STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2021

Particulars		₹ in Lacs			
		Year ended March 31,			
		2021		2020	
(A)	**Cash flow from Operating Activities**				
	Profit/(Loss) before Exceptional items and Tax		**(1,159)**		(339)
	Adjustments for:				
	Depreciation and impairment	**463**		537	
	Interest Expenses	**290**		160	
	Interest income	**(696)**		(306)	
	(Gain)/Loss on Property, Plant and Equipment sold/ discarded (net)	**33**		(291)	
	(Gain)/Loss on Investment	**(7)**		(71)	
	Impairment allowance provision on Trade Receivables	**-**		124	
	Reversal of Impairment allowance on Trade Receivables	**(124)**	**(41)**	-	154
	Operating Profit before Working Capital Changes		**(1,200)**		(184)
	(Increase)/decrease in trade receivables	**354**		716	
	(Increase)/decrease in loans & advances and other assets	**(634)**		37	
	(Increase)/decrease in inventories	**2,158**		1,495	
	Increase/(decrease) in trade payables	**(1,769)**		(1,547)	
	Increase/(decrease) in other liabilities and provisions	**162**	**271**	(160)	542
	Cash Generated from/(used in) Operations		**(929)**		357
	Income taxes paid (Net of Refunds)		**125**		34
	Net Cash flow from Operating Activities		**(804)**		391
(B)	**Cash Flow from Investing Activities**				
	Purchase of Property, Plant and Equipments	**(83)**		(808)	
	Purchase of investment	**-**		(117)	
	Proceeds from sale of Property, Plant and Equipments	**1098**		2,219	
	Proceeds from sale of investment	**1333**		38	
	Proceeds from/(investment in) bank deposits (with original maturity over 3 months)	**(3,742)**		(246)	
	Interest received	**669**	**(724)**	246	1332
	Net Cash flow from Investing Activities		**(724)**		1,332

Particulars	₹ in Lacs			
	Year ended March 31,			
	2021		2020	
(C) Cash Flow from Financing Activities				
Proceeds from (Repayment of) long term borrowings	**(359)**		(337)	
Proceeds from (Repayment of) short term borrowings	**-**		(34)	
Short Term Loans (Given)/repayment by party	**1,941**		(1,479)	
Interest paid	**(242)**	**1,340**	(101)	(1,951)
Net Cash flow from Financing Activities		**1,340**		(1,951)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		**(188)**		(228)
Add: Cash at the beginning of the year		**1,105**		1,333
Cash at the end of the year		**917**		1,105

Cash and cash equivalents at the end of the year consist of cash on hand and balance with banks as follows:

Details of Cash & Cash Equivalents	₹ in Lacs	
	As at March 31,	
	2021	2020
Balances with banks in current accounts	**907**	1,095
Cash on hand	**9**	10
Cash and cash equivalent as per note no. 12	**917**	1,105

NOTES:

1) The above cash flow statement has been prepared as per the "Indirect method" set out in the Indian Accounting Standard (Ind AS) - 7 Statement of Cash Flows.
2) Figures in bracket indicate cash outflow.
3) Previous year figures have been regrouped and recast wherever necessary to confirm to current year's classification.

As per our report of even date

For Mukesh M. Shah & Co.
Chartered Accountants
Firm Registration Number: 106625W

Suvrat S. Shah
Partner
Membership Number: 102651
Ahmedabad, Dated: June 5, 2021

Dipak Thaker
Company Secretary

For and on behalf of the Board

Chintan N. Parikh
Chairman & Managing Director
(DIN:00155225)

Hiren S. Mahadevia
Group Chief Financial Officer

Ahmedabad, Dated: June 5, 2021