

CMA REPORT

M/s. SATYA SAI BALU AUTO

**MAIN ROAD, KONDAGAON
(CG)**

M/s. SATYA SAI BALU AUTO
MAIN ROAD, KONDAGAON (CG)

ASSESSMENT OF WORKING CAPITAL REQUIREMENT :
FORM - I : Operating Statement (Rs. In Lacs)
As per Profit & Loss Account actual/estimates for the year ended/ending

PARTICULAR	Actual 31.03.22	Last Yr Actual 31.03.23	Curr Yr Estimate 31.03.24	Foll. Yr Project 31.03.25	Foll. Yr Project 31.03.26
1. Gross sales - (i) Domestic sales/Receipts	18.40	21.21	50.25	55.75	51.25
(ii) Export sales	-	-	-	-	-
(iii) Other income	1.50	1.15	-	-	-
Add other revenue income	-	-	-	-	-
Total	19.90	22.36	50.25	55.75	51.25
2. Less excise duty	-	-	-	-	-
Deduct other income	-	-	-	-	-
3. Net sales (item 1 - item 2)	19.90	22.36	50.25	55.75	51.25
4. %age of rise (+) or fall (-) in net sales as compared to previous year (annualised)	0.00%	12.36%	124.73%	10.95%	-8.07%
5. Cost of sales					
i) Raw material (including stores & spares and other items used in the process of manufactures	15.00	16.90	45.08	44.75	39.25
(a) Payment to sub-contractors	-	-	-	-	-
(b) Domestic purchase	15.00	16.90	45.08	44.75	39.25
ii) Power & Fuel	-	-	-	-	-
iv) Direct labour (Labour wages)	-	-	-	-	-
V) Other direct expenses	0.80	0.83	1.25	1.75	2.25
vi) Repair & Maintenance work	-	-	-	-	-
vii) Depreciation	-	-	-	-	-
viii) SUB-TOTAL (I to vi)	15.80	17.73	46.33	46.50	41.50
ix) Add : Opening stocks in-process	-	-	-	-	-
Sub-total	15.80	17.73	46.33	46.50	41.50
x) Deduct : Closing stock-in-process	-	-	-	-	-
xi) Cost of Production	15.80	17.73	46.33	46.50	41.50
xii) Add : opening stock of Finished goods	3.25	4.55	5.67	10.25	11.25
Sub-total	19.05	22.28	52.00	56.75	52.75
xiii) Deduct : closing stock of Finished goods	4.55	5.67	10.25	11.25	12.25
xiv) SUB-TOTAL (Total cost of sales)	14.50	16.61	41.75	45.50	40.50
Gross profit	5.40	5.75	8.50	10.25	10.75
6. Selling, general & adm. Expenses	1.15	1.44	1.65	2.10	2.10
7. SUB TOTAL (5+6)	15.65	18.05	43.40	47.60	42.60
8. Operating profit before interest (3 -7)	4.25	4.31	6.85	8.15	8.65
9. Interest	-	-	1.60	2.40	2.40
10 Operating profit after interest (8-9)	4.25	4.31	5.25	5.75	6.25
11. (i) Add other non operating income	-	-	-	-	-
12. Profit before tax/loss (10+11)	4.25	4.31	5.25	5.75	6.25
13. Provision for taxes	-	-	-	-	-
14. Net profit loss (12-13)	4.25	4.31	5.25	5.75	6.25
15. (a) Equity dividend paid -amt (already paid + b.s. prov.)	-	-	-	-	-
(b) Dividend Rate	0%	0%	0%	0%	0%
16. Retained profit (14-15)	3.24	3.20	4.04	4.35	4.74
17. Retained profit/Net profit (%age)	76.24%	74.25%	76.95%	75.65%	75.84%



