

# MODEL DETAIL PROJECT REPORT

## ESTABLISHMENT OF PROCESSED FISH MANUFACTURING UNIT

UNDER UTTAR POORVA TRANSFORMATIVE INDUSTRIALIZATION SCHEME (UNNATI), 2024



उद्योग संवर्धन और आंतरिक व्यापार विभाग  
**DEPARTMENT FOR  
PROMOTION OF INDUSTRY AND  
INTERNAL TRADE**

DEPARTMENT FOR PROMOTION OF INDUSTRY AND INTERNAL TRADE  
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SHAPING A VIBRANT INDIA

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## 1. Introduction

The fish processing industry in Northeast India presents a significant opportunity for economic growth and development. With its rich aquatic resources and strategic location, the region is well-positioned to become a hub for fish processing, including filleting and canning. This Detailed Project Report (DPR) aims to provide a comprehensive plan for establishing a fish processing unit in Northeast India, focusing on the production of high-quality fillets and canned fish products.

The primary objective of this project is to leverage the abundant fish resources in the region to produce value-added products that meet both domestic and international market demands. By implementing modern processing techniques and adhering to stringent quality standards, the proposed unit will not only enhance the value of raw fish but also create employment opportunities and contribute to the local economy.

This DPR outlines the market potential, technical feasibility, operational plan, financial projections, and regulatory requirements necessary for the successful implementation of the fish processing unit. Through careful planning and strategic execution, this project aims to establish a sustainable and profitable business that supports the growth of the fish processing industry in Northeast India.

### a. About the project

This project involves establishing a state-of-the-art a Two-line fish processing unit in Northeast India, focusing on the production of filleted and canned fish products in parallel. The facility will utilize advanced processing techniques to ensure high-quality output that meets both domestic and international standards. By tapping into the region's rich aquatic resources, the project aims to add significant value to raw fish, enhance local employment opportunities, and contribute to the economic development of the area. The project is designed to be sustainable and profitable, with a strong emphasis on quality control, efficient operations, and compliance with regulatory requirements.

### b. Indian Scenario

The fish fillet and canned fish industry in India is experiencing significant growth, driven by increasing demand for processed seafood products both domestically and internationally. The Indian fish and seafood market is projected to grow at a compound annual growth rate (CAGR) of 7.52% from 2024 to 2029, reaching a market volume of approximately USD 82.14 billion by 2029.

India has a comparative advantage in exporting frozen fish, crustaceans, and mollusks, but faces challenges in exporting live fish, fresh and chilled fish, fish fillets, and other processed fish products. Despite these challenges, the processed fish and seafood market in India is expected to grow by 8.55% annually, reaching a market volume of USD 31.71 billion by 2029.

The domestic market for fish fillets and canned fish is also expanding due to changing consumer preferences, increased health consciousness, and the convenience offered by processed fish products. The revenue from the fresh fish market alone is expected to amount to USD 28.06 billion in 2024, with a steady annual growth rate of 5.78%.



Overall, the fish fillet and canned fish industry in India holds substantial potential for growth, supported by favorable market conditions, increasing consumer demand, and opportunities for export expansion. This makes it an opportune time to invest in and develop fish processing facilities in the region.

### c. State Profile

Assam, located in Northeast India, is a region rich in aquatic resources, making it an ideal location for fish processing ventures. The state contributes significantly to the fish production in the northeastern region, accounting for approximately 77% of the total output. Despite this, Assam's fish production potential remains underutilized due to challenges such as natural calamities and limited adoption of scientific aquaculture practices.

The state boasts an extensive network of water bodies, including ponds, tanks, rivers, and beel fisheries, which are crucial for fish farming<sup>1</sup>. Assam's diverse fish species, including popular varieties like Rohu, Catla, and indigenous species such as Assam Valley Carp, offer a rich base for processing activities. The government has been proactive in promoting the fisheries sector through various initiatives like the Pradhan Mantri Matsya Sampada Yojana, aimed at enhancing fish production and developing infrastructure.

