

Comparative Statements and Common-Size Statements

MEANING OF KEY TERMS USED IN THE CHAPTER

1. Comparative Financial Statements

Comparative Financial Statements are the statements prepared to compare items or components of:

- Financial Statements of an enterprise for two or more successive accounting periods (intra-firm), or
- Financial Statements of different enterprises for the same accounting periods (inter-firm).

It is prepared separately for Balance Sheet and Statement of Profit and Loss.

2. Comparative Balance Sheet

Comparative Balance Sheet is the horizontal analysis of Balance Sheet in which each item of Assets, Equity and Liabilities is analysed horizontally for two or more accounting periods.

3. Comparative Income Statement (Statement of Profit and Loss)

Comparative Income Statement is the horizontal analysis of Statement of Profit and Loss in which each item of Revenue and Expenses is analysed horizontally for two or more accounting periods.

4. Common-size Financial Statements

Common-size Financial Statements are the statements in which amounts of individual items of Balance Sheet and Statement of Profit and Loss for two or more years are written. These amounts are further converted into percentage to some common base.

5. Common-size Balance Sheet

Common-size Balance Sheet is a statement prepared to show each item or component of Balance Sheet as a percentage of total of Equity and Liabilities or total Assets taken as 100.

6. Common-size Income Statement

Common-size Income Statement is prepared to show each item or component of Statement of Profit and Loss as a percentage of Revenue from Operations, *i.e.*, Net Sales taken as 100.

SUMMARY OF THE CHAPTER

- **Comparative Financial Statement** is a tool of financial analysis that shows change in each item of the financial statements (Balance Sheet and Statement of Profit and Loss) in both absolute amount and percentage terms, taking the item in previous accounting period as base.
- **Significance or Purposes of Comparative Financial Statements**
 1. To know the nature of changes influencing financial position.
 2. To know the weaknesses and strengths about liquidity, profitability and solvency of the enterprise.
 3. To forecast and plan.
 4. To know the movements of key financial statistics.
- **Tools for Comparison**
 1. Comparative Balance Sheet.
 2. Comparative Income Statement, *i.e.*, Statement of Profit and Loss.
 3. Common-size Balance Sheet.
 4. Common-size Income Statement, *i.e.*, Statement of Profit and Loss.

- **Comparative Balance Sheet**

“Comparative Balance Sheet analysis is the study of the trend of same items, group of items and computed items in two or more Balance Sheets of the same business enterprise on different dates.” —Foulka

- **Comparative Income Statement, i.e., Statement of Profit and Loss**

A Comparative Income Statement or Comparative Statement of Profit and Loss shows the operating results for a number of accounting periods so that changes in data in terms of money and percentage from one period to another may be known.

- **Common-size Balance Sheet**

Common-size Balance Sheet is the statement in which amounts of individual items of Balance Sheet for two or more years are written. These amounts are further converted into percentage to a common base which is total of Equity and Liabilities or total Assets.

- **Common-size Income Statement, i.e., Statement of Profit and Loss.**

Common-size Income Statement or Common-size Statement of Profit and Loss is the statement in which amounts of individual items of Statement of Profit and Loss for two or more years are written. These amounts are further converted into percentage to a common base which is Revenue from Operations.

Solved Questions

Illustration 1.

From the following Balance Sheet of Exe Ltd. as at 31st March, 2019, prepare Comparative Balance Sheet:

BALANCE SHEET as at 31st March, 2019

Particulars	Note No.	31st March, 2019 (₹)	31st March, 2018 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital:			
(i) Equity Share Capital		9,00,000	6,00,000
(ii) Preference Share capital		6,00,000	3,00,000
(b) Reserves and Surplus		3,00,000	3,00,000
2. Non-Current Liabilities			
Long-term Borrowings:			
(i) 8% Debentures		4,00,000	2,00,000
(ii) Loan from Bank		2,00,000	4,00,000
3. Current Liabilities			
(a) Trade Payables (Creditors)		4,00,000	2,00,000
(b) Short-term Provisions		2,00,000	1,00,000
Total		30,00,000	21,00,000
II. ASSETS			
1. Non-Current Assets			
(a) Fixed Assets: Tangible Assets		15,00,000	12,00,000
(b) Non-Current Investments		3,00,000	3,00,000
2. Current Assets			
(a) Trade Receivables (Debtors)		9,00,000	4,00,000
(b) Cash and Bank Balances		3,00,000	2,00,000
Total		30,00,000	21,00,000