FORM - II					
ANALYSIS OF BALANCE SHEET (AMOUNT IS : Rs. Lacs)					
LIABILITIES	Actual 31.03.22	Last Yr Actual 31.03.23	Curr Yr Estimate 31.03.24	Foll. Yr Project 31.03.25	Foll. Yr Project 31.03.26
<u>CURRENT LIABILITIES</u>					
1. Short-term borrowings from banks (incl. Bills purchased discounted & excess borrowing placed on repayment basis)					
(i) From applicant bank	-	-	10.00	10.00	10.00
(ii) From other banks/other loan	-	-	-	-	-
(iii) (of which BP & BD)	-	-	-	-	-
Sub total (A)	-	-	10.00	10.00	10.00
2. short term borrowings from others	-	-	-	-	-
3. Sundry creditors (Trade)	2.44	0.89	0.40	0.75	0.15
4. Advance payments from customers/dep. from dealers	-	-	-	-	-
5. Provision for taxation	-	-	-	-	-
6. Dividend payable	-	-	-	-	-
7. Other statutory liabilities (due within one year)	-	-	-	-	-
8. Deposits/instalments of term loan/DPGs/ Debntures etc. (due within one year)	-	-	-	-	-
9. Other current liabilities & provision (due in 1 Yr)	-	-	-	-	6.00
a Provisions	-	-	-	-	-
b. Other current Liabilities	-	-	-	-	-
Other Current Liabilities (sub total (B))	2.44	0.89	0.40	0.75	6.15
10. Total Current Liabilities (total of 1 to 9 excl 1(iii))	2.44	0.89	10.40	10.75	16.15
<u>TERM LIABILITIES</u>					
11. Debentures (not maturing within 1 Yr)	-	-	-	-	-
12. Preference shares (redeemable after 1Yr)	-	-	-	-	-
13. Term loans (excl instalments payable within 1 Yr)	-	-	10.00	8.00	6.00
14. Deferred Payment Credit excluding instt. Due within 1 Yr)	-	-	-	-	-
15. Unsecured Loans (repayment after 1Yr)	-	-	-	-	-
16. Other term liabilities	-	-	-	-	-
17. TOTAL TERM LIABILITIES	-	-	10.00	8.00	6.00
17 (a) Inter Unit Balance	-	-	-	-	-
18. Total Outside Liabilities (item 10+17)	2.44	0.89	20.40	18.75	22.15
<u>NET WORTH</u>					
19. Ordinary share capital	0.50	3.74	6.94	10.98	15.33
20. Other reserve	-	-	-	-	-
21. Net capital introduced	-	-	-	-	-
22. Other addition (Agriculture income)	-	-	-	-	-
23 (a) Surplus (+) or deficit (-) in P & L A/c	4.25	4.31	5.25	5.75	6.25
23 (b) Withdrawals	1.01	1.11	1.21	1.40	1.51
Total Reserve & Surplus	3.24	3.20	4.04	4.35	4.74
24. NET WORTH	3.74	6.94	10.98	15.33	20.07
25. TOTAL LIABILITIES	6.18	7.83	31.38	34.08	42.22



