

**CASH FLOW STATEMENT** FOR THE YEAR ENDED 31ST MARCH 2020

(Amounts in ₹ (Lacs))

	For the Year ending on 31st march 2020	For the Year ending on 31st march 2019
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) Before Tax :	538	565
Adjustment for :		
Profit / Loss on Sale of Fixed Asset	-	1
Depreciation	511	431
Provision for expected credit loss	4	-
Liabilities written back	(14)	-
Fair Value Adjustment	(50)	-
Interest Paid	674	561
Less : Interest Received	(16)	658
Operating Profit Before Working Capital Changes	1647	1518
Adjustment for :		
Trade and Other Receivables	720	(427)
Inventories	405	(1262)
Trade Payables and Provisions	(580)	29
Cash Generated from Operations	2192	(142)
Income Tax Paid	(81)	(114)
Extraordinary Items Paid	0	-
<b>Net Cash from Operating Activities</b>	<b>2111</b>	<b>(256)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	(434)	(736)
Sale/Adjustment of Fixed Assets	-	1
Interest Received	5	40
<b>Net Cash Used in Investing Activities</b>	<b>(429)</b>	<b>(695)</b>
<b>C. CASH FLOW FROM FINANCIAL ACTIVITIES</b>		
Proceeds from Long Term Borrowings	(167)	620
Proceeds from Short Term Borrowings	(992)	972
Repayment of lease liabilities	(40)	-
Interest Paid	(684)	(558)
<b>Net Cash Used in Financing Activities</b>	<b>(1883)</b>	<b>1034</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(201)</b>	<b>83</b>
<b>Cash and Cash Equivalents Opening Balance:</b>		
Cash and Bank Balance	401	318
<b>Cash and Cash Equivalents Closing Balance:</b>		
Cash and Bank Balance	200	401

**Notes forming part of the Financial Statement**

The accompanying notes form an integral part of these financial statements

As per our report of even date attached

For **A. K. MEHARIA & ASSOCIATES**

Chartered Accountants  
Firm Registration No. 324666E

**A. K. Meharia**

Partner

Membership No. 053918

Dated : 18th day of July, 2020

Place : Kolkata

**Vikram Jhunjhunwala**

Chairman & Managing Director  
DIN - 00169833

**Rohit Kumar**

Company Secretary

**Madan Gopal Todi**

Director  
DIN - 00112568

**Nitesh Kumar Kyal**

Chief Financial Officer