

## Comparative Loss Statement (Year-wise)

Particulars	Year Ended 31-Mar-2023	Year Ended 31-Mar-2022	Difference	% Change
Income	950,000	900,000	50,000	5.6%
Less: Cost of Goods Sold	650,000	630,000	20,000	3.2%
Gross Profit	300,000	270,000	30,000	11.1%
Less: Administrative Expenses	90,000	85,000	5,000	5.9%
Less: Selling & Distribution Expenses	50,000	45,000	5,000	11.1%
Operating Profit	160,000	140,000	20,000	14.3%
Less: Financial Expenses	25,000	20,000	5,000	25.0%
Profit before Tax	135,000	120,000	15,000	12.5%
Less: Tax Expenses	32,000	30,000	2,000	6.7%
<b>Net Profit / (Loss)</b>	<b>103,000</b>	<b>90,000</b>	<b>13,000</b>	<b>14.4%</b>

### Important Notes:

- This statement compares financial figures across different periods to analyze growth or decline.
- Differential and percentage change columns highlight year-on-year movements clearly.
- Figures should be based on audited financial statements for accuracy.
- Comparison helps in decision-making and strategy planning for management.
- Additional explanatory notes can be added to clarify any significant variances.