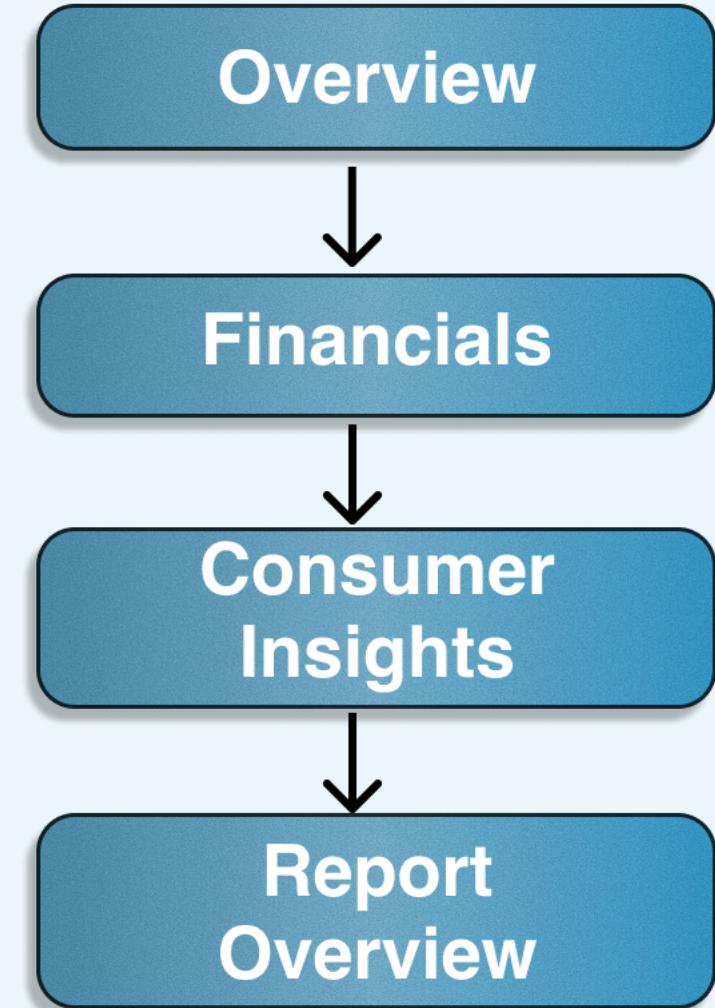




# Sesame International

## Case Study Report



# Company Overview

Overview

Financials

Product Insights

Country Insights



## Overview

Sesame International, founded in 1986, processes and exports hulled sesame seeds from its Muzaffarnagar . The company sources raw sesame from states like Gujarat and MP, primarily against customer orders. It resumed operations in 2002 with the Singh and Gupta families joining the Jain promoters. It exports globally to markets including the USA, Germany, UK, and China.

