

XYZ PVT LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

(All amounts are in Indian Rupees unless otherwise stated)

	31 st March 2024	31 st March 2023
Cash flow from operating activities		
Profit before tax	(5,26,44,581)	(5,89,47,193)
Non-cash adjustment to reconcile profit before tax to net cash flows		
Provision for doubtful assets		
Depreciation and amortization	1,89,49,999	1,65,04,543
Loss on sale of property, plant and equipment	-	4,51,429
Interest /Dividend income	13,110	(25,286)
Interest Expense	11,64,032	5,72,627
Operating profit before working capital changes	(3,25,17,439)	(4,14,43,880)
Movements in working capital :		
Increase/ (decrease) in other current liabilities & short term/ long term	57,52,955	46,76,979
Decrease / (increase) in other non - current assets	(4,72,095)	(56,60,907)
Decrease / (increase) in inventories	4,87,719	(47,99,797)
Decrease / (increase) in trade receivables	(33,79,884)	(14,60,497)
Decrease / (increase) in short term loans and advances	21,21,981	(21,07,228)
Decrease / (increase) in other current assets	75,733	41,078
Cash generated from /(used in) operations	(2,79,31,031)	(5,07,54,253)
Direct taxes paid (net of refunds)	-	
Net cash flow from/ (used in) operating activities (A)	(2,79,31,031)	(5,07,54,253)
Cash flows from investing activities		
Purchase of property, plant and equipment, including CWIP and capital	(1,47,39,107)	(3,29,98,705)
Sale of property , Plant & Equipments	8,14,344	2,28,288
Interest received	(13,110)	25,286
Impairment loss	13,22,836	
Net cash flow from/ (used in) investing activities (B)	(1,26,15,037)	(3,27,45,132)
Cash flows from financing activities		
Proceeds from issue of share capital	-	
Interest paid	(11,64,032)	(5,72,627)
Short-term borrowings	4,66,13,032	7,92,21,442
Long- Term borrowings	(5,65,200)	5,65,200
Net cash flow from/ (used in) in financing activities (C)	4,48,83,800	7,92,14,015
Net increase/(decrease) in cash and cash equivalents (A + B + C)	43,37,732	(42,85,370)
Cash and cash equivalents at the beginning of the year	8,80,693	51,66,063
Cash and cash equivalents at the end of the year	52,18,425	8,80,693
Components of cash and cash equivalents		
Cash in hand	5,51,260	5,71,752
With banks - on current account	-	3,08,941
- on deposit account	-	-
Total cash and cash equivalents (Note 15)	52,18,429	8,80,693