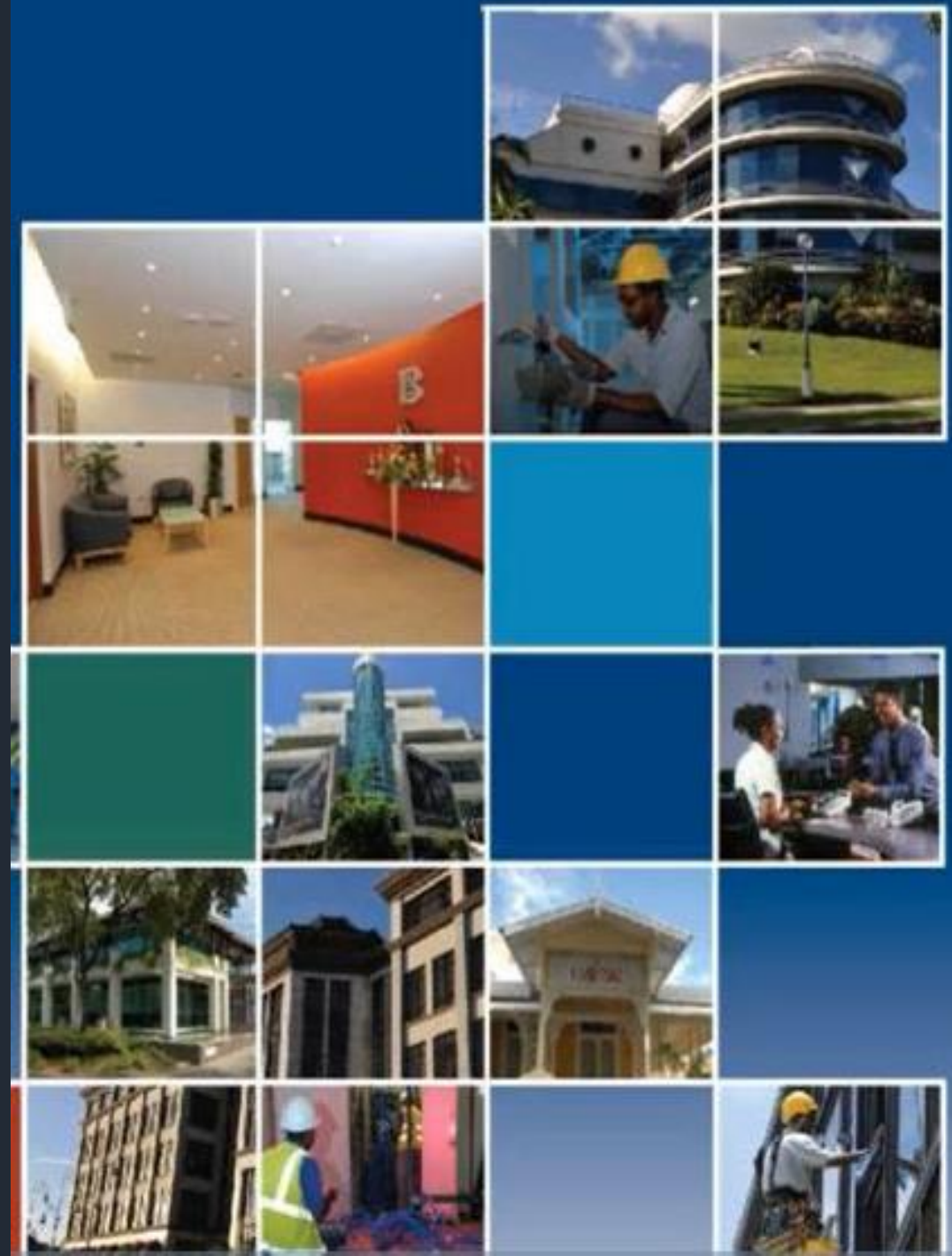


MIS Performance Report as on 31st Dec. 2022



GLOBAL FINANCE PROFESSIONALS
CONNECTING OPERATIONS TO FINANCE



S. No	Particulars	Slide Number
1	<u>Balance Sheet Trend</u>	1
2	<u>Profit & Loss Trend Abridged (For the Month)</u>	2
3	<u>Profit & Loss Trend Abridged (Year To Date)</u>	3
4	<u>Profit & Loss Trend (For the Month)</u>	4
5	<u>Profit & Loss Trend Abridged (Year To Date)</u>	5
6	<u>Cashflow Under Indirect Method (For the Month)</u>	6
7	<u>Cashflow Under Indirect Method (Year To Date)</u>	7
8	Balance Sheet Insights	
	1. <u>Net Working Capital</u>	8
	2. <u>Ageing of Trade Payable & Receivables, Balance with Tax Authorities</u>	9
	3. <u>Statutory Dues Outstanding, Secured Loans & Advances</u>	10
9	<u>Profit & Loss Statement Insights</u>	11
10	Key Performance Ratio	
	1. <u>Current Ratio, Operating Asset Turnover Ratio</u>	12
	2. <u>Return on Capital Employed, EVA</u>	13
	3. <u>Profit & Loss Statement Related Ratios</u>	14

ABC PVT. LTD.

BALANCE SHEET TREND ANALYSIS

			Actual					Budget		
			Rs in '000							
S. No	Particulars	Balance Sheet Insights Ref no.	Dec-22	% of Capital Employed	Nov-22	% of Capital Employed	Dec-21	% of Capital Employed	Dec-22	% of Capital Employed
I	Non Current Assets									
A	Fixed Assets (a+b)		63,148	37%	62,659	41%	53,899	32%	40,224	42%
a	Tangible Assets	D	62,267	37%	61,873	40%	53,265	32%	40,035	42%
b	Intangible Assets	D	881	1%	786	1%	633	0%	189	0%
B	Fixed Investments									
II	Current Assets									
A	Net Working Capital (c+d)	A	81,194	48%	69,853	45%	94,146	56%	61,144	64%
c	Trade Receivables	C	88,364	52%	73,759	48%	95,972	57%	63,230	66%
d	Trade Payables	B	(7,170)	(4%)	(3,906)	(3%)	(1,826)	(1%)	(2,086)	(2%)
B	Net Current Assets /(Liabilities)- (e+f+g+h)		25,481	15%	21,912	14%	21,009	12%	(5,844)	(6%)
e	Deposits - Asset		9,018	5%	8,829	6%	9,089	5%	5,385	6%
f	Loans & Advances - Asset		4,997	3%	5,048	3%	1,831	1%	3,638	4%
g	Net Tax Assets	E/F	47,497	28%	44,857	29%	40,044	24%	24,227	25%
h	Other Net Current Assets/(Liabilities)		(36,031)	(21%)	(36,821)	(24%)	(29,955)	(18%)	(39,094)	(41%)
A	Total Capital Employed (I+II+III)		1,69,823	100%	1,54,424	100%	1,69,054	100%	95,525	100%
IV	Financial Liabilities - Long term		19,263	11%	19,638	13%	23,717	14%	12,853	13%
V	Financial Liabilities - Short term		(4,188)	(2%)	(4,595)	(3%)	(1,665)	(1%)	11,239	12%
VI	Liquid Investments	I	(65,560)	(39%)	(82,045)	(53%)	(36,732)	(22%)	(28,174)	(29%)
VII	Cash & Cash Equivalents	G	(3,303)	(2%)	(466)	(0%)	3,666	2%	(45,828)	(48%)
VIII	Net Financial Indebtness (IV+V+VI+VII)		(53,787)	(32%)	(67,467)	(44%)	(11,013)	(7%)	(49,909)	(52%)
IX	Equity Capital		2,23,611	132%	2,21,891	144%	1,80,067	107%	1,45,434	152%
B	Sources of Finance (VIII+IX)		1,69,823	100%	1,54,424	100%	1,69,054	100%	95,525	100%

