केन्द्रीय विद्यालय संगठन तिनसुकिया संभाग

KENDRIYA VIDYALAYA SANGATHAN TINSUKIA REGION

पूर्व परिषदीय परीक्षा 2025-26 / PRE-BOARD EXAMINATION 2025-26

विषय/Subject :-लेखाशास्त्र Accountancy विषय कोड (सीबीएसई)/Subject Code(CBSE):-055

कक्षा/ Class:- बारहवीं-XII

प्रश्न पत्र कोड /Q.P. Code:- QP12ACC02PB25

निर्धारित समय/Time Allowed**:-** 3 घंटे अधिकतम अंक/Maximum Marks :-80

सामान्य निर्देश/ GENERAL INSTRUCTIONS:-

निम्नलिखित निर्देशों को ध्यानपूर्वक पढ़िए एवं उनका पालन कीजिये :

Read the following instructions carefully and follow them:

1. This question paper contains 34 questions. All questions are compulsory.
2. This question paper is divided into two parts, Part A and B.
3. Both Part – **A & B are compulsory.**
4. Question 1 to 16 and 27 to 30 carries 1 mark each.
5. Questions 17 to 20, 31and 32 carries **3** marks each.
6. Questions from 21 ,22 and 33 carries **4** marks each
7. Questions from 23 to 26 and 34 carries **6** marks each
8. There is no overall choice. However, an internal choice has been provided in 7 questions of **one mark**, 2 questions of **three marks**, 1 question of **four marks** and 2 questions of **six marks.**

questions of six marks.

Q. No.	**PART-A** **(Accounting for Partnership Firms and Companies)**	**Marks**
1	A partner's capital account was credited with ₹ 50,000 during the year. Which of the following can be the possibility for such a credit in his capital account? a) Opening Balance b) Drawings during the year c) Loss during the year d) Capital Introduced **OR** Assertion (A) :- Fluctuating Capital Account can show debit balance. Reason (R) :- Losses and Drawings cannot be more than Capital Balance. a) Both (A) and (R) are true and (R) is the correct explanation of (A). b) Both (A) and (R) are true and (R) is NOT the correct explanation of (A). c) (A) is true but (R) is false. d) (A) is false but (R) is true.	1
2	On 1st Apr, 2024, A, B and C entered into partnership sharing Profits & Losses in the ratio 5:3:2. C was guaranteed that his share of profits will not be less than ₹ 80,000 p.a. Deficiency if any will be borne by A and B equally. For the year ended March 31, 2025, firm incurred loss of ₹ 1,00,000. Deficiency will be borne by A and B will be: a) A ₹ 30,000 and B ₹ 30,000 b) A ₹ 43,750 and B ₹ 26,250 c) A ₹ 42,500 and B ₹ 42,500 d) A ₹ 50,000 and B ₹ 50,000	1

3	J Limited offered 20,000 shares of ₹ 10 each at a premium of ₹ 2 per share. Applications were received for 19,500 shares, which were duly allotted. The amount was payable as ₹3 on Application (including ₹1 premium), ₹ 6 on Allotment (including ₹1 premium) and balance on call. Manoj, holding 600 shares failed to pay allotment money and his shares were immediately forfeited. Out of the forfeited shares, 400 shares were re-issued @ ₹ 11 per share as fully paid up. The amount of Capital Reserve will be: a) ₹ 1,600 b) ₹ 1,200 c) ₹ 800 d) ₹ 1,800 **OR** P Limited forfeited 15,000 shares of ₹ 10 each on which ₹ 4 was paid. Out of these 13,000 shares were re-issued @ ₹ 9 per share as fully paid up. Determine the amount of Share Forfeited balance. a) ₹ 8,000 b) ₹ 6,000 c) ₹ 10,000 d) ₹ 14,000	1
4	A Ltd. took over running business of B Ltd. comprising of Assets of ₹ 45,00,000 and Liabilities of ₹ 5,50,000 and in consideration issued them 30,000, 9% debentures of ₹ 100 each at 5% discount and a cheque of ₹ 10,00,000. Determine the amount of Goodwill or Capital Reserve. a) Goodwill ₹ 9,00,000 b) Capital Reserve ₹ 9,00,000 c) Goodwill ₹ 1,00,000 d) Capital Reserve ₹ 1,00,000 **OR** D Ltd. purchased Equipment and paid ₹ 1,40,000 by cheque and issued 16,000 equity shares of ₹ 10 each at 25% premium. The purchase consideration will be: a) ₹ 3,40,000 b) ₹ 4,20,000 c) ₹ 3,80,000 d) ₹ 2,00,000	1
5	Jai and Veeru were partners in a firm, they admitted Thakur as a new partner for 1/3 share. There was an Investment of ₹ 2,50,000 and Investment Fluctuation Reserve was also appearing in the books at ₹ 50,000 respectively. Jai took over 40% of the Investments at ₹ 70,000 and remaining Investments were valued at ₹ 1,00,000. By what amount Revaluation account will be affected for the above information? a) Debited ₹ 60,000 b) Credited with ₹ 60,000 c) Debited ₹ 30,000 d) Credited ₹ 30,000	1
6	Dev and Prem were in a partnership sharing Profit & Loss in the ratio 5:3. Their Capitals were ₹ 12,00,000 and ₹ 8,00,000 respectively. The firm was also having reserves of ₹ 5,00,000. Normal rate of return was 10%. Firm made average profits of ₹ 2,30,000 for the year ended March 31, 2025 (after adjustment of loss of machinery of ₹ 1,70,000 by fire). Value of goodwill as per Capitalisation of super profits will be: a) ₹ 10,00,000 b) ₹ 15,00,000 c) ₹ 18,00,000 d) ₹ 20,00,000	1

