Classified Balance Sheet

Statement of financial position as at 31 December 2026 (all amounts in USD)

Company	Harbor & Pine Supplies Ltd
Reporting date	31-Dec-2026
Prepared by	Finance Department
Currency	USD

TOTAL ASSETS	TOTAL LIABILITIES	TOTAL EQUITY
360,500.00	159,550.00	196,950.00

Current Assets

Line item	Note	Amount
Cash and cash equivalents	1	48,250.00
Accounts receivable (net)	2	36,400.00
Inventory	3	52,900.00
Prepaid expenses		4,150.00
Total current assets		**141,700.00**

Non-Current Assets

Line item	Note	Amount
Property, plant and equipment (net)	4	186,300.00
Intangible assets	5	12,500.00
Long-term investments		20,000.00
Total non-current assets		**218,800.00**

TOTAL ASSETS	**360,500.00**

Current Liabilities

Line item	Note	Amount
Accounts payable		29,800.00
Accrued expenses		7,450.00
Short-term borrowings	6	15,000.00
Current portion of long-term debt	6	12,000.00
Taxes payable		6,200.00
Total current liabilities		**70,450.00**

Non-Current Liabilities

Line item	Note	Amount
Long-term loans	6	84,000.00
Deferred tax liability		5,100.00
Total non-current liabilities		**89,100.00**

TOTAL LIABILITIES	**159,550.00**

Shareholders' Equity

Line item	Note	Amount
Share capital	7	100,000.00
Retained earnings		96,950.00
Other reserves		-
Total equity		**196,950.00**

TOTAL LIABILITIES AND EQUITY	**356,500.00**
Current ratio (current assets ÷ current liabilities)	2.01
Debt-to-equity ratio	0.81

Balance check (total assets − liabilities − equity) **ot balanced − review**

Prepared by Reviewed by Date