|  |
| --- |
| **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**