



---

## Worksheet 2: Complete the formula

---

Fill in the gaps to complete the formulas below:

Net profit/net loss for the year = Gross profit – \_\_\_\_\_

Working capital = \_\_\_\_\_ – Current liabilities

Mark-up percentage = (Average Selling Price – \_\_\_\_\_) ÷ Unit Cost

Gross profit = \_\_\_\_\_ – Cost of Sales

Gross profit margin % = Gross profit ÷ \_\_\_\_\_ × 100

Revenue = \_\_\_\_\_ × Number of units sold

Average insurance premium per customer = (total value of claims + insurer's costs) ÷

\_\_\_\_\_