DIVYAM INFRA - PROJECTS PRIVATE LIMITED
Cash Flow Statement for the year ended 31 March, 2019

Particulars	31.3.2019	31.3.2018
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	(39,199)	11,270
Adjustments for:		
Depreciation and amortisation	4,096	5,966
Preliminary Expenses	34,613	34,613
Provision for impairment of fixed assets and intangibles	-	-
Previous Year Tax Adjustment	-	(50,295)
Finance costs	-	43,771
Depreciation adjustments due to Companies Act 2013	-	-
(Profit) / Loss on sale of Fixed assets		
Operating profit / (loss) before working capital changes	(490)	45,325
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	-	27,52,318
Trade receivables	(1,000)	(49,000)
Short-term loans and advances	51,88,749	2,31,790
Long-term loans and advances		-
Other current assets	-	-
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(8,612)	(22,70,000)
Short Term provisions		-
Other current liabilities	(4,450)	(3,08,055)
Short Term borrowings	-	(58,45,028)
Changes in Non current assests and liabilities		
Other non current assets	(911)	(578)
	51,73,777	(54,88,553)
Add: - Provision for Tax	910	(3,872)
Cash flow from extraordinary items		
Net cash flow from / (used in) operating activities (A)	51,74,197	(54,47,100)
B. Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	-	
Proceeds from sale of fixed assets		
Purchase of Long Term Investments	-	-
Interest from investments		
Net cash flow from / (used in) investing activities (B)	-	-
C. Cash flow from financing activities		
Share application money received / (refunded)	-	
long-term borrowings (Repayment)/Generated	(51,88,799)	54,88,799
Net increase / (decrease) in working capital borrowings		
Finance cost	-	(43,771)
Interest Income		
	(51,88,799)	54,45,028
Net cash flow from / (used in) financing activities (C)	(51,88,799)	54,45,028
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(14,603)	(2,072)
Cash and cash equivalents at the beginning of the year	19,809	21,881
Effect of exchange differences on restatement of foreign currency Cash and cash		
Cash and cash equivalents at the end of the year	5,206	19,809
Cash and cash equivalents as per Balance Sheet (Refer Note 14)	5,206	19,809
	-	

See accompanying notes forming part of the financial statements

In terms of our report attached.

For and on behalf of the Board of Directors

For, Sonecha & Amlani
Chartered Accountants

Sonecha & Amlani Jamnagar Chartered Accountants

Name : Harshad G. Amlani
Partner
Membership No. : 104266
UDIN 19104266AAAACW3423
Place : Jamnagar
Date : 22.09.2019

Divyam Infra-Projects Pvt. Ltd.

Directors

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