7	On 1st August, 2024 A, B and C entered into partnership. Interest on Drawings was to be charged @ 6% p.a. For the year ended March 31, 2025, C withdrew ₹ 10,000 in the middle of each month. What amount of Interest on drawings will be charged from C? a) ₹ 4,800 b) ₹ 1,600 c) ₹ 3,200 d) ₹ 2,400	1
8	A, B and C were partners sharing Profits & Losses in the ratio 7:2:1. B died. A took over ¼ of his share and remaining share was taken over by C. Determine the new Profit-sharing Ratio of A and C: a) 1:3 b) 3:1 c) 3:17 d) 17:3 **OR** X, Y and Z were partners sharing Profit & Losses in the ratio 3:3:2. Z retired, and his share was taken over by X and Y in 2:3. Determine the new Profit-sharing Ratio of X and Y: a) 19:21 b) 21:19 c) 1:1 d) 2:3	1
9	P, a partner was assigned to look after the dissolution process and was allowed remuneration of ₹ 15,000. Actual realisation expenses amounted to ₹ 20,000, being paid by another partner R. By what amount Realisation account will be debited for the above-mentioned information? a) ₹ 20,000 b) ₹ 35,000 c) ₹ 5,000 d) ₹ 15,000	1
10	Arun and Barun were partners sharing Profits & Losses in the ratio 3:2. They admitted Charan into partnership for 1/4 share. Charan was to bring proportionate Capital and he brought ₹ 3,50,000 (including ₹ 50,000 for goodwill share) in firm. If adjusted capital of Arun after Revaluation Gain/Loss, Accumulated Profits/Losses and Goodwill treatment was ₹ 5,40,000. What was Barun's Capital after Revaluation Gain/Loss, Accumulated Profits/Losses and Goodwill treatment? a) ₹ 5,60,000 b) ₹ 3,60,000 c) ₹ 12,00,000 d) ₹ 6,60,000 **OR** Raghav and Sahil were partners sharing Profit & Loss in the ratio 5:3. Their capital balances were ₹ 7,20,000 and ₹ 2,80,000 respectively. There was a balance of General Reserve of ₹ 2,00,000 in the books of the firm. They admitted Ojasv into partnership for 25% share for which he brings ₹ 5,00,000 as capital. Determine the goodwill share of Ojasv. a) ₹ 5,00,000 b) ₹ 1,00,000 c) ₹ 1,20,000 d) ₹ 75,000	1
11	Building was appearing in the books at ₹ 20,00,000 which was undervalued by 20%. What amount will be shown in the Balance Sheet of a reconstituted firm for building? a) ₹ 25,00,000 b) ₹ 16,00,000 c) ₹ 24,00,000	1

