INDIAN SCHOOL AL WADI AL KABIR

Class: XII	**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	Rs	Rs
Shareholders Fund: (a)Share Capital (b)Reserves and Surplus: Profit/loss A/c General Reserve	 3,00,000 60,000 25,000	 4,00,000 50,000 60,000
Non- Current Liabilities: 10% Debentures	 1,00,000	 75,000
Current Liabilities: Trade payable Short Term Provision: Provision for Tax	3,10,000 1,25,000	2,95,000 1,95,000
TOTAL	9,20,000	10,75,000
ASSETS		
Non-Curent Assets : Fixed Assets : Machinery Intangible assets : Goodwill	 3,70000 30000	 5, 10,000 40000
Current assets: Inventories Trade receivables Cash and cash equivalent	 2,00,000 2,90,000 30,000	 2,25,000 3,00,000 --------
TOTAL	9,20,000	10,75,000

Additional information:

1. Dividend paid during the year was 40,000
2. 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	2025-26	2024-25
1.EQUITY AND LIABILITIES	Rs	Rs
Shareholders Fund: (a)Share Capital (b)Reserves and Surplus: Profit/loss A/c General Reserve	 5,00,000 60,000 40,000	 4,00,000 50,000 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 10%Noncurrent Investment	 4,50,000 90,000	 4,70,000 30,000
Current assets: Inventories Trade receivables Cash and cash equivalent	 2,00,000 2,90,000 95,000	 2,25,000 3,00,000 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 2024-25 was 15,000 and 2025-26 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 10% Non-current investments	 70,000 80,000	 50,000 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) Accumulated Depreciation	9,00,000 4,50,000	5,00,000 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.