

Steel & More Universal Trading Limited

Account Transactions

Cost of Goods Sold

Basis: Accrual

From 01 Jan 2025 To 31 Dec 2025

Date	Account	Transaction Details	Transaction Type	Transaction#	Reference#	Debit	Credit	Amount
As On 01 Jan 2025	Opening Balance							\$0.00
02 Jan 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A130229		133,160.07		133,160.07 Dr
16 Jan 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A130231-1		46,228.56		46,228.56 Dr
16 Jan 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A130206		87,491.11		87,491.11 Dr
01 Feb 2025	Cost of Goods Sold	YC INOX	Bill	J24120123		82,553.96		82,553.96 Dr
01 Feb 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEPB13/24		40,509.34		40,509.34 Dr
12 Feb 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A130231-2		45,169.68		45,169.68 Dr
20 Feb 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEPA76/24		48,569.51		48,569.51 Dr
01 Apr 2025	Cost of Goods Sold	Lien Kuo Metal Industrial Co Ltd	Bill	SMU140318-72		86,193.24		86,193.24 Dr
01 Apr 2025	Cost of Goods Sold	Stanch Stainless Steel Co. Ltd	Bill	SMU-20250325		104,636.61		104,636.61 Dr
04 Apr 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP157/25		42,679.87		42,679.87 Dr
11 Apr 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140040		24,387.46		24,387.46 Dr
11 Apr 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140026		139,796.13		139,796.13 Dr
16 Apr 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP239/25		91,139.15		91,139.15 Dr
24 Apr 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140039		82,938.31		82,938.31 Dr
24 Apr 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140027		41,759.28		41,759.28 Dr
25 Apr 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP235/25		46,743.49		46,743.49 Dr
01 May 2025	Cost of Goods Sold	Lien Kuo Metal Industrial Co Ltd	Bill	SMU140430-73		45,272.50		45,272.50 Dr
01 May 2025	Cost of Goods Sold	Polestar	Bill	PLSR/EX/10/2526		63,607.00		63,607.00 Dr
02 May 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140039-1		40,188.49		40,188.49 Dr
02 May 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140049		43,851.52		43,851.52 Dr
02 May 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140026-1		181,195.38		181,195.38 Dr
02 May 2025	Cost of Goods Sold	Santorics Metals Co., Ltd.	Bill	S25005		83,984.38		83,984.38 Dr
02 May 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140040-1		24,429.88		24,429.88 Dr
07 May 2025	Cost of Goods Sold	Santorics Metals Co., Ltd.	Bill	S25008		397,906.36		397,906.36 Dr
09 May 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140056		41,880.61		41,880.61 Dr
09 May 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140050		41,585.40		41,585.40 Dr
09 May 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140035		119,742.95		119,742.95 Dr
09 May 2025	Cost of Goods Sold	Santorics Metals Co., Ltd.	Bill	S25003		83,697.60		83,697.60 Dr

Date	Account	Transaction Details	Transaction Type	Transaction#	Reference#	Debit	Credit	Amount
12 May 2025	Cost of Goods Sold	Lien Kuo Metal Industrial Co Ltd	Bill	SMU140512-74		45,993.98		45,993.98 Dr
16 May 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP284/25		82,215.85		82,215.85 Dr
05 Jun 2025	Cost of Goods Sold	Santorics Metals Co., Ltd.	Bill	S25011		51,535.62		51,535.62 Dr
06 Jun 2025	Cost of Goods Sold	Santorics Metals Co., Ltd.	Bill	S25010		100,592.01		100,592.01 Dr
09 Jun 2025	Cost of Goods Sold	Lien Kuo Metal Industrial Co Ltd	Bill	SMU140609-75		46,792.35		46,792.35 Dr
10 Jun 2025	Cost of Goods Sold	Wuu Jing	Bill	D11404110003		52,110.58		52,110.58 Dr
22 Jun 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP285/25		131,308.96		131,308.96 Dr
03 Jul 2025	Cost of Goods Sold	Stanch Stainless Steel Co. Ltd	Bill	SMU-20250703		50,819.56		50,819.56 Dr
11 Jul 2025	Cost of Goods Sold	Stanch Stainless Steel Co. Ltd	Bill	SMU-20250701		49,957.23		49,957.23 Dr
14 Jul 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP512/25		47,067.97		47,067.97 Dr
17 Jul 2025	Cost of Goods Sold	Stanch Stainless Steel Co. Ltd	Bill	SMU-20250717		139,377.03		139,377.03 Dr
18 Jul 2025	Cost of Goods Sold	Lien Kuo Metal Industrial Co Ltd	Bill	SMU140718-76		43,105.39		43,105.39 Dr
06 Aug 2025	Cost of Goods Sold	Stanch Stainless Steel Co. Ltd	Bill	SMU-20250806		101,148.29		101,148.29 Dr
06 Aug 2025	Cost of Goods Sold	Santorics Metals Co., Ltd.	Bill	S25012		52,570.44		52,570.44 Dr
07 Aug 2025	Cost of Goods Sold	VINLONG STAINLESS STEEL (VIETNAM) CO., LTD.	Bill	485/25-GBSW005		68,488.56		68,488.56 Dr
07 Aug 2025	Cost of Goods Sold	VINLONG STAINLESS STEEL (VIETNAM) CO., LTD.	Bill	533/254-GBSW004		75,255.42		75,255.42 Dr
08 Aug 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140113		42,675.49		42,675.49 Dr
11 Aug 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP633/25		94,026.57		94,026.57 Dr
11 Aug 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP635/25		92,992.09		92,992.09 Dr
11 Aug 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP634/25		92,617.82		92,617.82 Dr
16 Aug 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP610/25		80,508.32		80,508.32 Dr
21 Aug 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP402/25		88,857.81		88,857.81 Dr
02 Sep 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP676/25		49,119.75		49,119.75 Dr
03 Sep 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP675/25		92,252.10		92,252.10 Dr
04 Sep 2025	Cost of Goods Sold	Wuu Jing	Bill	D1140714003		111,772.87		111,772.87 Dr
08 Sep 2025	Cost of Goods Sold	Stanch Stainless Steel Co. Ltd	Bill	SMU-20250908		99,258.81		99,258.81 Dr
10 Sep 2025	Cost of Goods Sold	Santorics Metals Co., Ltd.	Bill	S25013		185,663.68		185,663.68 Dr
14 Sep 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP500/25		89,544.59		89,544.59 Dr
15 Sep 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP720/25		47,399.10		47,399.10 Dr
21 Sep 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP741/25		47,099.06		47,099.06 Dr
06 Oct 2025	Cost of Goods Sold	Lien Kuo Metal Industrial Co Ltd	Bill	SMU140930-77(A)		86,602.70		86,602.70 Dr

