

Cash Flow Statement for the year ended on March 31, 2018

Particulars	2017-18 Amount (₹)	2016-17 Amount (₹)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / Loss Before Tax & Extra Ordinary Items:	13,38,13,824	9,71,76,560
Adjustments For:		
Depreciation & Amortisation Expense	45,26,827	51,44,105
Finance Cost	16,84,30,061	14,00,17,446
Interest Income	(3,08,406)	(3,54,205)
Dividend Income	(48,000)	-
Rental Income	(9,46,300)	-
Profit on Sale of Fixed Assets	(2,46,463)	-
Prior Period Expense (Extra Ordinary Item)	-	(1,15,134)
Operating Profit Before Working Capital Changes	30,52,21,543	24,18,58,772
Adjustments For:		
Trade Receivables and Short-Term Loans and Advances	(17,15,21,216)	10,38,81,904
Inventories	2,13,63,384	(29,63,32,384)
Trade Payables, Other Current Liabilities and Short Term Provisions	(33,73,153)	(12,65,82,303)
Increase / (Decrease) in Long-term Loans & Advances	(2,64,769)	-
Other Long Term Liabilities and Long Term Provisions	22,68,400	34,01,849
Other Non-current Assets	(1,78,36,652)	(2,18,08,456)
Cash Generated From Operations	13,58,57,537	(9,55,80,618)
Income Tax Paid	4,22,65,780	4,30,00,000
B) CASH FLOW FROM INVESTING ACTIVITIES		
Addition to Fixed Assets	(41,57,859)	(7,30,067)
Purchase of Investments	(4,99,982)	(2,25,000)
Sale Proceeds of Fixed Assets	5,74,850	-
Interest Income	3,08,406	3,54,205
Dividend Income	48,000	-
Rental Income	9,46,300	-
Net Cash From Investing Activities	(27,80,285)	(6,00,862)
C) CASH FLOW FINANCING ACTIVITIES		
Proceeds from Issue of Shares	-	-
Share Premium	-	-
Increase / (Decrease) in Long term Borrowings	6,66,76,647	(45,94,574)
Increase / (Decrease) in Short-term Borrowings	3,12,50,848	28,89,08,861
Finance Cost	(16,84,30,061)	(14,00,07,446)
Net Cash From Financing Activities	(7,05,02,565)	14,43,06,841
Increase in Cash and Cash Equivalents	2,03,08,907	51,25,361
Cash and Cash Equivalents at the Beginning of the Year	81,88,142	30,62,781
Cash and Cash Equivalents at the End of the Year (D) + (E)	2,84,97,050	81,88,142
Components of Cash and Cash Equivalents:		
Cash on Hand	21,01,363	10,48,677
Other Bank Balances	2,63,95,687	71,39,465
	2,84,97,050	81,88,142

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 current period's presentation.

As per our Report of even date attached

For Mukund & Rohit
Chartered Accountants
Registration No. 113375W

Mukund Bakshi
Partner
M. No.: 041392
Place: Vadodara
Date: 05.09.2018

For & on behalf of the Board
Darshanam Lifespace Private Limited

Dilip Agrawal
Director
DIN: 01802405
Place: Vadodara
Date: 05.09.2018

Amit Agrawal
Director
DIN: 01779173