

Account \_\_\_\_\_

## APPENDIX - II

**COMPARATIVE SUMMARISED PROFIT AND LOSS STATEMENTS  
To be Compiled in the case of Manufacturing Units only**

Year Ending	19____	19____	19____
	Rs.	Rs.	Rs.
Sales (Gross but net of returns, if any)			
Less : Excise Duty			
A. Net Sales			
B. Less: Cost of goods sold			
i) Raw Materails consumed			
ii) Stores and spares			
iii) Finished goods and goods in process variance (between opening & Closing Stock)			
iv) Wages (Direct)			
v) Manufacturing expenses (including fuel, power water and packing)			
vi) Administrative and selling expenses and other overheads(excluding Depreciation)			
vii) Interest			
viii) Depreciation			
ix) Investment Allowance			
x) Other expenses			
Total of B (i) to (x)			

- C. Net Operating Profit/  
Loss (A-B)
- D. Other Income, if any
- E. Net total Profit  
(Before taxes) C+D)
- F. Taxation
- G. Net Profit (after  
taxation) (E-F)
- H. Rate of Dividend paid  
if any