

Monthly Comparative Gross Profit Report

Company: ABC Manufacturing Ltd.

Reporting Period: May 2024 vs April 2024

Prepared by: Finance Department

Date: June 3, 2024

Gross Profit Comparison

Product/Division	May 2024 Sales	May 2024 COGS	May 2024 Gross Profit	April 2024 Gross Profit	Variance (Amount)	Variance (%)
Product A	120,000	75,000	45,000	41,500	3,500	8.4%
Product B	95,000	52,500	42,500	45,000	-2,500	-5.6%
Product C	80,000	44,000	36,000	33,500	2,500	7.5%
Total	295,000	171,500	123,500	120,000	3,500	2.9%

Important Notes

- This report compares gross profit month-on-month for key products or divisions.
- Gross profit is calculated as Sales minus Cost of Goods Sold (COGS).
- Variance helps identify significant increases or decreases in margin performance.
- Changes may reflect market trends, pricing adjustments, or cost fluctuations.
- Further analysis may be required for items with large negative variances.