

Cash Flow Statement for the year ended March 31, 2021

	₹ Crores	
	Year ended March 31, 2021	Year ended March 31, 2020
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	27.18	133.96
Adjustments for:		
Depreciation and amortisation expense	64.76	67.41
(Profit) on sale of property, plant and equipment (net)	(0.66)	(0.10)
Property, plant and equipment written off / loss on account of fire	-	3.79
Unrealized foreign exchange loss (net)	0.09	(0.11)
Gain on sale of VFX business (Refer note 34)	-	(200.27)
Gain on redemption of investment	(95.06)	-
Investment written off	-	0.06
Bad debts written off	0.54	21.98
Provision for doubtful debts/ advances (net)	2.52	(23.34)
Stock option expense	-	1.21
Liabilities/provisions no longer required written back	(0.97)	(2.57)
Interest income	(26.82)	(16.09)
Finance costs	59.34	63.32
Operating profit before working capital changes	30.92	49.25
Changes in working capital:		
Increase / (decrease) in trade and other receivables	1.32	(56.02)
(Decrease) / Increase in trade and other payables	(28.94)	47.39
Cash Generated from Operations	3.30	40.62
Refund / (paid) Income taxes (net)	6.18	(9.66)
Net cash flow generated from operating activities (A)	9.48	30.96
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment and other intangible assets (including CWIP)	(10.75)	(16.25)
Proceeds from sale of property, plant and equipment (including CWIP)	4.50	0.18
Consideration towards sale of VFX business (Refer note 34)	-	135.00
Purchase of investment in subsidiary	(59.93)	(36.62)
Sale of investment in subsidiaries	82.22	-
Redemption of investment in subsidiaries	317.94	-
Loans given to subsidiaries	(296.41)	(151.65)
Loans repaid by subsidiaries	154.21	96.87
*Margin money and fixed deposits under lien	(0.00)	0.00
Interest received	23.10	14.81
Net cash flow generated from investing activities (B)	214.88	42.34

