Profit and Loss Appropriation A/c

For the year ended 31st March, 2025

Dr. Particulars		Amount (₹)	Particulars	Cr. Amount (₹)
To Profit transferred to Partners' Capital A/cs			By Profit and Loss A/c (Net profit)	2,00,000
Parul	66,667			
Add: Guarantee from Prerna	66,667			
Add: Guarantee from Kaushal	66,666	2,00,000		
Prerna	66,667			
Less: Guarantee to Parul	66,667	-		
Kaushal	66,666			
Less: Guarantee to Parul	66,666	-		
Total		**2,00,000**	**Total**	**2,00,000**

Working Note

Partner	Profit (1:1:1)	Guarantee	Deficit	Born by (1:1)	Final Profit
Parul	66,667	2,00,000	1,33,333		2,00,000
Prerna	66,667			(66,667)	-
Kaushal	66,666			(66,666)	-