

Session 2019-20 Compartment

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G LTD.

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2019

	Particulars	Details (Rs.)	Amount (Rs.)
A)	Cash flow from Operating Activities		
	Net Profit Before Tax	1,10,000	
	Add: Depreciation on Machinery	25,000	
	Add: Interest on Debentures	16,000	
	Operating profit before the working capital changes	1,51,000	
	Add: Decrease in Trade Receivables	1,10,000	
	Less: Decrease in Trade Payable	(30,000)	
	Net Cash generated from operating activities		2,31,000
В)	Cash Flow from Investing Activities Purchase of Machinery Purchase of non-current investments	(3,70,000) (35,000)	
	Net Cash used in investing activities		(4,05,000)
C)	Cash Flow from Financing Activities		
	Proceeds from Issue of shares	2,00,000	
	Proceeds from Issue of 10% Debentures	60,000	
	Payment of Interest on 10% Debentures	(16,000)	
	Net Cash generated from Financing Activities		2,44,000



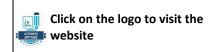
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Net Increase in cash and cash equivalents	70,000
Add: Opening balance of Cash and Cash Equivalents	2,10,000
Closing balance of Cash and Cash equivalents	2,80,000





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Working Notes:

Dr. MACHINERY ACCOUNT Cr.

Particulars	Rs.	Particulars	Rs.
To Balance b/d	7,00,000		
To Bank A/c (Balancing figure)	3,70,000	By Balance c/d	10,70,000
(Purchase of Machinery)			
Total	10,70,000	Total	10,70,000

Dr. ACCUMULATED DEPRECIATION ACCOUNT

Cr.

Particulars	Rs.	Particulars	Rs.
	Acco	By Balance b/d	95,000
To Balance c/d	1,20,000	By Statement of Profit & Loss (Bal Fig)	25,000
	APTIT	(Current Year Depreciation)	
То	tal 1,20,000	Total	1,20,000