



Australian Hardware

End of Financial Year Statements

Statement of Financial Position Ending 20XX

FY 20XX	Balance at end of reporting period (Figures in \$ millions)
Cash	958
Inventory	110
Accounts receivable	264
Total current assets	1,332
Gross property, plant & equipment	700
Less accumulated depreciation	(300)
Net property, plant & equipment	400
TOTAL ASSETS	1,732
Accounts payable	88
Bank notes payable	62
Total current liabilities	150
Long-term debt	200
Shareholder's equity	1,382
Total long-term debt and shareholder's equity	1,582
TOTAL LIABILITIES	1,732

Statement of Financial Performance FY201X

FY 201X	Balance at end of reporting period (Figures in \$ millions)
Sales	3,500
Less COGS	(1,750)
Gross profit	1,750
Less SG&A expenses	(1,050)
Less depreciation	(100)
Earnings before interest and taxes	600
Less interest expense	(28)
PRE-TAX INCOME	572
Cumulative pre-tax income (NOL)	1,802
Taxes	229
Pre-tax income	572
Less taxes	(229)
NET INCOME	343

Statement of Cash Flow FY201X

FY 201X	Balance at end of reporting period (Figures in \$ millions)
Net income	343
Plus depreciation	100
Less increase in inventory	73
Less increase in accounts receivable	174
Plus increase in accounts payable	(58)
Cash flow from operations	632
Less investment	(100)
Cash flow from operations and invests	532
Plus net new equity capital raised	-
Less dividends paid	-
Plus net new long-term debt	-
Plus net new bank borrowings	(7)
Cash flow from ops, invests, and finance	525
Beginning cash balance	432
Ending cash balance	957