

**A PROJECT ON  
WIPRO COMPANY LIMITED**

BACHELOR OF COMMERCE  
BANGALORE UNIVERSITY  
2022 BY



Under the guidance of

**PROF. DEEPASHREE P**

**DEPARTMENT OF COMMERCE  
ST. FRANCIS DE SALES COLLEGE BANGALORE-  
560100**



## CERTIFICATE

This is to certify that the project entitled COMPARATIVE, COMMON SIZE, TREND ANALYSIS BALANCE SHEET OF WIPRO COMPANY is being submitted by

In partial fulfillment of the award of Bachelor of Commerce (BCOM) to the Bangalore University in year 2021-2022

Lecturer in charge :

Deepashree P  
22/6/22

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**WIPRO**  
Applying Thought

1998 - 2017

2017 - NOW

**WIPRO COMPANY LIMITED**

## FINANCIALS

Print/Copy to Excel 

Standalone

Consolidated

Print/Copy to Excel



BALANCE SHEET OF WIPRO (In Rs. Cr.)	MAR 22	MAR 21	MAR 20
	12 mths	12 mths	12 mths
<b>EQUITIES AND LIABILITIES</b>			
<b>SHAREHOLDER'S FUNDS</b>			
Equity Share Capital	1,096.40	1,095.80	1,142.70
<b>TOTAL SHARE CAPITAL</b>	<b>1,096.40</b>	<b>1,095.80</b>	<b>1,142.70</b>
Reserves and Surplus	53,254.30	44,145.80	45,311.00
<b>TOTAL RESERVES AND SURPLUS</b>	<b>53,254.30</b>	<b>44,145.80</b>	<b>45,311.00</b>
<b>TOTAL SHAREHOLDERS FUNDS</b>	<b>54,350.70</b>	<b>45,241.60</b>	<b>46,453.70</b>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	5.70	14.10	25.10
Deferred Tax Liabilities [Net]	0.00	130.50	0.00
Other Long Term Liabilities	2,788.60	2,129.20	2,170.50
Long Term Provisions	64.10	88.50	213.30
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>2,858.40</b>	<b>2,362.30</b>	<b>2,408.90</b>
<b>CURRENT LIABILITIES</b>			
Short Term Borrowings	7,673.40	5,791.20	5,001.90
Trade Payables	4,685.10	4,348.50	4,542.60
Other Current Liabilities	9,446.90	6,705.30	5,769.10
Short Term Provisions	1,368.30	1,287.40	1,130.20
<b>TOTAL CURRENT LIABILITIES</b>	<b>23,173.70</b>	<b>18,132.40</b>	<b>16,443.80</b>
<b>TOTAL CAPITAL AND LIABILITIES</b>	<b>80,382.80</b>	<b>65,736.30</b>	<b>65,306.40</b>

<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Tangible Assets	9,622.20	6,578.70	5,863.30
Intangible Assets	0.00	709.40	776.10
Capital Work-In-Progress	0.00	1,848.00	1,873.50
Other Assets	0.00	0.00	0.00
<b>FIXED ASSETS</b>	<b>9,622.20</b>	<b>9,136.10</b>	<b>8,512.90</b>
Non-Current Investments	16,557.20	8,206.70	7,735.00
Deferred Tax Assets [Net]	53.30	47.40	433.30
Long Term Loans And Advances	0.00	0.00	0.00
Other Non-Current Assets	2,377.90	2,966.60	2,911.90
<b>TOTAL NON-CURRENT ASSETS</b>	<b>28,610.60</b>	<b>20,356.80</b>	<b>19,593.10</b>
<b>CURRENT ASSETS</b>			
Current Investments	24,073.70	17,495.20	18,963.50
Inventories	87.50	91.00	174.10
Trade Receivables	9,295.40	8,046.20	9,257.00
Cash And Cash Equivalents	4,898.10	9,783.20	10,444.00
Short Term Loans And Advances	1,913.00	4,201.50	947.20
Other Current Assets	11,504.50	5,762.40	5,927.50
<b>TOTAL CURRENT ASSETS</b>	<b>51,772.20</b>	<b>45,379.50</b>	<b>45,713.30</b>
<b>TOTAL ASSETS</b>	<b>80,382.80</b>	<b>65,736.30</b>	<b>65,306.40</b>



