\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Statement of Financial Position**

As At **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **RM** | **RM** | **RM** |
|  | **Cost** | **Accumulated**  **Depreciation** | **Carrying Amount** |
| Sales |  |  | 259,200 |
| Less: Sales Returns |  |  | (2,590) |
| Net Sales |  |  |  |
| Less: Cost of Sales |  |  |  |
| Opening Inventory |  |  |  |
| Purchases |  |  |  |
| Import Duties |  |  |  |
| Cost of Purchases |  |  |  |
| Cost of Goods Available for Sales |  |  |  |
| Less: Closing Inventory |  |  |  |
| Gross Profit |  |  |  |
| Other Income |  |  |  |
| Discounts Received |  |  |  |
|  |  |  |  |
| Less: Expenses |  |  |  |
| Promotion Expenses |  |  |  |
| Rental Expenses |  |  |  |
| Wages and Salaries |  |  |  |
| Insurance |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Income Statement**

For The Year Ended **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **RM** | **RM** | **RM** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |