

# Consolidated Profit and Loss Statement

For the Year Ended 31 December 20XX

Description	Amount (USD)
Revenue	
Cost of Goods Sold	
<b>Gross Profit</b>	
Selling and Distribution Expenses	
Administrative Expenses	
Other Income	
<b>Operating Profit</b>	
Finance Cost	
<b>Profit Before Tax</b>	
Tax Expense	
<b>Net Profit for the Year</b>	
Attributable to Parent Company	
Attributable to Non-controlling Interests	

## Important Notes

- This statement consolidates financial results of the parent company and all its subsidiaries.
- Intercompany transactions and balances have been eliminated to avoid double counting.
- Key totals such as Gross Profit, Operating Profit, and Net Profit are vital indicators of company performance.
- Figures should comply with relevant accounting standards and be audited if required.
- Clear attribution between parent and non-controlling interests enhances transparency.