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Accrual Basis

**MARS BPO (SMC-PRIVATE) LIMITED****Adjusting Journal Entries**

July 2021 through June 2022

Date	Num	Name	Memo	Account	Debit
07/02/2021	1		Employee Salaries FM...	0.2 Mars-Salary Expen...	1,890,000.00
			Employee Salaries FM...	ABL-00100527072700...	
					1,890,000.00
07/02/2021	2		G.Office Petty Cash Exp	General Office Petty C...	60,516.00
			G.Office Petty Cash Exp	ABL-00100527072700...	
					60,516.00
07/31/2021	3		FED Charges FMO Jul...	FED Charges	1,456.00
			FED Charges FMO Jul...	ABL-00100527072700...	
					1,456.00
07/31/2021	4		Bank Service charges ...	Bank Service Charges	9,100.00
			Bank Service charges ...	ABL-00100527072700...	
					9,100.00
07/31/2021	5		Bank & FEDs charges ...	ABL-00100527072700...	5,336.00
			Bank & FEDs charges ...	FEDs & Bank Charges...	
					5,336.00
08/02/2021	6		Inward Telex Payment	ABL-00100527072700...	2,510,812.40
			Inward Telex Payment	MARS BPO-Revenue	
					2,510,812.40
07/31/2021	7		Electricity Bill Exp FM...	0.2 Mars-Utility Exp	292,737.00
			Electricity Bill Exp FM...	ABL-00100527072700...	
					292,737.00
08/31/2021	8		Electricity Bill Exp FM...	0.2 Mars-Utility Exp	232,126.00
			Electricity Bill Exp FM...	ABL-00100527072700...	
					232,126.00
08/31/2021	9		Employee Salaries FM...	0.2 Mars-Salary Expen...	1,228,000.00
			Employee Salaries FM...	ABL-00100527072700...	
					1,228,000.00
08/31/2021	10		Purchases of Compute...	Computer & Accessori...	500,000.00
			Purchases of Compute...	ABL-00100527072700...	
					500,000.00
08/23/2021	11		Inflows against sales	ABL-00100527072700...	4,685,348.08
			Inflows against sales	MARS BPO-Revenue	
					4,685,348.08
08/31/2021	12		Office General Petty C...	General Office Petty C...	50,000.00
			Office General Petty C...	ABL-00100527072700...	
					50,000.00
08/31/2021	13		FED charges FMO Au...	FED Charges	755.32
			FED charges FMO Au...	ABL-00100527072700...	
					755.32
08/31/2021	14		Bank Service and stae...	Bank Service Charges	4,720.68
			Bank Service and stae...	ABL-00100527072700...	
					4,720.68

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Accrual Basis

**MARS BPO (SMC-PRIVATE) LIMITED****Adjusting Journal Entries**

July 2021 through June 2022

Date	Num	Name	Memo	Account	Debit
08/31/2021	15		Inflows Against Sales Inflows Against Sales	ABL-00100527072700... MARS BPO-Revenue	2,007,790.60
					2,007,790.60
08/31/2021	16		Office supplies Office supplies	Office Supplies ABL-00100527072700...	228,000.00
					228,000.00
08/02/2021	17		Inflows Against Sales Inflows Against Sales	ABL-00100527072700... MARS BPO-Revenue	2,510,812.40
					2,510,812.40
08/02/2021	18		Purchase of computer ... Purchase of computer ...	Computer & Accessori... ABL-00100527072700...	951,332.00
					951,332.00
08/05/2021	19		Subsrption charges Subsrption charges	Dues and Subscriptions ABL-00100527072700...	500,000.00
					500,000.00
08/09/2021	20		Office G.Petty Cash exp Office G.Petty Cash exp	General Office Petty C... ABL-00100527072700...	140,000.00
					140,000.00
08/12/2021	21		Charity exp Charity exp	Charitable Contributions ABL-00100527072700...	18,000.00
					18,000.00
08/12/2021	22		Entertainment exp Entertainment exp	Meals and Entertainm... ABL-00100527072700...	250,000.00
					250,000.00
08/23/2021	23		Inflows Against Sales Inflows Against Sales	ABL-00100527072700... MARS BPO-Revenue	3,873,568.64
					3,873,568.64
08/31/2021	24		Marketing exp Marketing exp	Advertising and Promo... ABL-00100527072700...	1,270,366.00
					1,270,366.00
08/31/2021	25		Inflows Against Sales Inflows Against Sales	ABL-00100527072700... MARS BPO-Revenue	2,007,790.60
					2,007,790.60
08/31/2021	26		Kitchen Supplies Kitchen Supplies	Kitchen Supplies ABL-00100527072700...	228,000.00
					228,000.00
09/30/2021	27		Inflows Against Sales ... Inflows Against Sales ... Inflows Against Sales ...	ABL-00100527072700... MARS BPO-Revenue Sales - Support and M...	3,406,125.90 8,229,511.50
					11,635,637.40
09/09/2021	28		Office Supplies Office Supplies	Office Supplies ABL-00100527072700...	14,600,000.00
					14,600,000.00

