**PINE DEVELOPERS PRIVATE LIMITED**
**(CIN-: U00500BR1996PTC007022)**
**Regd Office : G 6, TARA TOWER, EXHIBITION ROAD, PATNA, PATNA-800001, BIHAR**
**Contact No: 612-2320543, Email: prashant17.07@gmail.com**

## Cash Flow Statement (Indirect Method)
**For the year ended 31 March 2024**

Amount (Rs.)

| Particulars | Current Year Rs. | Previous Year Rs. |
|---|---|---|
| **A. CASH FLOW FROM OPERATING ACTIVITIES** | | |
| Net Profit before tax | 610.17 | 445581.04 |
| Add: Depreciation | 235644 | 235644 |
| Add: Finance Cost | 6651.83 | 3683.96 |
| **Operating Profit before Working Capital Changes** | **236254.17** | **681225.04** |
| **Changes in Working Capital:** | | |
| Decrease/(Increase) in Trade Receivables | 178512 | 0 |
| Decrease in Inventories | 0 | 2242188 |
| Increase in Long-term Loans & Advances | -1132200 | 0 |
| Decrease in Long-term Loans & Advances | 0 | 375000 |
| Decrease in Short-term Loans & Advances | 850000 | 0 |
| Increase in Other Current Assets | -89175.8 | 0 |
| Decrease in Other Current Assets | 0 | 328701 |
| Decrease in Trade Payables | -26000 | -800000 |
| Increase in Other Current Liabilities | 298416.67 | 0 |
| Decrease in Short-term Provisions | -54876 | 0 |
| Decrease in Other Current Liabilities | 0 | -3871100 |
| **Cash Generated from Operations** | **86204.7** | **-2050228.04** |
| Net Cash from Operating Activities | -54876 | 2378929.04 |
| Less: Taxes Paid | 0 | 0 |
| **B. CASH FLOW FROM INVESTING ACTIVITIES** | | |
| Sale of Investments | 0 | 1350000 |
| Purchase of Fixed Assets (net) | 0 | 0 |
| Net Cash from Investing Activities | 0 | 0 |
| **C. CASH FLOW FROM FINANCING ACTIVITIES** | | |
| Finance Cost Paid | -6651.83 | -3683.96 |
| Net Cash from Financing Activities | 0 | 0 |
| **Net Increase / Decrease in Cash** | **79552.87** | **1346316.04** |
| Opening Cash & Bank Balance | 5132000.84 | 5926986.8 |
| Closing Cash & Bank Balance | 4780047.21 | 5132000.84 |

**As Per our audit report of even Date**
**FOR KUMAR ANMOL & CO**
**(Chartered Accountants)**
**FRN : 0016849C**

KUMAR ANMOL & CO. CA INDIA FRN.016849C Chartered Accountants

**CA ANMOL KUMAR**
**(PROPRIETOR)**
**Membership No : 523065**
**UDIN : 24523065BKELCC2365**

**Place : PATNA**
**DATE: 06/09/2024**

**FOR PINE DEVELOPERS PRIVATE LIMITED**

**SANJAY KUMAR**
**(Director)**
**(DIN-07857959)**

**PRASHANT KUMAR**
**(Managing Director)**
**(DIN-05208069)**

*For, Pine Developers Pvt. Ltd.*
*Managing Director*