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Session 2019-20
Compartment

Q-32





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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
B)	Cash Flow from Investing Activities		
	Purchase of Machinery	(3,70,000)	
	Purchase of non-current investments	(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) (Purchase of Machinery)	3,70,000	By Balance c/d			10,70,000
Total	10,70,000	Total			10,70,000

Dr.		ACCUMULATED DEPRECIATION ACCOUNT		Cr.	
Particulars	Rs.	Particulars	Rs.		
To Balance c/d	1,20,000	By Balance b/d			95,000
		By Statement of Profit & Loss (Bal Fig) (Current Year Depreciation)			25,000
Total	1,20,000	Total			1,20,000