

AMAR CONSTRUCTION CO.
ADISON ARCADE FRASER ROAD, PATNA BIHAR - 800020
CASH FLOW STATEMENT AS ON 31.03.2021

Sr. No.	Particulars	For the year ended 31.March.2021
A	Cash Flow From Operating Activities	
	Net Profit Before Tax & Extra Ordinary Items	4,98,146.64
	Adjustments For	
	Deferred tax liability	0.00
	Depreciation	96,040.00
	Finance Cost	1,15,568.71
	Operating Profit Before Working Capital Changes	7,09,755.35
	Adjustments For	
	Decrease In Trade Receivables	3,75,000.00
	Decrease In Other Current Assets	-4,07,481.64
	Increase / (Decrease) In Other Short Term Liabilities	-1,45,660.00
	Decrease In Other Non-Current Assets	
	Increase / (Decrease) In Other Long Term Liabilities	674257.71
	Increase In Trade Payables	1,28,232.97
	Increase/ (Decrease) In Other Current Liabilities	6,64,153.00
	Increase/ (Decrease) In Short Term Provisions	
	Increase In Inventories	1233944.32
	Cash Generated From Operations	32,32,201.71
	Less: Taxes Paid / (Refund) - Net	0.00
	Net Cash Inflow / (Outflow) From Operating Activities	32,32,201.71
B	Cash Flow From Investing Activities	
	(Purchase) / Sale Of Fixed Assets	-647094.00
	Investment with HO Dibrugarh	442762.00
	Increase in Short Term Loans & Advances	0.00
C	Net Cash Flows From Investing Activities	-10,89,856.00
	Increase In Short-Term Borrowings	0.00
	Increase In Long-Term Borrowings	0.00
	Increase in Partner's Capital	
	Deposit with Banks	-89604.00
	Finance Costs Paid	-1,15,568.71
	Deferred Tax Liability	
	Net Cash Flows From Financing Activities	-2,05,172.71
D	Net Changes in Cash & Cash Equivalents(A+B+C)	19,37,173.00
	Cash & Cash Equivalents At The Beginning Of The Year	3,77,470.92
	Cash & Cash Equivalents At The End Of The Year	23,14,643.92
	Components Of Cash And Cash Equivalents:	
	Fixed deposits	76,725.00
	Cash on hand	22,37,918.92
	Balances with banks	
	Total of Cash & Cash Equivalents :	23,14,643.92

For K. R. Jaichand & Co
Chartered Accountants
FRN :- 0318011E

K. R. Jaichand
(CA. Kuljit Rai Jaichand)
Proprietor
MRN :- 053527

UDIN :- 24053527BKGRMB7762, Dated : 04/04/2024
Place :- Dibrugarh
Date : 04/04/2024



Amar Construction Company
Amar Construction Company

Ashu S.
(Managing Partner)
Managing Partner

AMAR CONSTRUCTION CO.
ADISON ARCADE FRASER ROAD, PATNA BIHAR - 800020
CASH FLOW STATEMENT AS ON 31.03.2021 AND 31.03.2022

Sr. No.	Particulars	For the year ended 31.March.2022	For the year ended 31.March.2021
A	Cash Flow From Operating Activities		
	Net Profit Before Tax & Extra Ordinary Items	9,13,587.24	4,98,146.64
	Adjustments For		
	Reserve and Surplus	0	0
	Deferred tax liability	0.00	0.00
	Depreciation	1,49,739.00	96,040.00
	Finance Cost	2,79,461.81	1,15,568.71
	Operating Profit Before Working Capital Changes	13,42,788.05	7,09,755.35
	Adjustments For		
	Decrease In Trade Receivables	0.00	3,75,000.00
	Decrease In Other Current Assets	-9,62,265.96	-4,07,481.64
	Increase / (Decrease) In Other Short Term Liabilities	-8,44,058.00	-1,45,660.00
	Decrease In Other Non-Current Assets		
	Increase / (Decrease) In Other Long Term Liabilities	-1182381.79	674257.71
	Increase In Trade Payables	-74,098.31	1,28,232.97
	Increase/ (Decrease) In Other Current Liabilities	-6,36,800.00	6,64,153.00
	Increase In Inventories	1848353.22	1233944.32
	Cash Generated From Operations	-5,08,462.79	32,32,201.71
	Less: Taxes Paid / (Refund) - Net	0.00	0.00
	Net Cash Inflow / (Outflow) From Operating Activities	-5,08,462.79	32,32,201.71
B	Cash Flow From Investing Activities		
	(Purchase) / Sale Of Fixed Assets	0.00	-647094.00
	Investment with HO Dibrugarh	-1228155.00	-442762.00
	(Increase) / Decrease In Current Investment	0.00	0.00
C	Net Cash Flows From Investing Activities	-12,28,155.00	-10,89,856.00
	Issue Of Shares For Cash		
	Deposit with Banks	-87062.00	-89604.00
	Securities Premium account		
	Finance Costs Paid	-2,79,461.81	-1,15,568.71
	Deferred Tax Liability		
	Net Cash Flows From Financing Activities	-3,66,523.81	-2,05,172.71
D	Net Changes in Cash & Cash Equivalents(A+B+C)	-21,03,141.60	19,37,173.00
	Cash & Cash Equivalents At The Beginning Of The Year	23,14,643.92	3,77,470.92
	Cash & Cash Equivalents At The End Of The Year	2,11,502.32	23,14,643.92
	Components Of Cash And Cash Equivalents:		
	Fixed deposits		
	Cash on hand	25,538.00	76,725.00
	Balances with banks	1,85,964.32	22,37,918.92
	Total of Cash & Cash Equivalents :	2,11,502.32	23,14,643.92

