INDIAN SCHOOL AL WADI AL KABIR

Class: XII	**Department: Commerce**
Accountancy	**Chapter: Tools for Financial Statement Analysis.**

1.Read the following statements and complete the blanks.

a) In a Comparative Statement, if Revenue from Operations rises from ₹50,00,000 to ₹62,50,000, the absolute change is ₹_____ and the percentage change is _____.

b) If total assets of a company are ₹80,00,000 and current assets are ₹28,00,000, current assets constitute _____% of total assets in a Common Size Balance Sheet.

c) If Profit After Tax increases from ₹6,00,000 to ₹7,20,000, the percentage increase is _____%. If Revenue from Operations increases by 25%, the growth in PAT is _____ than the growth in revenue.

d) In a Common Size Statement of Profit and Loss, if Revenue from Operations is ₹72,00,000 and Cost of Revenue from Operations is ₹43,20,000, the common-size percentage of cost is _____%.

e) A company reports Revenue from Operations of ₹1,00,00,000 in Year 1 and ₹1,10,00,000 in Year 2, while its Employee Benefit Expenses rise from ₹12,00,000 to ₹15,00,000. The percentage increase in employee benefit expenses is _____%, which is _____ the percentage increase in revenue.

f) The _____ is equivalent to 100% while common size profit/loss is prepared.

NUMERICALS:

1. From the following information, prepare a Comparative Statement of Profit and Loss for the year ended 31st March, 2025 and 31st March, 2024:

Particulars	**Note No.**	**2024–25 (₹)**	**2023–24 (₹)**
Revenue from Operations		40,00,000	20,00,000
Employee Benefit Expenses		10,00,000	5,00,000
Other Expenses		20,00,000	10,00,000
Tax Rate		40%	40%

1. Prepare a Comparative Statement of Profit/Loss from the following information:

Particulars	**31.3.2026 (₹)**	**31.3.2025 (₹)**
Revenue from Operation	3,00,000	2,00,000
Cost of Revenue from operation	1,20,000	80,000
Employee benefit expenses	15,000	10,000
Interest on Investment	20,000	30,000
Tax Rate	50%	50%

3.The management of Asteron Ltd. wants to evaluate whether its operating performance improved in 2025–26. The following information is available. Prepare a Comparative Statement of Profit and Loss and a Common Size Statement of Profit and Loss.

Particulars	31.03.2026 (₹)	31.03.2025 (₹)
Revenue from Operations	48,00,000	40,00,000
Cost of Revenue from Operations	27,60,000	24,00,000
Employee Benefit Expenses	6,00,000	5,00,000
Depreciation & Amortisation	4,80,000	4,00,000
Other Income	1,20,000	90,000
Income Tax Rate	40%	40%

4. From the following information, prepare a Comparative and Common Size Statement of Profit and Loss.

Particulars	31.03.2026 (₹)	31.03.2025 (₹)
Revenue from Operations	60,00,000	50,00,000
Cost of Materials Consumed	33,00,000	30,00,000
Employee Benefit Expenses	20% of Revenue	24% of Revenue
Other Expenses	5,40,000	4,50,000
Interest on Investments	1,80,000	1,20,000
Tax Rate	30%	30%

5. Complete the following Comparative Statement of Profit and Loss of Orion Textiles Ltd.:

Particulars	2024–25 (₹)	2025–26 (₹)	Absolute Change (₹)	% Change
Revenue from Operations	32,00,000	40,00,000	_____	_____
Employee Benefit Expenses	8,00,000	_____	2,00,000	_____
Other Expenses	4,00,000	5,00,000	_____	_____
Profit Before Tax	_____	_____	2,00,000	10%
Tax @ 30%	_____	_____	_____	_____
Profit After Tax	_____	_____	_____	_____

6. From the following information of Dholakia Ltd., prepare a Comparative Statement of Profit and Loss for the year ended 31st March, 2024 and 2025:

Particulars	Note No.	2025	2024
Revenue from operations		30,00,000	15,00,000
Cost of revenue from operation		80% of revenue from operations	
Other Expenses		2,40,000	1,20,000
Tax Rate		50%	50%

7. Nova Retail Ltd. is comparing the composition of its income statement. Prepare a Common Size Statement of Profit and Loss for the year ended 31st March, 2026.

Particulars	₹	% of Revenue from Operations

Revenue from Operations	55,00,000	_____
Cost of Materials Consumed	30,25,000	_____
Employee Benefit Expenses	6,60,000	_____
Other Expenses	5,50,000	_____
Other Income	1,10,000	_____
Profit Before Tax	_____	_____
Tax @ 30%	_____	_____
Profit After Tax	_____	_____

8. In a Common Size Statement of Profit and Loss, Revenue from Operations is taken as 100%. Complete the following:

Particulars	**Amount (₹)**	**Common Size %**
Revenue from Operations	64,00,000	100%
Cost of Revenue from Operations	_____	60%
Employee Benefit Expenses	7,68,000	_____
Other Expenses	6,40,000	_____
Other Income	1,28,000	_____
Profit Before Tax	_____	_____
Tax @ 25%	_____	_____
Profit After Tax	_____	_____

9. Complete the Comparative Profit and Loss Statement of QLM Ltd. for the year ended 31st March, 2025 and 31st March, 2026.

