

# Detailed Gross Profit Margin Report

Company Name: ABC Trading Ltd.

Reporting Period: January 1, 2024 – March 31, 2024

## Summary Table

Product / Category	Sales (USD)	Cost of Goods Sold (USD)	Gross Profit (USD)	Gross Profit Margin (%)
Electronics	85,000	55,000	30,000	35.29%
Mobile Phones	38,000	25,000	13,000	34.21%
Laptops	47,000	30,000	17,000	36.17%
Home Appliances	45,000	32,500	12,500	27.78%
Accessories	20,000	11,500	8,500	42.50%
<b>Total</b>	<b>150,000</b>	<b>99,000</b>	<b>51,000</b>	<b>34.00%</b>

## Calculation Formula

**Gross Profit** = Sales – Cost of Goods Sold (COGS)

**Gross Profit Margin (%)** = (Gross Profit / Sales) × 100

## Important Notes

- Detailed gross profit margin reports help in understanding product-wise profitability and identifying high-performing categories.
- Cost of Goods Sold (COGS) must include all direct costs related to the production/purchase of goods.
- Margin analysis assists management in pricing, cost control, and inventory strategies.
- Regular preparation of this document is essential for better financial planning and monitoring business performance.
- Ensure accuracy in sales and COGS data to reflect true profitability.