

M/S KUMAR CONSTRUCTION

1st Floor, Mahalaxmi Complex, Rajendra Path, Patna-800001

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023		
	Rs.	
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAX & EXTRAORDINARY EXPENSES		2,75,656.43
Adjustments to reconcile profit before tax to cash provided by operating activity		
Depreciation	18,409.00	
Interest and other Income	(19,86,615.00)	
Interest paid	10,96,645.00	
Loss on sale of tangible assets	-	
Effect of exchange difference on translation of asset and liabilities	-	
Others	-	
Effect of exchange difference on translation of foreign currency of cash and cash equivalent	-	(8,71,561.00)
OPERATING LOSS BEFORE WORKING CAPITAL CHANGES		(5,95,904.57)
Adjustments for :		
Trade Receivables	(13,36,899.47)	
Loans and advances and other asset	1,78,05,628.29	
Liabilities and provisions	(34,26,420.83)	1,30,42,307.99
CASH GENERATED FROM OPERATIONS		1,24,46,403.42
Direct Taxes Paid		85,272.85
NET CASH GENERATED BY OPERATING ACTIVITY		1,23,61,130.57
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment towards capital expenditure		
Investment in properties	-	
Disposal of Fixed Asset	-	
Disposal of other investment	-	
Interest and other Income	19,86,615.00	
CASH FLOW FROM INVESTING ACTIVITY BEFORE EXCEPTIONAL ITEM		19,86,615.00
Dividend Income, net of tax		-
NET CASH PROVIDED BY /(USED IN) INVESTING ACTIVITIES		19,86,615.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase (Decrease) in Partners' Capital	41,43,146.96	
Increase (Decrease) in Term Loan/Working Capital	(1,79,60,920.79)	
Increase (Decrease) in Unsecured Loan	(22,20,000.00)	
Interest Paid	(10,96,645.00)	
NET CASH FROM FINANCING ACTIVITIES		(1,71,34,418.83)
Effect of exchange difference on translation of foreign currency of cash and cash equivalent		-
NET INCREASE IN CASH & CASH EQUIVALENTS		(27,86,673.26)
CASH & CASH EQUIVALENTS AS AT (Opening Balance)		66,57,105.63
CASH & CASH EQUIVALENTS AS AT (Closing Balance)		38,70,432.37
For M/S KUMAR CONSTRUCTION		
PARTNER	PARTNER	
Place : Patna		
Date :		