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Accrual Basis

**MARS BPO (SMC-PRIVATE) LIMITED****Adjusting Journal Entries**

July 2021 through June 2022

Date	Num	Name	Memo	Account	Debit
09/30/2021	29		Salary Exp FMO Aug ... Salary Exp FMO Aug ...	0.2 Mars-Salary Expen... ABL-00100527072700...	1,200,000.00
					1,200,000.00
09/30/2021	30		Rent Exp Q1 Rent Exp Q1	0.2 Mars-Rent Exp ABL-00100527072700...	239,580.00
					239,580.00
09/30/2021	31		Electricity Exp FMO S... Electricity Exp FMO S...	0.2 Mars-Utility Exp ABL-00100527072700...	331,819.00
					331,819.00
09/30/2021	32		Fuel exp Fuel exp	Fuel Exp ABL-00100527072700...	340,538.30
					340,538.30
09/30/2021	33		Kitchen Supplies Kitchen Supplies	Kitchen Supplies ABL-00100527072700...	44,350.00
					44,350.00
09/30/2021	34		Kitchen Supplies Kitchen Supplies	Kitchen Supplies ABL-00100527072700...	280,000.00
					280,000.00
09/30/2021	35		FED charges FED charges	FED Charges ABL-00100527072700...	480.00
					480.00
09/30/2021	36		Furniture & Table purc... Furniture & Table purc...	Furniture and Equipment ABL-00100527072700...	1,795,300.00
					1,795,300.00
09/30/2021	37		Subscription charges Subscription charges	Dues and Subscriptions ABL-00100527072700...	3,204,692.00
					3,204,692.00
09/30/2021	38		Bank service charges Bank service charges	Bank Service Charges ABL-00100527072700...	3,000.00
					3,000.00
09/30/2021	39		Rent exp Rent exp	0.2 Mars-Rent Exp ABL-00100527072700...	10,464,770.00
					10,464,770.00
10/21/2021	45		Inflows Against Sales Inflows Against Sales	ABL-00100527072700... MARS BPO-Revenue	300,000.00
					300,000.00
10/29/2021	46		Inflows Against Sales Inflows Against Sales	ABL-00100527072700... MARS BPO-Revenue	120,000.00
					120,000.00
10/01/2021	47		Inflows Against Sales Inflows Against Sales	ABL-00100527072700... MARS BPO-Revenue	1,990,130.82
					1,990,130.82

