



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

<b>Classification</b>	<b>Grouping</b>	<b>Opening Balance (In USD)</b>	<b>Debit (In USD)</b>	<b>Credit (In USD)</b>	<b>Closing balance (In USD)</b>
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
<b>Total</b>		<b>0.00</b>	<b>824,030.82</b>	<b>824,030.82</b>	<b>0.00</b>



# **Qthics working paper and annexures**



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**Journal entries**

<b>Particulars</b>	<b>Debit (In USD)</b>	<b>Credit (In USD)</b>	<b>Remarks</b>
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**  
**Income for the period July-2023**

Date	Wallet	Type	Classification	Token amount	Asset	Revenue Value (In USD)	Transaction hash
03-Jul-23	ABC0Dbae	Receive	Revenue	220,000	ABC	159,030	0x7d7aa
18-Jul-23	ABC0Dbae	Receive	Revenue	240,100	ABC	185,732	0x7d7aa
30-Jun-23	ABC0Dbae	Send	Revenue			-210,255	Transfer in Other Liability
<b>Total</b>				<b>460,100.00</b>		<b>134,507.07</b>	



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

<b>Asset</b>	<b>Balance</b>	<b>Cost Basis (In USD)</b>	<b>Price/Unit on July 31, 2023</b>	<b>Value on July 31, 2023 (In USD)</b>	<b>Unrealised (Loss)/ Gain (In USD)</b>
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
<b>Total</b>		<b>656,942.33</b>		<b>631,384.87</b>	<b>(25,557.46)</b>