

Profit and Loss Statement

Period:

Revenue

Sales revenue	
Service revenue	
Other operating revenue	
Total revenue	

Direct costs

Materials	
Direct labor	
Fulfillment and merchant costs	
Total direct costs	

Profit

Gross profit	
Gross margin	

Operating expenses

Payroll	
Rent and occupancy	
Software	
Marketing	
Insurance	
Professional services	
Other operating expenses	
Total operating expenses	

Income

Operating income	
Operating margin	
Other income	
Interest expense	
Other expense	
Net income	