TRADING ACCOUNT

[Company / Business Name]

For the year ended [31/03/2026]

Dr. Particulars	Amount	Cr. Particulars	Amount
To Opening stock	12,000.00	By Sales	120,000.00
To Purchases	66,000.00	Less: Sales returns	(2,500.00)
Less: Purchase returns	(1,000.00)	By Closing stock	14,000.00
To Wages	9,000.00		
To Carriage / freight inward	1,200.00		
To Power and fuel	800.00		
To Factory rent and other direct expenses	1,300.00		
To Gross profit c/d	**42,200.00**	**By Gross loss c/d**	-
Total	**131,500.00**	**Total**	**131,500.00**

Net sales	117,500.00
Cost of goods sold	75,300.00
Gross profit ratio	35.9%

Type your figures in the yellow cells. Gross profit (or gross loss), the totals, cost of goods sold and the gross profit ratio update automatically. Enter returns as negatives. Carry the gross profit to the credit side of the Profit & Loss account.

Prepared by: _____ Checked by: _____