

KUMAR BUILDCON PRIVATE LIMITED
Cash Flow Statement for the year ended March 31, 2023
(All amounts in INR, unless stated otherwise)

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
Cash flow from operating activities		
Profit/(Loss) before tax	52,735,600	82,094,726
Adjustments for:		
Depreciation and amortization expenses	1,113,965	1,291,534
Operating (loss) before working capital changes	53,849,565	83,386,259
Changes in working capital		
(Increase)/Decrease in Inventories	108,973,558	158,879,922
Increase in trade payables	(1,894,136)	(4,367,694)
Decrease / (Increase) in current assets	(68,821,408)	(524,813)
(Decrease) / Increase in other current liabilities & provisions	(137,333,708)	(165,560,640)
(Increase) in trade receivables	(9,915,416)	7,383,559
(Increase) in loans and advances	9,644,609	(10,860,496)
Increase in short term borrowings	4,558,095	368,903
Income Tax paid	-	(22,380,500)
Cash (used in) operations	(40,938,841)	46,324,500
Net cash flows used in operating activities (A)	(40,938,841)	46,324,500
Cash flow from investing activities		
Purchase of property, plant and equipment	(9,131,330)	(1,351,101)
(Increase)/Decrease in other long term assets	(313,964)	-
Net cash flow from / (used in) investing activities (B)	(9,445,294)	(1,351,101)
Cash flow from financing activities		
Proceeds from issuance of equity share capital (including security premium)	-	-
Proceeds from share application money pending allotment	-	-
Long Term Borrowings	(5,398,671)	(4,581,456)
Increase/(Decrease) Other Long-term Liabilities	-	-
Net cash flow from financing activities (C)	(5,398,671)	(4,581,456)
Net increase in cash and cash equivalents (A+B+C)	(55,782,806)	40,391,943
Cash and cash equivalents at the beginning of the year	67,088,193	26,696,250
Cash and cash equivalents at the end of the year	11,305,387	67,088,193
Cash and cash equivalents comprise (Refer note 14)		
	As at March 31, 2023	As at March 31, 2022
Cash on hand	1,082,490	748,612
Balances with banks		
In current accounts	10,222,898	66,339,581
Demand deposits	-	-
Total cash and bank balances at end of the year	11,305,387	67,088,193

Notes :

1. The above cash flow statement has been prepared under the indirect method set out in Accounting Standard-3, "Cash Flow Statement" notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014.

2. Cash comprises cash on hand, Current Accounts and deposits with banks. Cash equivalents are short term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of change in value.

As per our report of even date.

For **B Gupta & Co**
Chartered Accountants
FRN-000933C

Shuchi Sinha
Shuchi Sinha
Partner
Membership No.: 079292

Place: Patna
Date: 27-08-2023



For and on behalf of Board of directors of
KUMAR BUILDCON PRIVATE LIMITED
CIN:-U74200BR1987PTC002803

For Kumar Buildcon (P) Ltd.

Narendra Kumar
Narendra Kumar
Director
DIN:-01746552
Place: Patna
Date: 27-08-2023

For Kumar Buildcon (P) Ltd.

Punita Kumar
Punita Kumar
Director
DIN:-01003142
Place: Patna
Date: 27-08-2023