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AZAD LIMITED
CASH FLOW STATEMENT For the year ended 31st 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

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Working Notes:

MACHINERY ACCOUNT

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

ACCUMULATED DEPRECIATION ACCOUNT

Dr.		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
Total	2,40,000	Total	2,40,000



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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

