

## CHART OF ACCOUNT

A PLUS COMPUTER PRIVATE LIMITED(3605666-R)

Page 1 of 2

ACCOUNT CODE	DESCRIPTION	TYPE	SA
<b>SALES</b>			
100-0100	SALES-HARDWARE	INC	
100-0200	SALES-SOFTWARE	INC	
<b>SALES ADJUSTMENT</b>			
150-0100	SALES RETURN	INA	
150-0200	DISCOUNT ALLOWED	INA	
<b>LESS: COST OF SALES</b>			
201-0000	OPENING STOCK	COG	OST
203-0100	PURCHASES-HARDWARE	COG	
203-0200	PURCHASES-SOFTWARE	COG	
204-0000	PURCHASE RETURN	COG	
205-0000	CARRIAGE INWARD	COG	
209-0000	CLOSING STOCK	COG	CST
<b>ADD: OTHER INCOME</b>			
300-0100	DISCOUNT RECEIVED	OTI	
300-0200	TRANSPORTATION CHARGES RECEIVED	OTI	
300-0300	RENTAL RECEIVED	OTI	
300-0400	FOREX GAIN	OTI	
<b>LESS: EXPENSES</b>			
400-0000	ADMINISTRATIVE EXPENSES	EXP	
400-0100	BANK CHARGES	EXP	
400-0200	WATER & ELECTRICITY	EXP	
400-0300	FOREX LOSS	EXP	
400-0400	SALARIES	EXP	
400-0500	RENTAL	EXP	
400-0600	DEPRECIATION	EXP	
400-0700	BANK CHARGES 2	EXP	
401-0000	SALES & MARKETING	EXP	
401-0100	PETROL	EXP	
401-0200	ENTERTAINMENT	EXP	
<b>FIXED ASSETS</b>			
600-0100	OFFICE EQUIPMENT	BFA	
600-0110	ACCUM DEPN OE	BFA	ADA
<b>CURRENT ASSETS</b>			
700-0000	TRADE DEBTORS	BCA	DAC
700-0300	CASH AT BANK	BCA	BAC
700-0310	DBS BANK (SGD)	BCA	BAC
700-0320	UOB BANK (USD)	BCA	BAC
700-0330	DBS BANK (USD)	BCA	BAC
700-0400	CASH ACCOUNT	BCA	CAC
700-0600	STOCK (BS)	BCA	SAC
700-0700	PURCHASE TAX	BCA	PT
<b>CURRENT LIABILITIES</b>			
800-0000	TRADE LIABILITIES	BCL	CCAC
800-0800	SALES TAX	BCL	ST
800-0900	ACCRUALS	BCL	
<b>LONG TERM ASSETS</b>			
901-0000	LONG TERM ASSETS	BLA	
<b>EQUITY</b>			
900-0100	SHARE CAPITAL	BEQ	
900-0200	ACCUMULATED PROFIT & LOSS	BEQ	APLAC
<b>LONG TERM LIABILITIES</b>			
902-0000	LONG TERM LIABILITIES	BLL	
<b>OTHER LIABILITIES</b>			

# CHART OF ACCOUNT

A PLUS COMPUTER PRIVATE LIMITED(3605666-R)

ACCOUNT CODE	DESCRIPTION	TYPE	SA
903-0000	OTHER LIABILITIES	BOL	