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**Statement showing the calculation of Inventory destroyed**

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

|  |  |
| --- | --- |
|  | **RM** |
| Inventory as at 1 January Year 6 | 5,000 |
| ***Add:*** Net Purchases | 13,130 |
|  | 18,130 |
| ***Less:*** Cost of Sales | (16,000) |
| Inventory as at 2 February Year 6 before fire | 2,130 |
| ***Less:*** Inventory Saved | (200) |
| Inventory Destroyed | 1,930 |
|  |  |