This year against last year: a comparative statement

Name: _____ Class: _____ Date: _____

A comparative statement puts last year and this year side by side, then shows how much each line changed, in rupees and in per cent.

What to do

1. Answer Part A before you look at the numbers.
2. Read how the made-up canteen's change columns work.
3. Fill in the change in ₹ crore and in per cent for each line in Part C.
4. Answer the questions. Every number you need is on this page.

Part A. First answer

Hyundai Motor India's revenue from operations was ₹69,193 crore in FY25 and ₹70,763 crore in FY26.

1. Do you think its profit for the year rose or fell? Write one reason.

_____

_____

Part B. How the change columns work

A made-up school canteen sold ₹40,000 of food last year and ₹50,000 this year.

1. Absolute change: this year − last year = ₹_____

_____

2. Percentage change: absolute change ÷ last year × 100 = _____%

_____

Part C. Build the comparative statement

₹ crore, rounded to the nearest crore. For each line, write the change in ₹ crore and the change in per cent (one decimal place). Show a minus sign for a fall.

1. Revenue from operations: FY25 ₹69,193 crore, FY26 ₹70,763 crore. Change ₹_____ crore; _____%

_____

2. Other income: FY25 ₹870 crore, FY26 ₹949 crore. Change ₹_____ crore; _____%

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3. Employee benefits expense: FY25 ₹2,311 crore, FY26 ₹2,747 crore. Change ₹_____ crore; _____%

4. Other expenses: FY25 ₹7,999 crore, FY26 ₹8,937 crore. Change ₹_____ crore; _____%

5. Profit before tax: FY25 ₹7,591 crore, FY26 ₹7,243 crore. Change ₹_____ crore; _____%

6. Profit for the year: FY25 ₹5,640 crore, FY26 ₹5,432 crore. Change ₹_____ crore; _____%

7. If you finish: total income (FY25 ₹70,063 crore, FY26 ₹71,712 crore) and total expenses (FY25 ₹62,472 crore, FY26 ₹64,469 crore). Change in per cent for each: _____% and _____%

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After the class check of Part C.

Name: _____ Class: _____ Date: _____

Part D. Read the story

1. Which expense line rose most in rupees? Which rose most in per cent?

2. Revenue rose but profit for the year fell. Use total income and total expenses to explain how.

3. Sale of vehicles in India: FY25 ₹45,931 crore, FY26 ₹45,150 crore. Exports: FY25 ₹12,846 crore, FY26 ₹15,598 crore. Write one sentence about where the extra revenue came from.

4. Name one thing you would look for in the notes to the accounts to explain the rise in other expenses.

Exit ticket

1. Write the formula for percentage change.

2. Why can a small line have a big percentage change?

3. What does a comparative statement show that one year's statement does not?

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Word bank

Comparative statement	Two years of a statement side by side, with the change in rupees and in per cent for each line.
Previous year	The earlier year in the comparison: here FY25, April 2024 to March 2025.
Absolute change	This year's amount minus last year's amount, in rupees.
Percentage change	The absolute change divided by last year's amount, times 100.
Profit before tax	Total income minus total expenses, before the tax expense.

Sentence starters

- From FY25 to FY26, ___ rose/fell by ₹___ crore, or ___%.
- ___ rose most in rupees, but ___ rose most in per cent, because ___.
- Profit fell even though revenue rose, because ___.

student page

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