Where did ₹100 go?

Name: _____ Class: _____ Date: _____

Every company takes in money and spends it. A receipt shows where each ₹100 that came in went, so you can compare companies of any size.

Ground rule: In this lesson there is no winner. We explain differences; we don't rank companies or say which is better to own.

What to do

1. Guess how much of each ₹100 Hindustan Unilever kept as profit in FY26. Write it down.
2. Read how the made-up tea stall's receipt works.
3. Open the real receipts only when your teacher says so.
4. Answer the questions. Every number you need is on this page.

Part A. Your guess

Fill in your guess for each line of Hindustan Unilever's FY26 receipt, so the lines add up to ₹100.

Where each ₹100 went: Hindustan Unilever, FY26

Line	Per ₹100 that came in
Materials and goods bought	₹ _____
Advertising and promotion	₹ _____
Other running costs, incl. fees to Unilever	₹ _____
Employees	₹ _____
Depreciation, interest and net one-off charges	₹ _____
Tax	₹ _____
Kept as profit for HUL shareholders	₹ _____
Total	₹100.0

Source: Hindustan Unilever's FY26 annual report, filed with NSE on 2 Jun 2026; consolidated statement of profit and loss, continuing business (Cityfort calculation: each line ÷ revenue plus other income × 100).

1. Which line did you guess would be the biggest? Why?

_____

_____

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Part B. Make a common-size line

A made-up school tea stall took in ₹50,000 in a year. It spent ₹30,000 on tea, milk and sugar, ₹10,000 on wages, ₹2,000 on rent and ₹2,000 on tax.

1. Out of every ₹100, how much went on tea, milk and sugar? Show the working: ₹30,000 ÷ ₹50,000 × 100.

2. How much went on wages, rent and tax, out of every ₹100?

3. How much did the stall keep out of every ₹100? Check that all the lines add up to ₹100.

Part C. Read the real receipt: Hindustan Unilever

Where each ₹100 went: Hindustan Unilever, FY26

Line	Per ₹100 that came in
Materials and goods bought	₹48.6
Advertising and promotion	₹9.6
Other running costs, incl. fees to Unilever	₹12.7
Employees	₹4.9
Depreciation, interest and net one-off charges	₹3.1
Tax	₹4.8
Kept as profit for HUL shareholders	₹16.3
Total	₹100.0

Source: Hindustan Unilever's FY26 annual report, filed with NSE on 2 Jun 2026; consolidated statement of profit and loss, continuing business (Cityfort calculation: each line ÷ revenue plus other income × 100).

1. Which line is the biggest? What does HUL buy with that money?

2. Add the six cost and tax lines. How much is left out of ₹100? Which line shows it?

3. How far was your guess from the real amount kept?

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Groups: take one receipt each. Every group reports back to the class.

Name: _____ Class: _____ Date: _____

Part D, group 1. DMart

Where each ₹100 went: DMart, FY26

Line	Per ₹100 that came in
Goods bought for sale	₹84.9
Employees	₹2.2
Other running costs	₹5.3
Depreciation	₹1.5
Interest	₹0.2
Income tax	₹1.6
Kept as profit for shareholders	₹4.3
Total	₹100.0

Source: DMart's FY26 full-year results, filed with NSE on 2 May 2026; consolidated results for the year (Cityfort calculation: each line ÷ revenue plus other income × 100).

1. Which line is the biggest? Give one reason a supermarket chain spends most of its money there.

_____

_____

_____

2. How much did DMart keep out of each ₹100?

_____

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Part D, group 2. Titan

Where each ₹100 went: Titan, FY26

Line	Per ₹100 that came in
Gold and other materials	₹79.8
Employees	₹3.0
Other running costs	₹7.1
Depreciation	₹0.9
Interest and tax	₹3.3
One-off charge	₹0.1
Kept as profit for Titan shareholders	₹5.8
Total	₹100.0

Source: Titan's FY26 annual report, filed with NSE on 3 Jul 2026; consolidated statement of profit and loss (Cityfort calculation: each line ÷ revenue plus other income × 100).

1. Which line is the biggest? What does it tell you about Titan's business?

2. How much did Titan keep out of each ₹100?

Part D, group 3. IndiGo

Where each ₹100 went: IndiGo, FY26

Line	Per ₹100 that came in
Aircraft fuel	₹28.4
Aircraft: leases, maintenance, depreciation, interest	₹35.4
Airport fees and other running costs	₹17.1
Employees	₹9.2
Foreign exchange loss	₹10.0
One-off charges and income tax	₹2.5
Loss for IndiGo's shareholders (costs above money in)	−₹2.7
Total	₹99.9

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Source: IndiGo's FY26 annual report, filed with NSE on 28 Jul 2026; consolidated statement of profit and loss (Cityfort calculation: each line ÷ revenue plus other income × 100). Lines are rounded to the nearest 10 paise, so the total may differ from ₹100 by a few paise.

1. Which two lines are the biggest? What does an airline spend that money on?

2. IndiGo's last line is below zero. What does that mean?

Part E. Compare without ranking

1. Pick two receipts. Name one line that is much bigger on one than the other, and give a business reason.

2. What would you want to read in the annual report before saying more about either company?

Exit ticket

1. In your own words, what does a common-size statement show?

2. Name one line that is much bigger at one company than at another, and one business reason for it.

3. Why can a receipt compare a company with more revenue and one with less?

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Word bank

Revenue from operations	Money a company earns from its main business: what customers pay for its goods and services.
Other income	Money from outside the main business, such as interest on cash in the bank.
Cost	Money a company spends to run its business.
Profit	What is left after all costs and tax. A loss is when costs are more than the money that came in.
Common-size statement	A statement where every line is shown as a share of one base, here ₹100 of money that came in.

Sentence starters

- The biggest line on the ___ receipt is ___, because the company ___.
- ___ kept less of each ₹100 than ___ because ___.
- A common-size statement helps me compare companies because ___.

student page

Scan the code or type: **cityfort.in/class/rupee-receipt**

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