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## August 13, 2021

To
The General Manager,
BSE Limited
Corporate Relation Department,
PhirozeJeejeebhoy Tower
Dalal Street, Mumbai-400001

**Ref.:** Our submission of Audited Standalone Financial Results for the year ended on 31.03.2021 vides our letter dated 12.08.2021

**Subject:** - Cash Flow Statement for Audited Standalone Financial Results for the Financial Year ended 31.03.2021

Scrip Code-519307 ISIN: INE706A01022

## Dear Sir/Madam,

With reference to above, and in continuation of our letter under reference, we attach herewith the Cash Flow Statement for Audited Standalone Financial Results for the Financial Year ended on 31.03.2021.

Kindly take the same on records.

Thanking You Your Faithfully

Thanking You, Your Faithfully, For Vikas WSP Limited

For VIKAS WSP LIMITED

Company Secretary

Gunjan Kumar Karn Company Secretary cum Compliance officer M.No.-A38298

s         March 31, 2021         March 31, 2021           Cash flow from operating activities         (10,839.11)         1,92           Adjustments for:         3,437.28         3,437.28           Depreciation and amortisation expense         3,437.28         3,437.28           Finance costs (to the extent paid)         7,61         41           Unrealised Foreign Exchange (gain)/loss.         6         6           Provision for Gratuity         (433.00)         21           Change in operating assets and liabilities         0.68         0.68           other non-current financial assets other non-current financial assets (current)         1,16         (5           financial assets (current)         3,040.10         (8,03           - inventories         3,040.10         (8,03           - other gains assailed (urrent)         21         27.78           - ther Bank Balances (Unclaimed Dividend)         1,278         1,29           - other Gains Balances (Unclaimed Dividend)         1,278         1,29			INR in Lacs
Cash flow from operating activities         (10,839,11)         1,92           Prefit/(loss) before income tax         3,437,28         3,437,28           Adjustments for mortisation expenses         3,437,28         3,437,28           Finance costs (to the extent paid)         7,61         41           Unrealised Foreign Exchange (gain)/loss.         -         (6           Provision for Gratity         (433,00)         21           Change in operating assets and liabilities         0,68         0           other non-current financial assets other non-current assets         1,16         (1           financial assets (current)         -         -           - trade receivables         3,040,10         (8,03)           - inventories         3,699,97         2,79           other Gank Balances (Unclaimed Dividend)         40,44           financial liabilities (current)         (2,778,89)         (1,29           - trade payables         (2,778,89)         (1,29           - other financial liabilities         5,430,58         3,12           Short term Borrowings (non cash considered under changes)         (2,477,02)           other current liabilities         5,13         2,27           Short term Borrowings (non cash considered under changes)         18,84			For the year ended
Profit/(loss) before income tax         (10,839.11)         1,92           Adjustments for:         3,437.28         3,437.28           Epercication and amortisation expense         3,437.28         3,43           Finance costs (to the extent paid)         7,61         41           Unrealised Foreign Exchange (gain)/loss.         - (6           Provision for Gratuity         (433.00)         21           Change in operating assets and liabilities         0.68         0.68           other non-current financial assets         0.68         0.68           other non-current assets         1.16         (1           financial assets (current)         - (7         1.16         (1           - trade receivables         3,040.10         (8,03         1.19         (2,78         1.29           other Bank Balances (Unclaimed Dividend)         40.44		March 31, 2021	March 31, 2020
Adjustments for:  Depreciation and amortisation expense Finance costs (to the extent paid) Finance cost (grain)/loss.  Cash and cash equivalents at the beginning of the financial ver cash flow generated from lovesting activities  Depreciation and amortisation expense  3,437,28 3,437,28 3,437,28 3,437,28 3,437,28 3,437,28 3,437,28 3,437,28 3,437,28 3,437,28 3,437,28 3,437,28 3,437,38		(10.920.11)	1,920.38
