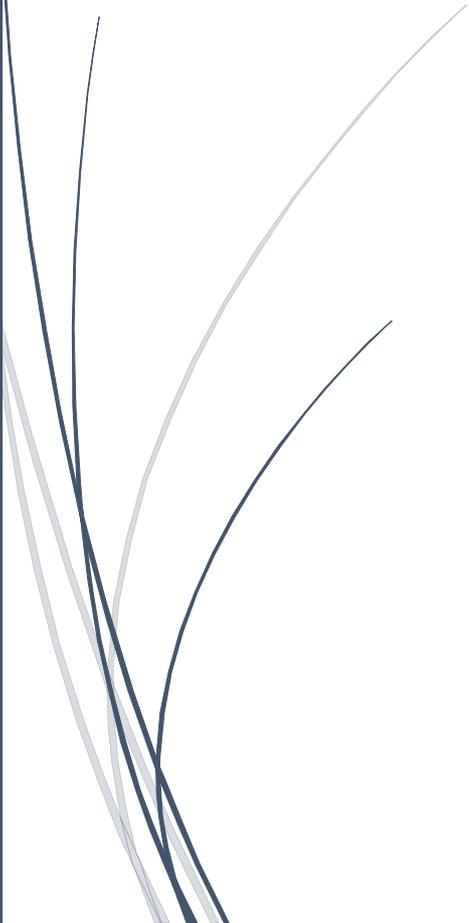


6/7/2020

Manual for Master data entries



Merger & Acquisition Division
SMB ENABLERS PRIVATE LIMITED

Master Data Entry

Consultant Master

Most of the data is largely optional. You need not fill them in. We have plans of XBRL integration in future. Hence, we have provided this. What is needed is your Email ID, Name and Mobile number. This is marked in Red. This is necessary since as a consultant you can enter multiple companies. When you visit the second time the details you have entered will be visible automatically. Only basic data will be visible in the screen. If you want to add more details, click the link.

The following are the fields: -

- I. Firm registration number, Registration number with CA Institute, SEBI, etc.
- II. Firm Pan number.
- III. Firm Name. Please type the name of the firm.
- IV. Firm address. Address for communication is given.
- V. The Partners/Proprietors registration number. This is for identifying the concerned person who is preparing the document.
- VI. Pan number of the Partners/Proprietors concerned.
- VII. Name of the Partners/Proprietors.
- VIII. Designation of the Partners/Proprietors.
- IX. Address of the Partners/Proprietors.
- X. Telephone number of Partners/Proprietors.
- XI. Mobile number of Partners/Proprietors.
- XII. Fax number of Partners/Proprietors.
- XIII. E-mail ID of Partners/Proprietors.

Client/Company Master

Here again, to integrate XBRL at a later date, we have asked for a lot of details. There are just three compulsory fields – name of company, date of incorporation/commencement of operations and applicant bank, if any. Though the rest of the fields are not mandatory now, we encourage you to enter all the data. Only basic data will be visible in the screen. If you want to add more details, click the link. Details about the company for which the CMA data is prepared.

- a. Name of the company.
CIM number. We strongly suggest that you fill in this data for future use. It is not directly usable now, but we may like at integrating HBR data at a later point of time. When you do that you can at any point of time go to the website, enter the current year projection and immediately prepare the CMA data.
- Date of incorporation**
- c. It is mandatory if incorporated within four years from the end of the current accounting year. This will determine the first accounting year for the projection.
- d. Address of the company
- e. City
- f. PinCode
- g. Name of the project. Use this field if CMA data is prepared for a particular division and not the entire company.
- h. Applicant Bank
- i. Bank Branch
- j. Bank City
- k. Pincode

Basic information

a. Current accounting year

If the year is going to end, for e.g., if today's date is 18th December 2019, please enter 2020. If today's date is 15th January 2020, please enter 2020. If today's date is 01-04-2020, please enter 2021.

b. Number of months

Default is 12 which is already populated. This field is provided in case the number of months is reduced or increased. For e.g., if the government changes the accounting year closing to 31st December enter 9 on the year of closing for that year only.

c. Audited Balance Sheet related

Please specify whether you have past Balance Sheets are audited or provisional. We require three years Balance Sheet.

d. Do you have an export sale – specify whether “Yes” or “No”?

If yes, please provide details for three years. This number should be in the same denomination as the one in which Balance Sheet and Profit and Loss accounts are prepared. If they are prepared in rupees, enter data in rupees. If they are prepared in lakhs, enter data in lakhs and so on. The data will be available in audited accounts.

e. Balance Sheet denomination

Please specify in which denomination your Balance Sheet is prepared, default is Rupee. Suppose your Balance Sheet is prepared in thousands or in lacs, please specify the same. This is needed for conversion since the CMA data is prepared generally in lacs or millions or crores.

f. Constitution

Please specify whether the company is Private Limited or Public Limited or Partnership or Proprietorship firm. CMA workings are not directly available for trusts. You may modify it after applying partnership as the entity. In the case of LLP, please classify it as a Partnership.

g. Nature of business

There are three classifications. Manufacturing, service, trading.

1. One company may have all the components. Some companies may have two. In all these cases, please choose the following methodology if you have a manufacturing activity, choose manufacture even if you have other activities.
2. If you are a service company, choose service even if you have a trading activity.
3. If you have a trading activity and do not have manufacturing, choose trading.

