Check List for monthly Bookkeeping or review
*Please attached email by PDF, when you send FS to Japanese or clients. (some points also attach evidence *Ex, Invoice)*

Company Name   Mercuria SPV3 Co.,Ltd.

Assign date					
Name	Bam	Ammy	Toei	Eiw	
Month	PIC1	Cross check	Senior	leader (responsibility)	Leader check date
Apr-23	✓	✓	✓	✓	8-May-23
May-23					
Jun-23					

✓

1. Gross profit analysis. Please see the details as follows;
if gross profit ratio is abnormal, please recheck sales, purchase, end of inventory and so on.

Feb-23	Branch1	Branch2	ALL
TOTAL SALES			-
TOTAL COST OF GOOD SOLD			-
GROSS PROFIT	-	-	-
GROSS PROFIT RATIO	**0.0%**	**0.0%**	**0.0%**

Mar-23	Branch1	Branch2	ALL
TOTAL SALES			-
TOTAL COST OF GOOD SOLD			-
GROSS PROFIT	-	-	-
GROSS PROFIT RATIO	**0.0%**	**0.0%**	**0.0%**

Apr-23	Branch1	Branch2	ALL
TOTAL SALES			-
TOTAL COST OF GOOD SOLD			-
GROSS PROFIT	-	-	-
GROSS PROFIT RATIO	**0.0%**	**0.0%**	**0.0%**

2. Fixed Expense analysis is as follows;
if expense which happen every month similar amount is abnormal or did not record, pelase carefully to check. (such as rental fee, accounting fee, Depreciation and so on)
(Please select expense by Senior staff)

	Branch 1			Branch 2		
Month	Feb-23	Mar-23	Apr-23	Feb-23	Mar-23	Apr-23
Accounting Fee	15,000.00	15,000.00	15,000.00			
Bank Charge	1,262.00	1,274.00	1,262.00			
Audit Fee	4,833.33	4,833.33	4,833.33			
Interest Expenses	3,068.49	3,397.26	3,287.67			
Service Fee	5,000.00	5,000.00	-			
Remark (Explanation)			Because SPV3 Change of new address, so there is no service fee.			

3. Special Expense analysis is as follows;
If abnormal expense happened, please discribe below

Acc code	Acc name	Branch Name	THB	Reason, Reference	

Attached Evidence in email, (if have)

4. We have already checked the bank statement with GL.
bank statement and GL amount have to be same

Acc code	Accounting name	GL	Statement	Dif	
1113-01	SMBC S/A 201-0-14220-0	1,000,224.70	1,000,224.70		-
					-
					-
					-
					-
					-

* If GL and bank statement is not same, please let me know reason below