

NEW CHUMTA TEA CO. LTD.

Cash Flow Statement for the year ended 31st March, 2024

	2023-24	2022-23
A. Cash Flow from Operating Activities		
Profit Before Tax	-120.64	157.96
Adjustment for		
Depreciation and Amortization expenses	9.23	91.77
Finance Cost	6.49	35.40
Loss/(Profit) on Disposal of Property, Plant and Equipment (Net)	0.00	0.00
Interest Income	8.19	3.89
Operating Profit before Working Capital Changes	23.91	131.06
Adjustment for	-96.73	289.02
Trade Receivables, Loans, Advances and other Assets	2,510.25	-111.57
Inventories	0.00	424.62
Trade Payable, Other Liabilities and Provisions	15.76	-185.55
Cash Generated from Operations	2,526.01	127.50
Direct Taxes (Paid)	0.00	0.00
Net Cash Flow from Operating Activities	2,429.28	416.52
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment, Other Intangible Assets	-1.04	-77.41
Sale of Property, Plant and Equipment	128.59	0.00
Purchase of Investments	-2,533.77	-455.70
Interest Received	-6.49	3.89
Net Cash Flow from Investing Activities	-2,412.71	-529.22
C. Cash Flow from Financing Activities		
Intercorporate Deposits paid/ Refunded (Net)		
Proceeds of Working Capital Loan from Bank (Net)	0.00	142.19
Repayment of Loan	4.65	15.00
Interest Paid	-6.49	-35.40
Receipts of Govt. subsidy	0.00	0.00
Net Increase in Cash and Cash Equivalents (A+B+C)	14.73	9.09
Cash and Cash Equivalents at the beginning of the Financial Year	12.24	3.15
	26.97	12.24
Cash and Cash Equivalents at the end of the Financial Year	26.97	12.24

The Above Cash flow statement has been prepared under the " Indirect Method" as set out in the Ind AS 7-"Statement of Cash Flow"

FOR KHANDELWAL RAY & CO.
CHARTERED ACCOUNTANTS
Registration no. 302035E

(CA. Pinaki Sarkar)
Partner
Membership No. 051449
Kolkata, 30th day of May,2024

SHARAD BAJORIA
EXECUTIVE CHAIRMAN
DIN- 00685230