BARNWAL PROPERTIES PRIVATE LIMITED
SAMARPAN BHAWAN, NEAR KANYA PATHSHALA
RAMNA ROAD, GAYA - 823001

CASH FLOW STATEMENT FOR THE YEAR 2024-2025

(₹ in thousand)

PARTICULARS		F.Y. 2024-2025		F.Y. 2023-24	
A:	**CASH FLOW FROM OPERATING ACTIVITIES:**				
	Net profit before tax as per statement of Profit & Loss Account		2,480.45		2,281.14
	Adjusted for				
	Depreciation & Amortisation expenses				
	Interest & Other income	1,560.98		1,497.57	
	Finance Cost	11.15		-142.94	
	Operating Profit before Working Capital Changes		1,549.83		1,354.63
			4,030.28		3,635.78
	Adjusted for				
	Other Current Liabilities				
	Inventories	12,516.74			
	Trade Receivables	14,533.93		-4,574.97	
	Short Term Loans and Advances	15,280.67		13,906.60	
	Short Term Trade Payable	-20,842.77		-14,114.92	
	Long Term Loans and Advances	1,951.16		11,296.49	
	Other current assets	-445.19		1,811.7	
		58,651.00		0.00	
	Cash Generated from Operations		84,197.79	10,850.00	29,455.94
	Net Prior Year Adjustments				
	Taxes paid		-85,628.08		-25,920.16
	Net Cash Generated from / (used in) Operating Activities		0.00		0.00
			85,628.08		25,920.16
B:	**CASH FLOW FROM INVESTING ACTIVITIES :**				
	Purchase of Fixed Assets				
	Purchase of Capital WIP		-47.90		-1,217.47
	Net Cash Generated from / (used in) Investing Activities		-63,259.55		0.00
			-63,307.45		-1,217.47
C:	**CASH FLOW FROM FINANCING ACTIVITIES :**				
	Proceeds from Long Term Borrowings				
	Short Term Borrowings (Net)		4,438.15		-46.57
	Interest paid (Net)		28,602.21		28,602.21
	Net Cash Generated from / (used in) Financing Activities		-11.15		142.94
			-23,972.91		28,698.78
	Net increase / (Decrease) in Cash and Cash Equivalents				
	Opening Balance of Cash and Cash Equivalents		1,657.29		1,961.14
	Closing Balance of Cash and Cash Equivalents (Refer Note No. 13)		3,135.43		1,174.27
			1,480.13		3,135.42

As per our report of even date attached

DHIRAJ GUPTA & COMPANY
Chartered Accountants

Dhiraj Kumar Gupta

DHIRAJ KUMAR GUPTA
(Proprietor)
FRN No. 134093E
M. No. 323210
Place : KOLKATA
Date : 06/09/2025
UDIN: 25323210BPLAUA8540

For & on behalf of The Board of Directors

(Bimal Barnwal)
Director
DIN:02528028

(Raj Kumar Prasad)
Director
DIN: 02528083