

## Enhanced Strategic Corporate Information (ESCI)

### ABC & DEF SINGAPORE PTE LTD

#### Particulars

<b>Name</b>	: ABC & DEF SINGAPORE PTE LTD
<b>Registration Number / UEN</b>	: 200900000A
<b>Principal Activity Code</b>	: 46412
<b>Principal Activity Description</b>	: WHOLESALE OF WEARING APPAREL FOR ADULTS
<b>Last Account filed with ACRA</b>	: 08-06-2021
<b>Type of Account Filed</b>	: CONSOLIDATED ACCOUNT
<b>Annual Returns Filing Option</b>	: Option G - Full (Taxonomy version 5)

#### Financial Highlights

Please read explanatory notes for new financial terminologies at the end of the report because of the recent changes introduced after the implementation of XBRL financial statements by ACRA from 1 Nov 2007.

Item	FY ending 01-01-2023	FY ending 01-01-2022	FY ending 01-01-2021	FY ending 01-01-2020	FY ending 01-01-2019
Currency	SGD	SGD	SGD	SGD	SGD
Revenue	3,456,789.00	5,678,910.00	3,216,789.00	7,654,321.00	4,510,010.00
Finance Costs	876,543.00	765,432.00	990,011.00	122,334.00	233,520.00
Net Income/(Loss) from Extraordinary Items	876,543.00	765,432.00	990,011.00	122,334.00	233,520.00
Profit/(Loss) before Tax from Continuing Operations	891,011.00	667,788.00	765,432.00	987,654.00	522,840.00
Tax	0.00	0.00	0.00	0.00	0.00
Profit/(Loss) after Tax from Continuing Operations	891,011.00	667,788.00	765,432.00	987,654.00	522,840.00
Profit/(Loss) from Discontinued Operations	891,011.00	667,788.00	765,432.00	987,654.00	522,840.00
Total Assets	1,234,567.00	2,345,678.00	3,344,556.00	4,567,890.00	2,243,949.00
Total Current Assets	617,284.00	1,234,567.00	1,321,098.00	1,543,210.00	1,955,418.00
Total Non-Current Assets	617,283.00	1,111,111.00	2,023,458.00	3,024,680.00	288,531.00
Total Liabilities	456,789.00	567,890.00	273,321.00	234,567.00	250,262.00
Total Current Liabilities	123,456.00	123,789.00	223,445.00	109,289.00	123,456.00
Total Non-Current Liabilities	333,333.00	444,101.00	49,876.00	125,278.00	126,806.00
Total Equity	0.00	0.00	0.00	0.00	0.00

Share Capital	22,345,678.00	33,456,789.00	33,221,100.00	27,891,234.00	23,456,789.00
Other Reserves, Total	-	-	-	-	-
Retained Earnings/ (Accumulated Loss)	-	-	-	-	-
Cash flows from (used in) operating activities	-	-	-	-	-
Cash flows from (used in) investing activities	-	-	-	-	-
Cash flows from (used in) financing activities	-	-	-	-	-

## Financial Highlights (Group)

Please read explanatory notes for new financial terminologies at the end of the report because of the recent changes introduced after the implementation of XBRL financial statements by ACRA from 1 Nov 2007.

Item	FY ending 01-01-2023	FY ending 01-01-2022	FY ending 01-01-2021	FY ending 01-01-2020	FY ending 01-01-2019
Currency	SGD	SGD	SGD	SGD	SGD
Revenue	-	-	-	-	-
Finance Costs	-	-	-	-	-
Net Income/(Loss) from Extraordinary Items	-	-	-	-	-
Profit/(Loss) before Tax from Continuing Operations	-	-	-	-	-
Tax	-	-	-	-	-
Profit/(Loss) after Tax from Continuing Operations	-	-	-	-	-
Profit/(Loss) from Discontinued Operations	-	-	-	-	-
Total Assets	-	-	-	-	-
Total Current Assets	-	-	-	-	-
Total Non-Current Assets	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Total Current Liabilities	-	-	-	-	-
Total Non-Current Liabilities	-	-	-	-	-
Total Equity	-	-	-	-	-
Share Capital	-	-	-	-	-
Other Reserves, Total	-	-	-	-	-
Retained Earnings/ (Accumulated Loss)	-	-	-	-	-
Cash flows from (used in) operating activities	-	-	-	-	-
Cash flows from (used in) investing activities	-	-	-	-	-
Cash flows from (used in) financing activities	-	-	-	-	-

