

www.sreeramcoachingpoint.com

Direct Method

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I	CASH FLOW FROM OPERATING ACTIVITIES		
	Cash Receipts:		
	- From Sales	*****	
	- From Customers	*****	
	Less:		
	Cash Payments:		
	- To Creditors	(*****)	
	- Other Expenses	(*****)	
	Cash generated from operations	*****	
	Less: Tax Paid	(*****)	
	Cash flow before extraordinary items	*****	
	Add/Less: Extraordinary items	*****	
	Net cash flow from / used in Operating Activities		A

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II	CASH FLOW FROM INVESTING ACTIVITIES		
	Sale of Fixed Assets	*****	
	Sale of Investments	*****	
	Interest Received	*****	
	Dividend Received	(*****)	
	Purchase of Fixed Assets	(*****)	
	Purchase of Investments	(*****)	
	Net cash flow from / used in Investing Activities		B

III	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from issue of Share Capital	*****	
	Proceeds from Long Term Liability	*****	
	Redemption of Preference Share	(*****)	
	Repayment of Long Term Liability	(*****)	
	Interest Paid	(*****)	
	Dividend Paid	(*****)	
	Net Cash flow / used in Financing Activities		C

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IV	NET INCREASE / DECREASE IN CASH AND CASH EQUIVALENTS [A+B+C]		D
V	OPENING CASH AND CASH EQUIVALENTS		E
VI	CLOSING CASH AND CASH EQUIVALENTS		F

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Indirect Method

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I	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit before Tax and extraordinary items	*****	
	Add:		
	Non cash items	*****	
	Non operating expenses	*****	
	Less:		
	Non operating incomes	(*****)	
	Operating profit before working capital changes	*****	
	Add:		
	Increase in Current Liabilities	*****	
	Decrease in Current Assets	*****	
	Less:		
	Decrease in Current Liabilities	(*****)	
	Increase in Current Assets	(*****)	
	Cash generated from operations	*****	
	Less: Tax Paid	(*****)	
	Cash flow before extraordinary items	*****	
	Add/Less: Extraordinary items	*****	
	Net cash flow from/used in Operating Activities		A

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II	CASH FLOW FROM INVESTING ACTIVITIES		
	Sale of Fixed Assets	*****	
	Sale of Investments	*****	
	Interest Received	*****	
	Dividend Received	(*****)	
	Purchase of Fixed Assets	(*****)	
	Purchase of Investments	(*****)	
	Net cash flow from / used in Investing Activities		B

III	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from issue of Share Capital	*****	
	Proceeds from Long Term Liability	*****	
	Redemption of Preference Share	(*****)	
	Repayment of Long Term Liability	(*****)	
	Interest Paid	(*****)	
	Dividend Paid	(*****)	
	Net Cash flow / used in Financing Activities		C

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IV	NET INCREASE / DECREASE IN CASH AND CASH EQUIVALENTS	[A+B+C]	D
V	OPENING CASH AND CASH EQUIVALENTS		E
VI	CLOSING CASH AND CASH EQUIVALENTS		F

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