

# Cash Flow Statement

For the year ended 31st March	Note	Group		Company	
		2007 Rs.	2006 Rs.	2007 Rs.	2006 Rs.
<b>Cash Flows from Operating Activities</b>					
Profit before Taxation		<b>909,391,159</b>	825,953,253	<b>880,475,732</b>	596,456,043
Adjustments for:					
Share of (Profit)/Loss of Associate Companies and Jointly Controlled Entity	5	<b>(16,844,728)</b>	(7,508,045)	-	-
Profit on Sale of Property, Plant & Equipment	2	<b>(10,786,595)</b>	(7,666,014)	<b>(10,786,595)</b>	(6,528,555)
Profit on Sale of Investments	2	<b>(34,634,582)</b>	(20,350,246)	<b>(24,293,383)</b>	(20,350,246)
Profit on Disposal of Investment in Subsidiary		<b>(15,119,064)</b>	-	<b>(17,719,783)</b>	-
Provision for Bad & Doubtful Debts	3/20	<b>9,294,488</b>	6,601,636	<b>8,680,333</b>	5,565,674
Provision for net Assets of Company under Liquidation		<b>1,509,614</b>	-	-	-
Interest Income	2	<b>(69,407,395)</b>	(20,814,391)	<b>(75,632,306)</b>	(25,921,343)
Finance Cost	4	<b>296,646,609</b>	149,065,734	<b>312,309,842</b>	166,095,841
Dividend Income	2	<b>(1,045,378)</b>	(511,277)	<b>(85,319,354)</b>	(24,383,973)
Depreciation	9	<b>63,716,206</b>	52,925,322	<b>52,280,677</b>	43,744,665
Amortisation of Lease	10	<b>77,835</b>	77,835	-	-
Provision for Retiring Gratuity	29	<b>15,775,932</b>	22,687,040	<b>14,990,503</b>	21,352,332
Amortisation of Goodwill	13	-	157,451	-	-
Amortisation of Negative Goodwill	27	<b>(1,689,805)</b>	(1,362,187)	-	-
Unclaimed Dividend	2	<b>(417,341)</b>	(585,017)	<b>(417,341)</b>	(585,017)
Provision for Irrecoverable Amount	3	-	-	-	2,981,831
<b>Operating Profit before Working Capital Changes</b>		<b>1,146,466,955</b>	998,671,094	<b>1,054,568,325</b>	758,427,252
(Increase)/Decrease in:					
Inventories	19	<b>(1,327,721,746)</b>	(466,543,149)	<b>(1,281,436,914)</b>	(462,763,803)
Trade and Other Receivables	20	<b>(276,900,433)</b>	(451,021,830)	<b>(198,585,333)</b>	(484,215,903)
Net Investment in Leases	11	<b>(312,030,841)</b>	-	-	-
Net Investment in Hire Purchases	12	<b>(20,253,006)</b>	-	-	-
Amounts due from Related Companies	21	<b>(12,158,774)</b>	(4,218,495)	<b>(351,713,938)</b>	(37,656,580)
Assets & Liabilities of Associated Rubber Industries Limited	18	<b>281,812</b>	420,463	-	-
Assets & Liabilities of Associated Yuasa Batteries (Lanka) Limited	18	-	1,061,980	-	-
Increase/(Decrease) in:					
Trade and Other Payables	30	<b>186,026,091</b>	(159,014,730)	<b>230,711,787</b>	(157,834,922)
Short-Term Borrowings	31	<b>119,603,064</b>	514,861,419	<b>132,351,260</b>	541,532,223
Amounts due to Related Companies	32	-	-	<b>(215,997,394)</b>	213,625,799
<b>Cash Generated from Operations</b>		<b>(496,686,878)</b>	434,216,752	<b>(630,102,207)</b>	371,114,066