

Consolidated Income Statement

For the Year Ended 31 December 20XX

Description	Note	Group	Parent	Subsidiaries	Adjustments/Eliminations
Revenue	1	XXX,XXX	XX,XXX	XX,XXX	(X,XXX)
Cost of Sales	2	(XX,XXX)	(X,XXX)	(X,XXX)	X,XXX
Gross Profit		XX,XXX	X,XXX	X,XXX	
Other Income	3	X,XXX	XXX	XXX	(XX)
Administrative Expenses	4	(X,XXX)	(XXX)	(XXX)	XX
Operating Expenses	5	(X,XXX)	(XXX)	(XXX)	XX
Operating Profit		X,XXX	X,XXX	X,XXX	
Finance Income	6	XXX	XX	XX	(X)
Finance Costs	7	(XX)	(X)	(X)	X
Profit Before Tax		XX,XXX	X,XXX	X,XXX	
Income Tax Expense	8	(X,XXX)	(XXX)	(XXX)	XX
Profit for the Year		XX,XXX	X,XXX	X,XXX	
Attributable to:					
Equity holders of the Parent		XX,XXX			
Non-controlling Interests		X,XXX			

Important Notes

- This statement consolidates the financial performances of the parent and all subsidiaries, after intra-group eliminations.
- Adjustments/Eliminations column refers to removal of intra-group transactions and balances.
- Profit allocation is shown between parent’s shareholders and non-controlling interests.
- Disclosure notes should be referred to for detailed breakdowns of each line item (see Notes 1-8).
- This format supports group profit analysis by segmenting profit sources and elimination effects.