Variation					
Favourable/(Adverse)					
Dec-22 Vs Nov-22		Dec-22 Vs Dec-21		Actual Dec-22 Vs Budget Dec-22	
In Rs	In %	In Rs	In %	In Rs	In %
489	0.8%	9,249	17.2%	22,924	57.0%
394	0.6%	9,002	16.9%	22,232	55.5%
95	12.1%	248	39.2%	692	366.7%
11,342	16.2%	(12,952)	(13.8%)	20,050	32.8%
14,605	19.8%	(7,608)	(7.9%)	25,134	39.7%
(3,264)	(83.5%)	(5,344)	(292.7%)	(5,084)	(243.7%)
3,569	16.3%	4,472	21.3%	31,324	536.1%
190	2.1%	(70)	(0.8%)	3,634	67.5%
(51)	(1.0%)	3,166	172.9%	1,359	37.3%
2,640	5.9%	7,453	18.6%	23,269	96.0%
790	2.1%	(6,076)	(20.3%)	3,063	7.8%
15,399	10.0%	770	0.5%	74,299	77.8%
376	1.9%	4,455	18.8%	(6,410)	(49.9%)
(407)	(8.9%)	2,523	151.6%	15,427	137.3%
(16,485)	(20.1%)	28,828	78.5%	37,386	132.7%
2,837	608.6%	6,969	190.1%	(42,525)	(92.8%)
(13,680)	(20.3%)	42,774	388.4%	3,878	7.8%
1,719	0.8%	43,544	24.2%	78,177	53.8%
(11,961)	(7.7%)	86,318	51.1%	82,055	85.9%

■ Favourable performance beyond 20%
■ Favourable performance upto 20%
■ Adverse performance

ABC PVT. LTD.

PROFIT & LOSS TREND ANALYSIS

		For The Month			
		Actual		Budget	
		Rs in '000			
S. No	Particulars	Dec-22	Nov-22	Dec-21	Dec-22
I	Total Operational Income	46,667	48,770	49,215	42,471
II	Cost of Services	(41,548)	(40,166)	(38,771)	(35,148)
III	Gross Margin (I-II)	5,119	8,604	10,444	7,322
	Adjusted EBITDA	4,348	8,236	6,783	5,550
	% of Cost of Service	10%	21%	17%	16%

Comment on main variations vs Last month for the month

Sales reduced by 4%, also EBIDTA reduced by 47%

Comment on main variations vs Last Year for the month

Sales reduced by 5%, also EBIDTA reduced by 36%

Comment on main variations vs Budget for the month

Sales increased by 10%, also EBIDTA reduced by 22%

Variation Favourable/(Adverse)

For The Month					
Actual			Budget		
Dec-22 Vs Nov-22		Dec-22 Vs Dec-21		Dec-22 Vs Dec-22	
In Rs	In %	In Rs	In %	In Rs	In %
(2,103)	(4.3%)	(2,548)	(5.2%)	4,196	9.9%
(1,382)	(3.4%)	(2,777)	(7.2%)	(6,400)	(18.2%)
(3,486)	(40.5%)	(5,325)	(51.0%)	(2,204)	(30.1%)
(3,888)	(47.2%)	(2,435)	(35.9%)	(1,202)	(21.7%)

	Favourable performance beyond 20%
	Favourable performance upto 20%
	Adverse performance

ABC PVT. LTD.

PROFIT & LOSS TREND ANALYSIS

		Year To Date			
		Actual		Budget	
		Rs in '000			
S. No	Particulars	Dec-22	Nov-22	Dec-21	Dec-22
I	Total Operational Income	2,95,758	2,49,092	2,97,488	3,59,976
II	Cost of Services	(2,44,728)	(2,03,180)	(2,46,684)	(2,97,912)
III	Gross Margin (I-II)	51,030	45,911	50,804	62,064
	Adjusted EBITDA	40,465	36,117	31,387	48,867
	% of Cost of Service	16.53%	17.78%	12.72%	16.40%

Variation Favourable/(Adverse)

Year To Date					
Actual			Budget		
Dec-22 Vs Nov-22		Dec-22 Vs Dec-21		Dec-22 Vs Dec-22	
In Rs	In %	In Rs	In %	In Rs	In %
46,667	18.7%	(1,730)	(0.6%)	(64,218)	(17.8%)
(41,548)	(20.4%)	1,956	0.8%	53,184	17.9%
5,119	11.1%	226	0.4%	(11,034)	(17.8%)
4,348	12.0%	9,078	28.9%	(8,402)	(17.2%)

Comment on main variations vs Last Year YTD

Sales reduced by 1%, also EBIDTA increased by 29%

Comment on main variations vs Budget YTD

Sales reduced by 18%, also EBIDTA reduced by 17%

	Favourable performance beyond 20%
	Favourable performance upto 20%
	Adverse performance

ABC PVT. LTD.

