

Cash Flow Statement for the period ended 31 March 2025

Operating activities:	31-Mar-25	31-Mar-24
	RO.	RO.
Net profit for the period before tax provision.	86,000	257,217
Depreciation of property, plant and equipment	135,613	117,664
Depreciation of ROU Asset	5,443	5,182
(Gain)/Loss on disposal of property, plant and equipment	4,045	1,849
Employees end of service benefits	17,861	16,004
Finance charges	7,799	3,041
Operating profit before changes in working capital	256,761	400,957
Changes in working capital:		
Trade receivables, net.	(390,112)	(164,021)
Inventories, net.	(78,810)	264,703
Prepayments and other receivables	(42,057)	(29,781)
Trade payables	(41,860)	(252,394)
Other payables	96,160	(50,361)
Income Tax Paid	-	(142,506)
Employee end of service benefits Paid	(1,661)	(1,232)
Finance charges paid	-	(8,883)
Net cash used in operating activities	(201,578)	16,482
Investing activities:		
Purchase of property plant and equipment	(111,894)	(21,889)
Proceeds from disposal of property, plant and equipment	-	-
Net cash used in investing activities	(111,894)	(21,889)
Financing activities:		
Bank overdrafts/Commercial Bank Loan	600,000	(26,250)
Dividend paid	(324,359)	(389,230)
Lease Payment	(8,649)	(7,707)
Net cash from financing activities	266,992	(423,187)
Net increase (decrease) in cash on hand and at banks	(46,480)	(428,594)
Cash on hand and at banks, beginning of year	251,410	550,413
Cash on hand and at banks, end of the period	204,930	121,819