= 65,000

(40) Cash Flow statement

Particulars	Details	Total
Cash flow from operating Activity		
Diff in P/L	102000	
Provision for taxation	33000	
Depreciation on Plant	30,000	
Depreciation on Building	50,000	
Amortisation of Intangible	10,000	
• Decrease in trade payable	(18,000)	
• Increase in Inventories	(50,000)	
• Increase in trade Receivable	(80,000)	
Less: Taxes paid	(25,000)	52000
Cash flow from Investing Activity		
purchase of building (80K+50K−1L)	(30,000)	
purchase of plant (70K+30K−40K)	(60,000)	(90,000)
Cash flow from financing Activity		
Issue of share (equity)	50,000	
Redemption of pref. share	(10,000)	40,000
Balancing		2,000
opening Cash & Cash Equivalent		15,000
closing Cash & Cash Equivalent		17,000

Notes

Plant

To Bal. b/d	40000	By depreciation	30000
To Bank (purchase) — B/F	60,000	By Bal. c/d	70000
	100,000		100,000

Building

To Bal. b/d	100,000	By depreciation	50,000
To Bank (purchase) — B/F	30,000	By Bal. c/d	80,000
	130,000		130,000

Provision for tax

To Bank	25000	By Balance b/d	27000
To Balance c/d	35000	By Profit/Loss A/C — B/F	33000
	60000		60,000