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Accrual Basis

**MARS BPO (SMC-PRIVATE) LIMITED****Adjusting Journal Entries**

July 2021 through June 2022

Date	Num	Name	Memo	Account	Debit
10/01/2021	48		Salary Exp Salary Exp	0.2 Mars-Salary Expen... ABL-00100527072700...	1,902,098.00
					1,902,098.00
10/28/2021	49		Purchases of compute... Purchases of compute...	Computer and Internet... ABL-00100527072700...	2,442,500.00
					2,442,500.00
11/01/2021	50		Inflows Against Sales Inflows Against Sales	ABL-00100527072700... MARS BPO-Revenue	3,500,000.00
					3,500,000.00
11/15/2021	51		Salary exp Salary exp	Salary Expenses ABL-00100527072700...	1,577,746.00
					1,577,746.00
11/17/2021	52		Purchasing of furniture... Purchasing of furniture...	Furniture and Equipment ABL-00100527072700...	440,000.00
					440,000.00
11/18/2021	53		Petty Cash Exp Petty Cash Exp	General Office Petty C... ABL-00100527072700...	766,850.00
					766,850.00
11/19/2021	54		Charity Exp Charity Exp	Charitable Contributions ABL-00100527072700...	220,000.00
					220,000.00
11/20/2021	55		Electricity Bill Payment Electricity Bill Payment	0.2 Mars-Utility Exp ABL-00100527072700...	125,625.00
					125,625.00
11/26/2021	56		Marketing exp Marketing exp	Advertising and Promo... ABL-00100527072700...	200,000.00
					200,000.00
11/30/2021	57		Salary exp Salary exp	0.2 Mars-Salary Expen... ABL-00100527072700...	1,526,483.00
					1,526,483.00
11/30/2021	58		Dep exp against assets Dep exp against assets	Depreciation Expense Accumulated Deprecia...	1,250,000.00
					1,250,000.00
11/30/2021	59		Purchases Purchases	Computer & Accessori... ABL-00100527072700...	4,856,704.00
					4,856,704.00
12/01/2021	60		Inflows Against sales Inflows Against sales	ABL-00100527072700... MARS BPO-Revenue	1,000,000.00
					1,000,000.00
12/01/2021	61		Salary Exp Salary Exp	0.2 Mars-Salary Expen... ABL-00100527072700...	1,319,200.00
					1,319,200.00

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Accrual Basis

**MARS BPO (SMC-PRIVATE) LIMITED****Adjusting Journal Entries**

July 2021 through June 2022

Date	Num	Name	Memo	Account	Debit
12/02/2021	62		Office Supplies Office Supplies	Office Supplies ABL-00100527072700...	4,458,000.00
					4,458,000.00
12/03/2021	63		Charity exp Charity exp	Charitable Contributions ABL-00100527072700...	50,000.00
					50,000.00
12/04/2021	64		Drinking Water exp Drinking Water exp	0.2 Mars-Utility Exp ABL-00100527072700...	383,500.00
					383,500.00
12/10/2021	65		IT Consultant fee IT Consultant fee	Professional Fees ABL-00100527072700...	438,839.00
					438,839.00
12/14/2021	66		Office Petty Cash Office Petty Cash	General Office Petty C... ABL-00100527072700...	100,000.00
					100,000.00
12/31/2021	68		Vehicle rep & Mainten... Vehicle rep & Mainten...	Automobile Expense ABL-00100527072700...	250,000.00
					250,000.00
01/04/2022	69		Electricity Bill Electricity Bill	0.2 Mars-Utility Exp ABL-00100527072700...	75,000.00
					75,000.00
01/06/2022	70		Nayatel Bill exp Nayatel Bill exp	Internet Exp ABL-00100527072700...	8,948.00
					8,948.00
01/06/2022	71		Kitchen exp Kitchen exp	Kitchen Supplies ABL-00100527072700...	250,000.00
					250,000.00
01/20/2022	72		Dep exp of assets Dep exp of assets	Depreciation Expense Accumulated Deprecia...	870,000.00
					870,000.00
02/01/2022	73		Infloes Against sales Infloes Against sales	ABL-00100527072700... MARS BPO-Revenue	8,278,483.00
					8,278,483.00
02/04/2022	74		Electricity bill exp Electricity bill exp	0.2 Mars-Utility Exp ABL-00100527072700...	88,954.00
					88,954.00
02/10/2022	75		Nayatel Bill exp Nayatel Bill exp	Internet Exp ABL-00100527072700...	10,091.00
					10,091.00
02/02/2022	76		Inflows Against Sales Inflows Against Sales	ABL-00100527072700... MARS BPO-Revenue	1,290,000.00
					1,290,000.00

