Aurora Textiles Group

# STATEMENT OF COMPREHENSIVE INCOME

*Single-statement format – year ended 31 December 2026 (USD 000)*

## Profit or loss

| Line item | FY 2026 | FY 2025 |
|---|---|---|
| Revenue | 48,250.00 | 44,120.00 |
| Cost of sales | (29,100.00) | (27,380.00) |
| Distribution costs | (3,420.00) | (3,150.00) |
| Administrative expenses | (6,870.00) | (6,440.00) |
| Other operating income | 390.00 | 255.00 |
| Finance income | 140.00 | 95.00 |
| Finance costs | (1,260.00) | (1,310.00) |
| **Profit before tax** | **8,130.00** | **6,190.00** |
| Income tax expense (enter as negative) | | (1,720.00) |
| Income tax expense – prior year | | (1,340.00) |
| **PROFIT FOR THE YEAR** | | **6,410.00** |
| **Profit for the prior year** | | **4,850.00** |

## Other comprehensive income – items that will NOT be reclassified to profit or loss

| Line item | FY 2026 | FY 2025 |
|---|---|---|
| Revaluation of property | 820.00 | - |
| Remeasurement of defined benefit plans | (210.00) | 160.00 |
| Equity investments at FVOCI | 75.00 | (40.00) |
| Related income tax | (170.00) | (30.00) |
| **Subtotal – not reclassified** | **515.00** | **90.00** |

## Other comprehensive income – items that MAY be reclassified to profit or loss

| Line item | FY 2026 | FY 2025 |
|---|---|---|
| Exchange differences on foreign operations | (455.00) | 310.00 |
| Cash flow hedges – effective portion | 130.00 | (85.00) |
| Debt instruments at FVOCI | 45.00 | 20.00 |
| Related income tax | (45.00) | (60.00) |
| **Subtotal – may be reclassified** | **(325.00)** | **185.00** |
| **Other comprehensive income, net of tax** | | **190.00** |
| **TOTAL COMPREHENSIVE INCOME FOR THE YEAR** | | **6,600.00** |
| **Total comprehensive income – prior year** | | **5,125.00** |

## Attribution

| | |
|---|---|
| Attributable to owners of the parent (enter % share, e.g. 92%) | 92.0% |
| Owners of the parent | 6,072.00 |
| Non-controlling interests | 528.00 |

Finance Director

Date