

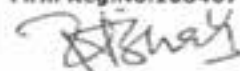
AROMA REALTIES LIMITED		
Cash Flow For the Year Ended March 2020		
	(Amount in `)	(Amount in `)
Particulars	For the Year Ended 31/03/2020	For the Year Ended 31/03/2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax & Extraordinary items	14,85,660	31,44,583
Interest paid	2,64,50,965	2,94,82,983
Depreciation	18,14,615	19,76,778
Dividend received	(64,507)	(92,639)
Interest Received	(36,35,027)	(46,73,037)
Sundry Creditors not Payable	-	(200)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	2,60,51,707	2,98,38,468
ADJUSTMENT FOR :		
Trade & Other Receivables	(2,62,98,874)	(1,99,29,468)
Inventories	4,37,38,585	18,02,41,068
Trade and Other Payables	(5,57,62,284)	(11,11,71,747)
CASH GENERATED FROM OPERATIONS	(3,83,22,573)	4,91,39,853
Income tax paid (Net of Refund)	(1,48,701)	-
CASH FLOW BEFORE EXTRAORDINARY ITEMS	(1,24,19,568)	7,89,78,321
Extra Ordinary Items	-	-
NET CASH FLOW FROM OPERATING ACTIVITIES	(1,24,19,568)	7,89,78,321
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(1,36,863)	(11,50,495)
Fixed Assets Sold	-	-
Sale/(Purchase) of Investments	59,582	1,08,134
Dividend received	64,507	92,639
Sundry Creditors not payable	-	1,866
Interest Received	36,35,027	46,73,037
Net Cash Flow from Investing Activities	36,22,253	37,25,181
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase (Repayment) in borrowings	3,28,59,387	(3,14,57,095)
Bad Debts	-	-
Interest Paid	(2,64,50,965)	(2,94,82,983)
Issue of Share Capital	-	-
NET CASH USED IN FINANCING ACTIVITIES	64,08,422	(6,09,40,078)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(23,88,893)	2,17,61,758
CASH AND CASH EQUIVALENTS AS AT (OPENING BALANCE)	3,80,03,345	1,62,41,588
CASH AND CASH EQUIVALENTS AS AT (CLOSING BALANCE)	3,56,14,452	3,80,03,345

Notes:

- The above Cash Flow Statement has been prepared under the 'Indirect Method' set out in Accounting Standard 3- Cash Flow
- Statement referred to in The Companies Accounting Standard Rules, 2006.
- Cash and Cash Equivalents represent cash and bank balances only.

As per our report of even date

For **RAJESH J. SHAH & ASSOCIATES**
CHARTERED ACCOUNTANTS
Firm Reg.No.108407W



CA RAJESH J. SHAH
PARTNER
Mem. No. 040268

Place : Ahmedabad
Date : 04th December, 2020



FOR & ON BEHALF OF THE BOARD



Kamlesh M. Desai
DIRECTOR
Din:03414051



Jitendra A. Desai
DIRECTOR
Din:05323561

Place: Ahmedabad
Date : 04th December, 2020