

# UNICORN INC.

## Cash Flow Statement for the year ended 31 March 2016

in millions (any currency)

Year ended  
31/03/16

Year ended  
31/03/15

### A. CASH FLOW FROM OPERATING ACTIVITIES

Net Profit before tax	256	172
<i>Adjustments for:</i>		
Depreciation & Amortisation expense	132	137
Finance Cost	66	45
Profit from sale of fixed assets	0	0
Fixed assets written down	0	0
<b>Operating Profit before Working Capital changes</b>	<b>454</b>	<b>354</b>
<i>Adjustments for Changes in Working Capital</i>		
Decrease/(increase) in trade receivables	-48	-28
Decrease/(increase) in inventories	6	-20
Decrease/(increase) in long-term and short-term loans and :	56	0
Increase/(decrease) in trade payables	17	28
Increase/(decrease) in long-term and short-term provisions	-126	-80
Increase/(decrease) in other liabilities	-59	-30
<b>Cash generated from Operations</b>	<b>300</b>	<b>224</b>
Taxes paid (net)	-72	-46
<b>Net Cash from Operating Activities</b>	<b>228</b>	<b>178</b>

### B. CASH FLOW FROM INVESTING ACTIVITIES

#### Investing Activities

Purchase of fixed assets	-168	-200
Proceeds from sale of fixed assets	0	0
Purchase of current and non-current investments	0	-50
Proceeds from sale of current and non-current investments	16	23
<b>Net cash from /(used in) Investing Activities</b>	<b>-152</b>	<b>-227</b>

### C. CASH FLOW FROM FINANCING ACTIVITIES

interest and finance cost paid	-66	-45
Dividends paid to Shareholders	-60	-60
Increase / (Decrease) in Equity Share Capital	0	0
Increase / (Decrease) in Borrowings	240	163
<b>Net cash from /(used in) Financing Activities</b>	<b>114</b>	<b>58</b>
<b>Net increase in cash and cash equivalents</b>	<b>190</b>	<b>9</b>
Cash & Equivalents at the Beginning of the Year	19	10
<b>Cash &amp; Equivalents at the End of the Year</b>	<b>209</b>	<b>19</b>