SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

UNAUDITED FINANCIAL STATEMENTS

For the financial year ended 31 December 2025

DRAFT

Contents

Directors' statement

Statement of profit or loss

Statement of financial position

Statement of changes in equity

Statement of cash flows

Notes to the financial statements

SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

DIRECTORS' STATEMENT

For the financial year ended 31 December 2025

The directors present their statement to the members together with the unaudited financial statements of the Company for the financial year ended 31 December 2025.

1. Opinion of the directors

In the opinion of the directors:

(a) the financial statements of the Company are drawn up so as to give a true and fair view of the financial position of the Company as at 31 December 2025 and of the financial performance, changes in equity and cash flows of the Company for the financial year then ended; and

(b) at the date of this statement, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

2. Directors

The directors of the Company in office at the date of this statement are:

ALEX TAN

3. Arrangements to enable directors to acquire shares or debentures

Neither at the end of nor at any time during the financial year was the Company a party to any arrangement whose object was to enable the directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

4. Directors' interests in shares or debentures

According to the register of directors' shareholdings kept by the Company under section 164 of the Companies Act 1967, the directors of the Company who held office at the end of the financial year had interests in the shares of the Company as follows:

Ordinary shares held in the name of the director	At 1 January 2025	At 31 December 2025
ALEX TAN	1,000	1,000

5. Share options

No options were granted during the financial year to take up unissued shares of the Company. No shares were issued by virtue of the exercise of options, and there were no unissued shares under option at the end of the financial year.

On behalf of the directors,

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ALEX TAN
Director

Date: _____

SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

STATEMENT OF PROFIT OR LOSS

For the financial year ended 31 December 2025

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	2025 S$	2024 S$
Revenue	90,720.00	70,000.00
Cost of sales	(20,740.00)	(20,000.00)
Gross profit	**69,980.00**	**50,000.00**
Rent	(18,000.00)	(18,000.00)
Utilities and telecommunications	(1,036.80)	(1,000.00)
IT and software	(259.20)	–
Bank charges	(120.00)	(120.00)
Profit/(loss) before tax	**50,564.00**	**30,880.00**
Income tax expense	(1,936.47)	(4,500.00)
Profit/(loss) for the year, representing total comprehensive income	**48,627.53**	**26,380.00**

The accompanying notes form an integral part of these financial statements.

SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

STATEMENT OF FINANCIAL POSITION

As at 31 December 2025

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	2025 S$	2024 S$
Assets		
Trade receivables	1,200.00	–
Cash and bank balances	54,664.00	5,000.00
Total assets	**55,864.00**	**5,000.00**
Equity and liabilities		
Share capital	1,000.00	1,000.00
Retained earnings/(accumulated losses)	52,627.53	4,000.00
Total equity	**53,627.53**	**5,000.00**
Trade and other payables	300.00	–
Income tax payable	1,936.47	–
Total liabilities	**2,236.47**	**–**
Total equity and liabilities	**55,864.00**	**5,000.00**

SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

STATEMENT OF CHANGES IN EQUITY

For the financial year ended 31 December 2025

	Share capital	Retained earnings	Total
	S$	S$	S$
At 1 January 2024	**1,000.00**	**(22,380.00)**	**(21,380.00)**
Profit for the year	–	26,380.00	26,380.00
At 31 December 2024	**1,000.00**	**4,000.00**	**5,000.00**
Profit for the year	–	48,627.53	48,627.53
At 31 December 2025	**1,000.00**	**52,627.53**	**53,627.53**

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SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

STATEMENT OF CASH FLOWS

For the financial year ended 31 December 2025

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	2025 S$	2024 S$
Operating activities		
Profit/(loss) before tax	50,564.00	
(Increase)/decrease in trade receivables	(1,200.00)	
Increase/(decrease) in trade and other payables	300.00	
Net cash from/(used in) operating activities	**49,664.00**	**2,000.00**
Investing activities		
Net cash used in investing activities	**–**	**–**
Financing activities		
Net cash from/(used in) financing activities	**–**	**–**
Net increase/(decrease) in cash and bank balances	**49,664.00**	**2,000.00**
Cash and bank balances at beginning of year	5,000.00	3,000.00
Cash and bank balances at end of year	**54,664.00**	**5,000.00**

SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2025

1. General information

The Company is incorporated and domiciled in Singapore. Its registered office is at 1 Sample Road, Singapore 000001. Its principal activity is general wholesale trade. The financial statements are presented in Singapore dollars (S$).

