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M/S Sample Enterprises (Proprietor - Mr Sample Sahu)

Banglore

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PROJECTION SHEET OF PROFIT & LOSS ACCOUNT AND BALANCE SHEET

Form - II : Operating Statement (Rs.in Lacs)

As per Profit & Loss Account actuals/estimates for the year ended/ending

Particulars	March 31' 23 Actual (12 Months)	March 31' 24 Actual (12 Months)	March 31' 25 Estimated (12 Months)	March 31' 26 Projected (12 Months)	March 31' 27 Projected (12 Months)	March 31' 28 Projected (12 Months)	March 31' 29 Projected (12 Months)
	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Gross sales - (i) Domestic sales	39.18	38.92	44.76	51.47	59.19	68.07	78.28
(ii) Contract Receipt							
(iii) Other Income	-	-	-	-	-	-	-
Add other revenue income	-	-	-	-	-	-	-
Total	39.18	38.92	44.76	51.47	59.19	68.07	78.28
2. Less excise duty	-	-	-	-	-	-	-
Deduct other items	-	-	-	-	-	-	-
3. Net sales(item 1 - item 2)	**39.18**	**38.92**	**44.76**	**51.47**	**59.19**	**68.07**	**78.28**
4. % age rise (+) or fall (-) in net sales as compared to							
previous year (annualised)	0.00%	-0.66%	15.00%	15.00%	15.00%	15.00%	15.00%
5. Cost of sales							
i) Raw materials(including stores & spares a	-	-	-	-	-	-	-
other items used in the process of manufacture							
(a) Imported	-	-	-	-	-	-	-
(b) Indigenous	-	-	-	-	-	-	-
ii) Purchase of Goods	26.65	23.35	27.13	31.19	37.00	41.26	47.44
(a) Imported	-	-	-	-	-	-	-
(b) Indigenous	26.65	23.35	27.13	31.19	37.00	41.26	47.44
iii)Power and fuel	1.87	1.28	1.90	2.18	2.59	2.89	3.32
iv) Direct labour(Factory wages & salary)	2.93	2.80	2.98	3.43	4.07	4.54	5.22
v) Other mfg. Expenses /Transport	2.67	0.96	2.71	3.12	3.70	4.13	4.74
vi) Depreciation	1.13	0.89	0.76	0.64	0.55	0.46	0.39
vii) SUB-TOTAL (i to vi)	**35.25**	**29.28**	**35.48**	**40.57**	**47.90**	**53.27**	**61.12**
viii) Add:Opening stocks-in-process	-	-	-	-	-	-	-
Sub-total	**35.25**	**29.28**	**35.48**	**40.57**	**47.90**	**53.27**	**61.12**
ix) Deduct:Closing stocks-in-process	-	-	-	-	-	-	-
x) Cost of Production	**35.25**	**29.28**	**35.48**	**40.57**	**47.90**	**53.27**	**61.12**
xi) Add : Opening stock of Finished goods	13.70	17.77	15.57	16.95	18.20	21.58	24.07
Sub-total	**48.95**	**47.05**	**51.04**	**57.53**	**66.10**	**74.85**	**85.19**
xii) Deduct closing stock of Finished goods	17.77	15.57	16.95	18.20	21.58	24.07	27.68
xiii) SUB-TOTAL (Total cost of sales)	**31.18**	**31.48**	**34.09**	**39.33**	**44.52**	**50.79**	**57.51**
Gross Profit	**8.00**	**7.44**	**10.67**	**12.14**	**14.68**	**17.28**	**20.77**
6. Selling, general & adm. expenses	1.56	0.64	2.46	2.83	3.26	3.74	4.31
7. SUB-TOTAL (5+6)	32.74	32.12	36.55	42.16	47.77	54.53	61.82
8. Operating profit before interest(3-7)	**6.44**	**6.80**	**8.21**	**9.31**	**11.42**	**13.54**	**16.46**
9. Interest	0.60	0.99	1.07	1.07	1.07	1.07	1.07
10.Operating profit after interest(8-9)	**5.84**	**5.81**	**7.13**	**8.24**	**10.35**	**12.47**	**15.39**
11. (i) Add other non-operating income							
(a) Interest / Discount Received	-	-	-	-	-	-	-
(b) Dividend received	-	-	-	-	-	-	-
(c) Other Income	-	-	-	-	-	-	-
(d) Previous Year Adjustments	-	-	-	-	-	-	-
Sub-total (income)	-	-	-	-	-	-	-
(ii) Deduct other non-operating exp.							
(a)Misc.Exp.& W/o Bad debts							
(b).Interest to Partners	-	-	-	-	-	-	-
(c) Loss on sale of assets	-	-	-	-	-	-	-
Sub-total(expenses)	-	-	-	-	-	-	-
(iii) Net of other non-operating income/expe	-	-	-	-	-	-	-
12. Profit before tax/loss {10+11(iii)}	**5.84**	**5.81**	**7.13**	**8.24**	**10.35**	**12.47**	**15.39**
13. Provision for taxes	-	-	-	-	-	-	-
14. Net profit/loss (12-13)	**5.84**	**5.81**	**7.13**	**8.24**	**10.35**	**12.47**	**15.39**
15. (a)Equity dividend paid - amt (already pa	-	-	-	-	-	-	-
(b) Dividend Rate	0%	0%	0%	0%	0%	0%	0%
16. Retained profit (14-15)	5.84	5.81	7.13	8.24	10.35	12.47	15.39
17. Retained profit/Net profit (% age)	100%	100%	100%	100%	100%	100%	100%