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Accrual Basis

**MARS BPO (SMC-PRIVATE) LIMITED****Adjusting Journal Entries**

July 2021 through June 2022

Date	Num	Name	Memo	Account	Debit
02/03/2022	77		Inflows Against sales Inflows Against sales	ABL-00100527072700... MARS BPO-Revenue	972,469.00
					972,469.00
02/04/2022	78		Inflows Against sales Inflows Against sales	ABL-00100527072700... MARS BPO-Revenue	1,791,200.00
					1,791,200.00
02/08/2022	79		Inflows Against sales Inflows Against sales	ABL-00100527072700... MARS BPO-Revenue	639,000.00
					639,000.00
02/17/2022	80		salary exp salary exp	0.2 Mars-Salary Expen... ABL-00100527072700...	1,290,000.00
					1,290,000.00
02/26/2022	81		Dep exp Dep exp	Depreciation Expense Accumulated Deprecia...	950,000.00
					950,000.00
03/04/2022	82		Electricity exp Electricity exp	0.2 Mars-Utility Exp ABL-00100527072700...	58,174.00
					58,174.00
03/11/2022	83		Nayatel Bill Exp Nayatel Bill Exp	Internet Exp ABL-00100527072700...	10,014.00
					10,014.00
03/17/2022	84		Drinking water exp Drinking water exp	Drinking Water Exp ABL-00100527072700...	5,800.00
					5,800.00
03/18/2022	85		Other office rep & Mai... Other office rep & Mai...	Office Repair & Mainte... ABL-00100527072700...	670,000.00
					670,000.00
03/30/2022	86		Dep exp Dep exp	Depreciation Expense Accumulated Deprecia...	8,710,000.00
					8,710,000.00
06/01/2022	87		Salary exp Salary exp	0.2 Mars-Salary Expen... ABL-00100527072700...	1,524,186.00
					1,524,186.00
04/05/2022	88		Electricity Bill exp Electricity Bill exp	0.2 Mars-Utility Exp ABL-00100527072700...	105,081.00
					105,081.00
04/07/2022	89		Nayatel Bill Exp Nayatel Bill Exp	Internet Exp ABL-00100527072700...	9,156.00
					9,156.00
04/14/2022	90		Drinking water exp Drinking water exp	Drinking Water Exp ABL-00100527072700...	9,400.00
					9,400.00

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**MARS BPO (SMC-PRIVATE) LIMITED****Adjusting Journal Entries**

July 2021 through June 2022

Date	Num	Name	Memo	Account	Debit
04/21/2022	91		Other office exp Other office exp	Other exp ABL-00100527072700...	590,000.00
					590,000.00
04/06/2022	92		Rent exp for Q2 Rent exp for Q2	0.2 Mars-Rent Exp ABL-00100527072700...	600,000.00
					600,000.00
05/05/2022	93		Electricity Exp Electricity Exp	0.2 Mars-Utility Exp ABL-00100527072700...	72,868.00
					72,868.00
05/13/2022	94		Nayatel bill exp Nayatel bill exp	Internet Exp ABL-00100527072700...	9,655.00
					9,655.00
05/13/2022	95		Dep exp Dep exp	Depreciation Expense Accumulated Deprecia...	650,000.00
					650,000.00
06/03/2022	96		Electricity exp Electricity exp	0.2 Mars-Utility Exp ABL-00100527072700...	124,285.00
					124,285.00
06/09/2022	97		Nayatel Bill exp Nayatel Bill exp	Internet Exp ABL-00100527072700...	9,048.00
					9,048.00
06/30/2022	98		FED charges FED charges	FED Charges ABL-00100527072700...	15,140.00
					15,140.00
06/16/2022	100		Inflows Against Sales Inflows Against Sales	ABL Easy Lead-00100... MARS BPO-Revenue	1,350,000.00
					1,350,000.00
07/01/2021	101		Inflows Against Sales Inflows Against Sales	ABL-00100527072700... MARS BPO-Revenue	28,050,779.86
					28,050,779.86
07/02/2021	102		Inflows Against Sales Inflows Against Sales	ABL Easy Lead-00100... MARS BPO-Revenue	1,150,000.00
					1,150,000.00
10/15/2021	103		Office Instruments Office Instruments	Instruments Issued ABL Easy Lead-00100...	600,000.00
					600,000.00
<b>TOTAL</b>					<b>159,652,142.10</b>