2. Basis of preparation

The financial statements are prepared in accordance with the Singapore Financial Reporting Standard for Small Entities, under the historical cost convention. The Company is exempt from audit as a small company under the Companies Act 1967.

3. Significant accounting policies

Revenue is recognised when the goods or services are delivered to the customer. **Plant and equipment** is stated at cost less accumulated depreciation, depreciated on a straight-line basis over 5 years. **Income tax** is recognised on the taxable profit for the year at the enacted tax rate.

4. Revenue

	2025 S$	2024 S$
Revenue from the Company's principal activity	90,720.00	70,000.00

5. Income tax expense

	2025 S$	2024 S$
Current year tax	1,936.47	4,500.00

The tax expense is calculated on the profit before tax at the Singapore corporate tax rate of 17%, after the partial tax exemption and the corporate income tax rebate.

6. Share capital

1,000 ordinary shares, issued and fully paid (2024: 1,000). Ordinary shares have no par value and carry one vote each.

7. Authorisation of the financial statements

The financial statements were authorised for issue by the directors on the date of the directors' statement.

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SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

PART 2 OF 4

SIGN-AND-SEND PACK

For the financial year ended 31 December 2025

DRAFT

Inside

Directors' resolutions in writing

Notice to members: financial statements

What to do

1. Every director signs the directors' resolutions, and the directors' statement in Part 1.
2. Send the notice, with the financial statements and directors' statement (Part 1), to every member by **31 May 2026**, by email or by hand. Keep proof of the date.
3. Then the company doesn't need to hold an AGM for the year (section 175A of the Companies Act 1967). Bizfile asks for the date you sent them (Part 4).
4. Keep the signed pages with the company's records.

SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

DIRECTORS' RESOLUTIONS IN WRITING

Passed under the Company's constitution

We, the undersigned, being all the directors of the Company, resolve as follows:

1. Financial statements

That the unaudited financial statements of the Company for the financial year ended 31 December 2025, and the directors' statement, be approved, and that any director be authorised to sign the directors' statement on behalf of the directors.

2. Exemption from audit

That the Company, being a small company under the Companies Act 1967, is exempt from having its financial statements audited for the financial year.

3. Sending the financial statements to members

That copies of the financial statements and the directors' statement be sent to all members within 5 months after the end of the financial year, so that the Company need not hold an annual general meeting for the financial year under section 175A of the Companies Act 1967.

4. Annual return

That any director or the company secretary be authorised to file the Company's annual return with ACRA.

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_____

ALEX TAN
Director

Date: _____

SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

NOTICE TO MEMBERS: FINANCIAL STATEMENTS

Keep a copy: the date you send it is what lets the company skip the AGM

To: all members of the Company

Date sent: _____

Enclosed are the unaudited financial statements of the Company for the financial year ended 31 December 2025, with the directors' statement.

As the Company is a private company and these are sent to you within 5 months after the end of the financial year, it is not required to hold an annual general meeting for the year (section 175A of the Companies Act 1967).

You may still require the Company to hold a general meeting: either by notice to the Company no later than 14 days before the end of the 6th month after the financial year end, or within 14 days after receiving these financial statements. If you would like a meeting, please reply in writing.

For and on behalf of the board,

_____

ALEX TAN

Director

Send it by email or by hand, and keep proof of the date. You will declare this when you file the annual return.

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SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

PART 3 OF 4

IRAS CARD

For the financial year ended 31 December 2025

DRAFT

Inside

Form C-S (Lite) filing sheet

ECI filing sheet

Tax computation

What to do

1. File ECI of S$50,564.00 on myTax Portal by **31 March 2026**.
2. File Form C-S (Lite) on myTax Portal by **30 November 2026**. Type each figure from the filing sheet, item by item.
3. Only a Corppass Approver for Corporate Tax can submit. Save the acknowledgement.
4. Keep the tax computation with the company's records for at least 5 years. It isn't uploaded, but IRAS can ask for it.

SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)
Company Registration No. 202400001A

FORM C-S (LITE) FILING SHEET

Year of Assessment 2026 · file on myTax Portal by 30 November 2026

Before you start: does your company qualify?

Form C-S and Form C-S (Lite) are for companies that:

- are incorporated in Singapore;
- have revenue of S$5 million or less (S$200,000 or less for Form C-S (Lite));
- only have income taxable at the 17% corporate tax rate; and
- aren't claiming carry-back relief, group relief, investment allowance, foreign tax credits or tax deducted at source.

If any of these don't fit, the company files Form C instead.

Part A: declarations

Item	Your figure	Where it comes from
Declaration of the qualifying conditions above	Yes	Your own check
Reviewed by an SCTP Accredited Tax Advisor or Accredited Tax Practitioner?	No	Yes only if one actually reviewed it
Financial period	01/01/2025 to 31/12/2025	Pre-filled by IRAS: correct it if wrong

Parts B and C: the figures

Item	Your figure	Where it comes from
1 · Net Profit/Loss before Tax as per Financial Statements	50,564.00	Statement of profit or loss
2 · Adjusted Profit/Loss before Capital Allowances	50,564.00	Tax computation: profit, less interest and non-taxable income, plus costs tax doesn't allow
3 · Add: Balancing Charge	0	Only when an asset is sold for more than its tax value
4 · Less: Unutilised Capital Allowances brought forward	0	Pre-filled from IRAS' record. If yours differs, enter it in the Company's Declaration box

DRAFT

Item	Your figure	Where it comes from
5 · Less: Current Year Capital Allowances	0	Tax computation: capital allowances
6 · Less: Unutilised Losses brought forward	0	Pre-filled from IRAS' record; Company's Declaration box if different
7 · Add: Net Rental Income	0	Tax computation
8 · Add: Interest Income	0	Bank statements / statement of profit or loss
9 · Add: Other Taxable Income	0	Tax computation
10 · Total Income/Losses (before Donations)	50,564.00	Worked out by the form: check it matches your tax computation
Donations: current year (approved, before the 250%)	0	Pre-filled from approved charities' records
17 · Revenue	90,720.00	Statement of profit or loss
18 · Non-Taxable Income	0	Tax computation: income taken out as not taxable
26 · Claiming the start-up tax exemption?	No	Only in the first 3 Years of Assessment, if it qualifies

Before you press submit

- Log in to myTax Portal with Singpass as a Corppass Approver for "Corporate Tax (Filing and Applications)". A Preparer can only save a draft.
- The tax shown by the form is before the CIT rebate; IRAS applies the rebate and pays any cash grant itself.
- Save the acknowledgement page with the company's records. Financial statements and the tax computation are not uploaded; keep them in case IRAS asks.

SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

ECI FILING SHEET

Estimated Chargeable Income · Year of Assessment 2026 · due 31 March 2026

Do you need to file?

You can skip ECI only if **both** are true: revenue for the year is S$5 million or less, **and** ECI is nil. Here ECI is S$50,564.00, so the company must file.

The figures

Item	Your figure	Where it comes from
Financial year end	31/12/2025	Business Profile
Revenue	90,720.00	Statement of profit or loss
Estimated Chargeable Income, before the tax exemption	50,564.00	Tax computation: chargeable income before the exempt amount

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Good to know

- ECI is an estimate; the final figures go on Form C-S by 30 November 2026.
- Don't deduct the tax exemption or the rebate from ECI; IRAS applies them.
- Filing early gives more monthly GIRO instalments: e-file by the 26th of the 1st month after the year end for 10, the 2nd month for 8, the 3rd month for 6.
- Late ECI: IRAS may issue an estimated assessment, payable within one month with no instalments.
- Only a Corppass Approver for Corporate Tax can submit ECI.

SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

TAX COMPUTATION

Year of Assessment 2026 (financial year ended 31 December 2025)

Laid out in the same order as IRAS' own example in the Form C-S explanatory notes, with the Form C-S and Form C-S (Lite) item each line goes to.

