PANSARI & DALMIA
CHARTERED ACCOUNTANTS

SOPHISTICATED TRANSPORT SERVICES PVT. LTD.
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2017

		Current Year Rupees	Previous Year Rupees
A	**Cash Flow from Operating Activities**		
	Net Profit/ Loss(-) before Taxation	3,11,658	(1,78,634)
	Add/(Less) Adjustment for :		
	Depreciation	12,688	13,356
	Interest & Finance Charges	1,71,662	35,825
	Interest Income	-	(2,785)
	Operating Cash Flow before Working Capital Changes	**4,96,008**	**(1,32,238)**
	Adjustment for :		
	(Increase)/Decrease in Inventories	-	-
	(Increase)/Decrease in Trade Receivables	(13,54,471)	-
	(Increase)/Decrease in Loans & Advances	7,35,000	-
	Increase/(Decrease) in Current Liabilities	1,52,438	8,554
	Cash Generated from operation	**28,975**	**(1,23,684)**
	Add : Income Tax Refund Received	-	-
	Less : Direct Tax Paid	(65,385)	-
	Net Cash from Operating Activities	**(36,410)**	**(1,23,684)**
B	**Cash Flow from Investing Activities**		
	Purchase of Fixed Assets/Capital Work in Progress	-	-
	Sale Of Fixed Assets	-	-
	Net Cash from / (used in) Investing Activities	-	-
C	**Cash Flow from Financing Activities**		
	Increase/(Decrease) in Borrowings.	1,58,996	1,62,661
	Interest Income	-	2,785
	Interest & Finance Charges	(1,71,662)	(35,825)
	Net Cash from / (used in) Financing Activities	**(12,666)**	**1,29,621**
	Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	**(49,076)**	**5,937**
	Cash & Cash Equivalents Opening	**1,08,261**	**1,02,324**
	Cash & Cash Equivalents Closing (As per Schedule 14)	**59,185**	**1,08,261**

Notes :

1. The above Cash Flow Statement has been prepared under the indirect method set out in Accounting Standard -3 issued by The Institute of Chartered Accountants of India.
2. Figures in Brackets indicate Cash Outflow.

As per our report of even date
For M/S PANSARI & DALMIA
Chartered Accountants

PANSARI & DALMIA MUMBAI Chartered Accountants

NARESH S. DALMIA
Partner
Mumbai, 4th September,2017

}
}
}
} **DIRECTORS**
}
}
}

Mumbai, 4th September,2017