Aparna Architect and Associate LLP

203, Hitech Arcade, Rajendra Path, Patna, Bihar 800001.
GST: 10ABVFA6560D1ZL

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st March 2025

(Amount in hundreds)

PARTICULARS		For the period 29th August 2024 to 31st March, 2025 Rs.	Rs.
A. Cash flow from operating activities			
Net Profit / (Loss) before extraordinary items and tax			-631.27
Adjustments for:			
Depreciation		107.00	
Finance costs-Credit card/ bank expenses		-	
Interest on Bank FDR		-	
Operating profit / (loss) before working capital changes			-524.27
Changes in working capital:			
Adjustments for (increase) / decrease in operating assets:			
Inventories		-2,72,381.13	
Trade receivables			
Short-term loans and advances		-6,100.00	
Other current assets			
Adjustments for increase / (decrease) in operating liabilities:			
Trade payables		43,134.21	
Short Term borrowings			
Other Current Liabilities (including provision)		42,370.25	
Cash generated from operations			-1,92,976.67
Net cash flow from / (used in) operating activities	**(A)**		**-1,93,500.94**
B. Cash flow from investing activities			
Other non-current assets		-	
Other non current investment		-105.00	
Capital expenditure on fixed assets, including capital advances transferred from AAA- Net		-712.25	
Interest received - Others		-	
Net cash flow from / (used in) investing activities	**(B)**		**-817.25**
C. Cash flow from financing activities			
Net Capital Fund infused by partners transferred from AAA		1,101.15	
Proceeds from long-term borrowings transferred from AAA		2,01,034.99	
Repayment of long-term borrowings		-	
Finance cost		-	
Net cash flow from / (used in) financing activities	**(C)**		**2,02,136.14**
D. Cash flow in / from Extraordinary Items	**(D)**		
E. Tax Adjustment	**(E)**		
Net increase / (decrease) in Cash and cash equivalents	**(A+B+C+D+E)**		**7,817.95**
Cash and cash equivalents at the beginning of the year			-
Cash and cash equivalents at the end of the year			**7,817.95**

As per our separate report of even date
For C.Bhattacharjee & Co
Chartered Accountants

CA Chiranjib Bhattacharya
(Partner)
MRN: 411638
UDIN: 25411638BMJVNT4736
Place: Patna
Date: 06/09/2025

For Aparna Architect and Associate LLP

For Aparna Architect And Associate LLP
Partner (Partner)

For Aparna Architect And Associate LLP
Partner (Partner)