

ABC Corporation Financial Report 2025

Balance Sheet (as of 30th April 2025)

Assets:

- Cash: ₹2,50,000
- Equipment: ₹5,75,000
- Accounts Receivable: ₹3,25,000
- Inventory: ₹4,80,000

Liabilities:

- Loans: ₹3,15,000
- Accounts Payable: ₹1,75,000
- Accrued Expenses: ₹85,000

Equity:

- Share Capital: ₹6,50,000
- Retained Earnings: ₹4,05,000

Profit and Loss Statement (FY 2024-25)

Revenue:

- Product Sales: ₹8,40,000
- Service Income: ₹2,60,000
- Licensing: ₹1,25,000

Expenses:

- Salaries: ₹3,80,000
- Rent: ₹95,000
- Utilities: ₹35,000

- Marketing: ₹65,000
- Research: ₹1,20,000
- Miscellaneous: ₹40,000

Net Profit: ₹4,90,000

Cash Flow Statement

Operating Cash Inflow: ₹7,25,000

Investing Inflow: ₹1,15,000

Operating Outflow: ₹4,35,000

Investing Outflow: ₹2,60,000

Financing Outflow: ₹75,000

Net Cash Flow: ₹70,000

Notes to Accounts:

1. Equipment valuation includes new machinery purchased in Q3.
2. Inventory is assessed at lower of cost or market value.
3. Operating expenses increased by 12% compared to previous year.
4. All regulatory compliance requirements have been met.