



INDIAN SCHOOL AL WADI AL KABIR

Class: XII Accountancy	Department: Commerce
Worksheet No: 1	Topic: Cash Flow Statement

1. Calculate the Net profit before tax and extra ordinary item from the following details:

Profit after tax:	Rs.2,00,000
Proposed dividend of previous year	Rs.80,000
Interim dividend paid	Rs.30,000
Transfer to General Reserve	Rs.20,000
Provision for tax	Rs.70,000
Refund of tax	Rs.10,000
Extraordinary item expenses	Rs.15,000
Extraordinary item incomes	Rs.10,000

2. From the following information calculate Net profit before tax and Extraordinary item

Surplus (opening balance in statement of P/L)	Rs. 4,00,000.
Surplus (closing balance in statement of P/L)	Rs. 3,00,000.
Interim dividend paid	Rs 20,000
Transfer to Reserve	Rs. 80,000
Provision for tax	Rs. 50,000
Refund of tax	Rs. 30,000
Loss due to earthquake	Rs. 2,00,000
Proceeds from earthquake disaster settlement	Rs. 1,50,000

3. Calculate operating profit before working capital changes from the following details:

Profit during the year 2025-26	Rs.2,00,000.
Gain on sale of non-current investment	Rs. 20,000.
Goodwill written off	Rs. 30,000.
Loss on sale of fixed assets	Rs. 9,000
Depreciation of fixed asset	Rs. 3,000
Transfer to Reserve	Rs. 15,000
Provision for tax	Rs. 25,000.
Interest paid on debentures	Rs. 30,000

4. Calculate cash flows from operating activities from the following details:

PARTICULARS	2025-26	2024-25
1.EQUITY AND LIABILITIES	<u>Rs</u>	<u>Rs</u>

Shareholders Fund:		
(a)Share Capital	3,00,000	4,00,000
(b)Reserves and Surplus:		
Profit/loss A/c	60,000	50,000
General Reserve	25,000	60,000
Non- Current Liabilities:		
10% Debentures	1,00,000	75,000
Current Liabilities: Trade payable	3,10,000	2,95,000
Short Term Provision:		
Provision for Tax	1,25,000	1,95,000
TOTAL	9,20,000	10,75,000
ASSETS		
Non-Curent Assets :		
Fixed Assets : Machinery	3,70,000	5, 10,000
Intangible assets : Goodwill	30,000	40,000
Current assets:		
Inventories	2,00,000	2,25,000
Trade receivables	2,90,000	3,00,000
Cash and cash equivalent	30,000	-----
TOTAL	9,20,000	10,75,000

Additional information:

- Dividend paid during the year was 40,000
- Proposed dividend 2025-26 was 15,000 and 2024-25 was 20,000.

5. The Balance sheet of Z ltd., showed a balance of Provision for Tax Rs. 50,000 on 31/03/2025 and a balance of 1,20,000 on 31/03/2026.

Additional information:

Provision made during the year 2025-26 was Rs. 1,50,000.

Calculate the amount of tax paid.

6. Calculate the cash flow from operating activities:

PARTICULARS	2023-24	2022-23
1.EQUITY AND LIABILITIES	Rs	Rs
Shareholders Fund:		
(a)Share Capital	5,00,000	4,00,000
(b)Reserves and Surplus:		
Profit/loss A/c	60,000	50,000
General Reserve	40,000	35,000
Non- Current Liabilities:		
10% Debentures	1,00,000	1,50,000
Current Liabilities:		
Trade payable	3,10,000	2,95,000
Short Term Provision:		
Provision for Tax	1,15,000	1,95,000
TOTAL	11,25,000	11,25,000
ASSETS		

Non-Curent Assets :		
Fixed Assets : Machinery	4,50,000	4,70,000
10% Noncurrent Investment	90,000	30,000
Current assets:		
Inventories	2,00,000	2,25,000
Trade receivables	2,90,000	3,00,000
Cash and cash equivalent	95,000	1,00,000
TOTAL	11,25,000	11,25,000

Additional information:

1. Tax paid during the year Rs.1,00,000.
2. Interim dividend paid is Rs. 50,000.
3. Proposed dividend 2022-23 was 15,000 and 2023-24 was 10,000.

7. From the following details calculate cash flow from investing activities:

Machinery on 1.4.2025– Rs.80,000

Machinery as on 31.3.2026 – Rs.90,000

10% Investment as on 1.4.2025 – Rs.10,000 and on 31.3.2026 Rs.15,000

Additional information:

During the year machinery with book value Rs.12,500 is sold at a loss of Rs.5,500.

Depreciation charged during the year was Rs. 25,000

8. Following is an extract of Balance sheet:

Particulars	31.3.2026	31.3.2025
Non-current assets		
Intangible: Patent	70,000	50,000
10% Non-current investments	80,000	65,000

During the year investment costing Rs.15,000 is sold for Rs.13,000

Calculate the cash flow from investing activities.

9. From the following information, calculate Cash Flow from Investing activities

Particulars	2025-26(₹)	2024-25 (₹)
Machinery (at cost)	9,00,000	5,00,000
Accumulated Depreciation	4,50,000	3,00,000

Additional information:

During the year a machine costing 1,00,000 on which depreciation charged was 40,000 was sold for 70,000.

10. From the following information, calculate Cash Flow from Investing activity

Particulars	2025-26(₹)	2024-25 (₹)
Furniture (at cost)	80,000	50,000
Accumulated Depreciation	17,000	12,000
10% Non-Current Investment	2,00,000	1,50,000

Additional Information:

1. Furniture costing Rs.20,000, accumulated depreciation on it Rs.5,000 was sold for Rs.16,000.
2. 10% Investments were sold on 31st March 2026.

11. From the following particulars, calculate Cash Flow from Investing Activities Particulars

	Purchased	Sold
Machinery	6,00,000	2,00,000
Investments	2,00,000	80,000
Goodwill	1,00,000	...
Patents	...	1,50,000

Additional Information:

1. Interest received on debentures held as investment ₹ 8,000.
2. Dividend received on shares held as investment ₹ 20,000.
3. Rent received ₹ 50,000 during the year.

12. From the following extracts of Balance Sheet of Exe Ltd., calculate Cash Flow from Financing Activities:

Particulars	31st March, 2026	31st March, 2025
Equity Share Capital	5,00,000	4,00,000
10% Preference Share Capital	4,00,000	5,50,000
Securities Premium Reserve	2,25,000	1,00,000
12% Debentures	4,00,000	3,00,000

Additional Information:

1. Interim dividend on Equity Shares was paid @ 10%.
2. 12% Debentures of face value ₹ 1,00,000 were issued on 1/4/2025.
3. Proposed dividend on 31/03/2026 was Rs. 30,000 and on 31/03/2025 was Rs. 20,000.