## COMPARATIVE BALANCE SHEET OF WIPRO COMPANY

<u>EQUITY</u> <u>AND</u> <u>LIABILITIES</u>	PY2021	CY2022	INCREASE DECREASE (amt)	INCREASE DECREASE (%)
<u>A. SHARE</u> <u>HOLDER</u> <u>FUND</u>				
EQUITY SHARE CAPITAL	1095.80	1096.40	+0.60%	+0.05%
RESERVE AND SURPLUS	49145.80	53254.30	+9180.50%	+20.63%
TOTAL SHAREHOLDER FUND(A)	45241.60	54350.70	+9109.10%	+20.13%
<u>B. NON</u> <u>CURRENT</u> <u>LIABILITIES</u>				
LONG TERM DEBT	14.10	5.70	-8.4%	-59.67%



DEFERRED TAX	130.50	000	-130.50%	-100%
OTHER LONG TERM LIABILITIES	2129.20	2788.60	+659.40%	+30.97%
TOTAL NON CURRENT LIABILITIES(B)	2362.30	2858.40	+488.10%	+20.66%
<u>C. CURRENT LIABILITIES</u>				
SHORT TERM BORROWING	5791.20	7673.40	+1882.2%	+32.50%
TRADE PAYABLE	4348.50	4685.10	+336.6%	+7.74%
OTHER CURRENT LIABILITIES	6705.30	9446.90	+2741.6%	+40.89%
SHORT TERM PROVISION	1287.40	1368.30	+80.9%	+6.28%
TOTAL CURRENT LIABILITIES(C)	18132.40	23173.70	+5041.3%	27.80%
TOTAL LIABILITIES(A+B+C)	65736.30	80382.80	+14646.5%	+22.28%
<b>ASSETS</b>				
<u>A. NON CURRENT ASSETS</u>				
1. FIXED ASSETS				
TANGIBLE ASSETS	6578.70	9622.20	+3043.5%	+46.26%
INTANGIBLE ASSETS	709.40	000	-709.40%	-100%

CAPITAL WORK IN PROGRESS	1848	000	-1848%	-100%
2. NON CURRENT INVESTMENT	8206.70	16557.20	+8350.5%	+101.75%
3. DEFERRED TAX	47.40	53.30	+5.9%	+12.45%
LONG TERM LOAN AND ADVANCE	000	000	000	000
OTHER NON CURRENT ASSETS	2966.60	2377.90	-588.70%	-19.84%
TOTAL NON CURRENT ASSETS	20356.80	28610.60	+8253.8%	+40.55%
B. CURRENT ASSETS				
CURRENT INVESTMENT	17495.20	24073.70	+6578.5%	+37.60%
INVENTORIES	91.00	87.50	-3.50%	+3.85%
TRADE RECEIVABLES	8046.20	9295.40	+1249.2%	+15.53%
CASH AND CASH EQUIVALENT	9783.20	4898.10	-4885.1%	-49.93%
SHORT TERM LOAN AND ADVANCES	4201.50	1913.00	-2288.5%	-54.47%
OTHER CURRENT ASSETS	5762.40	11504.50	+5742.1%	99.65%
TOTAL CURRENT ASSETS (B)	45379.50	51772.20	+6392.7%	+14.09%
TOTAL ASSETS	65736.30	80382.80	+14646.5%	+22.28%



## INTERPRETATION OF COMPARTIVE BALANCE SHEET

1. Tangible assets are increased by +3043.5. {+46.26%}, long term debt decreased by - 8.4. {-59.67%} other long term debt increased by +659.40 {+20.66%} share holder fund increased by +9109.10 {+20.13%} in this case the business is not using the working capital properly

2. current liability increased by +14646.5 {+22.28%} current assets increased by +14646.5 {+22.28%} in this case the business can repay the current liabilities with the help of current assets .



## COMMON SIZE BALANCE SHEET OF WIPRO COMPANY

<u>QUITY AND LIABILITIES</u>	2021 ABSOLUTE	2021 %	2022 ABSOLUTE	2022 %
<u>A. SHARE HOLDER FUND</u>				
QUITY SHARE CAPITAL	1095.80	1.66%	1096.40	1.36%
RESERVES AND SURPLUS	44145.80	67.15%	53254.30	66.25%
TOTAL SHAREHOLDER FUND(A)	45241.60	68.82%	54350.70	67.61%
<u>B. NON CURRENT LIABILITIES</u>				
LONG TERM DEBT	14.10	0.02%	5.70	0.00%
DEFERRED TAX	130.50	0.19%	000	0.00%
OTHER LONG TERM LIABILITIES	2129.20	3.23%	2788.60	3.46%
LONG TERM PROVISION	88.50	0.13%	64.10	0.07%

