

Janakalyan Nagari Sahakari Patsanstha Maryadit, Karad.

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

PARTICULARS	31.03.2024 Rs. In lacs	31.03.2023 Rs. In lacs
<u>A) CASH FLOW FROM OPERATING ACTIVITIES</u>		
NET PROFIT AS PER PROFIT AND LOSS ACCOUNT	737.27	703.69
<u>ADD: ADJUSTMENTS FOR -</u> DEPRECIATION ON ASSETS	110.20	113.96
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	850.47	823.65
<u>ADJUSTMENTS FOR</u>		
INCREASE/ (DECREASE) IN INVESTMENTS	2341.82	-1373.16
INCREASE/ (DECREASE) IN ADVANCES	-2558.54	-4050.16
INCREASE/ (DECREASE) IN DEPOSITS	576.19	1929.29
CHANGE IN BORROWINGS	-1993.05	2261.47
INCREASE/ (DECREASE) IN FUNDS	202.16	963.86
INCREASE/ (DECREASE) IN OTHER ASSETS	-0.49	428.03
INCREASE/(DECREASE) IN INTEREST RECEIVABLE	123.56	-810.00
INCREASE/(DECREASE) IN INTEREST PAYABLE	72.73	-247.70
INCREASE/(DECREASE) IN BILLS RECEIVABLE	90.96	-510.20
INCREASE/ (DECREASE) IN OTHER LIABILITIES	146.93	18.42
CASH GENERATED FROM OPERATIONS	-147.26	-566.50
NET CASH GENERATED FROM OPERATING ACTIVITIES (A)	-147.26	-566.50
<u>B) CASH FLOW FROM INVESTING ACTIVITIES</u>		
PURCHASE OF FIXED ASSETS AND CAPITAL WIP	-127.53	-18.79
SALE OF FIXED ASSETS	146.16	81.94
NET CASH USED IN INVESTING ACTIVITIES (B)	18.63	63.15
<u>C) CASH FLOW FROM FINANCING ACTIVITIES</u>		
(INCREASE)/ (DECREASE) IN SHARE CAPITAL	4.33	-3.29
DIVIDEND PAID DURING THE YEAR	-140.34	-140.73
NET CASH USED IN FINANCING ACTIVITIES [C]	-136.01	-144.02
D) NET INCREASE/ DECREASE IN CASH & CASH EQUIVALENTS (A+ B + C)	-264.63	-647.37
CASH AND CASH EQUIVALENT AT THE BEGINNING OF THE YEAR	1660.19	2307.56
CASH AND CASH EQUIVALENT AT THE END OF THE YEAR	1395.56	1660.19

Notes:

1) Cash flow statement has been prepared under the indirect method set out in the Accounting Standard (AS) -3 " Cash Flow statements" issued by the Institute of Chartered Accountants of India.

As per information and explanation given to me

RAHUL GODBOLE
CHARTERED ACCOUNTANT
Pune, July 31, 2024
UDIN : 24118927BKEGCB7989

