AROMA REALTIES LIMITED

Cash Flow Statement For the Period ended March 31,2016

Particulars	March 31, 2016	March 31, 2015
		Amount in Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax & Extraordinary items	8,46,311	20,96,779
Interest paid	5,48,20,868	4,37,31,587
Depreciation	29,84,805	44,09,290
Preliminary Expenses	-	-
Dividend received	(55,074)	(39,415)
Interest Received	(40,70,164)	(67,55,865)
Loss\(Profit) on sale of assets	-	-
Sundry Creditors not Payable		
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	5,45,26,746	4,34,42,376
ADJUSTMENT FOR :		
Trade & Other Receivables	(2,10,14,240)	3,37,16,223
Inventories	(7,06,46,406)	(26,81,92,231)
Trade and Other Payables	8,57,91,892	20,29,98,934
CASH GENERATED FROM OPERATIONS	(58,68,755)	(3,14,77,074)
Income tax paid (Net of Refund)	(14,16,970)	(22,04,630)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	4,72,41,022	97,60,672
Extra Ordinary Items		
NET CASH FLOW FROM OPERATING ACTIVITIES	4,72,41,022	97,60,672
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	(11,59,600)
Fixed Assets Sold	-	
Excess Provision of VAT and Service Tax		
Sale\(Purchase) of Investments	(9,54,008)	(4,12,500)
Dividend received	(55,074)	39,415
Sundry Creditors not payable		
Interest Received	(40,70,164)	67,55,865
Net Cash Flow from Investing Activities	(50,79,246)	52,23,180
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase (Repayment) in borrowings	1,74,36,495	4,53,85,884
Bad Debts		
Interest Paid	5,48,20,868	(4,37,31,587)
Issue of Share Capital		-
Security Premium		(3,01,29,317)
Share Application		
NET CASH USED IN FINANCING ACTIVITIES	7,22,57,363	(2,84,75,019)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	11,44,19,139	(1,34,91,168)
CASH AND CASH EQUIVALENTS AS AT (OPENING BALANCE)	1,83,83,117	3,18,74,285
CASH AND CASH EQUIVALENTS AS AT (CLOSING BALANCE)	13,28,02,256	1,83,83,117

Notes:

1. The above Cash Flow Statement has been prepared under the 'Indirect Method ' set out in Accounting Standard 3- Cash Flow
2. Statement referred to in The Companies Accounting Standard Rules, 2006.
3. 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 : 1st September, 2016

FOR & ON BEHALF OF THE BOARD

Mavjibhai M Desai — MANAGING DIRECTOR

Himanshu H. Gehlot — DIRECTOR

Place : Ahmedabad
Date : 1st September, 2016