



Cash Flow Statement for the year ended 31st March 2022

(Amounts in ₹ Lacs)

Particulars	For the Year ending on 31st march 2022		For the Year ending on 31st march 2021	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit/(Loss) Before Tax :		865		313
Adjustment for :				
Depreciation	339		509	
Profit / Loss on Sale of Investment	(2)		-	
Provision for expected credit loss	9		(7)	
Liabilities written back	(30)		0	
Fair Value Adjustment	(110)	206	(61)	441
Interest Paid	760		744	
Less : Interest Received	(30)	730	(24)	720
Operating Profit Before Working Capital Changes		1801		1474
Adjustment for :				
Trade and Other Receivables		(2212)		129
Inventories		(913)		3
Trade Payables and Provisions		691		632
Cash Generated from Operations		(633)		2238
Income Tax Paid		(160)		(66)
Extraordinary Items Paid		-		-
Net Cash from Operating Activities		(793)		2172
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Investment		(39)		-
Proceeds from Sale of Investment		16		-
(Purchase)/ Sale of Fixed Assets		312		(148)
Interest Received		36		22
Net Cash Used in Investing Activities		325		(126)
C. CASH FLOW FROM FINANCIAL ACTIVITIES				
Proceeds/(Repayment) of Long Term Borrowings		655		(7)
Proceeds/(Repayment) of Short Term Borrowings		(225)		(321)
Repayment of lease liabilities		(51)		(42)
Interest Paid		(754)		(746)
Net Cash Used in Financing Activities		(375)		(1116)
NET INCREASE IN CASH AND CASH EQUIVALENTS		(843)		930
Cash and Cash Equivalents Opening Balance:				
Cash and Bank Balance		1130		200
Cash and Cash Equivalents Closing Balance:				
Cash and Bank Balance		287		1130

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 : 23rd day of May, 2022

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