



Classic Leasing & Finance Ltd.

CLASSIC LEASING & FINANCE LTD.

L65921WB1984PLC037347

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

PARTICULARS	Amount Rs. in Lakhs	
	31st March, 2021	31st March, 2020
A Cash Flow from operating activities		
Net Profit before Extra Ordinary items and tax	0.07	2.70
<u>Adjustment for :</u>		
Depreciation and Amortisation Expense	1.90	0.02
Exceptional Items	-	(1.50)
<u>Operating Profit/(Loss) before working capital changes</u>	1.98	1.22
<u>Adjustment for :</u>		
Inventories	0.71	-
Trade & Other Receivables	(3.38)	(1.23)
Short term Loans & Advances	(74.11)	91.14
Trade Payables & Current Liabilities	(32.32)	13.64
Cash generated from operating activities before Tax	(107.13)	104.77
Taxes paid	0.31	13.76
Net Cash generated from operating activities	(107.44)	91.01
B Cash Flow from investing activities		
Purchase of Intangible Assets	-	-
Investment in Shares & Mutual Fund	99.19	(4.60)
Investment in Property	-	-
Net cash used for investing activities	99.19	(4.60)
C Cash Flow from financing activities		
Proceeds from long term borrowings	30.20	(84.00)
Proceeds from short term borrowings	(0.09)	(2.00)
Long term Loans and Advances	-	0.22
Finance and Treasury Charges Paid	-	-
Net cash generated from financing activities	30.11	(85.78)
Net increase/(decrease) in cash or cash equivalents	21.86	0.64
Cash and cash equivalents at beginning of the year	0.91	0.27
Cash and cash equivalents at end of the year	22.77	0.91



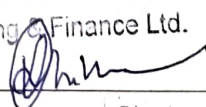
CIN : L65921WB1984PLC037347,

Regd. Office : 16A, Everest House, 46C, Jawaharlal, Nehru Road, Kolkata - 700071, Phone : 033-2288 3104,
Fax : 033-2288-3105, www.classicleasing.net, E-classicleasingnfinance@gmail.com



ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone and Consolidated separately) Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2021
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total income	16,99,336	16,99,336
	2.	Total Expenditure	16,91,898	16,91,898
	3.	Net Profit/(Loss)	22606	22606
	4.	Earnings Per Share	0.01	0.01
	5.	Total Assets	98341076	98341076
	6.	Total Liabilities	98341076	98341076
	7.	Net Worth	3000200	3000200
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II. Audit Qualification (each audit qualification separately):				
a. Details of Audit Qualification:				
b. Type of Audit Qualification : Qualified Opinion				
c. Frequency of qualification : Repetitive 2 years				
d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: NA				
e. For Audit Qualification(s) where the impact is not quantified by the auditor:				
(i) Management's estimation on the impact of audit qualification : Not ascertained				
(ii) If management is unable to estimate the impact, reasons for the same : Qualification made by auditors in their report are self explanatory and since proceedings are still going on and its impact thereof is being assessed and will be accounted for in the books of accounts at appropriate time.				
(iii) Auditors' Comments on (i) or (ii) above : Ok				
III. Signatories:				
Managing Director			 Classic Leasing & Finance Ltd. Director	
Place : Kolkata				
Date : 28.06.2021				

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