

CHAPTER - III

PRESENTATION OF DATA

STATEMENTS

- Manufacturing & Trading Account
- Profit and Loss Account
- Balance Sheet
- Statement Showing Sources and Application of Funds
- Statement Showing Changes in Working Capital

III : PRESENTATION OF DATA

In this chapter are presented the following statements of 'MAYUR' for the years 1981-82 to 1985-86 (both inclusive).

| Sr.No. | Statements | Table No. |
|--------|--|-----------|
| 1) | Manufacturing & Trading Account | 3.1 |
| 2) | Profit & Loss Account | 3.2 |
| 3) | Balance Sheet | 3.3 |
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| 5) | Statement Showing Changes in Working Capital | 3.5 |

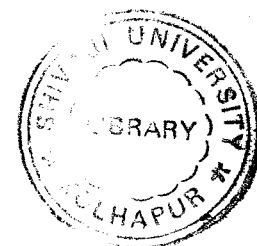


TABLE No. 3.1

MANUFACTURING AND TRADING ACCOUNT OF 'MAYUR' FOR THE YEAR ENDING 30TH JUNE
(Figures in Rs.)

| | 1982 | 1983 | 1984 | 1985 | 1986 |
|----------------------------|----------------|----------------|----------------|----------------|---------------|
| Sales | 1,48,95,176-24 | 1,14,70,570-48 | 1,33,56,605-13 | 69,28,239-55 | 76,88,504-2 |
| Other Income | 10,548-87 | 32,636-99 | 60,787-45 | - | - |
| | 1,49,05,725-11 | 1,15,03,207-47 | 1,34,17,392-58 | 69,28,239-55 | 76,88,504-2 |
| Less: Cost of Goods Sold | | | | | |
| Opening Stock | 15,89,427-50 | 16,75,839-75 | 42,31,670-75 | 57,09,778-05 | 31,14,272-68 |
| Cost of Production | 94,42,124-29 | 113,63,400-41 | 131,47,386-22 | 51,10,021-94 | 66,58,700-44 |
| Purchase of Electric Motor | 76,491-00 | 44,066-00 | - | - | - |
| Purchases of Bullock Carts | 24,38,120-00 | 6,96,082-00 | - | - | - |
| Purchases of Loose Parts | 16,24,745-66 | - | 2,94,271-45 | 2,36,117-26 | 1,86,395-79 |
| Other Purchases | - | 2,72,376-00 | 31,069-68 | - | - |
| | 1,51,70,908-45 | 1,40,51,764-16 | 1,77,04,398-10 | 1,10,55,917-25 | 99,59,368-91 |
| Less: Closing Stock | 16,75,839-75 | 42,31,670-75 | 57,09,778-05 | 31,14,272-68 | 13,73,058-46 |
| | 1,34,95,068-70 | 98,20,093-41 | 1,19,94,620-05 | 79,41,644-57 | 85,86,310-45 |
| Gross Profit (Loss) | 14,10,656-41 | 16,83,114-06 | 14,22,772-53 | (10,13,405-02) | (8,97,806-25) |

Source: Annual Reports of MAYUR

TABLE NO. 3.2

PROFIT AND LOSS ACCOUNT OF MAYUR FOR THE YEAR ENDING 30TH JUNE
(figure in Rs.)

