In the books of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**General Ledger**

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**Statement of Financial Position**

As At **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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|  | **RM** | **RM** | **RM** |
|  | **Cost** | **Accumulated**  **Depreciation** | **Carrying Amount** |
| **Non-current Assets** |  |  |  |
| Tangible Assets |  |  |  |
| Premises | 127,000 | - | 151,000 |
| Motor Vehicles | 30,000 | - | 50,000 |
| Fixtures and Fittings | 4,810 | - | 4,810 |
|  | 205,810 | - | 205,810 |
| Non-tangible Assets |  |  |  |
| Goodwill |  |  | 70,000 |
|  |  |  | 275,810 |
| **Current Assets** |  |  |  |
| Inventory |  | 44,800 |  |
| Trade Receivables | 35,000 |  |  |
| Less: Allowance for Doubtful Debts | (600) | 34,400 |  |
| Bank |  | 15,522 | 94,722 |
| **Total Assets** |  |  | 370,532 |
| **Non-current Liabilities** |  |  |  |
| Loan from Fang | 28,000 |  |  |
| Loan from Hong | 20,000 | 48,000 |  |
| **Current Liabilities** |  |  |  |
| Trade Payables |  | 19,030 | (67,030) |
| Net Assets |  |  | 303,502 |
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