FORM - III

ANALYSIS OF BALANCE SHEET (AMOUNT IN : Rs.Lacs)

Particulars							
LIABILITIES	March 31' 23	March 31' 24	March 31' 25	March 31' 26	March 31' 27	March 31' 28	March 31' 29
	Actual	Actual	Estimated	Projected	Projected	Projected	Estimated
	(12 Months)	(12 Months)	(12 Months)	(12 Months)	(12 Months)	(12 Months)	(12 Months)
CURRENT LIABILITIES	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.Short-term borrowings from banks(incld.bills purchased discounted & excess borrwoing placed on repayment basis)							
(i) From applicant bank	5.95	9.19	11.00	11.00	11.00	11.00	11.00
(ii) From other banks	-	-	-	-	-	-	-
(iii) (of which BP & BD)	-	-	-	-	-	-	-
Sub total (A)	5.95	9.19	11.00	11.00	11.00	11.00	11.00
2. Short term borrowings from others	-	-	-	-	-	-	-
3. Sundry creditor (Trade)	6.66	1.95	3.39	3.90	4.62	6.88	7.91
4. Advance payments from customers/dep. fr	-	-	-	-	-	-	-
5. Provision for taxation	-	-	-	-	-	-	-
6. Dividend payable	-	-	-	-	-	-	-
7. Other statutory liabilities (due within one y	-	-	-	-	-	-	-
8. Deposits/Instalments of term loans/DPGs/ (due within one year)	-	-	-	-	-	-	-
9. Other current liabilities & provisions (due i	-	-	-	-	-		
Amount Payable for Capital Goods Supplie	-	-	-	-	-	-	-
b. Other Current Liabilities	-	-	-	-	-	-	-
Other Current Liabilities [Sub-total (B)]	**6.66**	**1.95**	**3.39**	**3.90**	**4.62**	**6.88**	**7.91**
10. Total Current Liabilities(total of 1 to 9 ex	**12.61**	**11.14**	**14.39**	**14.90**	**15.62**	**17.88**	**18.91**
TERM LIABILITIES							
11.Debentures (not maturing within 1 yr.)	-	-	-	-	-	-	-
12.Prefrence shares(redeemable after1yr.)	-	-	-	-	-	-	-
13.Term loans(excld instalments payable with	-	-	-	-	-	-	-
14.Deferred Payment Credit excluding instt.d	-	-	-	-	-	-	-
15.Unsecured Loans (repayable after 1 yr.)	-	-	-	-	-	-	-
16.Other Non Current liabilities	-	-	-	-	-	-	-
17. TOTAL TERM LIABILITIES	**-**	**-**	**-**	**-**	**-**	**-**	**-**
17(a). Inter Unit Balance	-	-	-	-	-	-	-
18. Total Outside Liabilities(item 10 +17)	**12.61**	**11.14**	**14.39**	**14.90**	**15.62**	**17.88**	**18.91**
NET WORTH							
19.Ordinary share capital	12.74	13.55	13.55	13.76	14.43	15.16	15.77
20.Govt. Subsidy (35 % of Loan Sanction)							
21.Capital Reserve	-	-	-	-	-	-	-
22.Other reserves(excluding provisions)	-	-	-	-	-	-	-
23.Surplus(+) or deficit(-) in P&L account	**5.84**	**5.81**	**7.13**	**8.24**	**10.35**	**12.47**	**15.39**
23(a).Additions during the year	-						
23(b). Withdrawals	5.03	5.81	6.92	7.57	9.62	11.85	12.25
24. NET WORTH	**13.55**	**13.55**	**13.76**	**14.43**	**15.16**	**15.77**	**18.92**
25. TOTAL LIABILITIES	**26.16**	**24.69**	**28.15**	**29.33**	**30.78**	**33.65**	**37.82**