PROFIT & LOSS TREND ANALYSIS

For The Month

		Actual				Budget			
		Rs in '000							
S. No	Particulars	Dec-22	% of Total Revenue	Nov-22	% of Total Revenue	Dec-21	% of Total Revenue	Dec-22	% of Total Revenue
I	Total Operational Income	46,667	100%	48,770	100%	49,215	100%	42,471	100%
a	Manpower Services	12,612	27%	12,601	26%	13,544	28%	11,230	26%
b	House Keeping charges	32,282	69%	34,865	71%	34,363	70%	28,458	67%
c	Maintenance Services	1,252	3%	918	2%	770	2%	1,669	4%
d	Other Services	521	1%	386	1%	538	1%	1,114	3%
II	Cost of Services	(41,548)	(89%)	(40,166)	(82%)	(38,771)	(79%)	(35,148)	(83%)
a	Consumables	(1,508)	(3%)	(1,008)	(2%)	(498)	(1%)	(706)	(2%)
b	Direct cost - Salary	(38,945)	(83%)	(37,805)	(78%)	(37,796)	(77%)	(30,547)	(72%)
c	Professional Fees- operations	(935)	(2%)	(830)	(2%)	(129)	(0%)	(535)	(1%)
d	Other Direct Costs	(159)	(0%)	(523)	(1%)	(348)	(1%)	(3,361)	(8%)
III	Gross Margin (I-II)	5,119	11%	8,604	18%	10,444	21%	7,322	17%
IV	Indirect Incomes	797	2%	3,364	7%	36	0	553	1%
V	S G & A Expenses	(1,567)	(3%)	(3,732)	(8%)	(3,697)	(8%)	(2,325)	(5%)
	Employee benefit expenses- Fixed	(250)	(1%)	(1,621)	(3%)	(356)	(1%)	(408)	(1%)
	Sales & distribution expenses	(16)	(0%)	(99)	(0%)	(97)	(0%)	(120)	(0%)
	Other General & Admin expenses	(1,301)	(3%)	(2,012)	(4%)	(3,243)	(7%)	(1,797)	(4%)
VI	EBIDTA (III+IV-V)	4,348	9%	8,236	17%	6,783	14%	5,550	13%
	Adjusted EBITDA	4,348	9%	8,236	17%	6,783	14%	5,550	13%
VII	Total of Depreciation & Amortization & Finance cost	(229)	(0%)	(419)	(1%)	(231)	(0%)	(780)	(2%)
	Depreciation & Amortization	-	0%	-	0%	-	-	(376)	(1%)
	Finance Cost	(229)	(0%)	(419)	(1%)	(231)	(0%)	(404)	(1%)
VIII	PBT (VI-VII)	4,119	9%	7,817	16%	6,552	13%	4,771	11%
IX	Tax	-	0%	-	0%	-	0%	(1,475)	(3%)
X	PAT (XII-XIII)	4,119	9%	7,817	16%	6,552	13%	3,296	8%

Variation Favourable/(Adverse)

For The Month

		Actual				Budget	
		Dec-22 Vs Dec-21					
		Dec-22 Vs Nov-22		Dec-22 Vs Dec-21		Dec-22 Vs Dec-22	
		In Rs	In %	In Rs	In %	In Rs	In %
		(2,103)	(4.3%)	(2,548)	(5.2%)	4,196	9.9%
a	Manpower Services	11	0.1%	(932)	(6.9%)	1,382	12.3%
b	House Keeping charges	(2,583)	(7.4%)	(2,081)	(6.1%)	3,825	13.4%
c	Maintenance Services	334	36.4%	482	62.6%	(417)	(25.0%)
d	Other Services	134	34.8%	(17)	(3.1%)	(593)	(53.3%)
II	Cost of Services	(1,382)	(3.4%)	(2,777)	(7.2%)	(6,400)	(18.2%)
a	Consumables	(500)	(49.6%)	(1,010)	(202.7%)	(803)	(113.7%)
b	Direct cost - Salary	(1,140)	(3.0%)	(1,149)	(3.0%)	(8,399)	(27.5%)
c	Professional Fees- operations	(106)	(12.7%)	(806)	(625.0%)	(401)	(74.9%)
d	Other Direct Costs	364	69.6%	189	54.3%	3,202	95.3%
III	Gross Margin (I-II)	(3,486)	(40.5%)	(5,325)	(51.0%)	(2,204)	(30.1%)
IV	Indirect Incomes	(2,567)	(76.3%)	761	2120.4%	244	44.0%
V	S G & A Expenses	2,165	58.0%	2,129	57.6%	758	32.6%
	Employee benefit expenses- Fixed	1,371	84.6%	106	29.8%	158	38.7%
	Sales & distribution expenses	83	83.7%	81	83.4%	104	86.6%
	Other General & Admin expenses	711	35.3%	1,942	59.9%	496	27.6%
VI	EBIDTA (III+IV-V)	(3,888)	(47.2%)	(2,435)	(35.9%)	(1,202)	(21.7%)
VII	Total of Depreciation & Amortization & Finance cost	190	45.4%	2	0.9%	551	70.6%
	Depreciation & Amortization	-	0.0%	-	0.0%	376	100.0%
	Finance Cost	190	45.4%	2	0.9%	175	43.4%
VIII	PBT (VI-VII)	(3,698)	(47.3%)	(2,432)	(37.1%)	(651)	(13.7%)
IX	Tax	-	0.0%	-	0.0%	1,475	100.0%
X	PAT (XII-XIII)	(3,698)	(47.3%)	(2,432)	(37.1%)	824	25.0%

Favourable performance beyond 20%

Favourable performance upto 20%

Adverse performance

Comment on main variations vs Last month for the month

Sales reduced by 4%, also EBIDTA reduced by 47%

Comment on main variations vs Last Year for the month

Sales reduced by 5%, also EBIDTA reduced by 36%

Comment on main variations vs Budget for the month

Sales increased by 10%, also EBIDTA reduced by 22%

Comment on main variations vs Last Year YTD

Sales reduced by 1%, also EBIDTA increased by 29%

Comment on main variations vs Budget YTD

Sales reduced by 18%, also EBIDTA reduced by 17%

ABC PVT. LTD.

PROFIT & LOSS TREND ANALYSIS

		Year To Date							
		Actual				Budget			
		Rs in '000							
S. No	Particulars	Dec-22	% of Total Revenue	Nov-22	% of Total Revenue	Dec-21	% of Total Revenue	Dec-22	% of Total Revenue
I	Total Operational Income	2,95,758	100%	2,49,092	100%	2,97,488	100%	3,59,976	100%
a	Manpower Services	83,309	28%	70,698	28%	76,567	26%	95,182	26%
b	House Keeping charges	1,92,875	65%	1,60,592	64%	2,12,984	72%	2,41,203	67%
c	Maintenance Services	13,412	5%	12,160	5%	3,793	1%	14,148	4%
d	Other Services	6,163	2%	5,642	2%	4,144	1%	9,444	3%
II	Cost of Services	(2,44,728)	(83%)	(2,03,180)	(82%)	(2,46,684)	(83%)	(2,97,912)	(83%)
a	Consumables	(6,896)	(2%)	(5,388)	(2%)	(2,934)	(1%)	(5,980)	(2%)
b	Direct cost - Salary	(2,27,919)	(77%)	(1,88,973)	(76%)	(2,37,486)	(80%)	(2,58,910)	(72%)
c	Professional Fees- operations	(7,183)	(2%)	(6,248)	(3%)	(4,015)	(1%)	(4,531)	(1%)
d	Other Direct Costs	(2,730)	(1%)	(2,571)	(1%)	(2,249)	(1%)	(28,491)	(8%)
III	Gross Margin (I-II)	51,030	17%	45,911	18%	50,804	17%	62,064	17%
IV	Indirect Incomes	4,908	2%	4,111	2%	1,152	0%	4,118	1%
V	S G & A Expenses	(15,473)	(5%)	(13,906)	(6%)	(20,569)	(7%)	(17,315)	(5%)
	Employee benefit expenses- Fixed	(3,884)	(1%)	(3,635)	(1%)	(2,960)	(1%)	(3,042)	(1%)
	Sales & distribution expenses	(854)	(0%)	(838)	(0%)	(866)	(0%)	(899)	(0%)
	Other General & Admin expenses	(10,734)	(4%)	(9,433)	(4%)	(16,743)	(6%)	(13,374)	(4%)
VI	EBIDTA (III+IV-V)	40,465	14%	36,117	14%	31,387	11%	48,867	14%
	Adjusted EBITDA	40,465	14%	36,117	14%	31,387	11%	48,867	14%
VII	Total of Depreciation & Amortization & Finance cost	(1,699)	(1%)	(1,470)	(1%)	(2,836)	(1%)	(6,406)	(2%)
	Depreciation & Amortization	-	-	-	0%	-	0%	(3,390)	(1%)
	Finance Cost	(1,699)	(1%)	(1,470)	(1%)	(2,836)	(1%)	(3,015)	(1%)
VIII	PBT (VI-VII)	38,766	13%	34,646	14%	28,551	10%	42,461	12%
IX	Tax	-	0%	-	0%	-	0%	(12,914)	(4%)
X	PAT (XII-XIII)	38,766	13%	34,646	14%	28,551	10%	29,547	8%

