HUBTOWN BUS TERMINAL (MEHSANA) PRIVATE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2019

Particulars	31st March,2019 ₹	31st March,2018 ₹
I. CASH FLOWS ARISING FROM OPERATING ACTIVITIES		
Net profit/(loss) before taxation as per Statement of Profit and Loss	**(14,322,837)**	**(5,629,222)**
Add / (Less) :		
Finance costs	4,201,729	8,215,003
Depreciation and amortisation	18,518	3,517
Interest income	(499,358)	(1,941,156)
Excess/Short provision for expenses	(22,132,815)	(19,300,000)
Remeseaurement of the net defined benefit liabiliy / asset	14,787	14,787
	(18,397,140)	**(13,007,849)**
Operating profit before working capital changes	**(32,719,977)**	**(18,637,071)**
Add / (Less) :		
(Increase)/Decrease in Inventories	99,416,532	8,498,358
(Increase)/Decrease in Trade Receivables and other receivables	(63,911,829)	45,866,606
Increase/(Decrease) in Trade and other payables	70,939,908	3,974,042
Direct taxes paid	12,188	(112,397)
	106,456,799	**58,226,609**
Net cash flow from operating activities	**73,736,822**	**39,589,538**
II. CASH FLOWS ARISING FROM INVESTING ACTIVITIES		
Inflow / (Outflow) on account of :		
Interest income received	499,358	1,941,156
Decrease in CWIP	-	2,120,092
Purchase of Office Equipments	(267,100)	-
Net cash flow from investing activities	**232,258**	**4,061,248**
III. CASH FLOWS ARISING FROM FINANCING ACTIVITIES		
Inflow / (Outflow) on account of :		
Repayment of Borrowing	(68,730,759)	(49,436,352)
Finance costs paid	(4,201,729)	(8,215,003)
Net cash flow from financing activities	**(72,932,487)**	**(57,651,355)**
Net increase in cash and cash equivalents (I + II + III)	**1,036,593**	**(14,000,569)**
Add: Balance at the beginning of the year	**925,188**	**14,925,757**
Cash and cash equivalents at the end of the year	**1,961,781**	**925,188**
Components of cash and cash equivalents (Refer Note 9)		
Cash on hand	88,398	16,966
Balances with banks		
- in Current accounts	1,674,294	108,678
- in Escrow accounts	199,089	799,544
	1,961,781	**925,188**

The accompanying notes are an integral part of the financial statements

Note:

The Cash Flow Statement has been prepared under indirect method as set out in Indian Accounting Standard (Ind AS- 7) statement of cash flows.

As per our attached report of even date

For Sanket R Shah & Associates
Chartered Accountants
Firm Registration No. 135703W

SANKET R SHAH & ASSOCIATES M. No. 152369 Chartered Accountants

Sanket Shah
Proprietor
Membership No.: 152369

Mumbai
Date: 22nd May, 2019

For and on Behalf of the Board of Directors

Jitendra Radia
Director
DIN:08097753

HUBTOWN BUS TERMINAL (MEHSANA) PVT. LTD. MEHSANA

Rajesh Bagal
Director
DIN:03137827

Mumbai
Date: 22nd May, 2019