FORM - III (Continued)

ANALYSIS OF BALANCE SHEET (AMOUNT IN : Rs.Lacs)

Particulars							
ASSETS	March 31' 23	March 31' 24	March 31' 25	March 31' 26	March 31' 27	March 31' 28	March 31' 29
	Actual	Actual	Estimated	Projected	Projected	Projected	Estimated
	(12 Months)	(12 Months)	(12 Months)	(12 Months)	(12 Months)	(12 Months)	(12 Months)
CURRENT ASSETS	(3)	(4)	(5)	(6)	(7)	(8)	(9)
26.Cash and bank balances	0.29	0.30	0.41	0.52	0.63	0.74	0.85
27.Investments(other than long term investme	-	-	-	-	-	-	-
(i) Fixed Deposits(LC,BG,Margin)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Fixed Deposits with other banks							
28.(i) Receivables other than defered & export	1.63	3.24	5.97	6.43	4.93	5.67	6.52
(including bills purchased and dicounte	-	-	-	-	-	-	-
(ii)Export receivables(incld bills purchased &	-	-	-	-	-	-	-
29.Instalments of deferred receivables(due wi	-	-	-	-	-	-	-
30.Inventory:	17.77	15.57	16.95	18.20	21.58	24.07	27.68
(i) Raw materials(including stores & other i	-	-	-	-	-	-	-
used in the process of manufacture)	-	-	-	-	-	-	-
a)Imported	-	-	-	-	-	-	-
b)Indigenous	-	-	-	-	-	-	-
(ii) Stocks-in-process	-	-	-	-	-	-	-
(iii)Finished goods	17.77	15.57	16.95	18.20	21.58	24.07	27.68
(iv) Other consumable spares	-	-	-	-	-	-	-
a)Imported	-	-	-	-	-	-	-
b)Indigenous	-	-	-	-	-	-	-
31.Advances to suppliers of raw materials & s	-	-	-	-	-	-	-
32.Advance payment of taxes	-	-	-	-	-	-	-
33.Other current assets	0.50	0.50	0.50	0.50	0.50	0.50	0.50
- Deposits	0.50	0.50	0.50	0.50	0.50	0.50	0.50
- Others	-	-	-	-	-	-	-
34. TOTAL CURRENT ASSETS(total of 26 to	**20.19**	**19.61**	**23.83**	**25.65**	**27.64**	**30.98**	**35.55**
FIXED ASSETS							
35.Gross Block(land & building,machinery,wo	11.02	11.02	11.02	11.02	11.02	11.02	11.02
36.Depreciation to date	5.05	5.94	6.70	7.34	7.89	8.35	8.75
37. NET BLOCK (35-36)	**5.97**	**5.08**	**4.32**	**3.68**	**3.13**	**2.67**	**2.27**
OTHER NON-CURRENT ASSETS							
38.Investments/book debts/adv./deposits wl	-	-	-	-	-	-	-
Current Assets							
(i) a)Investments in subsidiary companies/af	-	-	-	-	-	-	-
b) Investments for Project Expansion	-	-					
(ii)Advances to suppliers of capital goods & c	-	-	-	-	-	-	-
(iii)Inter unit A/c.	-	-	-	-	-	-	-
(iv)Others-Debtors >6 months	-	-	-	-	-	-	-
-Security deposit	-	-	-	-	-	-	-
-FDR	-	-	-	-	-		
39.Non-consumables stores & spares	-	-	-	-	-	-	-
40.Other non-current assets	-	-	-	-	-	-	-
41. TOTAL OTHER NON-CURR.ASSETS	**-**	**-**	**-**	**-**	**-**	**-**	**-**
42.Intangible assets(patents, goodwill, prelim. exp.							
bad/doubtful expenses not provided for, etc	-	-	-	-	-	-	-
43. TOTAL ASSETS (34+37+41+42)	**26.16**	**24.69**	**28.16**	**29.33**	**30.78**	**33.65**	**37.82**
44. TANGIBLE NET WORTH (24-42)	**13.55**	**13.55**	**13.76**	**14.43**	**15.16**	**15.77**	**18.92**
45. NET WORKING CAPITAL(17+24)-(37+41	**7.58**	**8.47**	**9.44**	**10.75**	**12.02**	**13.10**	**16.64**
46. Current Ratio	**1.60**	**1.76**	**1.66**	**1.72**	**1.77**	**1.73**	**1.88**
47. Total Outside Liabilities/ Tangible Net W	**0.93**	**0.82**	**1.05**	**1.03**	**1.03**	**1.13**	**1.00**
48. Total Term Liabilities/Tangible Net Wort	**-**	**-**	**-**	**-**	**-**	**-**	**-**