Overall, Assam presents a promising landscape for the fish fillet and canned fish industry, with ample resources and supportive government policies. By leveraging these advantages and addressing existing challenges, the fish processing industry in Assam can achieve significant growth and contribute to the region's economic development.

### d. Sector Overview

The fish fillet and canned fish industry in India is a rapidly growing sector, driven by increasing domestic consumption and export potential. India is the world's second-largest aquaculture nation and the third-largest fish producer<sup>1</sup>. The country's extensive coastline and rich inland water resources provide a strong foundation for the fisheries and aquaculture sector.

The industry has seen significant advancements due to the Indian Blue Revolution, which has improved fishing and aquaculture practices. The market for processed fish products, including fillets and canned fish, is expanding as consumers seek convenient, high-quality seafood options. The domestic market is bolstered by rising health consciousness and changing dietary preferences, while the export market benefits from India's reputation for producing high-quality seafood.

Overall, the fish fillet and canned fish industry in India is poised for continued growth, supported by favorable market conditions, government initiatives, and increasing consumer demand.

### Market Potential

The market potential for fish fillet and canned fish in India is robust, driven by increasing demand across domestic, national, and international markets.

#### Domestic Market

The domestic market for fish products in India is expanding rapidly. The fresh fish market alone is projected to generate USD 28.06 billion in revenue in 2024, with an annual growth rate of 5.78%. This growth is fueled by rising health consciousness, changing dietary preferences, and the convenience offered by processed fish products. The increasing urbanization and busy lifestyles of consumers are also driving the demand for ready-to-eat and easy-to-cook fish products.

#### National Market



Nationally, India is one of the largest fish producers in the world, contributing significantly to the global seafood supply. The processed fish and seafood market in India is expected to grow at a compound annual growth rate (CAGR) of 8.55%, reaching a market volume of USD 31.71 billion by 2029. The expansion of cold chain logistics has improved the storage and transportation of processed fish products, making them more accessible in urban areas and enhancing their market potential.

#### International Market

Internationally, India is a major player in the global seafood market. The country ranks as the third-largest fish producer and the second-largest aquaculture producer globally. Indian fish products, including fillets and canned fish, are in high demand in international markets due to their quality and competitive pricing. The global market for processed fish and seafood is growing, with increasing consumption in regions such as North America, Europe, and Asia-Pacific. This presents significant export opportunities for Indian fish processors.

#### **Technological Advancements**

**Modern Processing Techniques:** Adoption of modern processing techniques and equipment can significantly improve the efficiency and quality of the fish products.

**Quality Control:** Implementation of stringent quality control measures ensures the safety and consistency of the products, making them more competitive in the market.

#### **SWOT Analysis**

##### Strengths

- **Abundant Resources:** Rich aquatic resources in Northeast India, particularly Assam, provide a steady supply of raw materials.
- **Growing Market Demand:** Increasing domestic and international demand for processed fish products.
- **Government Support:** Favorable policies and initiatives promoting fisheries and aquaculture.
- **Technological Advancements:** Adoption of modern processing technologies enhances efficiency and product quality.

##### Weaknesses

- **Infrastructure Gaps:** Limited cold chain logistics and storage facilities in some regions.
- **Quality Control:** Challenges in maintaining consistent quality standards across the supply chain.
- **Skill Gaps:** Need for skilled labor and training in advanced processing techniques.

##### Opportunities

- **Export Potential:** Expanding international markets for high-quality fish fillets and canned fish.
- **Value Addition:** Opportunities to develop value-added products and diversify offerings.
- **Technological Integration:** Implementing blockchain for traceability and automation for efficiency.
- **Sustainable Practices:** Growing consumer preference for sustainably sourced and processed seafood.

##### Threats

- **Market Fluctuations:** Volatility in international markets affecting prices and demand.
- **Environmental Risks:** Natural calamities and climate change impacting fish production.
- **Regulatory Challenges:** Stringent international food safety and quality regulations.

- Competition: Intense competition from other fish-producing regions and countries.

