Northwind India Pvt Ltd

Plot 14, Example Industrial Estate, Pune 411026, Maharashtra

Trial Balance

1-Jan-2025 to 31-Dec-2025

Particulars	Opening Balance	Debit	Credit	Closing Balance
Capital Account				
Share Capital	2,00,00,000.00 Cr			2,00,00,000.00 Cr
Total - Capital Account	**2,00,00,000.00 Cr**			**2,00,00,000.00 Cr**
Reserves and Surplus				
Retained Earnings	5,80,00,000.00 Cr			5,80,00,000.00 Cr
Total - Reserves and Surplus	**5,80,00,000.00 Cr**			**5,80,00,000.00 Cr**
Secured Loans				
Secured Bank Loan	4,50,00,000.00 Cr		1,70,00,000.00	6,20,00,000.00 Cr
Total - Secured Loans	**4,50,00,000.00 Cr**		**1,70,00,000.00**	**6,20,00,000.00 Cr**
Current Liabilities				
Sundry Creditors	4,03,20,112.05 Cr		49,74,155.79	4,52,94,267.84 Cr
Outstanding Expenses	1,17,00,371.72 Cr		17,85,071.60	1,34,85,443.32 Cr
Provision for Taxation	34,56,408.14 Cr		12,60,688.12	47,17,096.26 Cr
Intercompany Payable - Northwind UK			2,87,54,716.98	2,87,54,716.98 Cr
Total - Current Liabilities	**5,54,76,891.91 Cr**		**3,67,74,632.49**	**9,22,51,524.40 Cr**
Fixed Assets				
Plant and Machinery	9,42,13,489.63 Dr	1,73,53,903.84		11,15,67,393.47 Dr
Accumulated Depreciation	3,35,39,829.90 Cr		75,07,412.18	4,10,47,242.08 Cr
Total - Fixed Assets	**6,06,73,659.73 Dr**	**98,46,491.66**		**7,05,20,151.39 Dr**
Bank Accounts				
Bank Account - Current	96,74,699.89 Dr	4,84,59,623.19		5,81,34,323.08 Dr
Total - Bank Accounts	**96,74,699.89 Dr**	**4,84,59,623.19**		**5,81,34,323.08 Dr**
Cash-in-Hand				
Cash in Hand	2,99,217.52 Dr	14,98,751.23		17,97,968.75 Dr
Total - Cash-in-Hand	**2,99,217.52 Dr**	**14,98,751.23**		**17,97,968.75 Dr**
Sundry Debtors				
Sundry Debtors	6,37,00,452.79 Dr	60,40,633.03		6,97,41,085.82 Dr
Total - Sundry Debtors	**6,37,00,452.79 Dr**	**60,40,633.03**		**6,97,41,085.82 Dr**
Stock-in-Hand				
Stock-in-Trade	3,80,40,207.46 Dr	20,86,039.12		4,01,26,246.58 Dr
Total - Stock-in-Hand	**3,80,40,207.46 Dr**	**20,86,039.12**		**4,01,26,246.58 Dr**

Particulars	Opening Balance	Debit	Credit	Closing Balance
Loans and Advances (Asset)				
Prepaid Expenses	60,88,654.52 Dr	9,03,823.14		69,92,477.66 Dr
Total - Loans and Advances (Asset)	**60,88,654.52 Dr**	**9,03,823.14**		**69,92,477.66 Dr**
Sales Accounts				
Sales - Domestic			22,03,75,795.30	22,03,75,795.30 Cr
Sales - Export			10,58,33,981.29	10,58,33,981.29 Cr
Total - Sales Accounts			**32,62,09,776.59**	**32,62,09,776.59 Cr**
Direct Expenses				
Purchase of Materials		16,70,62,697.66		16,70,62,697.66 Dr
Freight Inward		92,09,570.39		92,09,570.39 Dr
Total - Direct Expenses		**17,62,72,268.05**		**17,62,72,268.05 Dr**
Indirect Expenses				
Salaries and Wages		5,27,98,390.05		5,27,98,390.05 Dr
Staff Welfare Expenses		50,52,909.63		50,52,909.63 Dr
Office Rent		97,10,146.82		97,10,146.82 Dr
Advertisement Expenses		68,92,058.20		68,92,058.20 Dr
Software Subscriptions		24,28,414.22		24,28,414.22 Dr
Professional Charges		34,78,335.29		34,78,335.29 Dr
Management Fee - Northwind UK		2,74,08,000.00		2,74,08,000.00 Dr
Depreciation		75,07,412.18		75,07,412.18 Dr
Miscellaneous Expenses		86,89,207.89		86,89,207.89 Dr
Interest on Bank Loan		56,20,297.94		56,20,297.94 Dr
Income Tax Charge		52,91,607.44		52,91,607.44 Dr
Total - Indirect Expenses		**13,48,76,779.66**		**13,48,76,779.66 Dr**
Grand Total	**0.00 Dr**	**38,74,91,821.26**	**38,74,91,821.26**	**0.00 Dr**