FORM - IV							
Comparative statement of Current assets & Current Liabilities							
Particulars	**As per Balance sheet as at**						
I. CURRENT ASSETS	**March 31' 23**	**March 31' 24**	**March 31' 25**	**March 31' 26**	**March 31' 27**	**March 31' 28**	**March 31' 29**
	Actual	**Actual**	**Estimated**	**Projected**	**Projected**	**Projected**	**Projected**
1.Raw materials including stores & other items used in	-	-	-	-	-	-	-
the process of manufacturing							
(a) Imported : Amount	-	-	-	-	-	-	-
: Month's consumption	-	-	-	-	-	-	-
(b) Indigenous : Amount	-	-	-	-	-	-	-
: Month's consumption	-	-	-	-	-	-	-
2. Other consumable spares, excldg. those included in(1) above							
(a) Imported : Amount	-	-	-	-	-	-	-
: Month's consumption	-	-	-	-	-	-	-
(b) Indigenous : Amount	-	-	-	-	-	-	-
: Month's consumption	-	-	-	-	-	-	-
3. Stocks-in-process : Amount	-	-	-	-	-	-	-
: Month's cost of production	-	-	-	-	-	-	-
4. Finished goods : Amount	17.77	15.57	16.95	18.20	21.58	24.07	27.68
: Month's cost of Sales	6.84	5.93	5.97	5.55	5.82	5.69	5.77
5. Receivables other than export & defered receivables							
(Incldg. bills purchased & discounted by bank)							
: Amount	1.63	3.24	5.97	6.43	4.93	5.67	6.52
: Month's Domestic Sales(includg. defered payment sa	0.50	0.87	1.39	1.30	0.87	0.87	-
6. Export receivables(incldg. bills purchased & disc.)							
: Amount	0.00	0.00	0.00	0.00	0.00	0.00	0.00
: Month's export Sales	-	-	-	-	-	-	-
7. Advance to suppliers of materials & stores/spares,con	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Other current assets includg. cash & bank balances &	0.79	0.80	0.91	1.02	1.13	1.24	1.35
receivables due within one year(specify major items)							
: Cash & bank balances	0.29	0.30	0.41	0.52	0.63	0.74	0.85
: Investment except long-term investment of def. rece	0.00	0.00	0.00	0.00	0.00	0.00	0.00
: Others	0.50	0.50	0.50	0.50	0.50	0.50	0.50
9. TOTAL CURRENT ASSETS	**20.19**	**19.61**	**23.83**	**25.65**	**27.64**	**30.98**	**35.55**
II. CURRENT LIABILITIES							
(Other than bank borrowing for working capital)							
10. Creditors for purchase of raw materials,stores & consumable							
spares : Amount	6.66	1.95	3.39	3.90	4.62	6.88	7.91
: Month's purchase	3.00	1.00	1.50	1.50	1.50	2.00	2.00
11. Advance from customers	-	-	-	-	-	-	-
12. Statutory liabilities	-	-	-	-	-	-	-
13. Other current liabilities-specify major items							
a) S T borrowings-others	-	-	-	-	-	-	-
b) Dividend payable	-	-	-	-	-	-	-
c) Instalments of TL, DPS & public deposits	-	-	-	-	-	-	-
d) Other current liabilities & provisions	-	-	-	-	-	-	-
14. TOTAL	**6.66**	**1.95**	**3.39**	**3.90**	**4.62**	**6.88**	**7.91**

FORM - V

Computation of Assessed Bank Finance for Working Capital (Rs.in Lacs)