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Accrual Basis

**MARS BPO (SMC-PRIVATE) LIMITED**

**Adjusting Journal Entries**

July 2021 through June 2022

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Credit
1,890,000.00
1,890,000.00
60,516.00
60,516.00
1,456.00
1,456.00
9,100.00
9,100.00
5,336.00
5,336.00
2,510,812.40
2,510,812.40
292,737.00
292,737.00
232,126.00
232,126.00
1,228,000.00
1,228,000.00
500,000.00
500,000.00
4,685,348.08
4,685,348.08
50,000.00
50,000.00
755.32
755.32
4,720.68
4,720.68



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Accrual Basis

**MARS BPO (SMC-PRIVATE) LIMITED**

**Adjusting Journal Entries**

July 2021 through June 2022

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Credit
2,007,790.60
2,007,790.60
228,000.00
228,000.00
2,510,812.40
2,510,812.40
951,332.00
951,332.00
500,000.00
500,000.00
140,000.00
140,000.00
18,000.00
18,000.00
250,000.00
250,000.00
3,873,568.64
3,873,568.64
1,270,366.00
1,270,366.00
2,007,790.60
2,007,790.60
228,000.00
228,000.00
11,635,637.40
11,635,637.40
14,600,000.00
14,600,000.00

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Accrual Basis

**MARS BPO (SMC-PRIVATE) LIMITED**

**Adjusting Journal Entries**

July 2021 through June 2022

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Credit
1,200,000.00
1,200,000.00
239,580.00
239,580.00
331,819.00
331,819.00
340,538.30
340,538.30
44,350.00
44,350.00
280,000.00
280,000.00
480.00
480.00
1,795,300.00
1,795,300.00
3,204,692.00
3,204,692.00
3,000.00
3,000.00
10,464,770.00
10,464,770.00
300,000.00
300,000.00
120,000.00
120,000.00
1,990,130.82
1,990,130.82

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Accrual Basis

**MARS BPO (SMC-PRIVATE) LIMITED**

**Adjusting Journal Entries**

July 2021 through June 2022

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Credit
1,902,098.00
1,902,098.00
2,442,500.00
2,442,500.00
3,500,000.00
3,500,000.00
1,577,746.00
1,577,746.00
440,000.00
440,000.00
766,850.00
766,850.00
220,000.00
220,000.00
125,625.00
125,625.00
200,000.00
200,000.00
1,526,483.00
1,526,483.00
1,250,000.00
1,250,000.00
4,856,704.00
4,856,704.00
1,000,000.00
1,000,000.00
1,319,200.00
1,319,200.00

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Accrual Basis

**MARS BPO (SMC-PRIVATE) LIMITED**

**Adjusting Journal Entries**

July 2021 through June 2022

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Credit
4,458,000.00
4,458,000.00
50,000.00
50,000.00
383,500.00
383,500.00
438,839.00
438,839.00
100,000.00
100,000.00
250,000.00
250,000.00
75,000.00
75,000.00
8,948.00
8,948.00
250,000.00
250,000.00
870,000.00
870,000.00
8,278,483.00
8,278,483.00
88,954.00
88,954.00
10,091.00
10,091.00
1,290,000.00
1,290,000.00

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**MARS BPO (SMC-PRIVATE) LIMITED**

**Adjusting Journal Entries**

July 2021 through June 2022

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Credit
972,469.00
972,469.00
1,791,200.00
1,791,200.00
639,000.00
639,000.00
1,290,000.00
1,290,000.00
950,000.00
950,000.00
58,174.00
58,174.00
10,014.00
10,014.00
5,800.00
5,800.00
670,000.00
670,000.00
8,710,000.00
8,710,000.00
1,524,186.00
1,524,186.00
105,081.00
105,081.00
9,156.00
9,156.00
9,400.00
9,400.00

MARS BPO (SMC-PRIVATE) LIMITED  
Adjusting Journal Entries  
July 2021 through June 2022

Credit
590,000.00
590,000.00
600,000.00
600,000.00
72,868.00
72,868.00
9,655.00
9,655.00
650,000.00
650,000.00
124,285.00
124,285.00
9,048.00
9,048.00
15,140.00
15,140.00
1,350,000.00
1,350,000.00
28,050,779.86
28,050,779.86
1,150,000.00
1,150,000.00
600,000.00
600,000.00
159,652,142.10