Operating Activities

Cash inflow

In Case of Non-finance Companies

i) Cash Sales
ii) Cash Received from trade Receivable
iii) Royalty, fee, Commission Received
iv) Income tax Refund

Cash outflow

In Case of Non-finance Companies

i) Cash purchases
ii) Payment to trade Payable
iii) Payment of wages
iv) Income tax Paid

Investing Activities

Cash inflow

1) Proceeds from Sale of Fixed assets
2) Proceeds from Sale of Investment
3) Interest Received on Investments
4) Dividend Received
5) Rent Received from property held as Investment

Cash outflow

1) Purchase of Fixed assets
2) Purchase of Securities as Investments
3) Income tax Paid
4) Brokerage paid on purchase of Investment

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Financing Activities

Cash inflow

1) Proceeds from issue of Shares
2) Proceeds from Issue of Debentures
3) Proceeds from long-term ~~Borr~~ Borrowings

Cash outflow

1) Payment of loans
2) Payment ~~of~~ for Redemption of preference shares
3) Payment of Interest.
4) Payment of Dividend