

ABSTRACT

Financial performance refers to the formal record of a business's financial activities, presented in a structured and easy-to-understand manner. Key financial statements, such as the balance sheet and income statement, are essential components of this record. The balance sheet of Consolidated Group reports its assets, liabilities, and equity at a specific point in time, while its income statement details revenues, expenses, and profits over a period. The company's financial performance shows positive trends, such as increasing sales volume, maintaining market share despite price drops, and strong gross profit margins. Additionally, the company has demonstrated an improved liquidity ratio and a higher debtor turnover, indicating better debt collection and financial stability. These factors contribute to the company's solid financial position, suggesting a healthy outlook for future growth.