

Consolidated Statement of Financial Position

As at December 31, 2023
Example Group Ltd.

Assets	Note	2023 (USD)	2022 (USD)
NON-CURRENT ASSETS			
Property, Plant and Equipment	5	2,500,000	2,300,000
Intangible Assets	6	800,000	700,000
Other Non-Current Assets	7	150,000	140,000
Total Non-Current Assets		3,450,000	3,140,000
CURRENT ASSETS			
Inventories	8	650,000	590,000
Trade Receivables	9	420,000	400,000
Cash and Cash Equivalents	10	330,000	310,000
Total Current Assets		1,400,000	1,300,000
Total Assets		4,850,000	4,440,000
Equity and Liabilities			
EQUITY			
Share Capital	11	1,200,000	1,200,000
Retained Earnings	12	500,000	400,000
Other Reserves	13	100,000	90,000
Total Equity		1,800,000	1,690,000
NON-CURRENT LIABILITIES			
Long-Term Borrowings	14	1,600,000	1,400,000
Deferred Tax Liabilities	15	110,000	100,000
Total Non-Current Liabilities		1,710,000	1,500,000
CURRENT LIABILITIES			
Trade and Other Payables	16	810,000	770,000
Short-Term Borrowings	17	320,000	280,000
Current Tax Liabilities	18	210,000	200,000
Total Current Liabilities		1,340,000	1,250,000
Total Equity and Liabilities		4,850,000	4,440,000

Important Notes

- This statement presents the financial position of a group as a whole, consolidating all subsidiaries.
- Figures are typically audited and must comply with relevant accounting standards (e.g., IFRS or GAAP).
- It provides a snapshot of assets, liabilities, and equity as at the reporting date.

- Supporting notes referenced in the statement give additional detail on key balances.
- This statement helps stakeholders assess the group's liquidity, solvency, and capital structure.