

# Consolidated Profit and Loss Statement

For the Year Ended: 31 December 2023

Company Name: Sample Group Ltd.

Description	Amount (USD)
Revenue	1,200,000
Cost of Goods Sold	(700,000)
<b>Gross Profit</b>	<b>500,000</b>
Selling, General & Administrative Expenses	(220,000)
Research & Development Expenses	(50,000)
Depreciation & Amortization	(30,000)
<b>Operating Profit</b>	<b>200,000</b>
Other Income	15,000
Other Expenses	(5,000)
Finance Costs	(20,000)
<b>Profit Before Tax</b>	<b>190,000</b>
Income Tax Expense	(45,000)
<b>Net Profit for the Year</b>	<b>145,000</b>

## Important Notes

- This document consolidates financial results from all subsidiaries within the Group.
- Figures presented should be based on audited or verified financial records.
- The statement provides an overview of company profitability and financial health.
- Key line items may vary depending on industry and regulatory requirements.
- Always refer to accompanying notes for explanations of accounting policies and major transactions.