LYPSA GEMS & JEWELLERY LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2019 (CONSOLIDATED)

	PARTICULAR	30-Sep-2019 UNAUDITED	
A	**Cash flow from operating activities**		
	Net profit before Tax		158.92
	Adjustments for:		
	Depreciation	17.15	
	Preliminary Expenses w/off	-	
	Capital Reserve	233.09	
	Long Term Capital Loss/ (Gain) of Previous Year	-	
	Prior Period Item	-	
	Provision for reduction in value of investments	-	
	Interest Received	-	
	Dividend Received		
			250.24
	Operating profit before working capital changes		409.16
	Decrease/(Increase) in Current Assets	(2,979.32)	
	Increase in Outstanding Liabilities	2,688.04	
	Increase / (Decrease) in other liabilities		
			(291.28)
	Cash generated from operations		117.88
	Income Tax Paid		-
	Net cash from operating activities		117.88
B	**Cash flow from investing activities:**		
	Interest Received	-	
	Dividend Received	-	
	Sale/(Purchase) of Investment	-	
	Decrease /(Increase) in fixed Assets	-	
	Net cash used in investing activities		-
C	**Cash flow from financing activities**		
	Capital raised during the year	-	
	Increase/(decrease) in Secured Loan Taken	(89.20)	
	Increase/(decrease) in Unsecured Loans	(40.76)	
	Net cash from financing activities		(129.96)
	Net Increase/(Decrease) in cash and cash equivalents		(12.08)
	Cash and cash equivalents (opening balance)	56.72	
	Cash and cash equivalents (closing balance)	44.64	
			(12.08)

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LYPSA GEMS & JEWELLERY LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMEBR, 2019 (STANDALONE)

PARTICULAR	30-Sep-2019	
	UNAUDITED	
A Cash flow from operating activities		
Net profit before Tax		6.64
Adjustments for:		
Depreciation	17.15	
Preliminary Expenses w/off		
Long Term Capital Loss/ (Gain) of Previous Year	-	
Prior Period Item	-	
Provision for reduction in value of investments	-	
Interest Received	-	
Dividend Received		
		17.15
Operating profit before working capital changes		23.79
Decrease/(Increase) in Current Assets	(1,452.38)	
Increase in Outstanding Liabilities	1,557.63	
Increase / (Decrease) in other liabilities	-	
		105.24
Cash generated from operations		129.03
Income Tax Paid		-
Net cash from operating activities		129.03
B Cash flow from investing activities:		
Interest Received	-	
Dividend Received	-	
Sale/(Purchase) of Investment	-	
Decrease/ (Increase) in fixed Assets	-	
Net cash used in investing activities		-
C Cash flow from financing activities		
Capital raised during the year	-	
Increase/(decrease) in Secured Loan Taken	(95.09)	
Increase/(decrease) in Unsecured Loans	(40.73)	
Net cash from financing activities		(135.82)
Net Increase/(Decrease) in cash and cash equivalents		(6.79)
Cash and cash equivalents (opening balance)	51.72	
Cash and cash equivalents (closing balance)	44.93	
		(6.79)

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