

Roshanara Club Limited
Cash Flow Statement

	Year ended	
	31.03.2017	31.03.2016
	Rs.	Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES		
- Net Profit / (Loss) before taxation	(40,291,625)	(19,408,127)
Adjustments for :		
- Depreciation	9,968,944	8,746,898
- Provision for Gratuity	8,379,602	2,716,882
- Interest on loan from bank	344,432	-
- Interest on investments	(1,529,464)	(1,529,464)
- Gain on sale of investments	(3,352,580)	-
Operating Profit before Working Capital Changes	(26,480,691)	(9,473,810)
- (Increase)/decrease in Sundry Debtors	(9,345,968)	(1,644,971)
- (Increase)/decrease in Inventories	(1,411,797)	(1,569,870)
- (Increase)/decrease in Short term Loans and advances	6,479,414	(8,555,515)
- (Increase)/decrease in Other Current Assets	(902,217)	(1,365,383)
- Increase/(decrease) in Trade Payables	(330,966)	5,857,760
- Increase/(decrease) in Current Liabilities	18,062,694	886,506
Cash Generated from Operations	(13,929,530)	(15,865,284)
- Tax outflow/(inflow)	1,800,252	2,398,337
Net cash generated from operating activities	(15,729,782)	(18,263,621)
B. CASH FLOW FROM INVESTING ACTIVITIES		
- Purchase of fixed assets	(28,447,999)	(5,892,099)
- Capital work in process	(401,286)	(3,529,848)
- Purchase of Investments	(30,300,000)	-
- Sale of Investments	14,352,580	-
- Interest on investments	1,529,464	1,529,464
Net cash generated from (used in) investing activities	(43,267,240)	(7,892,483)
C. CASH FLOW FROM FINANCING ACTIVITIES		
- Loan from Bank	8,500,000	-
- Repayment of interest on loan	(279,364)	-
- Entrance Fee from Members	29,950,000	29,645,000
- 'Membership Loyalty Bonus	(8,250,000)	-
- Staff Overhead Charges	49,999	(53,827)
Net cash generated from (used in) Financing activities	29,970,635	29,591,173
Net Increase (decrease) in cash and cash equivalents (A+B+C)	(29,026,388)	3,435,070
Cash & Cash equivalents at the beginning of the period	114,367,905	110,932,835
Cash & Cash equivalents at the end of the period	85,341,517	114,367,905

NOTES:

a) Cash Flow Statement has been prepared under the 'Indirect method' as set out in Accounting Standard -3 on Cash Flow Statements as notified by Companies (Accounting Standards) Rules, 2006.

b) Negative figures have been shown in brackets.

As per our separate report of even date attached

For M/s. D. G. & Co.

Chartered Accountants

Firm Registration No. 007214N

Dinesh Gupta
Partner
Membership No.: 086089

Mukesh Bajaj
(President)
DIN : 00454878

Rajan Manchanda
(Hony. Gen. Secretary) retary Administration)
DIN: 00457119

Sanjeev Bery
retary Administration)
DIN: 06996835

Place : New Delhi

Date :