UNIQUE INFRASPACE PRIVATE LIMITED

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

[Amount in ₹]

Particulars		For the year ended 31/03/2016	For the year ended 31/03/2015
A. Cash flow from operating activities			
Profit/(Loss) for the year before taxation and exceptional items		(66 23 409)	(1 10 18 560)
Adjustments for :			
Depreciation and Amortization		37 44 426	44 96 784
Profit On sale of Investment			
Finance Cost		3 19 31 566	89 14 731
Operating profit before working capital changes		2 90 52 583	23 92 955
Adjustments for (increase) / decrease in operating Assets:			
Inventories		(15 28 34 230)	(3 56 68 099)
Trade Receivables			
Long-term loans and advances			
Short-term Loans and Advances		(17 53 394)	1 03 678
Adjustments for (increase) / decrease in operating liabilities:			
Long term provisions			
Trade Payables		15 27 07 759	1 36 41 793
Other Current Liabilities			0
Short term provisions		(1 40 726)	(5 54 673)
Cash generated from operations		2 70 31 992	(2 00 84 346)
Direct taxes Refund/(paid)		0	0
Net cash from operating activities	**[A]**	2 70 31 992	(2 00 84 346)
B. Cash flow from investing activities			
Purchase of fixed assets		(58 94 519)	(10 900)
Proceeds From sale of Investment/Purchase of Investment		(1 50 00 000)	5 85 931
Net cash used in investing activities	**[B]**	(2 08 94 519)	5 75 031
C. Cash flow from financing activities			
Procurement/(Repayment) of long term borrowings		2 84 23 890	2 99 09 484
Procurement/(Repayment) of Short term borrowings			0
Finance Cost		(3 19 31 566)	(89 14 731)
Net cash flow from financial activities	**[C]**	(35 07 676)	2 09 94 753
Net Increase/(Decrease) in cash & cash equivalents	**[A+B+C]**	26 29 797	14 85 438
Cash and cash equivalents opening		29 15 474	14 30 036
Cash and cash equivalents closing		55 45 271	29 15 474
Components of Cash and cash Equivalents			
Balances with Banks		47 22 409	22 59 467
Cash in hand		8 22 862	6 56 007
		55 45 271	29 15 474

Explanatory Notes to Cash Flow Statement

1 The Cash Flow Statement is prepared by using indirect method in accordance with the format prescribed by Accounting Standard 3 as prescribed by the Institute of Chartered Accountants of India.

2 In Part A of the Cash Flow Statements, figures in brackets indicates deductions made from the net profit for deriving the cash flow from operating activities. In part B & part C, figures in brackets indicates cash outflows.

3 Figures of the previous year have been regrouped whereever necesarry, to confirm to current years presentation.

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Working for the Cash Flow

Sr. No.	Particulars	2015-16 Amount Rs.	2014-15 Amount Rs.
1	Net Profit After tax	(66 23 409)	(1 10 18 560)
	Add :		
	Depreciation	37 44 426	44 96 784
	Preliminary and Pre operative Expenses		0
	Prior Period Adjustments		0
	Investment Allowance Reserve		0
	Provision for tax		0
	Deferred Tax	(1 40 726)	(5 54 673)
		(30 19 709)	(70 76 449)
2	Finance Cost		
	Interest on Car Loan		0
	Interest on Income Tax		0
	Interest on Term Loan	3 17 29 608	63 91 513
	Interest on Working Capital		0
	Processing Fees	2 01 958	25 23 218
		3 19 31 566	89 14 731
3	Inventories:		
	Closing Inventory	30 93 45 058	15 65 10 828
	Opening Inventory	15 65 10 828	12 08 42 729
		(15 28 34 230)	(3 56 68 099)
4	Trade paybles:		
	Closing current liablities	17 82 23 262	2 55 15 503
	Less:Provsion for FBT & Tax Shown Seperatly		0
		17 82 23 262	2 55 15 503
	Less :Openign Current Liablities	2 55 15 503	1 18 73 710
		15 27 07 759	1 36 41 793
5	Trade and other receivables:		
	Closing Balance:		
	Sundry Debtors	0	0
		0	0
	Opening Balance:		
	Sundry debtors	0	0
		0	0
6	Long Term loans Advances		
	Closing Balance:	23 92 262	6 38 868
		23 92 262	6 38 868
	Opening Balance:	*6 38 868*	*7 42 546*
		(17 53 394)	1 03 678
7			

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Working for the Cash Flow

Sr. No.	Particulars	2015-16 Amount Rs.	2014-15 Amount Rs.
6	Purchase of fixed assets:		
	Total addition during the year	58 94 519	10 900
	Work-in process including Capital Advances Closing	0	0
	Work-in process including Capital Advances Opening	0	0
		58 94 519	10 900
7	Interest Received		
	As per Profit and Loss A/c.		53 277
	Add : Opening Balance of Accrued Interest	0	0
	Less : Closing Balance of Accrued Interest	0	0
		0	53 277
8	Finance Cost		
	As per Profit and Loss A/c.	3 17 29 608	63 91 513
	add: Op. Bal. Of outstanding Interest	0	3 03 087
	less: Cl. Bal. Of outstanding Interest	1 70 774	0
		3 15 58 834	66 94 600
9	Cash eqivalents		
	Closing		
	Cash Balance	8 22 862	6 56 007
	Bank Balances	47 22 409	22 59 467
	Fixed Deposit		
		55 45 271	29 15 474
	Opening :		
	Cash Balance	6 56 007	13 95 918
	Bank Balances	22 59 467	34 118
		29 15 474	14 30 036
10	Borrowings		
	Secured Loan	6 69 95 087	10 36 59 983
	Unsecured loan	12 89 14 853	6 38 26 067
		19 59 09 940	16 74 86 050
	Opening Balances	16 74 86 050	13 75 76 566
		2 84 23 890	2 99 09 484
11	Tax Paid		
	Opening Balance of tax	0	0

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Working for the Cash Flow

Sr. No.	Particulars	2015-16 Amount Rs.	2014-15 Amount Rs.
	Less : Closing Balance	0	0
	Less Fringe Benefit Tax	0	0
	Tax (Paid) /Refund	0	0
12	Investments		
	Opening Balance of Investments	10 000	5 95 931
	Less : Closing Balance	1 50 10 000	10 000
		(1 50 00 000)	5 85 931