For K. R. Jaichand & Co
Chartered Accountants
FRN :- 0318011E

K. R. Jaichand
(CA. Kuljit Rai Jaichand)
Proprietor
MRN :- 053527



For Amar Construction Company
Amar Construction Company

Amar Singh
(Amar Singh)
Managing Partner
Managing Partner

UDIN : 24053527BKGRMB7762, Dated : 04/04/2024
Place :- Dibrugarh
Date : 04/04/2024

AMAR CONSTRUCTION CO.
ADISON ARCADE FRASER ROAD, PATNA BIHAR - 800020
CASH FLOW STATEMENT AS ON 31.03.2022 AND 31.03.2023

Sr. No.	Particulars	For the year ended 31.March.2023	For the year ended 31.March.2022
A	Cash Flow From Operating Activities		
	Net Profit Before Tax & Extra Ordinary Items	20,35,009.34	9,13,587.24
	Adjustments For		
	Reserve and Surplus	0	0
	Deferred tax liability	0.00	0.00
	Depreciation	1,27,281.00	1,49,739.00
	Finance Cost	3,79,911.00	2,79,461.81
	Operating Profit Before Working Capital Changes	25,42,201.34	13,42,788.05
	Adjustments For		
	Decrease In Trade Receivables	0.00	0.00
	Decrease In Other Current Assets	3,66,901.86	-9,62,265.96
	Increase / (Decrease) In Other Short Term Liabilities	-1,47,341.00	-8,44,058.00
	Decrease In Other Non-Current Assets		-1182381.79
	Increase / (Decrease) In Other Long Term Liabilities		-74,098.31
	Increase In Trade Payables	-10,25,985.81	-6,36,800.00
	Increase/ (Decrease) In Other Current Liabilities	1,11,909.51	-6,36,800.00
	Increase/ (Decrease) In Long Term Provisions	-870575.78	0
	Increase In Inventories	516035.78	1848353.22
	Cash Generated From Operations	14,93,145.90	-5,08,462.79
	Less: Taxes Paid / (Refund) - Net	0.00	0.00
	Net Cash Inflow / (Outflow) From Operating Activities	14,93,145.90	-5,08,462.79
B	Cash Flow From Investing Activities		
	(Purchase) / Sale Of Fixed Assets	0.00	0.00
	Investment with HO Dibrugarh	-327589.00	-1228155.00
	(Increase) / Decrease In Non- Current Investment	0.00	0.00
	(Increase) / Decrease In Current Investment	0.00	0.00
	Net Cash Flows From Investing Activities	-3,27,588.00	-12,28,155.00
C	Net Cash Flows From Financing Activities		
	Issue Of Shares For Cash	-104569.00	-87062.00
	Deposit with Banks	-3,79,911.00	-2,79,461.81
	Finance Costs Paid		
	Deferred Tax Liability	0.00	0.00
	Increase/ (Decrease) In P & LA/C due to Interim Entry	-4,84,480.00	-3,66,523.81
	Net Cash Flows From Financing Activities	6,81,077.90	-21,03,141.60
D	Net Changes in Cash & Cash Equivalents(A+B+C)	2,11,502.32	23,14,643.92
	Cash & Cash Equivalents At The Beginning Of The Year	8,92,580.22	2,11,502.32
	Cash & Cash Equivalents At The End Of The Year		
	Components Of Cash And Cash Equivalents:		
	Fixed deposits	5,086.00	25,538.00
	Cash on hand	8,87,494.22	1,85,964.32
	Balances with banks	8,92,580.22	2,11,502.32
	Total of Cash & Cash Equivalents :		

For K. R. Jaichand & Co
Chartered Accountants
FRN :- 0318011E

Rajiv Kumar

(CA. Kuljit Rai Jaichand)

Proprietor

MRN :- 053527

UDIN : 24053527BKGRMB7762, Dated : 04/04/2024

Place :- Dibrugarh

Date : 04/04/2024



Amar Construction Company
For Amar Construction Company

Ashok Singh
Managing Partner

(Ashok Singh)

Managing Partner