Example Trading Company LLC

Limited liability company

Riyadh, Kingdom of Saudi Arabia

Financial statements (unaudited)

For the year ended 31 December 2025

SAMPLE



These financial statements were prepared by the company's management, under its responsibility, from the company's records. They have not been audited or reviewed by an auditor and contain no opinion or assurance from any party.

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Example Trading Company LLC
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Riyadh, Kingdom of Saudi Arabia

Annual declaration that the requirement to appoint an auditor does not apply to the company as a micro or small company

I, the Manager of Example Trading Company LLC, commercial registration no. 1010000000, hereby declare the following:

- That at the end of the financial year ended 31 December 2025 the company is a micro or small company under Article (19) of the Companies Law and Article (7) of the Implementing Regulations of the Companies Law, having met at least two of the following criteria:

  ☑ 1. Total annual revenue does not exceed SAR 10 million. — 1,850,000

  ☑ 2. Total assets do not exceed SAR 10 million. — 1,097,000

  ☑ 3. Total number of employees does not exceed 49. — 12

- That none of the exceptions set out in paragraph (1) of Article (19) of the Companies Law apply to the company.

- That no partner or shareholder, or group of partners or shareholders, holding the percentage set out in paragraph (3) of Article (19) of the Companies Law has requested the appointment of an auditor in accordance with Article (8) of the Implementing Regulations of the Companies Law.

Accordingly, the requirement to appoint an auditor does not apply to the company for the financial year stated above. I undertake that the information and declarations above are correct, and I bear full responsibility and all legal consequences should the contrary be established.

Name: Sample Manager	Signature	Date and stamp
Capacity: Manager		

SAMPLE

Example Trading Company LLC

Limited liability company

Riyadh, Kingdom of Saudi Arabia



Statement of financial position as at 31 December 2025 (unaudited)

	2025	2024
	SAR	SAR
Assets		
Cash and cash equivalents	610,000	300,000
Trade receivables	290,000	250,000
Inventory	75,000	60,000
Property and equipment, net	110,000	95,000
Other assets	12,000	10,000
Total assets	**1,097,000**	**715,000**
Liabilities and equity		
Liabilities		
Loans and borrowings	80,000	100,000
Trade payables	205,000	180,000
Zakat payable	13,000	10,000
Other liabilities	60,000	55,000
Employee benefit obligations	42,000	30,000
Total liabilities	**400,000**	**375,000**
Equity		
Share capital	100,000	100,000
Retained earnings	597,000	240,000
Total equity	**697,000**	**340,000**
Total liabilities and equity	**1,097,000**	**715,000**

SAMPLE

Manager: Sample Manager Signature: _____ Company stamp

"The accompanying notes 1 to 3 form an integral part of these financial statements"



Statement of comprehensive income for the year ended 31 December 2025 (unaudited)

	2025	2024
	SAR	SAR
Revenue	1,850,000	1,500,000
Cost of revenue	(900,000)	(760,000)
Gross profit	**950,000**	**740,000**
Expenses		
Selling and distribution expenses	(80,000)	(70,000)
General and administrative expenses	(330,000)	(300,000)
Finance costs	(6,000)	(8,000)
Other expenses	(14,000)	(12,000)
Total expenses	**(430,000)**	**(390,000)**
Net income before zakat	**520,000**	**350,000**
Zakat	(13,000)	(9,000)
Net income for the year	**507,000**	**341,000**

SAMPLE

Manager: Sample Manager Signature: _____ Company stamp

"The accompanying notes 1 to 3 form an integral part of these financial statements"

UNAUDITED
FINANCIAL STATEMENTS
POWERED BY green

Statement of changes in equity for the year ended 31 December 2025 (unaudited)

For the year ended 31 December 2025	Share capital	Retained earnings	Total
	SAR	SAR	SAR
Balance at beginning of year	100,000	240,000	340,000
Net income for the year	-	507,000	507,000
Dividends	-	(150,000)	(150,000)
Balance at end of year	**100,000**	**597,000**	**697,000**

SAMPLE

Manager: Sample Manager Signature: _____ Company stamp

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Statement of cash flows for the year ended 31 December 2025 (unaudited)

	2025
	SAR
Cash flows from operating activities	
Net income for the year	507,000
Adjustments to reconcile net income	
Depreciation of property and equipment	25,000
Other non-cash changes	12,000
Changes in operating assets and liabilities	
Receivables and other assets	(42,000)
Inventory	(15,000)
Payables and other liabilities	33,000
Net cash from (used in) operating activities	**520,000**
Cash flows from investing activities	
Purchase of property and equipment	(40,000)
Net cash from (used in) investing activities	**(40,000)**
Cash flows from financing activities	
Repayment of loans and borrowings	(20,000)
Dividends paid	(150,000)
Net cash from (used in) financing activities	**(170,000)**
Net change in cash and cash equivalents	**310,000**
Cash and cash equivalents at beginning of year	300,000
Cash and cash equivalents at end of year	**610,000**

SAMPLE

Manager: Sample Manager Signature: _____ Company stamp

"The accompanying notes 1 to 3 form an integral part of these financial statements"



Notes to the financial statements for the year ended 31 December 2025 (unaudited)

1. Company information

Example Trading Company LLC, Limited liability company, is registered in the Kingdom of Saudi Arabia under commercial registration no. 1010000000 and unified national number 7000000000, with its head office in Riyadh. The company operates in the Trade sector and had 12 employees at the end of the year.

2. Basis of preparation

The company's management prepared these financial statements from the company's accounting records. They are presented in Saudi riyals, the company's functional currency, and cover the financial year from 1 January 2025 to 31 December 2025, with comparative figures for the year ended 31 December 2024.

These financial statements are unaudited. The company is not required to appoint an auditor for this year as a micro or small company under Article (19) of the Companies Law and Article (7) of its Implementing Regulations. They have not been audited or reviewed and contain no opinion or assurance from any party.

3. Approval of the financial statements

The company's management approved these financial statements on 22 November 2026.

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