	d) ₹ 15,00,000	
	From the given hypothetical situation, answer Q 12 – 14. Flow Ltd. issued 80,000; 11% debentures of ₹ 100 each at 10% Discount and to be redeemed at 5% premium at the end of 5 years. On the date of issue, balance in Securities Premium was ₹ 9,00,000 and Statement of Profit Loss (Dr.) was ₹ 5,00,000.	
12	Loss on Issue of Debentures is to be written off as ₹ _____ out of Securities Premium and ₹ _____) out of Statement of Profit and Loss. a) ₹ 3,00,000 ; ₹ 9,00,000 b) ₹ 9,00,000 ; ₹ 3,00,000 c) ₹ 8,00,000 ; ₹ 4,00,000 d) ₹ 4,00,000 ; ₹ 8,00,000	1
13	After writing off Loss on Issue of Debentures, ₹ _____ balance in Statement of Profit and Loss will be _____ : a) Debit ; ₹ 8,00,000 b) Credit ; ₹ 8,00,000 c) Debit ; ₹ 2,00,000 d) Credit ; ₹ 2,00,000	1
14	Premium on Redemption of Debentures account will have a balance of ₹ _____ to be treated as _____ in the first year. a) ₹ 12,00,000 ; Non-Current Liabilities b) ₹ 12,00,000 ; Current Liabilities c) ₹ 4,00,000 ; Non-Current Liabilities d) ₹ 4,00,00 ; Current Liabilities	1
15	A, B and C were partners sharing Profit & Loss in the ratio 2:2:1. Their firm was dissolved on March 31, 2025. On this date following assets and liabilities were appearing in their books of accounts: Building ₹ 2,00,000 ; Furniture ₹ 80,000 ; Stock ₹ 70,000 ; Goodwill ₹ 10,000 ; Debtors ₹ 40,000 ; Cash ₹ 20,000 ; Creditors ₹ 50,000 ; A's Loan ₹ 60,000 ; C's wife's Loan ₹ 30,000. Assets realised at for ₹ 4,60,000. Determine the amount of Realisation Gain/Loss. a) Realisation Loss ₹ 80,000 b) Realisation Gain ₹ 60,000 c) Realisation Loss ₹ 60,000 d) No Gain or Loss on Realisation	1
16	Sam and Ghosh were partners sharing Profit & Loss equally. They decided to share future Profit & Loss in the ratio 3:2. Their supervisor Tarun met with an accident in the office itself and his claim for compensation amounted to ₹ 50,000. The firm had a Workmen Compensation Reserve of ₹ 80,000. Which of the following statement holds true at the time of reconstitution? a) ₹ 50,000 will be provided as workmen claim out of Workmen Compensation Reserve and balance ₹ 30,000 will be distributed amongst partners in old ratio. b) ₹ 50,000 will be provided as workmen claim out of Workmen Compensation Reserve and balance ₹ 30,000 will be distributed amongst partners in new ratio. c) ₹ 50,000 will be provided as workmen claim out of Workmen Compensation Reserve and balance ₹ 30,000 will be credited to Revaluation Account. d) ₹ 50,000 will be provided as workmen claim out of Workmen Compensation Reserve and balance ₹ 30,000 will be carried forward in the books of the firm without any treatment.	1
17	Bittu and Pappu are partners in 3:2, they admitted Mantu as a partner for 1/6 share which he acquires from Bittu and Pappu in 2:3. Goodwill of the firm was valued at ₹ 1,80,000. Mantu brought ₹ 2,50,000 as his capital but was unable to bring any amount for his share of profit as Goodwill for cash. Pass necessary entries and also calculate the new profit-sharing ratio. **OR**	3

	Rahul, Amar and Kailash were partners in 2:2:1. On 1st August 2025, Kailash died due to his prolong illness. Goodwill of the firm was valued at 3 years' purchase of average profit of last 5 years profit which was estimated at ₹ 1,20,000 (Avg. Profit). His share of profit till the date of his death was to be calculated on the basis of average profit of last 5 years less 20%. Pass necessary entries for the above and show your calculations clearly.	3
18	Jaiswal, Reddy and Rana were partners sharing Profit & Loss in the ratio 4:3:2. W.e.f 1st April, 2025, they decided to share future Profit & Loss in the ratio 5:3:2. On the date of reconstitution Reserve was appearing in the books of ₹ 3,60,000. Goodwill of the firm was valued at ₹ 4,50,000 on the date of reconstitution. Determine Gain or Sacrifice for each partner and pass necessary entries, assuming that they want to distribute the balance in Reserve.	3
19	Pass necessary entries at the time of dissolution of firm having two partners X and Y: i. Creditors amounting to ₹ 65,000 agreed to accept stock worth ₹ 30,000, furniture worth ₹ 20,000 and cash ₹ 10,000 in full settlement. ii. Dissolution expenses of ₹ 4,000 paid by the firm, X has to bear these expenses. iii. Goodwill appeared in the balance sheet at ₹ 20,000. No other information was given.	3
20	Janta Ltd. was registered with an authorised capital of ₹ 70,00,000 divided into 7,00,000 shares of ₹ 10 each. Company offered and issued 4,00,000 shares at par, payable as ₹ 3 on application, ₹ 5 on allotment and balance on call. Public applied for 3,80,000 shares. Monty, holding 10,000 shares failed to pay allotment and call money and his shares were forfeited. Show Share Capital sub head as it would in the Balance Sheet of Janta ltd. along with Notes to Account as per the Companies Act 2013.	3
21	P, Q and R were partners sharing Profit & Loss in the ratio 5:3:2. Their Capitals were ₹ 6,00,000; ₹ 5,00,000 and ₹ 5,00,000 respectively. According to Partnership Deed: - i. Interest on Capital @ 10% p.a. ii. Salary to P ₹ 10,000 p.m and R ₹ 15,000 per quarter. iii. Commission to Q @ ₹ 60,000 annually. Ignoring the above terms, the profits of ₹ 6,00,000, for the year ended March 31, 2025 were divided equally between partners. You are required to pass necessary adjustment entry. Show your workings clearly.	4
22	Pass the necessary journal entries, only for 'Issue of Debenture' (ignore the entries for writing off Discount/Loss on issue of debentures) for the following cases: a) Arman Ltd. issued 750, 12% Debentures of ₹100 each at a discount of 10%, redeemable at a premium of 5%. b) Sohan Ltd. issued 800, 9% Debentures of ₹100 each at a premium of ₹ 20 per debenture, redeemable at a premium of ₹10 per Debenture.	4
23	David and Matt were partners sharing Profits & Losses in the ratio 3:2. Their Balance Sheet on March 31, 2025 was as follows	6

Liabilities	Amount (₹)	Assets		Amount (₹)
David's Capital	2,40,000	Cash in Hand		1,50,000
Matt's Capital	2,60,000	Bank		2,00,000
Employee Provident Fund	50,000	Debtors	80,000	
General Reserve	1,10,000	(-) Prov for DD	(8,000)	72,000
Creditors	40,000	Stock		88,000
Bills Payable	50,000	Furniture		20,000
		Profit and Loss		1,00,000
		Investment		1,20,000

		7,50,000		**7,50,000**	

On the above date, they admitted Kabir into partnership for 1/4th share. Kabir brings ₹ 2,00,000 as capital and ₹ 60,000 for goodwill.

Following agreements were agreed upon:-

i Bad Debts amounted to ₹ 10,000 and Provision for doubtful debts to be created at 20% on remaining debtors.
ii Investments were valued at ₹ 1,00,000.
iii Furniture was revalued at ₹ 15,000.
iv Stock was undervalued by ₹ 6,000.
v Capital of David and Matt were to be adjusted on the basis Kabir's capital contribution. Necessary adjustment to be done by opening Current Accounts.

You are required to prepare Revaluation Account and Partner's Capital Account at the time of admission of partner.

OR

Following was the Balance Sheet of G, S and T as at 31.03.2025:

Liabilities	**Amount (₹)**	**Assets**	**Amount (₹)**
Creditors	50,000	Bank	25,000
Bills Payable	10,000	Debtors	30,000
G's Loan	8,000	Stock	20,000
X's Loan	12,000	Furniture	15,000
Workmen Compensation Reserve	25,000	Land and Building	2,45,000
Capitals:		T's Capital	20,000
G – 1,00,000			
S – 1,50,000	2,50,000		
	3,55,000		**3,55,000**

The firm was dissolved on the above date on the following terms:

(i) Debtors realized ₹ 24,000 and creditors and bills payable were paid at a discount of 6%.
(ii) Stock was taken over by G for ₹ 28,000 and furniture was sold to Z for ₹ 12,000.
(iii) Land and building were sold for ₹ 2,70,000.
(iv) X's loan was paid by a cheque for the same amount.
(v) There was an unrecorded asset of ₹ 1,00,000 which was sold for ₹ 75,000.
(vi) Compensation to workmen was paid by the firm amounted to ₹ 20,000.

Prepare Realisation A/c.

