Standalone Cash Flow Statement

ORB Developer Private Limited

For the Financial Year Ended on 31st March, 2025

(All amounts in ₹ Hundred, unless otherwise stated)

	2024-25	2023-24
A. Cash Flow from operating Activity		
Net Profit Before Tax as per P/L A/c	10,702.25	16,907.68
Adjusted for:		
Increase/(decrease) Depreciation on Fixed Assets	278.29	309.61
Increase/(decrease) Finance Cost	6,922.17	3,856.90
Increase/(decrease) Interest Income	-	-
Operating profit before Change in Working Capital	**17,902.71**	**21,074.19**
Adjusted for:		
Trade and other receivables	34,383.00	16,378.31
Inventories/WIP	(154,437.22)	123,523.39
Trade and Others payable	7,667.29	114,937.43
Long Term Borrings from Directors	6,990.00	(168,837.91)
Cash Generated from operations	**(87,494.23)**	**107,075.41**
taxes paid (net)	2,720.01	4,525.76
Net Cash Operating profit	**(90,214.24)**	**102,549.65**
B. Cash Flow from Investing Activity		
Adjusted for:		
(Increase)/decrease In Fixed Assets	(139.90)	(117.00)
Net Cash Used in Investing Activities	**(139.90)**	**(117.00)**
C. Cash Flow from Financing Activity		
Adjusted for:		
Increase/(decrease) In Equity Share Capital	-	
Interest Paid	(6,922.17)	(3,856.90)
Net Cash Used in Financing Activities	**(6,922.17)**	**(3,856.90)**
Net Increase (Decrease)	**(97,276.31)**	**98,575.75**
Opening Cash and Bank	108,198.77	9,623.03
Closing Cash and Bank Balance	**10,922.44**	**108,198.77**

Significant Accounting Policies and Notes to Accounts

As per our report of even date.

For on behalf of Board of Directors of
ORB Developer Private Limited

(Rakesh Kumar Singh)
Director
Din No 00392098

(Preeti Singh)
Director
00349054

Place: Patna
Date:- 28th July 2025

ORB DEVELOPER PRIVATE LIMITED PATNA

For Arun kumar Bal Krishna Prasad & Co.
Chartered Accountants
(Firm Reg. No. 08087C)

(Arun Kumar)
Proprietor
Membership No. 076873
UDIN : 25076873BMMKRQ5138

ARUN KUMAR BAL KRISHNA PRASAD & CO. M.No.076873 Patna

Date:- 14th Aug 2025