

Consolidated Gross Profit Calculation Form

Company Information

Company Name	
Period Covered	
Prepared By	
Date Prepared	

Gross Profit Calculation

Description	Amount (USD)
Total Sales Revenue	
Less: Sales Returns & Allowances	
Less: Sales Discounts	
= <i>Net Sales</i>	
Less: Cost of Goods Sold (COGS)	
= Gross Profit	

Cost of Goods Sold (COGS) Breakdown

COGS Components	Amount (USD)
Opening Inventory	
Add: Purchases	
Add: Other Direct Costs	
Less: Closing Inventory	
= Total COGS	

Important Notes

- Ensure all sales and cost data are consolidated from all subsidiaries included in the group.
- Inter-company sales and unrealized profits should be eliminated in consolidation.
- All figures should be supported by underlying documents and reconciled to group accounts.
- This form is for internal reporting and financial analysis purposes.