

R. Vasanthkumar  
Profit and Loss  
Basis: Accrual  
From 01/10/2023 To 31/10/2023

| Account                         | Account Code | Total         |
|---------------------------------|--------------|---------------|
| Operating Income                |              |               |
| Sales                           |              | 2,20,000.00   |
| Total for Operating Income      |              | 2,20,000.00   |
| Cost of Goods Sold              |              |               |
| Cost of Goods Sold              |              | 11,00,000.00  |
| Total for Cost of Goods Sold    |              | 11,00,000.00  |
| Gross Profit                    |              | -8,80,000.00  |
| Operating Expense               |              |               |
| Advertising And Marketing       |              | 10,000.00     |
| Other Expenses                  |              | 5,000.00      |
| Rent Expense                    |              | 20,000.00     |
| Salaries and Employee Wages     |              | 1,00,000.00   |
| Total for Operating Expense     |              | 1,35,000.00   |
| Operating Profit                |              | -10,15,000.00 |
| Non Operating Income            |              |               |
| Total for Non Operating Income  |              | 0.00          |
| Non Operating Expense           |              |               |
| Total for Non Operating Expense |              | 0.00          |
| Net Profit/Loss                 |              | -10,15,000.00 |

\*\*Amount is displayed in your base currency INR



horizontal\_balance\_s...



R. Vasanthkumar  
Horizontal Balance Sheet  
Basis: Accrual  
As of 17/10/2023

| Liabilities & Equities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Assets              |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
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| <b>LIABILITIES</b> <ul style="list-style-type: none"> <li><b>CURRENT LIABILITIES</b> <table> <tr> <td>Accounts Payable</td><td>11,30,000.00</td></tr> <tr> <td>• GST Payable</td><td>0.00</td></tr> <tr> <td>• Output CGST</td><td>5,500.00</td></tr> <tr> <td>• Output SGST</td><td>5,500.00</td></tr> <tr> <td>Total for GST Payable</td><td>11,000.00</td></tr> <tr> <td>Unearned Revenue</td><td>9,24,000.00</td></tr> <tr> <td><b>TOTAL CURRENT LIABILITIES</b></td><td><b>20,65,000.00</b></td></tr> <tr> <td><b>TOTAL LIABILITIES</b></td><td><b>20,65,000.00</b></td></tr> </table> </li> </ul> <b>EQUITIES</b> <table> <tr> <td>• Current Year Earnings</td><td>-10,15,000.00</td></tr> <tr> <td>Investments</td><td>1,00,000.00</td></tr> <tr> <td><b>TOTAL EQUITIES</b></td><td><b>-9,15,000.00</b></td></tr> </table> | Accounts Payable    | 11,30,000.00 | • GST Payable | 0.00 | • Output CGST | 5,500.00 | • Output SGST | 5,500.00 | Total for GST Payable | 11,000.00 | Unearned Revenue | 9,24,000.00 | <b>TOTAL CURRENT LIABILITIES</b> | <b>20,65,000.00</b> | <b>TOTAL LIABILITIES</b> | <b>20,65,000.00</b> | • Current Year Earnings | -10,15,000.00 | Investments | 1,00,000.00 | <b>TOTAL EQUITIES</b> | <b>-9,15,000.00</b> | <b>CURRENT ASSETS</b> <table> <tr> <td><b>Cash</b></td><td></td></tr> <tr> <td>• Petty Cash</td><td>1,09,250.00</td></tr> <tr> <td><b>Bank</b></td><td></td></tr> <tr> <td>• ICICI Bank-001</td><td>3,00,500.00</td></tr> <tr> <td>• Accounts Receivable</td><td>1,26,000.00</td></tr> <tr> <td><b>Other Current Assets</b></td><td></td></tr> <tr> <td>• Input Tax Credits</td><td>0.00</td></tr> <tr> <td>• Input CGST</td><td>17,125.00</td></tr> <tr> <td>• Input SGST</td><td>17,125.00</td></tr> <tr> <td>Total for Input Tax Credits</td><td>34,250.00</td></tr> <tr> <td>• Prepaid Expenses</td><td>6,30,000.00</td></tr> <tr> <td><b>TOTAL CURRENT ASSETS</b></td><td><b>12,00,000.00</b></td></tr> </table> <b>OTHER ASSETS</b> <table> <tr> <td>salary payable under other current liabilities</td><td>-50,000.00</td></tr> <tr> <td><b>TOTAL OTHER ASSETS</b></td><td><b>-50,000.00</b></td></tr> </table> | <b>Cash</b> |  | • Petty Cash | 1,09,250.00 | <b>Bank</b> |  | • ICICI Bank-001 | 3,00,500.00 | • Accounts Receivable | 1,26,000.00 | <b>Other Current Assets</b> |  | • Input Tax Credits | 0.00 | • Input CGST | 17,125.00 | • Input SGST | 17,125.00 | Total for Input Tax Credits | 34,250.00 | • Prepaid Expenses | 6,30,000.00 | <b>TOTAL CURRENT ASSETS</b> | <b>12,00,000.00</b> | salary payable under other current liabilities | -50,000.00 | <b>TOTAL OTHER ASSETS</b> | <b>-50,000.00</b> |
| Accounts Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 11,30,000.00        |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| • GST Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0.00                |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| • Output CGST                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5,500.00            |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| • Output SGST                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5,500.00            |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| Total for GST Payable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 11,000.00           |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| Unearned Revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 9,24,000.00         |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| <b>TOTAL CURRENT LIABILITIES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>20,65,000.00</b> |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| <b>TOTAL LIABILITIES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>20,65,000.00</b> |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| • Current Year Earnings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -10,15,000.00       |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| Investments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,00,000.00         |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| <b>TOTAL EQUITIES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>-9,15,000.00</b> |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| <b>Cash</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| • Petty Cash                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1,09,250.00         |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| <b>Bank</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| • ICICI Bank-001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3,00,500.00         |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| • Accounts Receivable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1,26,000.00         |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| <b>Other Current Assets</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| • Input Tax Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0.00                |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| • Input CGST                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 17,125.00           |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| • Input SGST                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 17,125.00           |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| Total for Input Tax Credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 34,250.00           |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| • Prepaid Expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 6,30,000.00         |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| <b>TOTAL CURRENT ASSETS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>12,00,000.00</b> |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| salary payable under other current liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | -50,000.00          |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| <b>TOTAL OTHER ASSETS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>-50,000.00</b>   |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| <b>TOTAL LIABILITIES &amp; EQUITIES</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>TOTAL ASSETS</b> |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |
| <b>11,50,000.00</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>11,50,000.00</b> |              |               |      |               |          |               |          |                       |           |                  |             |                                  |                     |                          |                     |                         |               |             |             |                       |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |             |  |              |             |             |  |                  |             |                       |             |                             |  |                     |      |              |           |              |           |                             |           |                    |             |                             |                     |                                                |            |                           |                   |

\*\*Amount is displayed in your base currency INR

