

# Group Companies Consolidated Financial Statement For the Year Ended December 31, 2023

## Consolidated Statement of Financial Position

Assets	Group Total (USD)
Cash and Cash Equivalents	1,200,000
Accounts Receivable	850,000
Inventories	670,000
Property, Plant and Equipment	2,300,000
Intangible Assets	400,000
<b>Total Assets</b>	<b>5,420,000</b>

  

Equity and Liabilities	Group Total (USD)
Share Capital	1,000,000
Retained Earnings	1,270,000
Non-controlling Interest	120,000
Long-term Liabilities	1,600,000
Current Liabilities	1,430,000
<b>Total Equity &amp; Liabilities</b>	<b>5,420,000</b>

## Consolidated Statement of Profit or Loss

Description	Group Total (USD)
Revenue	6,700,000
Cost of Sales	4,200,000
Gross Profit	2,500,000
Operating Expenses	1,100,000
Profit from Operations	1,400,000
Finance Costs	280,000
Profit Before Tax	1,120,000
Income Tax Expense	320,000
<b>Profit for the Year</b>	<b>800,000</b>

## Consolidated Statement of Changes in Equity

	Share Capital	Retained Earnings	Non-controlling Interest	Total Equity
Balance at Jan 1, 2023	1,000,000	800,000	90,000	1,890,000

Profit for the Year	750,000	50,000	800,000
Dividends	(280,000)	(20,000)	(300,000)
Balance at Dec 31, 2023	1,000,000	1,270,000	120,000

### Consolidated Statement of Cash Flows

Activity	USD
Net cash from operating activities	1,100,000
Net cash used in investing activities	(600,000)
Net cash from (used in) financing activities	400,000
<b>Net increase in cash</b>	<b>900,000</b>

**Note:** Figures above are for demonstration purposes only and do not reflect any actual entities.