SHIVANAND INFRACON PRIVATE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

	Particulars	31-Mar-21	31-Mar-20
A.	**Cash Flow from Operating Activities**		
	- **Net Profit before tax and extraordinary items**	7,22,963	6,30,798
	- Adjustment for :		
	Depreciation	1,25,225	1,76,365
	Finance Costs	52,27,342	54,10,984
	- **Operating Profit before Working Capital Changes**	60,75,530	62,18,147
	- Adjustments for :		
	Trade Receivables	(10,17,835)	(7,99,336)
	Other Receivable	(24,62,737)	1,56,813
	Inventories	(1,37,59,127)	28,93,893
	Trade Payable & Other Liablities	75,35,210	(55,04,395)
	Cash Generated from operation	(36,28,959)	29,65,122
	- Tax Paid	2,54,610	2,10,614
	Net Cash Inflow/(Outflow) from Operating Activities	(38,83,569)	27,54,508
B.	**Cash Flow from Investing Activities**		
	- Purchase of Fixed Assets	(4,780)	-
	- Sale of Fixed Assets	-	-
	Net Cash Inflow / (Outflow) in the course of Investing Activities	(4,780)	-
C.	**Cash flow from Financing Activities**		
	- Proceeds from Long Term Borrowings	1,24,05,381	37,89,310
	- Proceeds from Short Term Borrowings	(40,87,071)	4,554
	- Finance Costs	(52,27,342)	(54,10,984)
	Net Cash (Outflow) in the course of Financing Activities	30,90,968	(16,17,120)
	Net Increase/(Decrease) in Cash/Cash Equivalents (A+B+C)	(7,97,381)	11,37,388
	Add: Balance at the beginning of the year	24,26,974	12,89,586
	Cash & Bank Balances at the end of the year	**16,29,593**	**24,26,974**

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)

P.D. GOPLANI & ASSO. FRN 118023W BHAVNAGAR CHARTERED ACCOUNTANTS

CA PREM GOPLANI
PARTNER
M.NO.103765
UDIN : 22103765AAAAAF1527
PLACE : BHAVNAGAR
DATE: 11th November 2021

FOR SHIVANAND INFRACON PRIVATE LIMITED

Ghanshyam

GHANSHYAM GOHIL
DIRECTOR
DIN: 07057964

I. H. Gohil

INDRAJIT GOHIL
DIRECTOR
DIN: 07936775

PLACE : BHAVNAGAR
DATE: 11th November 2021