

## A STUDY ON CASH FLOW ANALYSIS AT SRI ANANTHA LAKSHMI SPINNING MILLS PRIVATE LTD

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### ABSTRACT

An essential financial technique for evaluating the flow of money into and out of a business or investment over a certain time period is a cash flow analysis. Stakeholders can gain a better understanding of the entity's liquidity and overall financial health thanks to this research. A study of cash flow looks at financing, operating, and investment activities to see how well cash is used to achieve both short- and long-term objectives. A vital tool for ensuring long-term financial performance and spotting potential issues before they get worse is cash flow analysis.

**Key Words:** Operating activities, financing activities, investing activities, cash inflow, cash outflow, cash position, profitability.

### 1. INTRODUCTION

The cash flow statement provides information about the sources and uses of a company's funds. An essential component of a business's financial management is cash flow analysis, which shows the cash on hand for purchases and bill payment basically, the funds needed to operate and grow the company. Cash flow is analysed by businesses, investors, and analysts for a number of purposes, such as gaining understanding of a company's financial health and stability and assisting in the making of future investment decisions. A corporation must first create a cash flow statement that shows all of the cash inflows from its continuing operations and outside investment sources, as well as all of the cash outflows used to cover investments and business expenses over the course of the year. The user can ascertain whether the company is investing sufficiently in the upkeep of its operating capacity by looking at cash flows that indicate growth in operating capacity and cash flows that are necessary to sustain operating capacity. For the purpose of immediate liquidity and owner dividends, a business may be jeopardizing future profitability by underinvesting in the upkeep of its working capacity.

#### Components of cash flow statement:

The cash flows from investing, operating, and financing operations are covered in the three separate sections of the cash flow statement.

#### Cash from Operating Activities:

The amount of cash flows that come from operating activities is a crucial sign of how much the business's operations have brought in enough cash to cover its operating costs, pay dividends, pay back debt, and make new investments all without the need for outside funding. When estimating future operating cash flows, knowledge regarding the particular elements of past operating cash flows is helpful in addition to other data.

The primary revenue-producing operations of the business are the main source of cash flows from operating activities. As a result, they usually follow from the events and transactions that affect how much profit or loss is calculated. Cash flows from operating activities include, for example:

1. Cash receipts from the sale of goods and the rendering of services.
2. Cash receipts from royalties, fees, commissions and other revenue.
3. Cash payments to suppliers for goods and services.
4. Cash payments to and on behalf of employees.
5. Cash receipts and cash payments of an insurance enterprise for premiums and claims, annuities and other policy benefits.

Cash payments or refunds of income taxes unless they can be specifically identified with financing and investing activities. Cash receipts and payments relating to futures contracts, forward contracts, option contracts and swap contracts when the contracts are held for dealing or trading purposes.

#### Cash from Investing Activities:

Investing activities include any sources and uses of cash from a company's investments. Purchases or sales of assets, loans made to vendors or received from customers, or any payments related to mergers and acquisitions are included in this category. In short, changes in equipment, assets, or investments relate to cash from investing. Changes in cash from

investing are usually considered cash out items because cash is used to buy new equipment, building, or short-term assets such as marketable securities. Cash receipts from disposal of fixed assets (including intangibles).

Cash payments to acquire shares, warrants or debt instruments of other enterprises and interests in joint ventures (other than payments for those instruments considered to be cash equivalents and those held for dealing or trading purposes).

#### **Cash from Financing Activities:**

Cash from financing activities includes the sources of cash from investors and banks, as well as the way cash is paid to shareholders. This includes any dividends, payments for stock repurchases, and repayments of debt principal that are made by the company. Changes in cash from financing are cash in when capital is raised and cash out when dividends are paid.

The separate disclosure of cash flows arising from financing activities is important because it is useful in predicting claims on future cash flows by providers of funds (both capital and borrowings) to the enterprise.

1. Cash proceeds from issuing shares or other similar instruments.
2. Cash proceeds from issuing debentures, loans, notes, bonds, and other short or long-term borrowings.
3. Cash repayments of amounts borrowed.

