

iTech Velocity

TRIAL BALANCE (Level - 4)

(For The Period From 29-Dec-2025 To 29-Dec-2025)

Code	Description of Accounts	Opening Amount		Transaction		Closing Amount		Net Amount	
		Debit	Credit	Debit	Credit	Debit	Credit		
110100010000	PROPERTY, PLANT & EQUIPMENT	1,309,000	120,000			1,309,000	120,000	1,189,000	Dr.
110100010001	Land & Building	422,000				422,000		422,000	Dr.
110100010002	Plant & Machinery	120,000				120,000		120,000	Dr.
110100010003	Furniture & Fixture	100,000	120,000			100,000	120,000	(20,000)	Cr.
110100010009	Safety & Security System	67,000				67,000		67,000	Dr.
110100010010	Installation Material	600,000				600,000		600,000	Dr.
110500010000	INTANGIBLE ASSET	63,400				63,400		63,400	Dr.
110500010004	Website Development	22,000				22,000		22,000	Dr.
110500010006	Preliminary Expenses	39,000				39,000		39,000	Dr.
110500010007	Pre-Operating Expenses	2,400				2,400		2,400	Dr.
120200010000	SHORT TERM INVESTMENT-FDR	359,045				359,045		359,045	Dr.
120200010021	FDR Standard -15547	359,045				359,045		359,045	Dr.
160100010000	Work-In-Progress	2,117,100				2,117,100		2,117,100	Dr.
160100010001	WIP - COST-Edison Prime (Tejgaon) (J) - 124(ERL)	1,855,000				1,855,000		1,855,000	Dr.
160100010002	WIP - COST-Kazi Camellia (Khilgaon) (J) - 134(ERL)	262,100				262,100		262,100	Dr.
180100010000	ACCOUNTS RECEIVABLE	10,000,000	64,790			10,000,000	64,790	9,935,210	Dr.
180100010011	AR-Edison Castalia Block-K, Bashundhara - 152		6,790					6,790	(6,790)
180100010012	AR - COST-Edison Apricus Japan Street , Bashundhara - 153		8,000					8,000	(8,000)
180100010022	AR-Edison Angelo, Plot # 1124,1125 B-I Bashundhara-164		50,000					50,000	(50,000)
180100010078	AR - COST-Edison Prime (Tejgaon) (J) - 124(ERL)	10,000,000				10,000,000		10,000,000	Dr.
190100010000	CASH IN HAND-EPL	755,000	106,520			755,000	106,520	648,480	Dr.
190100010001	Cash in Hand	755,000	66,520			755,000	66,520	688,480	Dr.
190100010005	Adjustment		40,000					40,000	(40,000)
190100020000	CASH IN HAND-ERL	80,000				80,000		80,000	Dr.
190100020002	General Cash- Project	80,000				80,000		80,000	Dr.
190200010000	CASH AT BANK	4,466,790	2,419,875			4,466,790	2,419,875	2,046,915	Dr.
190200010001	Dutch Bangla Bank Ltd	66,790	2,363,275			66,790	2,363,275	(2,296,485)	Cr.
190200010003	Prime Bank Ltd.		10,000					10,000	(10,000)
190200010005	HSBC		12,000					12,000	(12,000)
190200010007	Eastern Bank	4,400,000	34,600			4,400,000	34,600	4,365,400	Dr.
190200020000	CASH AT BANK-ERL		5,000					5,000	(5,000)
190200020011	Prime Bank Ltd (ER) A/C-986		5,000					5,000	(5,000)
210100010000	PAID UP CAPITAL	40,000	150,000			40,000	150,000	(110,000)	Cr.
210100010001	Share Capital -Md. Aminur Rashid		100,000					100,000	(100,000)
210100010002	Share Captial-Fariza Tasnim	40,000	50,000			40,000	50,000	(10,000)	Cr.
220200030000	INTER-COMPANY CURRENT ACCOUNTS		81,000					81,000	(81,000)
220200030012	Edison Properties Limited		1,000					1,000	(1,000)

