

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

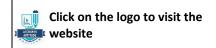
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CASH FLOW STATEMENT (AS PER AS-3 REVISED)

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	0,000	
Trade Payable 25	5,000 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		T		
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	- T- V			2,00,000
Cash and Cash equivalents in the end				5,00,000