

XBRL Kuwait

Fictional Coffee Company

Income statement, financial position and preparation notes

Reporting period: 2025-01-01 to 2025-12-31

Commercial registration: FICTIONAL-EXAMPLE

Document reference: EXAMPLE-ONLY

Amounts in Kuwaiti dinars (KWD), shown to three decimal places. Expense rows show their effect on profit; parentheses indicate deductions.

Preparation for accountant review only. This is not a complete financial statement package, audit opinion or filing submission. Cash flows, changes in equity and all required disclosures are outside scope. Filing acceptance has not been verified.

English review presentation of the supplied KWD figures; not a certified translation or a filing package for another jurisdiction. Original customer names and descriptions remain in the language entered.

FICTIONAL EXAMPLE - These figures do not belong to a real customer.

Income statement

Line item	Current 2025
Revenue	86,400.000
Cost of sales	(34,560.000)
Gross profit	51,840.000
Selling, general and administrative expenses	(42,300.000)
Depreciation and amortisation	(2,500.000)
Benefit provision expense / (release)	(1,200.000)
Profit / (loss)	5,840.000

Statement of financial position

Line item	Current 2025
Assets	-
Cash and cash equivalents	8,970.250
Inventories	3,200.500
Receivables and other balances (including prepayments)	1,850.000
Total current assets	14,020.750
Property, plant and equipment, net	7,500.000
Total non-current assets	7,500.000
Total assets	21,520.750
Liabilities	-
Trade and other payables	4,100.000
Accrued expenses	1,150.000
Total current liabilities	5,250.000
Employee benefit provision	2,400.000
Total non-current liabilities	2,400.000
Total liabilities	7,650.000
Equity	-
Share capital	10,000.000
Statutory reserve	584.000
Retained earnings	3,286.750
Total equity	13,870.750
Total liabilities and equity	21,520.750

Preparation notes and recorded adjustments

Employee benefit expense included in the figures above: KWD 25,200.000. This disclosure is not an additional deduction from profit.

Recorded owner drawings deducted in retained earnings: KWD 3,969.250.

Depreciation is an estimate in the prepared figures. Confirm asset cost, age, useful life, accumulated depreciation and carrying value against the asset register.

Employee benefits use the entered ledger figures. The entered opening provision plus expense less settlements reconciles to the closing balance. This arithmetic check does not verify measurement, classification or actuarial assumptions.

Confirm the statutory reserve amount, opening balance, applicable requirements and cap with the accountant. The amount shown is the prepared figure, not an opinion on legal compliance.

No active adjustment records accompany this snapshot. This does not establish that the underlying records are complete or correct.

Management responsibility and basis

The figures are prepared from information supplied by management. XBRL Kuwait prepares and converts data; it does not independently verify records or provide an audit opinion. Review the statements, classifications, assumptions and missing disclosures with an appropriately qualified accountant before using them.