SHRENO LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st MARCH, 2018

(₹ in Lacs)

	Particulars	For the Year Ended 31st March, 2018	For the Year Ended 31st March, 2017
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net Profit before tax	**4,023.60**	4,815.09
	Add:		
	Depreciation	**647.94**	858.41
	Interest charged	**748.05**	391.88
	(Gain) / Loss on sale of Property, Plant and Equipments	**(86.45)**	(2,476.75)
	Other Non cash Items	**8.78**	-
	Less:		
	Interest Income	**(30.74)**	(133.83)
	Dividend Income	**(932.17)**	(816.23)
	Operating Profit before change in Working Capital	**4,379.02**	2,638.57
	Working Capital changes:		
	Add / (Less):		
	(Increase) / Decrease in Inventories	**1,629.00**	2,262.97
	(Increase) / Decrease in Trade Receivables	**(1,936.42)**	(1,018.66)
	(Increase) / Decrease in Other Non Current Financial Asset	**2.45**	37.22
	(Increase) / Decrease in Non Current Asset	**-**	(65.66)
	(Increase) / Decrease in Other Current Financial Asset	**6.72**	(14.64)
	(Increase) / Decrease in Other Current Asset	**(395.00)**	132.35
	Increase / (Decrease) in Trade Payables	**-**	(835.50)
	Increase / (Decrease) in Other Non Current Financial Liabilities	**1,418.10**	322.20
	Increase / (Decrease) in Other Current Financial Liabilities	**(38.13)**	(39.18)
	Increase / (Decrease) in Other Current Liabilities	**(1,305.12)**	1,708.23
	Increase / (Decrease) in Current Provisions	**59.04**	74.91
	Increase / (Decrease) in Non-Current Provisions	**0.50**	22.99
	Cash generated from Operations	**3,820.16**	5,225.80
	Add / (Less):		
	Direct taxes paid (Net of refunds)	**(720.36)**	(649.05)
	Net Cash inflow from Operating Activities (A)	**3,099.80**	4,576.75
B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Add:		
	Proceeds from sale of PPE	**100.33**	3,256.62
	Interest received	**30.74**	133.83
	Dividend received	**932.17**	816.23
	Less:		
	Purchase of Tangible Assets / Increase in Capital WIP	**110.25**	35.13
	Purchase of Investments (Net)	**2,644.79**	13,940.42
	Net Cash inflow from Investing Activities (B)	**(1,691.80)**	(9,768.88)

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st MARCH, 2018

(₹ in Lacs)

	Particulars	For the Year Ended 31st March, 2018	For the Year Ended 31st March, 2017
C	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	Add:		
	Proceeds from Long-Term Liabilities		
	Proceeds from Current borrowings	**17,459.40**	13,673.63
	Proceeds from Non-Current borrowings	**1,000.00**	4,000.00
	Less:		
	Repayment of Current borrowings	**14,279.90**	8,049.63
	Repayment of Non-Current borrowings	**3,333.33**	3,953.62
	Payment made to Optionally Convertible Preference Share holders	**686.86**	-
	Dividends paid (including distribution tax)	**583.32**	40.92
	Interest and other Finance Costs	**748.05**	391.88
	Net Cash inflow from Financing Activities (C)	**(1,172.06)**	5,237.59
I	**Net (decrease)/increase in Cash and Cash Equivalents (A+B+C)**	**235.94**	45.46
II	**Add: Cash and Cash Equivalents at the beginning of the period**	**294.01**	247.69
	Other Bank Balances	**14.69**	15.54
		308.70	263.24
III.	**Cash and Cash Equivalents at the end of the period**	**528.45**	294.01
	Other Bank Balances	**16.18**	14.69
		544.63	308.70

Notes

1 The above cash flow statement has been prepared under the indirect method as set out in the Ind AS 7 ‘Statement of Cash Flow’.

2 Previous period figures have been regrouped / rearranged wherever necessary.

As per our Report of even date attached
For K. M. Swadia & Co.
Chartered Accountants
F R N No 110740W

Pravin Panchiwala
Partner
Membership No. 127406

Vadodara: 18th May, 2018

For and on behalf of the Board

Chirayu Amin
Chairman
(Din: 00242549)

Malika Amin
Director
(Din : 00242613)

Yera Amin
Director
(Din : 00245648)

C R Mukherjee
Director
(Din No 00439613)

Mayur Jadeja
Director
(Din No 00799518)

Manisha Kathed
Company Secretary

Shaunak Amin
Managing Director
(Din No 00245523)

Nitin Bhave
Whole- time Director
(Din: 00516421)

Vadodara: 18th May, 2018