Same year, same measure: two carmakers on one scale

Name: _____ Class: _____ Date: _____

A big company spends more crore on almost everything. To compare two companies fairly, put both on one scale: rupees out of every ₹100.

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. Answer Part A before you calculate anything.
2. Use a calculator to turn each cost into a share of revenue from operations.
3. Open the two receipts only when your teacher says so.
4. Answer the questions. Every number you need is on this page.

Part A. First answer

In FY26 Maruti Suzuki spent ₹1,32,576 crore on materials, parts and goods bought. Hyundai Motor India spent ₹50,481 crore.

1. Which company spent more of its money on materials? Write your answer and one reason.

_____

_____

Part B. Make it per ₹100

Revenue from operations in FY26: Maruti Suzuki ₹1,83,316 crore, Hyundai Motor India ₹70,763 crore.

1. Maruti Suzuki: materials ÷ revenue from operations × 100 = _____ %. Show the working.

_____

_____

2. Hyundai Motor India: materials ÷ revenue from operations × 100 = _____ %. Show the working.

_____

_____

3. Look back at Part A. Was your answer right? What changed when you used the same base?

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After the reveal. Read both receipts before you answer.

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Part C, receipt 1. Maruti Suzuki

Where each ₹100 went: Maruti Suzuki, FY26

Line	Per ₹100 that came in
Materials, parts and goods bought	₹70.5
Employees	₹4.8
Royalty to Suzuki Motor Corporation	₹2.9
Other running costs	₹7.9
Depreciation and interest	₹3.7
Income tax	₹2.4
Kept as profit	₹7.8
Total	₹100.0

Source: Maruti Suzuki's FY26 annual report, filed with NSE on 8 Aug 2026; consolidated statement of profit and loss (Cityfort calculation: each line ÷ revenue, other income and share of part-owned companies' profit × 100).

Part C, receipt 2. Hyundai Motor India

Where each ₹100 went: Hyundai Motor India, FY26

Line	Per ₹100 that came in
Materials, parts and goods bought	₹70.4
Employees	₹3.8
Royalty to Hyundai Motor Company	₹2.8
Other running costs	₹9.7
Depreciation and interest	₹3.2
Income tax	₹2.5
Kept as profit	₹7.6
Total	₹100.0

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

1. Which line is almost the same on both receipts?

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2. Which two lines differ most? Write both companies' numbers for each.

3. Hyundai's other running costs include freight and advertising. Give one reason why one carmaker's other running costs could be a bigger share than another's.

Part D. Fair or not?

Tick each rule the sentence keeps: same year, same measure, same kind of statement. Rewrite the sentences that break a rule.

1. "Maruti spent ₹1,32,576 crore on materials and Hyundai only ₹50,481 crore, so Maruti spends more of its money on materials."

2. "In FY26, Maruti Suzuki kept ₹7.8 of every ₹100 that came in as profit, and Hyundai Motor India kept ₹7.6."

3. Write your own fair sentence about the two receipts.

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Exit ticket

1. Why can a common-size statement compare a large company with a smaller one?

2. Name the three rules for a fair comparison.

3. Name one line where the two carmakers' receipts differ, and one question you would ask about it.

Word bank

Revenue from operations	Money a company earns from its main business: here, selling cars, parts and services.
Common-size statement	A statement where every line is shown as a share of one base, such as revenue from operations = 100.
Base	The number every line is divided by. Both companies must use the same base.
Royalty	A fee one company pays another for using its designs, technology or brand.
Consolidated	The statements of the whole group: the company and its subsidiaries together.

Sentence starters

- In FY26, ___ spent ₹___ of every ₹100 on ___, and ___ spent ₹___.
- The biggest gap between the two receipts is ___, which may be because ___.
- My sentence is fair because both numbers are from ___ and use ___.

student page

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