Solution: COMPARATIVE BALANCE SHEET as at 31st March, 2019 and 2018

Particulars	Note No.	31st March, 2019 (₹)	31st March, 2018 (₹)	Absolute Change (Increase/ Decrease) (₹)	Percentage Change (Increase/ Decrease) (%)
I. EQUITY AND LIABILITIES					
1. Shareholders' Funds					
<i>(a) Share Capital:</i>					
(i) Equity Share Capital		9,00,000	6,00,000	3,00,000	50.00
(ii) Preference Share Capital		6,00,000	3,00,000	3,00,000	100.00
<i>(b) Reserves and Surplus</i>		3,00,000	3,00,000
2. Non-Current Liabilities					
<i>Long-term Borrowings:</i>					
(i) 8% Debentures		4,00,000	2,00,000	2,00,000	100.00
(ii) Loan from Bank		2,00,000	4,00,000	(2,00,000)	(50.00)
3. Current Liabilities					
(a) Trade Payables (Creditors)		4,00,000	2,00,000	2,00,000	100.00
(b) Short-term Provisions		2,00,000	1,00,000	1,00,000	100.00
Total		30,00,000	21,00,000	9,00,000	42.86
II. ASSETS					
1. Non-Current Assets					
(a) <i>Fixed Assets: Tangible Assets</i>		15,00,000	12,00,000	3,00,000	25.00
(b) Non-Current Investments		3,00,000	3,00,000
2. Current Assets					
(a) Trade Receivables (Debtors)		9,00,000	4,00,000	5,00,000	125.00
(b) Cash and Bank Balances		3,00,000	2,00,000	1,00,000	50.00
Total		30,00,000	21,00,000	9,00,000	42.86

Illustration 2.

From the following Statement of Profit and Loss of Vaio Ltd., prepare Comparative Income Statement (Comparative Statement of Profit and Loss):

STATEMENT OF PROFIT AND LOSS for the years ended 31st March, 2019 and 2018

Particulars	Note No.	31st March, 2019 (₹)	31st March, 2018 (₹)
I. Revenue from Operations (Net Sales)		20,00,000	15,00,000
II. Other Income		75,000	55,000
III. Total Revenue (I + II)		20,75,000	15,55,000
IV. Expenses:			
(a) Purchases of Stock-in-Trade		13,80,000	9,00,000
(b) Change in Inventories of Stock-in-Trade		(25,000)	1,00,000
(c) Employees Benefit Expenses		1,50,000	1,25,000
(d) Finance Costs		15,000	12,000
(e) Depreciation and Amortisation Expense		3,200	3,500
(f) Other Expenses		7,800	7,500
Total Expenses		15,31,000	11,48,000
V. Profit before Tax (III – IV)		5,44,000	4,07,000
VI. Less: Tax		1,15,000	1,00,000
VII. Profit after tax (V – VI)		4,29,000	3,07,000

Solution:**Vaio Ltd.**

COMPARATIVE INCOME STATEMENT OR COMPARATIVE STATEMENT OF PROFIT AND LOSS

for the years ended 31st March, 2019 and 2018

Particulars	Note No.	31st March, 2019 ₹	31st March, 2018 ₹	Absolute Change (Increase/Decrease) ₹	Percentage Change (Increase/Decrease) %
I. Revenue from Operations		20,00,000	15,00,000	5,00,000	33.33
II. Other Income		75,000	55,000	20,000	36.36
III. Total Income		20,75,000	15,55,000	5,20,000	33.44
IV. Expenses					
Purchases of Stock-in-Trade		13,80,000	9,00,000	4,80,000	53.33
Change in Inventories of Stock-in-Trade		(25,000)	1,00,000	(1,25,000)	(125.00)
Employees Benefit Expenses		1,50,000	1,25,000	25,000	20.00
Finance Costs		15,000	12,000	3,000	25.00
Depreciation and Amortisation Expense		3,200	3,500	(300)	(8.57)
Other Expenses		7,800	7,500	300	4.00
Total Expenses		15,31,000	11,48,000	3,83,000	33.36
V. Profit before Tax (III – IV)		5,44,000	4,07,000	1,37,000	33.66
VI. Less: Tax		1,15,000	1,00,000	15,000	15.00
VII. Profit after Tax (V – VI)		4,29,000	3,07,000	1,22,000	39.74

Illustration 3.

