



## HOW TO READ FINANCIAL STATEMENTS IN MALTA

**ABC LIMITED**  
Statement of profit or loss and other comprehensive  
income  
for the year ended 31 December 2014

	Notes	2014 Eur	2013 Eur
<b>Revenue</b>			
<b>Cost of Sales</b>		_____	_____
<b>Gross Profit (Loss)</b>			
<b>Investments Income</b>			
<b>Other gains and losses</b>			
<b>Distribution expenses</b>			
<b>Marketing expenses</b>			
<b>Administrative Expenses</b>			
<b>Finance Costs</b>		_____	_____
<b>Profit/Loss before tax</b>			
<b>Income tax expenses</b>			
<b>Profit/Loss for the year</b>			
<b>Other comprehensive income, net of income tax</b>			
<b>Total Comprehensive income for the year</b>		=====	=====



**ABC LIMITED**  
**Statement of Financial Position**  
**as at 31 December 2014**

	2014 Eur	2013 Eur
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant & Equipment		
Investment Property		
Other Financial Assets		
Deferred Tax Asset		
<b>Total non-current assets</b>	_____	_____
<b>Current Assets</b>		
Inventories		
Trade and Other Receivables		
Cash and Cash Equivalents		
<b>Total Current Assets</b>	_____	_____
<b>Total Assets</b>	=====	=====
<b>EQUITY AND LIABILITIES</b>		
<b>Capital and Reserves</b>		
Issued share capital		
Other Reserves		
Retained Earnings		
<b>Total Equity</b>	_____	_____
<b>Non-Current liabilities</b>		
Other financial liabilities		
Deferred tax liabilities		
<b>Total non-Current Liabilities</b>	_____	_____
<b>Current Liabilities</b>		
Trade and Other Payables		
Other financial liabilities		



**Total Current Liabilities**

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**Total Liabilities**

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**Total Equity and Liabilities**

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**ABC LIMITED**  
**Statement of Changes in Equity**  
**Year ended 31st December 2014**

	<b>Share Capital Eur</b>	<b>Retained Earnings Eur</b>	<b>Other Reserves Eur</b>	<b>Total Eur</b>
<b>Balance at 1st January 2013</b>				
Profit for the year				
Other Comprehensive income for the year				
Total Comprehensive Income for the year				
Payment of Dividends				
<b>Balance at 31st December 2013</b>				
<b>Balance at 1st January 2014</b>				
Profit for the year				
Other Comprehensive income for the year				
Total Comprehensive Income for the year				
Payment of Dividends				
<b>Balance at 31st December 2014</b>				



**ABC LIMITED**  
**Statement of Cash Flows**  
**for the period ended 31 December**  
**2014**

	2014	2013
	Eur	Eur
<b>Cash flows from operating activities</b>		
Reconciliation to cash generated from operations:		
Profit/(Loss) before tax		
Depreciation		
Impairment of assets		
Interest payable		
(Increase)/decrease in inventories		
(Increase)/decrease in trade receivables		
Increase/(decrease) in trade payables		
Interest paid		
Income tax paid		
<b>Net cash generated by operating activities</b>	_____	_____
<b>Cash flow from investing activities</b>		
Payment to acquire of property, plant and equipment		
Proceeds for disposal of property, plant and equipment		
<b>Net Cash (used in)/generated by investing activities</b>	_____	_____
<b>Cash flow financing activities</b>		
Proceeds of issue of shares		
Proceeds from borrowings		
Repayment of borrowings		
<b>Net cash used in financing activities</b>	_____	_____
<b>Net Cash and Cash equivalents</b>	_____	_____
<b>Cash and equivalents at beginning of the year</b>	_____	_____
<b>Cash and equivalents at end of period</b>	=====	=====