

UNIVERSAL ENTERPRISE

Cashflow Statement for the year ended 31st March

Particulars	As at 31st March 2016	As at 31st March 2017
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) after tax from continuing operations	(2,24,787)	21,38,621
Profit/(Loss) after tax from discontinuing operations	-	-
Profit after Tax	(2,24,787)	21,38,621
<u>Non-cash adjustment to reconcile profit before tax to net cash flows</u>		
Depreciation and Amortization Expenses	58,449	1,31,865
Provision for Income Tax	-	-
Provision for Deferred Tax	-	-
Interest Expenses	50,820	33,45,277
Interest Income	-	-
Operating Profit / (Loss) before working capital changes	(1,15,518)	56,15,763
<u>Movements in working capital:</u>		
(Increase)/decrease in Inventories	(19,38,612)	(1282,60,872)
(Increase)/decrease in Trade Receivables	-	-
(Increase)/decrease in Long Term Loans & Advances	(341,07,274)	31910230.4
(Increase)/decrease in Short Term Loans & Advances	-	-
(Increase)/decrease in Other Current Assets	-	-
Increase/(decrease) in Unsecured Loan	110,44,855	552,40,261
Increase/(decrease) in Short Term Provisions	6,690	5,00,071
Increase/(decrease) in Trade Payables	104,76,680	310,89,495
Increase/(decrease) in Other Current Liabilities	-	-
Cash generated from/(used in) operations	(146,33,179)	(39,05,052)
Less: Income Tax Paid		
Net Cash flow from/(used in) Operating Activities (A)	(146,33,179)	(39,05,052)
CASH FLOW FROM INVESTING ACTIVITIES		
Interest Income	-	-
Proceeds from Sale of Fixed Assets	-	-
Purchase of Fixed Assets, including Intangible Assets, Capital WIP	(6,37,181)	(3,21,000)
Purchase of Non-Current Investments	-	-
Net Cash flow from/(used in) Investing Activities (B)	(6,37,181)	(3,21,000)
CASH FLOW FROM FINANCING ACTIVITIES		
addition of capital	155,05,822	135,00,000
Deduction Capital	-	(30,37,500)
Proceeds from issue of shares (Fresh)	-	-
Proceeds/(payments) from/(towards) Long Term borrowings	-	-
Interest Expenses	(50,820)	(33,45,277)
Net Cash flow from/(used in) Financing Activities (C)	154,55,002	71,17,223
Net Increase/(Decrease) in Cash & Cash Equivalents	1,84,642	28,91,171
Cash & Cash Equivalents as at beginning of the year	-	1,84,642
Cash & Cash Equivalents as at end of the year	1,84,642	30,75,814
Summary of Cash and cash equivalents as at the end of the year		
Cash on Hand	49,258	44,574
Balance With Banks	1,35,385	30,31,240
Total	1,84,642	30,75,814

