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Session 2021-22
Term-2
Compartment

Q-12





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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
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
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

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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

