

The following information is available for the property, plant and equipment of Fry as at 30 September:

	2014	2013
	\$'000	\$'000
Carrying amounts	23,400	14,400

The following items were recorded during the year ended 30 September 2014:

- (i) Depreciation charge of \$2·5 million
- (ii) An item of plant, with a carrying amount of \$3 million, was sold for \$1·8 million
- (iii) A property was revalued upwards by \$2 million
- (iv) Environmental provisions of \$4 million relating to property, plant and equipment were capitalised during the year

What amount would be shown in Fry's statement of cash flows for purchase of property, plant and equipment for the year ended 30 September 2014?

- A** \$8·5 million
- B** \$12·5 million
- C** \$7·3 million
- D** \$10·5 million