This SWOT analysis provides a comprehensive overview of the strengths, weaknesses, opportunities, and threats associated with the fish fillet and canned fish project in Northeast India, particularly Assam. By leveraging strengths and opportunities while addressing weaknesses and threats, the project can achieve sustainable growth and success.

## 2. Investor's Background

Details of all Investors in below format

Name	To be filled by the applicant
DOB	To be filled by the applicant
PAN	To be filled by the applicant
Address	To be filled by the applicant
Academic Qualification	To be filled by the applicant
Experience in business	To be filled by the applicant
Functional Responsibility in Unit	To be filled by the applicant
Name of associate concern (if any)	To be filled by the applicant
Nature of association (if any)	To be filled by the applicant
Net Worth	To be filled by the applicant

## 3. Company Profile

Name of the Unit	To be filled by the applicant
Constitution	To be filled by the applicant
PAN	To be filled by the applicant
Registered Office address	To be filled by the applicant
Activity	To be filled by the applicant
Loan details	To be filled by the applicant
Director	To be filled by the applicant
Unit Registration	To be filled by the applicant
Unit Location	To be filled by the applicant
Category of Project (Manufacturing/Service)	To be filled by the applicant
Zone	To be filled by the applicant
District	To be filled by the applicant
State	To be filled by the applicant



#### 4. Details of product and its marketing potential

##### Product Details

###### Fish Fillets:

- Description: High-quality, boneless fish fillets, processed and packaged to retain freshness and nutritional value. Available in various cuts and sizes to cater to different market needs.
- Varieties: Includes popular species like Rohu, Catla, and indigenous fish from Assam.
- Packaging: Vacuum-sealed and flash-frozen to ensure long shelf life and maintain quality.

###### Canned Fish:

- Description: Ready-to-eat fish products preserved in cans, offering convenience and extended shelf life. Includes options like tuna, sardines, and mackerel.
- Varieties: Flavored with various sauces and spices to cater to diverse consumer preferences.
- Packaging: Airtight cans to ensure product safety and longevity.

##### Unique Selling Proposition (USP)

- Freshness and Quality: Utilization of advanced processing techniques like flash freezing and vacuum sealing to maintain the highest quality and freshness of products.
- Sustainability: Commitment to sustainable fishing practices and environmentally friendly processing methods.
- Traceability: Implementation of blockchain technology to ensure full traceability from catch to consumer, enhancing trust and transparency.
- Local Sourcing: Leveraging the rich aquatic resources of Assam to provide locally sourced, high-quality fish products.

##### Marketing Potential

- Domestic Market: Increasing health consciousness and demand for convenient, ready-to-cook/eat seafood products are driving growth. The fresh fish market is projected to generate USD 28.06 billion in revenue in 2024.
- National Market: The processed fish and seafood market in India is expected to grow at a CAGR of 8.55%, reaching USD 31.71 billion by 2029. The expansion of cold chain logistics enhances market reach.
- International Market: India is a major exporter of seafood, with significant demand for high-quality fish fillets and canned fish in markets like North America, Europe, and Asia-Pacific.

##### Marketing Plan

###### Market Research:





- Conduct thorough market research to understand consumer preferences, market trends, and competitive landscape.
- Identify key target markets and segments, both domestically and internationally.

Product Positioning:

- Position fish fillets and canned fish as premium, high-quality products.
- Highlight the freshness, nutritional benefits, and convenience of the products.

Branding and Packaging:

- Develop a strong brand identity that resonates with health-conscious and convenience-seeking consumers.
- Invest in attractive, informative packaging that emphasizes product quality and safety.

Distribution Channels:

- Establish a robust distribution network, including supermarkets, hypermarkets, convenience stores, and online retail platforms.
- Leverage cold chain logistics to ensure product freshness and quality during transportation and storage.

Promotional Strategies:

- Utilize digital marketing, including social media, to reach a broader audience and engage with consumers.
- Participate in food expos and trade fairs to showcase products and connect with potential buyers.
- Offer promotions, discounts, and sampling campaigns to attract and retain customers.

