

Financial Statements Review

Schedule of findings

Document: EUCI Ltd 2025 AFS

Framework: GAPSME **Result:** 36 checks · 35 passed · 1 flagged — 1 item(s) to review

How this was produced

Every statement was re-cast and tied out across the notes by A4's deterministic financial-statement validator — no figures are generated or estimated. Items below are flagged for the reviewer's judgement.

Findings (1)

Severity	Finding
Review	<p>Page 1, Table 1: Unit scale (1 row) Potential unit mismatch on page 1: 1 value(s) differ from the table median magnitude by more than 1,000x (up to 34,010x). Check for thousands vs actuals. Rows: Finance Costs.</p>

Confirmed correct

- Prior-year comparatives read and consistent.
- No sign inconsistencies in revenue / asset / liability totals.
- Gross profit recalculation agrees.
- Operating profit recalculation agrees.
- Net result (profit for the year) recalculation agrees.
- Balance sheet balances (total assets = total equity & liabilities / net assets).
- Retained-earnings roll-forward ties.
- Equity / net-asset components sum to the reported total.
- No unit / scale anomalies in the figures.

Note: a deterministic review (casts, sub-totals, cross-statement tie-outs, statement completeness). It is not a substitute for the full audit — substantive testing, disclosure completeness and going-concern remain the engagement team's judgement.