Depreciation and amortisation expense   3,437.28   3,43     Finance costs (to the extent paid)   7,61   41     Unrealised Foreign Exchange (gain)/loss.   - (0,20     Provision for Gratuity   (433.00)   21     Change in operating assets and liabilities other non-current financial assets   0,68     Other non-current sizes   0,68     Change in operating assets and liabilities other non-current sizes   1,16   (1,16     Change in operating assets and liabilities     Change in operating assets   1,16   (1,16     Change in operating assets and liabilities     Change in operating assets   1,16   (1,16     Change in operating assets   1,16   (1,16     Change in operating assets   1,16   (1,16     Change in operating assets   3,040.10   (8,03     Line turrent assets   3,040.10   (8,03     Line tu		(10,633.11)	1,920.36
Finance costs (to the extent paid)  Unrealised Foreign Exchange (gain)/loss.  The provision for Grautity  Change in operating assets and liabilities  other non-current financial assets  other non-current assets  there is a special		פר דכו כ	3,435.45
Unrealised Foreign Exchange (gain)/loss. Provision for Gratuity Change in operating assets and liabilities other non-current financial assets other non-current financial assets other non-current sasets  1.16 City financial assets (current) - trade receivables - inventories - invent		그는 그림을 잃었다. 그는 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그	416.27
Provision for Gratuity         (433.00)         21           Change in operating assets and liabilities         0.68         0.68           other non-current financial assets         0.68         1.16         (0           financial assets (current)         3,040.10         (8,03           - inventories         3,699.97         2,79           other current assets         234.87         (21           other Bank Balances (Unclaimed Dividend)         40.44         40.44           financial liabilities (current)         (2,778.89)         (1,29           - other financial liabilities         5,430.58         3,12           - other financial liabilities         5,430.58         3,12           Short term Borrowings (non cash considered under changes)         (2,427.02)           other current liabilities         87.17         22           employee benefit obligations         516.98         (11           Cash generated from operations         18.84         2,47           Direct taxes paid         18.84         2,47           Net cash flow (used in) /generated from operating activities         18.84         2,47           Cash flows from investing activities         18.84         2,47           Cash flows from financing activities         (30.77)		7.01	(0.08)
Change in operating assets and liabilities other non-current financial assets (arrent)         0.68 (b)           other non-current financial assets (current)         3,040.10 (8,03)           - trade receivables         3,040.10 (8,03)           - inventories         3,699.97 (2.79)           other current assets         234.87 (21)           other Bank Balances (Unclaimed Dividend)         40.44           financial liabilities (current)         (2,778.89) (1,29)           - trade payables         (2,778.89) (1,29)           - other financial liabilities         5,430.58 (3.12)           Short term Borrowings (non cash considered under changes)         (2,427.02)           other current liabilities         87.17 (22)           employee benefit obligations         516.98 (11)           Cash generated from operations         18.84 (2,47)           Direct taxes paid         24.27           Net cash flow (used in) /generated from operating activities         18.84 (2,47)           Cash flows from investing activities         (30.77) (4)           Payments for property, plant and equipment/ Intangible assets/capital work-ingreges         (30.77) (4)           Net cash generated from investing activities         (30.77) (4)           Cash flows from financing activities         (7.61) (2,38)           Net cash generated from/ (used in) finan		(422.00)	214.70
other non-current financial assets other non-current assets         0.68 (1.6) (1.		(433.00)	214.70
ther non-current assets  financial assets (current)  - trade receivables - inventories	HERON 프로마이트 (CONTROLLED CONTROLLED CONTROLLED CONTROLLED CONTROLLED CONTROLLED CONTROLLED CONTROLLED CONTROLLED CONTROL	100	
Financial assets (current)   - trade receivables   3,040.10   (8,03   1,000			
