

Cash Flow Statement

for the year ended 31st March, 20XX (₹ in lakhs)

Particulars	Note	Amount (₹)
A. Cash Flow from Operating Activities		
Profit before Tax		XXX
Adjustments for:		
Depreciation		XXX
Loss on Sale of Assets		XXX
Profit on Sale of Investments		(XXX)
Interest Income		(XXX)
Interest Expense		XXX
Operating Profit before Working Capital Changes		XXX
Adjustments for Changes in Working Capital:		
Increase / (Decrease) in Working Capital		XXX
Cash Generated from Operations		XXX
Income Tax Paid		(XXX)
Net Cash from / (Used in) Operating Activities (A)		XXX
B. Cash Flow from Investing Activities		
Sale of Fixed Assets		XXX
Sale of Investments		XXX
Capital Grant Received		XXX
Interest Income Received		XXX
Purchase of Fixed Assets		(XXX)
Investment in Joint Venture		(XXX)
Expenditure on Capital Work-in-Progress		(XXX)
Net Cash from / (Used in) Investing Activities (B)		XXX

Particulars	Note	Amount (₹)
C. Cash Flow from Financing Activities		
Proceeds from Calls in Arrear		XXX
Proceeds from Long-term Borrowings		XXX
Proceeds from Short-term Borrowings		XXX
Interest Paid		(XXX)
Dividend Paid (including tax)		(XXX)
Net Cash from / (Used in) Financing Activities (C)		XXX
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)		XXX
Cash & Cash Equivalents at the Beginning of the Year		XXX
Cash & Cash Equivalents at the End of the Year		XXX