

Financial Statement Analysis - 2019-2020
 The following table shows the financial statement analysis for the year 2019-2020.

Particulars	2019-2020	2018-2019
Revenue	1000000	950000
Cost of Sales	(600000)	(580000)
Gross Profit	400000	370000
Operating Expenses	(250000)	(230000)
Operating Profit	150000	140000
Finance Costs	(20000)	(15000)
Profit Before Tax	130000	125000
Tax	(30000)	(25000)
Profit After Tax	100000	100000
Dividend	(50000)	(45000)
Retained Profit	50000	55000

The above table shows the financial statement analysis for the year 2019-2020. The revenue for 2019-2020 is 1000000, which is higher than the revenue for 2018-2019 (950000). The cost of sales for 2019-2020 is 600000, which is higher than the cost of sales for 2018-2019 (580000). The gross profit for 2019-2020 is 400000, which is higher than the gross profit for 2018-2019 (370000). The operating expenses for 2019-2020 are 250000, which is higher than the operating expenses for 2018-2019 (230000). The operating profit for 2019-2020 is 150000, which is higher than the operating profit for 2018-2019 (140000). The finance costs for 2019-2020 are 20000, which is higher than the finance costs for 2018-2019 (15000). The profit before tax for 2019-2020 is 130000, which is higher than the profit before tax for 2018-2019 (125000). The tax for 2019-2020 is 30000, which is higher than the tax for 2018-2019 (25000). The profit after tax for 2019-2020 is 100000, which is the same as the profit after tax for 2018-2019 (100000). The dividend for 2019-2020 is 50000, which is higher than the dividend for 2018-2019 (45000). The retained profit for 2019-2020 is 50000, which is lower than the retained profit for 2018-2019 (55000).