24	Manoj, Deepak and Naveen were partners sharing Profit & Loss in the ratio 5:3:2. Deepak retired on March 31, 2025. On this date his dues after all adjustments related to Revaluation Gain/Loss, Accumulated Profits/Losses and Goodwill treatment came out to be ₹ 4,95,000. Deepak's amount on retirement was settled by 45,000 through stock and it was agreed to pay balance in three equal annual instalments together with interest as per the rate permissible by act, in the absence of any agreement. First instalment being paid on March 31, 2026. You are required to pass entry for immediate payment to Deepak on retirement and prepare Deepak's Loan Account till it is finally closed.	6
25	X limited issued 75,000 shares of ₹ 100 each at ₹ 125 per share, payable as under: Application ₹ 40 Allotment ₹ 55 (including premium) Call balance The public applied for 1,20,000 shares and the allotment was made as under: No. of Applied Shares — No. of Allotted Shares 1,00,000 — 75,000 20,000 — Nil The excess money received on application could be adjusted against allotment only. One shareholder Mr. Gopal holding 3,000 shares didn't pay money due on allotment and call.	6

	The directors decided to forfeit his shares and 2,400 of the forfeited shares were re issued for ₹ 90 per share as fully paid. Pass necessary entries in the books of X Ltd. By opening Calls in Arrears A/c. **OR** a) Z limited issued 18,000 shares of ₹ 100 each to public at a premium of 20%. The entire amount was payable on application. The public applied for 15,000 shares. Pass necessary entries in the books of Z limited. b) Madhur limited purchased a running business of Nandan limited for any great valuation of ₹ 40,00,000. The business consists of the following: Stock in trade ₹ 8,00,000 Sundry debtors ₹ 5,00,000 Furniture and fixture ₹ 2,00,000 Plant and machinery ₹ 7,50,000 Land and buildings ₹ 18,00,000 Sundry creditors ₹ 3,50,000 The purchase consideration was discharged as follows: (i) By issuing 10,000, 11% Preference shares of ₹ 100 each at par. (ii) For the balance amount it issued equity shares of ₹ 100 each at a premium of 20%. Pass necessary journal entries in the books of Madhur limited.	
26	Pass necessary entries for forfeiture and re-issue in the following cases: a) A limited forfeited 5,000 shares of ₹ 100 each, allotted to Govind, which were issued at par, during the year the company did not call final call money of ₹ 20 per share. Govind had paid only application money of ₹ 30 per share. Out of the forfeited shares, 3,000 shares were re-issued at ₹ 90 per share. Pass necessary entries in the books of A limited. b) B limited forfeited 6,000 shares of ₹ 20 each, originally issued at premium of ₹ 5 per share, for non-payment of allotment money of ₹ 12 per share (including premium), first call money of ₹ 3 per share and final call of ₹ 2 per share. Out of the forfeited shares, 2,000 shares were re-issued at ₹ 18 per share as fully paid. Pass necessary entries in the books of B limited.	6
	PART-B **(Analysis of Financial Statements)**	
27	In the Balance Sheet of a company, provision for taxation is shown under: - a) Shareholders Fund b) Non –current Liabilities c) Current Liabilities d) Long term borrowings	1
28	Inventory Turnover Ratio of company was 5 times. The firm had Revenue from operations of ₹ 5,00,000 and Gross Profit was 20% of Revenue from Operations. Determine the amount of Opening Inventory if Closing Inventory was ₹ 60,000. a) ₹ 80,000 b) ₹ 60,000 c) ₹ 1,00,000 d) ₹ 50,000 **OR** Assertion (A) :- Operating Profit Ratio is always higher than Gross Profit Ratio. Reason (R) :- To calculate Net Profit, Indirect Expenses are subtracted from Gross Profit and Indirect Incomes are added to Gross Profit.	1

a) Both A and R are correct, and R is the correct explanation of A
b) Both A and R are correct, but R is not the correct explanation of A
c) A is correct but R is incorrect
d) A is incorrect but R is correct

29 Proposed Dividend for the year ended March 31, 2025 and March 31, 2024 were ₹ 2,50,000 and ₹ 2,00,000 respectively. 1

Choose the correct option while preparing Cash Flow Statement for the year ended March 31, 2025:

a) Proposed Dividend added in Net Profit after tax will be ₹ 2,00,000 and outflow of Dividend paid in financing activities will be ₹ 2,50,000.
b) Proposed Dividend added in Net Profit after tax will be ₹ 2,00,000 and outflow of Dividend paid in financing activities will be ₹ 2,00,000.
c) Proposed Dividend added in Net Profit after tax will be ₹ 2,50,000 and outflow of Dividend paid in financing activities will be ₹ 2,00,000.
d) Proposed Dividend added in Net Profit after tax will be ₹ 2,50,000 and outflow of Dividend paid in financing activities will be ₹ 2,50,000.

