INCOME STATEMENT FORMATS

Layout 1

Sales revenue
Other operating revenue
Change in stocks of agricultural produce
Profit (loss) on biological assets
Changes in inventories of finished goods and work in progress
Capitalised expenditure when manufacturing fixed assets for own
Goods, raw materials and services
Miscellaneous operating expenses

Staff costs
Depreciation and impairment of fixed assets
Significant rebates of current assets
Other operating expenses

Total operating profit (loss)
Profit (loss) from subsidiaries
Profit (loss) from affiliated undertakings
Profit (loss) from financial investments
Interest income
Interest expenses
Other financial income and expenses

Profit (loss) before income tax
Income tax expense

Net profit/loss for financial year
Including: Share of profit of shareholders or partners of parent undertaking
Share of profit of minority holding
Layout 2

Sales revenue
Cost of sales

**Gross profit (loss)**
Profit (loss) on biological assets
Marketing expenses
Administrative and general expenses
Other operating revenue
Other operating charges

**Total operating profit (loss)**
Profit (loss) from subsidiaries
Profit (loss) from affiliated undertakings
Profit (loss) from financial investments
Interest income
Interest expenses
Other financial income and expenses

**Profit (loss) before income tax**
Income tax expense

**Net profit/loss for financial year**
Including: Share of profit of shareholders or partners of parent undertaking\(^1\)
Share of profit of minority holding\(^1\)

\(^1\) The item is used only in consolidated reports.