

PROFIT
 The profit margin is the percentage of sales that is profit. It is calculated by dividing the net profit by the sales revenue.

DEBT
 Debt is the amount of money that a company owes to its creditors. It is a liability that must be repaid.

Item	Value	Unit
Revenue	100	Millions
Cost of Sales	60	Millions
Gross Profit	40	Millions
Operating Expenses	20	Millions
Operating Profit	20	Millions
Interest Expense	5	Millions
Income Tax Expense	3	Millions
Net Profit	12	Millions

