

CASH FLOW STATEMENT for the year ended 31st March 2021

(Amounts in ₹ (Lacs))

	For the Year ending on 31st march 2021	For the Year ending on 31st march 2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) Before Tax :	313	538
Adjustment for :		
Depreciation	509	511
Provision for expected credit loss	(7)	4
Liabilities written back	-	(14)
Fair Value Adjustment	(61)	(50)
Interest Paid	744	674
Less : Interest Received	(24)	(16)
Operating Profit Before Working Capital Changes	1474	1647
Adjustment for :		
Trade and Other Receivables	129	720
Inventories	3	405
Trade Payables and Provisions	632	(580)
Cash Generated from Operations	2238	2192
Income Tax Paid	(66)	(81)
Extraordinary Items Paid	-	-
Net Cash from Operating Activities	2172	2111
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(148)	(434)
Sale/Adjustment of Fixed Assets	-	-
Interest Received	22	5
Net Cash Used in Investing Activities	(126)	(429)
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
Proceeds from Long Term Borrowings	(7)	(167)
Proceeds from Short Term Borrowings	(321)	(992)
Repayment of lease liabilities	(42)	(40)
Interest Paid	(746)	(684)
Net Cash Used in Financing Activities	(1116)	(1883)
NET INCREASE IN CASH AND CASH EQUIVALENTS	930	(201)
Cash and Cash Equivalents Opening Balance:		
Cash and Bank Balance	200	401
Cash and Cash Equivalents Closing Balance:		
Cash and Bank Balance	1130	200

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 : 30th day of June, 2021
Place : Kolkata

Vikram Jhunjunwala
Chairman & Managing Director
DIN - 00169833

Rohit Kumar
Company Secretary

Arun Kumar Hajra
Director
DIN - 05300348

Nitesh Kumar Kyal
Chief Financial Officer