

KUMAR BUILDCON PRIVATE LIMITED**Cash Flow Statement for the year ended March 31, 2024**

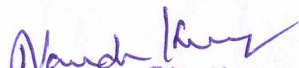
(All amounts in INR, unless stated otherwise)

	For the year ended March 31, 2024	For the year ended March 31, 2023
Cash flow from operating activities		
Profit/(Loss) before tax	52,598,452	52,735,600
Adjustments for:		
Depreciation and amortization expenses	955,658	1,113,965
Operating (loss) before working capital changes	53,554,110	53,849,564
Changes in working capital		
(Increase)/Decrease in Inventories	-49,742,579	108,973,558
Increase in trade payables	(480,037)	(1,894,136)
Decrease / (Increase) in current assets	31,963,574	(68,821,408)
(Decrease) / Increase in other current liabilities & provisions	(45,845,243)	(137,333,708)
(Increase) in trade receivables	12,261,210	(9,915,416)
(Increase) in loans and advances	(2,898,852)	9,644,609
Increase in short term borrowings	(4,790,577)	4,558,095
Income Tax paid	-	-
Cash (used in) operations	(5,978,393)	(40,938,841)
Net cash flows used in operating activities (A)	(5,978,393)	(40,938,841)
Cash flow from investing activities		
Purchase of property, plant and equipment	(4,425,336)	(9,131,330)
(Increase)/Decrease in other long term assets	3,804,157	(313,964)
Net cash flow from /(used in) investing activities (B)	(621,179)	(9,445,294)
Cash flow from financing activities		
Proceeds from issuance of equity share capital (inculding security premium)	-	-
Proceeds from share application money pending allotment	-	-
Long Term Borrowings	(3,403,769)	(5,398,671)
Increase/(Decrease) Other Long-term Liabilities	-	-
Net cash flow from financing activities (C)	(3,403,769)	(5,398,671)
Net increase in cash and cash equivalents (A+B+C)	(10,003,342)	(55,782,806)
Cash and cash equivalents at the beginning of the year	11,305,388	67,088,194
Cash and cash equivalents at the end of the year	1,302,046	11,305,388

Cash and cash equivalents comprise (Refer note 14)

	As at March 31, 2024	As at March 31, 2023
Cash on hand	1,003,765	1,082,490
Balances with banks		
In current accounts	298,282	10,222,898
Demand deposits	-	-
Total cash and bank balances at end of the year	1,302,046	11,305,388

For Kumar Buildcon (P) Ltd.


 Director

For Kumar Buildcon (P) Ltd.


 Director


KUMAR BUILDCON PRIVATE LIMITED

Cash Flow Statement for the year ended March 31, 2024

(All amounts in INR, unless stated otherwise)

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
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

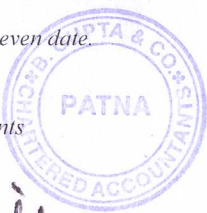
Shuchi Sinha

Partner

Membership No.: 079292

Place: Patna

Date: 02-09-2024



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: 02-09-2024

For Kumar Buildcon (P) Ltd.

Punita Kumar

Punita Kumar

Director

DIN:-01003142

Place: Patna

Date: 02-09-2024