

DRA Shivdhara Busport Private Limited
CIN:U45309GJ2017PTC096791
Cash Flow Statement for the ended March 31, 2019

Particulars	(Amount in Rs.)	
	Year ended 31-Mar-19	Year ended 31-Mar-18
A Cash flow from Operating Activities		
(Loss) Before Tax	(7 19 904)	(51 633)
Adjustments for:		
Depreciation	1 41 062	27 541
Operating Profit before Working Capital Changes	(5 78 842)	(24 092)
Movements in Working Capital		
(Increase) in Inventories	(4 64 82 522)	(2 58 70 469)
(Increase)/Decrease in Other Current Assets	(1 47 60 470)	(10 47 172)
(Increase)/Decrease in Other Non-Current Financial Assets	(3 00 000)	-
Increase in Trade Payable	77 01 499	23 05 866
Increase/(Decrease) in Current Liabilities and Provisions	(47 586)	1 30 086
Net Cash used for Operating Activities	(A) (5 44 67 921)	(2 45 05 781)
B Cash Flow from Investing Activities		
Acquisition of Property, Plant & Equipment	(14 17 024)	(2 86 660)
Net Cash used in Investing Activities	(B) (14 17 024)	(2 86 660)
C Cash Flow from Financing Activities		
Proceeds from Issuance of Shares	1 50 000	7 47 500
Proceeds from Subordinated Debt	2 00 00 000	2 00 00 000
Proceeds from Long term borrowings (Net)	3 45 99 048	55 08 300
Net Cash from Financing Activities	(C) 5 47 49 048	2 62 55 800
Net Increase in Cash & Cash Equivalent (A + B + C)	(11 35 897)	14 63 359
Cash & Cash Equivalents at beginning of the period	14 63 359	-
Cash & Cash Equivalents as at end of the year	3 27 462	14 63 359

Note:

- The cash flow statement has been prepared under indirect method as per Ind AS -7 "Cash Flow Statement" notified under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- Cash and Cash Equivalents includes cash in hand and balances with banks in current accounts.

As per our report of even date

For Manubhai & Shah LLP
Chartered Accountants
ICAI Firm Reg/No.-106041W/W100136

J. D. Shah
Partner
Membership No. 100116
UDIN: 19100116AAAAEE3055
Place: Ahmedabad
Date : August 26, 2019



For & on Behalf of Board of Directors
DRA Shivdhara Busport Private Limited

Hardik D. Agrawal
Managing Director
DIN - 07412813

Place: Ahmedabad
Date : August 26, 2019

Dineshchandra R. Agrawal
Director
DIN - 00359519

Place: Ahmedabad
Date : August 26, 2019