

Comparative Net Profit Statement

For the Years Ended 31st March 2023 and 2024

Particulars	Amount (â‚¹)		% Change
	2022-23	2023-24	
Sales	8,00,000	9,40,000	17.5%
Less: Cost of Goods Sold	5,20,000	6,00,000	15.4%
Gross Profit	2,80,000	3,40,000	21.4%
Less: Operating Expenses	1,30,000	1,50,000	15.4%
Operating Profit	1,50,000	1,90,000	26.7%
Add: Non-operating Income	12,000	15,500	29.2%
Less: Non-operating Expenses	7,000	10,000	42.9%
Net Profit	1,55,000	1,95,500	26.1%

- Comparative Net Profit Statements show financial performance over two periods for easy comparison.
- % Change helps identify trends in income and expense categories.
- This statement supports management in making informed decisions.
- Ideal for year-on-year financial analysis and detecting areas of improvement.
- Accuracy of figures is essential for meaningful comparison.