

## Solution-44

Interest on Drawings @ 6%

Total Drawings X Interest Rate X Average Period/12

Average Periods = (Months left after first drawings + Months left after last drawing)/2

### Interest on Trisha's Drawings

Months left after first drawings = 9

Months left after last drawing = 0

Average period = (9+0)/2=4.5

Interest on Drawings =  $(25,000 \times 4 \times 6\% \times 4.5) / 12 = 2,250$

### Interest on Divya's Drawings

From	To	Months	Drawings	Rate	Interest
01-06-2024	31-03-2025	10	20,000	6%	1,000
01-11-2024	31-03-2025	5	17,500	6%	438
01-02-2025	31-03-2025	2	12,500	6%	125
					<b>1,563</b>

	<b>Tisha</b>	<b>Divya</b>
Closing capital	10,00,000	7,50,000
Add: Drawings	1,00,000	50,000
Less: Profit	(2,50,000)	(2,50,000)
Opening Capital	<b>8,50,000</b>	<b>5,50,000</b>
Interest on Capital @ 10%	85,000	55,000