DARSHANAM LIFE SPACE PRIVATE LIMITED

Cash Flow Statement for the year ended on March 31, 2020

Particulars		2019-20 Amount (₹)	2018-19 Amount (₹)
A) CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit / Loss Before Tax & Extra Ordinary Items:		**11,09,00,097**	**11,01,15,622**
Adjustments For:			
Depreciation & Amortisation Expense		26,86,882	34,38,032
Finance Cost		14,87,40,230	17,29,60,563
Interest Income		(5,44,545)	(23,44,294)
Dividend Income		-	-
Rental Income		(23,37,552)	(25,98,367)
(Profit)/Loss on Sale of Fixed Assets		(9,68,013)	5,52,712
Operating Profit Before Working Capital Changes	i.	**25,84,77,099**	**28,21,24,269**
Adjustments For:			
Trade Receivables and Short-Term Loans and Advances		(3,65,80,437)	(8,39,74,856)
Inventories		15,75,21,681	(24,30,70,088)
Trade Payables, Other Current Liabilities and Short Term Provisions		(15,92,27,675)	31,57,36,534
Increase / (Decrease) in Long-term Loans & Advances		61,829	(22,59,045)
Other Long Term Liabilities and Long Term Provisions		(29,93,644)	40,27,157
Other Non-current Assets		3,68,11,018	(7,76,94,357)
	ii.	**(44,07,229)**	**(8,72,34,655)**
Cash Generated From Operations	i+ii	**25,40,69,870**	**19,48,89,614**
Income Tax Paid		2,00,00,000	2,25,00,000
B) CASH FLOW FROM INVESTING ACTIVITIES			
Addition to Fixed Assets		(1,15,901)	(10,46,747)
Profit on Redemption of Liquid Fund		-	(2,15,946)
Sale Proceeds of Fixed Assets		13,17,355	3,00,000
Interest Income		5,44,545	23,44,294
Dividend Income		-	-
Rental Income		23,37,552	25,98,367
Net Cash From Investing Activities	(B)	**40,83,551**	**39,79,967**
C) CASH FLOW FINANCING ACTIVITIES			
Increase /(Decrease) in Long term Borrowings		(16,46,63,687)	29,59,56,280
Increase / (Decrease) in Short-term Borrowings		14,92,23,613	(29,44,37,709)
Finance Cost		(14,87,40,230)	(17,29,60,563)
Net Cash From Financing Activities	(C)	**(16,41,80,304)**	**(17,14,41,992)**
Increase in Cash and Cash Equivalents	(D)	7,39,73,117	49,27,589
Cash and Cash Equivalents at the Beginning of the Year	(E)	3,42,49,621	2,93,22,032
Cash and Cash Equivalents at the End of the Year (D) +(E)		**10,82,22,738**	**3,42,49,621**
Components of Cash and Cash Equivalents:			
Cash on Hand		33,65,644	32,21,415
Other Bank Balances		10,48,57,094	3,10,28,206
		10,82,22,738	**3,42,49,621**

Notes:

1) The cash flow statement has been prepared in accordance with the requirement of Companies Act 2013.
2) The above Cash Flow Statement has been prepared in accordance with the 'Indirect Method' as set out in the Accounting Standard 3 on "Cash Flow Statements" issued by the Institute of Chartered Accountants of India.

3) Figures in brackets indicate Cash Outflow
4) The previous year's figures have been recast/restated, wherever necessary to confirm to the currents period's presentation.

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

MUKUND & ROHIT Chartered Accountants VADODARA

Mukund Bakshi
Partner
M. No.: 041392
Place: Vadodara
Date: 16.12.2020

For & on behalf of the Board
Darshanam Lifespace Private Limited

Dilip Agrawal
Director
DIN: 01802405
Place: Vadodara
Date: 16.12.2020

Amit Agrawal
Director
DIN: 01779173