

Horizontal Loss Statement

For The Year Ended 31st March 2024

Particulars	Year Ended 31 Mar 2024	Year Ended 31 Mar 2023	Increase / Decrease	% Change
Revenue from Operations	500,000	450,000	50,000	11.1%
Other Income	15,000	13,000	2,000	15.4%
Total Income	515,000	463,000	52,000	11.2%
Cost of Goods Sold	310,000	287,000	23,000	8.0%
Operating Expenses	120,000	110,000	10,000	9.1%
Depreciation	20,000	18,000	2,000	11.1%
Interest	10,000	12,000	-2,000	-16.7%
Total Expenses	460,000	427,000	33,000	7.7%
Net Profit/(Loss)	55,000	36,000	19,000	52.8%

Important Notes:

- Horizontal loss statements compare financial data of consecutive periods side by side.
- They help in identifying trends, growth rates, and variances over time.
- % Change column enables quick analysis of performance fluctuations.
- This format is essential for management review and investor reporting.