Statement of Other Comprehensive Income

Second statement – begins with net income | Year ended 30 June 2026

Starting point

Net income (from the separate income statement)	**3,412,000.00**

Items of other comprehensive income

OCI component	Before tax	Tax rate	Tax (expense) / benefit	Net of tax
Foreign currency translation adjustment	(186,000.00)	0.0%	-	(186,000.00)
Unrealized gain on available-for-sale debt sec	94,500.00	25.0%	(23,625.00)	70,875.00
Reclassification of realized gains to net incom	(22,000.00)	25.0%	5,500.00	(16,500.00)
Pension: net actuarial gain / (loss)	61,000.00	25.0%	(15,250.00)	45,750.00
Derivatives qualifying as cash flow hedges	18,250.00	25.0%	(4,562.50)	13,687.50
			-	-
			-	-
Other comprehensive income (loss)	**(34,250.00)**		**(37,937.50)**	**(72,187.50)**

COMPREHENSIVE INCOME	**3,339,812.50**
Comprehensive income as % of net income	97.9%

Disclosure reminders

Present each OCI component net of tax, or before tax with one combined tax line. This sheet shows both.

Disclose reclassification adjustments, so that amounts already in net income are not counted twice.

Carry the closing accumulated OCI balance to the equity section of the balance sheet.