RAJHANS INFRACON (INDIA) PRIVATE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 MARCH 2022

In ₹ Lakhs

PARTICULARS	Year Ended March 31,2022	Year Ended March 31,2021
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Taxation	2,349.65	2,116.57
Adjustment for:		
Profit from partnership firm	(25.67)	(24.50)
Profit/Loss on Sale of Assets	4.07	-
Interest Income	(32.88)	(14.57)
Other Income	-	-
Rent Income	(91.72)	(45.97)
Depreciation	196.05	135.30
Finance Cost	4,966.54	7,235.38
Operating Profit before working capital changes (Total-A)	**7,366.04**	**9,402.20**
Changes in working capital :-		
Increase/(Decrease) in trade payables	(1,374.53)	(1,744.37)
Increase/(Decrease) in provisions	334.42	321.18
Increase/(Decrease) in other current liabilities	(28,476.35)	(1,576.92)
(Increase)/Decrease in trade receivables	4,380.51	1,254.58
(Increase)/Decrease in inventories	13,736.95	2,925.45
(Increase)/Decrease in loans and advances	6,402.72	(1,036.64)
(Increase)/Decrease in current investment	(4,337.21)	(988.27)
(Total-B)	**(9,333.48)**	**(844.99)**
Cash generated from Operations (A+B)	(1,967.45)	8,557.21
Less:- Taxes paid(net of refund)	664.26	555.95
Cash generated after Tax Paid	(2,631.71)	8,001.26
Net Cash generated from operating activities (A)	**(2,631.71)**	**8,001.26**
B. CASH FLOW FROM INVESTING ACTIVITY		
Long-Term loans and advances	(25.00)	(32.38)
Purchase of tangible assets	(336.88)	(657.22)
Interest Income	32.88	14.57
Other Income	-	-
Rent Income	91.72	45.97
Profit / (loss) from partnership firm	25.67	24.50
Net Cash generated from Investing activities (B)	**(211.61)**	**(604.56)**
C. CASH FLOW FROM FINANCING ACTIVITY		
Proceeds from Long-Term Borrowings	22,275.75	(19,339.93)
Proceeds from Short-Term Borrowings	(14,393.27)	12,188.00
Proceeds from Issue of Shares	-	7,525.95
Interest Expense	(4,966.54)	(7,235.38)
Net Cash generated from Financing activities (C)	**2,915.95**	**(6,861.36)**
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	72.63	535.35
CASH & CASH EQUIVALENTS, AT THE BEGINNING OF YEAR	555.26	19.92
CASH & CASH EQUIVALENTS, AT THE END OF YEAR	627.90	555.26
Net Increase/(Decrease) in cash and cash equivalents	**72.63**	**535.35**

For PKMG AND COMPANY
Chartered Accountants
FirmReg No. 129894W

PKMG & COMPANY * SURAT * Chartered Accountants *

Mahavir Gokharu
Partner
M.N. 112600
UDIN. : 22112600AXRRTD6749
Place : Surat
Date : 01/09/2022

For and on behalf of the Board of Directors

Jayesh Desai
(Director)
DIN: 00060977

Shivlal Jain
(Director)
DIN: 00061146

Date : 01/09/2022