

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Company Name: ABC COMPANY LIMITED
Registered Office: 123 Main Street, Singapore
(Incorporated in Singapore) and
a public company listed on the Singapore Exchange
Stock Exchange Limited.

These financial statements were prepared in accordance
with the Singapore Financial Reporting Standards

under the supervision of the Accounting and
Corporate Regulatory Authority (ACRA), the
regulator of the companies sector in Singapore.
These financial statements were prepared on the
going concern basis, as management expects the
company to continue to operate for the foreseeable
future. The directors have no material
uncertainties about the company's ability to
continue as a going concern. The directors
are not aware of any material uncertainties
about the company's ability to continue as a
going concern.

The financial statements were prepared using the
accrual basis of accounting, which requires
recognition of transactions and events based on
the economic substance of the transactions and
events, regardless of when payment is made or
received. The financial statements were prepared
on a historical cost basis, except for certain
financial instruments which are measured at
fair value. The directors have approved these
financial statements, and they represent a true
and fair view of the company's financial
position, financial performance, and cash flows
for the year ended 31 December 2023. The
directors are not aware of any material
uncertainties about the company's ability to
continue as a going concern.

