

VIVIANA POWER TECH LIMITED

Unaudited statement of Cash Flow for the Half Year Ended 30th September 2022

| Particulars   | For The Half Year    | For The Year Ended 31st |
|---|----------------------|-------------------------|
|   | Ended 30th Sept 2022 | March 2022              |
|   | Unaudited            | Audited                 |
| <b>A. Cash Flow From Operating Activities</b>                             |                      |                         |
| Net Profit before tax and extraordinary items(as per                      | 191.99               | 378.48                  |
| Adjustments for non Cash/ Non trade items:                                |                      |                         |
| Depreciation & Amortization Expenses                                      | 10.05                | 19.05                   |
| Finance Cost  | 53.26                | 101.71                  |
| Interest received   | -0.05                | -3.63                   |
| Securities Premium Account  | 240.99               |                         |
| <b>Operating profits before Working Capital Changes</b>                   | <b>496.24</b>        | <b>495.61</b>           |
| <b>Adjusted For:</b>  |                      |                         |
| (Increase) / Decrease in trade receivables                                | -268.89              | -85.03                  |
| Increase / (Decrease) in trade payables                                   | -331.86              | -127.66                 |
| (Increase) / Decrease in inventories                                      | -275.83              | 51.35                   |
| Increase / (Decrease) in other current liabilities                        | -6.05                | 123.99                  |
| (Increase) / Decrease in Short Term Loans & Advances                      | -164.36              | 24.59                   |
| (Increase) / Decrease in other current Assets                             | 0.77                 | 2.71                    |
| <b>Cash generated from Operations</b>                                     | <b>-549.99</b>       | <b>485.54</b>           |
| Income Tax (Paid) / Refund  | -100.00              | -39.50                  |
| <b>Net Cash flow from Operating Activities(A)</b>                         | <b>-649.99</b>       | <b>446.04</b>           |
| <b>B. Cash Flow From Investing Activities</b>                             |                      |                         |
| Purchase of tangible assets   | -7.41                | -9.50                   |
| Current Investments / (Purchased) sold                                    | 0.00                 | 24.99                   |
| Interest Received   | 0.05                 | 3.63                    |
| Advances and loans received back  | 135.81               | -315.39                 |
| Other Non current Assets  | 69.23                | -75.74                  |
| <b>Net Cash used in Investing Activities(B)</b>                           | <b>197.68</b>        | <b>-372.01</b>          |
| <b>C. Cash Flow From Financing Activities</b>                             |                      |                         |
| Finance Cost  | -53.26               | -101.71                 |
| Increase in / (Repayment) of Short term Borrowings                        | -62.26               | 76.92                   |
| Increase in / (Repayment) of Long term borrowings                         | 342.53               | -149.91                 |
| Increase/(Decrease) in share capital                                      | 574.00               |                         |
| Provision for Income Tax  | -48.32               |                         |
| <b>Net Cash used in Financing Activities(C)</b>                           | <b>752.69</b>        | <b>-174.70</b>          |
| <b>D. Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b> | <b>300.38</b>        | <b>-100.67</b>          |
| E. Cash & Cash Equivalents at Beginning of period                         | 78.65                | 179.31                  |
| F. Cash & Cash Equivalents at End of period                               | 379.03               | 78.65                   |
| <b>G. Net Increase / (Decrease) in Cash &amp; Cash Equivalents(F-E)</b>   | <b>300.38</b>        | <b>-100.67</b>          |
| <b>H. Difference (F-(D+E))</b>  | <b>0.00</b>          | <b>0.00</b>             |
| <b>Notes:</b>   |                      |                         |
| <b>1 Cash and Cash equivalents comprise of:</b>                           |                      |                         |
| Cash on Hand  | 3.05                 | 5.41                    |
| Balance with Banks  | 380.48               | 83.46                   |
| <b>Cash and Cash equivalents</b>  | <b>383.539</b>       | <b>88.87</b>            |

2 Figures of the previous year have been regrouped / reclassified wherever necessary.

  
Nikesh Choksi  
Managing Director  
DIN : 07020977

  
Richi Choksi  
Whole Time Director  
DIN : 07762121

Place : Vadodara  
Date : 10th November 2022