Q. 1. From the information extracted from the statement of Profit & Loss of Zee Ltd for the year ended 31st March 2022 and 31st March 2023, prepare a common size statement of profit & loss:

Particulars	Note No.	2022-23 (₹)	2021-22 (₹)
Revenue from operations		8,00,000	10,00,000
Gross Profit		60%	70%
Other Expenses		2,20,000	2,60,000
Tax Rate		50%	50%

A [CBSE SQP 2024]

Q. 2 From the following information , prepare comparative statement of Profit & Loss

Particulars	Note No.	2022-23 (₹)	2021-22 (₹)
Revenue from operations		10,00,000	8,00,000
Other Income		2,20,000	1,50,000
Cost of materials consumed		4,00,000	3,00,000
Change in inventories of finished goods and work in progress		2,00,000	1,00,000
Other Expenses(% of cost of Revenue from Operations		15%	10%
Tax Rate		30%	30%

A [CBSE SQP 2024]

Q. 3. From the following details provided by Kumud Ltd., prepare Comparative Statement of Profit & Loss for the year ended 31st March 2021:

Particulars	31.03.2020 (₹)	31.03.2021 (₹)
Revenue from Operations	24,00,000	18,00,000
Other incomes (% of revenue from operations)	15%	25%
Expenses (% of revenue from operations)	60%	50%
Tax rate	40%	40%

A [CBSE SQP Term-II, 2022]

Vinayak Ltd.

Balance Sheet as on 31st March, 2021

Particulars	Note No.	31-03-2021 (₹)	31-03-2020 (₹)
I. Equity and Liabilities			
1. Shareholders' Fund			
(a) Share Capital		30,50,000	20,00,000
(b) Reserve and Surplus		2,80,000	6,00,000
2. Current Liabilities			
(a) Trade Payables		6,70,000	4,00,000
Total		**40,00,000**	**30,00,000**
II. Assets			
1. Non-current Assets			
(a) Fixed Assets		16,00,000	12,00,000
(i) Tangible Assets		2,00,000	3,00,000
(ii) Intangible Assets			
2. Current Assets			
(a) Inventories		8,00,000	3,00,000
(b) Trade Receivables		12,00,000	10,00,000
(c) Cash and Cash Equivalents		2,00,000	2,00,000
Total		**40,00,000**	**30,00,000**

A [CBSE SQP Term-II, 2022]

Q. 5. Prepare a Comparative Statement of Profit and Loss from the following :

Particulars	31-03-2019 (₹)	31-03-2020 (₹)
Revenue from Operations	20,00,000	25,00,000
Cost of Materials Consumed	10,00,000	13,00,000
Other Expenses	Nil	1,20,000
Tax rate	50%	50%

A [CBSE SQP, 2021]

Q. 6. Following information is extracted from the Statement of Profit and Loss of Govind Finance Ltd. for the years ended 31st March, 2019 and 31st March, 2020. Fill in the missing figures.

Comparative Statement of Profit and Loss

for the years ended 31st March, 2019 and 31st March, 2020

Particulars	2018-19 (₹)	2019-20 (₹)	Absolute Increase/ Decrease (₹)	Percentage Increase/ Decrease (%)
Revenue from Operations	10,00,000	?	2,00,000	20%
Add : Other Income	?	60,000	?	20%
Total Revenue	?	12,60,000	?	20%
Less : Employee Benefit Expenses	50,000	60,000	10,000	?
Profit before tax	10,00,000	12,00,000	2,00,000	?
Less : Tax (50%)	5,00,000	6,00,000	1,00,000	?
Profit after tax	5,00,000	6,00,000	1,00,000	20%

Q. 1. Prepare a comparative Statement of Profit and Loss from the following:

Particulars	31-03-2019 (₹)	31-03-2020 (₹)
Revenue from Operations	20,00,000	25,00,000
Cost of Materials Consumed	10,00,000	13,00,000
Other Expenses	Nil	1,20,000
Tax rate	50%	50%

A [CBSE SQP, 2021]

Q. 2. From the following Balance Sheet of R Ltd., Prepare a Common Size Statement

Balance Sheet of R Ltd. (as at 31st March, 2020)

Particulars	Note No.	31-03-2021 (₹)	31-03-2020 (₹)
I. Equity and Liabilities			
1. Shareholders' Fund			
(a) Share Capital		2,50,000	2,00,000
(b) Reserve and Surplus		80,000	60,000
2. Current Liabilities			
(a) Trade Payables		20,000	40,000
Total		**4,00,000**	**3,00,000**
II. Assets			
1. Non-current Assets			
(a) Fixed Assets		1,60,000	1,20,000
(i) Tangible Assets		20,000	30,000
(ii) Intangible Assets			
2. Current Assets			
(a) Inventories		80,000	30,000
(b) Trade Receivables		1,20,000	1,00,000
(c) Cash and Cash Equivalents		20,000	20,000
Total		**40,00,000**	**30,00,000**

A [CBSE SQP 2021]

Q. 3. From the following Statement of Profit and Loss of Star Ltd., for the years ended 31st March, 2019 and 2020, prepare a common-size statement of Profit and Loss :

Particulars	Note No.	2015-16 (₹)	2014-15 (₹)
Revenue from Operations		25,00,000	20,00,000
Employee benefit expenses		10,00,000	7,00,000
Other Expenses		2,00,000	3,00,000
Tax rate 40%			

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Q. 4. Prepare a Comparative Statement of Profit & Loss for the year ended 31.03.2015 from the following information : A I

Particulars	31.03.2015 (₹)	31.03.2014 (₹)
Revenue from Operations	10,00,000	5,00,000
Purchase of stock-in-trade	6,50,000	2,00,000
Change in inventories of stock- in-trade	60,000	50,000
Other Expenses	10% of cost of revenue from operations	20% of cost of revenue from operations
Tax rate	40%	30%