

Comparative Balance Sheet

ABC Profit Organization

As at 31st March 2023 and 2022

Particulars	31-Mar-2023 (â,¹)	31-Mar-2022 (â,¹)	Increase/Decrease (â,¹)
ASSETS			
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
Total Assets	4,35,000	3,50,000	85,000
LIABILITIES & EQUITY			
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
Total Liabilities & Equity	4,35,000	3,50,000	85,000

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.