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**Balance Sheet**  
**As at 31st March, 2023**

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
<b>Capital</b>		<b>Fixed Assets</b>	
Opening Balance	89,760	Business Premises	40,000
Add: Net Profit	20,370	Goodwill	8,000
	1,10,130	Patents	8,400
Less: Drawings	10,200	Horses and Carts	20,300
		Investments	8,000
Loan on Mortgage	30,000	<b>Current Assets</b>	
Sundry Creditors	26,700	Sundry Debtors	26,100
Bank overdraft	5,200	Cash in Hand	2,570
Bills Payable	2,280	Bills Receivables	4,540
		Closing Stock	46,200
<b>Total</b>	<b>1,64,110</b>	<b>Total</b>	<b>1,64,110</b>