

# Comparative Balance Sheet

## ABC Profit Organization

As at 31<sup>st</sup> March 2023 and 2022

Particulars	31-Mar-2023 (â‚¹)	31-Mar-2022 (â‚¹)	Increase/Decrease (â‚¹)
<b>ASSETS</b>			
Current Assets	1,40,000	1,10,000	30,000
Fixed Assets	2,50,000	2,00,000	50,000
Investments	45,000	40,000	5,000
<b>Total Assets</b>	<b>4,35,000</b>	<b>3,50,000</b>	<b>85,000</b>
<b>LIABILITIES &amp; EQUITY</b>			
Current Liabilities	50,000	40,000	10,000
Long-term Liabilities	1,20,000	1,10,000	10,000
Share Capital	2,00,000	1,50,000	50,000
Reserves & Surplus	65,000	50,000	15,000
<b>Total Liabilities &amp; Equity</b>	<b>4,35,000</b>	<b>3,50,000</b>	<b>85,000</b>

### Important Notes:

- Comparative balance sheets present the financial position of an organization at two points in time.
- The "Increase/Decrease" column highlights year-over-year changes for analytical purposes.
- This format helps in identifying financial trends, strengths, and areas needing attention.
- Figures used are for illustration only; actual statements should report audited values.
- Comparative analysis is essential for stakeholders to make informed financial decisions.