|  |  |  |  |
| --- | --- | --- | --- |
| **JYOTIRGAMYA ENTERPRISES LIMITED** | | | |
| **Regd. Office: Office No. 3,IInd Floor, P 37/38, Gomti Complex, Pandav Nagar, Mayur Vihar, Phase-1 New Delhi,East Delhi 110091** | | | |
|  |  |  |  |
|  | **CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH 2020** | | |
|  |  |  |  |
| **PARTICULARS** | | **For the period ended** | **For the period ended** |
| **31.03.2020** | **31.03.2019** |
| **A** | **Cash flow from Operating Activities** |  |  |
|  | Net Profit / (Loss) before Tax | (541,306) | (1,255,227) |
|  | Depreciation written off | 112,386 | 165,087 |
|  | Other Income | 316,094.00 | 271,403.00 |
|  | Interest paid | 11,331 | 42,316 |
|  | Operating Profit / (Loss) before working Capital Changes | (733,683) | (1,319,227) |
|  |  |  |  |
|  | Adjustements for changes in Working Capital |  |  |
|  | Increase/ Decrease in Debtors | 1,177,056 | (1,345,656) |
|  | Increase/ Decrease in Stock | 44,160 | 999,510 |
|  | Increase/ Decrease other Current Assets | (562,691) | 7,890,477 |
|  | Increase/ Decrease other Current Liabilities | (849,810.00) | (1,693,013.00) |
|  |  |  |  |
|  | Cash generated from / (Used in) Operating Activities | (924,968) | 4,532,091 |
|  | Taxes (Paid) /Refund Received (Net of TDS) |  |  |
|  | **Net Cash generated from / (Used in ) Operating Activities (A)** | **(924,968)** | **4,532,091** |
| **B** | **Cash flow from Investing Activities** |  |  |
|  | Purchase of Fixed assets | - | - |
|  | Inter Corporate Investment | 115,126 | 935,812 |
|  | Inter Corporate Loan (Given)/ Received Back | - | (5,048,333) |
|  | Profit / Loss on sale of investments | - | - |
|  | Interest Income | 316,094.00 | 271,403.00 |
|  | **Net Cash generated from / (Used in ) Investing Activities (B)** | **431,220** | **(3,841,118)** |
| **C** | **Cash flow from Financing Activities** |  |  |
|  | Inter Corporate Loan Taken / (Repaid) | (240,913) | (293,144) |
|  | Interest Paid | (11,331) | (42,316) |
|  | **Net Cash generated from / (Used in ) Financing Activities (C)** | **(252,244)** | **(335,460)** |
|  | **Net Increase in Cash and Cash Equivalents (A+B+C)** | **(745,992)** | **355,513** |
|  | Cash and Cash Equivalents at the Beginning of the Year | 814,563 | 459,050 |
|  | **Cash and Cash Equivalents at the End of the Year** | **68,571** | **814,563** |
|  | Cash and Cash Equivalents at the End of the Year Comprises of |  |  |
|  | Cash in hand | 3,609 | 126,338 |
|  | Balances with Scheduled Banks |  |  |
|  | Current Accounts | 64,962 | 688,225 |
|  | **Total** | **68,571** | **814,563** |
| 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. | | |

**For and on behalf of the Board of Directors**

**Jyotirgamya Enterprises Limited**

**SAHIL MINHAJ KHAN**

**Managing Director**

**DIN:06624897**