The Balance Sheet of Star Paints Limited as at 31st March, 2019 is given below:

Star Paints Limited

BALANCE SHEET as at 31st March, 2019

Particulars	Note No.	31st March, 2019 (₹)	31st March, 2018 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital		2,74,000	2,74,000
(b) Reserves and Surplus		70,000	1,52,000
2. Non-Current Liabilities			
Long-term Borrowings:			
(a) Loan from Bank (Secured)		2,32,000	1,00,000
(b) Loan from Directors (Unsecured)		2,06,000	5,96,000
3. Current Liabilities			
(a) Short-term Borrowings (Secured Bank Overdraft)		50,000	1,25,000
(b) Trade Payables (Creditors)		20,000	1,00,000
(c) Other Current Liabilities		3,000	50,000
(d) Short-term Provisions		5,000	23,000
Total		8,60,000	14,20,000
II. ASSETS			
1. Non-Current Assets			
(a) Fixed Assets (Tangible)		4,30,000	5,68,000
(b) Non-Current Investments		4,000	6,000
2. Current Assets			
(a) Inventories		2,16,000	4,26,000
(b) Trade Receivables		1,40,000	3,30,000
(c) Cash and Bank Balances		70,000	90,000
Total		8,60,000	14,20,000

Prepare Common-size Balance Sheet for Star Paints Limited.

Solution: COMMON-SIZE BALANCE SHEET OF STAR PAINTS LIMITED as at 31st March, 2019 and 2018

Particulars	Note No.	Absolute Amounts		Percentage of Balance Sheet Total	
		31st March, 2019 (₹)	31st March, 2018 (₹)	31st March, 2019 (%)	31st March, 2018 (%)
I. EQUITY AND LIABILITIES					
1. Shareholders' Funds					
(a) Share Capital		2,74,000	2,74,000	31.86	19.30
(b) Reserves and Surplus		70,000	1,52,000	8.14	10.70
2. Non-Current Liabilities					
Long-term Borrowings: (Secured Loan)		2,32,000	1,00,000	26.98	7.04
(Unsecured Loan)		2,06,000	5,96,000	23.95	41.97
3. Current Liabilities		78,000	2,98,000	9.07	20.99
Total		8,60,000	14,20,000	100.00	100.00
II. ASSETS					
1. Non-Current Assets					
(a) Fixed Assets (Tangible)		4,30,000	5,68,000	50.00	40.00
(b) Non-Current Investments		4,000	6,000	0.46	0.42
2. Current Assets					
(a) Inventories		2,16,000	4,26,000	25.12	30.00
(b) Trade Receivables		1,40,000	3,30,000	16.28	23.24
(c) Cash and Bank Balances		70,000	90,000	8.14	6.34
Total		8,60,000	14,20,000	100.00	100.00

Illustration 4.

Prepare Comparative Income Statement (Statement of Profit and Loss) from the following information:

Year Ended 31st March, 2019:

Revenue from Operations—₹ 9,60,000, Cost of Revenue from Operations—₹ 5,80,000, Office and Administration Expenses—₹ 1,90,000, Selling and Distribution Expenses—₹ 70,000 and Other Expenses—₹ 5,000.

Year Ended 31st March, 2018:

Revenue from Operations—₹ 8,00,000, Cost of Revenue from Operations—₹ 5,00,000, Office and Administration Expenses—₹ 1,40,000, Selling and Distribution Expenses—₹ 90,000 and Other Expenses—₹ 10,000.

Solution: COMPARATIVE INCOME STATEMENT OR COMPARATIVE STATEMENT OF PROFIT AND LOSS
for the years ended 31st March, 2019 and 2018

Particulars	Note No.	31st March, 2019 ₹	31st March, 2018 ₹	Absolute Change (Increase/Decrease) ₹	Percentage Change (Increase/Decrease) %
I. Revenue from Operations		9,60,000	8,00,000	1,60,000	20.00
II. Expenses					
Cost of Revenue from Operations		5,80,000	5,00,000	80,000	16.00
Office and Administration Exp.		1,90,000	1,40,000	50,000	35.71
Selling and Distribution Exp.		70,000	90,000	(20,000)	(22.22)
Other Expenses		5,000	10,000	(5,000)	(50.00)
Total Expenses		8,45,000	7,40,000	1,05,000	14.19
III. Net Profit (I – II)		1,15,000	60,000	55,000	91.67

Illustration 5.

