

**JYOTIRGAMYA ENTERPRISES LIMITED**  
CIN: L24100DL1986PLC234423

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<br>31.03.2020 | For the period ended<br>31.03.2019 |
|-------------|--|------------------------------------|------------------------------------|
| <b>A</b>    | <b>Cash flow from Operating Activities</b>                           |                                    |                                    |
|             | 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)                        |
|             | Adjustments 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)                           |                                    |                                    |
|             | <b>Net Cash generated from / (Used in ) Operating Activities (A)</b> | <b>(924,968)</b>                   | <b>4,532,091</b>                   |
| <b>B</b>    | <b>Cash flow from Investing Activities</b>                           |                                    |                                    |
|             | 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                         |
|             | <b>Net Cash generated from / (Used in ) Investing Activities (B)</b> | <b>431,220</b>                     | <b>(3,841,118)</b>                 |
| <b>C</b>    | <b>Cash flow from Financing Activities</b>                           |                                    |                                    |
|             | Inter Corporate Loan Taken / (Repaid)                                | (240,913)                          | (293,144)                          |
|             | Interest Paid  | (11,331)                           | (42,316)                           |
|             | <b>Net Cash generated from / (Used in ) Financing Activities (C)</b> | <b>(252,244)</b>                   | <b>(335,460)</b>                   |
|             | <b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>             | <b>(745,992)</b>                   | <b>355,513</b>                     |
|             | Cash and Cash Equivalents at the Beginning of the Year               | 814,563                            | 459,050                            |
|             | <b>Cash and Cash Equivalents at the End of the Year</b>              | <b>68,571</b>                      | <b>814,563</b>                     |
|             | 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                            |
|             | <b>Total</b>   | <b>68,571</b>                      | <b>814,563</b>                     |

Notes:-

- 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.
- 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*

**SAHIL MINHAJ KHAN**  
Director  
DIN:06624897

Place: New Delhi  
Date: 31th July,2020