

# Financial Statement Analysis - 2019

For the year ended 31st December 2019

Particulars	2019	2018
Revenue	1000	950
Cost of Sales	(400)	(380)
Gross Profit	600	570
Operating Expenses	(200)	(190)
Operating Profit	400	380
Finance Income	50	40
Finance Costs	(20)	(15)
Profit Before Tax	430	415
Income Tax	(100)	(90)
Profit After Tax	330	325

The above table shows the financial performance of the company for the year ended 31st December 2019. The revenue has increased by 5% from 2018 to 2019, while the cost of sales has also increased by 5%. This has resulted in a gross profit of 600, which is 5% higher than the gross profit of 570 in 2018. Operating expenses have also increased by 5% from 190 to 200, resulting in an operating profit of 400, which is 5% higher than the operating profit of 380 in 2018. Finance income has increased by 25% from 40 to 50, while finance costs have increased by 33% from 15 to 20. This has resulted in a profit before tax of 430, which is 4% higher than the profit before tax of 415 in 2018. Income tax has increased by 11% from 90 to 100, resulting in a profit after tax of 330, which is 2% higher than the profit after tax of 325 in 2018.

