

# Comparative Year-to-Date Cumulative Profit Statement

Company: Sample Corporation

For the Period: January - June

Currency: USD

Particulars	Year 2023 (Jan-Jun)	Year 2024 (Jan-Jun)	Variance	% Change
Revenue	120,000	135,000	15,000	12.5%
Cost of Goods Sold	72,000	81,000	9,000	12.5%
<b>Gross Profit</b>	<b>48,000</b>	<b>54,000</b>	<b>6,000</b>	<b>12.5%</b>
Operating Expenses	18,000	20,000	2,000	11.1%
Other Income	1,500	1,200	(300)	-20.0%
<b>Net Profit Before Tax</b>	<b>31,500</b>	<b>35,200</b>	<b>3,700</b>	<b>11.7%</b>
Income Tax	6,000	7,000	1,000	16.7%
<b>Net Profit After Tax</b>	<b>25,500</b>	<b>28,200</b>	<b>2,700</b>	<b>10.6%</b>

## Important Notes

- This comparative format allows identification of trends over equivalent periods in different years.
- Variance and percentage change columns highlight areas of significant growth or concern.
- It is essential for management to investigate material deviations and their underlying causes.
- Figures are cumulative, covering the same year-to-date periods for accurate comparison.
- Ensure consistent accounting policies between periods for meaningful analysis.