# SHIVANAND INFRACON PRIVATE LIMITED

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020

| Particulars | 31-Mar-20 | 31-Mar-19 |
|---|---|---|
| **A. Cash Flow from Operating Activities** | | |
| **- Net Profit before tax and extraordinary items** | 6,30,798 | 5,05,272 |
| - Adjustment for : | | |
| Depreciation | 1,76,365 | 2,15,736 |
| Finance Costs | 54,10,984 | 63,33,604 |
| **- Operating Profit before Working Capital Changes** | 62,18,147 | 70,54,612 |
| - Adjustments for : | | |
| Trade Receivables | (7,99,336) | (13,85,301) |
| Other Receivable | 1,56,813 | (1,88,073) |
| Inventories | 28,93,893 | (1,05,80,566) |
| Trade Payable & Other Liablities | (55,04,395) | (36,90,000) |
| **Cash Generated from operation** | 29,65,122 | (87,89,328) |
| - Tax Paid | 2,10,614 | 1,20,690 |
| **Net Cash Inflow/(Outflow) from Operating Activities** | 27,54,508 | (89,10,018) |
| **Cash Flow from Investing Activities** | | |
| - Purchase of Fixed Assets | - | (6,48,743) |
| - Sale of Fixed Assets | - | - |
| **Net Cash Inflow / (Outflow) in the course of Investing Activities** | - | (6,48,743) |
| **C. Cash flow from Financing Activities** | | |
| - Proceeds from Long Term Borrowings | 37,89,310 | 1,75,76,511 |
| - Proceeds from Short Term Borrowings | 4,554 | (10,77,340) |
| - Finance Costs | (54,10,984) | (63,33,604) |
| **Net Cash (Outflow) in the course of Financing Activities** | (16,17,120) | 1,01,65,567 |
| Net Increase/(Decrease) in Cash/Cash Equivalents (A+B+C) | 11,37,388 | 6,06,806 |
| Add: Balance at the beginning of the year | 12,89,586 | 6,82,780 |
| **Cash & Bank Balances at the end of the year** | **24,26,974** | **12,89,586** |

Cash flow Statement has been prepared under the indirect method as set out in Accounting Standard- 3 'Cash Flow Statement' as notified under the Companies (Accounting standard) Rules, 2006.

As per our report of even date

**FOR P. D. GOPLANI & ASSOCIATES**
**CHARTERED ACCOUNTANTS**
(FIRM REG. NO. 118023W)

**CA PREM GOPLANI**
**PARTNER**
M.NO.103765
UDIN : 21103765AAAAAI4312
PLACE : BHAVNAGAR
DATE: DECEMBER 26, 2020

**FOR SHIVANAND INFRACON PRIVATE LIMITED**

ghanshyam

**GHANSHYAM GOHIL**
**DIRECTOR**
DIN: 07057964

I.H. Gohil

**INDRAJIT GOHIL**
**DIRECTOR**
**DIN: 07936775**

PLACE : BHAVNAGAR
DATE: DECEMBER 26, 2020