PATWARI PROJECTS

04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

Cash Flow Statement for the year ended 31st March, 2023

Particulars		Year Ended 31/03/2023
A.	**CASH FLOW FROM OPERATING ACTIVITIES**	
	Profit before Tax	**46,03,808**
	Adjustment for :	
	Finance Costs	7,99,217
	Depreciation and Amortization Expenses	23,158
	Preliminary Expenses	-
	Profit on Sale of Fixed Assets	-
	Bad Debts	-
	Interest Received	(2,08,572)
	Dividend Received	-
	Provision for Tax	-
	Non cash Income	-
	Unrealised Foreign Exchange (Gain)/Loss (Net)	-
	Loss/ (Gain) on Deriviative Transactions (Net)	-
	Investing Activities (Net)	-
	Operating Profit before Working Capital changes	**52,17,611**
	Changes in Working Capital	
	Inventories	(1,57,83,891)
	Trade and other Receivables	(6,28,163)
	Trade and other Payables	1,30,97,814
	Cash Generation from Operations	19,03,372
	Adj. / Payment of Direct Taxes	(1,49,886)
	Net Cash generated/ (used) - Operating Activities	17,53,485
B.	**CASH FLOW FROM INVESTMENT ACTIVITIES**	
	Purchase of Fixed Assets	(60,000)
	Sale of Fixed Assets	-
	Sale of Flat	-
	Return of Capital from Subsidiary	-
	Purchase of Shares of Subsidiaries	-
	Sale of Shares of Subsidiaries	-
	Subsidy Received	-
	Purchase of Investments	-
	Sale of Investments	-
	Preliminary Expenses	-
	Proceeds/ Repayment of Loans to Body Corporate (Net)	-
	Interest Received	2,08,572
	Dividend Received	-
	Net Cash generated/ (used) - Investing Activities	1,48,572

A.K. Salampuria & Associates
PATNA
Chartered Accountants

C.	CASH FLOW FROM FINANCING ACTIVITIES	
	Proceeds from Net Capital Introduced	(5,27,548)
	Proceeds from Share Application Money	-
	Proceeds from Long term Loans & Advances	-
	Repayment/Proceed of Long term Borrowings	-
	Repayment/Proceed of Short term Borrowings (Net)	(13,44,142)
	Finance Cost Paid	(7,99,217)
	Dividend Paid (including Dividend Distribution Tax)	-
	Net Cash generated/ (used) - Financing Activities	(26,70,907)
	Net Increase / (Decrease) in Cash and Cash Equivalents	(7,68,850)
	Add : Opening Cash and Cash Equivalents	87,09,805
	Closing Cash and Cash Equivalents	**79,40,956**

Notes:

1. The Cash Flow Statement has been prepared under the indirect method as set out in
2. Figures have been regrouped/rearranged wherever necessary.

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N.004285C

(CA AKSHYA SINGHANIA)
Partner
M.No.424348
UDIN-23424348BGWTFH1639

Place : Patna
Date :09/09/2023

For **M/s PATWARI PROJECTS**

Partner Partner

A.K. Salampuria & Associates * Chartered Accountants * PATNA

PATWARI PROJECTS
04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

Cash Flow Statement for the year ended 31st March, 2024

	Particulars	Year Ended 31-03-2024
A.	**CASH FLOW FROM OPERATING ACTIVITIES**	
	Profit before Tax	**7,41,857**
	Adjustment for :	
	Finance Costs	23,37,712
	Depreciation and Amortization Expenses	19,683
	Preliminary Expenses	-
	Profit on Sale of Fixed Assets	-
	Bad Debts	-
	Interest Received	(1,89,899)
	Dividend Received	-
	Provision for Tax	-
	Non cash Income	-
	Unrealised Foreign Exchange (Gain)/Loss (Net)	-
	Loss/ (Gain) on Deriviative Transactions (Net)	-
	Investing Activities (Net)	-
	Operating Profit before Working Capital changes	**29,09,354**
	Changes in Working Capital	
	Inventories	(4,11,08,218)
	Trade and other Receivables	3,94,003
	Trade and other Payables	3,05,16,851
	Cash Generation from Operations	(72,88,010)
	Adj. / Payment of Direct Taxes	(48,667)
	Net Cash generated/ (used) - Operating Activities	(73,36,677)
B.	**CASH FLOW FROM INVESTMENT ACTIVITIES**	
	Purchase of Fixed Assets	-
	Sale of Fixed Assets	-
	Sale of Flat	-
	Return of Capital from Subsidiary	-
	Purchase of Shares of Subsidiaries	-
	Sale of Shares of Subsidiaries	-
	Subsidy Received	-
	Purchase of Investments	-
	Sale of Investments	-
	Preliminary Expenses	-
	Proceeds/ Repayment of Loans to Body Corporate (Net)	-
	Interest Received	1,89,899
	Dividend Received	-
	Net Cash generated/ (used) - Investing Activities	1,89,899

