This year against last year: a comparative statement

For the teacher. Every number comes from the filing named next to it.

Part A. First answer

Any answer with a reason counts. The point is to test it in Part C.

Part B. The canteen

B1: ₹10,000. B2: ₹10,000 ÷ ₹40,000 × 100 = 25%. The canteen is made up.

Part C. Comparative statement

Revenue from operations: ₹1,570 crore, 2.3%. Other income: ₹79 crore, 9.1%. Employee benefits: ₹436 crore, 18.9%.

Where: Hyundai Motor India FY26 annual report, consolidated statement of profit and loss, page 174

Other expenses: ₹938 crore, 11.7%. Profit before tax: −₹348 crore, -4.6%. Profit for the year: −₹208 crore, -3.7%.

If you finish: total income ₹1,649 crore, 2.4%; total expenses ₹1,997 crore, 3.2%.

Lines students did not work out: materials ₹552 crore, 1.1%; depreciation and finance costs ₹72 crore, 3.2%; tax expense −₹139 crore, -7.1%.

Part D. Read the story

D1: other expenses rose most in rupees (₹938 crore); employee benefits rose most in per cent (18.9%), because it is a smaller line. D2: total expenses grew 3.2% and total income only 2.4%, so profit before tax fell.

D3: sales in India fell -1.7% while exports rose 21.4%, so the extra revenue came from cars sold abroad. D4: any note that splits other expenses, for example freight, royalty or advertising.

Where: FY26 annual report, notes to the consolidated accounts: revenue from operations and other expenses

Exit ticket

1: absolute change ÷ previous year × 100. 2: the change is divided by a small base, so even a few crore is a large share. 3: how much each line moved from one year to the next, in rupees and in per cent.

Notes

- Rounding: each amount is rounded to the nearest crore and every change is worked out from those rounded amounts. The four FY25 expense lines add to ₹1 crore less than total expenses; that is rounding, not an error.

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- Depreciation and finance costs are one line here, as on Hyundai's Cityfort receipt. In the annual report they are two lines; both moved by small amounts.
- The FY25 column of the FY26 annual report matches the FY25 annual report: Hyundai did not restate FY25.

Sources

1. S1: Annual Report 2025-26 (FY26), with audited consolidated financial statements (FY26 and FY25 columns), Hyundai Motor India Limited, filed with NSE, 3 Aug 2026. https://nsearchives.nseindia.com/corporate/HMILNSE_03082026181459_AnnualReportHMIL2026.pdf
2. S2: Annual Report 2024-25 (FY25), with audited consolidated financial statements, Hyundai Motor India Limited, filed with NSE, 5 Aug 2025. https://nsearchives.nseindia.com/annual_reports/AR_27291_HYUNDAI_2024_2025_A_05082025204755.pdf

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