

Notes to Financial Statements

For the Year Ended December 31, 2023

Sample Company PLC

1. General Information

Sample Company PLC ("the Company") is incorporated and domiciled in Example Country. The financial statements have been prepared in compliance with International Financial Reporting Standards (IFRS).

2. Summary of Significant Accounting Policies

a) Basis of Preparation

The financial statements have been prepared on a historical cost basis except for certain financial instruments that are measured at fair value.

b) Revenue Recognition

Revenue is recognized when control of products is transferred to the customer and the performance obligations are met.

c) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

3. Cash and Cash Equivalents

Dec 31, 2023	Dec 31, 2022
€1,200,000	€1,000,000

4. Share Capital

As at December 31, 2023, the authorized and issued share capital of the Company comprises 5,000,000 ordinary shares of €1 each.

5. Income Tax

The major components of income tax expense for the year are as follows:

Current tax	€350,000
Deferred tax	€40,000
Total	€390,000

6. Events After the Reporting Date

No significant events have occurred after the reporting date that require disclosure or adjustment in the

financial statements.

Important Notes

- Notes to financial statements provide clarity, context, and additional details on figures in the main financial statements.
- They are essential for regulatory compliance and transparency to users such as investors and auditors.
- Notes typically include accounting policies, risk disclosures, segment information, and explanations of key line items.
- This document forms part of a complete annual financial report required for statutory and stakeholder review.