ASTARA PROJECTS PRIVATE LIMITED

formerly known as " Dream Housing Projects Private Limited"

CIN:U70102BR2009PTC015045

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH 2023

(₹ in Thousands)

	Particulars	For the year ending on 31st March 2023 ₹		For the year ending on 31st March 2022 ₹	
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit Before Tax & Extraordinary items		3,945.16		6,515.81
	Adjustments for:				
Add :	Depreciation	4.67		5.70	
	Bad Debts	-		-	
	Preliminary expenses written off	-		-	
	Interest & Finance Charges	4,549.15		4,020.88	
	Loss on Sale of Fixed Assets	-	4,553.82	-	4,026.58
Less:			8,498.98		10,542.39
	Interest Received	-		-	
	Profit from Sale of Investment	-		(5,211.18)	
	Profit from Sale of Fixed Assets	-	-	-	(5,211.18)
	Operating Profit before Working Capital Changes		8,498.98		5,331.21
	Adjustments for:				
	Decrease/(Increase) in Trade Receivables	(554.50)		514.37	
	Decrease/(Increase) in Inventories	(17,391.51)		(20,334.03)	
	Decrease/(Increase) in shorterm Loan and advances	749.69		(5,139.80)	
	Decrease/(Increase) in Other Current Assets	-		-	
	Increase/(Decrease) in Short term Borrowing	26,280.79		-	
	Increase/(Decrease) in Short term Provisions (others)	-		-	
	Increase/(Decrease) in Other Current Liabilites	(9,569.08)		15,363.49	
	Increase/(Decrease) in Trade Payables	2,845.25	2,360.64	(1,277.71)	(10,873.69)
	Cash generated from operations		10,859.62		(5,542.48)
	Income Tax paid		(1,215.30)		(68.53)
	Net Cash flow from Operating activities (A)		9,644.32		(5,611.00)
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of Fixed Assets		-		(31.50)
	Increase in Capital work-in-progress		-		-
	(Increase)/Decrease in Long-term advances		-		-
	(Increase)/Decrease in Non-current investment		-		-
	(Increase)/Decrease in Current investment		-		-
	Profit from Sale of Investment		-		-
	Interest Received		-		-
	Sale of Fixed Assets		-		-
	Capital Subsidy Received on Fixed Assets		-		-
	Net Cash used in Investing activities (B)		-		(31.50)
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds from issue of equity share		-		-
	Increase/(Decrease) in Long-term borrowings		(32,447.88)		6,908.25
	Increase/(Decrease) in Other Long-term liabilities		25,872.00		-
	Interest paid (Net)		(4,549.15)		(4,020.88)
	Net Cash flow from financing activities (C)		(11,125.03)		2,887.37
	Net increase in cash & Cash Equivalents		(1,480.70)		(2,755.13)
	Cash and Cash equivalents at the beginning of the year		3,923.30		6,678.43
	Cash and Cash equivalents at the end of the year		2,442.60		3,923.30

	Cash & Cash Equivalents	As on 31.03.2023	As on 31.03.2022
	Cash in Hand	385.12	82.79
	Cash at Bank	2,057.47	3,840.51
	Cash & Cash equivalents as stated	2,442.60	3,923.30

In terms of our report of even date attached.

Significant Accounting Policies & Other Notes 1 & 26

For Khetan Rajesh Kumar & Co.
Firm Registration Number : 010086C
Chartered Accountants

(Rajesh Kumar Khetan)
Partner
Membership No. : 059894

KHETAN RAJESH KUMAR & CO. ★ Firm Regn. No. 010086C ★ CHARTERED ACCOUNTANTS

For and on behalf of the Board

Rajesh Kumar Sikaria
Director
DIN-00948627

Rekha Sikaria
Director
DIN-03104673

Place : Patna
Date : 08-09-2023