Particulars	As per Balance sheet as at						
	March 31' 23	March 31' 24	March 31' 25	March 31' 26	March 31' 27	March 31' 28	March 31' 29
	Actual	Actual	Estimated	Projected	Projected	Projected	Projected
	-	-	-	-	-	-	-
ASSESSED BANK FINANCE							
1. Total current assets	20.19	19.61	23.83	25.65	27.64	30.98	35.55
2. Other current laibilities(other than bank borrowing)	6.66	1.95	3.39	3.90	4.62	6.88	7.91
3. Working capital gap	13.53	17.66	20.44	21.75	23.02	24.10	27.64
4. Net working capital	7.58	8.47	9.44	10.75	12.02	13.10	16.64
5. Assessed Bank Finance	**5.95**	**9.19**	**11.00**	**11.00**	**11.00**	**11.00**	**11.00**
6. NWC to Total Current Assets %	37.54	43.18	39.61	41.92	43.48	42.30	46.81
7. Bank Finance to TCA %	29.47	46.87	46.16	42.88	39.79	35.51	30.94
8. Sundry Creditors to TCA %	32.99	9.95	14.23	15.20	16.73	22.20	22.24
9. Other Current Liability to Total Current assets %	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Inventory to Net Sales (Days)	166	146	138	129	133	129	129
11. Receivables to Gross Sales (Days)	15	30	49	46	30	30	30
12. Sundry Creditors to Purchases (Days)	91	30	46	46	46	61	61

FORM - VI FUND FLOW STATEMENT (Rs.in Lacs)

Particulars	March 31' 23	March 31' 24	March 31' 25	March 31' 26	March 31' 27	March 31' 28	March 31' 29
	Actual	Actual	Estimated	Projected	Projected	Projected	Projected
	-	-	-	-	-	-	-
1. SOURCES							
a) Net profit (after tax)	5.84	5.81	7.13	8.24	10.35	12.47	15.39
b) Depreciation	1.13	0.89	0.76	0.64	0.55	0.46	0.39
c) Increase in capital	12.74	0.81	0.00	0.21	0.67	0.73	0.62
d) Increase in term liabilities,including public deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e) Decrease in : i) Fixed assets	0.00	0.00	0.00	0.00	0.00	0.00	11.02
ii) Other non-current assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
f) Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00
g) TOTAL	19.71	7.51	7.89	9.10	11.56	13.66	27.42
2. USES							
a) Net loss							
b) Decrease in term liabilities,including public deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) Increase in : i) Fixed asset	11.02	0.00	0.00	0.00	0.00	0.00	0.00
ii) Depreciation adjustment	-3.92	0.00	0.00	0.00	0.00	0.00	0.00
iii) Other non-current assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Dividend payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
e) Others	5.03	6.62	6.92	7.78	10.29	12.58	12.87
f) TOTAL	12.13	6.62	6.92	7.78	10.29	12.58	12.87
3. Long term surplus / deficit	**7.58**	**0.89**	**0.97**	**1.31**	**1.27**	**1.08**	**14.56**
4. Increase / Decrease in current assets*	20.69	(0.58)	4.22	1.82	1.99	3.33	4.57
(as per details given below)							
5. Increase / Decrease in current liabilities	6.66	(4.71)	1.44	0.51	0.73	2.25	1.03
other then bank borrowings							
6. Increase / Decrease in working capital gap	14.03	4.13	2.78	1.31	1.27	1.08	3.54
7. Net surplus(+) / deficit(-)	(6.45)	(3.24)	(1.81)	0.00	0.01	(0.00)	11.02
8. Increase / Decrease in Bank borrowings	5.95	3.24	1.81	-	-	-	-
INCREASE / DECREASE IN NET SALES	39.18	-0.26	5.84	6.71	7.72	8.88	10.21
*Break-up of (4)	(0.50)	(0.00)	(0.00)	0.00	0.01	(0.00)	11.02
i) Increase / decrease in Raw materials	-	-	-	-	-	-	-
ii) Increase / decrease in Stock -in-process	-	-	-	-	-	-	-
iii) Increase / decrease in Finished goods	17.77	(2.20)	1.39	1.24	3.38	2.49	3.61
iv) Increase / decrease in Receivables (a) Domestic	1.63	1.61	2.73	0.47	(1.50)	0.74	0.85
(b) Export	-	-	-	-	-	-	-
v) Increase / decrease in Stores & spares	-	-	-	-	-	-	-
vi) Increase / decrease in Other current assets	1.29	0.01	0.11	0.11	0.11	0.11	0.11
Total	20.69	(0.58)	4.22	1.82	1.99	3.33	4.57