Particulars	31.3.2025 (₹)	31.3.2026 (₹)	Absolute Change (₹)	% Change
Revenue from operation	40,00,000	……..	10,00,000	…….
Cost of Rev. from operation	…….	25,00,000	5,00,000	…….
Other expenses	4,00,000	5,00,000	……..	…….
Total Expenses	…….	……..	……..	25%
Profit before tax	…….	…….	4,00,000	…….

10. Common Size Income Statement

Particulars	2024-25 ₹	2025-26 ₹	% of 2024-25	% of 2025-26
Rev. from Operations	25,00,000	20,00,000	100	100
Add. Other income	……..	2,00,000	12	…….
Total Revenue	_____	_____	_____	_____
Less :expenses	28,00,000	…….	112	…….
	…….	…….	……..	40
Profit before tax	_____	_____	_____	_____
Tax @ 50%	…….	14,00,000	88	……..
	…….	…….	……	……

Profit after tax	_____ …….	_____ 7,00,000	_____ ……..	_____ …….

Complete the above table.

11. Nimani Ltd. is into the business of back office operations. Honesty and hard work are the two pillars on which the business has been built. It has a good turnover and profits. Encouraged by huge profits, it decided to give the workers bonus equal to two month salary. Following is the Comparative Statement of Profit and Loss of Nimani Ltd. for the years ended 31st March 2024 and 2025.

Particulars	**2023-24**	**2024-25**	**Ab. Change**	**% change**
Revenue from Operation:	20,00,000	30,00,000	10,00,000	50
Less. Indirect Expenses	?	10,00,000	2,00,000	25
Profit before tax	12,00,000	?	8,00,000	66.67
Tax @ 40%	?	?	?	?
Profit after Tax	?	?	?	?

Complete the above table.

12. The finance manager of Solaris Ltd. wants to compare the financial structure of the company for two years. Prepare a Comparative Balance Sheet from the following information:

Particulars	**31.03.2026 (₹)**	**31.03.2025 (₹)**
Share Capital	28,00,000	24,00,000
Reserves and Surplus	7,00,000	5,00,000
Non-current Liabilities	9,00,000	10,00,000
Current Liabilities	6,00,000	5,00,000
Non-current Assets	38,00,000	34,00,000
Current Assets	12,00,000	10,00,000

13. From the following Balance sheets of Royal Sugar Mills Ltd. as at 31st March, 2024 and 2025, prepare a Comparative and Common Size Balance Sheet:

Particulars	Note No.	31-3-2025 (₹)	31-3-2024 (₹)
I. Equity and Liabilities:			
1. Shareholders' Funds			
Share Capital		24,00,000	20,00,000
2. Non-current Liabilities			
Long term borrowings		12,00,000	10,00,000
3. Current liabilities			
Trade Payables		6,00,000	5,00,000

Total		42,00,000	35,00,000
II. Assets:			
1. Non-Current Assets			
Property, plant and equipment and intangible assets		30,00,000	25,00,000
2. Current Assets			
(a) Inventories		2,00,000	4,00,000
(b) Cash & Cash equivalents		10,00,000	6,00,000
Total		42,00,000	35,00,000

14. Prepare a Common Size Balance Sheet of Crestline Ltd.

Particulars	**Amount (₹)**	**Common Size %**
Share Capital	20,00,000	_____
Reserves and Surplus	5,00,000	_____
Non-current Liabilities	10,00,000	_____
Current Liabilities	5,00,000	_____
Total	_____	100%
Non-current Assets	30,00,000	_____
Current Assets	10,00,000	_____
Total	_____	100%

15. Prepare a Common Size Balance Sheet from the following details:

Particulars	31.3.2026(₹)	31.3.2025 (₹)
I.Equity & Liabilities		
1.Shareholders Fund		
(a)Share Capital	9,00,000	12,00,000
(b)Reserves & Surplus	4,00,000	3,50,000
2.Non-current liabilities		
Long Term Borrowings	2,00,000	2,50,000
Total Liabilities	**15,00,000**	**18,00,000**
II.ASSETS		
1.Non-current assets		
Property, Plant & Equipment		
Tangible Assets	10,00,000	16,00,000
2.Current Assets		
Trade Receivables	5,00,000	2,00,000
Total Assets	**15,00,000**	**18,00,000**