

## Financial Reporting 2024-25

03/2024

### Workbook

#### Chapter 10, Illustration 1

In the table below the total comprehensive income for Mart does not cast. The figure in yellow below should read 110.

	Mart	Oat	Pipe
	\$m	\$m	\$m
Revenue	800	140	230
Cost of sales and expenses	<u>(680)</u>	<u>(90)</u>	<u>(170)</u>
Profit before tax	120	50	60
Income tax expense	<u>(30)</u>	<u>(15)</u>	<u>(20)</u>
Profit for the year	90	35	40
<i>Other comprehensive income for the year (net of tax)</i>			
Gains on property revaluation	<u>20</u>	<u>5</u>	<u>10</u>
<i>Total comprehensive income for the year</i>	<u><b>95</b></u>	<u>40</u>	<u>50</u>