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Session 2021-22
Term-2
Main Zone-4, Set-1

Q-12



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ANURADHA LTD.
CALCULATION OF CASH FLOWS FROM OPERATING ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	Amount (Rs.)
Net profit before tax and extraordinary items	50,000
Add: Non-cash and Non-Operating expenses:	
Depreciation	24,000
Patents written off	2,000
Interest on debentures	3,000
	29,000
Operating profit before working capital changes	79,000
Add: Decrease in CA and increase in CL:	
Inventories	24,000
Less: Increase in CA and decrease in CL:	
Trade Receivables	(10,000)
Trade payables	(25,000)
Outstanding Rent	(25,000)
	(60,000)
Cash generated from operations	43,000
Less: Tax paid	-
Net Cash Flow from operating activities	43,000