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### CALCULATION OF CASH FLOW FROM INVESTING ACTIVITIES

Particulars	Details (Rs.)	Amount (Rs.)
Proceeds from Sale of Plant and Machinery	40,000	
Purchase of Plant and machinery	(1,85,000)	
Goodwill Purchased	(80,000)	
<b>Cash used in Investing Activities</b>		<b>(2,25,000)</b>

### PLANT AND MACHINERY ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To balance b/d	2,00,000	By Bank A/c - Sale	40,000
To Profit and Loss A/c - Gain on sale of machinery	5,000	By Depreciation	50,000
To Bank A/c	1,85,000	By Balance c/d	3,00,000
<b>Total</b>	<b>3,90,000</b>	<b>Total</b>	<b>3,90,000</b>



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### CALCULATION OF CASH FLOW FROM FINANCING ACTIVITIES

Particulars	Details (Rs.)	Amount (Rs.)
Proceeds from Issue of Shares (Including Securities Premium Reserve)	8,40,000	
Issue of Debentures	1,00,000	
Interest paid on Debentures	(36,000)	
<b>Cash Flow from Financing Activities</b>		<b>9,04,000</b>

