

# Consolidated Profit and Loss Statement

For the Year Ended 31 December 20XX

Description	Amount (USD)
Revenue	
Cost of Goods Sold	
Gross Profit	
Selling and Distribution Expenses	
Administrative Expenses	
Other Income	
Operating Profit	
Finance Cost	
Profit Before Tax	
Tax Expense	
Net Profit for the Year	
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.