

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 undertaking¹

Share of profit of minority holding¹

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 undertaking¹

Share of profit of minority holding¹

¹ The item is used only in consolidated reports.