

- Q.3 The following are the condensed Balance Sheets of the "SHAKTI" [15]
Ltd. as on 31st March.

Liabilities	31-3-15	31-3-16	Assets	31-3-15	31-3-16
Equity Share (each share of Rs. 10)	100000	150000	Fixed Asset (Net)	130000	223000
General Reserve	60000	20000	Investment	15000	12000
Profit Loss	10000	12000	Stocks	10000	15000
10% debentures	-	50000	Debtors	55000	35000
Creditors	45000	51000	Cash+ Bank Balance	12000	9000
Provision for Taxation	15000	17000	Preliminary Exp.	8000	6000
	230000	300000		230000	300000

Additional Information :

- (1) On 1-4-15 bonus shares at one shares for every Two shares were issued by capitalizing General Reserve.
 - (2) Income Tax of Rs. 14000 was paid during the year.
 - (3) Interim dividend of Rs. 9000 was paid during the year.
 - (4) Depreciation Rs. 5000 was provided on fix Assets.
 - (5) Investment Costing Rs. 5000 were sold at a profits of Rs. 1000 and the profit was credited to Profit Loss A/c.
- From the above information prepare Cash Flow Statement.

- Q.4 The following are the Balance Sheets of a "Raz" Ltd. for 2015 and 2015. [15]

Liabilities	2015	2015	Assets	2015	2016
Share Capital			Fixed Assets	2336960	2610500
Preference Shares	300000	400000	Stock	660540	491800
Equity Shares	1500000	1500000	Debtors	254000	265000
Securities premium	30000	40000	Bank Balance	40000	30000
Debentures	500000	500000	Debtore Discount	30000	25000
Current Liabilities	725000	635000			
Proposed Dividend	75000	---			
Profit Loss A/c	191500	347300			
	3321500	3422300		3321500	3422300