

Standalone Statement of Cash Flows

for the Year ended March 31, 2025

	Note	Year ended	
		31/03/2025	31/03/2024
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit/ (Loss) before Tax		9,522	4,995
Adjustment for :			
Finance Cost	22	939	1,268
Depreciation and Amortization Expense	3G	2,029	1,961
Impairment Loss/ (Reversal) on Non-Current Assets	3H	68	-
Impairment Loss/ (Reversal) on Financial Assets (Net)	23	34	11
Equity settled share-based payment	14A	62	56
Amortization of Government Grants		(156)	(150)
Other Non-Operating (Income)/Expenses (Net)		(5)	(8)
Unrealised Foreign Exchange (Gain)/ Loss (Net)		(29)	(1)
Unrealised (Gain)/ Loss on Derivative Transactions (Net)		126	32
Fair Value (Gain)/ Loss on modification of Borrowings (Net)		(50)	(48)
(Gain)/ Loss on Property, Plant and Equipment, Assets held for Sale and Intangible Assets Sold/Discarded (Net)	18	(538)	28
Interest Income	18	(404)	(354)
Dividend Income	18	(38)	(34)
Changes in Cash Flow Hedges net of reclassification from OCI		16	15
(Gain)/ Loss on Investments measured at FVTPL (Net)	18	(190)	(235)
Operating Profit before Working Capital Changes		11,386	7,536
Changes in Working Capital:			
(Increase)/ Decrease in Inventories (Net)		(2,629)	1,096
(Increase)/ Decrease in Trade Receivables		(681)	121
(Increase)/ Decrease in Other Financial Assets		133	(104)
(Increase)/ Decrease in Other Non-Financial Assets		203	938
Increase/ (Decrease) in Trade Payables		1,509	(715)
Increase/ (Decrease) in Other Financial Liabilities		30	-
Increase/ (Decrease) in Non-Financial Liabilities (including Contract Liabilities)		583	65
Cash Generated from Operation before Tax		10,534	8,937
Refund/ (Payment) of Income Tax (Net)		(1,644)	(825)
Net Cash Generated/ (Used) - Operating Activities		8,890	8,112
B. CASH FLOW FROM INVESTING ACTIVITIES			
Payments to acquire Property Plant and Equipment, Intangible Assets and Investment Property		(6,007)	(3,776)
Proceeds from disposal of Property Plant and Equipment, Intangible Assets and Investment Property		241	45
Investment in Subsidiaries		-	(4)
Investment in Associates and Joint Ventures		(11)	(26)
(Purchase)/ Sale of Investment in Equity Shares at FVTOCI (Net)		(129)	(43)
(Purchase)/ Sale of Other Investments (Net)		(2,935)	3,049
Loans and Deposits given		(397)	(1,707)
Receipt of Loans and Deposits given		1,348	2,479
Interest Received		420	261
Dividend Received		38	34
Net Cash Generated/ (Used) - Investing Activities		(7,432)	312

	Note	Year ended	
		31/03/2025	31/03/2024
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from issue of Equity Shares (Including Share Application Money)		-	-
Treasury Shares acquired by ESOP Trust		(153)	(119)
Proceeds from Shares issued by ESOP Trust		49	20
Pre-payment of Non-Current Borrowings	12A	(39)	(4,495)
Repayment of Non-Current Borrowings	12A	-	(700)
Increase/ (Decrease) in Supplier's Credit (Net)	12D	(2,730)	(1,166)
Principal Payments of Leases Liabilities	12B	(91)	(93)
Proceeds from/ (Repayment of) Current Borrowings (Net)	12B	1,943	513
Proceeds from Current Borrowings from Subsidiary	12B	1,850	-
Repayment of Current Borrowings from Subsidiary	12B	(350)	-
Finance Cost Paid		(1,102)	(1,329)
Dividend Paid		(778)	(667)
Net Cash Generated/ (Used) - Financing Activities		(1,401)	(8,036)
Net Increase/(Decrease) in Cash and Cash Equivalents		57	388
Add: Opening Cash and Cash Equivalents		858	470
Closing Cash and Cash Equivalents		915	858
Reconciliation of Closing Cash and Cash Equivalents with Balance Sheet:			
Cash and Cash Equivalents as per Balance Sheet	51	928	864
Less: Temporary Overdraft Balance in Current Accounts	12C	(13)	(6)
Cash and Cash Equivalents as per Cash Flow Statement		915	858
Supplemental Information			
Non Cash Transactions from Investing and Financing Activities:			
Acquisition of Right of Use Assets	3C	157	65
<i>Above Statement of Cash flows has been prepared using the indirect method, whereby the profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.</i>			
<i>For the purposes of the statement of cash flow, cash and cash equivalents is net of outstanding bank overdrafts which are an integral part of cash management activities. In the standalone balance sheet, bank overdrafts are shown within borrowings in current liabilities.</i>			
Notes forming part of standalone financial statements		1-40	

This is the Standalone Statement of Cash Flows referred in our report of even date

For Price Waterhouse & Co Chartered Accountants LLP
Firm Registration No. 304026E/E-300009

Sarah George
Partner
Membership No. 045255

Place : Mumbai
Dated : May 20, 2025

For and on behalf of the Board of Directors

Bharat Goenka
Chief Financial Officer

Satish Pai
Managing Director
DIN-06646758

Geetika Anand
Company Secretary

Arun Adhikari
Director
DIN- 00591057