

Date: July 11, 2025

To,
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001
Scrip Code: 524091

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1
'G' Block, Bandra – Kurla Complex
Bandra East,
Mumbai - 400 051
Trading Symbol: CARYSIL

Sub: Submission of Revised Cash Flow Statement for the Financial Year 2024-25 due to Regrouping of Figures

Ref : Regulation 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

We refer to our earlier submission dated May 19, 2025, of the Audited Financial Results for the financial year ended March 31, 2025, along with the Statement of Cash Flows.

Upon subsequent review by our auditors, it was noted that the fixed deposit balances previously included under the head "Trade and Other Receivables" have now been appropriately regrouped under a new head titled "Withdrawal/(Investment) in Bank Deposits" under the section "Cash Flow from Investing Activities." This reclassification has been done to present a more accurate depiction of cash flows in accordance with applicable accounting standards and to better reflect the nature of the transaction.

The change has been incorporated in the Cash Flow Statement under the headings "Movements in Working Capital" and "Cash Flow from Investing Activities," without any impact on the overall cash flows of the Company.

Accordingly, we are submitting herewith the **revised Cash Flow Statement** for the financial year ended March 31, 2025, for your kind records and information.

We confirm that there is no change in the net increase or decrease in cash and cash equivalents for the period and that the revision pertains only to re-classification/regrouping of certain items. We request you to kindly take the same on record and update your records accordingly.

Yours Faithfully,

For **CARYSIL LIMITED**

REENA SHAH
COMPANY SECRETARY & COMPLIANCE OFFICER

CARYSIL LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025

(Indian ` in crores)

Particulars	2024-2025		2023-2024	
A Cash flow from operating activities:				
Net profit for the year		36.89		36.27
Adjustments for -				
Depreciation		26.85		25.83
Income tax expenses		12.26		12.62
Impairment loss recognised on trade receivables		0.28		5.07
Employee stock options		0.05		0.46
Gain on disposal of property, plant & equipment		(0.08)		(0.09)
Interest income		(8.35)		(1.73)
Finance cost		11.91		11.94
		<u>42.92</u>		<u>54.10</u>
Operating Profit Before Working Capital Changes		79.81		90.36
Movements in working capital:				
Trade and other receivables		(25.32)		(58.96)
Other current and non-current assets		(5.44)		5.65
Inventories		(21.04)		(12.21)
Provisions		1.03		0.89
Other current and non-current liabilities		0.58		0.61
Trade and other payables		(6.17)		13.65
		<u>(56.37)</u>		<u>(50.38)</u>
Cash generated from operations		23.44		39.98
Income tax paid		(13.73)		(11.27)
		<u>(13.73)</u>		<u>(11.27)</u>
Net cash generated by operating activities		9.71		28.71
B Cash flow from investing activities:				
Payments for property, plant and equipment		(36.34)		(31.55)
Purchase of investments		(4.24)		(0.94)
Withdrawal/(investment) in bank deposits		(65.53)		4.15
Sale of property, plant and equipment		0.11		0.60
Interest received		8.34		1.73
		<u>8.34</u>		<u>1.73</u>
Net cash (used in)/generated from investing activities		(97.66)		(26.00)
C Cash flow from financing activities:				
Net proceeds from borrowings		(12.37)		16.48
Proceeds from issue of share capital		121.82		0.26
Interest and borrowing costs paid		(11.69)		(12.02)
Repayment of lease liabilities		(3.43)		(2.73)
Dividend paid		(5.67)		(5.50)
		<u>(5.67)</u>		<u>(5.50)</u>
Net cash used in financing activities		88.66		(3.51)
Net increase in cash and cash equivalents		0.71		(0.80)
Cash and cash equivalents as at beginning of the year		0.73		1.53
		<u>0.73</u>		<u>1.53</u>
Cash and cash equivalents as at end of the year		1.43		0.73
		<u>1.43</u>		<u>0.73</u>



CARYSIL LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2025

(Indian ` in crores)

Particulars	2024-2025	2023-2024
A CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit for the year	64.32	58.36
Adjustments for -		
Depreciation and amortization	35.90	32.45
Income tax expenses	23.52	22.42
Loss / (profit) on sale of property, plant & equipment	0.35	(0.15)
Employee stock options	0.05	0.46
Impairment loss recognised on trade receivables and others	1.46	5.09
Exchange rate adjustments (net)	(3.75)	(2.39)
Interest income	(4.56)	(0.44)
Finance cost	23.40	20.85
Operating profit before working capital changes	76.37	78.28
Adjustments for -		
Trade and other receivables	(11.78)	(38.50)
Other current and non-current assets	1.16	18.74
Inventories	(47.96)	(42.61)
Provisions	1.14	1.09
Other current and non-current liabilities	7.89	(12.87)
Trade and other payables	(10.35)	10.26
Cash generated from operations	(59.90)	(63.89)
Income tax paid	(20.64)	(19.36)
	(4.16)	(4.96)
NET CASH FROM OPERATING ACTIVITIES	60.15	53.40
B CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of property, plant & equipment	(47.30)	(93.12)
Purchase of investments	-	(10.15)
Withdrawal/(investment) in bank deposits	(67.03)	4.44
Sale of property, plant & equipment	0.28	1.25
Interest received	4.56	0.44
NET CASH USED IN INVESTING ACTIVITIES	(109.49)	(97.14)
C CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from borrowings	-	77.36
Repayments of borrowings	(32.76)	-
Proceeds from issue of share capital	121.83	0.26
Payment of lease liabilities	(3.42)	(2.73)
Dividend paid to owner of the Company	(5.68)	(5.50)
Changes in non-controlling interest	(3.41)	-
Interest paid	(23.11)	(21.00)
NET CASH USED IN FINANCING ACTIVITIES	53.44	48.39
Net Increase in Cash and Cash Equivalents	4.11	4.65
Cash and cash equivalents as at beginning of the year	8.75	4.09
Cash and cash equivalents as at end of the year	12.85	8.75

