DARSHANAM LIFE SPACE PRIVATE LIMITED

Cash Flow Statement for the year ended on March 31, 2019

Particulars		2018-19 Amount (₹)	2017-18 Amount (₹)
A) CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit / Loss Before Tax & Extra Ordinary Items:		**11,01,15,622**	**13,38,13,824**
Adjustments For:			
Depreciation & Amortisation Expense		34,38,032	45,26,827
Finance Cost		17,29,60,563	16,84,30,061
Interest Income		(23,44,294)	(3,08,406)
Dividend Income		-	(48,000)
Rental Income		(25,98,367)	(9,46,300)
(Profit)/Loss on Sale of Fixed Assets		5,52,712	(2,46,463)
Operating Profit Before Working Capital Changes	**i.**	**28,21,24,269**	**30,52,21,543**
Adjustments For:			
Trade Receivables and Short-Term Loans and Advances		(8,39,74,856)	(17,15,21,216)
Inventories		(24,30,70,088)	2,13,63,384
Trade Payables, Other Current Liabilities and Short Term Provisions		31,57,36,534	(2,96,38,933)
Increase / (Decrease) in Long-term Loans & Advances		(22,59,045)	(2,64,769)
Other Long Term Liabilities and Long Term Provisions		40,27,157	22,68,400
Other Non-current Assets		(7,76,94,357)	(1,78,36,652)
	ii.	**(8,72,34,656)**	**(19,56,29,785)**
Cash Generated From Operations	**i+ii**	**19,48,89,613**	**10,95,91,757**
Income Tax Paid		2,25,00,000	1,60,00,000
B) CASH FLOW FROM INVESTING ACTIVITIES			
Addition to Fixed Assets		(10,46,747)	(41,57,859)
Profit on Redemption of Liquid Fund		(2,15,946)	
Sale Proceeds of Fixed Assets		3,00,000	5,74,850
Interest Income		23,44,294	3,08,406
Dividend Income		-	48,000
Rental Income		25,98,367	9,46,300
Net Cash From Investing Activities	**(B)**	**39,79,967**	**(22,80,303)**
C) CASH FLOW FINANCING ACTIVITIES			
Increase /(Decrease) in Long term Borrowings		29,59,56,280	6,66,76,647
Increase / (Decrease) in Short-term Borrowings		(29,44,37,709)	3,12,50,848
Finance Cost		(17,29,60,563)	(16,84,30,061)
Net Cash From Financing Activities	**(C)**	**(17,14,41,992)**	**(7,05,02,565)**
Increase in Cash and Cash Equivalents	**(D)**	49,27,589	2,08,08,890
Cash and Cash Equivalents at the Beginning of the Year	**(E)**	2,93,22,032	85,13,142
Cash and Cash Equivalents at the End of the Year (D) +(E)		**3,42,49,621**	**2,93,22,032**
Components of Cash and Cash Equivalents:			
Cash on Hand		32,21,415	21,01,363
Other Bank Balances		3,10,28,206	2,72,20,669
		3,42,49,621	**2,93,22,032**

Notes:

1) The cash flow statement has been prepared in accordance with the requirement of Companies Act 2013.

2) 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.

3) Figures in brackets indicate Cash Outflow

4) The previous year's figures have been recast/restated, wherever necessary to confirm to the currents period's presentation.

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

MUKUND & ROHIT Chartered Accountants VADODARA

Mukund Bakshi
Partner
M. No.: 041392
UDIN: 19041392AAAACA6705
Place: Vadodara
Date: 09.09.2019

For & on behalf of the Board
Darshanam Lifespace Private Limited

Dilip Agrawal
Director
DIN: 01802405

Amit Agrawal
Director
DIN: 01779173

Place: Vadodara
Date: 09.09.2019