

AZALFA BUILDING CONSTRUCTION PVT LTD
HOUSE NO-506/1 NEW AZIMABAD COLONY, PO MAHENDRU, PATNA-800006, BIHAR
Cash Flow Statement
For the Year Ended 31st March 2025

Particulars	Amount	Amount
Cash Flow from Operating Activities		
Net Profit before Tax	10,11,61,010.08	
Adjustments for:		
Depreciation & Amortisation	3,14,545.07	
Interest Expense	-	
Interest Income	-	
Operating Profit before Working Capital Changes	10,14,75,555.15	
Increase / (Decrease) in other current assets	6,74,10,512.43	
Increase / (Decrease) in Loans and advances	-3,46,67,500.00	
Increase / (Decrease) in Short term provision	96,91,437.00	
Increase / (Decrease) in Fixed Deposit	45,29,179.80	
Increase / (Decrease) in other current liabilities	-21,70,75,206.00	
Cash Generated from Operations	-6,86,36,021.62	
Less: Income Tax Paid	8529154.86	
Net Cash from Operating Activities (A)	-7,71,65,176.48	
Cash Flow from Investing Activities		
Purchase of Fixed Assets	27,04,066.73	
Interest Received	27,04,066.73	
Net Cash used in Investing Activities (B)		
Cash Flow from Financing Activities		
Proceeds from Issue of Share Capital	-	
Proceeds from Secured Borrowings	43677705.67	
Repayment of Borrowings	-17,02,500.00	
Interest Paid	-	
Dividend Paid	-	
Net Cash from Financing Activities (C)	41975205.67	
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)		-3,24,85,904.08
Cash & Cash Equivalents at Beginning of the Year		3,97,40,213.70
Cash & Cash Equivalents at End of the Year		72,54,309.62

Place: Patna
Date : 25/08/2025

AZALFA BUILDING CONSTRUCTION PRIVATE LIMITED
Sd/-
(Director)

For: GUPTA SUBHASH KUMAR & CO
(Chartered Accountants)

SD
CA S.K. Gupta

Partner
M.NO.096559
FRN NO 009935C

UDIN-25096559BMNXOT6910

- NOTE NO N : ACCOUNTING POLICIES AND NOTES ON ACCOUNTS.**
1. ACCOUNTING POLICIES & BASIS OF ACCOUNTING : AZALFA BUILDING CONSTRUCTION PVT LTD, HOUSE NO- 506/1 NEW AZIMABAD COLONY, PO MAHENDRU, PATNA - 800006, BIHAR follows mercantile system of Accounting and the financial statements have been prepared in accordance with the generally accepted accounting principles.
2. The Financial Statement Have been Prepared on the basis of fundamental accounting assumption i.e. going concern basis.
3. All Kind liabilities are taken into accounts and duly provided.
4. **FIXED ASSETS:** Fixed Assets have been valued at cost price less Depreciation.
5. **REVENUE RECOGNITION:** Revenue/Income are being generally accounted for on accrual basis, as they are earned or incurred.
6. Cash in hand been taken as per Cash Book and as certified by the Proprietor.
7. Stock in hand has been taken as certified by the proprietor.

Place : Patna

Date : 25/08/2025

AZALFA BUILDING CONSTRUCTION PRIVATE LIMITED

Sd/-
(Director)

For GUPTA SUBHASH KUMAR & CO.
(Chartered Accountants)

Sd/-
(S.K.Gupta)
Partner

M.No. 096559

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