



| Financial Statement |      |      |      |
|---------------------|------|------|------|
|                     | 2023 | 2022 | 2021 |
| Revenue             | 100  | 100  | 100  |
| Cost of Sales       | (40) | (40) | (40) |
| Gross Profit        | 60   | 60   | 60   |
| Operating Expenses  | (20) | (20) | (20) |
| Operating Profit    | 40   | 40   | 40   |
| Interest Expense    | (10) | (10) | (10) |
| Income Before Tax   | 30   | 30   | 30   |
| Income Tax          | (10) | (10) | (10) |
| Net Income          | 20   | 20   | 20   |

| Income Statement   |      |      |      |
|--------------------|------|------|------|
|                    | 2023 | 2022 | 2021 |
| Revenue            | 100  | 100  | 100  |
| Cost of Sales      | (40) | (40) | (40) |
| Gross Profit       | 60   | 60   | 60   |
| Operating Expenses | (20) | (20) | (20) |
| Operating Profit   | 40   | 40   | 40   |
| Interest Expense   | (10) | (10) | (10) |
| Income Before Tax  | 30   | 30   | 30   |
| Income Tax         | (10) | (10) | (10) |
| Net Income         | 20   | 20   | 20   |

| Income Statement   |      |      |      |
|--------------------|------|------|------|
|                    | 2023 | 2022 | 2021 |
| Revenue            | 100  | 100  | 100  |
| Cost of Sales      | (40) | (40) | (40) |
| Gross Profit       | 60   | 60   | 60   |
| Operating Expenses | (20) | (20) | (20) |
| Operating Profit   | 40   | 40   | 40   |
| Interest Expense   | (10) | (10) | (10) |
| Income Before Tax  | 30   | 30   | 30   |
| Income Tax         | (10) | (10) | (10) |
| Net Income         | 20   | 20   | 20   |

| Income Statement   |      |      |      |
|--------------------|------|------|------|
|                    | 2023 | 2022 | 2021 |
| Revenue            | 100  | 100  | 100  |
| Cost of Sales      | (40) | (40) | (40) |
| Gross Profit       | 60   | 60   | 60   |
| Operating Expenses | (20) | (20) | (20) |
| Operating Profit   | 40   | 40   | 40   |
| Interest Expense   | (10) | (10) | (10) |
| Income Before Tax  | 30   | 30   | 30   |
| Income Tax         | (10) | (10) | (10) |
| Net Income         | 20   | 20   | 20   |