

Consolidated Financial Report

Structure for Profit Groups

1. Cover Page

- Report Title
- Company Name
- Reporting Period
- Date of Issue

2. Table of Contents

3. Company Overview

- Group Structure
- Principal Activities
- List of Subsidiaries & Affiliates

4. Consolidated Financial Statements

4.1 Consolidated Statement of Financial Position

Assets	Amount
Current Assets	[xxx]
Non-current Assets	[xxx]
Liabilities and Equity	Amount
Current Liabilities	[xxx]
Non-current Liabilities	[xxx]
Equity	[xxx]

4.2 Consolidated Statement of Profit or Loss and Other Comprehensive Income

Description	Amount
Revenue	[xxx]
Cost of Sales	[xxx]
Gross Profit	[xxx]
Operating Expenses	[xxx]
Profit Before Tax	[xxx]
Income Tax Expense	[xxx]
Net Profit	[xxx]

4.3 Consolidated Statement of Changes in Equity

Equity Component	Opening	Movement	Closing
Share Capital	[xxx]	[+/-xxx]	[xxx]
Retained Earnings	[xxx]	[+/-xxx]	[xxx]

Other Reserves	[xxx]	[+/-xxx]	[xxx]
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4.4 Consolidated Statement of Cash Flows

Activity	Amount
Net Cash from Operating Activities	[xxx]
Net Cash from Investing Activities	[xxx]
Net Cash from Financing Activities	[xxx]
Net Increase/Decrease in Cash	[xxx]

5. Notes to the Consolidated Financial Statements

- Basis of Preparation
- Significant Accounting Policies
- Segment Information
- Details on Key Accounts
- Related Party Disclosures
- Subsequent Events

6. Other Information

- Management Discussion and Analysis
- Risk Management
- Auditor's Report

Important Notes

- The consolidated report combines financials of parent and subsidiaries, eliminating intra-group transactions.
- All statements should comply with respective financial reporting standards (e.g., IFRS, GAAP).
- Detailed disclosures and notes are required for transparency and compliance.
- This structure can be adapted or expanded based on the group's industry, size, and regulatory requirements.