LAXMI GOLDORNA HOUSE LIMITED
(FORMERLY LAXMI GOLDORNA HOUSE PVT LTD)

ANNEXURE – III : RESTATED STATEMENT OF CASH FLOWS

(Rs. in Lakhs)

Particulars	Dec-18	For The Year Ended 31st March 2018	2017	2016
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit/ (Loss) before tax	**46.42**	**59.13**	**103.97**	**8.99**
Adjustments for:				
Depreciation	1.37	1.86	1.88	1.88
Interest Expense	87.12	99.19	31.58	34.27
(Profit)/Loss on Sale of Fixed Assets	-	-	-	-
Preliminary Expenses W/Off	-	-	-	-
Operating profit before working capital changes	**134.91**	**160.18**	**137.43**	**45.14**
Movements in working capital :				
(Increase)/ Decrease in Inventories	(474.12)	(2,158.57)	(94.39)	302.87
(Increase)/Decrease in Trade Receivables	23.09	(721.58)	21.97	84.39
(Increase)/Decrease in Loans & Advances	2.25	22.75	(25.00)	-
(Increase)/Decrease in Other Current Assets/ Non Current Assets	(2.47)	(24.29)	(95.43)	4.00
Increase/(Decrease) in Trade Payables	-	-	(105.00)	105.00
Increase/(Decrease) in Short Term Borrowings	49.17	493.23	185.07	(327.93)
Increase/(Decrease) in Other Current Liabilities	64.01	69.61	24.86	(4.10)
Increase/(Decrease) in Short Term Provisions	(5.83)	(8.97)	21.53	2.05
Cash generated from operations	(208.98)	(2,167.64)	**71.04**	**211.42**
Income tax paid during the year	8.66	15.57	45.80	3.34
Net cash from operating activities (A)	(217.64)	(2,183.21)	**25.24**	**208.08**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(546.55)	(11.70)	-	-
Net cash from investing activities (B)	**(546.55)**	**(11.70)**	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES				
Interest paid on borrowings	(87.12)	(99.19)	(31.58)	(34.27)
Proceeds/(Repayment) of Borrowings	285.04	522.36	57.88	(167.95)
Proceeds of Share Capital		1,468.74	-	-
Proceeds from Securities Premium		261.70	-	-
Net cash from financing activities (C)	**197.92**	**2,153.61**	**26.30**	**(202.22)**
Net increase in cash and cash equivalents (A+B+C)	**(566.26)**	**(41.30)**	**51.54**	**5.86**
Cash and cash equivalents at the beginning of the year	**23.26**	**64.55**	13.01	7.15
Cash and cash equivalents at the end of the year	**11.93**	**23.26**	**64.55**	**13.01**

Note : The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, I, II.

BHAGAT & CO. AHMEDABAD FRN : 127250W CHARTERED ACCOUNTANTS