## **2. OBJECTIVES OF THE STUDY**

1. To study the trend of cash receipts and payments within the organization.
2. To evaluate the cash generated from day-to-day operations to ensure it is sufficient to cover expenses and financial obligations.
3. To analyse the effectiveness of cash management, focusing on the timing of cash inflows and outflows to optimize financial operations.

#### **Need for the study:**

A cash flow statement analysis is essential to comprehending the operational effectiveness and financial stability of a business. It offers a thorough breakdown of cash inflows and outflows broken down into financing, investing, and operating operations. The ability of the company to generate cash from its main business is evaluated by looking at net cash from operational operations, which is a key sign of financial stability. Evaluating an organization's investing activities provides information about its asset management and growth strategies, whereas its financing activities show how it raises money from internal cash flows, loans, or stock to fund its operations and expansion. Analysing these numbers over time allows one to spot trends and gauge sustainability. All things considered, cash flow statement analysis aids stakeholders, management, and investors in making wise choices by painting a clear picture of how organization.

#### **Importance of cash flow analysis:**

Cash is important to every business. Having enough money to pay the bills, purchase needed assets, and operate a business to make a profit is vital to a company's success and longevity.

A company must understand how will it is generating cash and how much it has. That way, it can take corrective action, if needed. When you track your finances, including where cash comes from and where it goes, you can place yourself in a better position to plan business activities and company operations that lead to profits and growth.

#### **Limitations of cash flow statement:**

Negative cash flow should not automatically raise a red flag without future analysis. Poor cash flow is sometimes the result of a company's decision to expand business at a certain point in time, which would be a good thing for the future.

**Cash Flow Management:** Effective cash flow management helps businesses maintain sufficient liquidity to cover operational expenses, manage debts, and seize opportunities for growth.

**Investment Decision Making:** Cash flow analysis assists in evaluating the feasibility and profitability of potential investments or projects, enabling businesses to make informed decisions regarding resource allocation.

**Financial Health Assessment:** By analysing cash flows, businesses can assess their financial health, identify areas of improvement, and take corrective measures to ensure long-term viability.

**Growth Planning:** Cash flow analysis helps in forecasting future cash flows, enabling businesses to plan for expansion, acquire new assets, or allocate resources for research and development.

A cash flow statement when used along with other financial statements provides information that enables users to evaluate changes in net assets of an enterprise, its financial structure (including its liquidity and solvency) and its ability to affect the amounts and timings of cash flows in order to adapt to changing circumstances and opportunities.

Cash flow information is useful in assessing the ability of the enterprise to generate cash and cash equivalents and enables users to develop models to assess and compare the present value of the future cash flows of different enterprises.

#### **Cash and Cash Equivalents:**

Cash and cash equivalents are consolidated into a single line item on a company's balance sheet. It reports the value of a business's assets that are currently cash or can be converted into cash within a short period of time, commonly 90 days. Cash and cash equivalents include currency, petty cash, bank accounts, and other highly liquid, short-term investments. Examples of cash equivalents include commercial paper, Treasury bills, and short-term government bonds with a maturity of three months or less.

#### **Non-Cash Transactions:**

Financing and investing transactions which don't require cash or cash equivalents mustn't be included in the cash flow statement. Those transactions must be presented elsewhere in financial statements in a way which gives relevant information about such financing and investing activities.

#### **Disclosure:**

Enterprises must disclose, along with management commentary, the amount of substantial cash and cash equivalents held by an enterprise which isn't available for use. Commitments that may arise from discounted bills of exchange and other similar obligations that are undertaken by an enterprise are typically disclosed in financial statements by means of notes, even in case the probability of loss is remote.

Cash flow information is useful in assessing the ability of the enterprise to generate cash and cash equivalents and enables users to develop models to assess and compare the present value of the future cash flows of different enterprises. It also enhances the comparability of the reporting of operating performance by different enterprises because it eliminates the effects of using different accounting treatments for the same transactions and events. It also helps in balancing its cash inflow and cash outflow, keeping in response to changing condition. It is also helpful in checking the accuracy of past assessments of future cash flows and in examining the relationship between profitability and net cash flow and impact of changing prices.

