

ESSEN CONSTRUCTION
S-2,A/42,43,44, MANCHESWAR INDUSTRIAL ESTATE
BHUBANESWAR

Cash Flow Statement for the year ended 31st March, 2018
(Prepared Pursuant to AS-3)

PARTICULARS	Amount ` (₹) 31-03-2018
A. Cash Flow from Operating Activities:	
Profit before tax	90,15,212
Adjustments for:	
Depreciation and amortisation expense	51,86,871
income from current investments	(6,68,813)
Interest & Finance charges paid	20,42,229
Operating Profit before Working Capital Changes	155,75,499
Adjustments for:	
(Increase) / Decrease in Inventories	(65,78,593)
(Increase) / Decrease in Trade Receivables.	27,66,419
(Increase) / Decrease in Short Term Loans & Advances	(59,67,828)
Increase / (Decrease) in Other Current Liabilities and provision	(144,86,541)
Increase / (Decrease) in Other Current Asset	(86,91,042)
Cash Generated from Operations	(28,36,095)
Direct tax paid	(115,27,137)
A. Net Cash Flow from/(used in) Operating Activities	
B. Cash Flow from Investing Activities:	
Purchase of fixed assets	(206,00,153)
Sale of fixed assets	10,00,000
income from current investments	6,68,813
(Purchase)/Sale of Investments	(22,09,693)
Net Cash Flow from/(used in) Investing Activities	(211,41,033)
Cash Flows from Financing Activities	
Movement In Loans & advances	434,43,411
Interest & Finance charges paid	(20,42,229)
	414,01,183
Net Increase / (Decrease) in Cash and Cash Equivalents	87,33,013
Cash and Cash equivalents at the beginning of the year	24,29,687
Cash and Cash equivalents at the end of the year	111,62,700

As per our attached report of even date

For SRB & Associates
Chartered Accountants
Firm Regn. No:310009E


B. Mohanty
Partner

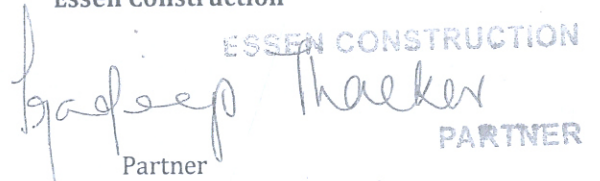
M. No.56264

Bhubaneswar
Date : 05-08-2021

UDIN : 21056264AAAAEN 2004



For & On Behalf Of
Essen Construction


Gajdeep Thakur
Partner

ESSEN CONSTRUCTION
PARTNER

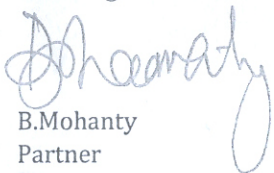
ESSEN CONSTRUCTION
S-2,A/42,43,44, MANCHESWAR INDUSTRIAL ESTATE
BHUBANESWAR

Cash Flow Statement for the year ended 31st March, 2019
(Prepared Pursuant to AS-3)

PARTICULARS	Amount ` (₹) 31-03-2019
A. Cash Flow from Operating Activities:	
Profit before tax	72,96,752
Adjustments for:	
Depreciation and amortisation expense	61,50,816
income from current investments	(5,95,481)
Interest & Finance charges paid	56,49,760
Operating Profit before Working Capital Changes	185,01,847
Adjustments for:	
(Increase) / Decrease in Inventories	(251,49,198)
(Increase) / Decrease in Trade Receivables.	1,23,203
(Increase) / Decrease in Short Term Loans & Advances	(195,25,771)
Increase / (Decrease) in Other Current Liabilities and provision	361,05,805
Cash Generated from Operations	100,55,887
Direct tax paid	(23,97,339)
A. Net Cash Flow from/(used in) Operating Activities	76,58,548
B. Cash Flow from Investing Activities:	
Purchase of fixed assets	(156,31,609)
Sale of fixed assets	-
income from current investments	5,95,481
(Purchase)/Sale of Investments	36,80,829
Net Cash Flow from/(used in) Investing Activities	(113,55,299)
Cash Flows from Financing Activities	
Movement In Loans & advances	62,40,611
Interest & Finance charges paid	(56,49,760)
	5,90,852
Net Increase / (Decrease) in Cash and Cash Equivalents	(31,05,899)
Cash and Cash equivalents at the beginning of the year	111,62,700
Cash and Cash equivalents at the end of the year	80,56,800

As per our attached report of even date

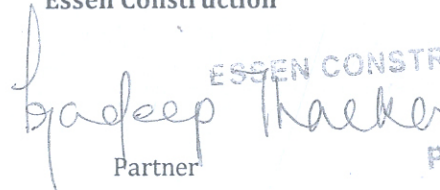
For SRB & Associates
Chartered Accountants
Firm Regn. No:310009E


B. Mohanty
Partner

M. No.56264



For & On Behalf Of
Essen Construction


Partner
ESSEN CONSTRUCTION
PARTNER

Bhubaneswar

Date : 05-08-2021

UDIN : 21056264 AAAA E09278

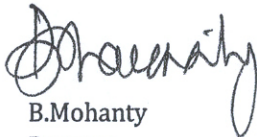
ESSEN CONSTRUCTION
S-2,A/42,43,44, MANCHESWAR INDUSTRIAL ESTATE
BHUBANESWAR

Cash Flow Statement for the year ended 31st March, 2020
(Prepared Pursuant to AS-3)

PARTICULARS	Amount ` (₹) 31-03-2020
A. Cash Flow from Operating Activities:	
Profit before tax	61,16,096
Adjustments for:	
Depreciation and amortisation expense	66,80,535
Income from current investments	(4,01,413)
Interest & Finance charges paid	44,00,270
Operating Profit before Working Capital Changes	167,95,487
Adjustments for:	
(Increase) / Decrease in Inventories	290,31,650
(Increase) / Decrease in Trade Receivables.	(129,80,916)
(Increase) / Decrease in Short Term Loans & Advances	(179,00,074)
Increase / (Decrease) in Other Current Liabilities and Provision	90,35,960
Cash Generated from Operations	239,82,107
Direct tax paid	(20,14,574)
A. Net Cash Flow from/(used in) Operating Activities	219,67,532
B. Cash Flow from Investing Activities:	
Purchase of fixed assets	(65,22,745)
Sale of fixed assets	
Income from current investments	4,01,413
(Purchase)/Sale of Investments	1,25,606
Net Cash Flow from/(used in) Investing Activities	(59,95,726)
Cash Flows from Financing Activities	
Movement In Loans & advances	(176,09,005)
Interest & Finance charges paid	(44,00,270)
	(220,09,275)
Net Increase / (Decrease) in Cash and Cash Equivalents	(60,37,469)
Cash and Cash equivalents at the beginning of the year	80,56,800
Cash and Cash equivalents at the end of the year	20,19,331

As per our attached report of even date

For SRB & Associates
Chartered Accountants
Firm Regn. No:310009E


B. Mohanty
Partner

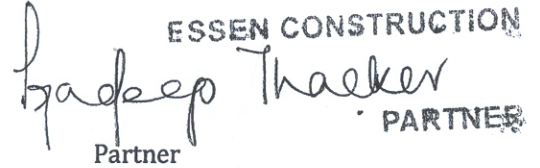
M. No.56264



Bhubaneswar
Date : 05-08-2021

UDIN : 21056264 AAAA EP 1345

For & On Behalf Of
Essen Construction


ESSEN CONSTRUCTION
PARTNER

Partner