**Qno1:** M/S. Rafique Trading Company acquired a machine at a cost of Rs. 89,000 on March 31, 2013. The life of the machine was estimated at 5 years with a residual value of Rs. 9,000. The Company uses the straight-line method of computing depreciation.
On January 4, 2016, extraordinary repairs were performed at a cost of Rs. 18,500, due to which the normal life of the machine was extended to four years from January 2016. On October 1, 2018, the machine was sold for Rs. 19,000.

**REQUIRED:**
Prepare dated journal entries for all transactions from 2013 to 2016.

**Qno2:** M/S. Hamza & Co. acquired a machine at a cost of Rs. 95,000 on January 5, 2021. The life of the machine was estimated at 5 years with a residual value of Rs. 10,000. The Company uses the straight-line method of computing depreciation.
On March 15, 2024, extraordinary repairs were performed at a cost of Rs. 20,000, due to which the normal life of the machine was extended to four years from March 2024. On October 10, 2026, the machine was exchanged for a new machine with a market value of Rs. 30,000, and the company received a trade-in allowance of Rs. 12,000 for the old machine.

**REQUIRED:**
Prepare dated journal entries for all transactions from 2021 to 2024.

**Qno3:**M/S. Usman Builders acquired a building at a cost of Rs. 4,500,000 on March 1, 2019. The estimated useful life of the building was 20 years, with no residual value. The company uses the straight-line method of computing depreciation.
On September 12, 2024, the company replaced the building's plaster at a cost of Rs. 450,000. The replacement was considered a major improvement, which extended the useful life of the building by 5 years, effective from September 2024. On July 1, 2028, the building was sold for Rs. 5,000,000.

**REQUIRED:**
Prepare dated journal entries for all transactions from 2019 to 2028, including depreciation, plaster replacement, and the sale of the building.