

Financial Statements

Example Pty Ltd

For the Year Ended 30 June 2025

(Prepared in accordance with AASB standards applicable to non-reporting entities)

Contents

1. Statement of Profit or Loss and Other Comprehensive Income	3
2. Statement of Financial Position	4
3. Notes to the Financial Statements	5
4. Directors' Declaration	8
5. Independent Compilation Report	9

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2025

Revenue	\$1,000,000	\$950,000
Cost of Sales	(\$400,000)	(\$380,000)
 Gross Profit	 \$600,000	 \$570,000
Other Income	\$50,000	\$45,000
Distribution Costs	(\$150,000)	(\$140,000)
Administrative Expenses	(\$200,000)	(\$190,000)
Other Expenses	(\$25,000)	(\$20,000)
 Profit Before Tax	 \$275,000	 \$260,000
Income Tax Expense	(-)	(-)
 Profit/(Loss) for the Period	 \$275,000	 \$260,000
Other Comprehensive Income	-	-
 Total Comprehensive Income	 \$275,000	 \$260,000

Statement of Financial Position

As at 30 June 2025

ASSETS

Current Assets

Cash and Cash Equivalents	\$150,000	\$120,000
Trade and Other Receivables	\$200,000	\$180,000
Inventories	\$100,000	\$90,000
Other Current Assets	\$50,000	\$40,000
Total Current Assets	\$500,000	\$430,000

Non-current Assets

Property, Plant and Equipment		
Intangible Assets	\$100,000	\$100,000
Other Non-current Assets	\$100,000	\$90,000
Total Non-current Assets	\$1,000,000	\$940,000
TOTAL ASSETS	\$1,500,000	\$1,370,000

EQUITY AND LIABILITIES

Current Liabilities

Trade and Other Payables		
Provisions	\$50,000	\$45,000
Other Current Liabilities	\$100,000	\$90,000

Total Current Liabilities

Non-current Liabilities

Borrowings	\$500,000	\$480,000
Provisions	-	\$95,000
Other Non-current Liabilities	-	\$95,000

Total Non-current Liabilities	\$700,000	\$670,000
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Total Liabilities

Equity

Share Capital	\$200,000	\$200,000
Reserves		
Retained Earnings	\$300,000	\$25,000

Total Equity	\$500,000	\$425,000
TOTAL EQUITY AND LIABILITIES	\$1,500,000	\$1,370,000

Notes to the Financial Statements

1. Significant accounting policies

Basis of preparation

These financial statements have been prepared in accordance with Australian Accounting Standards Board (AASB) standards applicable to non-reporting entities. The financial statements comply with the recognition and measurement criteria of AASB 101 Presentation of Financial Statements, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors, and AASB 1048 Interpretation of Standards.

2. New accounting pronouncements

Not applicable.

3. Income tax

No income tax expense has been recognised for the period as the entity has incurred losses and there is uncertainty regarding the availability of future taxable profits against which the temporary differences could be utilised.

4. Property, plant and equipment

Additions during the period were \$XX,XXX (prior year: \$XX,XXX).

5. Trade and other receivables

Trade receivables are measured at amortised cost using the effective interest method.

6. Cash and cash equivalents

Cash and cash equivalents include cash on hand and deposits with banks.

7. Trade and other payables

Trade payables are unsecured and are normally settled on 30-day terms.

8. Borrowings

Borrowings are interest-bearing loans with fixed interest rates.

Directors' Declaration

In accordance with section 295 of the Corporations Act 2001, the directors of the company declare that:

1. The financial statements comply with Australian Accounting Standards and the Corporations Regulations 2001;
2. The financial statements give a true and fair view of the company's financial position and performance; and
3. There are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Date: 30 June 2025

Matthew Warnken
Director

Date: 30 June 2025

Gary Wyatt
Director

Date: 30 June 2025

Julian Turecek
Director

Independent Compilation Report

To the Directors of
Example Pty Ltd

I have compiled the accompanying financial statements from information provided by management. The financial statements have been prepared in accordance with AASB standards applicable to non-reporting entities.

The compilation has been undertaken in accordance with APES 205 Compilation Engagements. I have not audited, reviewed, or performed any other assurance work on the financial statements. Accordingly, I do not express an audit opinion, a review conclusion or any form of assurance conclusion on the financial statements.

Allan Tuback
Chief Financial Officer
Date: 30 June 2025