OR

Provision for Tax for the year ended March 31, 2025 and 31 March 2024 were ₹ 3,00,000 and ₹ 2,80,000 respectively. During the year Tax made was ₹ 2,50,000. Determine the amount of Tax paid during the year by the firm.

a) ₹ 3,00,000
b) ₹ 2,30,000
c) ₹ 2,80,000
d) ₹ 2,70,000

30 While computing cash from operating activities, which of the following item(s) will be added to the net profit? 1

i. Decrease in value of inventory
ii. Increase in share capital
iii. Increase in the value of trade receivables
iv. Increase in the amount of outstanding expenses

a) Only (i)
b) Only (i) and (ii)
c) Only (i) and (iii)
d) Only (i) and (iv)

31 Answer the following questions: 3

a) Give <u>two examples of Inventory</u> except Raw Materials, Work in Progress, Finished Goods and Stock in Trade.
b) Where will you disclose the amount of <u>interest paid on debentures</u> in Financial Statement of Company?
c) Where will you disclose <u>payment of salary to employee</u> in Financial Statement of Company?

32 Complete the following Comparative Balance Sheet as at March 31, 2024 and Match 31, 2025 3

PARTICULARS	31st March 2024	31st March, 2025	Absolute Change	Percentage Change
Shareholders' Funds	8,00,000	??	3,00,000	??
Non-current Liabilities	4,00,000	??	NIL	??
Current Liabilities	??	3,00,000	2,00,000	??
TOTAL	**??**	**??**	**??**	**??**
Non-current Assets	7,00,000	??	??	50
Current Assets	??	??	??	??
TOTAL	**??**	**??**	**??**	**??**

OR

From the information extracted from the statement of Profit & Loss of Zee Ltd for the year ended 31st March 2024 and 31st March 2025, prepare a common size statement of profit & loss:

Particulars	Note No.	2024-25 (₹)	2023-24 (₹)
Revenue from operations		8,00,000	10,00,000
Cost of Material Consumed		60% of Revenue from operations	
Other Expenses		2,20,000	2,60,000
Tax Rate		50%	50%

33 Current Ratio of Rocky Ltd. is 2:1. State with reasons whether the following transactions will increase, decrease or will have no change on the ratio: — 4

a) Goods purchased on Credit.
b) Outstanding Expenses paid.
c) Sale of Fixed Assets at 30% gain.
d) Issue of Debentures at discount to Vendors.

OR

a) A company had a Liquid ratio of 1.5:1, Current ratio of 2:1 and Inventory Turnover ratio 6 times. It had total current assets of ₹ 8,00,000. Find out annual sales if goods are sold at 25% profit on cost.

b) Calculate **Debt to Capital employed Ratio** from the following information:

Shareholder funds	₹ 15,00,000
8% Debenture	₹ 7,50,000
Current liabilities	₹ 2,50,000
Non -current Assets	₹ 17,50,000
Current Assets	₹ 7,50,000

34 a) From the following information, calculate **Cash flow from Operating Activities.** — 6

Particulars	**31 March 2023** (₹)	**31 March 2024** (₹)
Surplus i.e Balance in Statement of Profit and Loss	6,00,000	5,00,000
Provision for Tax	1,00,000	1,20,000
Trade Receivables	2,00,000	2,40,000
Trade Payables	1,50,000	2,00,000
Goodwill	2,00,000	1,50,000

Additional Information: -
Proposed Dividend for the year ended March 31, 2023 and March 31, 2024 was ₹ 1,50,000 and ₹ 1,80,000 respectively.

b) From the following information calculate the **Cash from Investing Activities**

Particulars	**31 March 2023**	**31 March 2024**
Machinery (Cost)	₹ 20,00,000	₹ 28,00,000
Accumulated Depreciation	₹ 4,00,000	₹ 6,50,000

Additional Information: -
i Machinery costing ₹ 50,000 (Book Value ₹ 40,000) was lost by fire and insurance claim of ₹ 32,000 was received.
ii Depreciation charged during the year was ₹ 3,50,000.