

Comparative Net Profit Statement

For the Years Ended 31st March 2023 and 2024

Particulars	2023 (₹)	2024 (₹)	Increase/Decrease (₹)	Percentage (%)
Sales	10,00,000	12,50,000	2,50,000	25.0
Less: Cost of Goods Sold	6,80,000	8,00,000	1,20,000	17.6
Gross Profit	3,20,000	4,50,000	1,30,000	40.6
Less: Operating Expenses	1,20,000	1,50,000	30,000	25.0
Less: Administrative Expenses	50,000	60,000	10,000	20.0
Total Expenses	1,70,000	2,10,000	40,000	23.5
Net Profit before Tax	1,50,000	2,40,000	90,000	60.0
Less: Tax	45,000	72,000	27,000	60.0
Net Profit after Tax	1,05,000	1,68,000	63,000	60.0

Important Notes

- This statement facilitates year-on-year comparison of financial performance.
- Helps identify trends in income and major expense categories.
- Percentage calculation highlights material changes between periods.
- Useful in managerial decision-making and financial analysis.
- Prepared following consistent accounting policies for accurate comparison.