

JYOTIRGAMYA ENTERPRISES LIMITED

CIN: L24100DL1986PLC234423

Regd. Office: A1-G1, Ground Floor, Dilshad Garden, Shahdara Delhi East Delhi DL 110095 IN

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2021

| PARTICULARS | | For the period ended 30.09.2021 | For the period ended 31.03.2021 |
|-------------|--|------------------------------------|------------------------------------|
| A | Cash flow from Operating Activities | | |
| | Net Profit / (Loss) before Tax | (47,354) | (339,652) |
| | Depreciation written off | 26,044 | 76,510 |
| | Other Income | - | 298,220.00 |
| | Interest paid | - | - |
| | Operating Profit / (Loss) before working Capital Changes | (21,310) | (561,362) |
| | Adjustments for changes in Working Capital | | |
| | Increase/ Decrease in Debtors | (392,142) | 68,600 |
| | Increase/ Decrease in Stock | 16,070 | 86,920 |
| | Increase/ Decrease other Current Assets | (20,455) | (351,568) |
| | Increase/ Decrease other Current Liabilities | 417,838.00 | 476,655.00 |
| | Cash generated from / (Used in) Operating Activities | 1 | (280,755) |
| | Taxes (Paid) /Refund Received (Net of TDS) | | |
| | Net Cash generated from / (Used in) Operating Activities (A) | 1 | (280,755) |
| B | Cash flow from Investing Activities | | |
| | Purchase of Fixed assets | - | - |
| | Inter Corporate Investment | - | 1 |
| | Inter Corporate Loan (Given)/ Received Back | - | - |
| | Profit / Loss on sale of investments | - | - |
| | Interest Income | - | 298,220.00 |
| | Net Cash generated from / (Used in) Investing Activities (B) | - | 298,221 |
| C | Cash flow from Financing Activities | | |
| | Inter Corporate Loan Taken / (Repaid) | - | - |
| | Interest Paid | - | - |
| | Net Cash generated from / (Used in) Financing Activities (C) | - | - |
| | Net Increase in Cash and Cash Equivalents (A+B+C) | 1 | 17,466 |
| | Cash and Cash Equivalents at the Beginning of the Year | 86,037 | 68,571 |
| | Cash and Cash Equivalents at the End of the Year | 86,038 | 86,037 |
| | Cash and Cash Equivalents at the End of the Year Comprises of | | |
| | Cash in hand | 11,333 | 11,333 |
| | Balances with Scheduled Banks | | |
| | Current Accounts | 74,704 | 74,704 |
| | Total | 86,037 | 86,037 |

Notes:-

1. The above Cash Flow Statement has been prepared under the Indirect Method as set out in Indian Accounting Standard-7 (Ind AS- 7) on Statement of Cash Flows issued by the Institute of Chartered Accountants of India.
2. Previous Year figures has been regrouped wherever necessary to confirm the current years classification.

This is the cash flow statement referred to our report of even date.

For and on behalf of the Board of Directors
Jyotirgamy Enterprises Limited

SAHIL MINHAJ KHAN
Director
DIN:06624897