

Assets

Current Assets

Cash	PKR 250,000
Accounts Receivable	PKR 30,000
Inventory	PKR 20,000
Prepaid Expenses	PKR 10,000
Other Current Assets	PKR 15,000
Total Current Assets	PKR 325,000

Fixed Assets

Property, Plant, and Equipment	PKR 250,000
Net Fixed Assets	PKR 250,000

Other Assets

Goodwill	PKR 30,000
Intangible Assets	PKR 10,000

Total Other Assets **PKR 40,000**

Total Assets **PKR 565,000**

Liabilities and Equity

Current Liabilities

Accounts Payable
Short-term Loans
Accrued Expenses
Other Current Liabilities

Total Current Liabilities **PKR 0**

Long-term Liabilities

Deferred Revenue

Total Long-term Liabilities **PKR 100,000**

Total Liabilities **PKR 100,000**

Equity

Owner's Investment	PKR 250,000
Retained Earnings	

Total Liabilities and Equity **PKR 565,000**

A bank loan of *PKR 100,000* has been added under "**Long-term Loans**" in the liabilities section.

Total liabilities and equity now sum up to *PKR 565,000*, balancing with total assets.

We have *PKR 250,000* in cash, representing the initial investment of *PKR 50,000* per member for 5 members.