## Accounting Ratios

Item	FY ending 01-01-2023	FY ending 01-01-2022	FY ending 01-01-2021	FY ending 01-01-2020	FY ending 01-01-2019
Rate of Net Profit on Sales (%)	25.78	11.76	23.79	12.90	11.59
Return of Investment (%)	72.17	28.47	22.89	21.62	23.30
Return of Shareholders Funds (%)	-	-	-	-	-
Total Assets Turnover (%)	2.80	2.42	0.96	1.68	2.01
Current/Working Capital Ratio (%)	5.00	9.97	5.91	14.12	15.84
Proprietary Ratio (%)	0.00	0.00	0.00	0.00	0.00
Total Debt to Equity Ratio (%) Method 1	100.00	100.00	100.00	100.00	100.00
Total Debt to Equity Ratio (%) Method 2	-	-	-	-	-

## Accounting Ratio Formulae

### Earning Capacity

<b>Rate of Net Profit on Sales (%)</b>	: $100 * (\text{Profit}/(\text{Loss}) \text{ after Tax from Continuing Operations} / \text{Revenue})$
<b>Return of Investment (%)</b>	: $100 * (\text{Profit}/(\text{Loss}) \text{ after Tax from Continuing Operations} / \text{Total Assets})$
<b>Return on Shareholder's Funds (%)</b>	: $100 * (\text{Profit}/(\text{Loss}) \text{ after Tax from Continuing Operations} / \text{Total Equity})$
<b>Total Assets Turnover (%)</b>	: $\text{Revenue} / \text{Total Assets}$

### Financial Stability

<b>Current/Working Capital Ratio</b>	: $\text{Total Current Assets} / \text{Total Current Liabilities}$
<b>Proprietary Ratio (%)</b>	: $100 * (\text{Total Equity} / \text{Total Assets})$
<b>Total Debt to Equity Ratio (%) Method 1</b>	: $100 * (\text{Total Liabilities} / (\text{Total Liabilities} + \text{Total Equity}))$
<b>Total Debt to Equity Ratio (%) Method 2</b>	: $\text{Total Liabilities} / \text{Total Equity}$

## Notes

Since 1 November 2007, new financial terms are introduced after the implementation of XBRL. See notes below for comparative purposes with previous years:

- 1) Revenue: Does not make distinction between operating and non-operating items
- 2) Profit/(Loss) before Tax from Continuing Operations: Discontinued operations not taken into consideration
- 3) Profit/(Loss) after Tax from Continuing Operations: Discontinued operations not taken into consideration
- 4) Net income/(Loss) from Extraordinary and Non-operating Items: Not applicable from for 2007 FY onwards because FRS 1 does not require splitting into operating items and non-operating items in the income statement
- 5) Total Equity: Not necessarily comparable to Shareholders' Fund due to the inclusion of minority interest
- 6) Share Capital: Consists of both fully paid up and not full paid capital
- 7) Other Reserves, Total: Might not be comparable to Reserves (Total of all types) because retained earning may be previously included in the latter but from 1 November 2007 it is under the heading "Retained Earnings/(Accumulated Losses)"
- 8) - means no data from ACRA