From the Statement of Profit and Loss, prepare Comparative Income Statement of Exe Ltd.:

Particulars	Note No.	31st March, 2019 ₹	31st March, 2018 ₹
I. Income			
Revenue from Operations		33,00,000	30,00,000
Other Income		60,000	60,000
Total		33,60,000	30,60,000
II. Expenses			
Purchases of Stock-in-Trade		24,00,000	23,00,000
Change in Inventory of Stock-in-Trade		1,20,000	1,00,000
Employees Benefit Expenses		90,000	70,000
Finance Costs		60,000	60,000
Other Expenses		90,000	80,000
Total		27,60,000	26,10,000
III. Profit (I – II)		6,00,000	4,50,000
IV. Less: Tax		3,00,000	2,25,000
V. Profit after Tax (III – IV)		3,00,000	2,25,000

Solution:**Exe Ltd.**

COMPARATIVE INCOME STATEMENT OR COMPARATIVE STATEMENT OF PROFIT AND LOSS
for the years ended 31st March, 2019 and 2018

Particulars	Note No.	31st March, 2019 ₹	31st March, 2018 ₹	Absolute Change (Increase/ Decrease) ₹	Percentage Change (Increase/ Decrease) %
I. Revenue from Operations		33,00,000	30,00,000	3,00,000	10.00
II. Other Income		60,000	60,000
III. Total Revenue		33,60,000	30,60,000	3,00,000	9.80
IV. Expenses					
Purchases of Stock-in-Trade		24,00,000	23,00,000	1,00,000	4.35
Change in Inventory of Stock-in-Trade		1,20,000	1,00,000	20,000	20.00
Employees Benefit Expenses		90,000	70,000	20,000	28.57
Finance Costs		60,000	60,000
Other Expenses		90,000	80,000	10,000	12.50
Total Expenses		27,60,000	26,10,000	1,50,000	5.75
V. Profit before Tax (III – IV)		6,00,000	4,50,000	1,50,000	33.33
VI. Less: Tax		3,00,000	2,25,000	75,000	33.33
VII. Profit after Tax (V – VI)		3,00,000	2,25,000	75,000	33.33

Illustration 6.

From the following Balance Sheet of Sun Ltd. as at 31st March, 2019, prepare Common-size Balance Sheet:

Particulars	Note No.	31st March, 2019 (₹)	31st March, 2018 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital		80,00,000	60,00,000
(b) Reserves and Surplus		12,00,000	8,00,000
2. Non-Current Liabilities			
Long-term Borrowings		24,00,000	20,00,000
3. Current Liabilities			
Short-term Borrowings		4,00,000	12,00,000
Total		1,20,00,000	1,00,00,000
II. ASSETS			
1. Non-Current Assets			
<i>Fixed Assets:</i>			
(i) Tangible Assets		80,00,000	60,00,000
(ii) Intangible Assets		4,00,000	12,00,000
2. Current Assets			
(a) Inventories		24,00,000	20,00,000
(b) Cash and Bank Balances		12,00,000	8,00,000
Total		1,20,00,000	1,00,00,000

Solution:

Sun Ltd.
COMMON-SIZE BALANCE SHEET
as at 31st March, 2019 and 2018

Particulars	Note No.	Absolute Amounts		Percentage of Balance Sheet Total	
		31st March, 2019 (₹)	31st March, 2018 (₹)	31st March, 2019 (%)	31st March, 2018 (%)
I. EQUITY AND LIABILITIES					
1. Shareholders' Funds					
(a) Share Capital		80,00,000	60,00,000	66.67	60.00
(b) Reserves and Surplus		12,00,000	8,00,000	10.00	8.00
2. Non-Current Liabilities					
Long-term Borrowings		24,00,000	20,00,000	20.00	20.00
3. Current Liabilities					
Short-term Borrowings		4,00,000	12,00,000	3.33	12.00
Total		1,20,00,000	1,00,00,000	100.00	100.00
II. ASSETS					
1. Non-Current Assets					
<i>Fixed Assets:</i>					
(i) Tangible Assets		80,00,000	60,00,000	66.67	60.00
(ii) Intangible Assets		4,00,000	12,00,000	3.33	12.00
2. Current Assets					
(a) Inventories		24,00,000	20,00,000	20.00	20.00
(b) Cash and Bank Balances		12,00,000	8,00,000	10.00	8.00
Total		1,20,00,000	1,00,00,000	100.00	100.00

Illustration 7.

