



HOW TO READ FINANCIAL STATEMENTS IN AUSTRALIA

XYZ LARGE (NON-REPORTING) PTY LTD ABN 00 111 000 111

STATEMENT OF FINANCIAL POSITION¹ AS AT 30 JUNE 2015

	Note	2015	2014
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	12,000	10,000
Trade and other receivables	6	1,988,879	1,280,000
Inventories	7	895,000	753,000
Other current assets	9	<u>3,000</u>	<u>4,000</u>
TOTAL CURRENT ASSETS		<u>2,898,879</u>	<u>2,047,000</u>
NON-CURRENT ASSETS			
Financial assets	10	272,000	147,000
Property, plant and equipment	11	3,408,400	3,150,000
Deferred tax assets	12	77,100	68,000
Intangible assets	13	<u>40,000</u>	<u>40,000</u>
TOTAL NON-CURRENT ASSETS		<u>3,797,500</u>	<u>3,405,000</u>
TOTAL ASSETS		<u>6,696,379</u>	<u>5,452,000</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	14	1,417,023	879,914
Borrowings	15	198,286	147,336
Current tax liabilities	12	205,450	18,451
Provisions	16	<u>217,000</u>	<u>187,000</u>
TOTAL CURRENT LIABILITIES		<u>2,037,759</u>	<u>1,232,701</u>



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NON-CURRENT LIABILITIES			
Borrowings	15	2,307,725	2,230,625
Deferred tax liabilities	12	130,200	126,540
Provisions	16	<u>80,000</u>	<u>70,000</u>
TOTAL NON-CURRENT LIABILITIES		<u>2,517,925</u>	<u>2,427,165</u>
TOTAL LIABILITIES		<u>4,555,684</u>	<u>3,659,866</u>
NET ASSETS		<u>2,140,695</u>	<u>1,792,134</u>
EQUITY²			
Issued capital	17	775,000	775,000
Reserves	22	861,900	866,800
Retained earnings		<u>503,795</u>	<u>150,334</u>
TOTAL EQUITY		<u>2,140,695</u>	<u>1,792,134</u>

The accompanying notes form part of these financial statements.



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XYZ LARGE (NON-REPORTING) PTY LTD ABN 00 111 000 111

STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED 30 JUNE 2015^{1,3,4,5,6}

	Note	2015	2014
		\$	\$
Revenue		29,142,800	18,084,000
Changes in inventories		274,000	120,600
Raw materials and consumables used		(19,156,300)	(9,699,200)
Employee benefits expense		(6,247,800)	(5,373,450)
Freight and cartage		(683,000)	(620,000)
Depreciation and amortisation expenses		(194,000)	(146,000)
Commissions paid		(717,200)	(552,800)
Finance costs		(366,000)	(294,000)
Other expenses		<u>(1,378,600)</u>	<u>(1,102,350)</u>
Profit before income tax		673,900	416,800
Income tax expense	3	<u>(215,439)</u>	=
Profit for the year		<u>458,461</u>	<u>416,800</u>



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STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED 30 JUNE 2015

Note 1: Summary of Significant Accounting Policies

Note 2: Profit for the Year^{1,2}

- Expenses
- Revenue and Other Income³
- Significant Revenue and Other Income and Expenses

Note 3: Income Tax Expense¹

Note 4: Dividends^{1,2,3}

Note 5: Cash and Cash Equivalents

Note 6: Trade and Other Receivables¹

Note 7: Inventories

Note 8: Land Held for Sale

Note 9: Other Current Assets

Note 10: Financial Assets

Note 11: Property, Plant and Equipment

Note 12: Tax

Note 13: Intangible Assets

Note 14: Trade and Other Payables

Note 15: Borrowings

Note 16: Provisions



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Note 17: Issued Capital¹

Note 18: Capital and Leasing Commitments

Finance Leasing and Hire Purchase Commitments

- **Operating Lease Commitments**
- **Capital Expenditure Commitments**

Note 19: Economic Dependence

Note 20: Contingent Liabilities¹

Note 21: Cash Flow Information

Note 22: Reserves

Note 23: Company Details¹