

Training Calendar & Glimpses

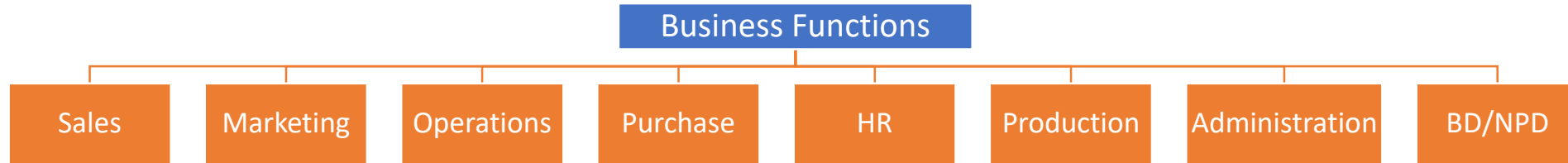
| Heads | West Zone- Pune |
|---|---|
| Name of the Training | Finance for Non-Finance Managers |
| Zone | West- Pune |
| Date of the Training | 31 st July 2024 |
| Venue | Royal Orchid, Kalyani Nagar -Pune |
| Trainer's Name | Mr. Rishi Luharuka- CFO, Head Strategy and Sustainability (Gabriel India Limited) Mr. Roshan Jha- AGM (FP&A - Anand Corporate) |
| No of Participants | 23 |
| No of Companies | 3 (However, team members came from Chennai, Mumbai, Pune & Delhi) |
| Feedback (Most useful part of the training) from Participants via Google Form | <ol style="list-style-type: none"> 1. Understanding of financial terms 2. Q&A Sessions 3. Interactive and new interesting topics were discussed 4. Many financial terms we came across while working but not knowing in details. Many doubts got clarified 5. Excellent learning on financial aspect and how to measure Balance Sheet, ROCE, IRR, etc. |
| Improvements/Suggestions from Participants via Google Form | <ol style="list-style-type: none"> 1. Training Duration should be increased 2. Subject has to be taken in detail for non-financial persons, hence timing has to be increased for the same or critical subjects taken in second half to be taken in first half. 3. Purchasing terms, import & exports, duty handlings etc can be included |

Photos from training



Training Objective

Financial Knowledge & Skill Enhancement of Managers across all departments



Roles aligned with financial information's

| Finance Interaction with Functions | Sales & Marketing | Purchase | Operations & Production | NPD/Costing | HR |
|--|---|--|---|--|--|
| Financial performance / Profitability/ | <ul style="list-style-type: none"> Customer Pricing Commodity Adjustment Red Part Correction | <ul style="list-style-type: none"> Price negotiation Purchase orders | <ul style="list-style-type: none"> Operations financials health status Product profitability Cost optimisation Supplier Negotiation | <ul style="list-style-type: none"> VAVE Saving Projects | <ul style="list-style-type: none"> Employee cost Staff Welfare cost Actuary Valuation |
| Cash flow | <ul style="list-style-type: none"> Customer collections/ Overdues | <ul style="list-style-type: none"> Vendor Payments / Overdues | <ul style="list-style-type: none"> Vendor Payments | <ul style="list-style-type: none"> Vendor Payments | <ul style="list-style-type: none"> Vendor Payments |
| Budgeting | <ul style="list-style-type: none"> Sales Budget Expense Budget | <ul style="list-style-type: none"> Capex Budget Procurement Budget | <ul style="list-style-type: none"> Production Planning Capex Budget Expenses Budget | <ul style="list-style-type: none"> New Projects Budget | <ul style="list-style-type: none"> Headcount Budget MPC Budget |
| Investment Decisions | <ul style="list-style-type: none"> Tooling investments | <ul style="list-style-type: none"> Capex Purchase negotiations Budget | <ul style="list-style-type: none"> New Project/Existing expansions Maintenance Expenses Productivity Improvement | <ul style="list-style-type: none"> New Customer Quotation | <ul style="list-style-type: none"> Productivity Improvement |
| GST (Compliances) | <ul style="list-style-type: none"> Supplementary Invoices E Way Bill | <ul style="list-style-type: none"> Input Credit Eligibility Vendors in Default | <ul style="list-style-type: none"> Input Credit | <ul style="list-style-type: none"> Input Credit Eligibility Vendors in Default | <ul style="list-style-type: none"> Input Credit Eligibility Vendors in Default |

Training Content

Contents of Annual Report

Financial Statements:

- Balance Sheet: Statement of operation/profit
- Income Statement: Statement of Financial position
- Cash Flow Statement: Statement of cash inflows and outflows

Ratio Analysis:

- Liquidity Ratios (Current & Quick Ratio)
- Profitability Ratios (Net profit ratio, Return on Sales, EBIDTA margin, Return on equity, Return on capital employed, P/E ratio etc)
- Solvency Ratios (Capital Structure Ratios, Coverage Ratios)
- Activity/Turnover Ratios (Total assets, Fixed asset, Working capital, Receivables turnover ratio, etc.)

Budget (Definition, Types, Techniques, Process)

Capital Budgeting (Definition, Types, Techniques, Process)

Cost Statement & BEP Analysis

Special Topics (Commodity, Cost Savings, Best Practices in Finance, Hedging, Sustainable Accounting, etc)

NOTE: Each topic is explained with Illustrative Examples followed by electronic Q&A Session