

Cash flow statement for the Period ended 30th September, 2022

(Amount in Laacs)

		Period ended 30.09.2022	Year ended 31.03.2022
A	Cash flow from operating activities:		
	Profit before tax	(5.31)	(82.51)
	Adjustments for :		
	Depreciation and amortisation expense	0.08	0.99
	Interest income	(5.50)	(8.29)
	Provision for doubtful debts	-	-
	Provision for Investments	-	9.00
	Operating profit before working capital changes	(10.72)	(80.81)
	Adjustments for changes in working capital :		
	Decrease in trade Payable	-	(60.29)
	Movement in other assets	(468.10)	130.23
	Increase in Provision	0.20	(0.76)
	Increase/Decrease in other liabilities	600.28	0.74
	Cash flow from/ (used in) operations	121.66	(10.89)
	Income taxes paid	(0.15)	(1.29)
	Net cash flow from/(used in) operating activities	121.51	(12.18)
B	Cash flow from investing activities:		
	Purchase of fixed assets (including capital work-in-progress, capital advances and intangibles under development)	(139.60)	-
	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	-	-
	Interest received	5.50	8.29
	Net cash (used in)/flow from investing activities	(134.10)	8.29
C	Cash flow from financing activities:		
	Net cash (used in)/flow from financing activities:	-	-
D	Net increase in cash and cash equivalents	(12.60)	(3.89)
	Cash and cash equivalents at the beginning of the year (refer note 10)	53.30	57.20
	Cash and cash equivalents at the end of the year	40.70	53.30
The accompanying notes form an integral part of these financials statements.			

Date : 10.11.2022
Place : Ghaziabad



For & on behalf of the board
of Atma Steels Limited

Harbhajan Singh
Harbhajan Singh
Managing Director
DIN: 00428647