## Profit & Loss Report

## Balance Sheet - Liabilities

## Balance Sheet - Assets

## Financial Report

| Profit & Loss Account Statement   |             |             |            |            |            |
|-----------------------------------|-------------|-------------|------------|------------|------------|
| P&L ACCOUNT                       | 31-03-2017  | 31-03-2018  | 31-03-2019 | 31-03-2020 | 31-03-2021 |
| (Acc)/Decretion to Stocks         | -2.3085669  | 4.456518    | -3.5379692 | -0.0866812 | 0.290865   |
| ACCRETION TO RESERVES             | 2.971459857 | 1.136146388 | 0.196691   | 0.0299466  | 0.0684723  |
| Adj.-Non-Cash                     |             |             |            |            |            |
| Amortisation                      |             |             |            |            |            |
| Concern Share                     | 4.012600357 | 0.119863488 | 0.196691   | 0.2020393  | 0.2324318  |
| Consumable Stores                 | 0.040248639 | 0.020955294 | 0.0119794  | 0.023471   | 0.0104     |
| COST OF GOODS SOLD                | 42.81682145 | 29.71506171 | 39.0238116 | 46.8047559 | 69.6787726 |
| Deferred Income Tax               |             |             |            |            | -0.0223346 |
| Depreciation                      | 0.207353    | 0.2375491   | 0.2426909  | 0.2475035  | 0.2807943  |
| Dividend on Equity Share & Taxes  | 1.009526    |             |            | 0.1720927  | 0.1732479  |
| Dividend on Pref. Share & Taxes   |             |             |            |            |            |
| Employee Costs                    | 0.2654542   | 0.2838879   | 0.3062973  | 0.3259396  | 0.35323    |
| Extraordinary Gain/(Loss)         |             |             | 0.0267999  | 0.022074   |            |
| General & Administration Expense  | 0.872535699 | 0.41173438  | 0.1740347  | 1.0204158  | 1.4324746  |
| Gross Interest Charges            | 0.876404739 | 0.642179932 | 1.0513994  | 1.3122176  | 1.7277937  |
| GROSS PROFIT                      | 9.329469278 | 3.634443235 | 4.562276   | 6.6787308  | 7.2553398  |
| Gross Sales                       | 47.77752636 | 30.75835605 | 40.738366  | 49.3917476 | 72.0237178 |
| Income Tax                        | 0.093592    | 0.0536      | 0.050573   | 0.067411   | 0.12626    |
| Less : Interest capitalized       |             |             |            |            |            |
| Less Excise Duty                  |             |             |            |            |            |
| Less Expenses Capitalised         |             |             |            |            |            |
| Minority Interest                 |             |             |            |            |            |
| NET CASH ACCRUALS                 | 3.210427357 | 0.357412588 | 0.4393819  | 0.2774501  | 0.3399782  |
| Net Interest and finance expenses | 0.876404739 | 0.642179932 | 1.0513994  | 1.3122176  | 1.7277937  |
| NET OPERATING PROFIT              | 4.982597096 | 0.81564342  | 1.4718635  | 2.3394882  | 2.0641509  |

## Insights

30.76

Product Sale - FY18

40.74

Product Sale - FY19

49.39

Product Sale - FY20

72.02

Product Sale - FY21

# Balance Sheet - Liabilities

Total Financials

All

ASSETS

All

**Profit & Loss Report**

**Balance Sheet - Liabilities**

**Balance Sheet - Assets**

**Financial Report**

## Balance Sheet Assets

| ASSETS   | 31-03-2017 | 31-03-2018 | 31-03-2019 | 31-03-2020 | 31-03-2021 |
|--|------------|------------|------------|------------|------------|
| Gross Intangibles (Goodwill etc)                 |            |            |            |            |            |
| ACCOUNTS RECEIVABLE-OPERATIONS                   | 5.89       | 4.09       | 4.63       | 6.79       | 9.51       |
| Accounts-Receivable- Non-Op                      |            |            |            |            |            |
| Accumulated Depreciation                         | -0.85      | -1.12      | -1.41      | -1.69      | -1.91      |
| Advances Recoverable in cash or kind             | 0.19       | 0.19       | 8.93       | 0.63       | 1.31       |
| ASSETS   |            |            |            |            |            |
| Bill Discounting Liabilities (Off balance sheet) |            |            |            |            |            |
| Capital Advances                                 |            |            |            |            |            |
| Capital Work in Progress                         |            |            |            |            |            |
| Cash and Bank Balances                           | 0.36       | 0.28       | 0.79       | 0.49       | 0.21       |
| Debtors for Operational Items < 6 months         | 5.61       | 4.02       | 4.45       | 6.57       | 9.51       |
| Debtors for Operational Items > 6 months         | 0.28       | 0.07       | 0.19       | 0.21       | 0.01       |
| Finished Goods                                   | 0.02       | 0.21       | 0.62       | 0.21       | 0.11       |
| Gross Block                                      | 7.14       | 7.15       | 7.33       | 7.81       | 7.91       |
| Gross Block- net of Revaluation                  | 4.45       | 4.49       | 4.71       | 5.23       | 5.41       |
| Gross Fixed Assets                               | 4.45       | 4.49       | 4.71       | 5.23       | 5.41       |
| Income Tax Receivable                            |            |            |            |            |            |
| Investments in Subsidiaries/Group Cos.           |            |            |            |            |            |
| Less Revaluation Reserves                        | -2.69      | -2.65      | -2.62      | -2.58      | -2.51      |
| Loans and advances to subsidiaries/group cos.    |            |            |            |            |            |
| NET FIXED ASSETS                                 | 3.60       | 3.37       | 3.30       | 3.54       | 3.41       |
| Non-Operating Current Assets                     |            |            |            |            |            |
| Other Inventory                                  | 0.17       | 0.20       | 0.19       | 0.21       | 0.21       |
| Other Long-Term Investments                      |            |            |            |            |            |
| Other Operating Current Assets                   | 4.93       | 6.58       | 1.93       | 8.75       | 7.21       |
| Other Assets                                     | 0.07       | 0.11       | 0.01       | 0.01       | 0.01       |

