| Handou | ıt Qno 1 | | Case no 1(a) | | | | | | | |
|--------|-------------|---|---|--------------|---------|---------|--|--|--|--|
| | | Siddiqui Company Ltd General Journal | | | | | | | | |
| | | | | | | | | | | |
| | Date | | Account Titles and Explanation | Post Ref. | Debit | Credit | | | | |
| | 2014 Jan | 25 | Bank(10000 x 10) Ordinary Share Applications (Offered 10000 ordinary shares of Rs.10 each and received 10000 ordinary share applications along with money) | | 100,000 | 100,000 | | | | |
| | Feb | 10 | Ordinary Share Applications Ordinary Share Capital (Alloted 10000 ordinary shares of Rs. 10 each to public) | | 100,000 | 100,000 | | | | |

Issuance of Shares in Consideration of Cash with Application:

| Case no1 | b) | | | | |
|-------------|----|--|--------------|---------|---------|
| | | Siddiqui Company General Iourna | LTJ | | |
| | | General Journa | l | | |
| Date | | Account Titles and Explanation | Post Ref. | Debit | Credit |
| 2014 Jan | 25 | Bank(12000 x 10) | | 120,000 | |
| | | Ordinary Share Applications | | , | 120,000 |
| | | (Offered 10000 ordinary shares of Rs.10 each and received 12000 ordinary share applications along with money) | | | |
| Feb | 10 | Ordinary Share Applications | | 20,000 | |
| | | Bank(2000 x 10) (Refunded the excess amount) | | | 20,000 |
| | 10 | Ordinary Share Applications | | 100,000 | |
| | | Ordinary Share Capital | | | 100,000 |
| | | (Alloted 10000 ordinary shares of Rs. 10 each to public) | | | |

| Case no1 | (c) | | | | |
|-------------|-----|--|--------------|--------|--------|
| | | Siddiqui Company | LTJ | | |
| | | Siddiqui Company General Iourna | l | | |
| Date | | Account Titles and Explanation | Post Ref. | Debit | Credit |
| 2014 Jan | 25 | Bank(8000 x 10) | | 80,000 | |
| | | Ordinary Share Applications | | | 80,000 |
| | | (Offered 10000 ordinary shares of | | | |
| | | Rs.10 each and received 8000 | | | |
| | | ordinary share applications along with money) | | | |
| Feb | 10 | Bank(2000x 10) | | 20,000 | |
| | | Ordinary Share Capital | | | 20,000 |
| | | (Allotted 2000 ordinary shares of | | | |
| | | Rs.10 each to underwriter) | | | |
| | 10 | Ordinary Share Applications | | 80,000 | |
| | | Ordinary Share Capital | | | 80,000 |
| | | (Alloted 8000 ordinary shares of | | | |
| | | Rs. 10 each to public) | | | |

| | | Case no 2(a) | | | | | | | |
|-------------|---|---|--------------|---------|---------|--|--|--|--|
| | | Siddiqui Company Lt | d | | | | | | |
| | Siddiqui Company Ltd General Journal | | | | | | | | |
| Date | | Account Titles and Explanation | Post Ref. | Debit | Credit | | | | |
| 2014 Jan | 25 | Bank(10000 x 12) | | 120,000 | | | | | |
| | | Ordinary Share Applications (Offered 10000 ordinary shares of Rs.10 each at Rs.12 each and received 10000 ordinary share applications along with money) | | | 120,000 | | | | |
| Feb | 10 | Ordinary Share Application Ordinary Share Capital(10000x10) | | 120,000 | 100,000 | | | | |
| | | Ordinary Share Premium (Allotted 10000 ordinary shares of Rs.10 with premium of Rs.2 each to public) | | | 20,000 | | | | |

