

Balance sheet

Statement of financial position

| | 2021 \$ | 2022 \$ |
|--|------------|------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash and cash equivalents | XXX | XXX |
| Accounts receivable | XXX | XXX |
| Inventory | XXX | XXX |
| Other current assets | XXX | XXX |
| TOTAL CURRENT ASSETS | XXX | XXX |
| NON-CURRENT ASSETS | | |
| Leasehold | XXX | XXX |
| Property and land | XXX | XXX |
| Equipment/tools | XXX | XXX |
| Other non-current assets | XXX | XXX |
| TOTAL NON-CURRENT ASSETS | XXX | XXX |
| TOTAL ASSETS | XXX | XXX |
| LIABILITIES | | |
| CURRENT/SHORT TERM LIABILITIES | | |
| Trade and other payables | XXX | XXX |
| Borrowings | XXX | XXX |
| Provisions | XXX | XXX |
| Income tax | XXX | XXX |
| Other current liabilities | XXX | XXX |
| TOTAL CURRENT LIABILITIES | XXX | XXX |
| NON-CURRENT/LONG-TERM LIABILITIES | | |
| Long-term borrowings | XXX | XXX |
| Loans | XXX | XXX |
| Equipment finance | XXX | XXX |
| TOTAL NON-CURRENT LIABILITIES | XXX | XXX |
| TOTAL LIABILITIES | XXX | XXX |
| NET ASSETS (NET WORTH) | | |
| EQUITY | | |
| Retained earnings | XXX | XXX |
| TOTAL EQUITY | XXX | XXX |