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Session 2023-24
Sample

Q-33



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COMPARATIVE STATEMENT OF PROFIT & LOSS

Particulars	2021-22 (Rs.)	2022-23 (Rs.)	Absolute Change (in Rs.)	Proportionate Change (in %)
A Revenue from operations	8,00,000	10,00,000	2,00,000	25
B Add: Other Income	1,50,000	2,20,000	70,000	46.67
C Total Revenue (A+B)	9,50,000	12,20,000	2,70,000	100
Less: Cost of Material Consumed	3,00,000	4,00,000	1,00,000	33.33
Less: Change in inventories of finished goods and work in progress	1,00,000	2,00,000	1,00,000	100
Less: Other Expenses	80,000	1,50,000	70,000	87.5
D Total Expenses	4,80,000	7,50,000	2,70,000	56.25
E Profit Before Tax (C-D)	4,70,000	4,70,000	-	-
F Less:Taxes	1,41,000	1,41,000	-	-
G Profits after Tax (E-F)	3,29,000	3,29,000	-	-