

PROFIT AND LOSS STATEMENT

January 2017 - December 2017

	S\$
INCOME	
Sales	978,894.00
LESS: COST OF SALES	

Cost Of Sales – Food & Beverage	-
	518,796.82

GROSS PROFIT	460,097.18
LESS : OPERATING EXPENDITURE	

Accounting Fee	18,000
Course Fee	2,113.23
Bank Charges	163.50
NETS Charges	2,493.86
Depreciation	12,457.56
Magazines/ Comics/ Books	62.50
Postage	8.41
Printing and Stationery	1,432.30
Late Fees Paid	6.62
IT Expense	2,500
Research/ Promotion/ Food Tasting	1,953.13
Recruitment Expenses	9200
Design and Decoration	446.75
Consumable items	1,400.87
Entertainment	3,204.07
Travelling expenses	523.92
Telephone and Internet	1656
Uniforms & Aprons	625.30
Repair & Maintenance/ Services	1,157.50
Cleaning (Grease Trap)	650
Pest Control	840
Insurance	771.58
Delivery Service	1,733.00
Staff Welfare	1,770.20
Work Permit Fee (Application/Issuance)	1190
Wages & Salaries	123,325.85
Medical Expense	287.53
Employer's CPF	30,526.00
Foreign FWL	16,840
Casual Wages/ Part-Timer	15,337.50
Training	1,350.00
Electricity	10,082.73
Rent	90,000.00
Water	2160
Waste Removal	953.75
GST Payable	17,601.50
Total Expense	- 374,825

OPERATING PROFIT	85,272.18
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Other Income	
Other Income (PIC/ICV/P-Max)	38,714.00
Total Other Income	38,714.00
Other Expenses	
Interest Paid (Loan)	10,370.88
Total Other Expenses	10,370.88
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Net Profit/ Loss	113,615.30