

## Samarth Ltd. Calculation of Net Cash Flow From Operating Activities

Particulars	\$	\$
Profit for the Year 2020		89,200
Add: Provision for Bad Debts	64,000	
Depreciation	40,800	
Goodwill Written Off	34,400	
Loss on Sale of Plant	12,800	
Loss on Sale of Machinery	19,600	
Provision for Tax	24,000	
Proposed Dividend	48,000	243,600
		332,800
Less: Profit on Sale of Building	53,600	
Profit on Sale of Furniture	50,400	
Income Tax Refund	18,400	122,400
<b>Net Cash Flow From Operating Activities</b>		<b>210,400</b>

# Cash Flow Statement Problems And Solutions

**Annelies Wilder-Smith**



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