

Comparative Balance Sheet

As at December 31, 20XX and 20XY

Particulars	As at 20XX	As at 20XY
Assets		
Current Assets		
Cash and Cash Equivalents		
Accounts Receivable		
Inventory		
Prepaid Expenses		
Total Current Assets		
Non-Current Assets		
Property, Plant, and Equipment (Net)		
Intangible Assets		
Other Non-Current Assets		
Total Non-Current Assets		
Total Assets		
Liabilities and Equity		
Current Liabilities		
Accounts Payable		
Short-Term Loans		
Accrued Expenses		
Total Current Liabilities		
Non-Current Liabilities		
Long-Term Debt		
Deferred Tax Liabilities		
Total Non-Current Liabilities		
Total Liabilities		
Equity		
Share Capital		
Retained Earnings		
Other Reserves		

Total Equity

Total Liabilities and Equity
