

Consolidated Net Profit Statement

For the Year Ended 31st March, 2024

Description	Amount (₹, ')
Revenue from Operations	1,20,00,000
Other Income	5,00,000
Total Revenue	1,25,00,000
Less: Cost of Goods Sold	65,00,000
Less: Employee Benefit Expenses	15,00,000
Less: Depreciation and Amortization	2,50,000
Less: Other Expenses	12,00,000
Total Expenses	94,50,000
Profit Before Tax	30,50,000
Less: Tax Expense	7,00,000
Profit After Tax	23,50,000
Add: Share of Profit from Associates	1,00,000
Less: Non-controlling Interest	50,000
Consolidated Net Profit for the Year	24,00,000

Important Notes:

- This statement consolidates the profits of the parent company and its subsidiaries and associates.
- Intercompany transactions are eliminated to avoid double counting.
- Non-controlling interest represents the share of profit attributable to minority shareholders of subsidiaries.
- Accurate classification of expenses and incomes is essential for transparent reporting.
- This document must comply with prevailing accounting standards (e.g., Ind AS, IFRS).