


 <p>Click on the logo to visit the website</p>	<p>Session 2022-23 Main Zone-1, Set-1</p>	<p>Q-34</p>	 <p>Click on logo to visit our Channel</p>
---------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------	-------------	-------------------------------------------------------------------------------------------------------------------------------

CALCULATION OF CASH FLOWS FROM OPERATING ACTIVITIES

For the year ended on 31st March, 2022

Particulars	Details (Rs.)	Amount (Rs.)
Net profit before tax and extraordinary items		(2,11,000)
Add: Non-cash and Non-operating expenses :		
Depreciation on machinery	75,000	
Interest on Debentures	24,000	99,000
Net profit before changes in working capital		(1,12,000)
Add: Decrease in Current Assets and Increase in Current Liabilities:		
Decrease in Inventories	33,000	
Less: Increase in Current Assets and Decrease in Current Liabilities:		
Trade Payables	(42,000)	(9,000)
Cash generated from operations		(1,21,000)
Less: Tax paid		(80,000)
Net cash outflow/used in operating activities		(2,01,000)

 Click on the logo to visit the website	Session 2022-23 Main Zone-1, Set-1	Q-34	 Click on logo to visit our Channel
--------------------------------------------------------------------------------------------------------------------------	------------------------------------------	------	------------------------------------------------------------------------------------------------------------------------

PROVISION FOR TAX ACCOUNT

Dr.		Cr.	
Particulars	Rs.	Particulars	Rs.
To Bank A/c	80,000	By Balance b/d	2,10,000
To Balance c/d	2,04,000	By Statement of Profit & Loss	74,000
Total	2,84,000	Total	2,84,000

Working Notes:

Calculation of net profit before tax:

	(Rs.)
Net Profit	(2,85,000)
Add provision for Tax	74,000
	(2,11,000)

