

M/S ASTHA HOMES PRIVATE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

	As on 31-03-2021		As on 31-03-2020	
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
<b>NET PROFIT BEFORE TAX &amp; EXTRAORDINARY EXPENSES</b>		26,39,812.11		18,82,245.12
Adjustments to reconcile profit before tax to cash provided by operating activity			13,984.00	
Depreciation	12,410.00			
Interest and Dividend Income	-			
Interest paid	-			
Profit of sale of tangible assets	-			
Effect of exchange difference on translation of asset and liabilities	-			
Effect of exchange difference on translation of foreign currency of cash and cash equivalent	-	12,410.00		13,984.00
<b>OPERATING LOSS BEFORE WORKING CAPITAL</b>				
<b>CHANGES</b>		26,52,222.11		18,96,229.12
Adjustments for :				
Trade Receivables	-			
Inventory	(1,50,65,774.48)		(69,47,534.71)	
Loans and advances and other asset	(97,58,316.30)		49,14,898.57	
Liabilities and provisions	2,00,53,704.93	(47,70,385.85)	1,00,29,641.72	79,97,005.58
<b>CASH GENERATED FROM OPERATIONS</b>		(21,18,163.74)		98,93,234.70
Direct Taxes Paid		(6,85,670.00)		(4,88,421.00)
<b>NET CASH GENERATED BY OPERATING ACTIVITY</b>		(28,03,833.74)		94,04,813.70
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Payment towards capital expenditure	-			
Investment in subsidiary	-			
Disposal of Fixed Asset	-			
Disposal of other investment	-			
Interest & dividend Received	-			
<b>ITEM</b>				
Dividend Income, net of tax		-		-
<b>NET CASH PROVIDED BY / (USED IN) INVESTING ACTIVITIES</b>				
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds from issue of Share Capital	-			
Increase (Decrease) in Term Loan Working Capital	-			
Repayment of loan given to Subsidiary	-			
Dividend paid including residual dividend	-			
Dividend tax paid	-			
Interest Paid	-			
<b>NET CASH FROM FINANCING ACTIVITIES</b>				
Effect of exchange difference on translation of foreign currency of cash and cash equivalent				
<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS</b>				
CASH & CASH EQUIVALENTS AS AT (Opening Balance)		(28,03,833.74)		94,04,813.70
CASH & CASH EQUIVALENTS AS AT (Closing Balance)		1,27,61,799.36		33,56,985.66
		99,57,965.62		1,27,61,799.36

FOR A P T and Co LLP

Chartered Accountants

(Rakesh Srivastava)

Partner



Managing Director

Director

Place: Patna

Date: 18.12.2021

*Ramesh Kumar*  
Managing Director