

ACME CORPORATION
ANNUAL FINANCIAL REPORT
FY 2023

Page 1 of 12

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INCOME STATEMENT

For the Year Ended December 31, 2023

	2023	2022	% Change
Revenue	\$5,234,567.89	\$4,567,890.12	14.6%
Cost of Goods Sold	(3,456,789.01)	(2,987,654.33)	15.7%
Gross Profit	1,777,778.88	1,580,235.79	12.5%
Operating Expenses:			
Salaries & Benefits	(567,890.45)	(534,211.67)	6.3%
Marketing	(123,456.78)	(109,876.54)	12.4%
R&D	(234,567.89)	(198,765.43)	18.0%
General & Administrative	(345,678.90)	(321,098.76)	7.7%
Total Operating Expenses	(1,271,593.02)	(1,163,952.40)	9.2%
EBITDA	506,185.86	416,283.39	21.6%

Depreciation & Amortization	(89,012.34)	(87,654.21)	1.5%
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Operating Income (EBIT)	417,173.52	328,629.18	27.0%
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Interest Income	12,345.67	8,765.43	40.8%
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Interest Expense	(45,678.90)	(43,210.98)	5.7%
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Income Before Tax	383,840.29	294,183.63	30.5%
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Income Tax Expense	(76,768.06)	(58,836.73)	30.5%
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NET INCOME	\$ 307,072.23	\$ 235,346.90	30.5%
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Earnings Per Share (EPS)	\$ 2.45	\$ 1.88	30.3%
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Shares Outstanding (000s)	125,336	125,189	0.1%
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Page 1 of 12

BALANCE SHEET

As of December 31, 2023

ASSETS	2023	2022
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Current Assets:

Cash & Cash Equivalents \$ 789,123.45 \$ 654,321.09

Accounts Receivable 567,890.12 489,765.43

Inventory 890,123.45 798,456.78

Prepaid Expenses 45,678.90 43,210.98

Total Current Assets 2,292,815.92 1,985,754.28

Fixed Assets:

Property, Plant & Equipment 3,456,789.01 3,234,567.89

Less: Accumulated Depreciation (1,234,567.89) (1,145,555.55)

Net PP&E 2,222,221.12 2,089,012.34

Intangible Assets:

Goodwill 678,901.23 678,901.23

Patents & Trademarks 123,456.78 134,567.89

Total Intangible Assets 802,358.01 813,469.12

TOTAL ASSETS \$5,317,395.05 \$4,888,235.74

LIABILITIES & EQUITY	2023	2022
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Current Liabilities:		
Accounts Payable	\$ 234,567.89	\$ 198,765.43
Accrued Expenses	123,456.78	109,876.54
Short-term Debt	345,678.90	287,654.32
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Total Current Liabilities	703,703.57	596,296.29
Long-term Liabilities:		
Long-term Debt	1,456,789.01	1,567,890.12
Deferred Tax Liability	89,012.34	76,543.21
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Total Long-term Liabilities	1,545,801.35	1,644,433.33
Total Liabilities	2,249,504.92	2,240,729.62
Shareholders' Equity:		
Common Stock	125,336.00	125,189.00
Retained Earnings	2,942,554.13	2,522,317.12
	<hr/>	<hr/>
Total Shareholders' Equity	3,067,890.13	2,647,506.12
TOTAL LIAB. & EQUITY	\$5,317,395.05	\$4,888,235.74

Debt-to-Equity Ratio:	0.73	0.85
Current Ratio:	3.26	3.33
Return on Assets (ROA):	5.8%	4.8%
Return on Equity (ROE):	10.0%	8.9%

Page 2 of 12

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CASH FLOW STATEMENT

For the Year Ended December 31, 2023

Operating Activities:	2023	2022
Net Income	\$ 307,072.23	\$ 235,346.90
Adjustments:		
Depreciation & Amortization	89,012.34	87,654.21
Changes in Working Capital:		
Accounts Receivable	(78,124.69)	(45,678.90)
Inventory	(91,666.67)	(56,789.01)
Accounts Payable	35,802.46	23,456.78
Net Cash from Operations	262,095.67	243,989.98

Investing Activities:

Capital Expenditures	(133,333.33)	(156,789.01)
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Asset Sales	12,345.67	8,765.43
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Net Cash from Investing	(120,987.66)	(148,023.58)
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Financing Activities:

Debt Repayment	(111,111.11)	(87,654.32)
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Dividends Paid	(95,194.54)	(78,123.45)
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Net Cash from Financing	(206,305.65)	(165,777.77)
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Net Change in Cash	\$ (65,197.64)	\$ (69,811.37)
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Cash, Beginning of Year	654,321.09	724,132.46
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Cash, End of Year	\$ 589,123.45	\$ 654,321.09
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QUARTERLY BREAKDOWN - 2023

	Q1	Q2	Q3	Q4	Total
Revenue	1,234,567	1,345,678	1,278,901	1,375,421	5,234,567
Net Income	67,890	78,901	76,543	83,738	307,072
EPS	0.54	0.63	0.61	0.67	2.45

www.acmecorp.com | investor.relations@acme.com | (555) 123-4567

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Messy Excel Content (Create in Excel with multiple sheets)

Sheet 1: "Financial Data"

Revenue Stream	Q1 2023	Q2 2023	Q3 2023	Q4 2023
Product Sales	\$567,890	\$634,567	\$598,234	\$612,345
Service Revenue	\$234,567	\$267,890	\$251,234	\$278,901
Licensing	\$45,678	\$51,234	\$48,567	\$52,890

Total Revenue \$848,135 \$953,691 \$898,035 \$944,136

Expenses

Cost of Sales	\$(423,456)	\$(476,890)	\$(448,901)	\$(465,123)
Marketing	\$(67,890)	\$(78,901)	\$(71,234)	\$(83,456)
R&D	\$(123,456)	\$(134,567)	\$(129,890)	\$(142,345)
General Admin	\$(89,012)	\$(97,654)	\$(92,345)	\$(104,567)

Net Income \$144,321 \$165,679 \$155,665 \$148,645

Sheet 2: "Balance Sheet Items"

Assets	2023	2022	Change%
Cash	789,123	654,321	20.6%
Receivables	567,890	489,765	15.9%
Inventory	890,123	798,456	11.5%
PP&E (net)	2,222,221	2,089,012	6.4%

Liabilities

Payables	234,567	198,765	18.0%
Short-term Debt	345,678	287,654	20.2%

Long-term Debt 1,456,789 1,567,890 -7.1%

Creating Corrupted Files

Method 1: Text file with PDF extension

Create a text file with this content:

This is not a real PDF file!

Random text here...

12345 ABCDE

Save as corrupted.pdf

Method 2: Empty PDF

- Create a completely blank document in Word
- Save as PDF (will have minimal/no extractable content)

Method 3: Image-based PDF

- Create a PDF with only images of text (no selectable text)
- Take screenshots of financial data and embed in PDF

Test Scenarios

1. **Upload the messy PDF** → Should extract text but with formatting issues
2. **Upload corrupted file** → Should show validation error
3. **Upload empty PDF** → Should show "no content" warnings
4. **Upload Excel with the sample data** → Should clean and display nicely

Copy the content above into documents and test your app! This will help you verify all the error handling and data cleaning features work correctly.