FORM - II (Continued)					
ANALYSIS OF BALANCE SHEET (AMOUNT IN : Rs. Lacs)					
ASSETS	Actual 31.03.22	Last Yr Actual 31.03.23	Curr Yr Estimate 31.03.24	Foll. Yr Project 31.03.25	Foll. Yr Project 31.03.26
CURRENT ASSETS					
26. Cash and bank balances	0.25	0.73	0.25	0.56	2.80
27. Investments (other than long term investments)	-	-	-	-	-
(i) Fixed deposits (LC, BG Margin)	-	-	-	-	-
(ii) other Fixed deposits with bank	-	-	-	-	-
28 (i) Receivables other than deferred & export (including bills purchased and discounted by banks)	-	-	-	-	-
(ii) Export receivables (including bills purchased & dis. By bank)	-	-	-	-	-
29. Intallments of deferred receivables (due within 1 Yr)	-	-	-	-	-
30. Inventory	4.55	5.67	10.25	11.25	12.25
(i) Raw materials (including stores & other items) used in the process of manufacture	-	-	-	-	-
a) Imported	-	-	-	-	-
b) indigenous	-	-	-	-	-
(ii) Stocks-in-process	-	-	-	-	-
(iii) Finished goods	4.55	5.67	10.25	11.25	12.25
31. Advances to suppliers of raw materials & stores/spares	-	-	11.75	14.25	12.75
32. Advance payment of taxes	-	-	-	-	-
33. Other current assets	0.14	0.34	8.25	7.25	7.75
SDs to be realised during the year	-	-	-	-	-
Others	0.14	0.34	8.25	7.25	7.75
34. TOTAL CURRENT ASSETS (total 26 to 33)	4.94	6.74	30.50	33.31	35.55
FIXED ASSETS					
35. Gross Block (land & building, machinery, work in process)	1.41	1.24	1.01	0.88	0.77
36. Depreciation to date	0.17	0.15	0.13	0.11	0.10
37. NET BLOCK (35-36)	1.24	1.09	0.88	0.77	0.67
OTHER NON-CURRENT ASSETS					
38. Investment/book debts/adv./deposits which are non current assets	-	-	-	-	-
(i) a) Investment in subsidiary companies/ affiliates	-	-	-	-	-
b) Others	-	-	-	-	-
(ii) Advances to suppliers of capital goods & contractors	-	-	-	-	-
(iii) Inter unit A/c	-	-	-	-	-
(iv) Other-Debtors > 6months	-	-	-	-	-
Security deposit	-	-	-	-	-
Loans and advances	-	-	-	-	-
39. Non-cusumables stores & spares	-	-	-	-	-
40. Non-current assets incl. FDRs kept as security	-	-	-	-	-
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)	6.18	7.83	31.38	34.08	36.22
44. TANGIBLE NET WORTH (24-42)	3.74	6.94	10.98	15.33	20.07
45. NET WORKING CAPITAL (17+24)-(37+41+42)	2.50	5.85	20.10	22.56	25.40
46. Current Ratio	2.02	7.57	2.93	3.10	2.20
47. Total Outside Liabilities/Tangible Net worth	0.65	0.13	1.86	1.22	1.10
48. Total Term Liabilities/Tangible Net worth	-	-	0.91	0.52	0.30
49. TOTAL OUTSIDE LIABILITY - Q.E._TNW+Q.E)	0.65	0.13	1.86	1.22	1.10



FORM -IV					
Comparative statement of Current assets & Current Liabilities					
I. CURRENT ASSETS	Actual 31.03.22	Last Yr Actual 31.03.23	Curr Yr Estimate 31.03.24	Foll. Yr Project 31.03.25	Foll. Yr Project 31.03.26
	(1)	(2)	(3)	(4)	(5)
1. Raw materials including stores & other items used in the process if manufacturing	-	-	-	-	-
2. Other consumable spares, excludg. those included in (1) above	-	-	-	-	-
3. Stock-in-process	-	-	-	-	-
4. Finished goods : Amount	4.55	5.67	10.25	11.25	12.25
: Month's cost of sales	-	-	-	-	-
5. Receivables other than export & defered receivables (Incl. Bills purchased & discounted by bank)	-	-	-	-	-
: Amount	-	-	-	-	-
: Months Domestic Sales (Incl. Defered payment sales)	-	-	-	-	-
6. Export receivables (Incl. Bills purchased & dlsc.)	-	-	-	-	-
: Amount	-	-	-	-	-
: Months export Sales	-	-	-	-	-
7. Advance to supplier of materials & stores spares consumables.	-	-	11.75	14.25	12.75
8. Other current assets incld. Cash & bank balances & defered receivables due within one year (specify major items)	0.39	1.07	8.50	7.81	10.55
: Cash & bank balances	0.25	0.73	0.25	0.56	2.80
: Investment except long-term investment of def. receivables	-	-	-	-	-
: Others	0.14	0.34	8.25	7.25	7.75
9. TOTAL CURRENT ASSETS	4.94	6.74	30.50	33.31	35.55
II. CURRENT LIABILITIES					
(Other than bank borrowing for working capital)					
10. Creditors for purchase of raw materials stores & cosumable	-	-	-	-	-
Spares : Amount	2.44	0.89	0.40	0.75	0.15
: Months purchase	-	-	-	-	-
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	2.44	0.89	0.40	0.75	6.00
					6.15