## Insights

TOTAL ASSETS

₹ 24,4736

Sum of FY-17

₹ 20,9626

Sum of FY-18

₹ 29,1363

Sum of FY-19

₹ 29

Sum of FY-20

# Balance Sheet - Assets

LIABILITIES

All

ASSETS

All

**Profit & Loss Report**

**Balance Sheet - Liabilities**

**Balance Sheet - Assets**

**Financial Report**

## Balance Sheet Liabilities

| LIABILITIES                                       | 31-03-2017 | 31-03-2018 | 31-03-2019 | 31-03-2020 | 31-03-2021 |
|---|------------|------------|------------|------------|------------|
| Interest Accrued but not due - LT Loans           |            |            |            |            |            |
| Interest Accrued but not due-ST Loans             |            |            |            |            |            |
| Dividends Payable                                 |            |            |            |            |            |
| Advances from Customers                           | 0.52       | ₹ 0.0002   |            |            |            |
| Bill Discounting Liabilities (Off balance sheet)  | 0.00       | ₹ 0        | ₹ 0        | ₹ 0        |            |
| Capital Reserves                                  | 0.16       | ₹ 0.1634   | ₹ 0.1634   | ₹ 0.1634   |            |
| Compulsorily Convertible Preference Shares        |            |            |            |            |            |
| Current Liabilities-Capex                         |            |            |            |            |            |
| Deferred Tax Liability                            |            |            |            |            |            |
| Equity Share Capital                              | 2.98       | ₹ 2.9812   | ₹ 2.9812   | ₹ 2.9812   |            |
| FD ( Non Current Portion)                         | 0.75       | ₹ 1.011    | ₹ 0.745    | ₹ 0.9249   |            |
| FD (Current Portion)                              |            |            |            |            |            |
| Goods Purchased from Par/Sub                      |            |            |            |            |            |
| Income Taxes Payable                              |            |            |            |            |            |
| Interest accrued and due                          |            |            |            |            |            |
| Long Term Debt ( Current Portion)                 | 0.04       |            |            |            |            |
| Long Term Debt ( Non Current Portion)             | 0.32       | ₹ 0.2796   | ₹ 0.1868   | ₹ 0.0983   |            |
| MINORITY INTEREST-B/S                             | 0.00       | ₹ 0        | ₹ 0        | ₹ 0        |            |
| Misc expenditure not w/o                          |            |            |            |            |            |
| NET WORTH   | 9.64       | ₹ 10.7734  | ₹ 10.9701  | ₹ 11       |            |
| Non-Op Non-Cur Liabs                              |            |            |            |            |            |
| Non-Operating Current Liabilities and Prov.       |            |            |            |            |            |
| Other Operating Current Liabilities and Prov.     | 1.27       | ₹ 0.552    | ₹ 0.4105   | ₹ 0.638    |            |
| Redeemable Preference Share (Non Current Portion) |            |            |            |            |            |
| Redeemable Prefernce Shares (Current Portion)     |            |            |            |            |            |
| REVENUE   | 10         | 7.5007     | 7.5007     | 7.5007     |            |

