

| Automation Company : 08/10/2020 5:43 PM |         |         |                |                |          |          |                          |                           |                 |                  |                     |                     |                  |                  |                          |                           |                  |                   |                      |                      |                   |        |                   |                          |                           |            |                       |                        |
|---|---------|---------|----------------|----------------|----------|----------|--------------------------|---------------------------|-----------------|------------------|---------------------|---------------------|------------------|------------------|--------------------------|---------------------------|------------------|-------------------|----------------------|----------------------|-------------------|--------|-------------------|--------------------------|---------------------------|------------|-----------------------|------------------------|
| Trial balance                           |         |         |                |                |          |          |                          |                           |                 |                  |                     |                     |                  |                  |                          |                           |                  |                   |                      |                      |                   |        |                   |                          |                           |            |                       |                        |
| [ AsOnDate to 02/12/2022 ]              |         |         |                |                |          |          |                          |                           |                 |                  |                     |                     |                  |                  |                          |                           |                  |                   |                      |                      |                   |        |                   |                          |                           |            |                       |                        |
| Particulars                             | Base    |         |                |                |          |          | Transaction              |                           |                 |                  |                     |                     | Local            |                  |                          |                           |                  |                   | Transactio<br>n      |                      |                   | Local  |                   |                          |                           |            |                       |                        |
|   | Debit   | Credit  | Dr (Op<br>bal) | Cr (Op<br>bal) | Dr (YTD) | Cr (YTD) | Debits for<br>the period | Credits for<br>the period | Debit<br>(orig) | Credit<br>(orig) | Dr (Op bal<br>orig) | Cr (Op bal<br>orig) | Dr (YTD<br>orig) | Cr (YTD<br>orig) | Debits for<br>the period | Credits for<br>the period | Debit<br>(local) | Credit<br>(local) | Dr (Op bal<br>local) | Cr (Op bal<br>local) | Dr (YTD<br>local) |        | Cr (YTD<br>local) | Debits for<br>the period | Credits for<br>the period | Percentage | Percenta...<br>(orig) | Percenta...<br>(local) |
| HDFC                                    |         | 5.42    |                |                |          | 5.42     | 6.58                     | 12.00                     |                 | 5.42             |                     |                     |                  | 5.42             | 6.58                     | 12.00                     |                  | 11.54             |                      |                      |                   | 11.54  | 0.46              | 12.00                    | 0.32                      | 0.32       | 9.57                  |                        |
| ASSETS                                  | 544.29  |         |                |                | 544.29   |          | 914.29                   | 370.00                    | 544.29          |                  |                     |                     | 544.29           |                  | 914.29                   | 370.00                    | 49.26            |                   |                      |                      | 49.26             |        | 86.32             | 37.06                    | 32.14                     | 32.14      | 40.85                 |                        |
| Current Assets                          | 544.29  |         |                |                | 544.29   |          | 914.29                   | 370.00                    | 544.29          |                  |                     |                     | 544.29           |                  | 914.29                   | 370.00                    | 49.26            |                   |                      |                      | 49.26             |        | 86.32             | 37.06                    | 32.14                     | 32.14      | 40.85                 |                        |
| Cash & bank                             | 30.29   |         |                |                | 30.29    |          | 168.29                   | 138.00                    | 30.29           |                  |                     |                     | 30.29            |                  | 168.29                   | 138.00                    | 13.28            |                   |                      |                      | 13.28             |        | 28.52             | 15.24                    | 1.79                      | 1.79       | 11.01                 |                        |
| Bank                                    | 30.29   |         |                |                | 30.29    |          | 168.29                   | 138.00                    | 30.29           |                  |                     |                     | 30.29            |                  | 168.29                   | 138.00                    | 13.28            |                   |                      |                      | 13.28             |        | 28.52             | 15.24                    | 1.79                      | 1.79       | 11.01                 |                        |
