

Selected data from the consolidated statement of profit or loss and other comprehensive income

Items, PLN million	2019	2018	2017	change	change %
1	2	3	4	5=(2-3)	6=(2-3)/3
Sales revenues	111,203	109,706	95,364	1,497	1.4%
Cost of sales	-97,301	-97,265	-81,766	-36	(0.0%)
Gross profit on sales	13,902	12,441	13,598	1,461	11.7%
Distribution expenses	-6,355	-4,745	-4,327	-1,610	(33.9%)
Administrative expenses	-1,806	-1,590	-1,537	-216	(13.6%)
Other operating income	1,246	2,150	1,243	-904	(42.0%)
Other operating expenses	-1,717	-1 152	-568	-565	(49.0%)
Share in profit from investments accounted for under equity method	136	127	248	9	7.1%
Profit from operations under LIFO increased by amortisation and depreciation (EBITDA LIFO) before impairment allowances¹⁾	9,172	8,324	10,448	848	10.2%
Profit from operations under LIFO increased by amortisation and depreciation (EBITDA LIFO)	8,993	9,028	10,279	-35	(0.4%)
Profit from operations increased by amortisation and depreciation (EBITDA)	8,862	9,888	11,078	-1,026	(10.4%)

Profit from operations (EBIT)	5,365	7,215	8,657	-1,850	(25.6%)
Financial income	890	1,413	1,760	-523	(37.0%)
Financial costs	-901	-1,517	-1,700	616	40.6%
Net financial revenues and expenses	-11	-104	60	93	89.4%
Profit before tax	5,352	7,110	8,717	-1,758	(24.7%)
Income tax	-1	-2	-2	452	30.0%
Net profit	4,298	5,604	7,173	-1,306	(23.3%)

1) The net allowances for impairment of property, plant & equipment and intangible assets:

- year 2019 in the amount of PLN (179) million – concerns mainly upstream assets of the ORLEN Upstream Group in Poland.
- year 2018 in the amount of PLN 704 million – concerns mainly reversal of allowance for impairment of the Unipetrol Group's assets in the downstream segment in the amount of PLN 741 million and allowances created for impairment of assets in the upstream segment in the amount of PLN (18) million.
- year 2017 in the amount of PLN (169) million – concerns mainly exploration assets of the ORLEN Upstream Group in Poland.