

Corner Point Infrastructure Private Limited

Cash Flow Statement for the year ended on March 31, 2016

Particulars	As At 31.03.2016 Amount (₹)	As At 31.03.2015 Amount (₹)
A) Cash flow from Operating Activities		
Net Profit Before Tax	23,61,206	(7,33,629)
Adjustment for:		
Depreciation and amortization	13,95,951	22,92,652
Interest expenses	1,13,45,179	3,55,87,691
Operating Profit Before Working Capital Changes	1,51,02,336	3,71,46,714
(Decrease) / increase in trade payables and current liabilities	4,64,09,930	2,69,50,457
Decrease / (increase) in Inventories	10,13,32,820	(48,64,344)
Decrease / (increase) in trade receivables	(4,76,76,632)	53,31,476
Decrease / (increase) in long term loans and advances	1,58,20,209	(2,79,12,903)
Decrease / (increase) in short term loans and advances	(1,34,33,937)	1,08,55,838
Decrease / (increase) in other Non Current Assets	(1,36,07,861)	72,24,493
Decrease / (increase) in Short term Provisions	5,61,100	(40,000)
	10,45,07,966	5,46,91,730
Income-tax paid (net)	8,55,017	3,00,000
Net Cash from Operating Activities (A)	10,36,52,949	5,43,91,730
B) Cash flow from Investing Activities		
Purchase of fixed assets and change in capital work in progress	-	-
Sale of Fixed Assets	-	-
Net cash used in Investing Activities (B)	-	-
C) Cash flow from Financing Activities		
Increase/ (Decrease) in Long Term Borrowings	(2,81,40,116)	(1,45,59,273)
Increase/ (Decrease) in Short Term Borrowings	(5,94,18,355)	(51,41,793)
Interest paid	(1,13,45,179)	(3,55,87,691)
Net cash used in Financing Activities (C)	(9,89,03,650)	(5,52,88,757)
Net (decrease)/increase in cash and cash equivalents (A+B+C)	47,49,299	(9,97,027)
Opening cash and cash equivalents	31,71,195	40,68,221
Closing cash and cash equivalents	79,20,493	31,71,195

Notes:

- The above cash flow statement has been prepared in accordance with the 'Indirect method' as set out in the Accounting Standard 3 on 'Cash flow Statements' issued by the Institute of Chartered Accountants of India.
- Cash and cash equivalents consist of cash in hand and balances with scheduled banks/ non scheduled banks.
- The previous year's figures have been recast/restated, wherever necessary to confirm to the current period's presentation.

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

Hemant Suthar
Partner
Membership No: 107656
Place: Vadodara
Date: 22.09.2016



For & on behalf of the Board of Directors
Corner Point Infrastructure Private Limited

Mehul Pandya
Director
DIN: 01341989
Place: Vadodara
Date: 22.09.2016

Snehal Pandya
Director
DIN: 02060386