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Session 2020-21
Term 2
Sample

Q-11



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**COMPARATIVE STATEMENT PROFIT AND LOSS
FOR THE YEAR ENDED 31st March, 2021**

Particulars	Note No.	31. 03.2020	31. 03.2021	Absolute Change	Percentage Change
		(Rs.) A	(Rs.) B	C = B-A	$D = \frac{C}{A} \times 100$
1. Revenue from Operations		30,00,000	35,00,000	5,00,000	16.67
2. Other Income		3,00,000	4,50,000	1,50,000	50.00
3. Total Revenue		33,00,000	39,50,000	6,50,000	19.69
4. Expenses					
a) Cost of materials consumed		20,00,000	23,00,000	3,00,000	15.00
b) Other Expenses		1,00,000	1,20,000	20,000	20.00
Total Expenses		21,00,000	24,20,000	3,20,000	15.24
Profit Before Tax		12,00,000	15,30,000	3,30,000	27.50
Less: tax @ 40%		(4,80,000)	(6,12,000)	(1,32,000)	27.50
Profit After Tax		7,20,000	9,18,000	1,98,000	27.50