

CUMULATIVE PROFIT DISTRIBUTION STATEMENT

Entity Name: ABC Company Ltd.

Statement Date: 31 March 2024

Financial Year: 2023-2024

Prepared By: John Doe

Profit Distribution Summary

Particulars	Current Year (¹)	Previous Years (¹)	Cumulative Total (¹)
Net Profit After Tax	8,50,000	27,40,000	35,90,000
Previous Year Surplus	-	2,50,000	2,50,000
Total Profits Available for Distribution	8,50,000	29,90,000	38,40,000
Less: Statutory Reserve (10%)	85,000	2,99,000	3,84,000
Less: General Reserve	50,000	1,75,000	2,25,000
Profit Available for Distribution	7,15,000	25,16,000	32,31,000
Distributed as Dividend	4,00,000	13,00,000	17,00,000
Distributed as Bonus Shares	1,00,000	3,50,000	4,50,000
Surplus Transferred to Retained Earnings	2,15,000	8,66,000	10,81,000

Prepared By

Authorized Signatory

Important Notes:

- This statement summarizes profit allocation across several fiscal years.
- Cumulative totals ensure a transparent record of reserves, dividends, and surplus handling.
- All distributions must comply with statutory and company-specific guidelines.
- Supporting documents and approvals should be referenced for each allocation item.
- Prepared and reviewed as part of annual financial closing and audit processes.