



Trading Account
For the year ending 31st March, 2023

Dr.			Cr.	
Particulars		Rs.	Particulars	Rs.
To Opening Stock		2,50,000	By Sales	18,00,000
To Purchases	7,00,000		Less: Sales Returns	36,000
Less: Purchases Returns	22,000	6,78,000	By Closing Stock	
To Wages		2,06,000		
To Carriage Inward		34,000		
To Manufacturing Expenses		2,48,000		
To Gas, Fuel and Power		75,000		
To Dock Charges		8,000		
To Factory Lighting		96,000		
To Gross Profit		7,69,000		
		23,64,000		23,64,000