From the following Balance Sheet of XYZ Ltd. as at 31st March, 2019, prepare Common-Size Balance Sheet:

BALANCE SHEET as at 31st March, 2019

Particulars	Note No.	31st March, 2019 (₹)	31st March, 2018 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital		10,00,000	5,00,000
(b) Reserves and Surplus		2,00,000	3,00,000
2. Non-Current Liabilities			
Long-term Borrowings: 12% Loans		8,00,000	5,00,000
3. Current Liabilities			
Trade Payables		4,00,000	2,00,000
Total		24,00,000	15,00,000
II. ASSETS			
1. Non-Current Assets			
Fixed Assets—Tangible		15,00,000	10,00,000
2. Current Assets			
Cash and Bank Balances		9,00,000	5,00,000
Total		24,00,000	15,00,000

Solution:

COMMON-SIZE BALANCE SHEET of XYZ LTD. as at 31st March, 2019 and 2018

Particulars	Note No.	Absolute Amounts		Percentage of Balance Sheet Total	
		31st March, 2019 (₹)	31st March, 2018 (₹)	31st March, 2019 (%)	31st March, 2018 (%)
I. EQUITY AND LIABILITIES					
1. Shareholders' Funds					
(a) Share Capital		10,00,000	5,00,000	41.67	33.33
(b) Reserves and Surplus		2,00,000	3,00,000	8.33	20.00
2. Non-Current Liabilities					
Long-term Borrowings: 12% Loans		8,00,000	5,00,000	33.33	33.33
3. Current Liabilities					
Trade Payables		4,00,000	2,00,000	16.67	13.33
Total		24,00,000	15,00,000	100.00	100.00
II. ASSETS					
1. Non-Current Assets					
Fixed Assets—Tangible		15,00,000	10,00,000	62.50	66.67
2. Current Assets					
Cash and Bank Balances		9,00,000	5,00,000	37.50	33.33
Total		24,00,000	15,00,000	100.00	100.00

Note: Percentage is calculated on the basis of Total of Equity and Liabilities/Total Assets.

$$\text{Percentage of Share Capital (31st March, 2019)} = \frac{\text{₹ } 10,00,000}{\text{₹ } 24,00,000} \times 100 = 41.67\%$$

In the same manner other percentages are calculated.

Unsolved Questions

1. The Balance Sheet of Blue Bell Ltd. as at 31st March, 2019 is given below:

BALANCE SHEET as at 31st March, 2019

Particulars	Note No.	31st March, 2019 (₹)	31st March, 2018 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
Share Capital		4,26,000	3,44,000
2. Non-Current Liabilities			
Long-term Borrowings		6,96,000	4,38,000
3. Current Liabilities			
Short-term Borrowings, Trade Payables, etc.		2,98,000	78,000
Total		14,20,000	8,60,000
II. ASSETS			
1. Non-Current Assets			
(a) Fixed Assets (Tangible Assets)		5,68,000	4,30,000
(b) Non-Current Investments		6,000	4,000
2. Current Assets			
Inventories, Trade Receivables, Cash and Bank Balances, etc.		8,46,000	4,26,000
Total		14,20,000	8,60,000

Prepare Comparative Balance Sheet showing percentage changes from 2018 to 2019.

