

SAMPLE CORPORATION
Statement of Financial Position
December 31, 2022
(Amounts in Thousands of Dollars)

ASSETS

Current assets

Cash and cash equivalents	500	
Short-term investments	1,100	
Trade and other receivables	3,000	
Inventories	4,500	
Prepayments	150	
Other current assets	20	
Total current assets		9,270

Noncurrent assets

Property, plant and equipment, net	28,700	
Long-term investments	5,000	
Intangible assets	9,500	
Other noncurrent assets	14	
Total noncurrent assets		43,214

Total assets

52,484

LIABILITIES AND EQUITY

Current liabilities

Accounts payable	2,500	
Short-term borrowings	1,000	
Accrued expenses	750	
Unearned revenues	900	
Long-term debt due within one year	1,500	
Other current liabilities	84	
Total current liabilities		6,734

Noncurrent liabilities

Long-term debt, net of current portion	30,000	
Other noncurrent liabilities	650	
Total noncurrent liabilities		30,650

Total liabilities

37,384

Shareholders' equity

Share capital	10,000	
Share premium	1,000	
Treasury shares	(1,000)	
Retained earnings	5,100	
Total shareholders' equity		15,100

Total liabilities and equity

15,100

Total liabilities and equity

52,484