

From the following Balance Sheet of JY Ltd. as at 31st March 2017, prepare a Cash Flow Statement :

Balance Sheet of JY Ltd. as at 31.3.2017

Particulars	Note No.	31.3.2017 ₹	31.3.2016 ₹
I - Equity and Liabilities :			
1. Shareholder's Funds :			
(a) Share Capital		5,00,000	5,00,000
(b) Reserves and Surplus	1	1,00,000	(25,000)
2. Non-Current Liabilities :			
Long-term Borrowings	2	2,50,000	1,50,000
3. Current Liabilities :			
(a) Short-term Borrowings	3	1,50,000	1,00,000
(b) Short-term Provisions	4	2,00,000	1,25,000
Total		12,00,000	8,50,000
II - Assets :			
1. Non-Current Assets :			
(a) Fixed Assets :			
(i) Tangible	5	6,00,000	4,50,000
2. Current Assets :			
(a) Trade Receivables		2,75,000	2,25,000
(b) Cash and Cash Equivalents		1,25,000	75,000
(c) Short-term Loans and Advances		2,00,000	1,00,000
Total		12,00,000	8,50,000