

Boundless Impact

Statement of Cash Flows



Statement of Cash Flows

For the year ended 31st March	Note	Consolidated		Company	
		2025	2024	2025	2024
		Rs. '000	Rs. '000	Rs. '000	Rs. '000
Operating activities					
Profit before tax		5,516,969	6,113,254	3,207,428	3,799,067
Adjustments for:					
Depreciation and impairment of property, plant and equipment	13.1/13.2	1,005,837	881,704	379,416	305,872
Amortisation/ derecognition of Right-of-Use Assets		105,181	97,649	36,812	35,939
Amortisation of intangible assets	15	25,660	22,389	22,350	21,962
Net loss on disposal of property, plant and equipment	7	16,999	9,057	12,318	13,803
Net loss on translation of foreign currencies		(58,894)	(387,334)	(116,100)	(300,593)
Exchange difference on translation of foreign operations		(58,109)	(965,363)	-	-
Finance income	8.1	(957,271)	(1,392,835)	(693,207)	(829,913)
Finance cost	8.2	1,209,317	1,791,852	767,090	910,418
Dividend income from subsidiaries	7	-	-	(507,106)	(1,198,812)
Share of (profit)/loss of equity accounted investees	17.1	(15,415)	8,826	-	-
Provision for slow moving inventories	19.1	(195,782)	3,303	12,344	46,390
Provision / (reversal) for unrealised profit on inventories	19	205,105	(355,126)	-	-
Write off of inventory	19.1	233,409	78,791	-	-
Impairment of trade receivable	20.1	738	5,255	-	-
Provision for defined benefit obligations	27.1	278,798	361,173	235,766	233,997
Cash generated from operations before working capital changes		7,312,542	6,272,595	3,357,111	3,038,130
Working capital adjustments:					
(Increase)/decrease in trade and other receivables and prepayments		(653,892)	97,433	(2,149,448)	(449,690)
(Increase)/decrease in amounts due from related parties		29,581	30,984	757,368	(332,407)
(Increase)/decrease in inventories		(3,892,341)	2,753,143	(1,132,919)	589,710
Increase/(decrease) in trade and other payables		(782,883)	364,688	(806,006)	701,784
Increase/(decrease) in amounts due to related parties		(61,258)	542,754	(157,525)	514,262
		1,951,749	10,061,597	(131,419)	4,061,789
Interest paid	8.2	(463,929)	(570,993)	(187,611)	(228,823)
Income tax paid	31	(1,732,237)	(1,575,434)	(1,042,165)	(560,426)
Employee benefit paid	27.1	(109,690)	(38,336)	(93,154)	(22,456)
Net cash flows from/(used in) operating activities		(354,107)	7,876,834	(1,454,349)	3,250,084

For the year ended 31st March	Note	Consolidated		Company	
		2025 Rs. '000	2024 Rs. '000	2025 Rs. '000	2024 Rs. '000
Investing activities					
Proceeds from sale of property, plant and equipment		28,244	9,916	109,912	-
Purchase and construction of property, plant and equipment		(2,556,983)	(2,134,787)	(1,026,890)	(1,215,298)
Investment in subsidiary		-	-	(3,023)	-
Settlement of financial asset at amortised cost	21	1,066	850	-	-
Purchase of intangible assets	15	(99,691)	(80,483)	(44,598)	(56,539)
Interest received	8.1	236,428	410,268	151,644	352,075
Dividends received	8.1/7	80,516	93,613	587,618	1,292,420
Net cash flows from / (used) in investing activities		(2,310,420)	(1,700,623)	(225,337)	372,658
Net cash inflow/(outflow) before financing activities		(2,664,527)	6,176,211	(1,679,686)	3,622,742
Financing activities					
Proceeds from interest bearing borrowings	26.1	1,904,496	636,120	746,496	170,000
Repayment of interest bearing borrowings	26.1	(411,817)	(419,702)	(257,739)	(290,241)
Payments to lease creditors	14.2	(155,944)	(120,212)	(49,794)	(45,992)
Dividends paid to equity holders of the parent	29.1	(939,788)	(1,466,415)	(939,788)	(1,466,415)
Dividends paid to non-controlling interests		(429,325)	(404,148)	-	-
Net cash flows from/(used in) financing activities		(32,378)	(1,774,357)	(500,825)	(1,632,648)
Net increase/(decrease) in cash and cash equivalents		(2,696,905)	4,401,854	(2,180,511)	1,990,094
Cash and cash equivalents at the beginning of the year	23.2	2,855,825	(1,546,029)	1,199,390	(790,704)
Cash and cash equivalents at the end of period	23.2	158,920	2,855,825	(981,121)	1,199,390
Analysis of cash and cash equivalents as at 31st March					
Cash in hand and bank balances	23.2	1,633,747	2,751,328	235,608	995,630
Short term deposits	23.2	2,453,973	3,970,798	905,895	2,684,079
		4,087,720	6,722,126	1,141,503	3,679,709
Bank overdrafts and short term loans	23.2	(3,928,800)	(3,866,301)	(2,122,624)	(2,480,319)
Cash and cash equivalents		158,920	2,855,825	(981,121)	1,199,390

The notes to the Financial Statements on pages 282 to 356 form an integral part of these Financial Statements.

Figures in brackets indicate deductions.