C.	CASH FLOW FROM FINANCING ACTIVITIES	
	Proceeds from Net Capital Introduced	2,91,230
	Proceeds from Share Application Money	-
	Proceeds from Long term Loans & Advances	-
	Repayment/Proceed of Long term Borrowings	-
	Repayment/Proceed of Short term Borrowings (Net)	50,96,817
	Finance Cost Paid	(23,37,712)
	Dividend Paid (including Dividend Distribution Tax)	-
	Net Cash generated/ (used) - Financing Activities	30,50,335
	Net Increase / (Decrease) in Cash and Cash Equivalents	(40,96,443)
	Add : Opening Cash and Cash Equivalents	79,40,956
	Closing Cash and Cash Equivalents	**38,44,513**

Notes:

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2. Figures have been regrouped/rearranged wherever necessary.

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N.004285C

(CA AKSHYA SINGHANIA)
Partner
M.No.424348
UDIN-24424348BKESLX7679

Place : Patna
Date :16/08/2024

For **M/s PATWARI PROJECTS**

Partner Partner

PATWARI PROJECTS

04, OM COMPLEX
S.P VERMA ROAD
Patna- 800001

Cash Flow Statement for the year ended 31st March, 2025

Particulars		Year Ended 31-03-2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**	
	Profit before Tax	**11,92,304**
	Adjustment for :	
	Finance Costs	25,36,742
	Depreciation and Amortization Expenses	16,729
	Preliminary Expenses	-
	Profit on Sale of Fixed Assets	-
	Bad Debts	-
	Interest Received	(4,01,195)
	Dividend Received	-
	Provision for Tax	-
	Non cash Income	-
	Unrealised Foreign Exchange (Gain)/Loss (Net)	-
	Loss/ (Gain) on Deriviative Transactions (Net)	-
	Investing Activities (Net)	-
	Operating Profit before Working Capital changes	**33,44,580**
	Changes in Working Capital	
	Inventories	95,19,590
	Trade and other Receivables	(5,10,279)
	Trade and other Payables	2,14,933
	Cash Generation from Operations	1,25,68,823
	Adj. / Payment of Direct Taxes	-
	Net Cash generated/ (used) - Operating Activities	1,25,68,823
B.	**CASH FLOW FROM INVESTMENT ACTIVITIES**	
	Purchase of Fixed Assets	-
	Sale of Fixed Assets	-
	Sale of Flat	-
	Return of Capital from Subsidiary	-
	Purchase of Shares of Subsidiaries	-
	Sale of Shares of Subsidiaries	-
	Subsidy Received	-
	Purchase of Investments	-
	Sale of Investments	-
	Preliminary Expenses	-
	Proceeds/ Repayment of Loans to Body Corporate (Net)	-
	Interest Received	4,01,195
	Dividend Received	-
	Net Cash generated/ (used) - Investing Activities	4,01,195

C.	CASH FLOW FROM FINANCING ACTIVITIES	
	Proceeds from Net Capital Introduced	33,04,946
	Proceeds from Share Application Money	-
	Proceeds from Long term Loans & Advances	-
	Repayment/Proceed of Long term Borrowings	-
	Repayment/Proceed of Short term Borrowings (Net)	(44,01,709)
	Finance Cost Paid	(25,36,742)
	Dividend Paid (including Dividend Distribution Tax)	-
	Net Cash generated/ (used) - Financing Activities	(36,33,505)
	Net Increase / (Decrease) in Cash and Cash Equivalents	93,36,513
	Add : Opening Cash and Cash Equivalents	38,44,513
	Closing Cash and Cash Equivalents	**1,31,81,026**

Notes:

1. The Cash Flow Statement has been prepared under the indirect method as set out in
2. Figures have been regrouped/rearranged wherever necessary.

For **A. K. SALAMPURIA & ASSOCIATES**
Chartered Accountants
F.R.N.004285C

A. K. Salampuria & Associates * PATNA * Chartered Accountants

(CA AKSHYA SINGHANIA)
Partner
M.No.424348
UDIN-25424348BMLMOO4370

Place : Patna
Date :21/08/2025

For **M/s PATWARI PROJECTS**

Partner Partner