### **3. RESEARCH METHODOLOGY**

Methodology is a systematic procedure of collecting data in order to analyse and verify a phenomenon.

1. Primary data.
2. Secondary data.

**Primary data:** The primary data is collected by interaction with financial manager and other executive, staff of the company in a certain period.

**Secondary data:** Secondary data was collected from already existing sources such as annual reports. Collecting secondary data for research is much faster and easier than primary data collection. This allows researchers to save time by going straight to analysis process.

### **4. METHODS OF CASH FLOW ANALYSIS**

#### **Direct Method:**

The direct method calculates total cash flows by analysing actual cash receipts and payments from operating activities. It involves summarizing all cash receipts from customers and subtracting cash payments to suppliers, employees, and other expenses.

A direct method cash flow statement includes the company's operating, financing, and investing cash flow. Operating activities are any activities necessary to operate a business. Investing activities are any activities related to non-current assets, such as investments. Financing activities display a company's financing structure. It shows how a company uses a combination of debt and/or equity.

#### **Indirect Method:**

The indirect method calculates cash flows indirectly by adjusting net income from the income statement based on non-cash items, such as depreciation, changes in working capital, and gains or losses on the sale of current assets. This method starts with net income and makes adjustments to derive the cash flow from operating activities. Both methods provide insights into a company's cash flow, but the indirect method is more commonly used as it relies on readily available financial statements. Indirect method is a way to calculate cash flow using transactions to determine payments and expenses rather than cash on hand. The indirect method measures how much a company made or spent through various sources over a given period. It helps evaluate a business's current or relative health and financial stability and whether or not it has money to spend on growth and other investments.

## 5. REVIEW OF LITERATURE

Understanding Sri Anantha Lakshmi Spinning Mills' liquidity position and financial health requires a solid understanding of cash flow analysis. This analysis aids in assessing the mill's capacity to produce and handle cash flow wisely, guaranteeing the longevity and expansion of its operations. The capacity of cash flow analysis to manage liquidity, make wise investment decisions, and offer perceptions into the overall operational and financial health of the mill are what make it so important.

Operating activities, which include cash inflows from sales and cash outflows for payroll, raw materials, and other expenses, are important parts of cash flow analysis. Purchasing machinery requires cash expenditures, whereas selling assets results in cash inflows. The cash inflows from loans and equity and the cash outflows for dividends, interest payments, and loan repayments are all included in financing activities.

## 6. DATA ANALYSIS

### CASH FLOW STATEMENT FOR THE YEAR ENDE 31<sup>st</sup> March 2021

| Particulars  | For the year Ended          |                             |
|--|-----------------------------|-----------------------------|
|  | 31 <sup>st</sup> March 2021 | 31 <sup>st</sup> March 2020 |
| <b>A. Cash flow from Operating Activities:</b>         | 24,562,523                  | 24,201,208                  |
| Net profit before tax                                  | 23,600,513                  | 25,378,207                  |
| Adjustment for Depreciation                            | 23,741,417                  | 33,531,462                  |
| Interest Expenses                                      | (1,239,745)                 | (1,005,043)                 |
| Interest income  | (197,567)                   | -                           |
| Profit on sale of asset                                | -----                       | -----                       |
| Operating profit before working capital changes        | 70,467,140                  | 82,105,834                  |
| <u>ADJUSTMENT FOR</u>                                  | (6,332,390)                 | 68,111,891                  |
| Inventories  | 13,674,089                  | (19,549,008)                |
| Trade receivables                                      | (17,315,007)                | 66,437,812                  |
| Short term loans & Advances                            | (6,004,180)                 | 224,774                     |
| Long term loans and advances                           | 24,765                      | (343,123)                   |
| Non-Current assets                                     | (17,893,096)                | 17,258,469                  |
| Trade Payables   | 5,034,036                   | (1,452,440)                 |
| Other current Liabilities                              | -----                       | -----                       |
| Less: Income Tax adjusted during the year              | 41,655,357                  | 212,794,209                 |
| Net Cash flow from operating activities -A             | 5,215,455                   | 7,233,430                   |
| <b>B. Cash flow from Investing Activities:</b>         | -----                       | -----                       |
| Proceeds from sales of fixed assets                    | 36,439,902                  | 205,560,779                 |
| Purchase of fixed assets                               | 1,135,000                   | 383,572                     |
| (Increase)/Decrease of Capital work-in-progress        | (5,045,401)                 | (2,117,802)                 |
| Investment in Equity shares                            | -                           | 945,065                     |
| Interest received                                      | 100,000                     | (1,600,000)                 |
| Net cash used in investing activities -B               | 1,239,745                   | 1,005,043                   |
| <b>C. Cash flow from Financing Activities:</b>         | -----                       | -----                       |
| Proceeds from share capital                            | (2,570,656)                 | (1,384,122)                 |
| Proceeds from Borrowings                               | -                           | -                           |
| Interest Paid  | (32,608,059)                | (128,557,136)               |
| Net cashflow from Financing Activities -C              | (23,741,417)                | (33,531,462)                |
| Net Increase/(Decrease)in Cash and Cash equivalents    | -----                       | -----                       |
| Cash and Cash equivalents at the beginning of the year | (56,349,476)                | (162,088,598)               |
| Cash and Cash equivalents at the end of the period     | (22,480,230)                | 42,088,059                  |
|  | 43,358,035                  | 1,269,978                   |

