

**Kay Bouvet Engineering Limited - Branch Tanzania**

**Projections**

Date 28/12/2021

( TZS in Lakhs)

**DETAILS**

**I. PROFIT AND LOSS ACCOUNT:**

	31.03.2022	31.03.2023	31.03.2024	31.03.2025	31.03.2026
	Projected	Projected	Projected	Projected	Projected
<b>SALES:</b>					
Sales	34500.00	57500.00	63250.00	69575.00	76475.00
<b>GROSS SALES:</b>	34500.00	57500.00	63250.00	69575.00	76475.00
<b>NET SALES:</b>	34500.00	57500.00	63250.00	69575.00	76475.00
Increase in Net Sales (%)	#REF!	66.67%	10.00%	10.00%	9.92%
<b>COST OF SALES:</b>					
(i) Materials	4830.00	8107.50	10727.50	12700.25	13970.28
(iii) Power & Fuel	4830.00	8050.00	8452.50	8875.13	9318.88
(iv) Direct Labour	7360.00	11875.00	11162.50	12478.75	13823.75
(v) Other Expenses	7820.00	14517.50	14060.00	14566.00	16118.00
(vi) Depreciation	1518.00	2530.70	2361.60	2361.60	2361.60
(vii) Repairs & Maintenance	1380.00	2300.00	2530.00	2783.00	3059.00
<b>SUB TOTAL:</b>	27738.00	47380.70	49294.10	53764.73	58651.51
<b>COST OF PRODUCTION:</b>	27738.00	47380.70	49294.10	53764.73	58651.51
<b>C O P as % of Gross Sales</b>	80.40%	82.40%	77.94%	77.28%	76.69%
<b>COST OF SALES:</b>	27738.00	47380.70	49294.10	53764.73	58651.51
<b>Cost of Sales as % of Gross Sales</b>	80.40%	82.40%	77.94%	77.28%	76.69%
<b>Gross Profit</b>					
Selling, General & Admn. Expenses	1725.00	1897.50	2087.25	2295.98	2525.57
<b>PROFIT BEFORE INTEREST &amp; TAX (PBIT)</b>	5037.00	8221.80	11868.65	13514.30	15297.92
<b>PBIT as % of Gross Sales</b>	14.60%	14.30%	18.76%	19.42%	20.00%
Interest & Other Financial Charges	0.00	0.00	1500.00	1762.17	2092.17
<b>Intt. &amp; Fin. Charges as % of Sales</b>	0.00%	0.00%	2.37%	2.53%	2.74%
<b>OPERATING PROFIT BEFORE TAX (PBT)</b>	5037.00	8221.80	10368.65	11752.13	13205.75
<b>PBT as % of Gross Sales</b>	14.60%	14.30%	16.39%	16.89%	17.27%
<b>PROFIT BEFORE TAX / LOSS</b>	5037.00	8221.80	10368.65	11752.13	13205.75
Tax Paid	0.00	0	0	0	0
Provision for Taxes	1511.10	2466.54	3110.59	3525.64	3961.73
<b>NET PROFIT/LOSS (PAT)</b>	3525.90	5755.26	7258.05	8226.49	9244.03
<b>PAT as % of Gross Sales</b>	10.22%	10.01%	11.48%	11.82%	12.09%
Equity/Pref. Dividend Paid (i) Amt	0.00	0.00	0.00	0.00	0.00
(ii) Rate	0.00%	0.00%	0.00%	0.00%	0.00%
<b>RETAINED PROFIT</b>	3525.90	5755.26	7258.05	8226.49	9244.03

**II. BALANCE SHEET**

	31.03.2022	31.03.2023	31.03.2024	31.03.2025	31.03.2026
	Projected	Projected	Projected	Projected	Projected
<b>LIABILITIES:</b>					
<b>CURRENT LIABILITIES:</b>					
<b>Short Term borrowings from banks</b>					
(i) from bank	0.00	0.00	15000.00	17621.67	20921.67
<b>SUB-TOTAL</b>	0.00	0.00	15000.00	17621.67	20921.67
Short Term Borrowings -Adv from Tanroads	45535.40	45535.40	0.00	0.00	0.00
Sundry Creditors (Trade)	0.00	5361.99	9604.10	12000.00	15000.00
Adv payment fm cust / dep fm dealers	0.00	0.00	12000.00	14000.00	20000.00
Provision for TAXation	1511.10	2466.54	3110.59	3525.07	3961.73
Other Statutory Liabilities	1255.00	1155.00	1055.00	1455.00	685.00
Other current liabilities	90.00	90.00	90.00	90.00	4813.34
<b>SUB-TOTAL</b>	48391.50	54608.93	25859.69	31070.07	44460.07
<b>TOTAL CURRENT LIABILITIES</b>	48391.50	54608.93	40859.69	48691.74	65381.74
<b>TERM LIABILITIES</b>					
Term Loans	0.00	0.00	0.00	0.00	0.00
Unsecured loans	0.00	0.00	0.00	0.00	0.00
<b>TOTAL TERM LIABILITIES</b>	0.00	0.00	0.00	0.00	0.00
Capital/ Funds From India	14950.00	14950.00	26593.49	26593.49	26593.49