RATIO ANALYSIS
Financial Indicators

Particulars	March 31' 23 Actual (3)	March 31' 24 Actual (3)	March 31' 25 Estimated (3)	March 31' 26 Projected (3)	March 31' 27 Projected (3)	March 31' 28 Projected (3)	March 31' 29 Projected (3)
1. Net Sales	39.18	38.92	44.76	51.47	59.19	68.07	78.28
2. Profit Before Tax	5.84	5.81	7.13	8.24	10.35	12.47	15.39
3. Profit After Tax	5.84	5.81	7.13	8.24	10.35	12.47	15.39
4. Paid Up Capital	13.55	13.55	13.76	14.43	15.16	15.77	18.92
5. Tangible Net Worth	13.55	13.55	13.76	14.43	15.16	15.77	18.92
6. Total Outside Liability	12.61	11.14	14.39	14.90	15.62	17.88	18.91
7. TOL / TNW	0.93	0.82	1.05	1.03	1.03	1.13	1.00
8. Total Tangible Asset	26.16	24.69	28.16	29.33	30.78	33.65	37.82
9. PBT / TTA (%)	22.32%	23.52%	25.33%	28.09%	33.62%	37.06%	40.69%
10. Operating Expenses	32.74	32.12	36.55	42.16	47.77	54.53	61.82
11. Operating Expenses / Net Sales (%)	83.56%	82.54%	81.67%	81.91%	80.71%	80.11%	78.97%
12. Cost Of Sales / Net sales (%)	79.58%	80.89%	76.17%	76.41%	75.21%	74.61%	73.47%
13. Depreciation	1.13	0.89	0.76	0.64	0.55	0.46	0.39
14. Interest	0.60	0.99	1.07	1.07	1.07	1.07	1.07
15. Net Working Capital	7.58	8.47	9.44	10.75	12.02	13.10	16.64
16. Cash accruals	6.97	6.70	7.89	8.88	10.89	12.93	15.79
17. Inventory + Receivables	19.40	18.81	22.92	24.63	26.51	29.74	34.20
18. Assessed Bank Finance	**5.95**	**9.19**	**11.00**	**11.00**	**11.00**	**11.00**	**11.00**
19. PBDIT	7.57	7.69	8.96	9.95	11.97	14.01	16.86
20. PBDIT / Intt.	**12.62**	**7.76**	**8.36**	**9.28**	**11.16**	**13.06**	**15.72**
21. PBDIT / TTA	**28.94**	**31.14**	**31.83**	**33.94**	**38.88**	**41.62**	**44.57**
22. Purchases	26.65	23.35	27.13	31.19	37.00	41.26	47.44
23. Sundry Creditors	6.66	1.95	3.39	3.90	4.62	6.88	7.91
24 A (TOL-50% Quasi Equity)/ (TNW+50% UL)	0.93	0.82	1.05	1.03	1.03	1.13	1.00
24. TOL / TNW	**0.93**	**0.82**	**1.05**	**1.03**	**1.03**	**1.13**	**1.00**
25. CA /CL	**1.60**	**1.76**	**1.66**	**1.72**	**1.77**	**1.73**	**1.88**
26. Bank Finance / TCA (%)	29.47%	46.87%	46.16%	42.88%	39.79%	35.51%	30.94%
27. Gross Sales / Total Current Assets	1.94	1.99	1.88	2.01	2.14	2.20	2.20
28. Operating Profit / Net Sales (%)	16.44%	17.46%	18.33%	18.09%	19.29%	19.89%	21.03%
29. Operating Profit / TTA (%)	24.62%	27.53%	29.14%	31.75%	37.10%	40.24%	43.53%
30. Operating Profit / TNW (%)	47.53%	50.17%	59.63%	64.53%	75.35%	85.84%	87.04%
31. Operating Profit / Gross Fixed Assets(%)	58.44%	61.68%	74.46%	84.50%	103.63%	122.88%	149.40%
32. Net Profit / Net Sales (%)	**14.91%**	**14.92%**	**15.94%**	**16.01%**	**17.48%**	**18.32%**	**19.66%**
33. Net Profit / TTA (%)	22.32%	23.52%	25.33%	28.09%	33.62%	37.06%	40.69%
34. Net Profit / TNW (%)	43.10%	42.86%	51.84%	57.10%	68.27%	79.04%	81.37%
35. Net Profit / Gross Fixed Assets (%)	52.99%	52.69%	64.73%	74.76%	93.90%	113.14%	139.67%
36. Net Sales / TTA	149.77	157.66	158.97	175.48	192.33	202.31	206.97
37. (Inventory + Receivable)/Net Sales (days)	**181**	**176**	**187**	**175**	**163**	**159**	**159**
38. Cash Accruals / TTA (%)	26.64%	27.13%	28.02%	30.28%	35.40%	38.44%	41.74%
A. Assessed Bank Finance	**5.95**	**9.19**	**11.00**	**11.00**	**11.00**	**11.00**	**11.00**
B. CA /CL	**1.60**	**1.76**	**1.66**	**1.72**	**1.77**	**1.73**	**1.88**
C. TOL / TNW	**0.93**	**0.82**	**1.05**	**1.03**	**1.03**	**1.13**	**1.00**
D. PBDIT / Intt.	**12.62**	**7.76**	**8.36**	**9.28**	**11.16**	**13.06**	**15.72**
E. (PBDIT / TTA) ROCE	**28.94**	**31.14**	**31.83**	**33.94**	**38.88**	**41.62**	**44.57**
F. Net Profit / Net Sales (%)	**14.91%**	**14.92%**	**15.94%**	**16.01%**	**17.48%**	**18.32%**	**19.66%**
G. (Inventory + Receivable)/Net Sales (days)	**181**	**176**	**187**	**175**	**163**	**159**	**159**

