

**VIBHAS BUILDTECH INDIA PRIVATE LIMITED**  
**BIJAY SINGH S/O BAIDNATH SINGH AT- GURUDWARA ROAD JUMRI TILAIYA KODERMA JH - 825410**  
**CIN: U45201JH2018PTC011799**  
**CASH FLOW STATEMENT FOR YEAR ENDED 31ST MARCH, 2020**

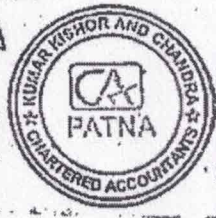
(IN RUPEES)

	Particulars	Figures for the Current reporting	
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit/(Loss) before Tax & Appropriations as per Profit and Loss Statement	-	
	Adjustment for :		
	Depreciation Current year	154,838.49	
	Interest / Bank Charge	154,838.49	
	Operating Profit/(loss) before Working Capital Changes	-	
	Adjustment for :		
	(Increase)/Decrease in Inventories		
	Increase in Current assets		
	(Increase)/Decrease in Long term Loans & Advances	(4,489,350.00)	
	Increase in Short term Provision		
	Decrease in other liabilities	(30,000.00)	
	Increase in Short Term Provisions	69,881.28	
	(Increase)/Decrease in WIP	(9,170,807.73)	
	<b>CASH GENERATED FROM/(USED IN) OPERATING ACTIVITIES</b>	<b>(13,465,137.96)</b>	
	Less : Taxes Paid		
	<b>NET CASH GENERATED FROM OPERATING ACTIVITIES-(A)</b>		<b>(13,465,137.96)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	(95,340.00)	
	Decrease In Non Current Assets		
	<b>NET CASH GENERATED FROM INVESTING ACTIVITIES -(B)</b>		<b>(95,340.00)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Loan		
	Proceeds from Share Capital including Share Premium		
	Proceed From Long term Borrowings	1,361,000.00	
	Proceeds from Short term borrowings	14,933,845.00	
	Repayment of Long term Borrowings		
	Interest/ Bank Charge		
	<b>NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES-(C)</b>		<b>16,294,845.00</b>
	<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>		<b>2,734,167.04</b>
	<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>		<b>84,414.95</b>
	<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>		<b>2,818,581.99</b>
	Cash and Cash Equivalent comprise of :		
	(A) Balance with Banks In Current Accounts:	2,809,882.99	
	(B) Cash on Hand	8,999.00	
	<b>Total(A+B)</b>		<b>2,818,581.99</b>

Note :  
The above cash flow statement has been prepared under 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE,  
FOR KUMAR KISHOR AND CHANDRA  
Chartered Accountants

SANJEEV KUMAR TIWARI  
PARTNER  
MEM NO : 509743  
FRN : 018309N  
UDIN : 20509743AAAAHX6214  
PLACE: PATNA  
Dated : 2ND DECEMBER, 2020



For and on Behalf of the Board of Directors  
VIBHAS BUILDTECH INDIA PVT. LTD. VIBHAS BUILDTECH INDIA PVT. LTD.

*[Signature]*  
DIRECTOR  
SANJAY KUMAR  
Director  
DIN- 07638670

*[Signature]*  
DIRECTOR  
BIJAY SINGH  
Director  
DIN- 08215058