

Consolidated Income Statement Sample

For the Year Ended 31 December 20XX

Description	Group (USD '000)
Revenue	450,000
Cost of Sales	(270,000)
Gross Profit	180,000
Other Income	5,000
Distribution Costs	(18,000)
Administrative Expenses	(32,000)
Other Expenses	(3,000)
Operating Profit	132,000
Finance Costs	(10,000)
Finance Income	2,500
Profit Before Tax	124,500
Income Tax Expense	(28,000)
Profit for the Year	96,500
Attributable to:	
Owners of the Parent	92,400
Non-controlling Interests	4,100
Profit for the Year	96,500