Standalone Cash Flows Statement for Period ended 30th Sep, 2026

(Rs. In lacs)

	Particulars	Amount In (Rs.) Period ended 30-Sep-26	Amount In (Rs.) Year ended 31-Mar-26
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	NET PROFIT AFTER TAXES	75.64	6.46
	Adjustments for Non Cash Items:		
	Short/(Excess) provision of tax	-	2.45
	Depreciation and amortization expenses	-	0.11
	Operating Profit before changes in working capital	75.64	9.02
	Changes in working capital:		
	Adjustment for (increase) / Decrease in Operating Assets		
	Loans & Advances	29.70	846.74
	Other current assets	(5.47)	(0.93)
	Trade Receivable	83.66	(67.67)
	Inventories	(12.85)	(600.97)
	Adjustment for (increase) / Decrease in Operating Assets		
	Other Current liabilities	183.17	(855.91)
	Other Tax liabilities	-	-
	Trade payables	(20.80)	14.72
	Cash generated from operations	333.05	(655.00)
	Direct Tax paid (net of refunds)		(2.89)
	NET CASH FLOW FROM OPERATING ACTIVITIES (A)	333.05	(657.89)
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	Non current Investments (Purchased) / Sold	(0.22)	-
	Loan & Advances given to other parties	(355.89)	52.50
	Redemption / maturity of bank deposits (having original maturity of more than three months)		441.48
	NET CASH OUTFLOW FROM INVESTING ACTIVITIES (B)	(356.11)	493.98
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	NET CASH OUTFLOW FROM FINANCING ACTIVITIES (C)	-	-
	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	(23.06)	(163.91)
	Cash and cash equivalents at the beginning of the year (Refer note 13a)	40.27	204.18
	Cash and cash equivalents at the end of the year (Refer note 13a)	17.21	40.27
Notes:			
a)	**Cash and Cash Equivalents include:**		
	i) Cash in hand	11.98	14.20
	ii) Balances with banks		
	- On Current Accounts	5.23	26.07
	- Deposits with original maturity of less than 3 months		
	Cash and Cash Equivalents	17.21	40.27

DALMIA INDUSTRIAL DEVELOPMENT LTD. Kolkata