

CALCULATION OF CASH FLOW FROM OPERATING ACTIVITIES

For the year ended on 31st March, 2022

Particulars	Amount (Rs.)
Net profit before tax	5,50,000
Add: Interest on Debentures	40,000
Net profit before working capital changes	5,90,000
Add: Outstanding rent	2,00,000
Less: Inventories	(6,60,000)
Less: Trade Payables	(1,00,000)
Cash flow from operations	30,000
Less: Tax paid	(1,00,000)
Net Cash outflow from operating activities	(70,000)

Working Notes:

Calculation of net profit before tax:

	(Rs.)
Net Profit	4,00,000
Add: Provision for Tax	1,50,000
	5,50,000