| Case no2 | (b) | | | | |
|-------------|-----|---|--------------|---------|---------|
| | | Siddiqui Company Lt General Journal | d. | | |
| | | General Journal | | | |
| Date | | Account Titles and Explanation | Post Ref. | Debit | Credit |
| 2014 Jan | 25 | Bank(12000 x 12) | | 144,000 | |
| | | Ordinary Share Applications | | | 144,000 |
| | | (Offered 10000 ordinary shares of | | | |
| | | Rs.10 each at Rs.12 each and received | | | |
| | | 12000 ordinary share applications along with money) | | | |
| Feb | 10 | Ordinary Share Applications | | 24,000 | |
| | | Bank(2000 x 12) | | | 24,000 |
| | | (Refunded the excess amount) | | | |
| | 10 | Ordinary Share Applications | | 120,000 | |
| | | Ordinary Share Capital(10000 x10) | | | 100,000 |
| | | Ordinary Share Premium | | | 20,000 |
| | | (Allotted 10000 ordinary shares of Rs.10 | | | |
| | 1 | with premium of Rs.2 each to public) | | | |

| Case no2 | (c) | | | | | | | |
|---|-----|---|--------------|--------|---------------|--|--|--|
| Siddiqui Company Ltd General Journal | | | | | | | | |
| | | General Journal | | | | | | |
| Date | | Account Titles and Explanation | Post Ref. | Debit | <u>Credit</u> | | | |
| 2014 Jan | 25 | Bank(8000 x 12) | | 96,000 | | | | |
| | | Ordinary Share Applications | | | 96,000 | | | |
| | | (Offered 10000 ordinary shares of | | | | | | |
| | | Rs.10 each at Rs.12 each and received | | | | | | |
| | | 8000 ordinary share applications along | | | | | | |
| | | with money) | | | | | | |
| Feb | 10 | Bank(2000x 10) | | 20,000 | | | | |
| | | Ordinary Share Capital | | | 20,000 | | | |
| | | (Allotted 2000 ordinary shares of | | | | | | |
| | | Rs.10 each to underwriter) | | | | | | |
| | 10 | Ordinary Share Applications | | 96,000 | | | | |
| | | Ordinary Share Capital(8000x10) | | - | 80,000 | | | |
| | | Ordinary Share Premium | | | 16,000 | | | |
| | | (Allotted 8000 ordinary shares of Rs.10 | | | | | | |
| | | with premium of Rs.2 each to public) | | | | | | |

| | | Case no 3(a) | | | | | | |
|---|----|---|--------------|--------|---------|--|--|--|
| | | Siddiqui Company Lt | d | | | | | |
| Siddiqui Company Ltd General Journal | | | | | | | | |
| Date | | Account Titles and Explanation | Post Ref. | Debit | Credit | | | |
| 2014 Jan | 25 | Bank(10000 x 9) | | 90,000 | | | | |
| | | Ordinary Share Applications | | | 90,000 | | | |
| | | (Offered 10000 ordinary shares of | | | | | | |
| | | Rs.10 each at Rs.9 each and received | | | | | | |
| | | 10000 ordinary share applications along with money) | | | | | | |
| Feb | 10 | Ordinary Share Application | | 90,000 | | | | |
| | | Ordinary Share Discount | | 10,000 | | | | |
| | | Ordinary Share Capital(10000 x 10) | | | 100,000 | | | |
| | | (Allotted 10000 ordinary shares of Rs.10 | | | | | | |
| | | with discount of Re.1 each to public) | | | | | | |