2. Following is the Balance Sheet of Priya Ltd., as at 31st March, 2019:

Particulars	Note No.	31st March, 2019 (₹)	31st March, 2018 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) <i>Share Capital:</i>			
Equity Share Capital		20,00,000	15,00,000
Reserves and Surplus		8,00,000	8,00,000
2. Non-Current Liabilities			
Long-term Borrowings		10,00,000	4,00,000
3. Current Liabilities			
(a) Short-term Borrowings (Bank Overdraft)		5,00,000	3,00,000
(b) Trade Payables		4,00,000	2,00,000
(c) Other Current Liabilities		60,000	75,000
(d) Short-term Provisions		40,000	25,000
Total		48,00,000	33,00,000
II. ASSETS			
1. Non-Current Assets			
(a) Fixed Assets (Tangible)		27,00,000	18,00,000
(b) Non-Current Investments		5,00,000	5,00,000
2. Current Assets			
(a) Inventories		8,00,000	5,00,000
(b) Trade Receivables		6,50,000	4,00,000
(c) Cash and Bank Balances		1,50,000	1,00,000
Total		48,00,000	33,00,000

You are required to prepare Comparative Balance Sheet on the basis of the information given in the above Balance Sheet.

3. Prepare Comparative Income Statement from the following Statement of Profit and Loss:

Particulars	Note No.	31st March, 2020 (₹)	31st March, 2019 (₹)
I. Income			
Revenue from Operations		50,00,000	40,00,000
Other Income		3,00,000	2,00,000
Total		53,00,000	42,00,000
II. Expenses			
Purchases of Stock-in-Trade		34,00,000	32,00,000
Change in Inventories of Stock-in-Trade		1,00,000	(2,00,000)
Employees Benefit Expenses		1,00,000	1,00,000
Finance Costs		45,000	50,000
Depreciation and Amortisation Expense		30,000	25,000
Other Expenses		3,25,000	3,00,000
Total		40,00,000	34,75,000
III. Net Profit (I – II)		13,00,000	7,25,000

4. Prepare Common-size Balance Sheet of Xylo Ltd. as at 31st March, 2020:

Particulars	Note No.	31st March 2020 (₹)	31st March 2019 (₹)
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) <i>Share Capital:</i>			
(i) Equity Share Capital		6,00,000	6,00,000
(ii) Preference Share Capital		2,00,000	4,00,000
(b) Reserves and Surplus		2,00,000	2,00,000
2. Non-Current Liabilities			
Long-term Borrowings (Debentures)		2,00,000	2,00,000
3. Current Liabilities			
(a) Short-term Borrowings		90,000	1,50,000
(b) Trade Payables (Creditors)		1,00,000	1,25,000
(c) Short-term Provisions		20,000	25,000
Total		14,10,000	17,00,000
II. ASSETS			
1. Non-Current Assets			
(a) <i>Fixed Assets:</i>			
(i) Tangible		6,00,000	6,00,000
(ii) Intangible		2,00,000	2,00,000
(b) Non-Current Investments		2,00,000	2,00,000
2. Current Assets			
(a) Inventories		1,75,000	2,50,000
(b) Trade Receivables		1,45,000	2,75,000
(c) Cash and Bank Balances		90,000	1,75,000
Total		14,10,000	17,00,000

GUIDE TO ANSWERS**1.**

Particulars	Share Capital	Long-term Borrowings	Current Liabilities	Fixed Assets	Non-current Investments	Current Assets
Absolute Change (₹)	82,000	2,58,000	2,20,000	1,38,000	2,000	4,20,000
Percentage Change (%)	23.84	58.90	282.05	32.09	50.00	98.59

2.

Particulars	Share Capital	Long-term Borrowings	Current Liabilities	Non-Current Assets	Current Assets
Absolute Change (₹)	5,00,000	6,00,000	4,00,000	9,00,000	6,00,000
Percentage Change (%)	33.33	150.00	66.67	39.13	60.00

3.

Particulars	Revenue from Operations	Other Income	Purchases of Stock-in-Trade	Changes in Inventories	Finance Costs	Depreciation & Amortisation	Other Expenses	Net Profit
Absolute Change (₹)	10,00,000	1,00,000	2,00,000	3,00,000	(5,000)	5,000	25,000	5,75,000
Percentage Change (%)	25.00	50.00	6.25	150.00	(10.00)	20.00	8.33	79.31

4.

Year ended	Equity Share Capital	Preference Share Capital	Reserves and Surplus	Long-term Borrowings	Current Liabilities	Fixed Assets	Non-Current Investments	Current Assets
31st March, 2020 (%)	42.56	14.18	14.18	14.18	14.90	56.74	14.18	29.08
31st March, 2019 (%)	35.29	23.53	11.76	11.76	17.65	47.06	11.76	41.18