- trade receivables 3,040.10 (8,03 inventories 3,069.97 2,79 other current assets 234.87 (21 other Bank Balances (Unclaimed Dividend) 40.44  financial liabilities (current) (2,778.89) (1,29 other flanncial liabilities (current) (2,778.89) (1,29 other flanncial liabilities (current) (2,477.02) (2,427.02) other current liabilities (2,477.02) ot	other non-current assets	1.16	(1.00)
- inventories   3,699.97   2,79     other current assets   234.87   (21)     other Bank Balances (Unclaimed Dividend)   40.44     financial liabilities (current)	financial assets (current)		
other current assets other Bank Balances (Unclaimed Dividend) 40.44  financial liabilities (current) - trade payables (2,778.89) (1,29 - other financial liabilities (5,430.58 3,12 Short term Borrowings (non cash considered under changes) (2,427.02) other current liabilities 87.17 22 employee benefit obligations 516.98 (1,10  Cash generated from operations 18.84 2,471  Direct taxes paid  Net cash flow (used in) /generated from operating activities 18.84 2,471  Cash flows from investing activities (30.77) (4  Cash flows from investing activities (30.77) (4  Cash flows from financing activities (30.77) (4  Cash flows from financing activities (7.61) (41)  Repayment of short-term borrowings (7.61) (2,38)  Cash and cash equivalents at the beginning of the financial year 106.20 5  Net (decrease)/ increase in cash and cash equivalents (19.54) 40  Cash and cash equivalents at end of the year 10.50 and cash equivalents at end of the year	- trade receivables	3,040.10	(8,035.66)
ther Bank Balances (Unclaimed Dividend)  financial liabilities (current) - trade payables (2,778.89) (1,29 - other financial liabilities 5,430.58 3,12 Short term Borrowings (non cash considered under changes) (2,427.02) other current liabilities 8,7430.58 3,12 employee benefit obligations 187.17 22 employee benefit obligations 516.98 (1,10)  Cash generated from operations 18.84 2,471  Direct taxes paid  Net cash flow (used in) /generated from operating activities 18.84 2,471  Cash flows from investing activities 29 ayments for property, plant and equipment/ Intangible assets/capital work-in-progress (30.77) (4)  Cash flows from financing activities (30.77) (4)  Cash flows from financing activities (7.61) (4)  Cash flow generated from (used in) financing activities (7.61) (2,38)  Cash and cash equivalents at the beginning of the financial year (7.61) (4)  Cash and cash equivalents at the beginning of the financial year (7.61) (4)  Cash and cash equivalents at end of the year (7.62) (4)	- Inventories	3,699.97	2,796.61
financial liabilities (current)  - trade payables - other financial liabilities - trade payables - other financial liabilities - Statos Sa 3,12 Short term Borrowings (non cash considered under changes) - other current liabilities - Statos Sa 3,12 Short term Borrowings (non cash considered under changes) - Other current liabilities - Statos Sa 3,17 - 22 - employee benefit obligations - Statos Sa 3,17 - 22 - employee benefit obligations - Statos Sa 3,17 - 22 - employee benefit obligations - Statos Sa 3,17 - 22 - employee benefit obligations - Statos Sa 3,17 - 22 - employee benefit obligations - Statos Sa 3,17 - 22 - employee benefit obligations - Statos Sa 3,17 - 22 - employee benefit obligations - Statos Sa 3,17 - 22 - employee benefit obligations - Statos Sa 3,17 - 22 - employee benefit obligations - Statos Sa 3,17 - 22 - employee benefit obligations - Statos Sa 3,17 - 22 - employee benefit obligations - Statos Sa 3,17 - 22 - employee benefit obligations - Statos Sa 5,30,58 - Statos Sa 3,12 - Statos Sa 5,30,58	other current assets	234.87	(213.16)
1,29		40.44	
1,29	financial liabilities (current)		
- other financial liabilities 5,430.58 3,12 Short term Borrowings (non cash considered under changes) (2,427.02) other current liabilities 87.17 22 employee benefit obligations 516.98 (110 Cash generated from operations 18.84 2,470 Direct taxes paid  Net cash flow (used in) / generated from operating activities 18.84 2,470 Cash flows from investing activities Payments for property, plant and equipment/ intangible assets/capital work-in-progress (30.77) (4) Payments for property, plant and equipment for minvesting activities (30.77) (4) Cash flows from financing activities (7.61) (41) Cash flows from financing activities (7.61) (42) Cash flow generated from vincesting activities (7.61) (2.38) Net cash flow generated from / (used in) financing activities (7.61) (2.38) Cash and cash equivalents at the beginning of the financial year 106.20 5 Net (decrease) / increase in cash and cash equivalents (19.54) 40 Cash and cash equivalents at end of the year 86.67 10		12 770 00)	(1,294.90)
