

SAMPLE COMPANY SDN BHD (123456-M)

Trading Profit and Loss for the period
01/01/2002 to 31/03/2002

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| | Year 2002 | % | Mar 2002 | Feb 2002 | Jan 2002 | Dec 2001 | Nov 2001 | Oct 2001 |
|---------------------------------|------------|--------|------------|-------------|------------|----------|----------|----------|
| <u>SALES</u> | RM | | | | | | | |
| SALES - HANDPHONES | 304,498.10 | 91.54 | 136,002.95 | 93,252.15 | 75,243.00 | | | |
| SALES - OTHER | 28,150.00 | 8.46 | 15,650.00 | 12,500.00 | | | | |
| | 332,648.10 | 100.00 | 151,652.95 | 105,752.15 | 75,243.00 | | | |
| <u>SALES ADJUSTMENT</u> | | | | | | | | |
| RETURN INWARDS-HANDPHONES | -7,110.00 | -2.14 | -5,400.00 | -1,710.00 | | | | |
| DISCOUNT ALLOWED | -1,380.00 | -0.41 | -780.00 | -600.00 | | | | |
| | -8,490.00 | -2.55 | -6,180.00 | -2,310.00 | | | | |
| <u>COST OF GOODS SOLD</u> | | | | | | | | |
| STOCKS AT THE BEGINNING OF YEAR | | | 125,568.66 | 76,922.41 | | | | |
| PURCHASE - HANDPHONES | 236,454.75 | -71.08 | 21,796.00 | 84,753.00 | 129,905.75 | | | |
| PURCHASE - OTHER | 25,200.00 | -7.58 | 13,450.00 | 11,750.00 | | | | |
| PURCHASES RETURN-HANDPHONES | -3,700.00 | 1.11 | -1,900.00 | | -1,800.00 | | | |
| CARRIAGE INWARDS | 3,468.00 | -1.04 | 2,358.00 | 1,110.00 | | | | |
| STOCKS AT THE END OF THE YEAR | -86,700.96 | 26.06 | -86,700.96 | -125,568.66 | -76,922.41 | | | |
| | 174,721.79 | -52.52 | 74,571.70 | 48,966.75 | 51,183.34 | | | |
| GROSS PROFIT | 149,436.31 | 44.92 | 70,901.25 | 54,475.40 | 24,059.66 | | | |
| <u>OTHER INCOME</u> | | | | | | | | |
| GAIN ON FOREIGN EXCHANGE | 605.00 | 0.18 | | 580.00 | 25.00 | | | |
| | 605.00 | 0.18 | | 580.00 | 25.00 | | | |
| <u>EXPENSES</u> | | | | | | | | |
| ADVERTISEMENT | 5,000.00 | -1.50 | | 5,000.00 | | | | |
| BANK CHARGES | 423.27 | -0.13 | 15.00 | 209.82 | 198.45 | | | |
| DEPRECIATION OF FIXED ASSETS | 6,794.16 | -2.04 | 3,375.83 | 3,375.83 | 42.50 | | | |
| SALARIES | 71,400.00 | -21.46 | 23,800.00 | 23,800.00 | 23,800.00 | | | |

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|--------------------------|----|------------|--------|------------|------------|------------|----------|----------|----------|
| TRAVELLING EXPENSES | RM | 1,218.50 | -0.37 | 435.50 | 405.00 | 378.00 | | | |
| UPKEEP OF MOTOR VEHICLE | | 752.80 | -0.23 | 752.80 | | | | | |
| WATER & ELECTRICITY | | 9,345.11 | -2.81 | 3,398.34 | 2,456.90 | 3,489.87 | | | |
| LOSS ON FOREIGN EXCHANGE | | 155.00 | -0.05 | | 75.00 | 80.00 | | | |
| HIRE PURCHASE INTEREST | | 1,800.00 | -0.54 | 900.00 | 900.00 | | | | |
| TELEPHONE & FAX CHARGES | | 7,234.88 | -2.17 | 3,099.23 | 1,789.88 | 2,345.77 | | | |
| SALES COMMISSION | | 1,852.06 | -0.56 | 1,101.74 | 750.32 | | | | |
| OVER TIME | | 7,438.00 | -2.24 | 1,550.00 | 2,380.00 | 3,508.00 | | | |
| RENTAL - WAREHOUSE | | 1,500.00 | -0.45 | 750.00 | 750.00 | | | | |
| ACCOMODATION | | 810.00 | -0.24 | 185.00 | 300.00 | 325.00 | | | |
| DIRECTOR'S REMUNERATION | | 15,000.00 | -4.51 | 5,000.00 | 5,000.00 | 5,000.00 | | | |
| PETROL | | 1,430.80 | -0.43 | 455.00 | 370.00 | 605.80 | | | |
| PRINTING | | 1,473.00 | -0.44 | 123.00 | | 1,350.00 | | | |
| STATIONERY | | 173.75 | -0.05 | 98.75 | | 75.00 | | | |
| OFFICE REFRESHMENT | | 233.50 | -0.07 | 108.00 | | 125.50 | | | |
| EMPLOYEES PROVIDENT FUND | | 3,600.00 | -1.08 | 1,200.00 | 1,200.00 | 1,200.00 | | | |
| SOCISO CONTRIBUTION | | 647.30 | -0.19 | 198.70 | 212.90 | 235.70 | | | |
| RENTAL | | 3,600.00 | -1.08 | 1,200.00 | 1,200.00 | 1,200.00 | | | |
| ENTERTAINMENT | | 258.00 | -0.08 | 258.00 | | | | | |
| GENERAL EXPENSES | | 35.00 | -0.01 | 35.00 | | | | | |
| | | 142,175.13 | -42.74 | 48,039.89 | 50,175.65 | 43,959.59 | | | |
| NET PROFIT | | 7,866.18 | 2.36 | 22,861.36 | 4,879.75 | -19,874.93 | | | |
| RETAINED EARNING B/F | | | | -14,995.18 | -19,874.93 | | | | |
| RETAINED EARNING C/F | | 7,866.18 | | 7,866.18 | -14,995.18 | -19,874.93 | | | |