

Cash Flow Statement for the Year Ended 31st March, 2021

Particulars	As at 31.03.2021		As at 31.03.2020	
	Amount in Rs		Amount in Rs	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit Before Tax (PBT)		74,20,676		22,01,521
Adjustment for :				
Adjustment for Provision	(1,62,733)		75,215	
Finance Cost	7,99,640		5,623	
Depreciation and Amortisation	12,09,994	18,46,902	23,636	1,04,474
Operating Profit before Working Capital Changes		92,67,578		23,05,995
Change in Working Capital				
<u>Adjustments for (Increase)/Decrease in Operating Assets</u>				
Inventories	(3,48,16,629)		(83,20,663)	
Trade Receivables	(4,29,35,164)		(2,64,41,230)	
Decrease in Preliminary Expenses	2,91,360		-	
Increase in Other Current Asset	-		(4,85,056)	
Other Short Term Advances	(26,38,149)		(4,95,200)	
	(8,00,98,583)		(3,57,42,149)	
<u>Adjustments for Increase/(Decrease) in Operating Liabilities</u>				
Trade Payables	6,55,94,042		(73,80,157)	
Other Current Liabilities	2,21,84,306		42,97,960	
	8,77,78,348	76,79,766	(30,82,197)	(3,88,24,346)
Cash Generated from Operations		1,69,47,343		(3,65,18,351)
(Payment) of Direct Taxes		(6,64,924)		(3,81,333)
Income Tax Received		-		-
Net Cash Generated from Operating Activities (A)		1,62,82,419		(3,68,99,684)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(2,17,39,686)		(87,054)	
Investment in Fixed Deposit	(8,07,65,048)		38,72,610	
Increase in deferred tax liabilities	1,70,043		29,258	
Conversion of Fixed Assets into Stock in Trade	1,48,00,000		-	
Net Cash Generated/(used in) from Investing Activities (B)		(8,75,34,691)		38,14,814
C. CASH FLOW FROM FINANCING ACTIVITIES				
Finance Cost	(7,99,640)		(5,623)	
Issue of Share Capital	4,87,600		-	
Short Term Loan Taken (Net)	5,46,69,793		23,24,928	
Long Term Loan Taken (Net)	2,42,20,900		2,59,89,288	
Net Cash Generated/(used in) from Investing Activities ©		7,85,78,652		2,83,08,593
D. Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)		73,26,381		(47,76,277)
Cash and Cash Equivalents as at 31st March'2020		20,67,647		68,43,923
Cash and Cash Equivalents as at 31st March'2021		93,94,028		20,67,646
Note:				
<u>Reconciliation of Cash and Cash Equivalents:</u>				
Cash and Cash Equivalents		1,15,303		51,354
Balance with Banks:		92,78,725		20,16,292
Net Cash and Cash Equivalents as defined in AS 3 on CFS		93,94,028		20,67,646

Notes:

- The above statements have been prepared in indirect method.
- Cash and cash equivalents represents Cash and Bank balances
- Interest paid is treated as arising out of financing activities
- Previous year figures have been regrouped wherever necessary to conform to current years classification.

For and on behalf of the Board
PRAGATI UDYOG PVT. LTD.

Subhankar Pal
Director
DIN - 08528061

Modassir Bashir
Director
DIN - 07701611

Director

Director

As per our report of even date annexed

For I. D. Prasad & Associates
Chartered Accountants
FRN - 326722E

CA I. D. Prasad
Partner
Membership No - 056591

Place : Kolkata
Date : 15th September, 2021

UDIN :- 21056591AAAAES7001