

**ABC & Company**  
**Profit & Loss Statement Notes**  
**June - 2016**

**Sales**

Code	Title	Current	Previous	% Change
40100100001	Export Sales	100,000.00	175,000.00	-42.86
40100100002	Local Sales	150,000.00	0.00	0
40100200001	Sales Return & Discount - Exports	-1,000.00	0.00	0
40100200002	Sales Return & Discount - Local	0.00	0.00	0
		<b>249,000.00</b>	<b>175,000.00</b>	

**Cost of Goods**

Code	Title	Current	Previous	% Change
50100100001	Stock Consumption - Raw Material	0.00	15,500.00	-100
50100200001	Labor Wages	0.00	0.00	0
50100300001	Electricity Charges	0.00	0.00	0
		<b>0.00</b>	<b>15,500.00</b>	

**Administrative Expenses**

Code	Title	Current	Previous	% Change
50200100001	Staff Salaries Expense (Admin)	10,000.00	8,000.00	25
50200100002	Gratuity Expense	0.00	37,000.00	-100
50200200001	Electricity Expense	2,000.00	1,500.00	33.33
50200300001	Depreciation - Motor Car	5,000.00	2,000.00	150
		<b>17,000.00</b>	<b>48,500.00</b>	

**Selling Expenses**

Code	Title	Current	Previous	% Change
50300100001	Staff Salaries Expense (Mkt)	54,000.00	0.00	0
50300200001	Depreciation Expense - Delivery Truck	6,000.00	3,500.00	71.43
		<b>60,000.00</b>	<b>3,500.00</b>	

**Financial Charges**

Code	Title	Current	Previous	% Change
50400100001	ABN Amro (Interest)	0.00	0.00	0
50400100002	Standard Chartered (Interest)	500.00	0.00	0
		<b>500.00</b>	<b>0.00</b>	