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220200030016	iTech Velocity		80,000				80,000	(80,000)	Cr.
220300050000	SHORT TERM LOAN- IPDC		4,400,000				4,400,000	(4,400,000)	Cr.
220300050005	Loan From IPDC - 61175		4,400,000				4,400,000	(4,400,000)	Cr.
260100010000	ACCOUNTS PAYABLE-PROJECT	39,600	2,217,100			39,600	2,217,100	(2,177,500)	Cr.
260100010001	AP-Edison Prime (Tejgaon) (J) - 124 (ERL)	39,600	1,955,000			39,600	1,955,000	(1,915,400)	Cr.
260100010002	AP-Kazi Camellia (Khilgaon) (J) - 134 (ERL)		262,100				262,100	(262,100)	Cr.
290100010000	BANK OVERDRAFT		510,045				510,045	(510,045)	Cr.
290100010009	Citizens Bank PLC OD AC-8702000001		45				45	(45)	Cr.
290100010010	Prime Bank PLC OD AC-35705		510,000				510,000	(510,000)	Cr.
310100010000	REVENUE FROM SALES		50,000,000				50,000,000	(50,000,000)	Cr.
310100010001	SAL - COST-Edison Prime (Tejgaon) (J) - 124(ERL)		50,000,000				50,000,000	(50,000,000)	Cr.
410100010000	COST OF SALES	40,000,000				40,000,000		40,000,000	Dr.
410100010001	COST-Edison Prime (Tejgaon) (J) - 124 (ERL)	40,000,000				40,000,000		40,000,000	Dr.
550100010000	HUMAN RESOURCE EXPENSE-HO	1,001,487				1,001,487		1,001,487	Dr.
550100010015	HO-Salary & Wages Expenses	500,000				500,000		500,000	Dr.
550100010018	HO-Special Allowance	354,000				354,000		354,000	Dr.
550100010033	HO-Car Allowance	45,666				45,666		45,666	Dr.
550100010042	HO-Overtime & Incentive	5,000				5,000		5,000	Dr.
550100010045	HO-Recruitment Expenses	5,600				5,600		5,600	Dr.
550100010049	HO-Employee Motivation	46,666				46,666		46,666	Dr.
550100010054	HO-Inter/MTO Salary	44,555				44,555		44,555	Dr.
550100060000	UTILITY EXPENSE-HO	47,855				47,855		47,855	Dr.
550100060002	HO-Wasa Bill	12,300				12,300		12,300	Dr.
550100060003	HO-Gas Bill	35,555				35,555		35,555	Dr.
550100090000	BUSINESS EXPENSE-HO	137,553				137,553		137,553	Dr.
550100090007	HO-Loss on Assets/Sales & other losses	1,220				1,220		1,220	Dr.
550100090013	HO-Software Download & Rework Expenses	43,333				43,333		43,333	Dr.
550100090024	HO-Rehab Member Ship Fee	50,000				50,000		50,000	Dr.
550100090032	HO-Trade Licence	13,000				13,000		13,000	Dr.
550100090046	HO-Management Incentive	30,000				30,000		30,000	Dr.
550100110000	TRANSPORTATION & COURIER EXPENSE-HO	34,000				34,000		34,000	Dr.
550100110003	HO-Cartoon	34,000				34,000		34,000	Dr.
550100130000	CAR EXPENSE-HO	43,000				43,000		43,000	Dr.
550100130006	HO-Service Charge for car lease	43,000				43,000		43,000	Dr.
550100150000	SECURITY & LEGAL EXPENSE-HO	12,000				12,000		12,000	Dr.
550100150001	HO-Security	12,000				12,000		12,000	Dr.
550100990000	HEAD OFFICE COST DISTRIBUTION	1,000				1,000		1,000	Dr.

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550100990001	HO-Head Office cost distribution to Project	1,000				1,000		1,000	Dr.
610100010000	MARKETING EXPENSES-HO	58,000				58,000		58,000	Dr.
610100010005	HO-Bill Board	23,000				23,000		23,000	Dr.
610100010022	HO-Brand Outlet	23,000				23,000		23,000	Dr.
610100010041	HO-Marketing Expenses	12,000				12,000		12,000	Dr.
710100010000	FINANCIAL EXPENSES	16,000				16,000		16,000	Dr.
710100010001	Bank Charge	16,000				16,000		16,000	Dr.
810100010000	INCOME FROM FDR INTEREST		550,000					550,000	(550,000) Cr.
810100010003	Miscellaneous Income (FDR Interest & Others)		500,000					500,000	(500,000) Cr.
810100010007	Interest Income on Car Loan		50,000					50,000	(50,000) Cr.
910200010000	MANAGEMENT INCENTIVE	43,500				43,500		43,500	Dr.
910200010001	MANAGEMENT INCENTIVE	43,500				43,500		43,500	Dr.
	Total :	121,248,660	121,248,660			121,248,660	121,248,660		