<b>TOTAL NON CURRENT LIABILITIES(B)</b>	<b>2362.30</b>	<b>3.59%</b>	<b>2850.40</b>	<b>3.54%</b>
<b><u>C. CURRENT LIABILITIES</u></b>				
<b>SHORT TERM BORROWING</b>	<b>5791.20</b>	<b>8.80%</b>	<b>7673.40</b>	<b>9.54%</b>
<b>TRADE PAYABLE</b>	<b>4348.50</b>	<b>6.61%</b>	<b>4685.10</b>	<b>5.82%</b>
<b>OTHER CURRENT LIABILITIES</b>	<b>6705.30</b>	<b>10.20%</b>	<b>9446.90</b>	<b>11.75%</b>
<b>SHORT TERM PROVISION</b>	<b>1287.40</b>	<b>1.95%</b>	<b>1368.30</b>	<b>1.70%</b>
<b>TOTAL CURRENT LIABILITIES(C )</b>	<b>18132.40</b>	<b>27.58%</b>	<b>23173.70</b>	<b>28.32%</b>
<b>TOTAL LIABILITIES(A+B+C)</b>	<b>65736.30</b>	<b>100%</b>	<b>80382.80</b>	<b>100%</b>
<b><u>ASSETS</u></b>				
<b><u>A. NON CURRENT ASSETS</u></b>				
<b><u>1. FIXED ASSETS</u></b>				
<b>TANGIBLE ASSETS</b>	<b>6578.70</b>	<b>10.00%</b>	<b>9622.20</b>	<b>11.97%</b>
<b>INTANGIBLE ASSETS</b>	<b>709.40</b>	<b>1.07</b>	<b>000</b>	<b>0%</b>
<b>CAPITAL WORK IN PROGRESS</b>	<b>1848.00</b>	<b>2.81%</b>	<b>000</b>	<b>0%</b>
<b><u>OTHER CURRENT INVESTMENT</u></b>	<b>8206.70</b>	<b>12.48%</b>	<b>16557.20</b>	<b>20.59%</b>
<b><u>DEFERRED TAX</u></b>	<b>47.40</b>	<b>0.07%</b>	<b>53.30</b>	<b>0.06%</b>



<b>LONG TERM LOAN</b>	<b>000</b>	<b>0%</b>	<b>000</b>	<b>0%</b>
<b>OTHER NON</b>	<b>2966.60</b>	<b>4.51%</b>	<b>2377.90</b>	<b>2.95%</b>
<b>CURRENT ASSETS</b>				
<b>TOTAL CURRENT ASSETS(A)</b>	<b>20356.80</b>	<b>4.51%</b>	<b>2377.90</b>	<b>2.95%</b>
<b>B. CURRENT ASSETS</b>				
<b>CURRENT INVESTMENT</b>	<b>17495.20</b>	<b>26.61%</b>	<b>24073.70</b>	<b>29.94%</b>
<b>INVENTORIES</b>	<b>91.00</b>	<b>0.13%</b>	<b>87.50</b>	<b>0.10%</b>
<b>TRADE RECEIVABLES</b>	<b>8046.20</b>	<b>12.24%</b>	<b>9295.40</b>	<b>11.56%</b>
<b>CASH AND CASH EQUIVALENTS</b>	<b>9783.20</b>	<b>14.88%</b>	<b>4898.10</b>	<b>6.09%</b>
<b>SHORT TERM LOAN</b>	<b>4201.50</b>	<b>6.39%</b>	<b>1913.00</b>	<b>2.37%</b>
<b>OTHER CURRENT ASSETS</b>	<b>5762.40</b>	<b>8.76%</b>	<b>1150.50</b>	<b>14.31%</b>
<b>TOTAL CURRENT ASSETS(B)</b>	<b>45379.50</b>	<b>69.03%</b>	<b>51772.20</b>	<b>64.40%</b>
<b>TOTAL ASSETS(A+B)</b>	<b>65736.30</b>	<b>100%</b>	<b>80382.80</b>	<b>100%</b>



## INTERPRETATION OF COMMON SIZE BALANCE SHEET

1. compared to 2021 to 2022 long term debt decreased by 3.54% compared to last year and fixed assets decreased by 2.95% compared to last year it means the business cannot repay the long term debt using fixed assets is lesser than long term debt and business is not using the working capital properly

2. the current liabilities increased by 28.32% compared to last year and current assets decreased by 64.40% compared to last year and the business has paid all the current liabilities using current assets. The business has used long term debt for increasing long term debt but the business failed to increase the fixed assets.



