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ARYA LTD.
CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2023

Particulars	Details (Rs.)	Amount (Rs.)
Cash from Operating Activities		
Profit Before Tax and Extraordinary Activities	1,07,000	
Add: Non-Cash and Non-Operating Expenses		
Depreciation on Plant & Machinery	1,20,000	
Interest on Debentures	10,000	
Cash from Operating Activities before working capital changes	2,37,000	
Increase in Trade Payables	18,000	
Decrease in Trade Receivable	1,74,000	
Increase in Inventory	(2,07,000)	
Cash from operations	2,22,000	
Less: Tax paid	(15,000)	
Cash from operating activities (A)		2,07,000


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Cash from Investing Activities		
Sale of Investments	40,000	
Purchase of Investments	(70,000)	
Purchase of Plant and Machinery	(4,05,000)	
Cash from Investing Activities	(B)	(4,35,000)
Cash from Financing Activities		
Issue of shares	2,00,000	
Issue of Debentures	50,000	
Interest on Debentures	(10,000)	
Cash from Financing Activities	(C)	2,40,000
Net Cash Flow during the year	(A+B+C)	12,000
Add: Opening Cash and Cash Equivalents		33,000
Closing Cash and Cash equivalents		45,000

Working Notes:

PLANT AND MACHINERY ACCOUNT

Particulars	Rs.	Particulars	Rs.
Balance b/d	4,90,000	Depreciation A/c	1,20,000
Bank (Purchase)	4,05,000	Balance c/d	7,75,000
Total	8,95,000	Total	8,95,000

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INVESTMENTS ACCOUNT

Particulars	Rs.	Particulars	Rs.
Balance b/d	50,000	Bank A/c (Sale)	40,000
Gain on Sale (Capital Reserve)	10,000	Balance c/d	90,000
Bank (Purchase)	70,000		
Total	1,30,000	Total	1,30,000

PROVISION FOR TAX ACCOUNT

Particulars	Rs.	Particulars	Rs.
Bank (Paid)	15,000	Balance b/d	28,000
Balance c/d	30,000	Statement of Profit and Loss	17,000
Total	45,000	Total	45,000

Net Profit after Tax and Extraordinary Items = Rs. 20,000
 Add: Transfer to General Reserve = Rs. 70,000
 Add: Provision for Tax = Rs. 17,000

Net Profits before Tax and Extraordinary Items = Rs. 1,07,000