

VAIBHAV CORPORATION PVT. LTD.
Cash Flow Statement for the Year Ended March 31, 2016

Particulars		2015-16 Amount (₹)	2014-15 Amount (₹)
A) CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit / Loss before Tax :		54,673	(970,296)
Adjustments For:			
Add : Non Cash Item/Items required to be disclosed separately			
Depreciation and amortisation		3,099,101	3,309,382
Excess/(Short) provision		2,679	-
Interest Expenses		-	-
Interest Income		(2,634)	(2,634)
Finance Cost		951,659	2,238,750
Subsidy		-	-
Loss/(Profit) on Sale of Fixed Assets (net)		179,317	-
Foreign Exchange Fluctuation Gain		-	-
Operating Profit Before Working Capital Changes	L	4,284,795	4,575,203
Adjustments For:			
Inventories		(8,747,603)	15,346,135
Trade Receivables		808,983	(205,048)
Short Term Loans And Advances		17,717,461	17,070,837
Long Term Loans And Advances		-	-
Current Investments		(2,634)	(2,634)
Other Current Assets		58,454	(96,933)
Trade payables		2,854,478	(7,898,829)
Other Current Liabilities		(23,374,232)	(36,710,779)
Provisions		(639,824)	3,152,129
Cash Generated From Operations	ii.	(11,324,917)	(9,345,122)
Income Tax Paid	iii	(7,040,122)	(4,769,919)
Net Cash From Operating Activities	(A)	(7,040,122)	(4,769,919)
B) CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Fixed Assets		2,397,526	1,113,187
Sale of Fixed Assets		301,000	-
Interest Received		2,634	2,634
Sale of Investments		-	-
Net Cash From Investing Activities	(B)	(2,093,892)	(1,110,553)
C) CASH FLOW FINANCING ACTIVITIES			
Proceeds from Long Term Borrowings		14,510,462	5,812,620
Proceeds From Short-Term Borrowings		-	128,753
Repayment of Long Term Borrowings		-	-
Repayment of Short-Term Borrowings		(5,117,073)	-
Subsidy		-	-
Unsecured Loan/Deposits		-	-
Finance Cost		(951,659)	(2,238,750)
Interest paid		-	-
Foreign Exchange Fluctuation Gain		-	-
Net Cash From Financing Activities	(C)	8,441,730	3,702,623
Increase in Cash and Cash Equivalents (A)+(B)+(C)	(D)	(692,284)	(2,177,850)
Cash and Cash Equivalents at the Beginning of the Year	(E)	1,454,018	3,631,868
Cash and Cash Equivalents at the End of the Year (D) +(E)		761,734	1,454,018

As per our Report of even date attached

FOR: B.T.DHARAMSI & CO.
CHARTERED ACCOUNTANTS
Firm Reg. No.: 102457W

(B.T.DHARAMSI)
Proprietor
Membership No. : 034915

PLACE: VADODARA
DATE :03/09/2016



For and on behalf of Board of Directors

Prakash .B. Khatri
(Managing Director)

Nirmal .P. Khatri
(Director)

PLACE: VADODARA
DATE :03/09/2016