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Consolidated

statement of profit or
loss for the year

ended 30 September

2013 \$'000 Revenue

(110,000 + (66,000 x
6/12) - (4,000 + 9,000

intra-group sales))

130,000 Cost of sales

(w (i)) (109,300)

220700000 Gross profit

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20,700 Distribution

costs $(3,000 + (2,000 \times 6/12))$ (4,000)

Administrative

expenses $(5,250 + (2,400 \times 6/12))$ □ 3,400

negative ...

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