

Classified Statement of Comprehensive Income

For the Year Ended December 31, 20XX

Description	Amount (USD)
Revenue	
Sales Revenue	850,000
Other Operating Revenue	30,000
Total Revenue	880,000
Less: Cost of Goods Sold	
Cost of Goods Sold	500,000
Gross Profit	380,000
Operating Expenses	
Selling Expenses	90,000
Administrative Expenses	45,000
Depreciation & Amortization	15,000
Total Operating Expenses	150,000
Operating Profit	230,000
Other Income and Expenses	
Finance Income	6,000
Finance Cost	(10,000)
Other Gains/(Losses)	2,000
Net Profit Before Tax	228,000
Income Tax Expense	(45,000)
Net Profit for the Period	183,000
Other Comprehensive Income	
Items that will not be reclassified to profit or loss	1,200
Items that may be reclassified subsequently to profit or loss	800
Total Comprehensive Income	185,000

Important Notes

- The classified statement separates income and expenses into operating and non-operating sections for clarity.

- It provides detailed breakdowns of revenues, expenses, and other comprehensive income components.
- This format enhances comparability and helps users assess the entity's financial performance.
- Totals and subtotals (e.g., Gross Profit, Operating Profit) aid in understanding key profit drivers.
- Figures are for sample illustrative purposes only and should be adjusted according to actual data.