Variation Favourable/(Adverse)					
Year To Date					
Actual			Budget		
Dec-22 Vs Nov-22		Dec-22 Vs Dec-21		Dec-22 Vs Dec-22	
In Rs	In %	In Rs	In %	In Rs	In %
46,667	18.7%	(1,730)	(0.6%)	(64,218)	(17.8%)
12,612	17.8%	6,742	8.8%	(11,872)	(12.5%)
32,282	20.1%	(20,109)	(9.4%)	(48,328)	(20.0%)
1,252	10.3%	9,618	253.6%	(736)	(5.2%)
521	9.2%	2,019	48.7%	(3,281)	(34.7%)
(41,548)	(20.4%)	1,956	0.8%	53,184	17.9%
(231)	(4.3%)	(3,963)	(135.1%)	(916)	(15.3%)
(24,115)	(12.8%)	9,568	4.0%	30,991	12.0%
(103)	(1.6%)	(3,168)	(78.9%)	(2,652)	(58.5%)
(160)	(6.2%)	(481)	(21.4%)	25,761	90.4%
5,119	11.1%	226	0.4%	(11,034)	(17.8%)
797	19.4%	3,756	326.0%	790	19.2%
(1,567)	(11.3%)	5,096	24.8%	1,842	10.6%
(228)	(6.3%)	(924)	(31.2%)	(842)	(27.7%)
(46)	(5.5%)	12	1.4%	45	5.0%
(2,366)	(25.1%)	6,008	35.9%	2,639	19.7%
4,348	12.0%	9,078	28.9%	(8,402)	(17.2%)
(229)	(15.6%)	1,137	40.1%	4,707	73.5%
-	0.0%	-	0.0%	3,390	100.0%
(229)	(15.6%)	1,137	40.1%	1,316	43.7%
4,119	11.9%	10,214	35.8%	(3,695)	(8.7%)
-	0.0%	-	0.0%	12,914	100.0%
4,119	11.9%	10,214	35.8%	9,219	31.2%

Favourable performance beyond 20%

Favourable performance upto 20%

Adverse performance

ABC PVT. LTD.

CASHFLOW UNDER INDIRECT METHOD

		For The Month			
		Actual			Budget
		Rs in '000			
S. No	Particulars	Dec-22	Nov-22	Dec-21	Dec-22
A	EBITDA (Earnings before Interest Tax & Depreciation)	4,348	8,236	6,783	5,550
	Changes in Working Capital	(11,342)	(14,567)	(34,568)	(937)
	Changes in Operating Assets	(929)	6,980	2,968	709
	Changes in Net Tax	(2,640)	(16,631)	(13,980)	(1,319)
	Cashflow generated /(used) from Operations	(10,562)	(15,981)	(38,797)	4,003
B	Capital Expenditures- Fixed asset (Purchase)/Sale	(489)	(20,920)	(19,044)	(65)
	Net (Purchase)/ Sale of Long term Investment	16,485	(63,251)	(12,495)	-
	Cashflow generated /(used)from Investing	15,996	(84,171)	(31,540)	(65)
C	Loan Availed /(Repaid)	32	28,315	12,148	(247)
	Finance Cost	(229)	(419)	(231)	(404)
	Cashflow generated /(used)from Financing	(197)	27,896	11,917	(651)
D	Opening Cash Balance	466	1,365	(3,085)	42,540
E	Net Financial Indebtness - Cash generated/(used)	5,237	(72,257)	(58,420)	3,287
F	Closing Cash Balance	5,703	(70,892)	(61,505)	45,828

Variation Favourable/(Adverse)					
For The Month					
Actual			Budget		
Dec-22 Vs Nov-22		Dec-22 Vs Dec-21		Dec-22 Vs Dec-22	
In Rs	In %	In Rs	In %	In Rs	In %
(3,888)	(47.2%)	(2,435)	(36%)	(1,202)	(22%)
3,225	22%	23,227	67%	(10,405)	(1110%)
(7,909)	-113%	(3,897)	(131%)	(1,637)	(231%)
13,991	84%	11,340	81%	(1,321)	(100%)
5,419	34%	28,235	73%	(14,565)	(364%)
20,431	98%	18,556	97%	(424)	(655%)
79,736	126%	28,980	232%	16,485	100%
1,00,168	119%	47,536	151%	16,061	24815%
(28,283)	(100%)	(12,116)	(100%)	278	113%
190	45%	2	01%	175	43%
(28,093)	(101%)	(12,114)	(102%)	453	70%
(899)	(66%)	3,551	115%	(42,074)	(99%)
77,494	107%	63,657	109%	1,949	59%
76,595	108%	67,208	109%	(40,125)	(88%)

Favourable performance beyond 20%

Favourable performance upto 20%

Adverse performance

Comment on main variations vs Last month for the month

34%

Comment on main variations vs Last Year for the month

73%

Comment on main variations vs Budget for the month

364%

ABC PVT. LTD.