## Disclaimer

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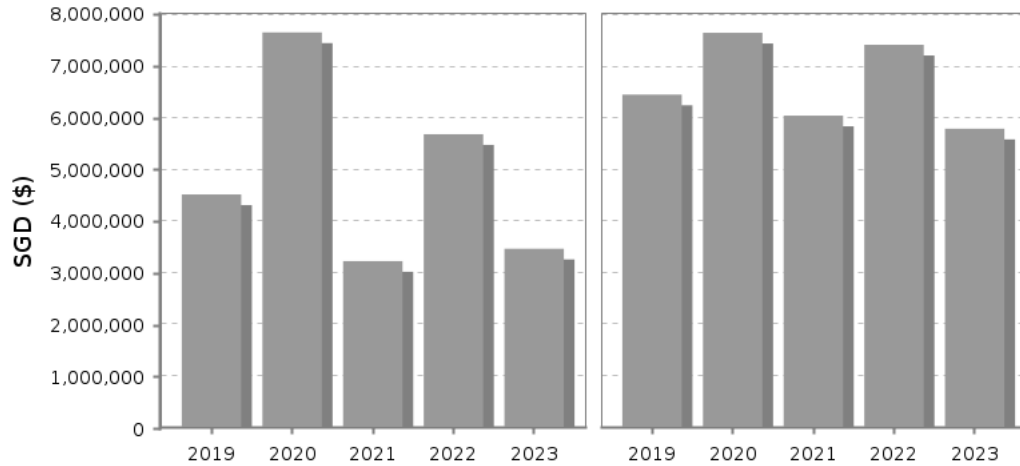
## Industrial Average Charts

The industrial average is derived for the industry of WHOLESALE OF WEARING APPAREL FOR ADULTS (46412)

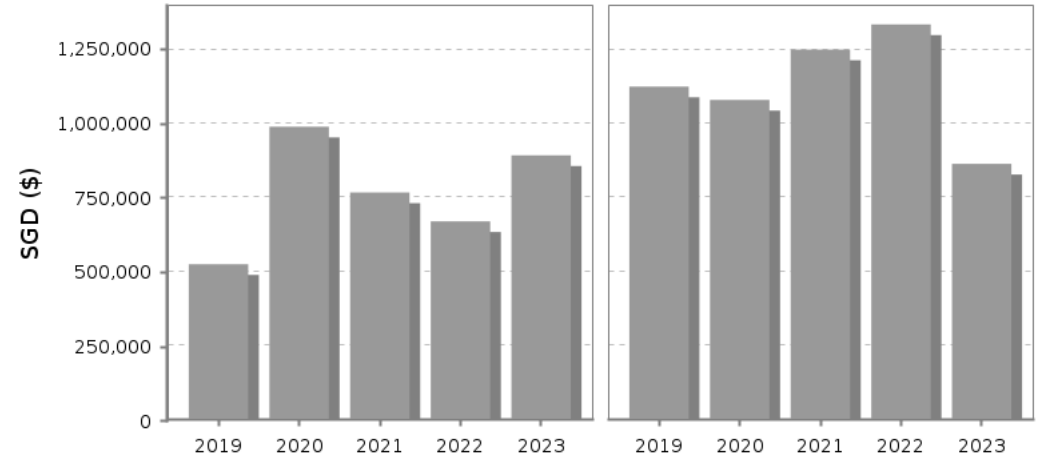
\*The derived data does not consist of companies that does not file their financial information. The chart may appear empty if we do not have enough information of the company or the industry

Note: All charts, ratios and percentile are derived by CRIF BizInsights Pte Ltd and ACRA is not involved in any of the computation process. ACRA solely provides the underlying data used for the computation process.

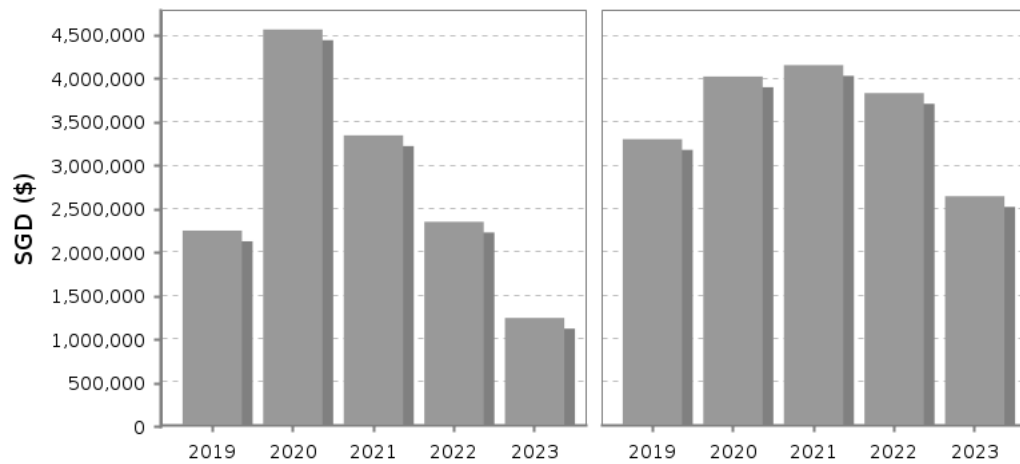
### Company's Revenue Vs Industrial Average



