

VIBHAS BUILDTECH INDIA PRIVATE LIMITED
BIJAY SINGH S/O BAIKATH SINGH AT GURUDWARA ROAD JUMRI TILAIYA KODERMA JH - 825410
CIN: U45201JH2018PTC011799
CASH FLOW STATEMENT FOR YEAR ENDED 31ST MARCH, 2021

(IN RUPEES)

	Particulars	Figures for the Current reporting period	
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit/(Loss) before Tax & Appropriations as per Profit and Loss Statement	(2,673,022.24)	
	Adjustment for :		
	Depreciation Current year	130,067.59	
	Interest / Bank Charge	6,356.24	
	Operating Profit/(Loss) before Working Capital Changes	(2,536,598.41)	
	Adjustment for :		
	(Increase)/Decrease in Inventories	-	
	Increase in Current assets	-	
	(Increase)/Decrease in Long term Loans & Advances	(3,387,000.00)	
	Increase in Short term Provision	-	
	Increase in other liabilities	25,000.00	
	Increase in Short Term Provisions	188,606.23	
	(Increase)/Decrease in WIP	(19,976,653.16)	
	CASH GENERATED FROM/(USED IN) OPERATING ACTIVITIES	(25,708,645.34)	
	Less : Taxes Paid		
	NET CASH GENERATED FROM OPERATING ACTIVITIES-(A)		(25,708,645.34)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	(97,500.00)	
	Decrease in Non Current Assets		
	NET CASH GENERATED FROM INVESTING ACTIVITIES -(B)		(97,500.00)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Loan		
	Proceeds from Share Capital including Share Premium		
	Repayment of Long term Borrowings	19,952.80	
	Proceeds from Short term borrowings	31,006,354.90	
	Repayment of Long term Borrowings		
	Interest/ Bank Charge	(6,356.24)	
	NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES-(C)		31,019,951.46
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)		5,213,806.12
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		2,818,581.99
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		8,032,388.11
	Cash and Cash Equivalent comprise of :		
	(A) Balance with Banks in Current Accounts:	8,013,927.22	
	(B) Cash on Hand	18,460.89	
	Total(A+B)		8,032,388.11

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 : 608743
FRN : 018308N
UDIN : 21509743AAAFJ8674
PLACE: PATNA
Dated : 2ND NOVEMBER, 2021



For and on Behalf of the Board of Directors
VIBHAS BUILDTECH INDIA PVT. LTD. VIBHAS BUILDTECH INDIA PVT. LTD.
 DIRECTOR
SANJAY KUMAR
Director
DIN- 07638670
 DIRECTOR
BIJAY SINGH
Director
DIN- 08215058