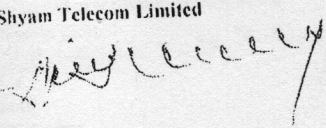


SHYAM TELECOM LIMITED

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

Rs in Lacs

Sr. No.	Particulars	For The Year Ended 31st March, 2021	For The Year Ended 31st March, 2020
I	CASH FLOW FROM OPERATING ACTIVITIES	1.87	(577.00)
	Profit / (Loss) before tax		36.68
	Adjustments for:	24.17	(32.69)
	Depreciation and Amortization expenses	(13.51)	(0.12)
	Interest income	51.65	(7.11)
	Bad debts written off	(154.04)	1.24
	Liabilities written back	0.18	281.97
	Interest and financial charges	0.30	(3.08)
	losses	(0.87)	(3.01)
	Provisions for leave encashment and retirement benefit	(0.12)	-
	Dividend received	(0.09)	(1.65)
	Loss/ (Profit) on sale of Investments	(1.67)	49.92
	Loss/ (Profit) on sale of Assets	(19.16)	-
	Exchange fluctuations	(113.17)	-
	Provisions written back		1.15
	Remeasurement of DBO	0.34	(0.81)
	FMV Loss on Investments	(0.44)	(254.52)
	Other non-cash adjustments	(224.56)	
	Operating profit before working capital changes		
	Movements in working capital :	80.31	(21.00)
	(Increase) / Decrease in trade receivables	12.33	106.86
	(Increase) / Decrease in Inventories	0.93	4.28
	(Increase) / Decrease in loans and advances	73.54	167.67
	(Increase) / Decrease in other current assets	53.89	(0.48)
	(Increase) / Decrease in Other Non-Current Assets	(3.01)	(19.67)
	Increase /(Decrease) in trade payables	(93.63)	246.90
	Increase /(Decrease) in other current liabilities	(2.76)	(3.08)
	Increase /(Decrease) in provisions		
	Increase /(Decrease) in Other Long Term Liabilities	(102.96)	226.96
	Cash Generated From / (used in) operations	48.93	1.98
	Less: Direct taxes paid	(151.89)	(25.59)
	NET CASH FLOW FROM OPERATING ACTIVITIES (A)		
II	CASH FLOW FROM INVESTING ACTIVITIES	-	(11.53)
	Purchase of property, plant & equipments	-	-
	Investments in Mutual Funds	27.88	51.99
	Proceeds from Sale of Investments in Mutual Funds	2.52	2.34
	Proceeds from sale of property, plant & equipments	(13.01)	(12.15)
	Investment in Bank Deposits (having original maturity of more than 3 months)	13.51	32.69
	Interest received	0.12	3.01
	Dividend Received	31.02	66.33
	NET CASH FLOW FROM INVESTING ACTIVITIES (B)		
III	CASH FLOW FROM FINANCING ACTIVITIES	-	(4.68)
	Repayment of borrowings	(0.18)	(1.24)
	Interest paid	(0.18)	(5.92)
	NET CASH FLOW FROM FINANCING ACTIVITIES (C)		
	Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(121.05)	34.82
	Cash and cash equivalents at the beginning of the year	195.18	160.36
	Cash and Cash Equivalents at the end of the year	74.13	195.18
For and on behalf of the Board of Directors of			
Shyam Telecom Limited			
			
Ajay Khanna Director			
Place: New Delhi			
Date: 29th June 2021			