M/s SHIVAM CONSTRUCTIONS
CASH FLOW STATEMENT FOR THE YEAR ENDING 31ST MARCH 2024

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A	CASH FLOW FROM OPERATING ACTIVITIES	AMOUNT	AMOUNT
	Net Profit Before Tax		88,895
	Adjustments for:		
	Depreciation	160,939	
	(Profit)/loss on sale of Assets	-	
	Interest & Finance Charges	-	
	Interest on FD	-	
	Dividend Income	-	160,939
	Operating Profit before Working Capital Changes		249,834
	Adjustments for:		
	Increase in Advances from parties	25,975,221	
	(Increase) in Receivables/Other Current Assets	-	
	(Increase) in Inventories/WIP	(68,093,313)	
	(Increase) in Advances to Staff	(190,000)	
	(Increase) in GST input	(12,510,789)	
	Decrease in TDS Receivable	91,278	
	Decrease in Advances	15,849,137	
	Increase in Payables/Other Current Liabilities	13,795,575	(25,082,891)
	Cash generated from operations		(24,833,057)
	Income Tax paid		(27,735)
	Net Cash flow from Operating activities		(24,860,792)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	(33,475)	
	FD Booked	(474,431)	
	Sale of Fixed Assets	-	
	Increase in Advances & others	-	
	Interest on FD	-	
	Dividend Income	-	
	Net Cash used in Investing activities		(507,906)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Long term Borrowings	-	
	Proceeds from Capital Introduction	24,000,000	
	Net Cash used in financing activities		24,000,000
	Net increase in cash & Cash Equivalents		(1,368,698)
	Cash and Cash equivalents as at 01.04.2023		2,845,217
	Cash and Cash equivalents as at 31.03.2024		1,476,519

Cash & Cash Equivalents	As on 31.03.2023	As on 31.03.2024
Cash in Hand	26,008	51,068
Cash at Bank	2,819,209	1,425,452
Cash & Cash equivalents as stated	2,845,217	1,476,520