# STATEMENT OF TREND ANALYSIS OF WIPRO COMPANY LIMITED

<u>EQUITY AND LIABILITIES</u>	ACTUAL VALUE 2020	ACTUAL VALUE 2021	ACTUAL VALUE 2022	TREND % 2020	TREND % 2021	TREND % 2022
<b>A. <u>SHAREHOLDER FUND</u></b>						
<b>EQUITY AND LIABILITIES</b>	1142.70	1095.80	1096.40	100%	95.89%	95.95%
<b>RESERVE AND SURPLUS</b>	45311.00	44145.80	53254.30	100%	97.43%	117.53%
<b>TOTAL SHAREHOLDER FUND(A)</b>	46453.70	45241.60	54350.70	100%	97.39%	116.99%
<b>B. <u>NON CURRENT LIABILITIES</u></b>						
<b>LONG TERM BORROWING</b>	25.10	14.10	5.70	100%	56.17%	22.71%
<b>DEFERRED TAX</b>	000	130.50	000	100%	0%	0%
<b>OTHER LONG TERM LIABILITIES</b>	2170.50	2129.20	2788.60	100%	98.89%	128.47%
<b>LONG TERM PROVISION</b>	213.30	88.50	64.10	100%	41.49%	30.05%
<b>TOTAL NON CURRENT LIABILITIES(B)</b>	2408.90	2362.30	2858.40	100%	98.06%	118.66%
<b>C. <u>CURRENT LIABILITIES</u></b>						
<b>SHORT TERM BORROWING</b>	5001.90	5701.20	7673.40	100%	115.78%	153.41%
<b>TRADE PAYABLE</b>	4542.60	4348.50	4685.10	100%	95.72%	103.14%
<b>OTHER CURRENT LIABILITIES</b>	5769.10	6705.30	9446.90	100%	1.16%	163.75%
<b>SHORT TERM PROVISION</b>	1130.20	1287.40	1368.30	100%	113.90%	121.06%
<b>TOTAL CURRENT LIABILITIES(C)</b>	16443.80	18132.40	23173.70	100%	110.26%	140.93%
<b>TOTAL LIABILITIES(A+B+C)</b>	65306.40	65736.30	80382.80	100%	100.66%	123.08%



# ASSETS

## A. NON CURRENT ASSETS

### 1. FIXED ASSETS

#### TANGIBLE ASSETS

#### INTANGIBLE ASSETS

#### CAPITAL WORK IN PROGRESS

#### 2. NON CURRENT INVESTMENT

#### 3. DEFERRED TAX

#### 4. LONG TERM LOAN AND ADVANCES

#### 5. OTHER NON CURRENT ASSETS

#### TOTAL NON CURRENT ASSETS(A)

## B. CURRENT ASSETS

#### CURRENT INVESTMENT

#### INVENTORIES

#### TRADE RECIEVABLES

#### CASH AND CASH

#### EQUVALENT

#### SHORT TERM LOAN AND ADVANCES

#### OTHER CURRENT ASSETS

#### TOTAL CURRENT ASSETS(B)

#### TOTAL ASSETS (A+B)

5863.30	6578.70	9622.20	100%	112.20%	164.10
776.10	709.40	000	100%	91.40%	0%
1873.50	1848.00	000	100%	98.6%	0%
7735.00	8206.70	16557.20	100%	106.09%	214.05%
433.30	47.40	53.30	100%	10.94%	12.30%
000	000	000	100%	0%	0%
2911.90	2966.60	2377.90	100%	101.88%	81.66%
19593.10	20356.80	28610.60	100%	103.89%	146.02%
18963.50	17495.20	24073.70	100%	92.26%	126.95%
174.10	91.00	87.50	100%	52.27%	50.26%
9257.00	8046.20	9295.40	100%	86.92%	100.4%
10444.00	9783.20	4898.10	100%	93.67%	46.89%
947.20	4201.50	1913.00	100%	443.57%	201.96%
5927.50	5762.40	11504.50	100%	97.21%	194.08%
45713.30	45379.50	51772.20	100%	99.27%	113.25%
65306.40	65731.30	80382.80	100%	110.66%	123.08%

## INTERPRETATION OF TREND ANALYSIS

1. From the above trend analysis the % of fixed assets increased by 146.02%, share holder fund increased by 116.99%, long term debt increased by 118.66% in this case the business has been repaid the long term debt by using fixed assets

2. from the details the current assets increased by 113.25%, current liabilities increased by 140.93% in this case the business has not able to pay the current liabilities using current assets..