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1. The following information is taken from the financial statements of ABC Company for the year ended 31/12/2020:

Particulars	Amount
Revenue	100,000
Cost of Sales	(60,000)
Gross Profit	40,000
Operating Expenses	(20,000)
Operating Profit	20,000
Finance Costs	(5,000)
Profit Before Tax	15,000
Income Tax	(3,000)
Profit After Tax	12,000

2. The following information is taken from the financial statements of ABC Company for the year ended 31/12/2020:

Particulars	Amount
Revenue	100,000
Cost of Sales	(60,000)
Gross Profit	40,000
Operating Expenses	(20,000)
Operating Profit	20,000
Finance Costs	(5,000)
Profit Before Tax	15,000
Income Tax	(3,000)
Profit After Tax	12,000