

**Income Statement  
Layouts**

**Format 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
Work performed by the undertaking for its own purpose and capitalised
Goods, raw materials and services
Miscellaneous operating expenses
<b>Staff costs</b>
<i>1. Wages and salaries</i>
<i>2. Social security costs</i>
Depreciation and impairment of fixed assets
Significant rebates of current assets
Other operating expenses
<b>Total operating profit (loss)</b>
<b>Financial income and expenses</b>
Profit (loss) from subsidiaries
Profit (loss) from affiliated undertakings
Profit (loss) from financial investments
Interest expenses
Interest income
Other financial income and expenses
<b>Profit (loss) before income tax</b>
Income tax expense
<b>Net profit/loss for financial year</b>
Including Share of profit of shareholders or partners of parent undertaking <sup>1</sup>
Share of profit of minority holding <sup>1</sup>

## Layout 2

Sales revenue
Cost of sales
<b>Gross profit (loss)</b>
Profit (loss) on biological assets
Marketing expenses
Administrative and general expenses
Other operating revenue
Other operating charges
<b>Total operating profit (loss)</b>
<b>Financial income and expenses</b>
Profit (loss) from subsidiaries
Profit (loss) from affiliated undertakings
Profit (loss) from financial investments
Interest expenses
Interest income
Other financial income and expenses
<b>Profit (loss) before income tax</b>
Income tax expense
<b>Net profit/loss for financial year</b>
<b>Including Share of profit of shareholders or partners of parent undertaking<sup>1</sup></b>
<b>Share of profit of minority holding<sup>1</sup></b>

<sup>1</sup>The item is used only in consolidated reports.