

## Sample Company Financial Report

### Balance Sheet (as of 31st March 2025)

#### Assets:

- Cash: ₹1,00,000
- Equipment: ₹4,00,000
- Accounts Receivable: ₹1,50,000
- Inventory: ₹2,20,000

#### Liabilities:

- Loans: ₹2,00,000
- Accounts Payable: ₹90,000
- Accrued Expenses: ₹60,000

#### Equity:

- Share Capital: ₹3,00,000
- Retained Earnings: ₹3,20,000

### Profit and Loss Statement (FY 2024-25)

#### Revenue:

- Product Sales: ₹5,00,000
- Service Income: ₹1,20,000

#### Expenses:

- Salaries: ₹2,00,000
- Rent: ₹50,000
- Utilities: ₹20,000
- Marketing: ₹30,000
- Miscellaneous: ₹25,000

Net Profit: ₹2,95,000

### Cash Flow Statement

Operating Cash Inflow: ₹3,80,000

Investing Inflow: ₹50,000

Operating Outflow: ₹2,50,000

Investing Outflow: ₹1,00,000

Net Cash Flow: ₹80,000

Notes to Accounts:

1. Inventory valuation is based on FIFO.
2. Equipment depreciated at 15% per annum.
3. No contingent liabilities exist.
4. All taxes paid up to date.