162.00
Cash generated from Operations	7,41,58,559.28	4,64,16,472.87
Direct Taxes Paid		
Net Cash Flow from operating activities	7,41,58,559.28	4,64,16,472.87
B. CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Fixed Assets	-58,45,026.00	-1,44,391.00
Investment in Capital Work-in-Progress		
Increase in Investment		
Interest received	2,12,07,032.00	72,28,696.00
Movement in loans & Advances		
	-2,70,52,058.00	-73,73,087.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Share Capital		
Increase / (Decrease) in Bank Borrowings		
Increase / (Decrease) in Other Borrowings		
Increase / (Decrease) in Share Application		
Interest Paid		
Changes In Long Term Provisions		
Share Premium Received		
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	4,71,06,501.28	3,90,43,385.87
Cash & Cash Equivalents at the beginning of the year	6,36,80,443.44	2,46,37,057.57
Cash & Cash Equivalents at the Closing of the year	11,07,86,944.72	6,36,80,443.44
	4,71,06,501.28	3,90,43,385.87

Significant accounting policies and notes on accounts (Note 1-30)

For Poddar and Agarwal
Chartered Accountants
Firm Registration No. 121282W

(Gopal Agarwal)
Partner
Membership No. 10917
Place: Guwahati
Date: 25/10/2018



for The Assam State Textbook Production and Publication Corporation Limited

(Managing Director)

Managing Director
(Managing Director)
The Assam State Textbook Production & Publication Corporation Ltd. Guwahati-1