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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	1000
Cost of Sales	(600)
Operating Expenses	(200)
Operating Profit	200
Finance Costs	(50)
Income Tax	(50)
Profit After Tax	100

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

Particulars	Amount
Revenue	1000
Cost of Sales	(600)
Operating Expenses	(200)
Operating Profit	200
Finance Costs	(50)
Income Tax	(50)
Profit After Tax	100