

## Profit & Loss Statement per Functions

ITEMS	N
Sales and services rendered	+
Cost of sales and of services rendered	-
Subtotal	=
Non-product manufacturing costs (NPMC)	
<b>Gross Profit</b>	=
Other income	+
Selling (distribution) expenses	-
Administrative expenses	-
Research and development expenses	-
Other expenses	-
<b>Operational profit (before financing and taxes)</b>	=
Financing expenses (net)	-/+
<b>Profit before taxes</b>	=
Income taxes	-
<b>Net profit</b>	=

## PROFIT & LOSS STATEMENT PER FUNCTIONS AND PER PRODUCTS

ITEMS	N		
	Prod.	....	Total
Sales and services rendered	+	+	+
Cost of the sales and of the services rendered	-	-	-
Subtotal	=	=	=
Non-product manufacturing costs (NPMC)			
<b>Gross Profit</b>	=	=	=
Other income			+
Selling (distribution) expenses	-	-	-
Administrative expenses	-	-	-
Research and development expenses	-	-	-
Other expenses	-	-	-
<b>Operational profit (before financing and taxes)</b>	=	=	=
Financing expenses (net)			-/+
<b>Profit before taxes</b>			=
Income taxes			-
<b>Net profit</b>			=

## Profit & Loss Statement per Natures

INCOME AND EXPENSES		N
Sales and services rendered		+
Production stock variation (change)		+
Cost of the goods sold and of the materials consumed		-
External supplies and services		-
Expenses with personnel		-
Inventory valuation adjustments		+/-
Provisions / impairment		+/-
Other impairment		+/-
Increase / decrease of fair value		+/-
Other income		+
Other expenses		-
<b>Earnings before interests, taxes and depreciation/amortization (EBITDA)</b>		=
Depreciation/Amortization		+/-
<b>Operational profit (earnings before interests and taxes - EBIT)</b>		=
Financial income		+
Financial expenses		-
<b>Profit before taxes</b>	□	=
Income taxes		-
<b>Net profit</b>		=