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MADHAV LTD.
CASH FLOW STATEMENT (EXTRACT) FOR THE YEAR ENDED 31st MARCH, 2022

Particulars	Details (Rs.)	Amount (Rs.)
Cash Flow from Investing Activities		
Sale of Machinery	45,000	
Purchase of Machinery	(20,25,000)	
Cash used in Investing Activities		(19,80,000)
Cash Flow from Financing Activities		
Proceeds from issue of share capital	10,00,000	
Proceeds from issue of 10% Debentures	9,00,000	
Payment of Interest on Debentures	(1,25,000)	
Payment of Bank Overdraft	(25,000)	
Cash flows from Financing Activities		17,50,000

ACCOUNTS
APTITUDE

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Working Notes:

PLANT AND MACHINERY ACCOUNT

Dr		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Balance b/d	25,00,000	By Accumulated Depreciation A/c	50,000
To Bank A/c (Purchase – balancing figure)	20,25,000	By Bank A/c	45,000
		By Statement of P & L (Loss on sale A/c)	30,000
		By Balance c/d	44,00,000
Total	45,25,000	Total	45,25,000

ACCUMULATED DEPRECIATION ACCOUNT

Dr.		Cr.	
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Machinery A/c	50,00	By Balance b/d	2,50,000
To Balance c/d	4,00,000	By Depreciation A/c	2,00,000
Total	4,50,000	Total	4,50,000



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Cost of the Machine	₹1,25,000
Accumulated Depreciation	₹50,000
Book Value	₹75,000
Sales Consideration	₹45,000
Profit	₹30,000

