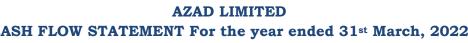




AZAD LIMITED CASH FLOW STATEMENT For the year ended 31 <sup>st</sup> March, 2022						
Particulars	Details (Rs.)	Amount (Rs.)				
Cash Flow from Investing Activities						
Purchase of Machinery	(6,80,000)					
Sale of Machinery	50,000					
Purchase of Intangible Assets	(1,00,000)					
Sale of Non- Current Investments	1,00,000					
Net Cash used in Investing Activities		(6,30,000)				
Cash Flow from Financing Activities						
Proceeds from issue of share capital	2,00,000					
Proceeds from 12% Debentures	1,00,000					
Repayment of Bank Overdraft	(5,000)					
Payment of Interest on 12% Debentures	(60,000)					
Net Cash inflow from Financing Activities		2,35,000				







## Working Notes:

Dr. Cr.				Cr.
Particulars	Aı	mount (Rs.)	Particulars	Amount (R
To Balance b/d		20,00,000	By Accumulated Depreciation A/c	40,00
To Gain on sale of Machinery A/c		10,000	By Bank A/c	50,00
To Bank (b/f)		6,80,000	By Balance c/d	26,00,00
(purchase)				
Total		26,90,000	Tot	al 26,90,00

## ACCUMULATED DEPRECIATION ACCOUNT

Dr.		ALLUL	JNIS I A	Cr.
Particulars		Amount (Rs.)	Particulars	Amount (Rs.)
To Accumulated Depreciation A/c		40,000	By Balance b/d	1,00,000
To Balance c/d		2,00,000	By Depreciation A/c /	
	+		Statement of Profit & Loss	1,40,000
1	<b>Fotal</b>	2,40,000	Tota	al 2,40,000

## MACHINERY ACCOUNT





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Cost of the Machine	₹80,000
Accumulated Deprecation	₹40,000
Book Value	₹40,000
Sales Consideration	₹50,000
Profit	₹10,000