

This booklet contains pro-forma:

**Statements of Profit or Loss and Other Comprehensive Income By Expense (page 1),
Statements of Profit or Loss and Other Comprehensive Income By Function (page 2), and
Statement of Financial Position (page 3).**

X Group Limited

*** Consolidated Statement of Profit or Loss and Other Comprehensive Income for the year ended 31 December 20X4**

(illustrating the classification of expenses "by expense")

Continuing operations	20X4	20X3
	€000's	€000's
Revenue	x	x
Other operating income	x	x
Changes in inventories of finished costs and work in progress	(x)	(x)
Work performed by the enterprise and capitalised	x	x
Staff costs	(x)	(x)
Depreciation and amortisation costs	(x)	(x)
Impairment of property, plant and equipment	(x)	(x)
Other operating expenses	<u>(x)</u>	<u>(x)</u>
Results from operating activities	x	x
Finance income	x	x
Finance costs	<u>(x)</u>	<u>(x)</u>
Net finance costs	(x)	(x)
Share of profit of equity-accounted investees, net of tax	<u>x</u>	<u>x</u>
Profit before tax	x	x
Tax expense	<u>(x)</u>	<u>(x)</u>
Profit from continuing operations	x	x
Discontinued operation		
Profit (loss) from discontinued operations, net of tax	<u>x</u>	<u>x</u>
Profit for the year	x	x
Other comprehensive income		
<i>Items that may be reclassified into the profit or loss</i>		
Foreign currency gains from the translation of foreign operations	x	x
Share of associate's OCI	x	x
Tax related to OCI items that may be reclassified to profit and loss	<u>(x)</u>	<u>(x)</u>
	<u>x</u>	<u>x</u>
<i>Items that may not be reclassified into the profit or loss</i>		
Revaluation of property, plant and equipment	(x)	(x)
Net changes in fair value of available for sale financial assets	x	x
Remeasurement of net defined benefit liability	(x)	(x)
Tax related to OCI items that will not be reclassified to profit and loss	<u>(x)</u>	<u>(x)</u>
	<u>x</u>	<u>x</u>
Total other comprehensive income	x	x
Total comprehensive income for the year	<u>x</u>	<u>x</u>
Profit(loss) attributable to:		
Owners of the parent	x	x
Non-controlling interests	<u>x</u>	<u>x</u>
	<u>x</u>	<u>x</u>
Total comprehensive income (loss) attributable to:		
Owners of the parent	x	x
Non-controlling interests	<u>x</u>	<u>x</u>
	<u>x</u>	<u>x</u>

* A requirement of IAS 1 is that each entity must clearly identify whether the financial statements are of an individual entity or a group of entities.

X Group Limited
*** Consolidated Statement of Profit or Loss and Other Comprehensive Income for the year ended**
31 December 20X4
(illustrating the classification of expenses "by function")

Continuing operations	20X4	20X3
	€000's	€000's
Revenue	x	x
Cost of sales	<u>(x)</u>	<u>(x)</u>
Gross profit	x	x
Other income	x	x
Selling and distribution expenses	<u>(x)</u>	<u>(x)</u>
Administrative expenses	<u>(x)</u>	<u>(x)</u>
Research and development expenses	<u>(x)</u>	<u>(x)</u>
Other expenses	<u>(x)</u>	<u>(x)</u>
Results from operating activities	x	x
Finance income	x	x
Finance costs	<u>(x)</u>	<u>(x)</u>
Net finance costs	(x)	(x)
Share of profit of equity-accounted investees, net of tax	<u>x</u>	<u>x</u>
Profit before tax	x	x
Tax expense	<u>(x)</u>	<u>(x)</u>
Profit from continuing operations	x	x
Discontinued operation		
Profit (loss) from discontinued operations, net of tax	<u>x</u>	<u>x</u>
Profit for the year	x	x
Other comprehensive income		
<i>Items that may be reclassified into the profit or loss</i>		
Foreign currency gains from the translation of foreign operations	x	x
Share of associate's OCI	x	x
Tax related to OCI items that may be reclassified to profit and loss	<u>(x)</u>	<u>(x)</u>
	<u>x</u>	<u>x</u>
<i>Items that may not be reclassified into the profit or loss</i>		
Revaluation of property, plant and equipment	<u>(x)</u>	<u>(x)</u>
Net changes in fair value of available for sale financial assets	x	x
Remeasurement of net defined benefit liability	<u>(x)</u>	<u>(x)</u>
Tax related to OCI items that will not be reclassified to profit and loss	<u>(x)</u>	<u>(x)</u>
	<u>x</u>	<u>x</u>
Total other comprehensive income	x	x
Total comprehensive income for the year	<u>x</u>	<u>x</u>
Profit(loss) attributable to:		
Owners of the parent	x	x
Non-controlling interests	<u>x</u>	<u>x</u>
	<u>x</u>	<u>x</u>
Total comprehensive income (loss) attributable to:		
Owners of the parent	x	x
Non-controlling interests	<u>x</u>	<u>x</u>
	<u>x</u>	<u>x</u>

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X Group Limited
***Consolidated Statement of Financial Position as at 31 December 20X4**

Assets	20X4	20X3
	€000's	€000's
Property, plant and equipment	x	x
Intangible assets and goodwill	x	x
Investment property	x	x
Equity- accounted investees	x	x
Other investments, including derivatives	<u>x</u>	<u>x</u>
Non-current assets	<u>x</u>	<u>x</u>
Inventories	x	x
Other investments, including derivatives	x	x
Trade and other receivables	x	x
Prepayments	x	x
Cash and cash equivalents	x	x
Assets held for sale	<u>x</u>	<u>x</u>
Current assets	<u>x</u>	<u>x</u>
Total assets	<u>x</u>	<u>x</u>
Equity		
Share capital	x	x
Share premium	x	x
Reserves	x	x
Retained earnings	<u>x</u>	<u>x</u>
Equity attributable to the owners of the Company	<u>x</u>	<u>x</u>
Non-controlling interests	<u>x</u>	<u>x</u>
Total equity	<u>x</u>	<u>x</u>
Liabilities		
Loans and borrowings	x	x
Employee benefits	x	x
Trade and other payables	x	x
Deferred income/revenue	x	x
Provisions	x	<u>x</u>
Deferred tax liabilities	<u>x</u>	<u>x</u>
Non-current liabilities	<u>x</u>	<u>x</u>
Bank overdraft	x	x
Current tax liabilities	x	x
Loans and borrowings	x	x
Trade and other payables	x	x
Deferred income/revenue	x	x
Provisions	x	x
Liabilities held for sale	<u>x</u>	<u>x</u>
Current liabilities	<u>x</u>	<u>x</u>
Total liabilities	<u>x</u>	<u>x</u>
Total equity and liabilities	<u>x</u>	<u>x</u>

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