



# Consolidated Cash Flow Statement

For the Year Ended March 31, 2018

(₹ in Lakhs)

| Particulars   |      | Year ended<br>March 31, 2018 | Year ended<br>March 31, 2017 |
|---|------|------------------------------|------------------------------|
| <b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>                     |      |                              |                              |
| Net Profit before Tax   |      | 30,306.06                    | 8,827.15                     |
|   |      | <b>30,306.06</b>             | <b>8,827.15</b>              |
| <b>Adjustments for:</b>   |      |                              |                              |
| Depreciation and amortisation expense                             | 3    | 16,010.58                    | 15,543.22                    |
| Liability no longer required written back                         | 23   | (521.38)                     | -                            |
| Loss on disposal of Property, Plant and Equipment (net)           | 27   | 190.54                       | 343.57                       |
| Interest Income on bank deposit                                   | 23   | (119.93)                     | (33.60)                      |
| Dividend Income from current investment                           | 23   | (950.96)                     | (827.46)                     |
| Unrealised foreign exchange (gain) / loss (net)                   |      | 3.39                         | 10.04                        |
| Exchange difference on translation of assets and liabilities      | 14   | (56.76)                      | (190.73)                     |
| Share based payment expense                                       | 26   | 135.65                       | 299.08                       |
| Interest Income on security deposit as per IND AS 109             | 23   | (588.41)                     | (547.83)                     |
| Provision for doubtful debts and advances                         | 27   | -                            | 26.58                        |
| <b>Operating Profit before Working Capital Changes</b>            |      | <b>44,402.00</b>             | <b>23,450.02</b>             |
| <b>Adjustments for :</b>  |      |                              |                              |
| (Increase)/Decrease in Trade receivables                          | 9    | 44.84                        | (362.26)                     |
| (Increase)/Decrease in Other Assets                               |      | 1,996.62                     | (425.39)                     |
| (Increase)/Decrease in Inventories                                | 8    | (349.24)                     | (554.78)                     |
| (Increase)/Decrease in Trade payables                             | 17   | 8,000.66                     | 1,826.38                     |
| Increase/(Decrease) in Other Liabilities                          |      | (576.45)                     | 85.32                        |
| <b>Cash generated from Operating Activities</b>                   |      | <b>53,514.67</b>             | <b>24,019.29</b>             |
| Income tax paid (net of refunds)                                  | 15   | (12,617.77)                  | (3,660.71)                   |
| <b>Net Cash from Operating Activities</b>                         |      | <b>40,900.66</b>             | <b>20,358.58</b>             |
| <b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>                     |      |                              |                              |
| Purchase of Property, Plant and Equipment                         | 3    | (11,928.68)                  | (20,094.93)                  |
| Proceeds from Sale of Property, Plant and Equipment               | 3    | 331.73                       | 139.71                       |
| Interest received on bank deposit                                 | 23   | 35.56                        | 33.60                        |
| Dividend received from current investment                         | 23   | 950.96                       | 827.46                       |
| Investment in bank deposits not held as cash and cash equivalents | 5,10 | (5,629.80)                   | (14.78)                      |
| Investments in Mutual Funds                                       | 4    | (1,87,167.85)                | (1,70,616.60)                |
| Proceeds from sales of mutual funds                               | 4    | 1,70,214.47                  | 1,70,895.81                  |
| <b>Net Cash (used) in Investing Activities</b>                    |      | <b>(33,193.61)</b>           | <b>(18,829.73)</b>           |

# Consolidated Cash Flow Statement (Contd.)

For the Year Ended March 31, 2018

| Particulars   |       | (₹ in Lakhs)                 |                              |
|---|-------|------------------------------|------------------------------|
|   |       | Year ended<br>March 31, 2018 | Year ended<br>March 31, 2017 |
| <b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>                       |       |                              |                              |
| Proceeds from issue of share capital (including securities premium) | 13,14 | <b>194.37</b>                | 499.13                       |
| Dividend paid on equity shares                                      | 14    | <b>(1,639.43)</b>            | (1,645.58)                   |
| Tax on equity dividend paid   | 14    | <b>(335.81)</b>              | (335.07)                     |
| Treasury share purchased during the year                            | 14    | <b>(3,593.15)</b>            | -                            |
| Proceeds from exercise of shares held by ESOP trust                 | 14    | <b>1,902.15</b>              | -                            |
| <b>Net cash from financing activities</b>                           |       | <b>(3,471.87)</b>            | <b>(1,481.52)</b>            |
| <b>Net increase in cash and cash equivalents (A+B+C)</b>            |       | <b>4,235.18</b>              | <b>47.33</b>                 |
| <b>Cash and cash equivalents as at beginning of the year</b>        |       | <b>3,363.91</b>              | 3,316.58                     |
| <b>Cash and cash equivalents as at end of the year</b>              |       | <b>7,599.09</b>              | <b>3,363.91</b>              |
| <b>Components of cash and cash equivalents:</b>                     |       |                              |                              |
| Cash-in-Hand  | 10    | <b>1,242.56</b>              | 893.84                       |
| Cheques in Hand   | 10    | <b>1.63</b>                  | 0.33                         |
| Balances with Scheduled Banks in                                    |       |                              |                              |
| - Current Accounts*   | 10    | <b>1,596.84</b>              | 2,385.85                     |
| - unpaid dividend accounts *  | 19    | <b>0.94</b>                  | 0.34                         |
| - Deposits with original maturity of less than 3 months             | 10    | <b>5,060.55</b>              | 258.88                       |
| Less: Bank Overdraft  |       | <b>(303.43)</b>              | (175.33)                     |
| <b>Cash &amp; Cash Equivalents in Cash Flow Statement:</b>          |       | <b>7,599.09</b>              | <b>3,363.91</b>              |

\* Includes ₹ 0.94 lakhs (Previous year ₹ 0.34 lakhs) for Unpaid Dividend account and is restrictive in nature.

As per our report of even date attached

For **Deloitte Haskins & Sells LLP**  
Chartered Accountants  
ICAI Firm Registration No.: 117366W/W-100018

Sd/-  
Per **Vijay Agarwal**  
Partner  
Membership No. 094468

Place: Noida  
Date: May 08, 2018

For and on behalf of the Board of Directors of Jubilant FoodWorks Limited

Sd/-  
**Shyam S. Bhartia**  
Chairman  
DIN No. 00010484

Sd/-  
**Mona Aggarwal**  
Company Secretary  
Membership No. 15374

Sd/-  
**Hari S. Bhartia**  
Co-Chairman  
DIN No. 00010499

Sd/-  
**Prakash C. Bisht**  
EVP & Chief Financial Officer

Sd/-  
**Pratik R. Pota**  
CEO and Wholetime Director  
DIN No. 00751178