

UNIQUE INFRASPACE PRIVATE LIMITED

Cash Flow Statement for the year ended 31st March, 2022

[₹ in Lacs]

Particulars	2021-2022	2020-2021
A. Cash flow from operating activities:		
Profit/(Loss) for the year before taxation and exceptional items	(365.46)	(350.94)
Adjustments for		
Depreciation and Amortization	16.47	15.83
Sundry Credit balance written back	(3.62)	(1.16)
Interest Income	(7.91)	(21.55)
Interest Expenses	131.22	102.10
Operating profit before working capital changes	(229.30)	(255.72)
Adjustments for :		
Loans and Advances	(369.97)	160.07
Inventories	986.48	625.38
Trade Receivable	119.62	72.44
Trade payables	(32.01)	(104.34)
Other Current Liabilities	30.91	26.84
Cash generated from operations	505.73	524.67
Direct taxes Refund/(paid)	(6.42)	(10.86)
Net cash from operating activities	[A] 499.31	513.81
B. Cash flow from investing activities		
Purchase of fixed assets	(0.14)	(21.92)
Interest received	0.71	54.88
Net cash used in investing activities	[B] 0.57	32.96
C. Cash flow from financing activities		
Procurement/(Repayment) of long/ short term borrowings	(201.72)	(435.98)
Interest paid	(129.62)	(103.28)
Net cash flow from financial activities	[C] (331.34)	(539.26)
Net Increase/(Decrease) in cash and cash equivalents	Total : [A+B+C] 168.54	7.51
Cash and cash equivalents opening	70.98	63.47
Cash and cash equivalents closing	239.52	70.98
Components of cash and cash equivalent		
Balances with scheduled banks	191.48	67.79
Cash in hand	48.04	2.58
Cheques on hand	0.00	0.61
	239.52	70.98

Explanatory Notes to Cash Flow Statement

- The Cash Flow Statement is prepared by using indirect method in accordance with the format prescribed by as Accounting Standard 3 as Prescribed by the Institute of Chartered Accountants of India.
- In Part A of the Cash Flow Statements, figures in brackets indicates deductions made from the net profit for deriving the cash flow from operating activities. In part B & part C, figures in brackets indicates cash outflows.
- Figures of the previous year have been regrouped wherever necessary, to confirm to current years presentation.

FOR G. K. CHOKSI & CO.

[Firm Registration No. 101895W]

Chartered Accountants

Shaunak V. Muzumdar
SHAUNAK V. MUZUMDAR

Partner

Mem. No. 37571



Place: Ahmedabad

Date: 7th September, 2022

FOR AND ON BEHALF OF THE BOARD

Ramesh Wani
RAMESH WANI
Director
DIN : 00493111

Ankur Patel
ANKUR PATEL
Director
DIN : 06439337

Heli Shah
HELI SHAH
Company Secretary

Place: Ahmedabad

Date: 7th September, 2022