FINANCIAL ACCOUNTING II – 2026/2027 – 1ST SEMESTER

INTEGRATED CASE

COMPANY: TOYOTA CAETANO

Consider the individual financial statements for the 2024 financial year of Toyota Caetano and answer the questions posed.

Entity:____

Main activity:____

Reporting date: ____

Financial Statements: Individual ☐ Consolidated ☐

Accounting Standards: ____

Chapter I

A. Based on the Financial Statements, please indicate:

1. Main asset:
2. Main liability:
3. Main revenue:
4. Main expense:
5. Operating profit (or loss) - EBIT:
6. Net profit (loss) for the period:
7. Retained earnings:
8. Main use of cash during the period:
9. Main source of financing during the period:
10. Cash flow from operating activities:
11. Cash and cash equivalents:
12. Book value of the company:
13. Debt ratio (leverage level):
14. Return on assets (ROA):
15. Return on equity (ROE):

B. Based on the Financial Statements, please indicate:

16. Share capital represented by: ______ shares

17. Nominal value of each share:

18. Book value per share:

19. Main shareholder of the company:

20. Was there a capital increase? If yes:

    a. Amount:
    b. Method of realization:

21. Does the company hold own shares? If yes:

    a. Number:
    b. Impact on the entity's value:

Chapter II

Based on the Financial Statements, indicate:

1. Total comprehensive income:
2. Main component of other comprehensive income:
3. Inventory valuation method:
4. Was there any inventory write-down/adjustment?
5. Class of assets with the greatest weight within fixed tangible assets:
6. Subsequent measurement model for fixed tangible assets:
7. Depreciation expense for the period:
8. Accumulated depreciation:
9. What intangible assets are recognised?
10. Were any impairment losses (or reversals of impairment losses) recognised on assets?
11. Are there any contingent assets or contingent liabilities? If yes, which ones?
12. Were any provisions recognised? If yes, which ones?