

ATMA STEELS LIMITED

Cash flow statement for the Period ended 30th September, 2021

(Amount in Rs)

		Period ended 30.09.2021	Year ended 31.03.2021
A	Cash flow from operating activities:	(10,39,804)	(17,98,315)
	Profit before tax		
	Adjustments for :	49,370	1,27,307
	Depreciation and amortisation expense	(4,28,213)	(8,74,001)
	Interest income	-	-
	Provision for doubtful debts	6,50,000	15,00,000
	Provision for Investments	(7,68,647)	(10,45,009)
	Operating profit before working capital changes		
	Adjustments for changes in working capital :		
	(Increase) in trade receivables	(4,25,544)	(6,85,229)
	Movement in other assets	29,305	29,559
	Increase in Provision	-	-
	Increase in Liabilities for Assets Classified as Held for Sale	92,567	(1,02,955)
	Decrease in other liabilities	(10,72,319)	(18,03,634)
	Cash flow from/ (used in) operations	2,68,242	-
	Income taxes paid	(8,04,077)	(18,03,634)
	Net cash flow from/(used in) operating activities		
B	Cash flow from investing activities:		
	Purchase of fixed assets (including capital work-in-progress, capital advances and intangibles under development)	-	-
	Proceeds from sale of fixed assets	-	-
	Purchase of investments	-	-
	Proceeds from sale of investments	-	-
	Net proceeds (to)/from loans and advances	-	-
	Net proceeds (to)/from deposits	-	-
	Dividend received	4,28,213	8,74,001
	Interest received	4,28,213	8,74,001
	Net cash (used in)/flow from investing activities		
C	Cash flow from financing activities:		
	Net (repayment)/proceeds from short-term borrowings	-	-
	Repayment of short-term borrowings	-	-
	Repayment of short-term borrowings	-	-
	Proceeds from long-term borrowings	-	-
	Repayment of long-term borrowings	-	-
	Interest paid	-	-
	Net cash (used in)/flow from financing activities:		
		(3,75,864)	(9,29,633)
D	Net increase in cash and cash equivalents	57,19,510	66,49,143
	Cash and cash equivalents at the beginning of the year (refer note 10)	53,43,646	57,19,510
	Cash and cash equivalents at the end of the year		
	The accompanying notes form an integral part of these financials statements.		

For & on Behalf of the Board
For Atma Steels Limited



Harbhajan Singh
Harbhajan Singh
Managing Director
DIN: 00428647

Place: Ghaziabad
Date: 09.11.2021