G Gunjan & Associates
Chartered Accountants
FRN-029128C

Shrishty Comtrade Private Limited
CIN: U45200BR2009PTC014969
Regd Off: Murlichak, P.O- B V College, Jagdeo Path, Patna-800014
Cash Flow Statement for the year ending 31st March, 2025

| | PARTICULARS | As at 31.03.2025 | As at 31.03.2024 |
|---|---|---|---|
| A. | **CASH FLOW FROM OPERATING ACTIVITIES** | Rs. | Rs. |
| | Net Profit\(Loss) before tax as per Profit & Loss Account | 1,632.37 | 3,123.58 |
| | Add:- non cash Debits | | |
| | Depreciation \ Amortisation | 906.65 | 660.56 |
| | Loss\(Profit) on Sale of Assets | - | - |
| | Non operating income / expense | | |
| | Other Income | - | - 30.38 |
| | Net gain /(loss) on sale of investments | | |
| | Interest and Finance Charge Paid | - | 1,511.27 |
| | **Operating Profit before Working Capital Changes** | 2,539.01 | 5,265.03 |
| | Adjusted for:- | | |
| | (Increase)\Decrease in Short term loan & advances | 61.85 | - 87,473.40 |
| | (Increase)\Decrease in Trade Receivables | 450.00 | - 148.00 |
| | (Increase)\Decrease in Other Assets | - 2,225.96 | - 9,912.46 |
| | Increase\(Decrease) in Short Term Borrowings | 1,909.30 | - 314.00 |
| | Increase\(Decrease) in Trade Payable & other payable | - 1,582.39 | - 25,659.87 |
| | | 1,151.82 | - 1,18,242.70 |
| | Long term loan | | |
| | Income tax provision-Current Year | - 578.55 | - 837.91 |
| | Income tax provision-Prev.Year | 1,675.82 | - |
| | Prepaid | - | - |
| | **Cash Generated from Operations** | 54.55 | - 1,19,080.61 |
| | Taxes (Paid) \ Refund | - | - |
| | **Net Cash from Operating Activities** | 54.55 | - 1,19,080.61 |

G GUNJAN AND ASSOCIATES Chartered Accountants

Add- F-102, 1st Floor, Chandrakanta Apartment, Subhjeet Path
Pandooi Kothi, Boring Road, Patna-800001
Mo-8804726438, Email:-cagauravgunjan@hotmail.com, caggunjanasso@gmail.com

| | | | |
|---|---|---|---|
| B. | **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| | Purchase of fixed Assets and Increase in WIP | - 593.25 | - 434.00 |
| | Sale of Fixed Assets | - | - |
| | Decrease / (Increase) in Capital Work in Progress | - | - |
| | Dividend Income | - | - |
| | Other Income | - | 30.38 |
| | Decrease / (Increase) in Security Deposits | - | - |
| | Net Cash from\(used in) Investing Activities | - 593.25 | - 403.62 |
| C. | **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| | Increase in Share Capital | - | - |
| | Increase/(Decrease) in Share Application Money Pending Allotme | - | - |
| | Increase/(decrease) in Reserves | - 49.00 | |
| | Increase\(Decrease) in Long Term Borrowings | - | 1,24,286.73 |
| | (Increase)\Decrease in Other Bank Balances | - | - |
| | Interest and Finance Charge | - | - 1,511.27 |
| | Net Cash from\(used in) Financing Activities | - 49.00 | 1,22,775.46 |
| | **Net Increase / (Decrease) in Cash and Cash Equivalents** | - 587.70 | 3,291.23 |
| | Opening Balance of Cash & Cash Equivalents | 7,752.23 | 4,461.00 |
| | **Closing Balance of Cash & Cash Equivalents** | 7,164.53 | 7,752.23 |

**Notes:**

The Cash Flow Statement has been prepred under the "Indirect Method" as set out in Accounting Standard 3 on Cash Flow statement issued by the Institute of Chartered Accountant of India.

As per our audit report of even date attached

**For G Gunjan & Associates**
**Chartered Accountants**
**FRN-029128C**

G GUNJAN AND ASSOCIATES * Chartered Accountants *

**CA Gaurav Gunjan**
**M.N. 446918**
**Partner**
**UDIN 25446918BMJQTI6416**
**Place:** Patna
**Dated:** 30-09-2025

For and on behlf of Board of Director of

Shrishty Comtrade Pvt. Ltd.
Director

Birendra Kumar
Director
DIN:02779424

Shrishty Comtrade Pvt. Ltd.
Sangeeta Singh
Director

Sangeeta Singh
Director
DIN: 02779578