CASHFLOW UNDER INDIRECT METHOD				
		Year To Date		
		Actual	Budget	
		Rs in '000		
S. No	Particulars	Dec-22	Dec-21	Dec-22
A	EBITDA (Earnings before Interest Tax & Depreciation)	40,465	31,387	48,867
	Changes in Working Capital	(18,310)	(13,868)	1,740
	Changes in Operating Assets	(23,610)	1,125	(15,555)
	Changes in Net Tax	(25,468)	(24,867)	(15,113)
	Cashflow generated / (used) from Operations	(26,923)	(6,223)	19,939
B	Capital Expenditures- Fixed asset (Purchase)/Sale Net (Purchase)/ Sale of Long term Investment	(27,322)	(22,671)	(7,788)
		(37,386)	(30,747)	-
	Cashflow generated / (used) from Investing	(64,708)	(53,417)	(7,788)
C	Loan Availed / (Repaid)	(11,236)	(27,473)	(2,219)
	Finance Cost	(1,699)	(2,836)	(3,015)
	Cashflow generated / (used) from Financing	(12,935)	(30,308)	(5,234)
D	Opening Cash Balance	38,910	28,444	38,910
E	Net Financial Indebtness - Cash generated/(used)	(1,04,565)	(89,949)	6,917
F	Closing Cash Balance	(65,655)	(61,505)	45,828

Variation			
Year To Date			
Actual		Budget	
Dec-22 Vs Dec-21		Dec-22 Vs Dec-22	
In Rs	In %	In Rs	In %
9,078	29%	(8,402)	(17%)
(4,442)	(32%)	(20,050)	(1152%)
(24,735)	(2199%)	(8,055)	(52%)
(601)	(02%)	(10,355)	(69%)
(20,700)	(333%)	(46,862)	(235%)
(4,651)	(21%)	(19,534)	(251%)
(6,639)	(22%)	(37,386)	(100%)
(11,290)	(21%)	(56,920)	(731%)
16,237	59%	(9,017)	(406%)
1,137	40%	1,316	44%
17,374	57%	(7,701)	(147%)
10,466	37%	-	00%
(14,616)	(16%)	(1,11,483)	(1612%)
(4,150)	(07%)	(1,11,483)	(243%)

Favourable performance beyond 20%

Favourable performance upto 20%

Adverse performance

Comment on main variations vs Last Year YTD

Cashflow generated from Operations reduced by 333%

Comment on main variations vs Budget YTD

Cashflow generated from Operations reduced by 235%

ABC PVT. LTD.

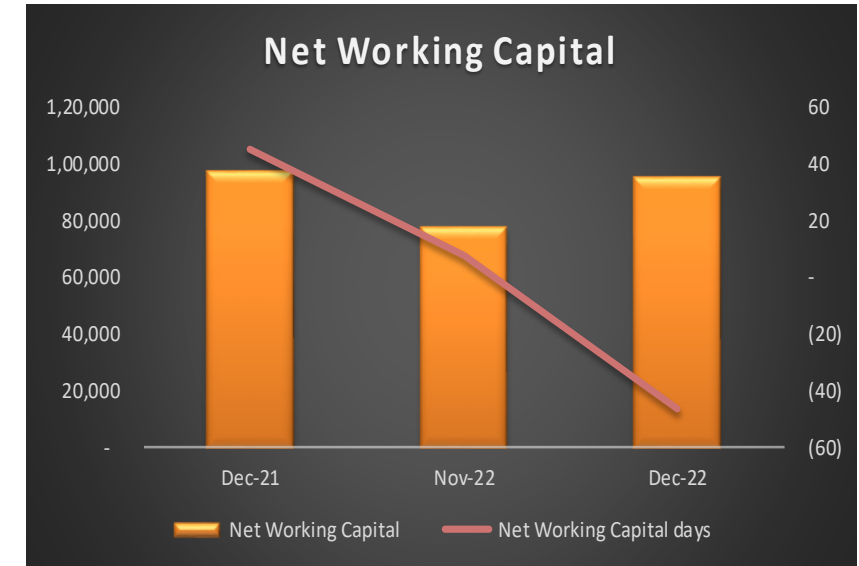
BALANCE SHEET - INSIGHTS

Rs in '000

A NET WORKING CAPITAL

Days working capital states the number of days required for a business to convert its working capital into cash

S. No	Particulars	Actual			Budget
		Dec-22	Nov-22	Dec-21	Dec-22
A	In Value				
	Trade Receivables	88,364	73,759	95,972	63,230
	Trade payables	(7,170)	(3,906)	(1,826)	(2,086)
	Net Working Capital	95,534	77,665	97,798	65,316
B	In days				
	Trade Receivables	109	108	118	64
	Receivable Days = (Ending Receivables / Sales) * Number of days of sales				
	Trade payables	156	100	72	20
	Payable Days = (Ending Payables / Cost of Goods Sold) * Number of days of cost of goods sold				
	Net Working Capital	-47	8	45	45
	Revenue (in Rs Thousands)	2,95,758	2,49,092	2,97,488	3,59,976
	Cost of services (other than salary)	(16,810)	(14,207)	(9,198)	(39,002)



Comment on main variations vs Last Month YTD

Net Working Capital in value increased by 17%

Comment on main variations vs Budget YTD

Net Working Capital in value increased by 57%

Note : It is assumed that all creditors are grouped under trade payables.

ABC PVT. LTD.

BALANCE SHEET - INSIGHTS

Rs in '000

B. 1 TRADE PAYABLES (AGEWISE)

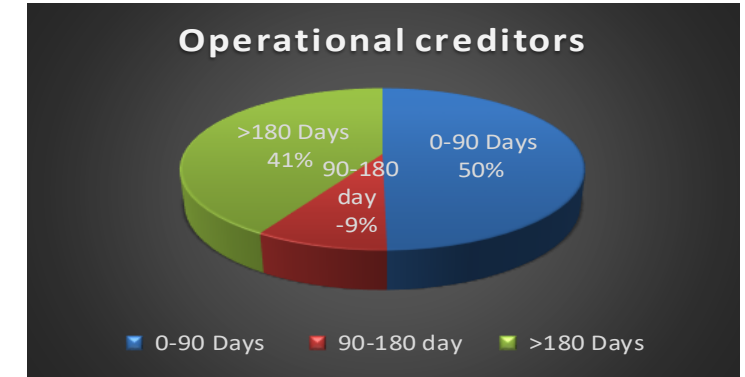
Rs in '000

S. No	Particulars	0-90 Days	90-180 day	>180 Days	Total Value
1	Operational creditors	2,325	(419)	1,934	3,840
2	Other creditors	-	-	940	940
	TOTAL	2,325	(419)	2,874	4,780

Note : 1.As per data provided as of 18th March 2023.

