



Given:

Opening Capital =	₹25,000
External Liabilities =	₹12,500
Additional Capital =	₹12,500
Drawings =	₹7,500
Assets =	₹75,000

Capital + Liabilities = Total Assets

or, Capital = Total Assets – Liabilities

Capital = ₹75,000 - ₹12,500

Closing Capital = ₹62,500

Closing Capital = Opening Capital + Additional Capital + Profit - Loss - Drawings

₹62,500 = ₹25,000 + ₹12,500 + Profit - ₹7,500

₹62,500 = Profit + ₹30,000

Profit = ₹62,500 - ₹30,000

Profit = ₹32,500