

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
Gross Profit	100,000	85,000
Operating Expenses	40,000	38,000
Operating Income	60,000	47,000
Finance Costs	6,000	7,000
Other Income	4,500	5,200
Profit Before Tax	58,500	45,200
Tax Expense	15,000	11,000
Profit After Tax	43,500	34,200
Other Comprehensive Income	2,200	800
Total Comprehensive Income	45,700	35,000

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.