## Insights

TOTAL ASSETS

₹ 24.4736

Sum of FY-17

₹ 20.9626

Sum of FY-18

₹ 29.1363

Sum of FY-19

₹ 29

Sum of FY-20

# Financial Report

## Assests

Gross Intangibles (Goodwill etc)



## Liabilities

Interest Accrued but not due - LT ...



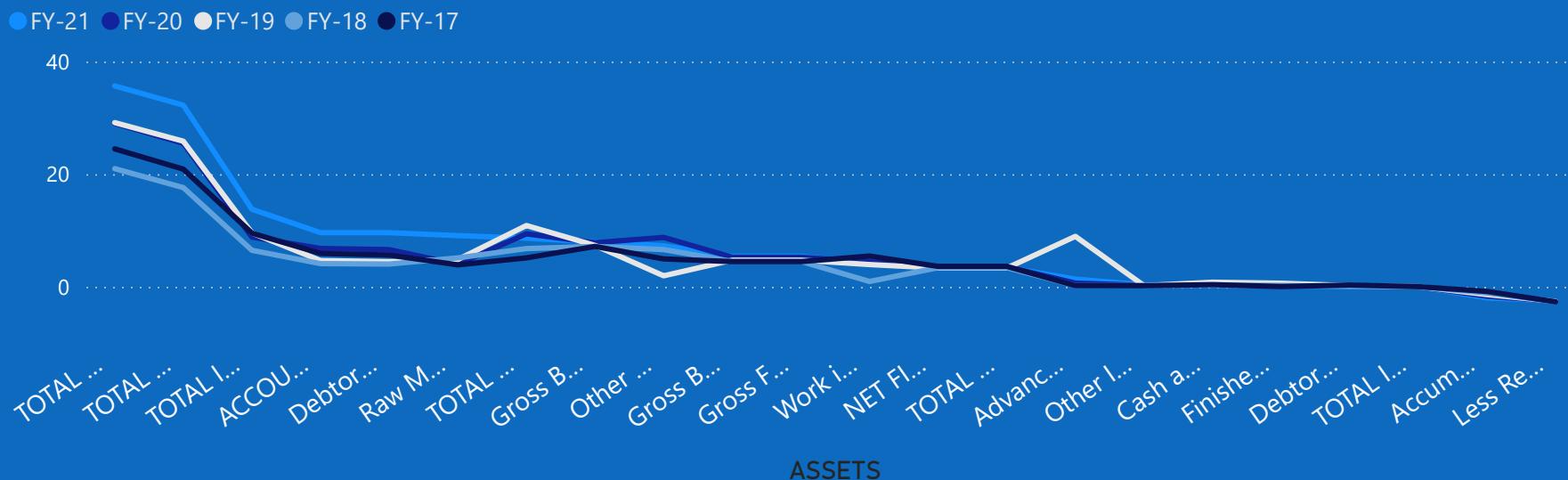
