

12. On the basis of information given by Aradhana Ltd., prepare Cash Flow Statement for the year ending 31st March, 2021:

Aradhana Ltd.
Balance Sheet as on 31st March, 2021

Particulars	Note No.	31 st March, 2020	31 st March, 2021
I. Equity and Liabilities			
1. Shareholder's Funds			
(a) Share Capital		5,00,000	7,30,000
(b) Reserves and Surplus	1	3,50,000	3,70,000
2. Non-current Liabilities			
(a) Long-term Borrowings	2	4,00,000	2,00,000
3. Current Liabilities			
(a) Trade Payables	3	3,60,000	4,60,000
(b) Short Term provisions	4	3,25,000	3,20,000
Total		19,35,000	20,80,000
II. Assets			
1. Non-current Assets			
(a) Fixed Assets			
(i) Tangible Assets	5	4,50,000	5,00,000
(ii) Intangible Assets	6	3,10,000	3,02,000
(b) Long-term Loans and Advances		4,00,000	4,30,000
2. Current Assets			
(a) Inventories		2,70,000	2,90,000
(b) Trade Receivables		2,40,000	2,60,000
(c) Cash and Cash Equivalents		2,65,000	2,98,000
Total		19,35,000	20,80,000

Notes to Accounts

Particulars	31 st March 2020	31 st March 2021
1. Reserves and Surplus		
Statement of Profit and loss	3,50,000	3,70,000
2. Long-term Borrowings		
10% Debentures	4,00,000	2,00,000
3. Trade Payables		
Creditors	2,40,000	2,60,000
Bills Payable	1,20,000	2,00,000
	3,60,000	4,60,000
4. Short-Term Provisions		
Provision for Tax	3,25,000	3,20,000
5. Tangible Fixed Assets		
Machinery	5,50,000	6,60,000
Less: Provision for Depreciation	1,00,000	1,60,000
	4,50,000	5,00,000
6. Intangible Fixed Assets		
Patents	3,10,000	3,02,000

Additional Information:

1. Debentures were redeemed on 1st April, 2020.
2. Tax paid during the year ₹ 2,80,000.