

# E-commerce Business Profit and Loss Outline

## 1. Revenue

Gross Sales	<i>[Enter total sales revenue]</i>
Less: Returns & Refunds	<i>[Enter returns/refunds]</i>
<b>Net Sales</b>	<i>[Gross Sales - Returns &amp; Refunds]</i>

## 2. Cost of Goods Sold (COGS)

Inventory Purchases	<i>[Enter inventory costs]</i>
Shipping to Warehouse	<i>[Enter inbound shipping]</i>
Other COGS	<i>[Packaging, duties, etc.]</i>
<b>Total COGS</b>	<i>[Sum above]</i>

## 3. Gross Profit

**Gross Profit** *[Net Sales - Total COGS]*

## 4. Operating Expenses

Marketing & Advertising	<i>[Ads, promotions]</i>
Website & Hosting	<i>[Platform costs]</i>
Salaries & Wages	<i>[Staff costs]</i>
Office & Utilities	<i>[Rent, electricity, etc.]</i>
Shipping & Fulfillment	<i>[Outbound shipping]</i>
Payment Processing Fees	<i>[Gateway fees]</i>
Other Expenses	<i>[Miscellaneous]</i>
<b>Total Operating Expenses</b>	<i>[Sum above]</i>

## 5. Operating Profit

**Operating Profit** *[Gross Profit - Total Operating Expenses]*

## 6. Other Income & Expenses

Interest Income	<i>[If any]</i>
Interest Expense	<i>[Loan payments]</i>
Other Income/Expense	<i>[Other items]</i>

## 7. Net Profit Before Tax

**Net Profit Before Tax**

*[Operating Profit ± Other Income/Expense]*

## 8. Taxes

Income Tax

*[Enter tax amount]*

## 9. Net Profit

**Net Profit**

*[Net Profit Before Tax - Taxes]*