

Appendix – 1

Comparative Profit & Loss Account

Particular	2061/062	2062/063	2063/064	2064/065	2065/066
Sales Revenue	324057788	349768978	352084980	408863816	458067364
Less : Cost of Goods Sold	294543935	320028315	330936037	391302265	430436318
Gross Profit	29513853	29740633	21148943	17561551	27631046
Add : Other Income	407686	282786	144917	61814	14581
Less : Administrative and Distribution Expenses	29921539 11134335	30023419 12686679	21293860 6543827	17623365 7563980	27645627 15771186
Profit from Operation	18787204	17336740	14750033	10059385	11874441
Less : Depreciation exp. : Other Expenses	3820296 1278419	3962141 1601410	3871781 1429016	4057582 742087	4040539 1432030
Earning before interest and tax (EBIT)	13688489	11773189	9449236	5259716	6401872
Less : Interest Expenses	904298	929285	1283312	3304120	3250118
Earning before tax (Taxable Income)	127841191	10843904	8165924	1955596	3151754
Less : Tax	2748601	2331500	1755674	420000	630400
EAT (NPAT)	10035590	8512404	9410250	1535596	2521354

Appendix – 2

Comparative Balance Sheet

Particular	2061/062	2062/063	2063/064	2064/065	2065/066
<u>Capital & Liabilities :</u>					
<u>Capital & Reserve Fund</u>					
Share Capital	40000000	40000000	40000000	40000000	60000000
Reserve & Surplus	46181967	50502882	36016848	37373144	39214149
Net Worth (A)	86181967	90502882	76016848	77373144	99214149
<u>Medium and Long Term Debt</u>					
Secured	24725000	25703000	28266000	49229000	42769000
Unsecured (direct loan)	22262958	22262958	41262958	41262958	22262958
Total Medium & Long Term Debt (B)	46987958	47965958	69528958	90491958	65031958
<u>Short Term Loan</u>					
Current Liabilities (C)	32176060	65547172	68838745	86169134	65643637
Total Debt (B + C)	79164018	113513130	138367703	176662092	130676595
Total Capital & Liabilities (A + B + C)	165345985	204016012	214384551	254034236	229890744
<u>Assets</u>					
Fixed Assets	28225557	27977048	2722497	29829340	28169966
Investment	3477726	3477726	2087160	291624	291624
Current Assets	133642702	172561238	185074894	223913272	201429154
Total Assets	165345985	204016012	214384551	254034236	229890744

Appendix – 3

Table of Current Assets and Quick Assets

Items	2061/062	2062/063	2063/064	2064/065	2065/066
<u>Current Assets</u>					
Inventory	45860637	93546997	115456239	153036509	117048735
Cash and Bank Balance	3822286	6511152	14411901	8114046	8167241
Advance & Account receivable	39646448	39306709	24567076	30728383	-
Debtors	44313330	33196379	30639678	32034335	76213179
Total Current Assets	133642702	172561238	185074894	223913273	201429154
Less : Inventory	45860637	93546997	115456239	153036509	117048735
Quick Assets	87782065	79014241	69618655	70876764	84380419

Appendix – 4

Table of Average Inventory

Items	2061/062	2062/063	2063/064	2064/065	2065/066
Opening Stock	37546483	45860637	93546997	115456239	15336509
Closing Inventory	45860637	93546997	115456239	153036509	117048735
Average Inventory = <u>Opening Inventory + Closing Inventory</u> 2	41703560	69703817	104501618	134246374	135042622