

PART - B

Option - I

(Analysis of Financial Statements)

- State the objective of preparing 'Cash Flow Statement'.
- (a) Prepare 'Common size statement of Profit and Loss' from the following information for the year ended March 31" March, 2021:

Particulars	2020-21 ₹	2019-20
Revenue from Operations	16,00,000	8,00,000
Expenses	4,00,000	1,60,000
Tax Rate 50%	0.	

OR

(b) From the following information of Nirma Ltd. for the year ended 31st March, 2021, Prepare a Comparative Statement of Profit and Loss.

Particulars	2020-21	2019-20
Revenue from Operations	20,00,000	16,00,000
Expenses	11,00,000	10,00,000
Tax Rate 30%		

67/1/3



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