| | 1982 | 1983 | 1984 | 1985 | 1986 |
|--------------------------------------|--------------|--------------|---------------|----------------|----------------|
| Gross Profit (Loss) | 14,10,656-41 | 16,83,114-06 | 14,22,772-53 | (10,13,405-02) | (8,97,806-25) |
| ADD: Other Income | | | | | |
| Other income | 3,22,701-07 | 66,449-60 | 4,78,493-86 | 94,338-49 | 13,318-00 |
| Transit Insurance | 32,324-54 | 49,974-32 | 25,520-18 | 11,469-92 | 5,157-10 |
| Refund of Sales Tax | 1,48,230-80 | 3,662-00 | 9,852-10 | 6,361-63 | - |
| Incentive Received | 29,484-00 | - | - | - | - |
| Interest Received | 35,936-03 | 37,970-52 | 52,611-81 | 53,557-83 | 48,777-52 |
| Dividend Received | 7,653-00 | 2,230-00 | 12,423-00 | 8,540-00 | 8,320-00 |
| Insurance Claim | 12,374-28 | - | - | - | - |
| Refund of Octroi & Duty | 353-05 | - | - | - | - |
| Labour Charges | - | 1,51,240-00 | 1,61,965-00 | 87,086-50 | 45,451-05 |
| | 19,99,713-18 | 19,94,640-50 | 21,63,638-48 | 2,62,212-21 | 1,21,023-67 |
| Less: Total Expenditure | | | | | |
| Salaries & Wages & Exgratia | 3,36,699-97 | 4,12,295-07 | 5,37,545-84 | 4,93,573-00 | 4,54,237-84 |
| Interest & Bank Charges | 6,50,842-17 | 7,45,780-83 | 8,68,962-38 | 12,26,521-14 | 11,73,690-74 |
| Bank Commission | 19,409-53 | 24,373-60 | 13,452-39 | 8,078-35 | 11,327-75 |
| Office Expenses | 1,89,169-86 | 2,01,509-01 | 1,90,118-95 | 1,86,677-62 | 1,31,780-70 |
| Labour Welfare, Incentive & Benefits | 2,13,134-01 | 1,80,226-29 | 2,49,555-42 | 1,99,439-21 | 1,83,202-52 |
| Building/Vehicle/ Garden Maintenance | 1,02,454-07 | 95,782-64 | 1,17,361-69 | 1,06,482-34 | 95,997-90 |
| Insurance/Taxes & Consultation fees | 1,16,664-05 | 66,976-20 | 1,20,838-17 | 76,028-30 | 52,552-89 |
| Management Expenses | 39,097-70 | 55,498-40 | 70,426-65 | 50,977-70 | 39,067-01 |
| Depreciation | 1,83,164-19 | 1,65,845-70 | 1,41,631-78 | 1,24,972-67 | 1,29,070-30 |
| Other Expenditure | 71,649-45 | 37,461-30 | 32,142-15 | 32,482-12 | 19,567-75 |
| Investment Allowance | 3,885-00 | 2,298-78 | 9,333-75 | 712-50 | - |
| Capital Redemption Fund | 62,984-00 | 66,317-00 | 66,317-00 | 66,317-00 | - |
| | 19,89,154-00 | 20,54,364-82 | 24,17,686-17 | 25,72,261-95 | 22,90,495-40 |
| Net Profit (Loss) | 10,559-18 | (59,724-32) | (2,54,047-69) | (33,23,454-76) | (30,67,277-98) |

Source : Annual Reports of MAYUR

TABLE NO.3.3
BALANCE SHEET OF MAYUR FOR THE YEAR ENDING 30TH JUNE
(Figures in Rs.)