|  |                              |                              |
|--|------------------------------|------------------------------|
|  | -----<br>20,877,807<br>----- | -----<br>43,358,035<br>----- |
|--|------------------------------|------------------------------|

**Interpretation:**

**Cash flow from operating activities:**

The above table shows that 2020 -2021. The net profit before tax 24,562,523. The company managed to generate positive cash flows from operating activities despite reporting net losses in both years. The company facing operational challenges such as high-cost goods sold, lower sales, high administrative expenses.

**Cash flow from investing activities:**

The cash flow from investing activities observed net cash investing activities is negative (2,570,656), it means Purchasing and sale of long-term assets like property, equipment and investments which is typically for business investing in growth or upgrading their assets.

**Cash flow from financing activities:**

The net cash flow from financing activities highly negative it should be indicating repayments of borrowing and interest expenses.

The cash and cash equivalents at the end of the period decreased during the year.

**CASH FLOW STATEMENT FOR THE YEAR ENDE 31<sup>st</sup> March 2022**

| Particulars                                     | For the year Ended          |                             |
|---|-----------------------------|-----------------------------|
|   | 31 <sup>st</sup> March 2022 | 31 <sup>st</sup> March 2021 |
| <b>A. Cash flows from Operating activities:</b> | 26,345,271                  | 24,562,523                  |
| Net profit before tax                           | 20,552,982                  | 23,600,513                  |
| Adjustment for Depreciation                     | 25,529,909                  | 23,741,417                  |
| Interest Expenses                               | (1,205,577)                 | (1,239,745)                 |
| Interest income                                 | (17,584)                    | (197,567)                   |
| Profit on sale of asset                         | -----                       | -----                       |
| Operating profit before Working Capital changes | 71,205,000                  | 70,467,037                  |
| <u>ADJUSTMENT FOR</u>                           | (84,392,688)                | (6,332,286)                 |
| Inventories                                     | (24,831,944)                | 13,674,089                  |
| Trade receivables                               | (8,312,390)                 | (17,315,008)                |
| Short term loans & Advances                     | (2,042,881)                 | (6,004,180)                 |
| Long term loans and advances                    | 142,068                     | 24,765                      |
| Non-Current assets                              | 3,018,340                   | (17,893,096)                |
| Trade Payables                                  | (2,219,440)                 | 5,034,035                   |
| Other current Liabilities                       | -----                       | -----                       |
| Less: Income tax adjusted during the year       | (47,433,934)                | 41,655,356                  |
| Net Cash flow from Operating Activities -A      | 5,493,086                   | 5,215,455                   |
| <b>B. Cash flow from Investing Activities:</b>  | -----                       | -----                       |
| Proceeds from sales of fixed assets             | (41,940,848)                | 36,439,901                  |
| Purchase of fixed assets                        | 160,000                     | 1,135,000                   |
| (Increase)/Decrease of Capital work-in-progress | (2,064,836)                 | (5,045,401)                 |
| Investment in Equity shares                     | -                           | -                           |
| Interest received                               | (2,250,000)                 | 100,000                     |
| Net Cash used in Investing Activities -B        | 1,205,577                   | 1,239,745                   |
| <b>C. Cash flow from Financing Activities:</b>  | -----                       | -----                       |
| Proceeds from share capital                     | (2,949,259)                 | (2,570,656)                 |
| Proceeds from Borrowings                        | -                           | -                           |
| Interest Paid                                   | 62,307,822                  | (32,608,059)                |