2.It is assumed ageing is provided beyond due date

S. No	Particulars	Total
1	Operational creditors	2,037
2	Other creditors/ (Advance to creditors)	2,743
	TOTAL	4,780



C. 1 TRADE RECEIVABLES (AGEWISE)

Rs in '000

S. No	Particulars	0-90 Days	90-180 day	>180 Days	Total Value
	Trade Receivables	47,630	4,644	6,683	58,957
	On Account	-	-	(48)	(48)
	(Advances Trade Receivables)	-	-	-	-
	TOTAL	47,630	4,644	6,636	58,909



E BALANCE WITH TAX AUTHORITIES

Income taxes - Receivables/(Payables)

Rs in '000

S. No	Particulars	Value in Rs.	AY for relevant FY	Avg Pending in Days from End of Assessment Year	End Date of Relevant AY	Authority at which litigation is pending	Disputed Amt	Reason for delay	Responsibility accounting	As per ITR V
1	FY 17-18	5,921	AY 18-19	1402	31-03-2019	-	-	-	-	-
2	FY 18-19	9,387	AY 19-20	1036	31-03-2020	CIT(Appeal)	16,00,000	-	-	-
3	FY 19-20	8,464	AY 20-21	671	31-03-2021	-	-	-	-	4,647
4	FY 20-21	8,497	AY 21-22	306	31-03-2022	-	-	-	-	2,034
5	FY 21-22	20,720	AY 22-23	-59	31-03-2023	-	-	-	-	2,257
	TOTAL	52,989								

Note: 1. It is assumed that provision has been knocked off against tax paid amount.

2. Data of average pending days not available.

ABC PVT. LTD.

BALANCE SHEET - INSIGHTS

F STATUTORY DUES OUTSTANDING

Rs in '000

S. No	Particulars	Value in Rs.	Due Date of Return	Actual Date of filing return	Delay in days	Interest	Penalty	Reason for late filing	Responsible Person
1	TDS Payable	295	07-01-2023	04-01-2023	-	-	-	-	-
2	GST	2,738	20-01-2023	20-01-2023	-	-	-	-	-
3	ESIC Payable	285	15-01-2023	13-01-2023	-	-	-	-	-
4	Gratuity Fund Payable	2,077	-	-	-	-	-	-	-
5	LWF Payable	204	31-01-2023	25-01-2023	-	-	-	-	-
6	PF Payable	3,161	15-01-2023	13-01-2023	-	-	-	-	-
7	Income Tax Payable	(793)	-	-	-	-	-	-	-
TOTAL		7,968							

Note: Gratuity Fund is not yet created

H SECURED LOANS AND ADVANCES

Rs in '000

S. No	Particulars	Balance	Interest Cost	Current Interest Rate	Interest Rate at sanctioned amt	Amount Secured	Type of Security	Nature of Security	Category of Security	% secured with security
1	Bank of India Term Loan A/c No-102973610000002	4,882	-	9.50%	9.25%	24,000 10,000	Office Premises at Gera Emporium Plot at Reis Magos Office Premises at Gera Emporium Basement	Primary Collateral	Business Personal	492% 205%
2	Bank of India Vehicle Loan-1029723100000034	-								
3	BOI TL Star GECL (02970410000005)	5,083								
4	BOI TL Star GECL1.0 (102970410000007)	-								
		9,965								

Note : Data not available

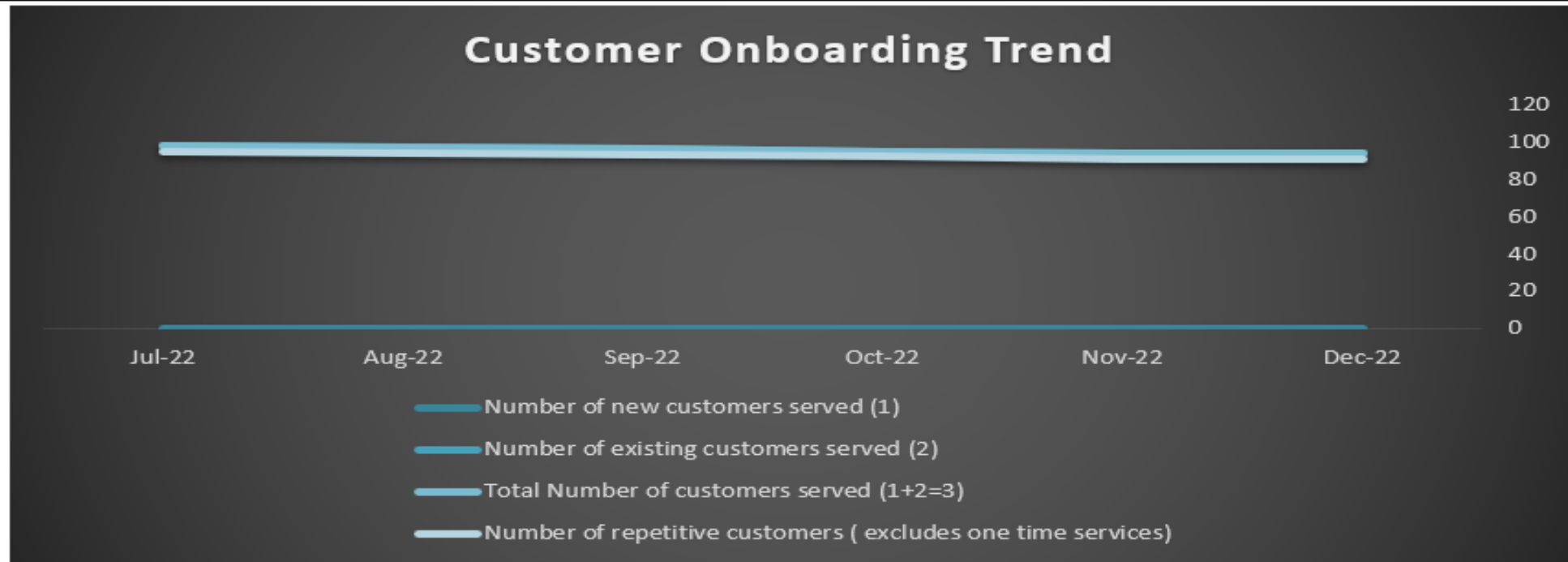
ABC PVT. LTD.

PROFIT & LOSS STATEMENT - INSIGHTS

Rs in '000

A CUSTOMER ONBOARDING TREND

S. No	Particulars	Dec-22	Nov-22	Oct-22	Sep-22	Aug-22	Jul-22
1	Number of new customers served (1)	0	0	0	0	0	0
2	Number of existing customers served (2)	94	94	95	96	97	98
3	Total Number of customers served (1+2=3)	94	94	95	96	97	98
4	Number of repetitive customers (excludes one time services)	91	91	92	93	94	95



ABC PVT. LTD.