| | 1982 | 1983 | 1984 | 1985 | 1986 |
|---|----------------|----------------|----------------|----------------|----------------|
| Fixed Assets Less | | | | | |
| Depreciation | 36,30,413-92 | 39,52,643-28 | 41,81,598-30 | 42,24,945-98 | 42,26,003-28 |
| Investment | 5,14,800-00 | 5,42,500-00 | 5,42,200-00 | 4,04,200-00 | 4,12,200-00 |
| (A) | 41,45,213-92 | 44,95,143-28 | 47,23,798-30 | 46,29,145-98 | 46,38,203-28 |
| Current Assets | | | | | |
| Cash & Bank Balances | 8,06,566-27 | 3,85,556-81 | 37,632-21 | 13,772-79 | 64,442-57 |
| Other Current Assets | 53,39,881-05 | 77,47,387-00 | 85,85,084-01 | 60,27,266-86 | 38,97,827-79 |
| Other Deposit and Advances | 51,44,507-45 | 56,80,415-00 | 67,98,668-92 | 72,59,183-58 | 53,67,172-72 |
| | 1,12,90,954-77 | 1,38,13,358-81 | 1,54,21,385-14 | 1,33,00,223-23 | 93,29,443-08 |
| Less : Current Liabilities Other Current Liabilities & Provisions | 33,63,122-59 | 56,98,998-83 | 52,31,728-67 | 41,86,504-20 | 48,21,775-57 |
| | 33,63,122-59 | 56,98,998-83 | 52,31,728-67 | 41,86,504-20 | 48,21,775-57 |
| Net Current Assets (B) | 79,27,832-18 | 81,14,359-98 | 1,01,89,656-47 | 91,13,719-03 | 45,07,667-51 |
| Total Assets (A + B) | 1,20,73,046-10 | 1,26,09,503-26 | 1,49,13,454-77 | 1,37,42,865-01 | 91,45,870-79 |
| Total Capital Employed Represented by | | | | | |
| Paid up Capital | 26,80,000-00 | 27,40,500-00 | 27,53,750-00 | 27,58,750-00 | 27,67,750-00 |
| Share Anamat | 4,109-00 | 3,500-00 | 1,32,519-98 | 1,30,897-45 | 1,30,392-45 |
| Reserve Fund & Other Reserves | 39,83,111-19 | 41,75,189-47 | 40,20,527-93 | 40,34,600-55 | 41,63,735-85 |
| Loans & Advances | 37,53,488-95 | 40,33,027-95 | 63,37,603-60 | 86,60,024-33 | 69,80,944-43 |
| Member Non Refundable Deposits | 16,41,509-19 | 17,09,972-11 | 17,75,787-42 | 17,88,781-60 | 18,00,514-96 |
| Profit/Loss(Cummulative) | 10,827-77 | (52,686-27) | (3,06,734-16) | (36,30,188-92) | (66,97,466-90) |
| Total | 1,20,73,046-10 | 1,26,09,503-26 | 1,49,13,454-77 | 1,37,42,865-01 | 91,45,870-79 |

Source : Annual Reports of MAYUR

TABLE NO. 3.4

STATEMENT SHOWING SOURCES AND APPLICATION OF FUND OF MAYUR FOR THE YEAR ENDING 30TH JUNE
(Figure in Rs.)

| SOURCES | 1983 | 1984 | 1985 | 1986 |
|-----------------------------------|-----------|------------|------------|------------|
| 1. Share Capital | 60500.00 | 13250.00 | 5000.00 | 9000.00 |
| 2. Sources of Income | 128564.24 | - | - | - |
| 3. Loan Raised | 279539.00 | 2504575.65 | 2122420.73 | - |
| 4. Members Non Refundable Deposit | 68462.92 | 65815.31 | 12994.18 | 11733.36 |
| 5. Share Anamat | - | 129019.98 | - | - |
| 6. Investment Realised | - | 300.00 | 138000.00 | - |
| 7. Decrease in Working Capital | - | - | 1075937.44 | 4606051.52 |
| | 537066.16 | 2712960.94 | 3354352.35 | 4626784.88 |
| APPLICATION | | | | |
| 1. Share Anamat | 609.00 | - | 1622.53 | 505.00 |
| 2. Purchase of Fixed Assets | 322229.36 | 228955.02 | 43347.68 | 1057.30 |
| 3. Deficit from Income Statement | - | 408709.43 | 3309382.14 | 2938142.68 |
| 4. Purchase of Investment | 27700.00 | - | - | 8000.00 |
| 5. Increase in Working Capital | 186527.80 | 2075296.49 | - | - |
| 6. Loan Repayment | - | - | - | 1679079.90 |
| | 537066.16 | 2712960.94 | 3354352.35 | 4626784.88 |