|  |              |              |
|--|--------------|--------------|
| Net cashflow from Financing Activities -C              | (25,529,909) | (23,741,417) |
| Net Increase/(Decrease)in Cash and Cash equivalents    | -----        | -----        |
| Cash and Cash equivalents at the beginning of the year | 36,777,913   | (56,349,476) |
| Cash and Cash equivalents at the end of the period     | (19,098,365) | (22,480,231) |
|  | 20,877,804   | 43,358,035   |
|  | -----        | -----        |
|  | 1,779,439    | 20,877,804   |
|  | -----        |              |

**Interpretation:**

**Cash flow from operating activities:**

The above table shows that 2021 -2022. The net profit before tax 26,345,271, net cash operating activities is (41,940,848) indicating more cash was generated operating activities, negative cash flows in 2022 due to increasing losses, it implies that the company is not efficiently managing its working capital.

**Cash flow from investing activities:**

The cash flow from investing activities observed net cash investing activities is negative (29,49,259), the company invested less in fixed assets in 2017 compared to 2016, resulting decrease in cash used in investing activities.

Cash flow from financing activities:

2017 the company generated cash from borrowings, significant cash outflow due to borrowings.

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> March 2023**

| Particulars                                     | For the Year Ended          |                             |
|---|-----------------------------|-----------------------------|
|   | 31 <sup>st</sup> March 2023 | 31 <sup>st</sup> March 2022 |
| <b>A. Cash flows from Operating activities:</b> | 36,345,968                  | 26,344,719                  |
| Net profit before tax                           | 18,520,240                  | 20,553,347                  |
| Adjustment for Depreciation                     | 23,634,589                  | 25,529,909                  |
| Interest Expenses                               | (1,245,038)                 | (1,205,577)                 |
| Interest income                                 | -                           | (17,584)                    |
| Profit on sale of asset                         | -----                       | -----                       |
| Operating profit before Working Capital changes | 77,255,759                  | 71,204,814                  |
| <u>ADJUSTMENT FOR</u>                           | (28,760,017)                | (84,392,502)                |
| Inventories                                     | 31,067,169                  | (24,831,944)                |
| Trade receivables                               | (16,190,378)                | (8,327,050)                 |
| Short term loans & Advances                     | 262,784                     | (2,042,881)                 |
| Long term loans and advances                    | (33,679)                    | 142,068                     |
| Non-Current assets                              | (6,815,507)                 | 3,018,340                   |
| Trade Payables                                  | 5,256,809                   | (2,204,780)                 |
| Other current Liabilities                       | -----                       | -----                       |
| Less: Income tax adjusted during the year       | 62,042,940                  | (47,433,935)                |
| Net Cash flow from Operating Activities -A      | 11,385,165                  | 5,493,086                   |
| <b>B. Cash flow from Investing Activities:</b>  | -----                       | -----                       |
| Proceeds from sales of fixed assets             | 50,657,775                  | (52,927,021)                |
| Purchase of fixed assets                        | -                           | 160,000                     |
| (Increase)/Decrease of Capital work-in-progress | (377,293)                   | (2,064,836)                 |
| Investment in Equity shares                     | -                           | -                           |
| Interest received                               | (4,000,000)                 | (2,250,000)                 |
| Net cash used in investing activities -B        | (1,245,038)                 | 1,205,577                   |