| Accounts Receivable                     | 514.00  |         |                |                | 514.00   |          | 746.00                   | 232.00                    | 514.00          |                  |                     |                     | 514.00           |                  | 746.00                   | 232.00                    | 35.98            |                   |                      |                      | 35.98             |        | 57.80             | 21.82                    | 30.35                     | 30.35      | 29.83                 |                        |
| Customer A                              | 514.00  |         |                |                | 514.00   |          | 746.00                   | 232.00                    | 514.00          |                  |                     |                     | 514.00           |                  | 746.00                   | 232.00                    | 35.98            |                   |                      |                      | 35.98             |        | 57.80             | 21.82                    | 30.35                     | 30.35      | 29.83                 |                        |
| CONTROL ACCOUNTS                        |         |         | 500.00         |                | 500.00   |          |                          |                           |                 |                  | 10.00               |                     | 10.00            |                  |                          |                           |                  |                   | 55.50                |                      | 55.50             |        |                   |                          |                           |            |                       |                        |
| Opening Balances Control A/C            |         |         | 500.00         |                | 500.00   |          |                          |                           |                 |                  | 10.00               |                     | 10.00            |                  |                          |                           |                  |                   | 55.50                |                      | 55.50             |        |                   |                          |                           |            |                       |                        |
| REVENUE                                 |         | 620.00  |                |                |          | 620.00   | 120.00                   | 740.00                    |                 | 620.00           |                     |                     |                  | 620.00           | 120.00                   | 740.00                    |                  | 43.40             |                      |                      |                   | 43.40  | 8.40              | 51.80                    | 36.61                     | 36.61      | 35.99                 |                        |
| SALES                                   |         | 620.00  |                |                |          | 620.00   | 120.00                   | 740.00                    |                 | 620.00           |                     |                     |                  | 620.00           | 120.00                   | 740.00                    |                  | 43.40             |                      |                      |                   | 43.40  | 8.40              | 51.80                    | 36.61                     | 36.61      | 35.99                 |                        |
| Sales - Computers                       |         | 620.00  |                |                |          | 620.00   | 120.00                   | 740.00                    |                 | 620.00           |                     |                     |                  | 620.00           | 120.00                   | 740.00                    |                  | 43.40             |                      |                      |                   | 43.40  | 8.40              | 51.80                    | 36.61                     | 36.61      | 35.99                 |                        |
| LIABILITIES                             | 306.50  |         |                | 500.00         |          | 806.50   | 132.00                   | 438.50                    | 306.50          |                  | 10.00               |                     | 316.50           |                  | 132.00                   | 438.50                    | 21.46            |                   | 55.50                |                      | 76.96             |        | 9.24              | 30.70                    | 18.10                     | 18.10      | 17.79                 |                        |
| Trade Payable                           | 306.50  |         |                | 500.00         |          | 806.50   | 132.00                   | 438.50                    | 306.50          |                  | 10.00               |                     | 316.50           |                  | 132.00                   | 438.50                    | 21.46            |                   | 55.50                |                      | 76.96             |        | 9.24              | 30.70                    | 18.10                     | 18.10      | 17.79                 |                        |
| Vendor A                                |         |         |                | 1500.00        |          | 1500.00  |                          |                           |                 |                  | 30.00               |                     | 30.00            |                  |                          |                           |                  |                   | 166.50               |                      | 166.50            |        |                   |                          |                           |            |                       |                        |
| Vendor B                                |         | 306.50  | 1000.00        |                | 693.50   |          | 132.00                   | 438.50                    | 306.50          | 20.00            |                     |                     |                  | 286.50           | 132.00                   | 438.50                    |                  | 21.46             | 111.00               |                      | 89.55             |        | 9.24              | 30.70                    | 18.10                     | 18.10      | 17.79                 |                        |
| COGS POSTING ACC                        | 363.42  |         |                |                | 363.42   |          | 363.42                   |                           | 363.42          |                  |                     |                     | 363.42           |                  | 363.42                   |                           | 25.44            |                   |                      |                      | 25.44             |        | 25.44             |                          | 21.46                     | 21.46      | 21.09                 |                        |