Source : Annual Reports of MAYUR

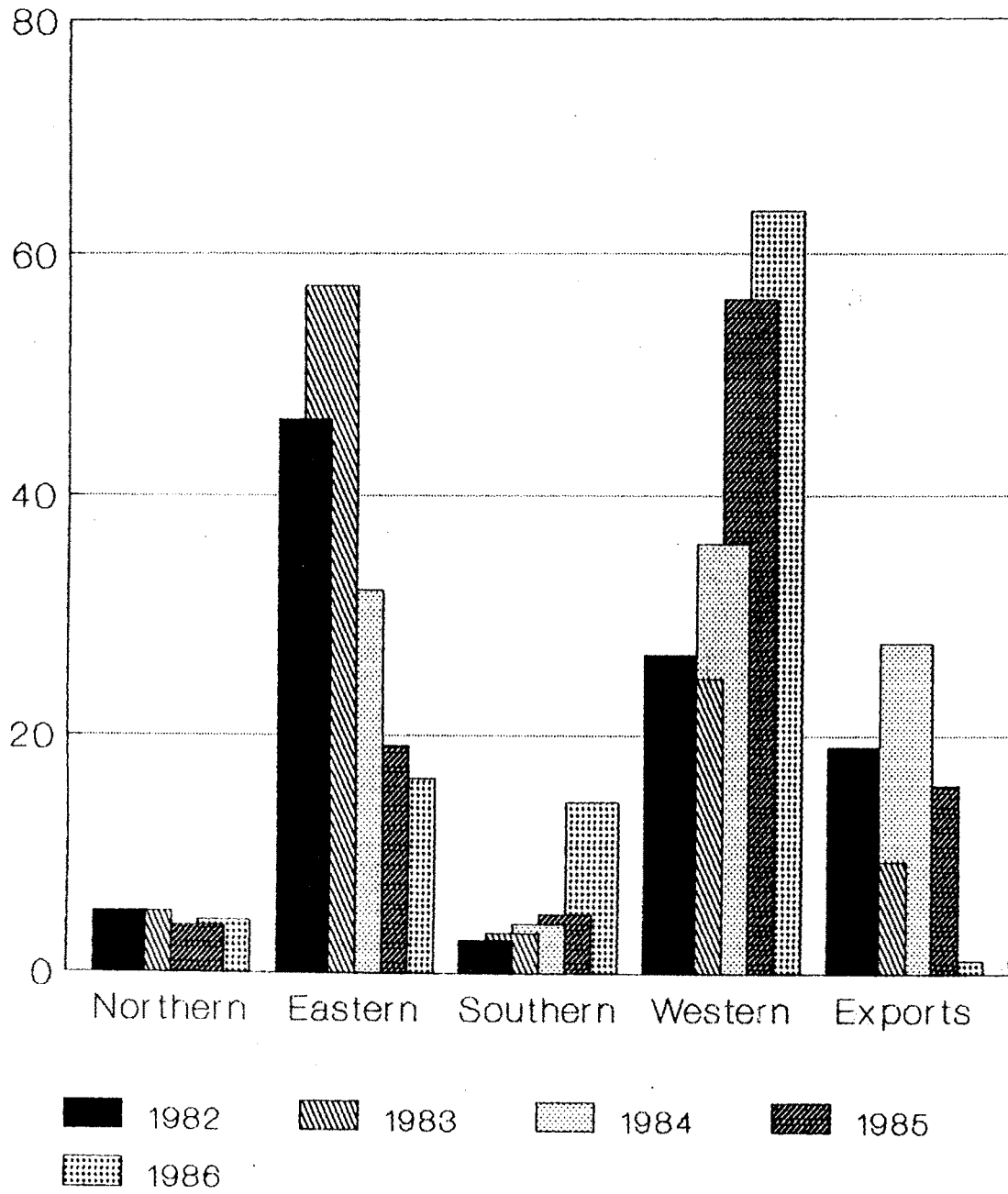
TABLE NO. 3.5

Statement Showing Changes in working Capital of MAYUR for the year ending 30th June
(Figure in Rs.)

| | 1982 | 1983 | 1984 | 1985 | 1986 |
|----------------------------|----------------|----------------|----------------|----------------|--------------|
| Total Current Assets | 1,12,90,954-77 | 1,38,13,358-81 | 1,54,21,385-14 | 1,33,00,223-23 | 93,29,443-08 |
| Less : Current Liabilities | 33,63,122-59 | 56,98,998-83 | 52,31,728-67 | 41,86,504-20 | 48,21,775-57 |
| Increase (Decrease) | 79,27,832-18 | 81,14,359-98 | 1,01,89,656-47 | 91,13,719-03 | 45,07,667-51 |
| | - | 186,527.80 | 20,75296.49 | (1075937.44) | (4606051.52) |