| C. Cash flow from Financing Activities:                | -----        | -----        |
|--|--------------|--------------|
| Proceeds from share capital                            | (3,132,255)  | (2,949,259)  |
| Proceeds from Borrowings                               | 5,307,949    | -            |
| Interest Paid  | (23,634,589) | 62,307,822   |
| Net cash flow from Financing Activities -C             | (18,326,640) | (25,529,909) |
| Net Increase/(Decrease)in Cash and Cash equivalents    | 29,198,838   | 36,777,913   |
| Cash and Cash equivalents at the beginning of the year | 1,779,437    | (19,098,367) |
| Cash and Cash equivalents at the end of the period     | 30,978,275   | 20,877,804   |
|  | -----        | -----        |
|  |              | 1,779,437    |

**Interpretation:**

Cash flow from operating activities:

The above table shows that 2022 -2023. Operating cash is 50,657,775

company managed to turn its operations in 2023, generating significant positive cash flow compared to a negative cash flow in 2021.

Cash flow from investing activities:

The used in investing activities remained relatively stable and small in both years.

The company continues to invest in fixed assets and reflecting ongoing investments for growth.

Cash flow from financing activities:

There is reduction in financing activities in 2023 net cash flow from financing activities due to lower borrowings and interest payments.

The overall cash position of the company has improved significantly by the end of 2023.

**7. FINDINGS**

1. In the year ending 2020-2021 net cash flow from operating activities is increased Compared to previous year substantial increase in operational efficiency and profitability.
2. The cash flow from investing activities observed net cash investing activities is negative it means Purchasing and sale of long-term asset.
3. The net cash flow from financing activities is highly negative it should be indicating repayments of borrowing and interest expenses.
4. There was decreased in cash and cash equivalents at the end of the period 2020-2021 it is reflecting the overall negative cash flow performance.
5. Year ending of 2021-2022 the net cash flows decrease it is negative this decline is primarily due to larger adjustments for inventories, trade receivables and other working capital changes.
6. The cash flow from investing activities observed net cash investing activities is negative (29,49,259), the company invested less in fixed assets in 2022 compared to 2021, resulting decrease in cash used in investing activities.
7. Financing activities are increased with net inflows in 2021-2022 the company generated cash from borrowings, significant cash outflow due to borrowings
8. The net cash flow from operating activities is positive cash flows for the year ended 2022-2023 better cash generation from the company's core business operations.
9. Net cash used in investing activities was negative in 2022-2023. The investing activities both years are same.
10. The overall cash position of the company has improved significantly by the end of 2023. Cash and cash equivalents at the end of the period increase.

**8. SUGGESTIONS**

1. Reduce high operating expenses, particularly interest expense, and depreciation, reducing these costs could significantly improve cash flow to improve net cash flow from operating activities.
2. Improve working capital management efficiency of working capital components like trade receivables and inventories to maintain a positive cash flow from operations.
3. Identify and cut down on unnecessary expenses, and improve operational efficiency to reduce overall operating cost.

4. Substantial investment in purchase of fixed assets, regularly review capital expenditure plans to ensure they align with strategic goals and provide a good return on investment.
5. Increase in short term loans and advances indicates a need to review their necessary and optimize these outflows.
6. The firm makes market research at regular intervals which could help the firm in increasing the demand for the sales.

## 9. CONCLUSION

The cash flow statement shows the details of change in (increase/decrease) of the cash and cash equivalents in operating activities, investing activities and financing activities as well as net change of the cash and cash equivalents in the special treatments. It also contains the net change in cash during the period. When the opening cash and cash equivalents are added to this net change the sum to be obtained is the closing balance of the cash and cash equivalent. The income statement is used to find out the difference between the revenue and income of the firm whereas the cash flow statement is used to find out the usage of the cash in the firm for the given period of time. The cash flow statement gives the clear idea about the usage of the working capital. Therefore, the hypothesis of the research is proved that the cash flow statement is not similar to the funds flow statement. The cash flow statement is considered as a standard financial statement, the financial performance of the company can be identified. Therefore, the cash flow statement will be very useful.

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