



Financial Statements Extract

Sample IFRS-format statement of financial position

PERIOD

Year ended 31 December 2025

PREPARED FOR

Sample Client LLC — Illustrative Only

Statement of Financial Position (Extract)

Prepared in accordance with International Financial Reporting Standards (IFRS), as adopted for UAE statutory and Corporate Tax purposes. This is an illustrative extract only, presented in AED unless stated otherwise.

ASSETS	2025	2024
Non-current assets		
Property, plant and equipment	3,214,600	2,980,200
Intangible assets	186,400	204,700
Right-of-use assets	512,300	598,100
Total non-current assets	3,913,300	3,783,000
Current assets		
Inventory	684,200	601,900
Trade and other receivables	1,247,800	1,102,400
Cash and cash equivalents	2,059,600	2,148,900
Total current assets	3,991,600	3,853,200
TOTAL ASSETS	7,904,900	7,636,200

EQUITY AND LIABILITIES	2025	2024
Equity		
Share capital	500,000	500,000
Retained earnings	4,362,100	3,701,400
Total equity	4,862,100	4,201,400
Non-current liabilities		
Bank borrowings — long-term portion	620,000	780,000
Lease liabilities — long-term portion	298,400	356,900
Total non-current liabilities	918,400	1,136,900
Current liabilities		
Trade and other payables	1,486,700	1,398,200
Corporate tax payable	199,845	168,660
Bank borrowings — current portion	160,000	160,000
Lease liabilities — current portion	142,700	138,400
Provisions	135,155	232,640
Total current liabilities	2,124,400	2,297,900
TOTAL EQUITY AND LIABILITIES	7,904,900	7,636,200

Key Ratios

CURRENT RATIO 1.88x 2024: 1.68x	DEBT-TO-EQUITY 0.16x 2024: 0.22x	RETURN ON EQUITY 13.4% 2024: 11.9%
--	---	---

Notes to the financial statements, accounting policies, and the independent auditor's report are omitted from this extract for illustration purposes. A complete statutory pack includes the statement of comprehensive income, statement of changes in equity, statement of cash flows, and full notes disclosure.