

Best Infrabuild Pvt Ltd
Cash Flow Statement for the year ended 31 March, 2018

	31-Mar-18	31-Mar-17
A. Cash flow from operating activities		
Net profit before taxation	-2,009,200	-61,129
Adjustment for:		
Depreciation & Impairment	1,235,069	61,129
Operating Profit before working capital changes	-774,131	0
Movements in working capital:		
Decrease/-Increase in Current Investments		
Decrease/-Increase in Trade Receivable		-2,626,326
Decrease/-Increase in Short Term Loans and Advances	-3,280,988	
Decrease/-Increase in Other Current Assets	-90,958,243	-36,497,303
Increase/-Decrease in Trade Payables	35,612,373	5,721,595
Increase/-Decrease in Current Liabilities	36,269,073	46,333,078
Increase/-Decrease in Short Term Provisions		
Sub-Total Movement in Working Capital	-22,357,785	12,931,044
Cash generated from operations	-23,131,916	12,931,044
Taxes Paid	0	-
NET CASH FROM OPERATING ACTIVITIES	-23,131,916	12,931,044
B. Cash flow from investing activities		
Purchase of fixed assets	- 91 05 790	-17,725
Sale of Fixed Assets		
Decrease/-Increase in Long term loans and advances		
Decrease/-Increase in other Non Current Assets		(17,725)
NET CASH FLOW FROM INVESTING ACTIVITIES	(9,105,790)	(17,725)
C. Cash flow form financing activities		
Issue of Shares	3 42 24 665	-12,209,028
Acceptance/-Repayment of long-term borrowings	34,224,665	-12,209,028
NET CASH CLOW FROM FINANCING ACTIVITIES		
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	1,986,959	704,291
Cash and cash equivalents at the beginning of the year	9 29 428	225,138
Cash and cash equivalents at the end of the year	2,916,388	929,428
Components of cash and cash equivalents as at the end of the year		
Cash and cheques on hand	5 32 312	900,254
Effect of change in cash or cash equivalent held in foreign currency due to exchange rate fluctuation		
With bank	2,384,076	29,174
- In current account	2,916,388	929,428
TOTAL		

Notes:

- Comparative figures have been regrouped wherever necessary.
- The cash flow statement has been prepared under the indirect method as set out in the Accounting Standard - 3 on Cash Flow Statement.

As per our report of even date
For Maharishi & Co
Chartered Accountants
Firm Reg. No. 124872W

Maharishi

Dushyant Maharishi
Partner

M. No.: 146144

Place: Ahmedabad

Date: 03/09/2018



For and on behalf of Board

Yunus Y. Qureshi
Yunus Y. Qureshi
Director
DIN : 03261064

Asif Y. Qureshi
Asif Y. Qureshi
Director
DIN : 03261149