| Case no3 | (b) | | | | |
|-------------|-----|--|--------------|---------|---------|
| | | Siddiqui Company Lt | d | | |
| | | Siddiqui Company Lt General Iournal | | | |
| Date | | Account Titles and Explanation | Post Ref. | Debit | Credit |
| 2014 Jan | 0.5 | $P_{\rm ext}(10000 - 0)$ | | 108 000 | |
| Jan | 25 | | | 108,000 | 100.000 |
| | | Ordinary Share Applications (Offered 10000 ordinary shares of | | | 108,000 |
| | | Rs.10 each at Rs.9 each and received | | | |
| | | 12000 ordinary share applications along | | | |
| | | with money) | | | |
| Feb | 10 | Ordinary Share Applications | | 18,000 | |
| | | Bank(2000 x 9) | | | 18,000 |
| | | (Refunded the excess amount) | | | |
| | 10 | Ordinary Share Applications | | 90,000 | |
| | | Ordinary Share Discount | | 10,000 | |
| | | Ordinary Share Capital(10000 x 10) | | | 100,000 |
| | | (Allotted 10000 ordinary shares of Rs.10 | | | |
| | | with discount of Re.1 each to public) | | | |

| (c) | | | | | | | | |
|----------------------|---|--|--|--|--|--|--|--|
| Siddiqui Company Ltd | | | | | | | | |
| | General Journal | | | | | | | |
| | Account Titles and Explanation | Post Ref. | Debit | Credit | | | | |
| 0 E | $P_{0} = P_{0} = 0$ | | 72.000 | | | | | |
| 25 | | | 72,000 | 72,000 | | | | |
| | | | | 12,000 | | | | |
| | Rs.10 each at Rs.9 each and received 8000 | | | | | | | |
| | ordinary share applications along | | | | | | | |
| | with money) | | | | | | | |
| 10 | Bank(2000x 9) | | 18,000 | | | | | |
| | Ordinary Share Discount | | 2,000 | | | | | |
| | Ordinary Share Capital(2000 x 10) | | | 20,000 | | | | |
| | (Allotted 2000 ordinary shares of | | | | | | | |
| | | | | | | | | |
| | underwriter) | | | | | | | |
| 10 | Ordinary Share Applications | | 72,000 | | | | | |
| | Ordinary Share Discount | | 8,000 | | | | | |
| | Ordinary Share Capital(8000 x 10) | ļ | | 80,000 | | | | |
| | with discount of Rs.8,000 to public) | | | | | | | |
| | 25 | Siddiqui Campany Lta General Journal Account Titles and Explanation 25 Bank(8000 x 9) Ordinary Share Applications (Offered 10000 ordinary shares of Rs.10 each at Rs.9 each and received 8000 ordinary share applications along with money) 10 Bank(2000x 9) Ordinary Share Discount Ordinary Share Capital(2000 x 10) (Allotted 2000 ordinary shares of Rs.10 each with discount of Rs.2000 to underwriter) 10 Ordinary Share Applications Ordinary Share Discount Ordinary Share Applications Ordinary Share Applications Allotted 8,000 ord.shares of Rs.10 each | Siddiqui Company Ith General Journal Account Titles and Explanation Post Ref. 25 Bank(8000 x 9) - Ordinary Share Applications - (Offered 10000 ordinary shares of Rs.10 each at Rs.9 each and received 8000 ordinary share applications along with money) - 10 Bank(2000x 9) - 10 Bank(2000x 9) - 10 Ordinary Share Discount - 10 General (2000 x 10) - (Allotted 2000 ordinary shares of Rs.10 each with discount of Rs.2000 to underwriter) - 10 Ordinary Share Applications - 10 Ordinary Share Ordinary Share Capital(8000 x 10) - Allotted 8,000 ord.shares of Rs.10 each - - | Siddiqui Company Ltd. General Journal Account Titles and Explanation Post Ref. Debit 25 Bank(8000 x 9) 72,000 Ordinary Share Applications 72,000 (Offered 10000 ordinary shares of Rs. 10 each at Rs.9 each and received 8000 ordinary share applications along with money) 18,000 10 Bank(2000x 9) 18,000 0 Ordinary Share Capital(2000 x 10) 2,000 (Allotted 2000 ordinary shares of Rs. 10 each with discount of Rs.2000 to underwriter) 72,000 10 Ordinary Share Applications 72,000 Allotted 8,000 ord.shares of Rs.10 each 8,000 | | | | |