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Session 2022-23
Main Zone-2, Set-1

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CASH FLOW STATEMENT (AS PER AS-3 REVISED)

for the year ended 31st March 2022

Particulars	Details (Rs.)	Amount (Rs.)
Cash Flow from Operating Activities		
Net Loss before Tax	(1,00,000)	
Adjustment for Non-Cash and Non-Operating Items		
Add: Depreciation	1,00,000	
Operating Profit before change in working capital	Nil	
Add: Decrease in Current Assets, Increase in Current Liability		
Inventory	1,00,000	
Trade Payable	25,000	1,25,000
Less: Increase in Current Assets, Decrease in Current Liability		
Trade Receivable	(25,000)	
Net Cash Flow from Operating Activities (A)		1,00,000



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Cash Flow from Investing Activities		
Purchase of Intangible Assets	(3,00,000)	
Sale of Non-current Investment	1,00,000	
Net Cash used in Investing Activities (B)		(2,00,000)
Cash Flow from Financing Activities		
Issue of Share Capital	3,00,000	
Proceeds from long-term Borrowings	1,00,000	
Cash Flow from Financing Activities (C)		4,00,000
Net Increase in Cash and Cash equivalents (A+B+C)		3,00,000
Cash and Cash Equivalents in the beginning		2,00,000
Cash and Cash equivalents in the end		5,00,000

