| **Company pvt lmtd ®** |
| --- |
| Address : HSR layout, 19th , main road, 7 th cross. Bangalore. 560068 |
| Phone No.: +91 9876543210 |  | Email ID: abcd@gmail.com |
| GSTIN No.: 29A#########097Z1 | Received By : Mahesh |
|  |
| **CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st march 2022** |
| **P A R T I C U L A R S** | **For the period****1st April 2021 to 31st March, 2022** | **For the period****1st April 2020 to 31st March, 2021** |
| **Rs.** | **Rs.** | **Rs.** | **Rs.** |
| **A.** | **Cash flow from operating activities** |  |  |  |  |  |
|  | Net Profit / (Loss) before extraordinary items and tax |  |  | 20,000 |  | 15,000 |
|  |  |  |  |  |  |  |
|  | *Adjustments for:* |  |  |  |  |  |
|  | Depreciation |  | 200 |  | 120 |  |
|  | Finance costs-Credit card/ bank expenses |  | 120 |  | 200 |  |
|  | Interest on Bank FDR |  | 1,200 | 1,520 | 1,200 | 1,520 |
|  |  |  |  |  |  |  |
|  | Operating profit / (loss) before working capital changes |  |  | 21,520 |  | 16,520 |
|  |  |  |  |  |  |  |
|  | *Changes in working capital:* |  |  |  |  |  |
|  | *Adjustments for (increase) / decrease in operating assets:* |  |  |  |  |  |
|  | Inventories |  | 1,000 |  | 500 |  |
|  | Trade receivables |  | 120 |  | 100 |  |
|  | Short-term loans and advances |  | 1,200 |  | 1,000 |  |
|  | Other current assets |  | 120 | 2,440 | 120 | 1,720 |
|  |  |  |  |  |  |  |
|  | *Adjustments for increase / (decrease) in operating liabilities:* |  |  |  |  |  |
|  | Trade payables |  | 122 |  | 100 |  |
|  | Short Term borrowings |  | 122 |  | 199 |  |
|  | Other Current Liabilities (including provision) |  | 100 | 344 | 199 | 498 |
|  |  |  |  |  |  |  |
|  |  |  |  | 2,784 |  | 2,218 |
|  |  |  |  |  |  |  |
|  | Cash generated from operations |  |  | 24,304 |  | 18,738 |
|  |  |  |  |  |  |  |
|  | **Net cash flow from / (used in) operating activities** | **(A)** |  | **24,304** |  | **18,738** |
|  |  |  |  |  |  |  |
| **B.** | Cash flow from investing activities |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  | Other non-current assets |  | 100 |  | 100 |  |
|  | Other non current investment - FDR |  | 1,000 |  | 1,000 |  |
|  | Capital expenditure on fixed assets, including capital advances - Net |  | 200 |  | 100 |  |
|  | Interest received - Others |  | 100 | 1,400 | 100 | 1,300 |
|  |  |  |  |  |  |  |
|  | **Net cash flow from / (used in) investing activities** | **(B)** |  | **1,400** |  | **1,300** |
|  |  |  |  |  |  |  |
| **C.** | Cash flow from financing activities |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  | Increase in share Capital |  | 100 |  | 100 |  |
|  | Security premium on issue of shares |  | 1,000 |  | 100 |  |
|  | Share application money received / (refunded) |  | 1,000 |  | 100 |  |
|  | Proceeds from long-term borrowings |  | 100 |  | 100 |  |
|  | Repayment of long-term borrowings |  | 100 |  | 100 |  |
|  | Finance cost |  | 100 | 2,400 | 100 | 600 |
|  |  |  |  |  |  |  |
|  | **Net cash flow from / (used in) financing activities** | **(C)** |  | **2,400** |  | **600** |
|  |  |  |  |  |  |  |
| **D.** | Cash flow in / from Extraordinary Items | **(D)** |  | **1,000** |  | **1,000** |
|  |  |  |  |  |  |  |
| **E.** | **Tax Adjustment** | **(E)** |  | **500** |  | **100** |
|  | **Net increase / (decrease) in Cash and cash equivalents** | **(A+B+C+D+E)** |  | **28,104** |  | **20,638** |
|  |  |  |  |  |  |  |
|  | Cash and cash equivalents at the beginning of the year |  |  | 30,638 |  | 10,000 |
|  |  |  |  |  |  |  |
|  | **Cash and cash equivalents at the end of the year** |  |  | **58,742** |  | **30,638** |
|  |  |  |  |  |  |  |
|  | Cash and cash equivalents comprise of : |  |  |  |  |  |
|  | 1. Cash in hand & Digital Wallet |  | 20,000 |  | 10,000 |  |
|  |  |  |  |  |  |  |
|  | 2. Balances with banks |  |  |  |  |  |
|  | In current accounts |  | 38,742 |  | 20,638 |  |
|  |  |  |  |  |  |  |
|  |  |  |  | **58,742** |  | **30,638** |