**SOHAM INFRABUILD PRIVATE LIMITED**

**404/E, SAHJANAND SHOPPING CENTRE, SHAHIBUAG, AHMEDABAD**

**CIN No.: U45201GJ2008PTC053272**

**Cash Flow Statement**

| Particulars | As on 31st March, 2019 | | As on 31st March, 2018 | |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| **A. Cash flow from operating activities** | | | | |
| Net Profit / (Loss) after extraordinary items and tax | | 6,682,242 | | 15,289,956 |
| *Adjustments for:* | | | | |
| Depreciation | 37,758 | | 48,416 | |
| Deferred Tax (Assets)/Liabilities | (2,791) | | 3,209 | |
| Finance costs | 9,277,085 | | 2,996,179 | |
| Provision for Income Tax | - | | 5,821,000 | |
| (Excess)/Short Provision for Income Tax/other taxes | - | | 0 | |
| Income tax paid/(refund) | - | | (8,200) | |
| Preliminary Expenses Written Off | - | | 3,282 | |
| Capital Gain on sale of Fixed Assets | - | | - | |
| | | 9,312,052 | | 8,863,886 |
| Operating profit / (loss) before working capital changes | | | | |
| ***Changes in working capital:*** | | | | |
| *Adjustments for (increase) / decrease in operating assets:* | | | | |
| Inventories | (141,435,749) | | 41,702,429 | |
| Short-term loans and advances | 45,211,146 | | 31,234,852 | |
| *Adjustments for increase / (decrease) in operating liabilities:* | | | | |
| Trade payables | (5,202,078) | | (514,742) | |
| Other current liabilities | 31,483,048 | | (41,243,974) | |
| Short-term provisions | (2,994,366) | | (1,374,430) | |
| Short-term borrowings | 47,436,214 | | (36,267,145) | |
| | | (25,501,784) | | (6,463,010) |
| Cash flow from extraordinary items | | - | | - |
| Net income tax (paid) / refunds (incl. wealth tax paid): | | - | | (18,961,260) |
| **Net cash flow from / (used in) operating activities (A)** | | **(9,507,491)** | | **(1,270,428)** |
| **B. Cash flow from investing activities** | | | | |
| Capital expenditure on fixed assets, including capital advances | - | | - | |
| Sale of Fixed Assets | - | | - | |
| **Net cash flow from / (used in) investing activities (B)** | | - | | - |
| **C. Cash flow from financing activities** | | | | |
| Proceeds from long-term borrowings (Net) | 51,777,443 | | 4,921,354 | |
| Increase in Share Capital incuding Security Premium | - | | | |
| Finance cost | (9,277,085) | | (2,996,179) | |
| **Net cash flow from / (used in) financing activities (C)** | | **42,500,358** | | **1,925,175** |
| **Net increase / (decrease) in Cash and cash equivalents (A+B+C)** | | **32,992,866** | | **654,749** |
| Cash and cash equivalents at the beginning of the year | | 1,255,157 | | 600,408 |
| **Cash and cash equivalents at the end of the year *** | | **34,248,023** | | **1,255,157** |
| *** Comprises:** | | | | |
| (a) Cash on hand | | 377,490 | | 239,911 |
| (b) Balances with banks | | | | |
| (i) In current accounts | | 33,870,533 | | 1,015,246 |
| (ii) In deposit accounts | | | | - |
| | | 34,248,023 | | 1,255,157 |

Note : The above cash flow statement has been prepared under the "Indirect Method" as set out in the accounting standard - 3 on cash flow statements notified under the companies (Accounting Standards) Rules, 2006 (as amended).

In terms of our report attached of even date.

FOR, DHIREN SHAH & CO.,
CHARTERED ACCOUNTANTS,
FIRM REG.NO.114633W

DHIREN SHAH & CO. CHARTERED ACCOUNTANTS

Karan Shah
Partner
Membership No. 138211
Place: Ahmedabad
Date: 03-09-2019
UDIN: 19138211AAAAEG4952

For, Soham Infrabuild Private Limited

Narendrakumar P. Patel
Director
DIN: 01860841
Place: Ahmedabad
Date: 03-09-2019

Vipulkumar P. Patel
Director
DIN: 02072130
Place: Ahmedabad
Date: 03-09-2019