Key Ratios

A BALANCE SHEET RELATED RATIOS

Rs in '000

S. No	Particulars	Actual		Budget	
		Dec-22	Nov-22	Dec-21	Dec-22
1	Current Ratio	3	3	4	3
	Current Asset	1,40,858	1,23,664	1,37,847	91,096
	Trade Receivables	88,364	73,759	95,972	63,230
	Loans & Advances - Asset	4,997	5,048	1,831	3,638
	Net Tax Assets	47,497	44,857	40,044	24,227
	Current Liabilities	(47,973)	(45,907)	(33,445)	(29,940)
	Trade Payables	(7,170)	(3,906)	(1,826)	(2,086)
	Other Net Current Assets/(Liabilities)	(36,031)	(36,821)	(29,955)	(39,094)
	Bank Over Draft	(4,773)	(5,180)	(1,665)	11,239

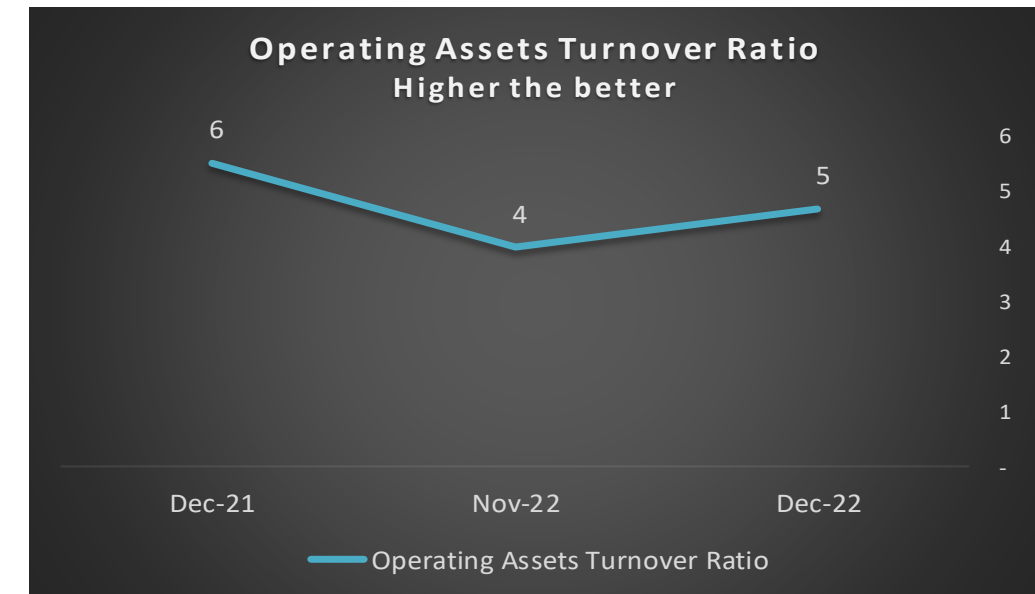
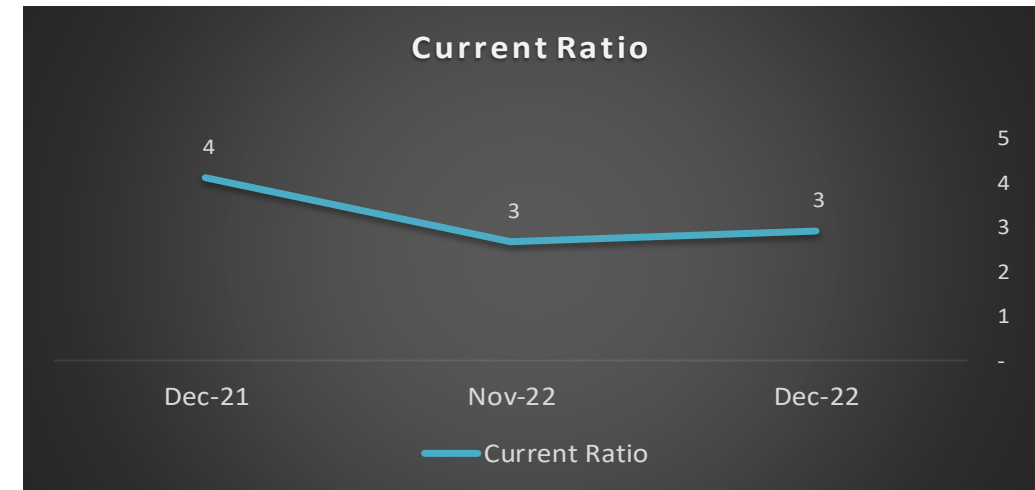
Note : Unsecured loan is not considered in Current Liabilities

Formula	Current Assets / Current Liabilities
Interpretation	It helps to measure company's ability to pay short term obligations or those due within one year. The current ratio helps investors understand more about a company's ability to cover its short-term debt with its current assets and make apples-to-apples comparisons with its competitors and peers.

S. No	Particulars	Actual		Budget	
		Dec-22	Nov-22	Dec-21	Dec-22
2	Operating Assets Turnover Ratio	5	4	6	9
	Sales (Year to Date)	2,95,758	2,49,092	2,97,488	3,59,976
	Fixed Assets	63,148	62,659	53,899	40,224

Note : Data about operational asset is available only for Dec 22 & hence total fixed asset is used.

Formula	Net Sales / Operational Fixed Assets
Interpretation	The fixed asset turnover ratio reveals how efficient a company is at generating sales from its existing fixed assets. A higher ratio implies that management is using its fixed assets more effectively.



ABC PVT. LTD.

Key Ratios

S. No	Particulars	Actual		Budget	
		Dec-22	Nov-22	Dec-21	Dec-22
3	Return on Capital Employed Ratio	17%	16%	16%	20%
	Profit After Tax (Year to Date)	38,766	34,646	28,551	29,547
	Capital Employed	2,23,611	2,21,891	1,80,067	1,45,434

S. No	Particulars	Actual		Budget	
		Dec-22	Nov-22	Dec-21	Dec-22
4	Economic Value Added				
I	Profit After Tax	38,766	34,646	28,551	29,547
II	Depreciation	-	-	-	3,390
III	Other Adjustments in reserves	-	-	-	-
IV	Net Operating Profit After Taxes (I+II+III)	38,766	34,646	28,551	32,937
V	Capital Employed	2,23,611	2,21,891	1,80,067	1,45,434
VI	Weighted Average Cost of Capital	20%	20%	20%	20%
VII	Capital Charge (V*VI)	44,722	44,378	36,013	29,087
VIII	Economic Value Added (IV-VII)	(5,956)	(9,732)	(7,462)	3,851