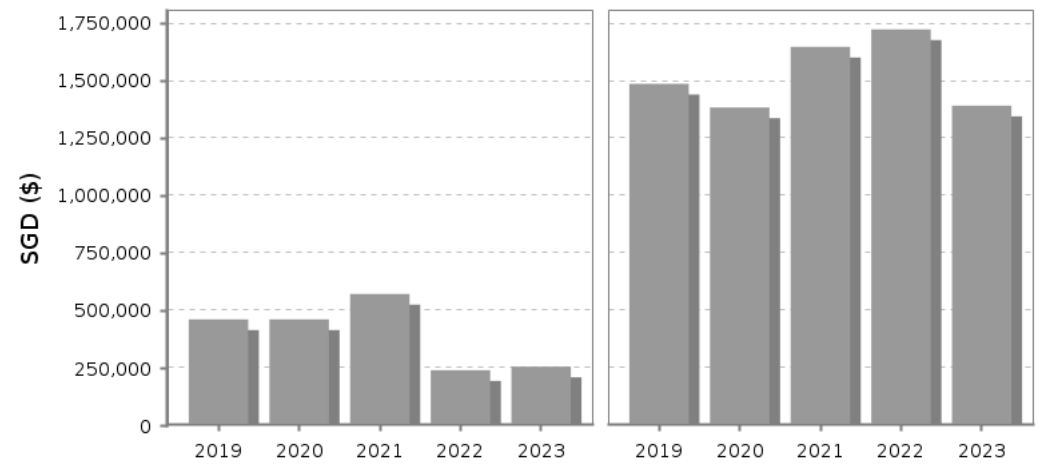
### Company's Profit Vs Industrial Average



### Company's Total Assets Vs Industrial Average



### Company's Total Liabilities Vs Industrial Average



## Industrial Average Statistics

This Section consist of the statistics of the charts

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### Revenue

Year	Company	Industrial Average	Percentage
2019	4,510,010.00	6,447,398.56	69.95%
2020	7,654,321.00	7,646,602.78	100.10%
2021	3,216,789.00	6,039,187.46	53.27%
2022	5,678,910.00	7,413,729.93	76.60%
2023	3,456,789.00	5,785,629.29	59.75%

### Total Assets

Year	Company	Industrial Average	Percentage
2019	2,243,949.00	3,300,704.00	67.98%
2020	4,567,890.00	4,024,442.74	113.50%
2021	3,344,556.00	4,155,931.02	80.48%
2022	2,345,678.00	3,832,813.44	61.20%
2023	1,234,567.00	2,641,121.02	46.74%

### Profit/(Loss) Before Tax

Year	Company	Industrial Average	Percentage
2019	522,840.00	1,123,343.28	46.54%
2020	987,654.00	1,078,304.91	91.59%
2021	765,432.00	1,248,545.69	61.31%
2022	667,788.00	1,333,642.80	50.07%
2023	891,011.00	862,180.93	103.34%

### Total Liabilities

Year	Company	Industrial Average	Percentage
2019	456,789.00	1,486,325.23	30.73%
2020	456,789.00	1,382,918.99	33.03%
2021	567,890.00	1,648,043.61	34.46%
2022	234,567.00	1,724,209.90	13.60%
2023	250,262.00	1,390,861.92	17.99%

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