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DEV JYOTI BUILDCON
AT ARPANA BANK COLONY, RAMJAYPAL NAGAR,
NEAR DPS SCHOOL, RUPASPUR, PATNA- 801503 (BIHAR)
Cash Flow Statement for the year ended 31st March, 2021

	YEAR ENDED 31.03.2021 (Amount in ₹)
A. CASH FLOW FROM OPERATING ACTIVITIES :	
Net Profit Before Tax	
Adjusted For :	(1,08,819)
Depreciation	
Interest Received	16,200
Financial Expenses	
Operating Profit/(Loss) Before Working Capital Changes	122
Movement in working capital:	(92,497)
Adjustments for (increase) / decrease in operating assets:	
Trade Receivables	
Inventories	
Other Current Assets	
Other Non-Current Assets	
Adjustments for increase / (decrease) in operating liabilities:	
Trade Payables	
Other Current Liabilities	
Other Long Term Liabilities	700
Net cash flow from / (used in) operating activities (A)	(24,955)
	(1,16,752)
B. CASH FLOW FROM INVESTING ACTIVITIES :	
Purchase of Fixed Assets	
Interest Received	
Net cash flow from Investing Activities	
C. CASH FLOW FROM FINANCING ACTIVITIES :	
Interest Paid	
Net cash flow used in financing activities (C)	
Net decrease in Cash and cash equivalents (A+B+C)	(1,16,752)
Cash & Cash Equivalents at the beginning of the year	45,018
Cash & Cash Equivalents at the end of the year	(71,734)

Notes :-

- 1) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.
- 2) Figures in bracket represent cash outflow
- 3) The aforesaid cash flow statement has been prepared under "Indirect Method" as set out in the Accounting Standard-3 on Cash Flow Statements as specified in Companies (Accounting Standard) Rules, 2006.
- 4) Additions to Fixed Assets excludes movement of Capital Work-in-progress during the year.

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- 5) Cash & Cash equivalent at the end of the year consist of :
For the year ended
Cash on Hand
Balance with Scheduled Banks in other than fixed deposits
Balance with Scheduled Banks in Fixed deposits
Cash & cash equivalents as reported in Balance Sheet

31.03.2021
44,732
27,001
71,733

This is the Cash Flow Statement referred to in our report of even date.

Place: Patna
Date: 19th July 2021



DEV JYOTI BUILDCON

M. K. Mishra

PARTNER