



|                        |                |                             |            |
|------------------------|----------------|-----------------------------|------------|
| Sales .....            | Rs. 14,000,500 | Sales Return .....          | Rs. 25,200 |
| Purchases (Net) .....  | 2,400,000      | Transportation inward ..... | 32,000     |
| Direct Labor .....     | 3,204,000      | FOH (Total).....            | 1,885,600  |
| Sales Salaries .....   | 200,000        | Advertising Expense .....   | 155,000    |
| Delivery Expense ..... | 65,000         |                             |            |

| <i>Inventories</i>    | <i>December, 2017</i> | <i>January, 2017</i> |
|-----------------------|-----------------------|----------------------|
| Finished Goods .....  | Rs. 467,400 .....     | Rs. 620,000          |
| Work in Process ..... | 136,800 .....         | 129,800              |
| Materials .....       | 196,000 .....         | 176,000              |

(1) Total Factory Cost                      (2) Cost of Goods Manufactured                      (3) Cost of Goods Sold  
 (4) Gross Profit and Net Profit                      (5) Per Unit Cost of Goods Manufactured

**Ahmadullah Pvt. Ltd.**  
***Cost of Goods Sold Statement***  
***For the Ended December, 2017***

[illegible]

**Per unit Cost of goods manufactured =**

