

		Statement of Financial Position (Balance Sheet) as at 31 Dec 2019				
1	Trade License					Title deed or rent agreement 29
2	Other licenses & documents					Layout, cost or rent agreement 30
						List, condition, other details 31
3	Previous year's audit report	6	7	Share capital	Land 29	Vehicle list from traffic department 32
4	Trial Balance {Note (a)}		6	Statutory reserve	Building 29 30 33	Asset register & depreciation working 33
5	Engagement letter		8	Revaluation reserve	Plant & machinery 31 33	
			9	Partners' current account	Furniture, fixtures 31 33	List of deposits with original receipts 34
6	Memorandum & Articles of Association				Vehicles 31 32 33	All financial & legal details of associates 35
7	Share Certificate					
8	Valuation Report & Statement					RM, WIP, FG & GIT list & details 36
9	Partners' current account statement	11	12	13	Borrowings	Slow & non-moving items list 37
10	Partners' confirmation		14	15	Gratuity	Ageing of inventory 38
						Stock taking record 39
11	Facilities letter					
12	Repayment schedule	11	12	13	Borrowings	List of customers {Note (a)} 40
13	Bank confirmation letter		16	17	18	Trade payables
				21	22	Provisions & accruals
14	Staff benefit schedule {Note (b)}					Prepayments 19 20 44
15	List of people from MoL					Cash & equivalents 13 45 46
						Other financial assets 47
						Geographical segmentation 43
						Relevant evidence 44
16	List of suppliers {Note (a)}					
17	Ageing & subsequent payments					Bank reconciliation 45
18	Send confirmation requests					Cash certificate 46
		Comprehensive Income Statement (P&L) for the year ended 31 Dec 2019				
19	Rent agreements		27	Sale	Material consumed 48 49 50	Details for expense & realisability 47
20	Insurance agreements		28	Other income	Staff costs 22 49	
21	Utility bills				Other direct costs 49 50	Partywise, monthly & geographical list 48
22	Salary statement					of purchases, with supporting invoices
			28	35	Interest received	Monthly & divisional lists 49
23	Company brochure / profile		28	Investment income	Selling & distribution cost 49	Analysis of identified expenses 50
24	Manufacturing / trading process				Administrative costs 49 50	
25	Systems manual, information flow chart				Management remuneration 6	
26	Lawyers' confirmation				Financial expenses 51 11 12	Interest calculation 51
27	Partywise, monthly & geographical list of sales, with supporting invoices					Sale of or addition to assets 52
28	Relevant details					Events after end-of-year 53
						Capital & other commitments 54
28	Commensurate information					Related parties 55
						Information subsequently asked 56