Partnerships and Collaborations:

- Collaborate with local fisheries, suppliers, and distributors to ensure a steady supply of raw materials and efficient distribution.
- Partner with health and wellness influencers to promote the nutritional benefits of fish products.

By implementing this marketing plan, the fish fillet and canned fish production unit can effectively tap into the growing market potential, both domestically and internationally, ensuring sustainable growth and profitability.



#### 5. Details of Required Consumables with quantity

Supplier	Consumable	Quantity	Year	Cost
To be filled by the applicant	Furniture & Storage	To be filled by the applicant	To be filled by the applicant	To be filled by the applicant
	Administrative Consumables	To be filled by the applicant	To be filled by the applicant	To be filled by the applicant
	Stationary items	To be filled by the applicant	To be filled by the applicant	To be filled by the applicant
	Monitoring/Internet facility (LAN/wifi)	To be filled by the applicant	To be filled by the applicant	To be filled by the applicant
	Lights & fans/exhausts	To be filled by the applicant	To be filled by the applicant	To be filled by the applicant
	Sewage treatment	To be filled by the applicant	To be filled by the applicant	To be filled by the applicant
	Machinery auxiliaries & maintenance	To be filled by the applicant	To be filled by the applicant	To be filled by the applicant
	Waste disposals	To be filled by the applicant	To be filled by the applicant	To be filled by the applicant
	Any other	To be filled by the applicant	To be filled by the applicant	To be filled by the applicant

#### 6. Proposed location and Site Plan

Sl. No.	Particulars	Details
1	Land Area	To be filled by applicant
2	Status of Legal title & Possession	To be filled by applicant
3	if leased, Period of lease	To be filled by applicant
4	Coordinates of location	To be filled by applicant
5	Details of CLU	To be filled by applicant
6	Connectivity to roads	To be filled by applicant
	i) State Highway (in Km.) ii) National Highway (in Km.)	
7	Availability of Water	To be filled by applicant
8	Availability of Power	To be filled by applicant

##### a. Electrical Power

Electricity (30 KW power required for 300 Days with 2 Shift i.e. Effective Hr. 016 hr. Present rate- Rs. 7.00/Unit

i. Construction Phase

KW	Quarter of the Year
To be filled by the applicant	To be filled by the applicant

ii. Steady Phase

KW	Quarter of the Year
To be filled by the applicant	To be filled by the applicant

iii. Peak Phase

KW	Quarter of the Year
To be filled by the applicant	To be filled by the applicant

b. Water Requirement (Administrative + Machinery plant + Waste management)

i. Construction Phase

Quantity	Quarter of the Year
In Liter	To be filled by the applicant

ii. Steady Phase

Quantity	Quarter of the Year
In Liter	To be filled by the applicant

iii. Peak Phase

Quantity	Quarter of the Year
In Liter	To be filled by the applicant

c. Transportation System

d. Local Infrastructure

e. Raw material procurement for daily production



## 7. Production Process Flow

Product development stages to be defined with details of input required at each stage of service setup and output generated after each stage.

### Product 01: (Fish Fillet)



**Product 02: (Canned fish)**



## 8. Cost of the Project

Particulars	Amount (Rs. In Lacs)
Land and Site Development	10,00,000.00
Civil Construction	50,00,000.00
Plant & Machinery	5,59,32,000.00
Electrical Installation	5,00,000.00
Preliminary and Preoperative Expenses	20,00,000.00
Miscellaneous Fixed Assets	5,00,000.00
Margin for Working Capital (@25%)	10,00,000.00
Contingency Fund	17,78,000.00
<b>Total Project Cost</b>	<b>6,85,73,000.00</b>

### a. Land details

The assumed required area for setting up the resort is Unit is approx. 5555.5 Sq. Ft. The rate for Land is- Rs. 1,80/Sq. ft.

So, the Cost of Land- Rs.380 x 2631.5 = Rs. 10,00,000.00

### b. Building and civil works details

Applicant to include Detailed BOQ for Civil constructions.

