

# Comprehensive Profit and Loss Statement

Company Name: [Your Company Name]  
Statement Period: [Start Date] – [End Date]  
Prepared By: [Name]  
Date Prepared: [Date]

## INCOME

Sales Revenue	\$ [amount]
Service Income	\$ [amount]
Other Income	\$ [amount]
<b>Total Income</b>	<b>\$ [amount]</b>

## COST OF GOODS SOLD (COGS)

Opening Inventory	\$ [amount]
Purchases	\$ [amount]
Direct Labor	\$ [amount]
Other Direct Expenses	\$ [amount]
Less: Closing Inventory	(\$ [amount])
<b>Total COGS</b>	<b>\$ [amount]</b>

## GROSS PROFIT

<b>Gross Profit (Total Income - Total COGS)</b>	<b>\$ [amount]</b>
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## OPERATING EXPENSES

Salaries & Wages	\$ [amount]
Rent/Lease Expense	\$ [amount]
Utilities	\$ [amount]
Depreciation	\$ [amount]
Marketing & Advertising	\$ [amount]
Insurance Expense	\$ [amount]
Other Operating Expenses	\$ [amount]
<b>Total Operating Expenses</b>	<b>\$ [amount]</b>

## OTHER INCOME & EXPENSES

Interest Income	\$ [amount]
Interest Expense	(\$ [amount])
Other Non-operating Income/Expense	\$ [amount]

<b>Net Other Income/Expense</b>	<b>\$ [amount]</b>
<b>NET PROFIT BEFORE TAX</b>	
<b>Net Profit Before Tax</b>	<b>\$ [amount]</b>
Income Tax Expense	\$ [amount]
<b>NET PROFIT AFTER TAX</b>	<b>\$ [amount]</b>

## Important Notes

- This statement provides a summary of revenues, expenses, and profits or losses for a specific period.
- Figures should be sourced from accurate and up-to-date financial records.
- Review all income and expense categories to ensure completeness and accuracy.
- This document is essential for stakeholders to assess business performance and profitability.
- Net profit is not equivalent to cash flow; consult cash flow statements for liquidity analysis.