



8. Following are the summarised Balance Sheets of a company as on 31-3-2020 and 31-3-2021.

Liabilities	2020	2021	Assets	2020	2021
	₹	₹		₹	₹
Share Capital	40,000	50,000	Land and Buildings	40,000	38,000
General Reserve	10,000	12,000	Machinery	30,000	33,800
Profit and Loss A/c	6,000	6,000	Debtors	16,000	12,800
Long Term Loan	14,000	-	Stock	17,000	14,800
Sundry Creditors	30,000	27,000	Cash	3,000	1,600
Provision for Tax	6,000	7,000	Goodwill	-	1,000
	1,06,000	1,02,000		1,06,000	1,02,000

Additional Information :

- Dividend of ₹ 4,600 was paid.
- Assets of another company purchased were machinery ₹ 5,000, Stock ₹ 4,000 and Goodwill ₹ 1,000 by issuing Equity shares.
- Machinery was further purchased for cash ₹ 1,600.
- Depreciation written off machinery ₹ 2,400.
- Income tax provided during the year ₹ 7,000.
- Loss on sale of machinery ₹ 400 was written off.

Prepare cash flow statement as per As-3 (Indirect method).