Civil works estimate- Rs.50,00,000.00

### c. Plant and machinery details

Machinery	Quantity	Unit Price (INR)	Total Price (INR)	GST (18%) (INR)	Total Cost (INR)
<b>Fish Fillet Processing Line</b>					
<b>Washing Machine</b>	2	5,00,000	10,00,000	1,80,000	11,80,000
Grading Machine	1	7,00,000	7,00,000	1,26,000	8,26,000
De-heading and Gutting Machine	2	6,00,000	12,00,000	2,16,000	14,16,000
Filleting Machine	2	15,00,000	30,00,000	5,40,000	35,40,000
Skinning Machine	2	8,00,000	16,00,000	2,88,000	18,88,000
Trimming and Deboning Machine	2	10,00,000	20,00,000	3,60,000	23,60,000
Flash Freezing Unit	1	25,00,000	25,00,000	4,50,000	29,50,000
Vacuum Sealing Machine	2	5,00,000	10,00,000	1,80,000	11,80,000
<b>Canned Fish Processing Line</b>					



<b>Cutting and Skinning Machine</b>	2	6,00,000	12,00,000	2,16,000	14,16,000
Precooking Machine	1	20,00,000	20,00,000	3,60,000	23,60,000
Can Filling Machine	2	10,00,000	20,00,000	3,60,000	23,60,000
Sealing Machine	2	8,00,000	16,00,000	2,88,000	18,88,000
Sterilization Unit	1	30,00,000	30,00,000	5,40,000	35,40,000
Labeling Machine	2	5,00,000	10,00,000	1,80,000	11,80,000
<b>Common Equipment</b>					
<b>Cold Storage</b>	1	50,00,000	50,00,000	9,00,000	59,00,000
Quality Control Lab Equipment	1	15,00,000	15,00,000	2,70,000	17,70,000
Packaging Line	1	20,00,000	20,00,000	3,60,000	23,60,000
<b>Power and Utilities</b>					
<b>Diesel Generator (DG) Set</b>	1	25,00,000	25,00,000	4,50,000	29,50,000
Transformer	1	15,00,000	15,00,000	2,70,000	17,70,000
Electrical Panels and Cabling	1	10,00,000	10,00,000	1,80,000	11,80,000
Water Treatment Plant	1	12,00,000	12,00,000	2,16,000	14,16,000
Air Compressor	1	8,00,000	8,00,000	1,44,000	9,44,000
Boiler	1	20,00,000	20,00,000	3,60,000	23,60,000
<b>Support Equipment</b>					
<b>Material Handling Equipment</b>	1	10,00,000	10,00,000	1,80,000	11,80,000
Waste Management System	1	15,00,000	15,00,000	2,70,000	17,70,000
Refrigeration Units	2	18,00,000	36,00,000	6,48,000	42,48,000
<b>Total</b>			<b>4,74,00,000</b>	<b>85,32,000</b>	<b>5,59,32,000</b>

d. Pre-operative expenses details

Approx- Rs. 20,00,000.00



e. Working Capital details

I) Utilities (Per Annum)

S. No.	Particulars	Rs. per Kw	Total KW	in lakh	"@70% CU	"@75% CU	"@80% CU	"@85% CU	"@90% CU
1	Fixed (per Kw)	70	300	756.00	529.20	567.00	604.80	642.60	680.40
2	Variable cost (unit)	7.00	300	75.60	52.92	5.90	6.29	6.68	7.07
3	DG Set (200 KVA)	20	425	102.00	71.40	61.20	65.28	9.36	3.44
<b>Total cost in lakhs</b>					<b>653.52</b>	<b>634.10</b>	<b>676.37</b>	<b>718.64</b>	<b>760.91</b>

ii) Salary & Wages (Per Annum)

Manpower for Admin and services					
Name of Position	No	Unit	Rate in INR	Salary per year	Salary per year
Plant manager	1	Month	50,000.00	12	6,00,000.00
Accountant	1	Month	30,000.00	12	3,60,000.00
Data Operator	1	Month	20,000.00	12	2,40,000.00
Operator	2	Month	25,000.00	12	6,00,000.00
Security Guard	1	Month	10,000.00	12	1,20,000.00
Helper	4	Day	15,000.00	12	7,20,000.00
Cleaner	2	Month	10,000.00	12	2,40,000.00
Total					2880000.00
In Lakh					<b>28.80</b>

