

15. Convert the following statement of profit and loss into the comparative statement of profit and loss of BCR Co. Ltd.: [BTL2]

Particulars Note No.	2015-16 (Rs.)	2016-17 (Rs.)
(i) Revenue from operations	60,00,000	75,00,000
ii) Other incomes	1,50,000	1,20,000
(iii) Expenses	44,00,000	50,60,000
(iv) Income tax	35%	40%

16. From the following details prepare the P/L A/c of M/s Ram Bros. for the year ending 31-03-2025. [BTL3]

Gross Profit transferred from Trading A/c is 1,97,500

- Salaries 86,000
- Bad Debts 17,000
- Insurance 11,500
- Rent 24,000
- Discount Allowed 4,200
- Printing and Stationery 1,400
- Carriage outward 3,100
- Discount Received 5,000
- Depreciation 15,000
- Interest received 6,700

17. Company XYZ has the following financial data for the year ending December 31, 2023: [BTL4]

- Sales Revenue: ₹500,000
- Operating Expenses: ₹100,000
- Tax Expense: ₹30,000
- Cost of Goods Sold (COGS): ₹300,000
- Interest Expense: ₹20,000

Calculate:

- i) Gross Profit Margin. ii) Net Profit Margin.

18. From the following information, prepare a Common Size Income Statement for the year ended March 31, 2016 and March 31, 2017: [BTL5]

Particulars	2016-17 (Rs.)	2015-16 (Rs.)
Net sales	18,00,000	25,00,000
Cost of goods sold	10,00,000	12,00,000
Operating expenses	80,000	1,20,000
Non-operating expenses	12,000	15,000
Depreciation	20,000	40,000
Wages	10,000	20,000

Section C

[Answer any one. Each question carries 10 Marks] (1x10=10 Marks)

19. The following are the extracts from the income statements of Bright Ltd., for the 6 years ending 2016. You are required to calculate trend percentages, taking 2011 as the base year and give two major conclusions you can draw. (figures in thousands) [BTL4]

Particulars	2011	2012	2013	2014	2015	2016
Sales	300	340	420	480	520	600
Cost of Goods Sold	180	204	256	287	300	330
Office Expenses	40	42	45	50	55	60
Selling Expenses	20	25	30	40	50	60
Net Profit	60	69	89	103	115	150

20. Critically evaluate the role of financial ratios (profitability, liquidity, solvency) in decision-making for business expansion. [BTL5]