

Cash Flow Statement
for the period ended 31 March 2023

Operating activities:	31-Mar-23	31-Mar-22
	RO.	RO.
Net profit for the period before tax provision.	230,623	119,582
Depreciation of property, plant and equipment	105,760	99,838
(Gain)/Loss on disposal of property, plant and equipment	606	-
Operating profit before changes in working capital	336,989	219,420
Changes in working capital:		
Trade receivables, net.	4,696	(444,442)
Inventories, net.	281,881	(291,230)
Prepayments and other receivables	19,638	(155,780)
Trade payables	(654,816)	584,506
Other payables	39,435	(111,511)
Net cash used in operating activities	27,823	(199,036)
Investing activities:		
Purchase of property plant and equipment	(21,008)	(17,752)
Proceeds from disposal of property, plant and equipment	-	-
Net cash used in investing activities	(21,008)	(17,752)
Financing activities:		
Bank overdrafts/Commercial Bank Loan	(26,250)	650,000
Dividend paid	(324,359)	(648,717)
Net cash from financing activities	(350,609)	1,283
Net increase (decrease) in cash on hand and at banks	(343,794)	(215,506)
Cash on hand and at banks, beginning of year	430,065	290,462
Cash on hand and at banks, end of the period	86,271	74,956