

# Comparative Statement of Comprehensive Income

For the years ended December 31, 2023 and 2022

Particulars	2023 (USD)	2022 (USD)
Revenue	250,000	220,000
Cost of Goods Sold	150,000	135,000
<b>Gross Profit</b>	<b>100,000</b>	<b>85,000</b>
Operating Expenses	40,000	38,000
<b>Operating Income</b>	<b>60,000</b>	<b>47,000</b>
Finance Costs	6,000	7,000
Other Income	4,500	5,200
<b>Profit Before Tax</b>	<b>58,500</b>	<b>45,200</b>
Tax Expense	15,000	11,000
<b>Profit After Tax</b>	<b>43,500</b>	<b>34,200</b>
Other Comprehensive Income	2,200	800
<b>Total Comprehensive Income</b>	<b>45,700</b>	<b>35,000</b>

**Important Notes:**

- This statement compares comprehensive income across two periods for analytical purposes.
- It includes revenue, expenses, profit, tax, and other comprehensive income items.
- Helps stakeholders evaluate performance trends and identify year-over-year changes.
- Figures are typically based on audited financial records or management reports.