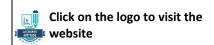


CALCULATION OF CASH FLOWS FROM OPERATING ACTIVITIES

for the year ended 31st March 2022

Particulars		Amount (Rs.)
Net profit before tax and extraordinary items		2,50,000
Add: Non-cash and Non-Operating expenses:		
Goodwill written off	1,00,000	
Interest on debentures	90,000	1,90,000
Operating profit before working capital changes		4,40,000
Add: Decrease in CA and increase in CL:		
Increase in Trade Payables	1,00,000	
Decrease in Inventories	1,00,000	2,00,000
Less: Increase in CA and decrease in CL:		
Increase in Trade Receivables		(2,00,000)
Cash generated from operations		4,40,000
Less: Tax paid		(80,000)
Net Cash Flow from operating activities	*	3,60,000



Session 2021-22 Term-2 Compartment

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Working Notes:

Calculation of Net Profit before tax:

Particulars	Amount (Rs.)
Net profit after Tax	2,00,000
Add: Provision for Tax	50,000
Net Profit Before Tax	2,50,000