## Profit & Loss Report

## Balance Sheet - Liabilities

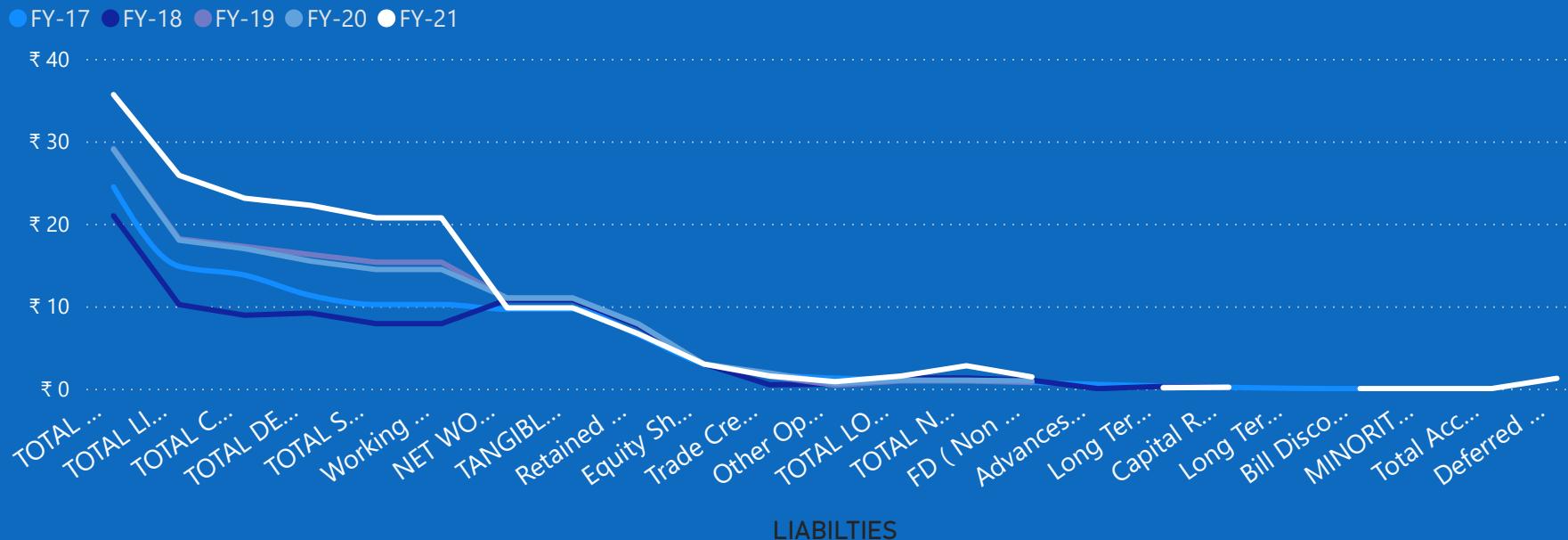
## Balance Sheet - Assessts

## Financial Report

## Balance Sheet Assests



## Balance Sheet Liabilities



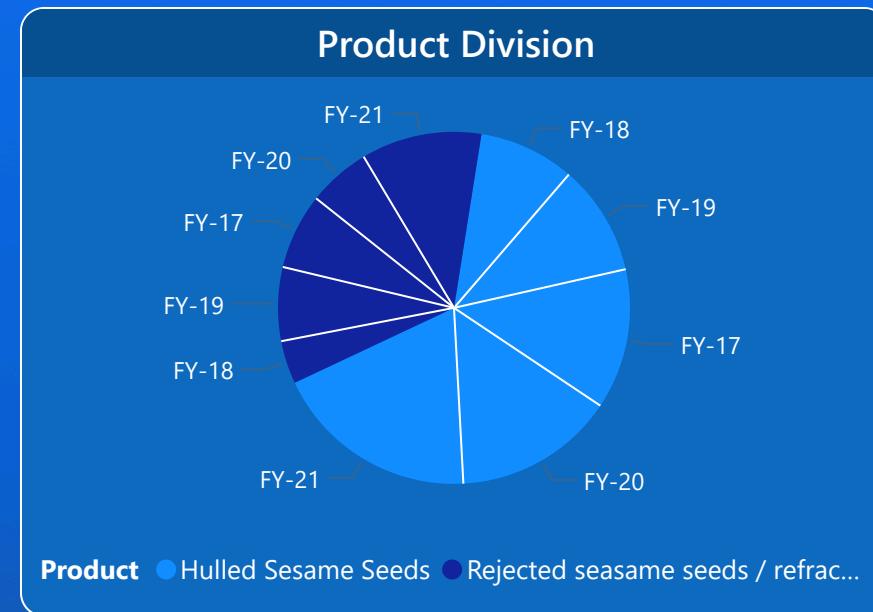
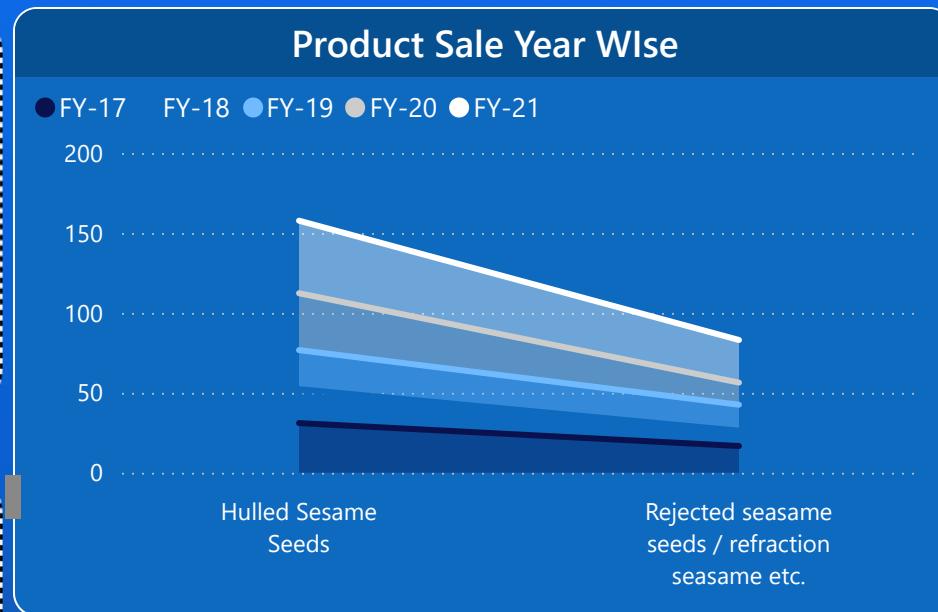
# Product Insights

