

# Notes to Financial Statements Outline

## Profit Category

### 1. General Information

- Company background and principal activities
- Legal form and address
- Financial period covered

### 2. Basis of Preparation

- Statement of compliance
- Basis of measurement
- Functional and presentation currency

### 3. Summary of Significant Accounting Policies

- Revenue recognition
- Cost of goods sold
- Inventories
- Property, plant, and equipment
- Intangible assets
- Impairment of assets
- Employee benefits
- Taxation
- Leases
- Provisions and contingencies
- Financial instruments

### 4. Notes to Individual Statement Line Items

- Revenue and other income
- Cost of sales
- Administrative expenses
- Other operating income/expenses
- Finance income and costs
- Income tax
- Earnings per share

### 5. Details of Major Balances

- Cash and cash equivalents
- Receivables and payables
- Inventories
- Property, plant, and equipment
- Provisions
- Share capital and reserves

### 6. Contingent Liabilities and Commitments

### 7. Related Party Disclosures

### 8. Events After the Reporting Period

### 9. Other Disclosures (if applicable)

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**Important Notes:**

- This outline provides a typical structure for notes to financial statements for profit-oriented entities.
- The content and detail required may vary depending on jurisdiction, accounting standards applied, and company size.
- Accurate disclosure ensures transparency and compliance with regulatory requirements.
- Review by qualified accountants or auditors is strongly recommended before publication.