

Comparative Operating Profit Statement

For the Years Ended 31st March 2023 and 2024

Particulars	2023 (â,1)	2024 (â,1)	Increase/Decrease (â,1)	% Change
Sales	7,50,000	9,00,000	1,50,000	20%
Less: Cost of Goods Sold	5,00,000	6,20,000	1,20,000	24%
Gross Profit	2,50,000	2,80,000	30,000	12%
Less: Operating Expenses	1,10,000	1,25,000	15,000	14%
Operating Profit	1,40,000	1,55,000	15,000	11%

- Comparative statements highlight trends over multiple periods.
- Percentage change helps quickly assess areas of significant variation.
- Accurate data entry is crucial for meaningful analysis.
- This statement aids management in identifying strengths and weaknesses.
- It supports decision-making for future strategy and control.