# BHARTI MERTIYA DEEPAK CONSTRUCTION

GROUND FLOOR VASUDEO CITY, OPPOSITE RAJ HANS GUEST HOUSE, RAJENDRA PATH, PATNA- 800001

## CASH FLOW STATEMENT

for the Year Ended 31st March 2023

| | | (All amounts in ₹ unless otherwise stated) | |
|---|---|---|---|
| | | For the Year Ended 31st March, 2023 | For the Year Ended 31st March, 2022 |
| A | **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| | **Net Profit before Taxation** | **-3,438.00** | 4,622.00 |
| | *Adjustment for:* | | |
| | Depreciation and amortisation | **16,205.00** | 10,128.40 |
| | Interest & Finance Charges | **1,208.80** | - |
| | Interest Income | **(16,512.00)** | (4,622.00) |
| | **Operating Profit before Working Capital Changes** | **-2,536.20** | 10,128.40 |
| | *Adjustment for :* | | |
| | Changes in Inventories | **-11,38,448.16** | -21,22,726.24 |
| | Changes in Trade Recievables | - | - |
| | Changes in Other Receivables | **(3,11,420.00)** | (22,81,958.42) |
| | Changes in Trade and Other Payables | **-12,500.00** | 24,300.00 |
| | **Cash Generated From Operations** | **-14,64,904.36** | -43,70,256.26 |
| | Direct Taxes Paid | **1,440.00** | - |
| | **Net Cash From Operating Activities - (A)** | **-14,66,344.36** | -43,70,256.26 |
| B | **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| | Purchase of Fixed Assets | - | (50,642.00) |
| | Change in Non Current Investments | **-16,512.00** | (3,04,622.00) |
| | Interest Income | **16,512.00** | 4,622.00 |
| | **Net Cash Used In Investing Activities - (B)** | - | (3,50,642.00) |
| C | **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| | Partners Contribution | - | 1,50,000.00 |
| | Increase in Long Term Borrowings | **16,50,000.00** | 45,91,000.00 |
| | Increase in Short Term Borrowings | - | - |
| | Increase in Share Capital Including Premium | | |
| | Interest Charges | **(1,208.80)** | - |
| | **Net Cash Used In Financing Activities - (C)** | **16,48,791.20** | 47,41,000.00 |
| | **Net increase/(decrease) in Cash & Cash Equivalents (A+B+C)** | **1,82,446.84** | 20,101.74 |
| | **Cash and Cash Equivalents at the beginning of the year** | **1,60,060.16** | 1,39,958.42 |
| | **Cash and Cash Equivalents at the end of the year** | **3,42,507.00** | 1,60,060.16 |
| | Cash and cash equivalents comprise of: | | |
| | Cash on Hand | **2,55,532.00** | 1,38,467.00 |
| | Balances with banks | | |
| | In current accounts | **86,975.00** | 21,593.16 |
| | | **3,42,507.00** | 1,60,060.16 |

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PARTNER