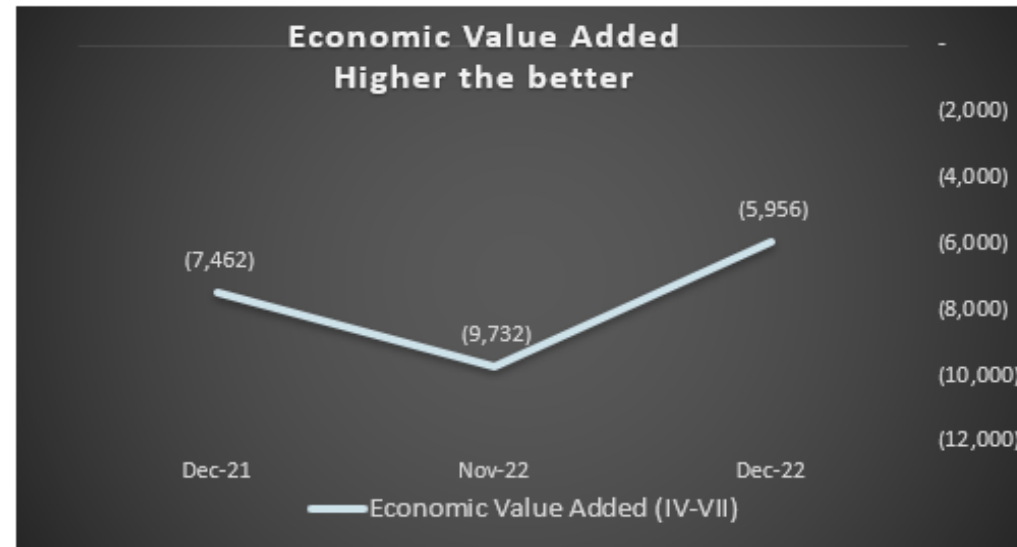
Note- 1. It is assumed that WACC is 20%

Formula NOPAT - Capital Charge

Interpretation EVA is used to measure the value a company generates from funds invested in it. Economic value added (EVA), also known as economic profit, aims to calculate the true economic profit of a company.

If a company's EVA is negative, it means the company is not generating value from the funds invested into the business.

Rs in '000



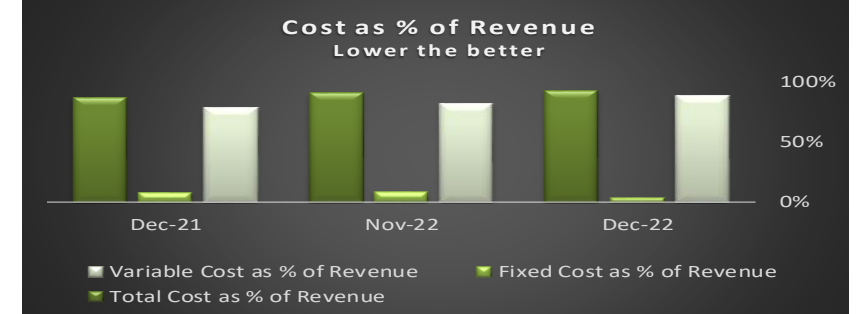
ABC PVT. LTD.

Key Ratios

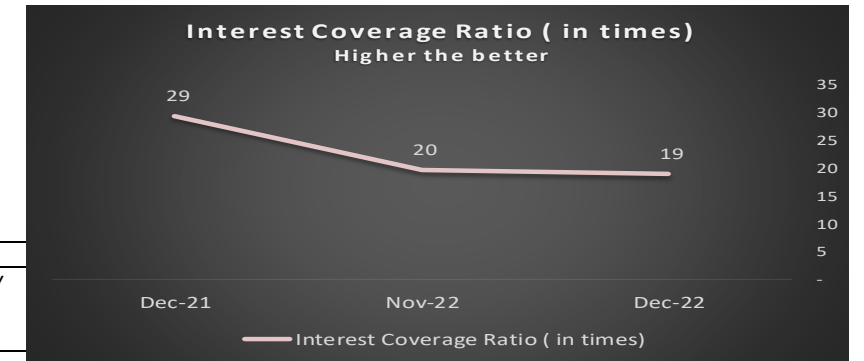
B PROFIT & LOSS STATEMENT RELATED RATIOS

Rs in '000

		For The Month							
		Actual				Budget			
S. No	Particulars	Dec-22	% of Total Revenue	Nov-22	% of Total Revenue	Dec-21	% of Total Revenue	Dec-22	% of Total Revenue
I	Variable Cost as % of Revenue	(41,548)	(89%)	(40,166)	(82%)	(38,771)	(79%)	(35,148)	(83%)
II	Fixed Cost as % of Revenue	(1,796)	(4%)	(4,151)	(9%)	(3,928)	(8%)	(3,105)	(7%)
III	Total Cost as % of Revenue	(1,797)	(93%)	(4,152)	(91%)	(3,929)	(87%)	(3,106)	(90%)



		For The Month							
		Actual				Budget			
S. No	Particulars	Dec-22	% of Total Revenue	Nov-22	% of Total Revenue	Dec-21	% of Total Revenue	Dec-22	% of Total Revenue
IV	Interest Coverage Ratio								
	EBITDA (Earnings Before Interest Tax								
a.	Depreciation & Amortization)	4,348	9.3%	8,236	16.9%	6,783	13.8%	5,550	13.1%
b.	Less : Depreciation	-	0.0%	-	0.0%	-	0.0%	(376)	(0.9%)
c.	EBIT (Earnings before Interest & Tax)	4,348	9.3%	8,236	16.9%	6,783	13.8%	5,175	12.2%
d.	Interest cost	229	(0.5%)	419	(0.9%)	231	(0.5%)	404	(1.0%)
e.	Interest Coverage Ratio (in times)	19		20		29		13	



Formula	EBIT / interest expense
Interpretation	The interest coverage ratio is a debt and profitability ratio used to determine how easily a company can pay interest on its outstanding debt. Generally, a higher coverage ratio is better, although the ideal ratio may vary by industry.

		For The Month							
		Actual				Budget			
S. No	Particulars	Dec-22	% of Total Revenue	Nov-22	% of Total Revenue	Dec-21	% of Total Revenue	Dec-22	% of Total Revenue
V	Breakeven Sales								
a.	Fixed Costs	1,796	(3.8%)	4,151	(8.5%)	3,928	(8.0%)	3,105	(7.3%)
b.	Contribution	5,119	11.0%	8,604	17.6%	10,444	21.2%	7,322	17.2%
c.	Sales	46,667	100.0%	48,770	100.0%	49,215	100.0%	42,471	100.0%
d.	Contribution Margin (In %)	11.0%		17.6%		21.2%		17.2%	
e.	Breakeven Sales (In Rs)	16,376	35.1%	23,529	48.2%	18,509	37.6%	18,010	42.4%
f.	Margin of safety (In Rs)	30,290	64.9%	25,241	51.8%	30,706	62.4%	24,461	57.6%
g.	Contribution of Margin of Safety (In %)	65%		52%		62%		58%	

Breakeven Sales	
Formula	Fixed Costs / Contribution Margin %
Interpretation	Break-even sales tells you how much sales of a product must be made to cover the fixed costs of production.
Margin of Safety	
Formula	Actual Sales- Breakeven Sales
Interpretation	Margin of safety (MOS) is the difference between actual sales and break even sales. Sales revenue that a company collects over and above its break-even point represents the MOS. Margin of safety is the portion of sales revenue that generates profit for the business because the sales volume achieved up to break-even point can just cover the total variable and fixed cost and does not bring any profit.