



Client Name: XYZ LLC
Trial Balance for the period July-2023

Classification	Grouping	Opening Balance (In USD)	Debit (In USD)	Credit (In USD)	Closing balance (In USD)
Revenue	P&L	-	-	134,507	-134,507
Expense	P&L	-	115,855	-	115,855
Administrative Expenses	P&L	-	18,652	-	18,652
Gain/loss	P&L	-	-	4,845	-4,845
Other Liability	BS	-477,238	-	210,255	-687,493
Digital Assets - ABC	BS	1	344,762	344,761	2
Digital Assets - ABCUSD	BS	441,839	344,762	129,663	656,938
Digital Assets - ABCEURO	BS	3	-	-	3
Retained Earnings	BS	35,396	-	-	35,396
Total		0.00	824,030.82	824,030.82	0.00



Qthics working paper and annexures



Client Name: XYZ LLC
Journal entries

Particulars	Debit (In USD)	Credit (In USD)	Remarks
Revenue	-	344,762	
Expense	115,855	-	
Administrative Expenses	18,652	-	Adjustement entries
Gain/loss	-	4,845	
Digital Assets - Token ABC	1	-	
Digital Assets - Token ABCUSD	215,099	-	
Revenue	210,255	-	Transfer in Other liability
Other liability	-	210,255	



Client Name: XYZ LLC
Capital Gain/(Loss) for the period July-2023

Token wise Capital Gain-Loss (In USD)

Asset	Capital Gain/(Loss)
ABCUSD	4,844
ABC	1
Total	4,845

Top Capital Gain-Loss transaction (In USD)

Transaction hash	Date	Classification	Asset	Token amount	Cost (WAC Perpetual)	Sale Value	Capital Gain/(Loss)	Cost Price/ Token	Sale Price/ Token
0x7daa	25-Jul-23	Expense	ABCUSD	-8,000	8,147	10,513	2,366	1.02	1.31
0x7daa	31-Jul-23	Expense	ABCUSD	-3,000	3,055	3,959	903	1.02	1.32
0x7daa	31-Jul-23	Expense	ABCUSD	-1,400	1,426	1,847	422	1.02	1.32
0x7daa	11-Jul-23	Expense	ABCUSD	-20,000	26,228	26,526	298	1.31	1.33
0x7daa	04-Jul-23	Expense	ABCUSD	-10,000	13,114	13,296	182	1.31	1.33
0x7daa	04-Jul-23	Expense	ABCUSD	-10,000	13,114	13,296	182	1.31	1.33
0x7daa	04-Jul-23	Expense	ABCUSD	-6,425	8,426	8,543	117	1.31	1.33
0x7daa	04-Jul-23	Expense	ABCUSD	-3,200	4,196	4,255	58	1.31	1.33
0x7daa	18-Jul-23	Expense	ABCUSD	-9,100	11,934	11,986	53	1.31	1.32
0x7daa	03-Jul-23	Administrative Expenses	ABCUSD	-5,333	7,004	7,052	48	1.31	1.32
Total				96,643	101,273		4,630		



Client Name: XYZ LLC
Expense for the period July-2023

Sr.No.	Date	Token Amount	Token	Expense		Transaction hash
				Value (In USD)		
1	25-Jul-23	8,000	ABCUSD	10,513	0x7d7aa	
2	31-Jul-23	3,000	ABCUSD	3,959	0x7d7aa	
3	31-Jul-23	1,400	ABCUSD	1,847	0x7d7aa	
4	11-Jul-23	20,000	ABCUSD	26,526	0x7d7aa	
5	04-Jul-23	10,000	ABCUSD	13,296	0x7d7aa	
6	04-Jul-23	10,000	ABCUSD	13,296	0x7d7aa	
7	04-Jul-23	6,425	ABCUSD	8,543	0x7d7aa	
8	04-Jul-23	3,200	ABCUSD	4,255	0x7d7aa	
9	18-Jul-23	9,100	ABCUSD	11,986	0x7d7aa	
10	11-Jul-23	2,000	ABCUSD	2,653	0x7d7aa	
11	04-Jul-23	1,400	ABCUSD	1,861	0x7d7aa	
12	13-Jul-23	5,000	ABCUSD	6,578	0x7d7aa	
13	18-Jul-23	1,400	ABCUSD	1,844	0x7d7aa	
14	17-Jul-23	1,500	ABCUSD	1,980	0x7d7aa	
15	18-Jul-23	1,800	ABCUSD	2,371	0x7d7aa	
16	11-Jul-23	500	ABCUSD	663	0x7d7aa	
17	13-Jul-23	1,400	ABCUSD	1,842	0x7d7aa	
18	13-Jul-23	1,400	ABCUSD	1,842	0x7d7aa	
Total		87,525		115,854.85		

Sr.No.	Date	Token Amount	Token	Administrative Expenses		Transaction hash
				Value (In USD)		
1	03-Jul-23	5,333	ABCUSD	7,052	0x7d7aa	
2	03-Jul-23	4,878	ABCUSD	6,449	0x7d7aa	
3	03-Jul-23	2,278	ABCUSD	3,012	0x7d7aa	
4	03-Jul-23	1,284	ABCUSD	1,698	0x7d7aa	
5	03-Jul-23	334	ABCUSD	441	0x7d7aa	
Total		14,106.62		18,652.24		



Client Name: XYZ LLC
Income for the period July-2023



Client Name: XYZ LLC
Period end holdings as on July-2023

Asset	Balance	Cost Basis (In USD)	Price/Unit on July 31, 2023	Value on July 31, 2023 (In USD)	Unrealised (Loss)/ Gain (In USD)
ABC	2.45	2	0.69	2	-0
ABCUSD	478,493.85	656,938	1.32	631,381	-25,557
CEUR	1.83	3	1.46	3	0
Total		656,942.33		631,384.87	(25,557.46)