Short term Borrowings (non cash considered under changes) (2,427.02) other current liabilities 87.17 22 employee benefit obligations 516.98 (116 516.9			3,121.25
other current liabilities 87.17 22 employee benefit obligations 516.98 (110 51			3,121.23
employee benefit obligations 516.98 (116  Cash generated from operations 18.84 2,476  Direct taxes paid 18.84 2,476  Net cash flow (used in) /generated from operating activities 18.84 2,476  Cash flows from investing activities (30.77) (47)  Payments for property, plant and equipment/ Intangible assets/capital work-in-progress (30.77) (47)  Cash generated from investing activities (30.77) (47)  Cash flows from financing activities (7.61) (41)  Repayment of short-term borrowings (7.61) (2.38)  Cash and cash equivalents at the beginning of the financial year (7.61) (2.38)  Cash and cash equivalents at end of the year 86.67 100			227.66
Cash generated from operations  Direct taxes paid  Net cash flow (used in) /generated from operating activities  Repayments for property, plant and equipment/ Intangible assets/capital work-in-progress  Net cash generated from investing activities  Cash flows from financing activities  (30.77)  (4)  Cash flows from financing activities  Finance cost paid  Repayment of short-term borrowings  Net cash flow generated from/ (used in) financing activities  Cash and cash equivalents at the beginning of the financial year  Net (decrease)/ increase in cash and cash equivalents  Cash and cash equivalents at end of the year  Repayment of the year  Repayment of short-term borrowings  Cash and cash equivalents at end of the year  Repayment of short-term borrowings  Cash and cash equivalents at the beginning of the financial year  Net (decrease)/ increase in cash and cash equivalents  Repayment of the year  Repayment of short-term borrowings  (7.61)  (2.38)  Cash and cash equivalents at end of the year  Repayment of short-term borrowings  (19.54)  Authorized taxes and cash equivalents  Repayment of short-term borrowings  (19.54)  Repayment of short-term borrowings  (2.38)			227.66
Direct taxes paid  Net cash flow (used in) /generated from operating activities  Payments for property, plant and equipment/ Intangible assets/capital work-in-progress Net cash generated from investing activities  Cash flows from financing activities  Cash flows from financing activities  Cash flows from financing activities  Finance cost paid Repayment of short-term borrowings - (1,96-Net cash flow generated from/ (used in) financing activities  Cash and cash equivalents at the beginning of the financial year  Net (decrease)/ increase in cash and cash equivalents  Cash and cash equivalents at end of the year  86.67  101	employee benefit obligations	515.98	(110.61)
Net cash flow (used in) /generated from operating activities  Payments for property, plant and equipment/ Intangible assets/capital work-in- progress Net cash generated from investing activities  Cash flows from financing activities  Cash flows from financing activities  Cash flows from financing activities  Finance cost paid  Repayment of short-term borrowings  - (1,96- Net cash flow generated from/ (used in) financing activities  Cash and cash equivalents at the beginning of the financial year  Net (decrease)/ increase in cash and cash equivalents  Cash and cash equivalents at end of the year  86.67  101	Cash generated from operations	18.84	2,476.88
Cash flows from investing activities Payments for property, plant and equipment/ Intangible assets/capital work-in-progress Net cash generated from investing activities  Cash flows from financing activities Finance cost paid Repayment of short-term borrowings Repayment of short-term borrowings Recash flow generated from/ (used in) financing activities  Cash and cash equivalents at the beginning of the financial year Net (decrease)/ increase in cash and cash equivalents  Cash and cash equivalents at end of the year  Recash and cash equivalents at end of the year  Recash and cash equivalents at end of the year  Recash and cash equivalents at end of the year	Direct taxes paid		
Payments for property, plant and equipment/ Intangible assets/capital work-in- progress  Net cash generated from investing activities  Cash flows from financing activities  Cash flows from financing activities  Finance cost paid  Repayment of short-term borrowings  - (1,96 Net cash flow generated from/ (used in) financing activities  Cash and cash equivalents at the beginning of the financial year  Net (decrease)/ increase in cash and cash equivalents  Cash and cash equivalents at end of the year  86.67  101	Net cash flow (used in) /generated from operating activities	18.84	2,476.88