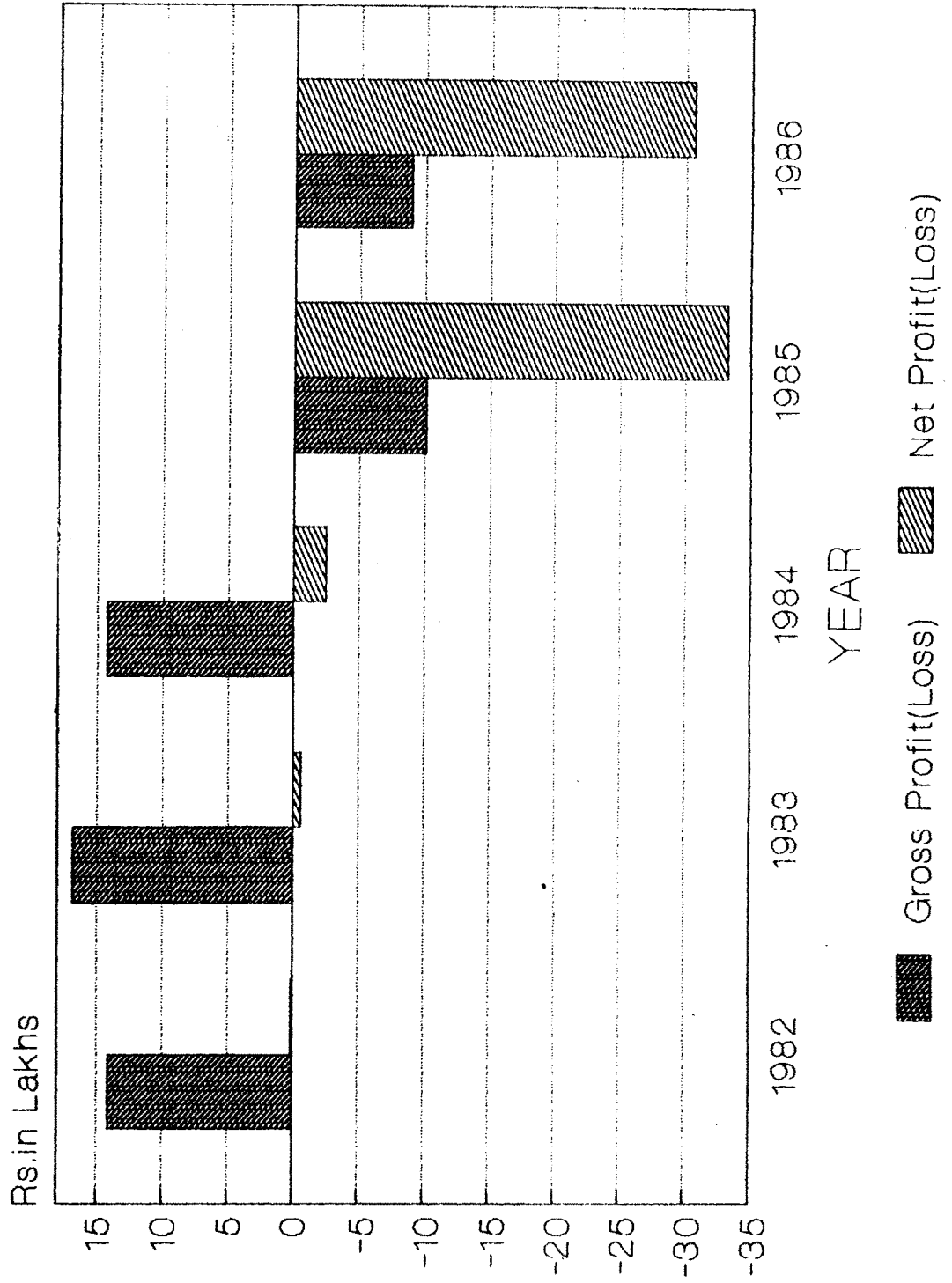
Source : Annual Reports of 'MAYUR'

