



Habib Sarwar Bhuiyan & Co.
Chartered Accountants

Jhenaidah Chamber of Commerce & Industry

Statement of Cash Flows

For the year ended December 31, 2023

Particulars	Amount In Taka	
	2023	2022
A. Cash Flows From Operating Activities		
Surplus during the year	(6,564)	(569,684)
Add: Amount considered as non cash items		
Depreciation for the year	437,470	461,061
Accounts Receivable (Subscription)	-	-
Provision	-	-
Net Cash used in operating activities	430,907	(108,623)
B. Cash flows from Investing Activities		
Fixed Assets	-	-
FDR	-	-
Net Cash used in Investing activities	-	-
C. Cash flows from Financing Activities		
Personal Loan	-	-
Loan from Directors	-	-
Net cash used in Financing Activities	-	-
D. Net Increase/Decrease (A+B+C)		
Cash & Bank Balance at the beginning of the year	430,907	(108,623)
Cash & Bank Balance at the end of the year	433,216	2,309

