

Profit & Loss statement

- [Tabular Representation](#)
- [Graphical Representation](#)

Profit & Loss statement

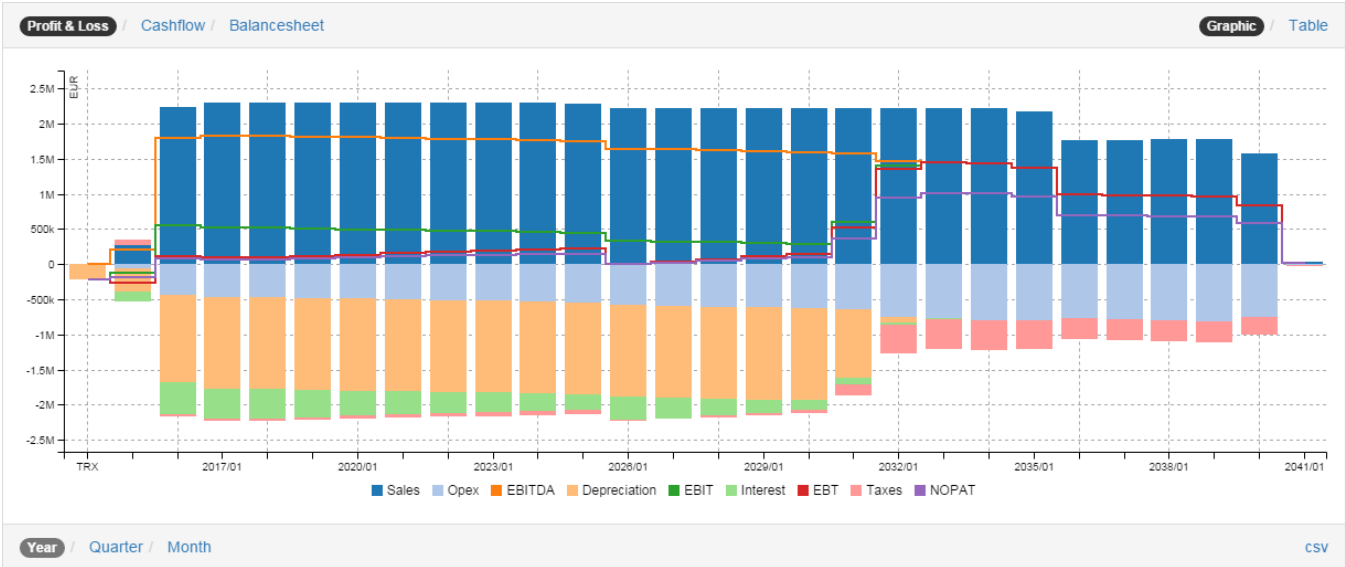
The Profit & Loss statement, also Income statement, is a time period calculation which contrasts expenses with revenue. When revenues exceed expenses the company has generated a profit. When expenses exceed revenues the company has generated a loss.

Presentation Possibilities	Graph	Data is shown as graph
	Table	Data is shown as table (unit: in 1'000 or 1)
Time Period	Year	Data is shown on yearly basis.
	Quarter	Data is shown on quarterly basis (3 months).
	Month	Data is shown on monthly basis.

Tabular Representation

	Sales	This row shows total Sales of each time period (in years, quarters or months). Furthermore the sum of all Sales over the whole Project Lifetime and the minimum and maximum of Sales are shown. <table border="1"> <tr> <td>Individual Sale entities</td> <td>Individual Sales of each entity.</td> </tr> </table>	Individual Sale entities	Individual Sales of each entity.				
Individual Sale entities	Individual Sales of each entity.							
-	Opex	This row shows total Opex of each time period (in years, quarters or months). Furthermore the sum of all Opex over the whole Project Lifetime and the minimum and maximum of Opex are shown. <table border="1"> <tr> <td>Individual Opex entities</td> <td>Individual costs of each Opex entity.</td> </tr> </table>	Individual Opex entities	Individual costs of each Opex entity.				
Individual Opex entities	Individual costs of each Opex entity.							
=	EBITDA	EBITDA (earnings before interest, taxes, depreciation and amortization) shows the profit before Interests, Taxes and Depreciations on tangible assets and on intangible assets.						
-	Depreciation	This row shows total Depreciation of each time period (in years, quarters or months). Furthermore the sum of all Depreciations over the whole Project Lifetime and the minimum and maximum Depreciation are shown. <table border="1"> <tr> <td>Not Tax neutral</td> <td>Depreciation on Capex and Transactional Expenditures which affect Taxes.</td> </tr> <tr> <td>Tax neutral</td> <td>Tax neutral Depreciations on Capex and Transactional Expenditures.</td> </tr> </table>	Not Tax neutral	Depreciation on Capex and Transactional Expenditures which affect Taxes.	Tax neutral	Tax neutral Depreciations on Capex and Transactional Expenditures.		
Not Tax neutral	Depreciation on Capex and Transactional Expenditures which affect Taxes.							
Tax neutral	Tax neutral Depreciations on Capex and Transactional Expenditures.							
=	EBIT	EBIT (earnings before interest and taxes) shows the profit before Interests and Taxes.						
-	Interest	This row shows total Interest expenditures and revenues of each time period (in years, quarters or months). Furthermore the sum of all Interest expenditures and revenues over the whole Project Lifetime and the minimum and maximum of Interest expenditures and revenues are shown. <table border="1"> <tr> <td>Debt</td> <td>Interest expenditures on Debt.</td> </tr> <tr> <td>Shareholder Loan</td> <td>Interest expenditures on Shareholder Loans.</td> </tr> <tr> <td>Reserves</td> <td>Interest revenues on Reserves.</td> </tr> </table>	Debt	Interest expenditures on Debt.	Shareholder Loan	Interest expenditures on Shareholder Loans.	Reserves	Interest revenues on Reserves.
Debt	Interest expenditures on Debt.							
Shareholder Loan	Interest expenditures on Shareholder Loans.							
Reserves	Interest revenues on Reserves.							
=	EBT	EBT (earnings before taxes) shows the profit before Taxes.						
-	Taxes	This row shows total Taxes of each time period (in years, quarters or months). Furthermore the sum of all Taxes over the whole Project Lifetime and the minimum and maximum of Taxes are shown. <table border="1"> <tr> <td>Individual Tax entities</td> <td>Individual Tax entities of the Project.</td> </tr> </table>	Individual Tax entities	Individual Tax entities of the Project.				
Individual Tax entities	Individual Tax entities of the Project.							
=	NOPAT	NOPAT (net operating profit after taxes) shows the company result after Taxes respective the operative profit after Taxes.						

Graphical Representation



The graphical representation shows the net income affecting positions including Sales, Opex, Depreciations, Interests and Taxes and the resulting business indicators EBITDA, EBIT, EBT and NOPAT.