

Techpro Solutions

Profit and Loss

Basic: Accrual

From 01/04/2023 To 30/04/2023

Account	Total
Operating Income	
Sales	35,89,130.50
Total for Operating Income	35,89,130.50
Cost of Goods Sold	
Cost of Goods Sold	3,50,000.00
Total for Cost of Goods Sold	3,50,000.00
Gross Profit	32,39,130.50
Operating Expense	
Other Expenses	5,000.00
Rent Expense	2,00,000.00
Salaries and Employee Wages	25,00,000.00
Tax Paid Expense	99,000.00
Total for Operating Expense	28,04,000.00
Operating Profit	4,35,130.50
Non Operating Income	
Total for Non Operating Income	0.00
Non Operating Expense	
Total for Non Operating Expense	0.00
Net Profit/Loss	4,35,130.50

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Balance Sheet

Basic Accrual

As of 30/04/2023

Account	Total
Assets	
Current Assets	
Cash	
Petty Cash	45,000.00
Total for Cash	45,000.00
Bank	
ICICI Bank-001	8,12,627.00
Total for Bank	8,12,627.00
Accounts Receivable	11,66,400.00
Other current assets	
TDS Receivable	2,58,000.00
Total for Other current assets	2,58,000.00
Total for Current Assets	22,82,027.00
Total for Assets	22,82,027.00
Liabilities & Equities	
Liabilities	
Current Liabilities	
Accounts Payable	1,27,000.00
Rent Payable	2,36,000.00
Unearned Revenue	7,39,496.50
GST Payable	6,44,400.00
Total for Current Liabilities	17,46,896.50
Total for Liabilities	17,46,896.50
Equities	
Owner's Equity	1,00,000.00
Current Year Earnings	4,35,130.50
Total for Equities	5,35,130.50
Total for Liabilities & Equities	22,82,027.00

GSTR-3B Summary

From 01/04/2023 To 30/04/2023

3.1 Details of Outward Supplies and inward supplies liable to reverse charge

Nature of Supply	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	CESS Tax
1	2	3	4	5	6
(a) Outward taxable supplies (other than zero rated, nil rated and exempted)	₹35,80,000.00	₹6,44,400.00	₹0.00	₹0.00	₹0.00
(b) Outward taxable supplies (zero rated)	₹9,130.50	₹0.00			₹0.00
(c) Other outward supplies (Nil rated, exempted)	₹0.00				
(d) Inward supplies (liable to reverse charge)	₹0.00	₹0.00	₹0.00	₹0.00	₹0.00
(e) Non-GST outward supplies	₹0.00				
Total value	₹35,89,130.50	₹6,44,400.00	₹0.00	₹0.00	₹0.00

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Tax Return
From 01/04/2023 To 30/04/2023

[+ Add Temporary Note](#)

DATE ↕	ENTRY NUMBER	TRANSACTION TYPE	AMOUNT	IGST AMOUNT	CGST AMOUNT	SGST AMOUNT	CESS AMOUNT
10/04/2023	INV-000001	Invoice	₹10,00,000.00	₹1,80,000.00	₹0.00	₹0.00	₹0.00
20/04/2023	INV-000002	Invoice	₹10,80,000.00	₹1,94,400.00	₹0.00	₹0.00	₹0.00
20/04/2023	INV-000003	Invoice	₹15,00,000.00	₹2,70,000.00	₹0.00	₹0.00	₹0.00

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A/R Aging Details
As of 30/04/2023

Date	Transaction#	Type	Status	Customer Name	Age	Amount	Balance Due
1 - 15 Days						₹11,66,400.00	₹11,66,400.00
20/04/2023	INV-000002	Invoice	Overdue	SmartTech Innovation Pvt Ltd	10 Days	₹11,66,400.00	₹11,66,400.00
TOTAL						₹11,66,400.00	₹11,66,400.00

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Journal Report

Balance Sheet

From 01/Jan/2021 To 31/Dec/2021

Assets (Debit - Increase on left, Credit - Decrease on right)		Debit	Credit
Bank Balance		1,000,000.00	0.00
Owner's Equity		0.00	1,000,000.00
		1,000,000.00	1,000,000.00
Assets (Debit - Increase on left, Credit - Decrease on right)		Debit	Credit
Cost of Goods Sold		1,000,000.00	0.00
Tax Paid Expense		10,000.00	0.00
Accounts Payable		0.00	1,100,000.00
		1,100,000.00	1,100,000.00
Assets (Debit - Increase on left, Credit - Decrease on right)		Debit	Credit
Cost of Goods Sold		10,000.00	0.00
Tax Paid Expense		0.00	0.00
Accounts Payable		0.00	10,000.00
		10,000.00	10,000.00
Assets (Debit - Increase on left, Credit - Decrease on right)		Debit	Credit
Cost of Goods Sold		1,000,000.00	0.00
Tax Paid Expense		10,000.00	0.00
Accounts Payable		0.00	1,100,000.00
		1,010,000.00	1,100,000.00
Assets (Debit - Increase on left, Credit - Decrease on right) Liabilities (Credit - Increase on right, Debit - Decrease on left)		Debit	Credit
Accounts Receivable		1,100,000.00	0.00
Output GST		0.00	1,000,000.00
Notes		0.00	10,000,000.00
		1,100,000.00	11,000,000.00
Assets (Debit - Increase on left, Credit - Decrease on right) Liabilities (Credit - Increase on right, Debit - Decrease on left)		Debit	Credit
Accounts Payable		0.00	0.00
Output GST		0.00	10,000.00
		0.00	10,000.00
Assets (Debit - Increase on left, Credit - Decrease on right) Liabilities (Credit - Increase on right, Debit - Decrease on left)		Debit	Credit
Output GST		1,100,000.00	0.00
Accounts Receivable		0.00	1,000,000.00
		1,100,000.00	1,000,000.00
Assets (Debit - Increase on left, Credit - Decrease on right) Liabilities (Credit - Increase on right, Debit - Decrease on left)		Debit	Credit
Fixed Cost		10,000.00	0.00
Output GST		0.00	10,000.00
		10,000.00	10,000.00
Assets (Debit - Increase on left, Credit - Decrease on right) Liabilities (Credit - Increase on right, Debit - Decrease on left)		Debit	Credit
Accounts Receivable		0,100.00	0.00
Output GST		0.00	0.00
Notes		0.00	0,100.00
		0,100.00	0,100.00
Assets (Debit - Increase on left, Credit - Decrease on right) Liabilities (Credit - Increase on right, Debit - Decrease on left)		Debit	Credit
Accounts Payable		0,000,000.00	0.00
Output GST		0.00	0,000,000.00
		0,000,000.00	0,000,000.00
Assets (Debit - Increase on left, Credit - Decrease on right) Liabilities (Credit - Increase on right, Debit - Decrease on left)		Debit	Credit
Accounts Receivable		1,000,000.00	0.00
Tax Paid Expense		1,000,000.00	0.00
Accounts Payable		0.00	1,000,000.00
Output GST		0.00	1,000,000.00
Notes		0.00	10,000,000.00
		2,000,000.00	12,000,000.00

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A/R Aging Summary

As of 30/04/2023

Customer Name	Current	1 - 15 Days	16 - 30 Days	31 - 45 Days	> 45 Days	Total	Total (FCY)
SmartTech Innovation Pvt Ltd	₹0.00	₹11,66,400.00	₹0.00	₹0.00	₹0.00	₹11,66,400.00	₹11,66,400.00
TOTAL	₹0.00	₹11,66,400.00	₹0.00	₹0.00	₹0.00	₹11,66,400.00	