Surplus(+) or deficit (-) in P & L Account

**NET WORTH**

**TOTAL LIABILITIES**

**ASSETS:**

**CURRENT ASSETS**

Cash and Bank Balances

Investments (Other than Long Term)

(ii) Fixed deposits with banks

**RECEIVABLES**

Sales

**INVENTORY**

Stores & Spares

Advance to suppliers

**Other Current Assets:**

(iii) Others

**TOTAL CURRENT ASSETS**

**FIXED ASSETS**

(iii) Plant & Machinery

(iv) Furnitures & Fixtures

(v) Other Fixed Assets

Total

Depreciation

**NET BLOCK**

**OTHER NON CURRENT ASSETS**

(ii) Other Investments

(vii) Adv to Head office India for machinery supply

**TOTAL OTHER NON CURRENT ASSETS**

**TOTAL ASSETS**

Total Liabilities - Total Assets

3525.90	9281.16	16539.21	24765.70	34009.73
<b>18475.90</b>	<b>24231.16</b>	<b>43132.70</b>	<b>51359.19</b>	<b>60603.22</b>
<b>66867.40</b>	<b>78840.09</b>	<b>83992.40</b>	<b>100050.93</b>	<b>125984.96</b>

	31.03.2022	31.03.2023	31.03.2024	31.03.2025	31.03.2026
	Projected	Projected	Projected	Projected	Projected
Cash and Bank Balances	23000.00	25300.00	30360.00	33396.00	36735.60
Investments (Other than Long Term)					
(ii) Fixed deposits with banks	14621.68	14621.68	14621.68	14621.68	14621.68
<b>RECEIVABLES</b>	<b>2990.00</b>	<b>3289.00</b>	<b>3617.90</b>	<b>3979.69</b>	<b>4298.54</b>
Sales	2990.00	3289.00	3617.90	3979.69	4298.54
<b>INVENTORY</b>	<b>10224.72</b>	<b>10247.19</b>	<b>11271.91</b>	<b>16399.10</b>	14621.68
Stores & Spares	10224.72	10247.19	11271.91	16399.10	18039.01
Advance to suppliers	1439.01	1582.91	1741.20	7242.22	7966.44
<b>Other Current Assets:</b>					
(iii) Others	930.00	1023.00	1125.30	1237.83	21149.27
<b>TOTAL CURRENT ASSETS</b>	<b>53205.40</b>	<b>56063.78</b>	<b>62737.99</b>	<b>76876.52</b>	<b>102810.54</b>
<b>FIXED ASSETS</b>					
(iii) Plant & Machinery	14950.00	19550.00	19550.00	19550.00	19550.00
(iv) Furnitures & Fixtures	230.00	230.00	230.00	230.00	230.00
(v) Other Fixed Assets	0.00	5527.02	3836.02	3836.02	3836.02
Total	15180.00	25307.02	23616.02	23616.02	23616.02
Depreciation	1518.00	2530.70	2361.60	2361.60	2361.60
<b>NET BLOCK</b>	<b>13662.00</b>	<b>22776.31</b>	<b>21254.41</b>	<b>21254.41</b>	<b>21254.41</b>
<b>OTHER NON CURRENT ASSETS</b>					
(ii) Other Investments	0.00	0.00	0.00	1920.00	1920.00
(vii) Adv to Head office India for machinery supply	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER NON CURRENT ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1920.00</b>	<b>1920.00</b>
<b>TOTAL ASSETS</b>	<b>66867.40</b>	<b>78840.09</b>	<b>83992.40</b>	<b>100050.93</b>	<b>125984.96</b>

**0.00      0.00      0.00      0.00      0.00**

**VI. CASH FLOW STATEMENT**

**Operating Sector**

Sales

Debtors (Trade)