Regionwise Sales and Exports of MAYUR



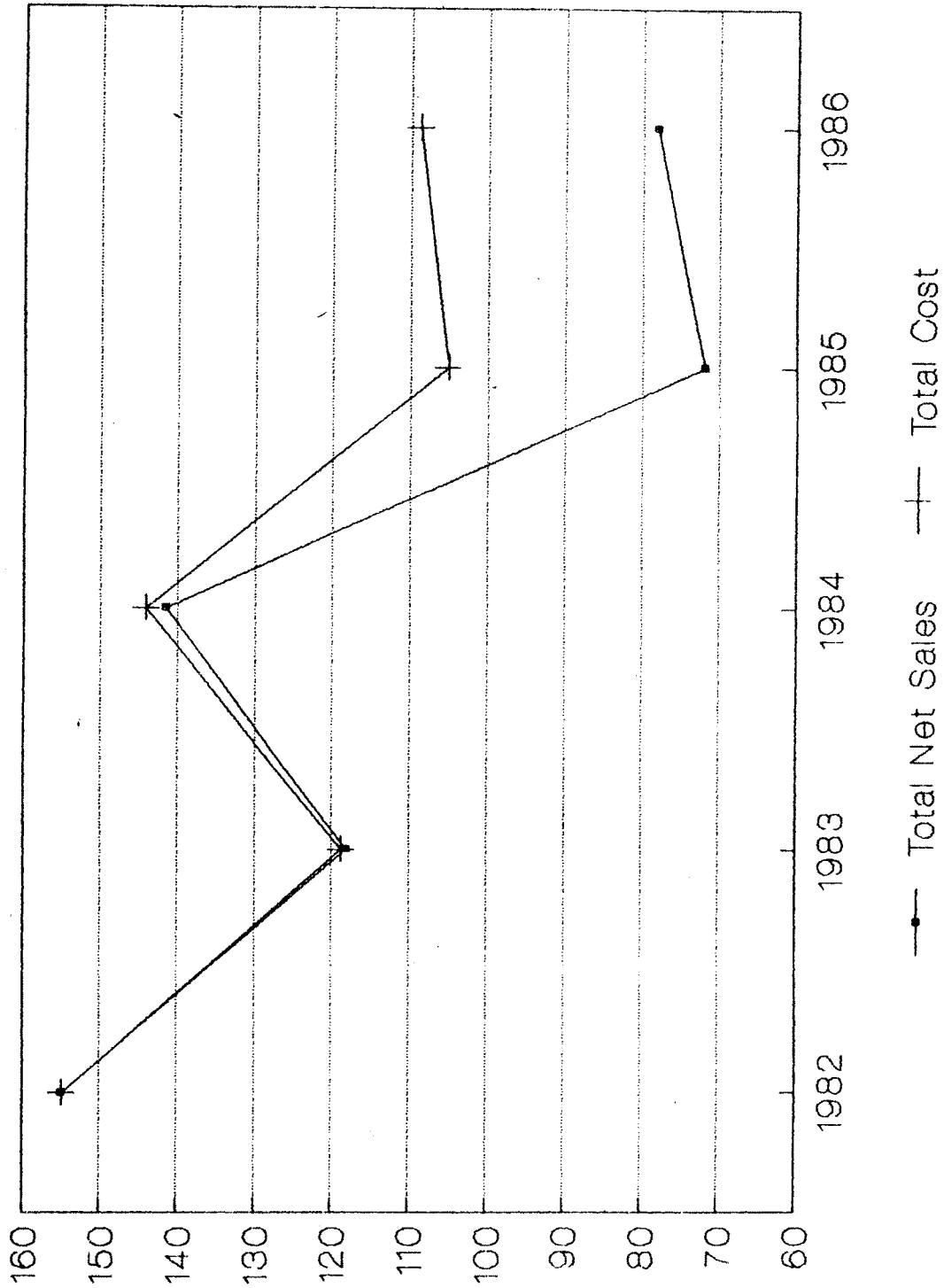
GRAPH No. 3.1

Gross and Net Profits of MAYUR



GRAPH No. 3.2

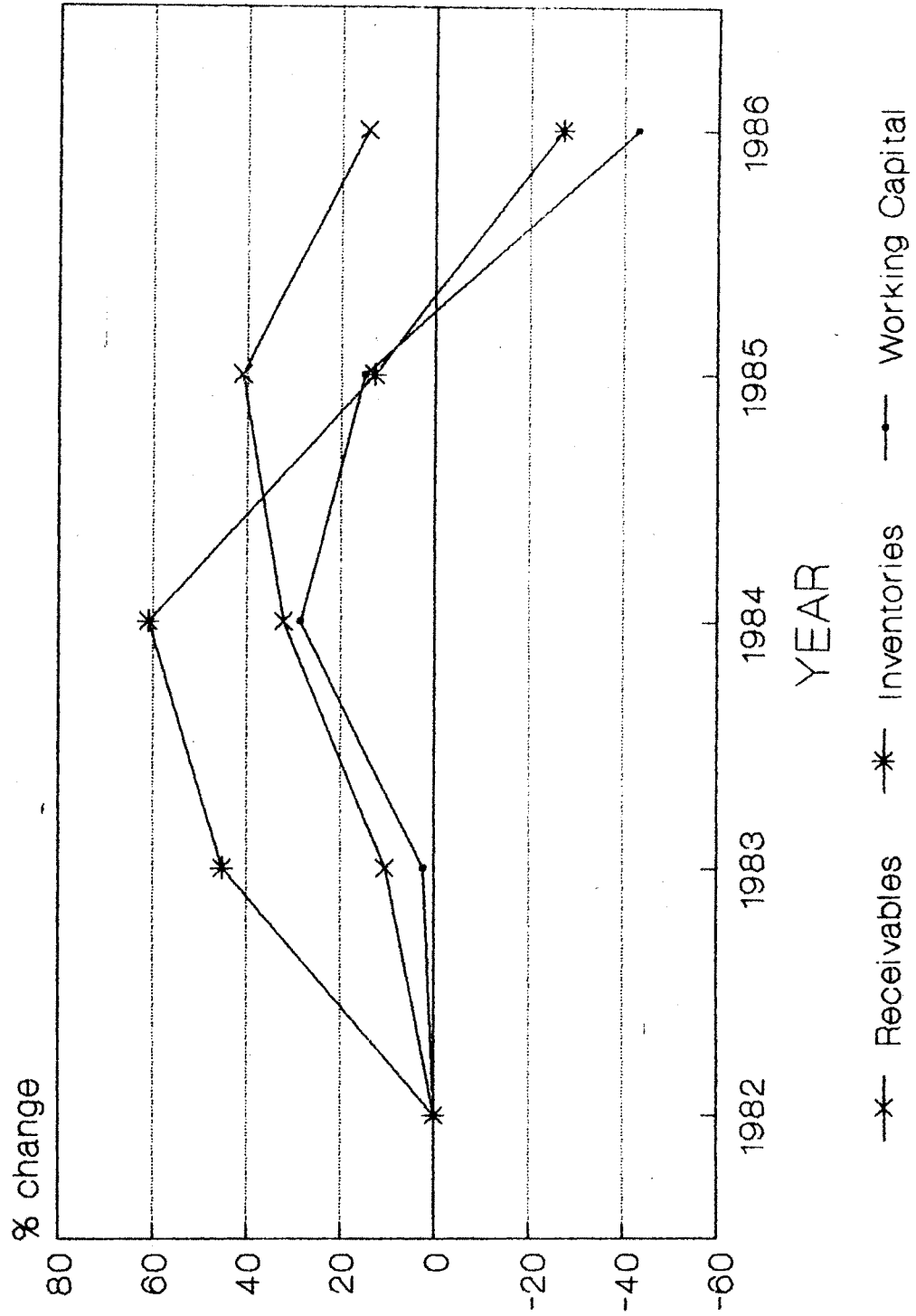
Net Sales and Total costs



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GRAPH No.3.3

Percentage Change in Receivables, Inventories and Net Working Capital



GRAPH No. 3.4