

General Ledger Report

A/C No.: Check all

Tran Date: 01/12/2002 ~ 31/12/2003

| A/C No. | | A/C Name | | | | | | |
|-------------|----------|------------|---|-----------------------|------------------|----------------|----|-------------------|
| Journal | Tran No. | Tran Date | Particulars | Debit | Credit | Balance | P | |
| 1 | | | Fixed Assets | | | | | B/F ⇒ 0.00 |
| 1000 | | | Land & Building | | | | | B/F ⇒ 0.00 |
| BSA | 7 | 01/03/2003 | Legal Services Limited - First Deposit for Land & Building (\$100,000,000@10%) | 10,000,000.00 | | 10,000,000.00 | Dr | |
| BSA | 7 | 01/03/2003 | HSBC - Mortgage Loan for Land & Building (\$100,000,000@90%) | 90,000,000.00 | | 100,000,000.00 | Dr | |
| B | 20 | 02/03/2003 | #100115 HKSAR - Stamp Duty of Land & Building (\$100,000,000@3.75%) | 3,750,000.00 | | 103,750,000.00 | Dr | |
| B | 21 | 02/03/2003 | #100116 Legal Services Limited - Legal & Professional cost for Land & Building (\$100,000,000@1%) | 1,000,000.00 | | 104,750,000.00 | Dr | |
| | | | A/C Total: | 104,750,000.00 | 0.00 | | | |
| 1050 | | | AccDepr - Land & Building | | | | | B/F ⇒ 0.00 |
| J | 12 | 31/03/2003 | Provide Depreciation - Land for 1-31 Mar 03 (\$100,000,000/2 x 1/999 x 1/12) | | 4,170.84 | (4,170.84) | Cr | |
| J | 12 | 31/03/2003 | Provide Depreciation - Building for 1-31 Mar 03 (\$100,000,000/2 x 2% x 1/12) | | 83,333.00 | (87,503.84) | Cr | |
| | | | A/C Total: | 0.00 | 87,503.84 | | | |
| 1100 | | | Furniture & Fixtures | | | | | B/F ⇒ 0.00 |
| B | 2 | 01/01/2003 | #100100 Ikea - Desks & Chairs | 1,000.00 | | 1,000.00 | Dr | |
| 1150 | | | AccDepr - Furniture & Fixtures | | | | | B/F ⇒ 0.00 |
| J | 12 | 31/03/2003 | Provide Depreciation - Furniture and Fixtures for 1 Jan - 31 Mar 03 (\$1,000 x 20% x 3/12) | | 50.00 | (50.00) | Cr | |
| 1200 | | | Office Equipment | | | | | B/F ⇒ 0.00 |
| B | 3 | 01/01/2003 | #100101 Computer Limited - Desktop Computer 1 set | 4,000.00 | | 4,000.00 | Dr | |
| 1250 | | | AccDepr - Office Equipment | | | | | B/F ⇒ 0.00 |
| J | 12 | 31/03/2003 | Provide Depreciation - Office Equipment for 1 Jan - 31 Mar 03 (\$4,000 x 20% x 3/12) | | 200.00 | (200.00) | Cr | |
| 1300 | | | Factory Equipment | | | | | B/F ⇒ 0.00 |
| 1350 | | | AccDepr - Factory Equipment | | | | | B/F ⇒ 0.00 |
| 1400 | | | Plant & Machinery | | | | | B/F ⇒ 0.00 |
| 1450 | | | AccDepr - Plant & Machinery | | | | | B/F ⇒ 0.00 |
| 1500 | | | Motor Vehicles | | | | | B/F ⇒ 0.00 |