

ASTARA PROJECTS PRIVATE LIMITED

formerly known as " Dream Housing Projects Private Limited"

CIN:U70102BR2009PTC015045

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH 2024

(in Thousands '000)

Particulars		For the year ending on 31st March 2024 ₹	For the year ending on 31st March 2023 ₹
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax & Extraordinary items	2,516.45	3,945.16
Add :	Adjustments for:		
	Depreciation	3.84	4.67
	Bad Debts	-	-
	Preliminary expenses written off	-	-
	Interest & Finance Charges	4,673.02	4,549.15
	Loss on Sale of Fixed Assets	-	-
		4,676.85	4,553.82
Less:		7,193.30	8,498.98
	Interest Received	-	-
	Profit from Sale of Investment	-	-
	Profit from Sale of Fixed Assets	(170.10)	-
	Operating Profit before Working Capital Changes	7,023.20	8,498.98
	Adjustments for:		
	Decrease/(Increase) in Trade Receivables	(3,765.60)	(554.50)
	Decrease/(Increase) in Inventories	(4,296.54)	(17,391.51)
	Decrease/(Increase) in short term Loan and advances	1,458.29	749.69
	Decrease/(Increase) in Other Current Assets	-	-
	Increase/(Decrease) in Short term Borrowing	1,446.67	26,280.79
	Increase/(Decrease) in Short term Provisions (others)	-	-
	Increase/(Decrease) in Other Current Liabilities	(11,876.69)	(9,569.08)
	Increase/(Decrease) in Trade Payables	(610.24)	2,845.25
	Cash generated from operations	(17,644.12)	2,360.64
	Income Tax paid	(10,620.93)	10,859.62
		982.34	(1,215.30)
	Net Cash flow from Operating activities (A)	(11,603.27)	9,644.32
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-	-
	Increase in Capital work-in-progress	-	-
	(Increase)/Decrease in Long-term advances	(1,120.99)	-
	(Increase)/Decrease in Non-current investment	-	-
	(Increase)/Decrease in Current investment	-	-
	Profit from Sale of Investment	-	-
	Interest Received	-	-
	Sale of Fixed Assets	219.38	-
	Capital Subsidy Received on Fixed Assets	-	-
	Net Cash used in Investing activities (B)	(901.61)	-
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from issue of equity share	9,007.74	(32,447.88)
	Increase/(Decrease) in Long-term borrowings	6,028.00	25,872.00
	Increase/(Decrease) in Other Long-term liabilities	-	-
	Interest paid (Net)	(4,673.02)	(4,549.15)
	Net Cash flow from financing activities (C)	10,362.73	(11,125.03)
	Net increase in cash & Cash Equivalents	(2,142.15)	(1,480.70)
	Cash and Cash equivalents at the beginning of the year	2,442.60	3,923.30
	Cash and Cash equivalents at the end of the year	300.45	2,442.60

Cash & Cash Equivalents	As on 31.03.2024	As on 31.03.2023
Cash in Hand	220.22	385.12
Cash at Bank	80.23	2,057.47
Cash & Cash equivalents as stated	300.45	2,442.60

In terms of our report of even date attached.

Significant Accounting Policies & Other Notes

For Khetan Rajesh Kumar & Co.

Firm Registration Number : 010086C

Chartered Accountants

(Rajesh Kumar Khetan)

Partner

Membership No. : 059894



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Astara Projects Pvt. Ltd. Astara Projects Pvt. Ltd.

For and on behalf of the Board

Rajesh Kumar Sikaria

Director

DIN-00948627

Rekha Sikaria

Rekha Sikaria

Director

DIN-03104673

Director

Place : Patna

Date : 07-09-2024