

STATEMENT OF CASH FLOWS

For the year ended 31st March	Note	Consolidated		Company	
		2024 Rs. '000	2023 Rs. '000	2024 Rs. '000	2023 Rs. '000
Operating activities					
Profit before tax from continuing operations		6,113,254	8,258,032	3,799,067	6,910,187
Adjustments for:					
Depreciation and impairment of property, plant and equipment	13.1/13.2	881,704	834,336	305,872	225,185
Amortisation of Right-of-Use Assets	14.1	97,649	64,616	35,939	34,564
Amortisation of intangible assets	15	22,389	15,681	21,962	12,883
(Gain)/loss on disposal of property, plant and equipment	7	9,057	16	13,803	(500)
Gain/(loss) on translation of foreign currencies		(387,334)	1,337,551	(300,593)	1,229,483
Exchange difference on translation of foreign operations		(965,363)	636,654	-	-
Finance income	8.1	(1,392,835)	(3,392,719)	(829,913)	(2,161,436)
Finance costs	8.2	1,791,852	3,411,387	910,418	1,727,478
Dividend income from subsidiaries	7	-	-	(1,198,812)	(2,124,581)
Share of profit/(loss) of equity accounted investees	17.1	8,826	(2,417)	-	-
Provision/write off of slow moving inventories	19	3,303	262,348	46,390	59,640
Provision /(reversal) for unrealized profit on inventories	19	(355,126)	595,605	-	-
Impairment loss on trade receivable	20.1	5,255	20,169	-	-
Provision for defined benefit obligations	27 (ii)	361,173	167,431	233,997	168,317
Cash generated from operations before working capital changes		6,193,804	12,208,690	3,038,130	6,081,220
Working capital adjustments:					
(Increase)/decrease in trade and other receivables and prepayments		97,433	1,331,869	(449,690)	1,189,976
(Increase)/decrease in amounts due from related parties		30,984	34,836	(332,407)	517,426
(Increase)/decrease in inventories		2,831,934	962,422	589,710	(99,414)
Increase/(decrease) in trade and other payables		364,688	236,599	701,784	264,310
Increase/(decrease) in amounts due to related parties		542,754	(399,275)	514,262	(43,509)
		10,061,597	14,375,141	4,061,789	7,910,009
Interest paid		(570,993)	(1,595,267)	(228,823)	(1,119,793)
Income tax paid	31	(1,575,434)	(1,976,015)	(560,426)	(838,774)
Surcharge tax paid		-	(525,957)	-	(366,217)
Employee benefit paid	27 (iv)	(38,336)	(155,948)	(22,456)	(131,319)
Net cash inflow from operating activities		7,876,834	10,121,954	3,250,084	5,453,906

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		2024 Rs. '000	2023 Rs. '000	2024 Rs. '000	2023 Rs. '000
Investing activities					
Proceeds from sale of property, plant and equipment		9,916	1,710	-	500
Purchase and construction of property, plant and equipment		(2,134,787)	(1,907,289)	(1,215,298)	(814,045)
Proceeds from long term loans and receivables	21	850	4,250	-	-
Purchase of intangible assets	15	(80,483)	(46,110)	(56,539)	(46,110)
Interest received	8.1	410,268	209,885	352,075	247,970
Dividends received	8.1	93,613	118,413	1,292,420	2,242,982
Amalgamation of a subsidiary		-	-	-	4,587
Net cash flows from/ (used in) investing activities		(1,700,623)	(1,619,141)	372,658	1,635,884
Net cash inflow before financing activities		6,176,211	8,502,813	3,622,742	7,089,790
Financing activities					
Proceeds from interest bearing borrowings	26.1	636,120	200,000	170,000	200,000
Repayment of interest bearing borrowings	26.1	(419,702)	(917,256)	(290,241)	(907,701)
Payments to lease creditors	14.2	(120,212)	(71,011)	(45,992)	(44,136)
Dividends paid to equity holders of the parent	29.1	(1,466,415)	(1,894,397)	(1,466,415)	(1,894,397)
Dividends paid to non-controlling interests		(404,148)	(460,970)	-	-
Net cash flows used in financing activities		(1,774,357)	(3,143,634)	(1,632,648)	(2,646,234)
Net increase/(decrease) in cash and cash equivalents		4,401,854	5,359,179	1,990,094	4,443,556
Cash and cash equivalents at the beginning of the year	23.2	(1,546,029)	(6,905,208)	(790,704)	(5,234,260)
Cash and cash equivalents at the end of the year	23.2	2,855,825	(1,546,029)	1,199,390	(790,704)
Analysis of cash and cash equivalents as at 31st March					
Cash in hand and bank balances	23.2	2,751,328	3,197,794	995,630	1,116,248
Short term deposits	23.2	3,970,798	1,875,098	2,684,079	961,244
		6,722,126	5,072,892	3,679,709	2,077,492
Bank overdrafts and short term loans		(3,866,301)	(6,618,921)	(2,480,319)	(2,868,196)
Cash and cash equivalents		2,855,825	(1,546,029)	1,199,390	(790,704)

The notes to the Financial Statements on pages 260 to 330 form an integral part of these Financial Statements.

Figures in brackets indicate deductions.