

STATEMENT OF PRIOR PERIOD EARNINGS

**Company Name:** \_\_\_\_\_ **For Period Ended:** \_\_\_\_\_  
**Reporting Currency:** \_\_\_\_\_ **Prior Period:** \_\_\_\_\_

Revenue & Income	Prior Period Value
Gross Sales / Revenue	_____
Less: Sales Returns and Allowances	_____
<b>Net Sales Revenue</b>	_____
Cost of Goods Sold	_____
<b>Gross Profit</b>	_____
<b>Operating Expenses</b>	
Selling, General, and Administrative	_____
Depreciation and Amortization	_____
Other Operating Expenses	_____
<b>Total Operating Expenses</b>	_____
<b>Operating Income (EBIT)</b>	_____
<b>Other Revenues &amp; Expenses</b>	
Interest Expense	_____
Tax Expense	_____
<b>Total Other Expenses</b>	_____
<b>Net Income / (Loss) for Prior Period</b>	_____
<b>Prior Period Adjustments</b>	
Retained Earnings (Beginning of Period)	_____
Correction of Errors from Prior Periods	_____
Changes in Accounting Policies	_____
<b>Adjusted Retained Earnings (End of Period)</b>	_____

\_\_\_\_\_  
Prepared By (Signature & Date) \_\_\_\_\_  
Approved By (Signature & Date)

