

Statement of Financial Position		As at 31 December 2018	
	2018	2017	2016
Assets			
Current assets			
Cash and cash equivalents	100	100	100
Trade receivables	200	200	200
Inventory	300	300	300
Prepaid expenses	100	100	100
Other current assets	50	50	50
Non-current assets			
Property, plant and equipment	1,000	1,000	1,000
Intangible assets	500	500	500
Other non-current assets	200	200	200
Liabilities			
Current liabilities			
Trade payables	150	150	150
Bank borrowings	300	300	300
Other current liabilities	100	100	100
Non-current liabilities			
Long-term debt	500	500	500
Other non-current liabilities	200	200	200
Equity			
Share capital	1,000	1,000	1,000
Reserves	1,000	1,000	1,000
Other equity	200	200	200

