

SOWPARNIKA HOMES PRIVATE LIMITED
750, "C" Block, 1st Main Road, AECS Layout,
Kundalahalli, Bangalore - 560 037
CIN : U45400KA2014PTC074654

Cashflow statement for the year ended 31st Mar 2023

(All amounts in Indian Rupees (₹) (in Lakhs) except share and per share data, unless otherwise stated)

Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
Net profit before tax and extraordinary items	(18.79)	(2.11)
Add/Less adjustments for non cash and non operating items:		
Depreciation & Amortisation	25.44	-
Interest paid	1,387.11	316.11
Provision for gratuity	2.23	-
Provision for leave encashment	0.93	-
Cash generated from operations before working capital adjustments	1,396.92	314.01
Decrease / (increase) in inventories	(7,783.45)	(213.94)
Decrease / (increase) in loans and advances	(2,505.60)	(3,384.38)
Decrease / (increase) in other current assets	(266.66)	(171.88)
(Decrease) / increase in other current liabilities	3,630.42	0.44
(Decrease) / increase in trade payable	2,293.99	5.32
Cash generated/(utilised) from/for operating activities	(3,234.38)	(3,450.44)
Income tax paid	-	-
Net cash flow from operating activities (A)	(3,234.38)	(3,450.44)
Cash flow from investing activities		
(Increase)/decrease in Property, Plant and Equipment	(313.90)	-
Net cash flow from investing activities (B)	(313.90)	-
Cash flow from financing activities		
Proceeds from long-term borrowings	14,137.42	4,000.00
Repayment of long-term borrowings	(8,464.53)	(35.47)
Increase/(decrease) of short-term borrowings, net	1.00	-
Interest paid	(1,387.11)	(316.11)
Net Flows from financing activities (C)	4,286.78	3,648.42
Net increase/(decrease) in cash and cash equivalent	738.50	197.98
Cash and cash equivalents at the beginning of the year	199.93	1.95
Cash and cash equivalents at the end of the year	938.43	199.93
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents at the end of the year *		
* Comprises:		
Cash in hand	1.12	0.04
Balance with banks in current account and deposits payable on demand	937.31	199.89
Total	938.43	199.93

Notes to Cash Flow Statements:

1. Cash and cash equivalents include cash on hand and bank balances.
2. Figures in brackets indicate cash outgo.
3. The above cash flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard - 3

Significant accounting policies and other explanatory information - 1

The notes referred to above form an integral part of the financial statements

As per our report of even date attached

For VISHNU DAYA & CO LLP
Chartered Accountants
Firm Regn. No. 008456S/S200092


Guruprasad
Partner
Membership No - 219250



Place: Bengaluru
Date : 27th Sept 2023

For and on behalf of the Board
Sowparnika Homes Private Limited


Meenakshi Ramji
Director
(DIN : 02389246)

Place: Bengaluru
Date : 27th Sept 2023


S. Greenivasan
Director
(DIN : 02419898)

