

Functional Net Profit Statement

For the Year Ended 31st March 2024

Particulars	Amount (₹)
I. Revenue from Operations	8,000,000
Less: Cost of Goods Sold	(5,600,000)
Gross Profit	2,400,000
II. Operating Expenses	
Administrative Expenses	(450,000)
Selling & Distribution Expenses	(300,000)
Other Operating Expenses	(120,000)
Total Operating Expenses	(870,000)
Operating Profit	1,530,000
III. Non-Operating Income	70,000
IV. Non-Operating Expenses	(55,000)
Net Profit Before Tax	1,545,000
Less: Tax Expense	(465,000)
Net Profit After Tax	1,080,000

Important Notes:

- The functional net profit statement categorizes expenses based on their function, such as cost of goods sold, administrative, and selling expenses.
- This format provides insight into the operational efficiency of the business by separating core and non-core activities.
- Non-operating items include incomes and expenses not related to normal business operations.
- Statement is generally used for internal management reporting and analysis.
- Figures above are sample data for illustrative purposes only.