FORM -V					
Computation of Assessed Bank Finance for Working Capital (Rs. In Lacs)					
I. CURRENT ASSETS	Actual 31.03.22	Last Yr Actual 31.03.23	Curr Yr Estimate 31.03.24	Foll. Yr Project 31.03.25	Foll. Yr Project 31.03.26
	(1)	(2)	(3)	(4)	(5)
ASSESSED BANK FINANCE	-	-	-	-	-
1.Total current assets	4.94	6.74	30.50	33.31	35.55
2.Other current liabilities (other than bank borrowings)	2.44	0.89	0.40	0.75	6.16
3.Working Capital gap	2.50	5.85	30.10	32.56	35.40
4.Net working capital	2.50	5.85	20.10	22.56	25.40
5.Assessed Bank Finance	-	-	10.00	10.00	10.00
6.NWC to total current assets %	50.61	86.80	65.90	67.73	71.45
7.Bank Finance to TCA %	-	-	32.79	30.02	28.13
8.Sundry Creditors to TCA %	49.39	13.20	1.31	2.25	0.42
9.Other current Liability to Total current assets%	-	-	-	-	16.88
10.Inventory to Net Sales (Days)	92	81	65	74	73
11. Receivables to Gross Sales (Days)	-	-	-	-	-
12. Sundry Creditors to Purchases (Days)	20	20	19	26	29

FORM -VI					
Fund Flow Statement (Rs. In Lacss)					
	Actual 31.03.22	Last Yr Actual 31.03.23	Curr Yr Estimate 31.03.24	Foll. Yr Project 31.03.25	Foll. Yr Project 31.03.26
	(1)	(2)	(3)	(4)	(5)
1. SOURCES					
a) Net profit (after tax)	4.25	4.31	5.25	5.75	6.25
d) Depreciation	-	-	-	-	-
c) Increase in capital	-	3.24	3.20	4.04	4.35
d) Increase in term liabilities, including public deposits	-	-	-	-	-
e) Decrease in i) Fixed assets	-	-	-	-	-
ii) Other non-current assets	-	-	-	-	-
f) Others	-	-	-	-	-
g) TOTAL	4.25	7.55	8.45	9.79	10.60
2. USES					
a) Net Loss	-	-	-	-	-
b) Decrease in term liabilities, including public deposits	-	-	-	-	-
c) Increase in : i) Fixed asset	-	-	-	-	-
ii) Depreciation adjustment	-	-	-	-	-
iii) Other non-current assets	-	-	-	-	-
d) Dividend payment	-	-	-	-	-
e) Others	-	4.25	4.31	5.25	5.75
f) TOTAL	-	4.25	4.31	5.25	5.75
3. Long term surplus/(deficit)	4.25	3.20	4.04	4.35	4.74
4. Increase/Decrease in current assets (as per details given below)	-	-	-	-	-
5. Increase/Decrease in current liabilities Other than bank borrowings	-	(1.55)	(0.49)	0.35	5.40
6. Increase/Decrease in working capital gap	-	3.20	14.04	4.35	4.74
7. Net surplus(+)/deficit(-)	4.25	-	(10.00)	-	-
8. Increase/Decrease in Bank borrowings	-	-	10.00	-	-
INCREASE/DECREASE IN NET SALES	-	2.46	27.89	5.50	(4.50)
Break-up of (4)	4.25	-	-	-	-
i) Increase/decrease in Raw materials	-	-	-	-	-
ii) Increase/decrease in Stock-in-process	-	-	-	-	-
iii) Increase/decrease in Finished goods	-	1.12	4.58	1.00	1.00
iv) Increase/decrease in Receivable (a) Domestic (b) Export	-	-	-	-	-
v) Increase/decrease in Stores & spares	-	0.68	19.18	1.81	1.24
vi) Increase/decrease in Other current assets	-	1.80	23.76	2.81	2.24

