<u>Issuance of Shares in Consideration of Cash with Application:</u>

andout	Qno 1		Case no 1(a)			
			Siddigui Company	Ltd		
			General Journal			
	Date		Account Titles and Explanation	Post Ref.	Debit	Credit
	2014					
	Jan	25	Bank(10000 x 10)		100,000	
			Ordinary Share Applications			100,000
			(Offered 10000 ordinary shares of			
			Rs.10 each and received 10000			
			ordinary share applications along			
			with money)			
					100 555	
	Feb	10	Ordinary Share Applications		100,000	
			Ordinary Share Capital			100,000
			(Alloted 10000 ordinary shares of			
			Rs. 10 each to public)			
	Case no1	(b)				
			6.14 0	1 - 1		
			Siddiqui Company	LTA		
			Siddigui Company General Journal			
	Date				Debit	Credit
	Date 2014		General Journal	Post	Debit	Credit
		25	General Journal Account Titles and Explanation Bank(12000 x 10)	Post	Debit 120,000	
	2014	25	General Journal Account Titles and Explanation Bank(12000 x 10) Ordinary Share Applications	Post	Debit	Credit 120,000
	2014	25	General Journal Account Titles and Explanation Bank(12000 x 10) Ordinary Share Applications (Offered 10000 ordinary shares of	Post	Debit	
	2014	25	General Journal Account Titles and Explanation Bank(12000 x 10) Ordinary Share Applications (Offered 10000 ordinary shares of Rs.10 each and received 12000	Post	Debit	
	2014	25	General Journal Account Titles and Explanation Bank(12000 x 10) Ordinary Share Applications (Offered 10000 ordinary shares of Rs.10 each and received 12000 ordinary share applications along	Post	Debit	
	2014	25	General Journal Account Titles and Explanation Bank(12000 x 10) Ordinary Share Applications (Offered 10000 ordinary shares of Rs.10 each and received 12000	Post	Debit	
	2014 Jan		General Journal Account Titles and Explanation Bank(12000 x 10) Ordinary Share Applications (Offered 10000 ordinary shares of Rs.10 each and received 12000 ordinary share applications along with money)	Post	120,000	
	2014	25	General Journal Account Titles and Explanation Bank(12000 x 10) Ordinary Share Applications (Offered 10000 ordinary shares of Rs.10 each and received 12000 ordinary share applications along with money) Ordinary Share Applications	Post	Debit	120,000
	2014 Jan		General Journal Account Titles and Explanation Bank(12000 x 10) Ordinary Share Applications (Offered 10000 ordinary shares of Rs.10 each and received 12000 ordinary share applications along with money) Ordinary Share Applications Bank(2000 x 10)	Post	120,000	
	2014 Jan		General Journal Account Titles and Explanation Bank(12000 x 10) Ordinary Share Applications (Offered 10000 ordinary shares of Rs.10 each and received 12000 ordinary share applications along with money) Ordinary Share Applications	Post	120,000	120,000
	2014 Jan	10	General Journal Account Titles and Explanation Bank(12000 x 10) Ordinary Share Applications (Offered 10000 ordinary shares of Rs.10 each and received 12000 ordinary share applications along with money) Ordinary Share Applications Bank(2000 x 10) (Refunded the excess amount)	Post	20,000	120,000
	2014 Jan		General Journal Account Titles and Explanation Bank(12000 x 10) Ordinary Share Applications (Offered 10000 ordinary shares of Rs.10 each and received 12000 ordinary share applications along with money) Ordinary Share Applications Bank(2000 x 10) (Refunded the excess amount) Ordinary Share Applications	Post	120,000	20,000
	2014 Jan	10	General Journal Account Titles and Explanation Bank(12000 x 10) Ordinary Share Applications (Offered 10000 ordinary shares of Rs.10 each and received 12000 ordinary share applications along with money) Ordinary Share Applications Bank(2000 x 10) (Refunded the excess amount) Ordinary Share Applications Ordinary Share Capital	Post	20,000	120,000
	2014 Jan	10	General Journal Account Titles and Explanation Bank(12000 x 10) Ordinary Share Applications (Offered 10000 ordinary shares of Rs.10 each and received 12000 ordinary share applications along with money) Ordinary Share Applications Bank(2000 x 10) (Refunded the excess amount) Ordinary Share Applications	Post	20,000	20,000

	General Journal	
	Siddiqui Company Ltd	
Case no1(c)		

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			Ť
		Rs. 10 each to public)			

Case no 2(a)			
	Siddigui	Company	Ltd
	C	./1 ./	,

General Tournal

Date		Account Titles and Explanation	Post Ref.	Debit	Credit
2014					
Jan	25	Bank(10000 x 12)		120,000	
		Ordinary Share Applications			120,000
		(Offered 10000 ordinary shares of			
		Rs.10 each at Rs.12 each and received			
		10000 ordinary share applications along with money)			
Feb	10	Ordinary Share Application		120,000	
		Ordinary Share Capital(10000x10)			100,000
		Ordinary Share Premium			20,000
		(Allotted 10000 ordinary shares of Rs.10			
		with premium of Rs.2 each to public)			

Case no2(b)

Siddiqui Company Ltd General Journal

Date		Account Titles and Explanation		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			
		with premium of Rs.2 each to public)			

Case no2(c)			
	Siddiqui Company Ltd		
	General Journal		

Date		Account Titles and Explanation	Post Ref.	Debit	Credit
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	
ren	10	,		20,000	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 Ud General Journal

Date		Account Titles and Explanation		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)		
	Siddigui Company Ltd	
	General Journal	

Date		Account Titles and Explanation		Debit	Credit
2014					
Jan	25	Bank(12000 x 9)		108,000	
		Ordinary Share Applications			108,000
		(Offered 10000 ordinary shares of			
		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)			

Case no3(c)

Siddiqui Company Ud General Journal

Date		Account Titles and Explanation	Post Ref.	Debit	Credit	
2014						
Jan	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				
	1	with money)				
Feb	10	Bank(2000x 9)		18,000		
		Ordinary Share Discount		2,000		
		Ordinary Share Capital(2000 x 10)			20,000	
		(Allotted 2000 ordinary shares of			•	
		Rs.10 each with discount of Rs.2000 to underwriter)				
		,				
	10	Ordinary Share Applications		72,000		
		Ordinary Share Discount		8,000		
		Ordinary Share Capital(8000 x 10)			80,000	
		(Allotted 8000 ordinary shares of Rs.10				
		with premium of Rs.2 each to public)				