HR HYGIENE PRODUCTS PRIVATE LIMITED

13/2, MASTER SCIETY, OPP. RADHESHYAM MAKAN,
MASTER SOCIETY, RAJKOT - 360 002 (GUJARAT) INDIA

Statement of Cash Flows for the year ended 31st March, 2023

GROUPS	PARTICULARS	AMOUNT
A	**CASH FLOW FROM OPERATING ACTIVITIES**	
	Net Profit Before Tax	**2,581,961.07**
	Adjustments for:	
	Profit on Sale of Plant and Machinery	-
	Depreciation	5,078,658.00
	Subsidy Received on Plant and Machinery	-
	Transfer General Reserve	-
	Interest Income	-90,370.00
	Bank Interest paid	13,293,430.00
	Operating Profit before Working Capital Changes	**20,863,679.07**
	Adjustments for:	
	Decrease/(Increase) in Receivables	-15,724,040.00
	Decrease/(Increase) in other current Assets	102,440.00
	Decrease/(Increase) in Inventories	-53,683,890.00
	Increase/(Decrease) in Payables	101,662,920.00
	Increase/(Decrease) in other current liability	-48,422,900.00
	Increase/(Decrease) in Short Term Provisions	-446,530.00
	Cash generated from operations	**4,351,679.07**
	Income Tax paid	-
	Net Cash flow from Operating activities	**4,351,679.07**
B	**CASH FLOW FROM INVESTING ACTIVITIES**	
	Purchase of Fixed Assets	-3,246,640.00
	Sale of Plant and Machinery	40,720.00
	Interest Income	90,370.00
	Increase in Long Term Loans & Advances	-494,370.00
	Increase in Short Term Loans & Advances	-17,402,610.00
	Increase in Deposit	-357,090.00
	Net Cash used in Investing activities	**-21,369,620.00**
C	**CASH FLOW FROM FINANCING ACTIVITIES**	
	Proceeds from Long term & Short term Borrowings	-
	Repayment of Long term & Short term Borrowings	31,433,550.00
	Proceeds from Issuance of share capital	-
	Proceeds from Security Premium	-
	Bonus Issue	-
	Interest paid	-13,293,430.00
	Net Cash used in financing activities	**18,140,120.00**
	Net increase in cash & Cash Equivalents	**1,122,179.07**
	Cash and Cash equivalents at the beginning of the year	4,140,240.00
		5,262,419.07
	Cash & Cash Equivalents	
	Cash in Hand	3,238,330.00
	Cash at Bank	2,024,070.00
	Closing Cash and Cash Equivalents	**5,262,400.00**

Hemal

HEMAL A. DOSHI
M.NO. 144108
CHARTERED ACCOUNTANT