| BR COGS ACC INV                         | 21.25   |         |                |                | 21.25    |          | 40.00                    | 18.75                     | 21.25           |                  |                     |                     | 21.25            |                  | 40.00                    | 18.75                     | 0.79             |                   |                      |                      | 0.79              |        | 2.10              | 1.31                     | 1.25                      | 1.25       | 0.65                  |                        |
| FIFO COGS ACC INV                       | 31.67   |         |                |                | 31.67    |          | 40.00                    | 8.33                      | 31.67           |                  |                     |                     | 31.67            |                  | 40.00                    | 8.33                      | 1.52             |                   |                      |                      | 1.52              |        | 2.10              | 0.58                     | 1.87                      | 1.87       | 1.26                  |                        |
| WA COGS ACC INV                         | 223.66  |         |                |                | 223.66   |          | 320.00                   | 96.34                     | 223.66          |                  |                     |                     | 223.66           |                  | 320.00                   | 96.34                     | 8.66             |                   |                      |                      | 8.66              |        | 15.40             | 6.74                     | 13.21                     | 13.21      | 7.18                  |                        |
| STD RATE COGS ACC INV                   | 490.00  |         |                |                | 490.00   |          | 730.00                   | 240.00                    | 490.00          |                  |                     |                     | 490.00           |                  | 730.00                   | 240.00                    | 33.60            |                   |                      |                      | 33.60             |        | 50.40             | 16.80                    | 28.94                     | 28.94      | 27.86                 |                        |
| SR COGS POSTING ACC                     |         | 120.00  |                |                |          | 120.00   |                          | 120.00                    |                 | 120.00           |                     |                     |                  | 120.00           |                          | 120.00                    |                  | 8.40              |                      |                      |                   | 8.40   |                   | 8.40                     |                           | 7.09       | 7.09                  | 6.97                   |
| EXCESS COGS POSTING ACC                 |         | 130.00  |                |                |          | 130.00   |                          | 130.00                    |                 | 130.00           |                     |                     |                  | 130.00           |                          | 130.00                    |                  |                   |                      |                      |                   |        |                   |                          | 7.68                      | 7.68       |                       |                        |
| VAT ADVANCE PURCHASE                    |         | 1.50    |                |                |          | 1.50     |                          | 1.50                      |                 | 1.50             |                     |                     |                  | 1.50             |                          | 1.50                      |                  | 0.11              |                      |                      |                   | 0.11   |                   | 0.11                     |                           | 0.09       | 0.09                  | 0.09                   |
| PURCHASE VARIANCE                       |         | 510.00  |                |                |          | 510.00   |                          | 510.00                    |                 | 510.00           |                     |                     |                  | 510.00           |                          | 510.00                    |                  | 35.70             |                      |                      |                   | 35.70  |                   | 35.70                    |                           | 30.12      | 30.12                 | 29.60                  |
| VAT INPUT                               | 19.13   |         |                |                | 19.13    |          | 20.00                    | 0.87                      | 19.13           |                  |                     |                     | 19.13            |                  | 20.00                    | 0.87                      | 1.34             |                   |                      |                      | 1.34              |        | 1.40              | 0.06                     | 1.13                      | 1.13       | 1.11                  |                        |
| Grand Total                             | 1693.42 | 1693.42 | 500.00         | 500.00         | 2193.42  | 2193.42  | 2686.29                  | 2686.29                   | 1693.42         | 1693.42          | 10.00               | 10.00               | 1703.42          | 1703.42          | 2686.29                  | 2686.29                   | 120.60           | 120.60            | 55.50                | 55.50                | 176.10            | 176.10 | 201.26            | 201.26                   | 405.85                    | 405.85     | 430.09                |                        |
| Grand Total                             | 5019.71 | 5239.84 | 2500.00        | 3000.00        | 7213.21  | 7933.34  | 8619.45                  | 8839.58                   | 5019.71         | 5239.84          | 50.00               | 60.00               | 5049.71          | 5279.84          | 8619.45                  | 8839.58                   | 388.98           | 370.91            | 277.50               | 333.00               | 645.02            | 682.45 | 696.76            | 678.69                   | 405.85                    | 405.85     | 430.09                |                        |