Overview

Financials

Product Insights

Country Insights



# Product Insights

Overview

Financials

Product Insights

Country Insights

## Key Metrics

Country

All

Financial Year

All

47.78

Sum of FY-17

9.56

Average of FY-17

China

3.82

Sum of FY-17

## Country Wise Sales

FY-17 ● FY-18 ● FY-19 ● FY20 ● FY21

Germany

France

UK

China

USA

0%

50%

100%

## Country Wise Sales

FY-17 ● FY-18 ● FY-19 ● FY20 ● FY21

100

50

0

Germany

France

UK

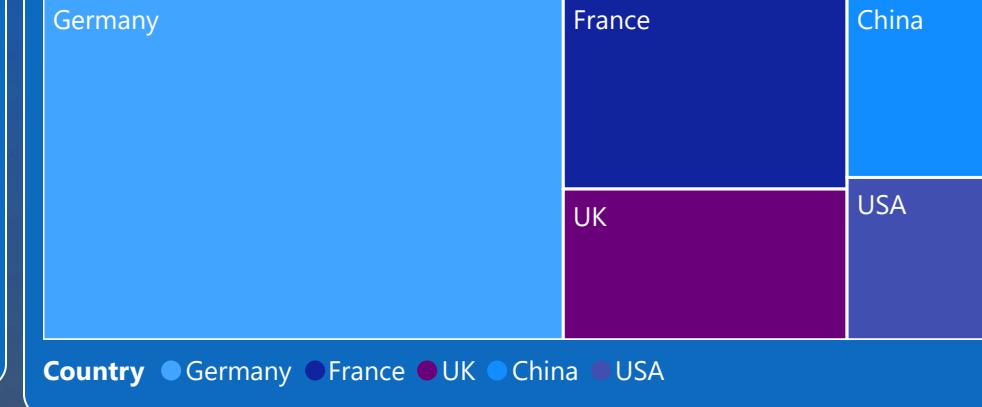
China

USA

## Country Division



## Country Division



# Customer Insights

Overview

Financials

Consumer Insights

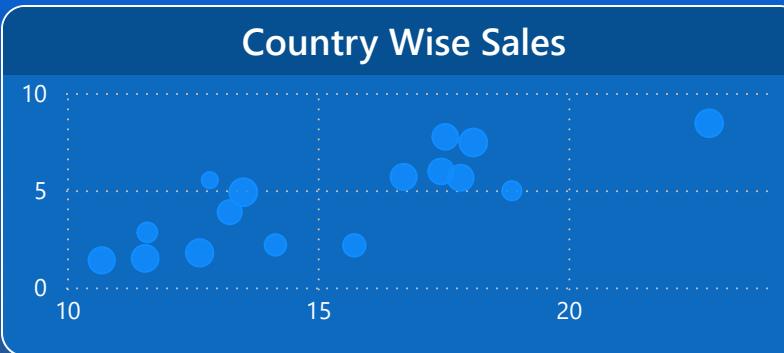
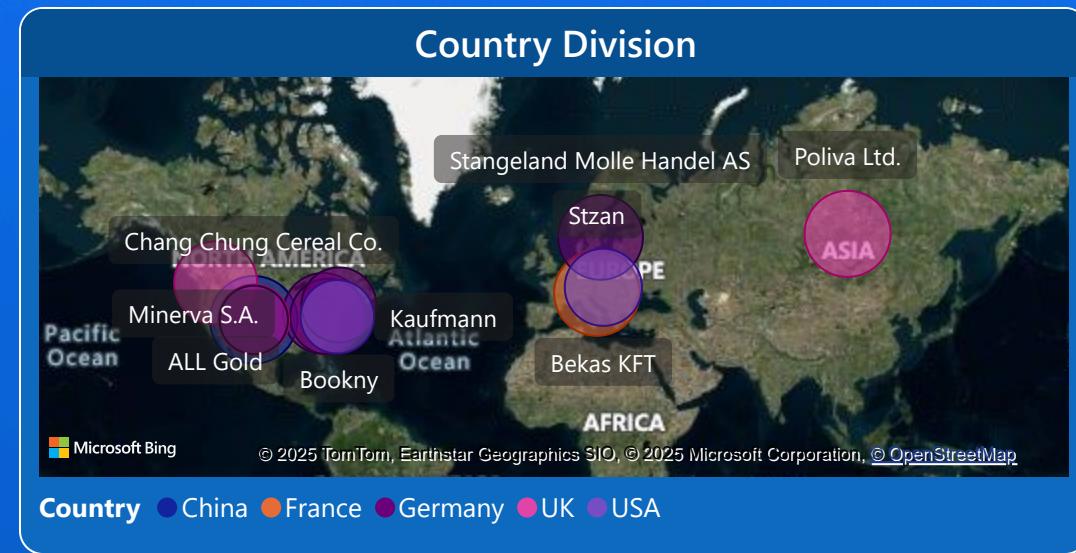
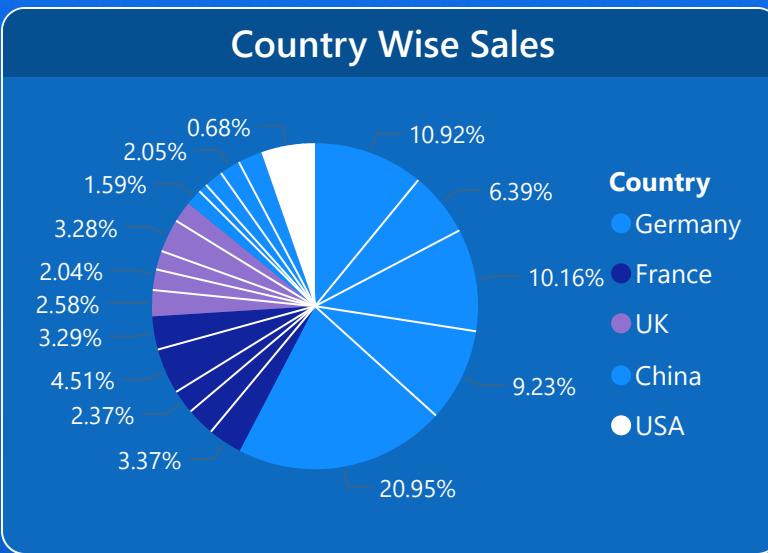
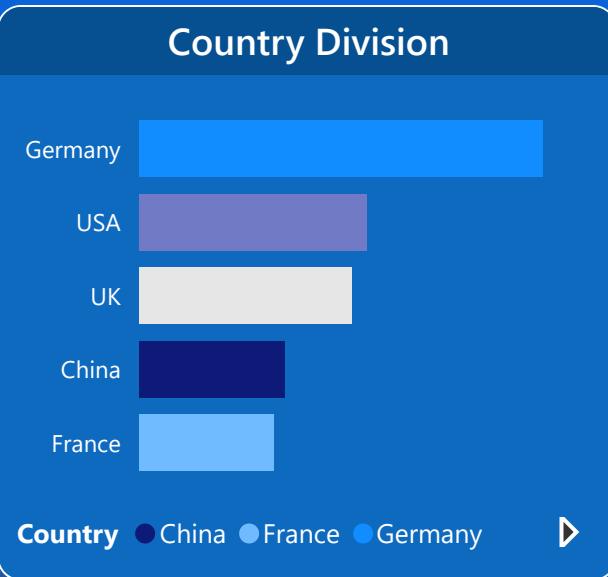
Report Overview

