

CHANDRA SALES PRIVATE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	As on 31.03.2024	As on 31.03.2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extra Ordinary Items	2,544,129.44	1,594,158.05
<u>Adjustment for:</u>		
Depreciation	455,414.27	43,085.29
Interest Received on Security	-	-
Profit on Sales of Fixed Assets	-	-
Interest Expense	1,205,668.00	1,077,694.00
Operating Profit Before Working Capital Changes	4,205,211.71	2,714,937.34
<u>Adjustment for:</u>		
(Increase)/ Decrease in Trade & other Receivables	(267,495.00)	(96,798.00)
(Increase)/ Decrease in Inventories	(15,961,583.29)	(16,157,914.56)
(Increase)/ Decrease in Loans & Advances	(845,978.00)	(4,440,995.00)
Increase/ (Decrease) in Current Liabilities	11,909,255.04	16,998,664.85
Cash Generated from Operation	(5,165,801.25)	(3,697,042.71)
Less: Tax Expense	(151,387.08)	642,869.00
Net Cash flow from Operating Activities	(809,202.46)	(1,624,974.37)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	304,052.00	-
Purchase of Long Term Investment	-	-
Interest Received on Security	-	-
Net Cash flow from Investing Activities	304,052.00	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/ (Decrease) in Long Term Liability	2,049,615.00	2,799,905.60
Increase/ (Decrease) in Unsecured Loan	-	-
Interest Expense	(1,205,668.00)	(1,077,694.00)
Net Cash flow from Financing Activities	843,947.00	1,722,211.60
Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	338,796.54	97,237.23
Cash & Cash equivalent at the beginning of the year	460,939.45	702,498.76
Cash & Cash equivalent at the end of the year	799,735.99	799,735.99

For Chandra Sales (Pvt.) Ltd.

Baleita chandra
DIRECTOR Director

For Chandra Sales (Pvt.) Ltd.

Chandra
Director

For CHANDRA SALES PVT. LTD

Chandra
DIRECTOR

In terms of our separate report annexed
For SINGHANIA AGRAWAL & Co.

Chartered Accountants

FRN 005527C

UDIN: 22072510BCCOSV9562

C. C. Agrawal

FCA S.C. Agrawal, M.No. 072510

