

Balance Sheet

As at 31st December 2023

ASSETS

Particulars	Amount (USD)
Non-Current Assets	
Property, Plant and Equipment	120,000
Long-Term Investments	40,000
Current Assets	
Inventory	18,500
Accounts Receivable	11,200
Cash and Cash Equivalents	15,300
Total Assets	205,000

EQUITY AND LIABILITIES

Particulars	Amount (USD)
Equity	
Share Capital	140,000
Retained Earnings	18,000
Non-Current Liabilities	
Long-Term Loan	24,000
Current Liabilities	
Accounts Payable	10,500
Short-Term Loan	12,500
Total Equity & Liabilities	205,000

Important Notes:

- This balance sheet follows a vertical format, listing items from top (assets) to bottom (equity and liabilities).
- Assets and liabilities are subdivided into current and non-current categories for better clarity.
- Total assets must always equal total equity and liabilities.
- Amounts are typically presented as of the reporting date (e.g., year-end).
- The vertical format offers a clear, streamlined view suitable for presentation and analysis.