

# Comparative Balance Sheet Ledger

As of 31st March 2024 and 31st March 2023

Particulars	31-Mar-2024 (â,¹)	31-Mar-2023 (â,¹)	Increase/Decrease (â,¹)
<strong>Assets</strong>			
Cash and Bank Balances	1,50,000	1,25,000	+25,000
Accounts Receivable	2,10,000	1,80,000	+30,000
Inventory	3,70,000	4,00,000	-30,000
Other Current Assets	80,000	60,000	+20,000
Plant & Machinery	5,00,000	4,50,000	+50,000
<strong>Total Assets</strong>	<strong>13,10,000</strong>	<strong>12,15,000</strong>	<strong>+95,000</strong>
<strong>Liabilities &amp; Equity</strong>			
Accounts Payable	1,20,000	1,40,000	-20,000
Short-Term Loan	90,000	1,30,000	-40,000
Long-Term Loan	3,00,000	2,50,000	+50,000
Share Capital	5,00,000	4,50,000	+50,000
Reserves & Surplus	3,00,000	2,45,000	+55,000
<strong>Total Liabilities &amp; Equity</strong>	<strong>13,10,000</strong>	<strong>12,15,000</strong>	<strong>+95,000</strong>

- This document compares assets, liabilities, and equity as of two different dates.
- The comparative format highlights the increase or decrease in each item year over year.
- Use this for financial analysis, performance review, and identifying trends.
- Figures should be verified and consistent with ledger and financial records.
- Amounts are presented in â,¹ (Indian Rupees) as an example format.