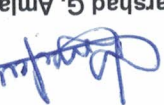


Particulars		31.3.2020	31.3.2019
A. Cash flow from operating activities Net Profit / (Loss) before extraordinary items and tax (88,975) Depreciation and amortisation 4,096 Preliminary Expenses 34,613 Provision for impairment of fixed assets and intangibles - Previous Year Tax Adjustment - Finance costs - Depreciation adjustments due to Companies Act 2013 - (Profit) / Loss on sale of fixed assets - Operating profit / (loss) before working capital changes (86,079) Changes in working capital: Adjustments for (increase) / decrease in operating assets: Inventories - Trade receivables 18,34,879 Short-term loans and advances 126,73,400 Long-term loans and advances - Other current assets - Adjustments for increase / (decrease) in operating liabilities: Trade payables (8,612) Short Term provisions (4,450) Other current liabilities - Short Term borrowings - Changes in Non current assets and liabilities Other non current assets (911) 85,364 51,73,776 910 (610) 51,74,196			
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 - Net increase / (decrease) in working capital borrowings - Finance cost - Interest Income - Net cash flow from / (used in) financing activities (C) (51,88,799) Net increase / (decrease) in Cash and cash equivalents (A+B+C) (14,603) Cash and cash equivalents at the beginning of the year 5,206 Effect of exchange differences on restatement of foreign currency Cash and cash equivalents at the end of the year 4,597 Cash and cash equivalents as per Balance Sheet (Refer Note 14) 5,206			
See accompanying notes forming part of the financial statements			
In terms of our report attached. For, Sonecha & Amlani Chartered Accountants   Name : Harshad G. Amlani Partner Membership No. : 104266 UDIN 21104266AAAAO1642 Place : Jamnagar Date : 22.12.2020			
For and on behalf of the Board of Directors			