**Cash From Sales**

**Costs- Interest & Finance Charges**

Expenses on Stocks Purchases

Trade Creditors

Manufacturing Expenses

**Cash Cost of Sales**

Expenses for Inc. / Dec. in Stocks

**Cash from Aset Conversion Cycle**

Selling, Gen. & Adm. Expenses

Advance Payments

Advances Received

Taxation

Dividends

**Cash From Operations**

Other Current Assets

Other Current Liabilities

Other Income/Expenses(Net)

**Net Cash From Operations**

**Investment Sector**

Capital Expenditure

Investment in Group Comp's

Intang./Other Term Assets

**Cash Before Funing**

	31.03.2022	31.03.2023	31.03.2024	31.03.2025	31.03.2026
Sales	34500.00	57500.00	63250.00	69575.00	76475.00
Debtors (Trade)	2990.00	299.00	328.90	361.79	318.85
<b>Cash From Sales</b>	<b>31510.00</b>	<b>57201.00</b>	<b>62921.10</b>	<b>69213.21</b>	<b>76156.15</b>
<b>Costs- Interest &amp; Finance Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>1500.00</b>	<b>1762.17</b>	<b>2092.17</b>
Expenses on Stocks Purchases	4830.00	8107.50	10727.50	12700.25	13970.28
Trade Creditors	0.00	-5361.99	-4242.11	-2395.90	-3000.00
Manufacturing Expenses	21390.00	36742.50	36205.00	38702.88	42319.63
<b>Cash Cost of Sales</b>	<b>26220.00</b>	<b>39488.01</b>	<b>44190.39</b>	<b>50769.39</b>	<b>55382.07</b>
Expenses for Inc. / Dec. in Stocks	0.00	0.00	0.00	0.00	0.00
<b>Cash from Aset Conversion Cycle</b>	<b>5290.00</b>	<b>17712.99</b>	<b>18730.71</b>	<b>18443.82</b>	<b>20774.08</b>
Selling, Gen. & Adm. Expenses	1725.00	1897.50	2087.25	2295.98	2525.57
Advance Payments	11663.73	166.37	1183.01	10628.21	2364.13
Advances Received	0.00	0.00	-12000.00	-2000.00	-6000.00
Taxation	1511.10	2466.54	3110.59	3525.64	3961.73
Dividends	0.00	0.00	0.00	0.00	0.00
<b>Cash From Operations</b>	<b>-9609.83</b>	<b>13182.58</b>	<b>24349.86</b>	<b>3993.99</b>	<b>17922.65</b>
Other Current Assets	930.00	93.00	102.30	112.53	19911.44
Other Current Liabilities	-2856.10	-855.44	-544.06	-814.47	-4390.00
Other Income/Expenses(Net)	0.00	0.00	0.00	0.00	0.00
<b>Net Cash From Operations</b>	<b>-7683.73</b>	<b>13945.02</b>	<b>24791.61</b>	<b>4695.94</b>	<b>2401.20</b>
<b>Investment Sector</b>					
Capital Expenditure	15180.00	11645.02	839.70	2361.60	2361.60
Investment in Group Comp's	0.00	0.00	0.00	0.00	0.00
Intang./Other Term Assets	0.00	0.00	0.00	1920.00	0.00
<b>Cash Before Funing</b>	<b>-22863.73</b>	<b>2300.00</b>	<b>23951.91</b>	<b>414.34</b>	<b>39.60</b>

**Financing Sector**

Dues to Banks	0.00	0.00	15000.00	2621.67	3300.00
Short Term Debts	45535.40	0.00	-45535.40	0.00	0.00
Term Debts	0.00	0.00	0.00	0.00	0.00
Equity	14950.00	0.00	11643.49	0.00	0.00
Other Loans & Reserves	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>60485.40</b>	<b>0.00</b>	<b>-18891.91</b>	<b>2621.67</b>	<b>3300.00</b>
<b>Movement in Cash Assets</b>	<b>37621.67</b>	<b>2300.00</b>	<b>5060.00</b>	<b>3036.01</b>	<b>3339.60</b>
Cash & Bank Balance	23000.00	2300.00	5060.00	3036.00	3339.60
Investments (Other Than Long Term)	14621.68	0.00	0.00	0.00	0.00
<b>Movement in Cash Assets</b>	<b>37621.68</b>	<b>2300.00</b>	<b>5060.00</b>	<b>3036.00</b>	<b>3339.60</b>

0.00                      0.00                      0.00                      0.01                      0.00