

SHARIKA ENTERPRISES LIMITED

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

(₹ in Hundreds)

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
A. Cash Flow from Operating Activities		
Profit or loss for the year ended	(32,771.33)	(4,272.66)
Adjustments to reconcile net profit to net cash provided by operating activities:		
Other Comprehensive Income	2,898.03	-
Loss/(Profit) on Associates/joint venture	80,280.83	11,918.20
Depreciation	41,166.46	54,993.41
Loss/(Profit) on sale/impairment/exchange of assets	-	(15,494.22)
Interest Income	(8,233.10)	(1,22,550.27)
Operating profit before changes in operating Assets & liabilities	(1) 83,340.88	(75,405.54)
Adjustments for:		
Decrease/(Increase) in Loans	3,41,373.16	(3,08,098.96)
Decrease/(Increase) in Other Financial Assets		
Decrease/(Increase) in Inventories	(2,83,365.24)	3,80,852.83
Decrease/(Increase) in other Current Assets	(1,071.49)	9,28,472.44
Decrease/(Increase) in Trade payables	(4,86,429.16)	(4,61,260.63)
Decrease/(Increase) in Trade receivables	(2,46,045.30)	1,62,380.41
Decrease/(Increase) in other Non Current Assets	3,69,632.85	(6,16,120.33)
(Decrease)/ Increase in other Non Current Liability	(5,906.62)	2,506.62
(Decrease)/ Increase in Deferred tax	(14,474.32)	13,465.10
(Decrease)/ Increase in current tax assets (Net)	7,809.59	96,006.21
(Decrease)/ Increase in other Liability	10,843.19	2,99,521.27
(Decrease)/ Increase in provisions	(68,261.87)	25,212.08
Cash generated from operation	(2) (3,75,895.21)	5,22,937.04
Income Tax	(1+2) (2,92,554.32)	4,47,531.51
Net Cash Outflow from Operating Activities	(3,24,928.74)	3,72,832.06
B. Cash Flow From Investing Activities		
Sale/Disposal of Property, Plant and Equipment's	-	-
Purchase of Property, Plant and Equipment's	-	85,806.47
Interest Received	8,233.10	1,22,550.27
Investment in Fixed Deposits	81,241.17	(2,54,126.41)
Net Cash Inflow from Investing Activities	89,474.27	(45,769.67)
C. Cash Flow From Financing Activities		
Increase/decrease in borrowings	2,10,887.64	(3,96,426.69)
Interest paid		
Increase in share application money pending allotment	-	-
Net Cash Inflow from Financing Activities	2,10,887.64	(3,96,426.69)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(24,566.83)	(69,364.30)
Cash & Cash Equivalents at the beginning of the year (Refer note :- 7)	32,456.60	1,01,820.90
Closing Cash & Cash Equivalents	7,889.76	32,456.60
Reconciliation of Cash & Cash Equivalents		
Cash and Cash Equivalents as per Balance Sheet	7,889.76	32,456.60
Cash and Cash equivalents as at the end of the year (Refer note :- 7)	7,889.76	32,456.60

Notes:-

- The Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS-7 on Cash Flow Statement issued by The Institute of Chartered Accountants of India.
- Previous year's figures are reclassified/regrouped to confirm and make them comparable with those of the current year.
- The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discontinued operations.

For and on Behalf of SHARIKA ENTERPRISES LIMITED

(Rajinder Kaul)
Managing Director
(DIN: 01609805)

Arjun Kaul
Whole Time Director
(DIN : 02588961)

Date : 30-05-2022
Place : Noida