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**Statement of Financial Position (Extract)**

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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **RM** | **RM** | **RM** |
|  | **Cost** | **Accumulated**  **Depreciation** | **Carrying Amount** |
| **Non-current Assets** |  |  |  |
| Plant and Machinery | 36,000 | (2,000) | 34,000 |
| **Current Assets** |  |  |  |
| Inventory |  | 8,000 |  |
| Trade Receivables |  | 18,000 |  |
| Prepaid Water and Electricity |  | 500 | 26,500 |
| ***Total Assets*** |  |  | 60,500 |
| **Current Liabilities** |  |  |  |
| Trade Payables |  | 9,000 |  |
| Accrued Salaries |  | 400 |  |
| ***Total Liabilities*** |  |  | (9,400) |
| ***Net Assets*** |  |  | 51,100 |
| **Owner’s Equity** |  |  |  |
| Opening Capital |  |  | 47,700 |
| ***Less:***Net Loss |  |  | (2,400) |
| Drawings |  |  | (1,000) |
| ***Total Equity*** |  |  | 51,100 |
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