Date	Account	Transaction Details	Transaction Type	Transaction#	Reference#	Debit	Credit	Amount
06 Oct 2025	Cost of Goods Sold	Lien Kuo Metal Industrial Co Ltd	Bill	SMU140930-77(B)		5,522.00		5,522.00 Dr
09 Oct 2025	Cost of Goods Sold	Santorics Metals Co., Ltd.	Bill	S25014		159,538.36		159,538.36 Dr
16 Oct 2025	Cost of Goods Sold	Stanch Stainless Steel Co. Ltd	Bill	SMU-20251016		48,933.12		48,933.12 Dr
17 Oct 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140146		36,501.43		36,501.43 Dr
17 Oct 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140145		137,984.71		137,984.71 Dr
17 Oct 2025	Cost of Goods Sold	Polestar (USD)	Bill	PLSR/EX/58/25-26		46,570.60		46,570.60 Dr
18 Oct 2025	Cost of Goods Sold	LAM KHANG JOINT STOCK COMPANY	Bill	LK-GB-01-150725TQ		42,176.20		42,176.20 Dr
21 Oct 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP801/25		45,091.38		45,091.38 Dr
04 Nov 2025	Cost of Goods Sold	Stanch Stainless Steel Co. Ltd	Bill	SMU-20251104		43,304.66		43,304.66 Dr
06 Nov 2025	Cost of Goods Sold	Santorics Metals Co., Ltd.	Bill	S25016		45,142.72		45,142.72 Dr
10 Nov 2025	Cost of Goods Sold	Polestar (USD)	Bill	PLSR/EX/61/25-26		46,262.85		46,262.85 Dr
13 Nov 2025	Cost of Goods Sold	Santorics Metals Co., Ltd.	Bill	S25015.1		91,081.51		91,081.51 Dr
13 Nov 2025	Cost of Goods Sold	Santorics Metals Co., Ltd.	Bill	S25017.1		135,752.01		135,752.01 Dr
15 Nov 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140145-1		200,264.71		200,264.71 Dr
15 Nov 2025	Cost of Goods Sold	YU-TING Industrial Co. Ltd	Bill	A140146-1		7,968.75		7,968.75 Dr
25 Nov 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP861/25		91,904.29		91,904.29 Dr
25 Nov 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP862/25		44,441.61		44,441.61 Dr
25 Nov 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP855/25		95,268.10		95,268.10 Dr
29 Nov 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP890/25		51,589.72		51,589.72 Dr
29 Nov 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP904/25		49,235.83		49,235.83 Dr
29 Nov 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP905/25		45,012.64		45,012.64 Dr
01 Dec 2025	Cost of Goods Sold	Polestar (USD)	Bill	PLSR / EX / 63 / 25-26		65,607.24		65,607.24 Dr
03 Dec 2025	Cost of Goods Sold	Yue Seng Industrial Co., Ltd	Bill	YS-12032025-1		46,022.42		46,022.42 Dr
15 Dec 2025	Cost of Goods Sold	Lien Kuo Metal Industrial Co Ltd	Bill	SMU141209-78		47,429.80		47,429.80 Dr
17 Dec 2025	Cost of Goods Sold	Santorics Metals Co., Ltd.	Bill	S25015.2		116,905.53		116,905.53 Dr
17 Dec 2025	Cost of Goods Sold	Santorics Metals Co., Ltd.	Bill	S25017.2		141,499.74		141,499.74 Dr
31 Dec 2025	Cost of Goods Sold	Yuen Chang Stainless Steel	Bill	QEP984/25		51,291.34		51,291.34 Dr
31 Dec 2025	Cost of Goods Sold	expenses for the month	Journal	26	24.778MT Coils - in Jebel Ali - NSS case materials	45,734.52		45,734.52 Dr
Total Debits and Credits (01 Jan 2025 - 31 Dec 2025)						\$6,734,065.63	\$0.00	
As On 31 Dec 2025	Closing Balance					\$6,734,065.63		

Amount is displayed in your base currency **USD