



Aro granite industries ltd.

ARO GRANITE INDUSTRIES LIMITED
CIN - L74899DL1988PLC031510
Cash Flow Statement For the period ended Sept 30,2019

	(Rs. In Lacs)	
PARTICULAR	Period ended Sept 30, 2019	Year ended March 31, 2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extraordinary item	384.57	1,252.66
Adjustments For		
Depreciation Provision	479.06	825.44
Interest received	(26.85)	(52.56)
Foreign currency fluctuation (Gain/Loss (unrealised))	136.56	(60.87)
Operating Profit before working capital changes	973.33	1,964.67
Adjustment for Working Capital Changes		
Decrease/(Increase) in Inventories	(680.90)	(1,014.52)
Decrease/(Increase) in trade receivables	512.63	1,260.91
Decrease/(Increase) in other current financial assets	(14.05)	(170.99)
Decrease/(Increase) in other current assets	486.27	(457.03)
Decrease/(Increase) in investment	3.04	8.17
Decrease/(Increase) in other non current assets (Prepaid Lease Rent)	(119.67)	(1,084.83)
Decrease (Increase) in Loans	1.02	(0.63)
Decrease/(Increase) in other non current financial assets	(1.65)	35.71
(Decrease)Increase in Provisions	(6.92)	3.10
(Decrease)Increase in Income Tax Liabilities	13.65	116.94
(Decrease)Increase in Trade Payables	722.23	(798.06)
(Decrease)Increase in Current Liabilities	83.69	(149.77)
(Decrease)Increase in other financial Liabilities	(63.54)	298.61
Cash from Operations	1,909.14	12.28
Less : Income Tax & Other Taxes Paid (Net)	52.24	240.00
Net Cash flow from operating activities	1,856.90	(227.72)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Assets	(4,125.96)	(2,685.81)
Decrease/(Increase) in other non current assets (Capital Advance)	(18.60)	(596.80)
Sale of assets	0.35	0.98
Interest Received	26.85	52.56
Net cash flow from investing Activities	(4,117.35)	(3,229.06)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long term Borrowings (Secured)	1,664.85	658.32
Proceeds from Short term Borrowings (Secured)	624.64	2,967.81
Payment of Dividend	153.00	-
Net Cash from financing Activities	2,442.49	3,626.13

CORP. OFF. & WORKS :

KONERIPALLI VILLAGE, SHOOLAGIRI (VIA), HOSUR TALUK - 635 117, KRISHNAGIRI DIST. TAMIL NADU, INDIA.
TEL : 91 - 4344 - 252100 FAX : 91 - 4344 - 252217 E-mail : aro@arotile.com Web : www.arotile.com
CIN : L74899DL1988PLC031510





D. NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENT

Cash equivalent during the year before adjustment for foreign		
Currency fluctuation (A+B+C)	182.04	169.34
Adjustment for foreign currency fluctuation (gain)/loss	(136.56)	60.87
Cash equivalent during the year after adjustment for foreign		
Currency fluctuation	45.48	230.22
Cash & Cash equivalents at the beginning of the year	1,361.92	1,131.70
Cash & cash equivalent at the end of the Period	1,407.40	1,361.92

The above Standalone cash flow statement has been compiled from and is based on the audited accounts of Aro Granite Industries Ltd. for the period ended Sept 30, 2019 reported upon by us as on 19.10.2019 According to the information and explanation given the aforesaid cash flow statement has been prepared as per applicable IndAS.

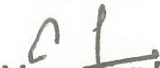
For and on behalf of the Board

sd

Sunil K Arora
Managing Director

Place : Hosur
Date : 19.10.2019

For ARO GRANITE INDUSTRIES LTD.,


Managing Director

