

Cash Flow Statement for the year ended on March 31, 2016

Particulars		2015-16 Amount (₹)	2014-15 Amount (₹)
A) CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit / Loss Before Tax & Extra Ordinary Items:		92,787,271	41,525,945
Adjustments For:			
Depreciation & Amortisation Expense		6,841,094	7,441,469
Finance Cost		119,094,340	101,993,306
Interest Income		(2,335)	(201,396)
Profit on Sale of Fixed Assets		(12,285)	-
Operating Profit Before Working Capital Changes	i.	218,708,085	150,759,324
Adjustments For:			
Trade Receivables and Short-Term Loans and Advances		(113,173,896)	(115,091,659)
Inventories		100,861,000	(315,742,000)
Other Current Assets			(326,670)
Trade Payables, Other Current Liabilities and Short Term Provisions		(336,896,212)	235,359,512
Other Non-current Assets		1,301,237	(1,782,074)
Cash Generated From Operations	ii.	(347,907,871)	(197,582,891)
Income Tax Paid	i+ii	(129,199,786)	(46,823,567)
		36,700,753	17,158,106
B) CASH FLOW FROM INVESTING ACTIVITIES			
Addition to Fixed Assets		(3,395,186)	(8,020,140)
Purchase of Investments		(100,000)	-
Sale Proceeds of Fixed Assets		450,000	-
Interest Income		2,335	201,396
Net Cash From Investing Activities	(B)	(3,042,851)	(7,818,744)
C) CASH FLOW FINANCING ACTIVITIES			
Proceeds from Issue of Shares		5,000,000	-
Share Premium		138,750,000	-
Increase / (Decrease) in Long term Borrowings		2,135,108	(304,954,272)
Increase / (Decrease) in Short-term Borrowings		136,762,289	456,050,881
Finance Cost		(119,094,340)	(101,993,306)
Net Cash From Financing Activities	(C)	163,553,057	49,103,303
Increase in Cash and Cash Equivalents	(D)	(5,390,332)	(22,697,115)
Cash and Cash Equivalents at the Beginning of the Year	(E)	8,453,112	31,150,227
Cash and Cash Equivalents at the End of the Year (D) + (E)		3,062,781	8,453,112
Components of Cash and Cash Equivalents:			
Cash on Hand		834,776	2,793,225
Other Bank Balances		2,228,005	5,659,887
		3,062,781	8,453,112

Notes:

- 1) The cash flow statement has been prepared in accordance with the requirement of Companies Act 2013.
- 2) The above Cash Flow Statement has been prepared in accordance with the 'Indirect Method' as set out in the Accounting Standard 3 on 'Cash Flow Statements' issued by the Institute of Chartered Accountants of India.
- 3) Figures in brackets indicate Cash Outflow
- 4) The previous year's figures have been recast/restated, wherever necessary to confirm to the current period's presentation.

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

Mukund Bakshi
Partner
M. No.: 041392
Place: Vadodara
Date: 05.09.2016



For & on behalf of the Board
Darshanam Litespace Private Limited

Deep Agrawal
Director
DIN: 01802405
Place: Vadodara
Date: 05.09.2016

Amit Agrawal
Director
DIN: 01779173

DARSHANAM LIFE SPACE PRIVATE LIMITED
Cash Flow Statement for the year ended on March 31, 2016

Particulars	2016-17 Amount (₹)	2015-16 Amount (₹)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / Loss Before Tax & Extra Ordinary Items:	97,176,560	92,850,040
Adjustments For:		
Depreciation & Amortisation Expense	5,144,105	6,841,094
Finance Cost	140,007,446	119,094,340
Interest Income	(354,205)	(2,335)
Profit on Sale of Fixed Assets	-	(12,285)
Prior Period Expense (Extra Ordinary Item)	(115,134)	(62,769)
Operating Profit Before Working Capital Changes	241,858,773	218,708,085
Adjustments For:		
Trade Receivables and Short-Term Loans and Advances	84,178,354	(111,641,628)
Inventories	(296,332,384)	100,861,000
Trade Payables, Other Current Liabilities and Short Term Provisions	(116,721,771)	(338,420,096)
Increase / (Decrease) in Long-term Loans & Advances	-	(1,532,268)
Other Long Term Liabilities and Long Term Provisions	3,401,849	1,523,884
Other Non-current Assets	(1,808,456)	1,301,237
Cash Generated From Operations	(327,282,409)	(347,907,871)
Income Tax Paid	(85,423,636)	(129,199,786)
	53,156,982	36,700,753
B) CASH FLOW FROM INVESTING ACTIVITIES		
Addition to Fixed Assets	(730,067)	(3,395,186)
Purchase of Investments	(225,000)	(100,000)
Sale Proceeds of Fixed Assets	-	450,001
Interest Income	354,205	2,335
Net Cash From Investing Activities	(600,862)	(3,042,850)
C) CASH FLOW FINANCING ACTIVITIES		
Proceeds from Issue of Shares	-	5,000,000
Share Premium	-	138,750,000
Increase / (Decrease) in Long term Borrowings	(4,594,574)	2,135,108
Increase / (Decrease) in Short-term Borrowings	288,908,861	136,762,289
Finance Cost	(140,007,446)	(119,094,340)
Net Cash From Financing Activities	144,306,842	163,553,057
Increase in Cash and Cash Equivalents	5,125,361	(5,390,331)
Cash and Cash Equivalents at the Beginning of the Year	3,062,781	8,453,112
Cash and Cash Equivalents at the End of the Year (D) + (E)	8,188,143	3,062,781
Components of Cash and Cash Equivalents:		
Cash on Hand	1,048,677	834,776
Other Bank Balances	7,139,465	2,228,005
	8,188,143	3,062,781

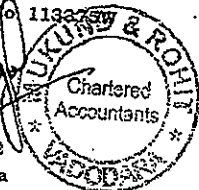
Notes:

- 1) The cash flow statement has been prepared in accordance with the requirement of Companies Act
- 2) The above Cash Flow Statement has been prepared in accordance with the 'Indirect Method' as set
- 3) Figures in brackets indicate Cash Outflow
- 4) The previous year's figures have been recast/restated, wherever necessary to confirm to the

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

Vinay Sehgal
Partner
M. No.: 109802
Place: Vadodara
Date: 17.07.2017



For & on behalf of the Board
Darshanam Lifespace Private Limited

Deep Agrawal
Director
DIN: 01802405
Place: Vadodara
Date: 17.07.2017

Amit Agrawal
Director
DIN: 01779173