Country

All

Customer

All



Total Sales

245.35

Customer

Agasat

|        |          |                         |                           |           |
|--------|----------|-------------------------|---------------------------|-----------|
| Agasat | ALL Gold | Alternative Food Corpn. | Backring Nord E May & Co. | Bekas KFT |
|        |          |                         |                           |           |

# Report Overview

Overview

Financials

Consumer Insights

Report Overview

Country

All

Customer

All

Ratios

All

Particulars

All

Ask a question about your data

Try one of these to get started

what is the measure of liability

## Product KPI

1.02

Goal: 0.16 (+519.61%)

## Product Funnel

100%

Hulled Sesame Se...

45.37

Rejected sesame ...

26.65

58.7%

Inventory Days

426

Debtor Days

235

Days Payable

61

Debt to Profit ...

36

Interest Cover...

13

Overview

Financials

Consumer Insights

Report Overview

## Customers

Agasat

Backring Nord E...

Chang Chung C...

Kaufmann

Stangela...

Stzan

Agasat

Backring Nord E ...

Chang Chung Cer...

Kaufmann

Stangela...

Stzan

ALL Gold

Bekas KFT

Freeworld Tradi...

Minerva S.A.

Sulema Int'l. Tra...

Sulema Int'l. Tra...

ALL Gold

Bekas KFT

Freeworld Trading...

Minerva S.A.

Sulema Int'l. Tra...

Sulema Int'l. Tra...

Alternative Foo...

Bookny

Ireks GMBH

Poliva Ltd.

Sulema Int'l. Tra...

Unicorn Ingrednts

Alternative Food ...

Bookny

Ireks GMBH

Poliva Ltd.

Unicorn Ingrednts

Unicorn Ingrednts

## Customers

● Sum of FY21 ● Sum of FY20 ● Sum of FY-19 ● Sum of FY-18 ● Sum of FY-17 ● Sum of Total Sales