In all cases, proper forms will be generated. Depending on whether you are a trading company or a service company depending on the two questions “nature of business” and “whether you carry inventory”.

j. Do you carry inventory? Specify Number of inventory days

The ideal levels of stock holding needed to run the business have some slight buffer. This is expressed as a number of days, for e.g. if you are going to take 30 days from order to receipt of raw materials then ideally around 45 days may be the number of days inventory that is needed. You need not fill them. We will calculate based on your closing stock and closing debtors. You can change it later. **You need number of days calculation for Raw Materials, Packing Materials, Stores and Spares, Finished Goods, WIP and Trading Finished Goods. We have already calculated them for you. You may change them later.**

Are you planning to re-structure your loans?

There may be assets like inventory and receivables in books that you may want to write off. This however would have been accounted for in calculating drawing power. If you want to clean up the Balance Sheet, you can restructure loan.

In most cases it will be “No”. You may want to convert a portion of your cash credit loan (short term) to a term loan. If the answer is “Yes” the excel sheet will convert excess. If you select “Yes” additional columns will open. Please fill in details of current assets at realisable value. We will convert working capital loan over actual Drawing power as term loan. **Please specify the exact realisable value of Stock and Debtors.**

Year in which loan to be obtained

It is current year. It is already populated for you.

Number of months in loan outstanding

If you apply in May, bank might okay it in August. This would mean number of months outstanding would be 7 (September to March). Select from drop box. If you are not clear, just select 6, which is the default value. You can change the assumption later.

Restructure principal moratorium

When you are converting portion of working capital to term loan, it is only natural to expect moratorium – period in which you will not pay any repayment of principal. Choose between 0,1 or 2. 0 is default.

Interest Moratorium

Generally, interest moratorium is not allowed for existing companies. In case of new project, you may select 1 or 2 years if the project implementation period is more. Default is 0. [Please give the value of actual stocks in rupees]

Leave it blank if you are not restructuring loans. Mostly default is blank, and you do not need to fill these. If, however, you are constructing loans, fill the actual stock details with respect to raw materials, packing materials, WIP, finished goods, trading materials and debts/accounts receivables. These are data as on date. We will calculate actual drawing power, compare it with your limits and convert the balance as a term loan based on moratorium specifications from you.

4. Financial information

Do you have term loan, please specify whether “Yes” or “No”?

Are you applying for fresh term loan? Specify “Yes” if you need a new term loan, even if you have an existing term loan.

If “Yes”, tenure of new term loan – specify the number of years you will be taking to repay.

Term Loan Amount Required?

Should be based on the denomination of the Balance Sheet and Profit and Loss account (financials).

If you are a big company and you finalise the audited accounts in lakhs, enter lakhs. If in rupees, enter in rupees.

Moratorium requirements

Please specify moratorium carefully, you can specify moratorium is only if the tenure is five to seven years. The moratorium can be one or two only if the tenure is six or seven years. Then one-year moratorium and five-year repayment for a total period of six years or two years moratorium and five years repayment for a seven-year loan may be accepted.

Do you require a moratorium period?



Note: This are only high-level information, we will be collecting more information on the loan and project if your answer to “Do you have term loan” is “Yes”?

Quantitative information

We will be making the projections based on the details you will be giving in this section. Please make sure things are based on the ideal situation, for e.g., due to business climate there may be delays in collection and you may be delaying the payment for your suppliers. Please enter only the industry norms for a comparable company. Default is already suggested, this should be the whole number.

What is your credit period from suppliers?

If you generally collect payment after 60 days, enter 60. If it is 90 days, make it 90.

Creditors Payments Dates

Depends on when you typically pay your creditors. If it is after a month, enter 30 days. Number to be entered in days.

What is the sales growth, do you expect for the current year, specify in percentage?

What is the sales growth expected in the increased year, specify in percentage?

Interest moratorium

Please specify whether interest moratorium is required. Unless there is compelling need interest moratorium will not be given except for new projects till the time of construction. So, default value is given as zero if you have a compelling need then only fill this moratorium number.



Note: From now you will be entering data from the Balance Sheet. First the Balance Sheet then the Profit and Loss Account and finally the depreciation schedule. Keep all the three years Balance Sheet handy so that you can fill them on screen.

From now on we will be entering Profit and Loss Account and Balance Sheet numbers based on the audited Balance Sheet. Please have the following handy.

1. Audited Balance Sheet and Profit and Loss Account for the past three years.
2. Depreciation schedule.
3. All the loan details.

Data collection will proceed in the following lines. First Balance Sheet items will be entered other than long-term loans and fixed asset schedule. Then Profit & Loss items will be entered. Thereafter fixed assets and details will be entered. We will be starting with note one share capital and proceeding the same order of the Balance Sheet.



Note: For the current year in progress the data will be populated based on the master data entry. However, you have an option to enter actual number wherever called in, please note. These calculated numbers will not be stored in the database, so feel free to change any number, cash will be adjusted as the balancing figure for the current year to tally the Balance Sheet.

Covid Loan

Due to the Covid – 19 pandemics, the finance minister has announced a term loan equivalent to 20% of working capital loan. This has moratorium of one year and should be paid over the next 36 months in EMI. This loan is already calculated for you. Please specify “no” instead of “yes” for “Do you want to avail Covid – 19 loan?”

We will do the rest.