	S$	Form C-S item	Lite item
Net profit before tax, per the financial statements	**50,564.00**	**1**	**1**
Less: separate source income (taxed separately below)			
Interest income	–	2	
Less: non-taxable income	–	3	
Add: non-tax deductible expenses			
Depreciation (replaced by capital allowances below)	–	4	
Adjusted profit before capital allowances	**50,564.00**	**5, 9**	**2**
Less: capital allowances used (brought forward –, this year –)	–	11–12	4–5
Less: unutilised losses brought forward used	–	13	6
Add: separate source income: interest	–	15	8
Total income before donations	**50,564.00**	**17**	**10**
Less: donations, 250% of approved donations	–	19	11–12
Chargeable income before the exempt amount	**50,564.00**	**20**	
Less: partial tax exemption: 75% of the first S$10,000 and 50% of the next S$190,000	(27,782.00)		
Chargeable income after the exempt amount	**22,782.00**		
Tax at 17%	**3,872.94**		
Less: YA 2026 CIT Rebate	(1,936.47)		
Tax payable	**1,936.47**		

The CIT rebate is 50% of the tax, up to S$40,000.

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Capital allowances

Equipment bought this year	–
Low-value items (S$5,000 or less each): written off in full	–
Other equipment: one third this year (over 3 years)	–
Older equipment: this year's share	–
Current year capital allowances	**–**

Carried forward to next year

Unutilised capital allowances	–
Unutilised losses	–
Unutilised donations	–

Notes

- Form C-S and ECI show the figures *before* the exemption and rebate; IRAS works those out.
- The tax computation isn't uploaded with Form C-S. Keep it with the company's records for at least 5 years; IRAS can ask for it.

SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

PART 4 OF 4

BIZFILE CARD

For the financial year ended 31 December 2025

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Inside

Annual return: what Bizfile asks, with your answers

Key figures from your accounts

What to do

1. Send the financial statements to members first (Part 2), by 31 May 2026. Have the date you sent them: Bizfile asks for it.
2. Check the Business Profile is up to date: file any change of address, officers or shares first (changes are due within 14 days). Check the Register of Registrable Controllers is up to date with ACRA's central register too.
3. On bizfile.gov.sg, a director or the company secretary chooses **Login → Business User** and logs in with Corppass, using their own Singpass. Bizfile then shows that you're logged in as a position holder of the company.
4. Choose **Annual filing → Local company → File annual returns**, by **31 July 2026**. ACRA's fee is S$60. Bizfile opens it only once the financial year has ended.
5. Answer each question from this card. Save the acknowledgement with the company's records.

SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)

Company Registration No. 202400001A

ANNUAL RETURN: BIZFILE CARD

File on Bizfile by 31 July 2026 · ACRA's fee is S$60

What Bizfile asks, with your answers

Bizfile asks about	Your answer	Where it comes from
Company	SAMPLE TRADING PTE. LTD. UEN 202400001A	Check it's the company Bizfile shows
Start of the financial year	01/01/2025	The day after last year's year end
Financial year end	31/12/2025	Business Profile. It can't be changed after the filing deadline
AGM	Not held: exempt, because the financial statements were sent to members within 5 months	Part 2: directors' resolutions and notice to members
Date the financial statements were sent to members	The date on your notice to members (by 31/05/2026)	Part 2: notice to members
Accounting standard	SFRS for Small Entities	Part 1: note 2
Audited?	No: exempt from audit as a small company	Part 1: note 2. Small: 2 of 3 for the past two years (revenue and total assets up to S$10 million each, up to 50 employees)
Exempt private company?	Yes	20 or fewer members, all of them individuals, as in your company check
Able to pay its debts?	Yes	Part 1: directors' statement, paragraph 1(b)
File financial statements with ACRA?	Not required	A solvent exempt private company doesn't file them

Key figures from your accounts (Part 1), to have to hand

Revenue	90,720.00
Profit/(loss) for the year	48,627.53
Total assets	55,864.00
Total liabilities	2,236.47
Total equity	53,627.53

Filing late costs S$300 within 3 months after the deadline, and S$600 after that. Bizfile's screens can change: message us on WhatsApp while you file and we'll guide you through each one.

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