

Consolidated Operating Profit Statement

For the Year Ended 31st March 2024

Description	Note	Current Year (â,1)	Previous Year (â,1)
Revenue from Operations	1	15,000,000	13,500,000
Other Income	2	320,000	400,000
Total Income		15,320,000	13,900,000
Cost of Materials Consumed	3	7,200,000	6,700,000
Change in Inventories	4	(120,000)	(100,000)
Employee Benefits Expense	5	2,050,000	1,900,000
Depreciation and Amortization Expense	6	480,000	420,000
Other Expenses	7	1,800,000	1,600,000
Total Expenses		11,410,000	10,520,000
Operating Profit (EBIT)		3,910,000	3,380,000
Finance Costs	8	250,000	280,000
Profit Before Tax		3,660,000	3,100,000
Tax Expense	9	1,050,000	900,000
Profit After Tax		2,610,000	2,200,000

Important Notes:

- This statement consolidates operating results of all group entities.
- Figures should be based on audited financials and relevant accounting standards.
- Notes to accounts should provide a detailed breakup of each item.
- Comparative figures of previous year are shown for analysis.
- Elimination of intra-group transactions is essential.