

# Northwind Manufacturing Ltd.

Balance Sheet — As of 30 September 2023 (Q3)

All amounts in USD

| Description              | Account     | Date       | Debit      | Credit     |
|--------------------------|-------------|------------|------------|------------|
| Cash at bank             | Assets      | 2023-09-30 | 82,000.00  |            |
| Trade receivables        | Assets      | 2023-09-30 | 95,500.00  |            |
| Raw materials inventory  | Assets      | 2023-09-30 | 41,000.00  |            |
| Finished goods inventory | Assets      | 2023-09-30 | 53,000.00  |            |
| Machinery & equipment    | Assets      | 2023-09-30 | 320,000.00 |            |
| Trade payables           | Liabilities | 2023-09-30 |            | 72,500.00  |
| Accrued expenses         | Liabilities | 2023-09-30 |            | 18,000.00  |
| Bank loan                | Liabilities | 2023-09-30 |            | 200,000.00 |
| Share capital            | Equity      | 2023-09-30 |            | 250,000.00 |
| Retained earnings        | Equity      | 2023-09-30 |            | 51,000.00  |

Prepared for chatbot PDF calculator testing.