Statement of Cash Flows (Indirect Method)

Particulars	March 31' 23 Actual (12 Months) (3)	March 31' 24 Actual (12 Months) (4)	March 31' 25 Estimated (12 Months) (5)	March 31' 26 Projected (12 Months) (6)	March 31' 27 Projected (12 Months) (7)	March 31' 28 Projected (12 Months) (8)	March 31' 29 Projected (12 Months) (9)
Cash Flows from Operating Activities							
Net Income	5.84	-0.03	1.33	1.11	2.11	2.12	2.92
Add Expenses Not Requiring Cash:							
Depreciation	1.13	0.89	0.76	0.64	0.55	0.46	0.39
Amortization of Goodwill							
Provision For Tax	-	-	-	-	-	-	-
Other	5.95	3.24	1.81	-	-	-	-
Other Adjustments:							
Add Reduction in Accounts Receivable	-	-	-	-	1.50	-	-
Add Increase in Accounts Payable	6.66	-	1.44	0.51	0.73	2.25	1.03
Subtract Decrease in Accounts Payable	-	-4.71	-	-	-	-	-
Subtract Increase in Inventory	-17.77	2.20	-1.39	-1.24	-3.38	-2.49	-3.61
Subtract Increase in Accounts Receivable	-1.63	-1.61	-2.73	-0.47	-	-0.74	-0.85
Subtract Increase in Advance Tax	-	-	-	-	-	-	-
Other	-0.50	-	-	-	-	-	-
Net Cash from Operating Activities	**-0.32**	**-0.02**	**1.22**	**0.55**	**1.50**	**1.61**	**-0.11**
Cash Flows from Investing Activities							
Sale of Fixed Assets	-	-	-	-	-	-	-
Purchase/Sale of New Equipment	11.02	-	-	-	-	-	-
Increase in Investment	-	-	-	-	-	-	-
Other	-3.92						
Net Cash Used for Investing Activities	**-7.10**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flows from Financing Activities							
Receipt Of Term Loan	-	-	-	-	-	-	-
Payment of Term Loan	-	-	-	-	-	-	-
Proprietory Funds	7.71	0.03	-1.11	-0.44	-1.38	-1.50	0.22
Other	-	-	-	-	-	-	-
Net Cash from Financing Activities	**7.71**	**0.03**	**-1.11**	**-0.44**	**-1.38**	**-1.50**	**0.22**
NET INCREASE/(DECREASE) IN CASH	0.29	0.01	0.11	0.11	0.12	0.11	0.11
CASH, BEGINNING OF YEAR	0.00	0.29	0.30	0.41	0.52	0.63	0.74
CASH, END OF YEAR	**0.29**	**0.30**	**0.41**	**0.52**	**0.63**	**0.74**	**0.85**