

ORIENT STEEL & INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

Particulars	As at 30th September, 2025	As at 31st March, 2025
	Amount(Rs)	Amount(Rs)
Net Profit After Tax	-556.75	667.75
Cash Flows from Operating Activities		
Add:		
Depreciation	127.72	240.62
Finance Charges	31.33	237.43
Provision for gratuity	-	-
Capital Reserve	-	-
Adjustment	-0.21	1.16
Loss on sale of Fixed Assets	-	0.96
Provision for bonus	-	-
Bad debts Written off	-	-
Sundry Balances Written Off	158.84	480.17
Less:		
Desfered tax	-471.19	10.24
Profit on sale of Fixed Assets	-	0.61
Wind Mill Income	8.07	19.51
Gratuity Paid	-	-
Interest Received	9.30	83.66
Leave encashment paid	-	-
Bonus paid	-	-
Liability Written back	-	-
Operating Profit before Working Capital Changes	55.90	1033.89
Changes in Assets and Liabilities		
Add/less:-		
Trade Payables	113.08	46.52
Other current Liabilities	-31.88	23.08
Short Term Borrowings	-764.84	-1359.54
Provisions	-0.39	-233.32
Inventories	1310.22	353.84
Other Current Assets	-156.18	304.28
Short Term Loan and Advances	-67.58	91.96
Other Non Current Assets	45.27	-47.15
Trade Receivables	-713.09	-443.50
Cash Generated from Operations	-265.37	-1263.83
Direct Taxes Paid (Net)		
Net Cash Flows From Operating Activities (A)	-209.46	-229.93
Cash Flows From Investing Activities		
Purchase/Sale of Fixed Assets (Net)	-11.20	-212.26
Profit/(Loss) on sale of Fixed Assets	-	-35,133
Wind Mill Income	8.07	19.51
Interest Received	9.30	83.66
Increase/(Decrease) in long term loan and advances	-	-
(Increase)/Decrease in Non-Current Assets	-	-
Net Cash Used In Investing Activities(B)	6.17	-109.44
Cash Flows From Finacing Activities		
Net Preceeds/(Repayment) of Long Term Borrowings	-	-
Finance Charges	-31.33	-237.43
Net Cash Flows From Financing Activities (C)	-31.33	-237.43
Net Increase (Decrease) in Cash and Cash Equivalents (A+B+C)	-234.62	-576.80
Opening Balance of Cash and Cash Equivalents	414.88	991.68
Closing Balance of Cash and Cash Equivalents	180.25	414.88


Nawal Kishore Rajgai
Chairman &
Managing Director
Din NO.00439689

Nilesh Rajgarhia
Executive Director
Din No. 00439715