

# Consolidated Income Statement Sample

For the Year Ended 31 December 20XX

Description	Group (USD '000)
Revenue	450,000
Cost of Sales	(270,000)
<b>Gross Profit</b>	<b>180,000</b>
Other Income	5,000
Distribution Costs	(18,000)
Administrative Expenses	(32,000)
Other Expenses	(3,000)
<b>Operating Profit</b>	<b>132,000</b>
Finance Costs	(10,000)
Finance Income	2,500
<b>Profit Before Tax</b>	<b>124,500</b>
Income Tax Expense	(28,000)
<b>Profit for the Year</b>	<b>96,500</b>

## Attributable to:

Owners of the Parent	92,400
Non-controlling Interests	4,100
<b>Profit for the Year</b>	<b>96,500</b>