

Example Company Ltd.

Statement of Comprehensive Income For the Year Ended 31 December 2023

Description	Note	2023	2022
Revenue	1	1,250,000	1,110,000
Cost of Sales	2	(810,000)	(730,000)
Gross Profit		440,000	380,000
Other Income	3	22,000	18,000
Operating Expenses	4	(197,000)	(185,000)
Operating Profit		265,000	213,000
Finance Costs	5	(15,000)	(13,000)
Share of Profit from Associates	6	9,000	8,000
Profit Before Tax		259,000	208,000
Income Tax Expense	7	(49,000)	(41,000)
Profit for the Year		210,000	167,000
Other Comprehensive Income (OCI)	8	5,000	2,000
Total Comprehensive Income		215,000	169,000

Important Notes:

- This statement presents both profit and 'other comprehensive income' for a reporting period.
- Figures are illustrative and format may vary depending on regulations and company policy.
- Each line item should be supported by detailed notes in the full financial report.
- Comparative figures for the previous year are shown for reference.
- Prepared in accordance with applicable financial reporting standards (e.g., IFRS or GAAP).