

# HSF Steel SA

## CHART OF ACCOUNTS

| Account Code | Title of Accounts                                     |
|--------------|---|
| 101001       | CASH IN HAND  |
| 101101       | PETTY CASH  |
| 102001       | BANK BALANCES   |
| 103001       | TRADE RECEIVABLE                                      |
| 103002       | A/C RECEIVABLE  |
| 104001       | PURCHASE ON CASH                                      |
| 104002       | PURCHASE ON CREDIT                                    |
| 104101       | PURCHASE RETURN                                       |
| 105001       | Land  |
| 105101       | Electricity   |
| 105201       | Enviroment License                                    |
| 105301       | Adda of Furnance 126Pcs                               |
| 105302       | Structure of Furnace,Mill, with 3 Overhead Crane      |
| 105303       | Structure Sheet                                       |
| 105304       | Reheating Furnance                                    |
| 105305       | Structure of Reheating Furnace                        |
| 105306       | Pollution Plant for Furnace                           |
| 105307       | Weightbridge  |
| 105308       | Conveyer Reheating Furnace and Mill                   |
| 105309       | Rebar Cutting Machine 2PCS                            |
| 105310       | Rolling Mill Roll (\$700*60pcs)                       |
| 105311       | Rolling Mill Motor                                    |
| 105312       | Furnace Laddel 2PCS                                   |
| 105313       | Furnace Laddel 1PCS                                   |
| 105314       | Ground Compector                                      |
| 105315       | Rolling Mill Transformer                              |
| 105316       | Rolling Mill Complete Electrical Panel                |
| 105317       | Vaccum Circuit Breaker 630A 3PCS                      |
| 105318       | Press Rolling Machine                                 |
| 105401       | Tanks fuel Storage Capacity 25000ltrs 2PCS            |
| 105501       | Generator   |
| 201001       | TRADE PAYABLE   |
| 201002       | ACCOUNTS PAYABLE                                      |
| 202001       | STAFF AND LABOURS LEAVE SALARY PAYABLE                |
| 202002       | STAFF AND LABORS SALARY PAYABLE(MOZAMBIQUE EMPLOYEES) |
| 202003       | SALARY PAYABLE (FOREIGNERS)                           |
| 203001       | SECURITY DEPOSITS (Payable)                           |
| 209001       | SUSPENSE ACCOUNT                                      |

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|        |   |
|--------|---|
| 301001 | Capital A/C _Mr.Sajid Ishaque           |
| 301002 | Capital A/C _Mr. Fayrouz Khan           |
| 301003 | Capital A/C _Mr. Hanif Suleman Jiواني   |
| 302001 | DRAWING                                 |
| 401001 | CASH SALES                              |
| 401002 | CREDIT SALES                            |
| 402001 | SALES RETURN                            |
| 403001 | OTHER INCOMES                           |
| 404001 | DISCOUNT RECIEVED                       |
| 501001 | SALARY EXPENSE(MOZAMBIQUE EMPLOYEES)    |
| 501002 | SALARY EXPENSE(FOREIGNERS)              |
| 501003 | STAFF AND LABOURS LEAVE SALARY          |
| 501004 | STAFF SALARY INCOME TAX                 |
| 501005 | INCENTIVES                              |
| 501006 | DAILY ALLOWANCE                         |
| 501007 | LABORS OVER TIME                        |
| 501008 | EIDI STAFF & LABORS                     |
| 501009 | MEDICAL EXPENSES                        |
| 501010 | MOBILE CARD EXPENSE                     |
| 501011 | VISA FEES EXPENSES                      |
| 501012 | FOOD ALLOWANCE                          |
| 502001 | OFFICE EXPENSE                          |
| 502002 | TRAVELLING EXPENSE                      |
| 502003 | OTHER EXPENSES                          |
| 502004 | FUEL EXPENSE                            |
| 502005 | PRINTING & STATIONARY                   |
| 502006 | COMPUTER AND LAPTOP EXPENSES            |
| 502007 | BANK CHARGES                            |
| 502008 | REPAIR & MAINTENANCE EXPENSE (OFFICE)   |
| 502009 | REPAIR & MAINTENANCE EXPENSE (VEHICLE). |
| 502010 | PROMOTION EXPENSE                       |
| 502011 | COMMISSION EXPENSE                      |
| 502012 | CONVEYANCE EXPENSE                      |
| 502013 | RENEWAL CHARGES.                        |
| 502014 | GOVT FEE                                |
| 502015 | HOUSE RENT ALLOWANCE                    |
| 502016 | ENTERTAINMENT EXPENSE                   |
| 502017 | CAR PARKING & TOLLGATE CHARGES          |
| 502018 | INTERNET BILL                           |

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|        |   |
|--------|---|
| 502099 | MISC. EXP                                   |
| 503001 | ELECTRICITY BILL EXPENSE                    |
| 503002 | ELECTRICITY REPAIR AND MAINTENANCE          |
| 503003 | RENT FACTORY                                |
| 503004 | RENT MACHINERIES                            |
| 503005 | WEIGHING CHARGES                            |
| 503006 | GAS REFILLING (OXYGEN) EXPENSE              |
| 503007 | GAS REFILLING (LPG ) EXPENSE                |
| 503008 | WATER TANKER FOR FACTORY                    |
| 503009 | TRANSPORT EXPENSE(INWARD)                   |
| 503010 | TRANSPORT EXPENSE(OUTWARD)                  |
| 503011 | REPAIR & MAINTENANCE EXPENSE (FACTORY)      |
| 503012 | REPAIR & MAINTENANCE EXPENSE (PLANT)        |
| 503013 | REPAIR & MAINTENANCE EXPENSE (MACHINERIES). |
| 503014 | FUEL EXPENSE (PLANT & MACHINERY)            |
| 503015 | INSURANCE EXPENSE(FACTORY)                  |
| 503016 | DAMAGE STOCK                                |
| 504001 | CUSTOM,CLEARANCE & TRANSPORTATION CHARGES   |
| 504002 | DEMURRAGE EXPENSE                           |
| 509001 | DEPRECIATION EXPENSE (MACHINERIES)          |
| 509002 | DEPRECIATION EXPENSE (AUTO MOBILE)          |
| 509003 | DEPRECIATION EXPENSE (PLANT)                |