Payments for property, plant and equipment/ Intangible assets/capital work-in- progress  Net cash generated from investing activities  Cash flows from financing activities  Cash flows from financing activities  Finance cost paid  Repayment of short-term borrowings  - (1,96 Net cash flow generated from/ (used in) financing activities  Cash and cash equivalents at the beginning of the financial year  Net (decrease)/ increase in cash and cash equivalents  Cash and cash equivalents at end of the year  86.67  101	Cash flows from investing activities		
progress  Net cash generated from investing activities  Cash flows from financing activities  Finance cost paid  Repayment of short-term borrowings  Net cash flow generated from/ (used in) financing activities  Cash and cash equivalents at the beginning of the financial year  Net (decrease)/ increase in cash and cash equivalents  Cash and cash equivalents at end of the year  Repayment of short-term borrowings  (7.61)  (42)  (7.61)  (43)  (7.61)  (43)  (7.61)  (43)  (7.61)  (2,38)  Cash and cash equivalents at the beginning of the financial year  Net (decrease)/ increase in cash and cash equivalents  Repayment of short-term borrowings  (7.61)  (2,38)  Cash and cash equivalents at the beginning of the financial year  Net (decrease)/ increase in cash and cash equivalents			(47.05)
Net cash generated from investing activities  Cash flows from financing activities  Finance cost paid  Repayment of short-term borrowings  1,96  Net cash flow generated from/ (used in) financing activities  Cash and cash equivalents at the beginning of the financial year  Net (decrease)/ increase in cash and cash equivalents  Cash and cash equivalents at end of the year  Repayment of short-term borrowings  1,96		(30.77)	(47.05)
Finance cost paid (7.61) (41)  Repayment of short-term borrowings - (1.96)  Net cash flow generated from/ (used in) financing activities (7.61) (2.38)  Cash and cash equivalents at the beginning of the financial year 106.20 S  Net (decrease)/ increase in cash and cash equivalents (19.54) 49  Cash and cash equivalents at end of the year 86.67 100	······································	(30.77)	(47.05)
Finance cost paid (7.61) (41)  Repayment of short-term borrowings - (1.96)  Net cash flow generated from/ (used in) financing activities (7.61) (2.38)  Cash and cash equivalents at the beginning of the financial year 106.20 S  Net (decrease)/ increase in cash and cash equivalents (19.54) 49  Cash and cash equivalents at end of the year 86.67 100	Cach flows from financing activities		
Repayment of short-term borrowings - (1,96 Net cash flow generated from/ (used in) financing activities (7.61) (2,38)  Cash and cash equivalents at the beginning of the financial year 106.20 S Net (decrease)/ increase in cash and cash equivalents (19.54) 4  Cash and cash equivalents at end of the year 86.67 10		(7.61)	(416.27)
Net cash flow generated from/ (used in) financing activities (7.61) (2,38)  Cash and cash equivalents at the beginning of the financial year 106.20 5  Net (decrease)/ increase in cash and cash equivalents (19.54) 4  Cash and cash equivalents at end of the year 86.67 10			(1,964.35)
Cash and cash equivalents at the beginning of the financial year 106.20 S Net (decrease)/ increase in cash and cash equivalents (19.54) 4  Cash and cash equivalents at end of the year 86.67 10		(7.61)	(2,380.62)
Net (decrease)/ increase in cash and cash equivalents (19.54) 4:  Cash and cash equivalents at end of the year 86.67 10	ives cash now generated from (used in) mancing activities	(7.01)	(2,500,02)
Net (decrease)/ increase in cash and cash equivalents (19.54) 49  Cash and cash equivalents at end of the year 86.67 10	Cash and cash equivalents at the beginning of the financial year	106.20	56.99
Cash and cash equivalents at end of the year 86.67 10		(19.54) -	49.22
	· · · · · · · · · · · · · · · · · · ·		
Cash and cash equivalents include	Cash and cash equivalents at end of the year	86.67	106.20
	Cash and cash equivalents include		
Balances with banks:			
In current accounts 2.64 1	In current accounts	2.64	16.23
			89.95
			106.18

Note - The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7. ' Statement of Cash Flows'.

in Ind AS 7, 'Statement of Cash Flows'.
The accompanying notes are an integral part of the financial statements



