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Session 2021-22
Main Zone-5, Set-1

Q-11



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COMPARATIVE STATEMENT OF PROFIT AND LOSS

for the year ended March 31, 2021

Particulars	2019-2020 (Rs.)	2020-2021 (Rs.)	Absolute Change (Rs.)	Percentage Change
I Revenue from Operations	4,00,000	7,20,000	3,20,000	80
II Less: Expenses	(2,00,000)	(5,00,000)	(3,00,000)	150
III Profit before Tax (I – II)	2,00,000	2,20,000	20,000	10
IV Less: Tax @ 50%	(1,00,000)	(1,10,000)	(10,000)	10
V Profit after Tax (III – IV)	1,00,000	1,10,000	10,000	10

ACCOUNTS
APTITUDE