Note: Every year increment @ 5% has been considered towards financial calculation





iii) Raw materials for consumables:

Raw materials required for consumable

Assuming Rs. 45,02,59,000.00 per annum.

iv) Selling & General Administration (Annum)

Sl. No.	Designation	No.	/Month (Rs.)	Total/Annum (Rs.)
1	Digital Media Handler	1	10,000	1,20,000
1	Salesperson	2	20,000	4,80,000
<b>GRAND TOTAL</b>				<b>6,00,000/-</b>

v) Advertisement & General Stores

Sl. No.	Items	Cost (Rs.)
1	Advertisement per Annum	1,00,000/-
2	General Stores & Inventory	1,85,500/-
<b>Total</b>		<b>2,85,500/-</b>

WORKING CAPITAL= I+II+III= 6,53,52,000 +28,80,000 + 45,02,59,000 /- = Rs. 51,84,91,000.00/-



#### 9. Proposed Means of Finance

Particulars	Amount (Rs. In Lakhs)
Promoter's Capital	285.73
Unsecured Loans	-
Term Loan form Bank/ Financial Institution	400.00
<b>Total</b>	<b>685.73</b>

**10. Implementation Schedule with time chart**

<b>Activities</b>	<b>Starting Month</b>	<b>Ending Month</b>
Arrangement of land	To be filled by applicant	To be filled by applicant
Single window clearance	To be filled by applicant	To be filled by applicant
Land development	To be filled by applicant	To be filled by applicant
Building and Civil Works	To be filled by applicant	To be filled by applicant
Order and delivery of P&M	To be filled by applicant	To be filled by applicant
Power arrangement	To be filled by applicant	To be filled by applicant
Manpower arrangement	To be filled by applicant	To be filled by applicant
Procurement of raw materials	To be filled by applicant	To be filled by applicant
Trial Operation	To be filled by applicant	To be filled by applicant
Commercial Operation	To be filled by applicant	To be filled by applicant



### 11. Projected Financial Analysis

a. Installed Production Capacity		MT
Fish filets per day		4
Canned fish per day		3
Production Capacity Per Annum in MT		2,100

b. SCHEDULE OF PRODUCTION AND SALES					
RAW MATERIAL MIX AND CONSUMABLES REQUIRED					
Item	Quantity	Unit	Rate	Amount	
Raw Material					
Raw Fish	10	MT	150000		₹ 45,00,00,000.00
End-to end consumable expenses (Rubber Rolls, Sieves, Oils, etc.)	600	MT	15		₹ 9,000.00
PP Bags & raw for cans & other food grade consumables	10000	Nos.	25		₹ 2,50,000.00
<b>c. Cost of Raw Material Consumed/Annum</b>					<b>₹ 45,02,59,000.00</b>
Parameters	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year
Capacity Utilization	70%	75%	80%	85%	90%
Total production capacity per annum (in MT)	2,100	2,100	2,100	2,100	2,100
<b>Production (In MT) as per Capacity Utilized</b>	<b>1470</b>	<b>1575</b>	<b>1680</b>	<b>1785</b>	<b>1890</b>
d. BREAK UP PRODUCTION AS PER UTILIZED CAPACITY					



ITEMS	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year
Capacity Utilization	70%	75%	80%	85%	90%
Processed fish	1470	1575	1680	1785	1890
<b>TOTAL PRODUCTION</b>	<b>1470</b>	<b>1575</b>	<b>1680</b>	<b>1785</b>	<b>1890</b>

**Sales Details**

Items	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year
Processed fish	4321800000	4630500000	4939200000	5247900000	5556600000
GST RATE @5%	518616000	555660000	592704000	629748000	666792000
<b>GROSS Sales Price</b>	<b>4840416000</b>	<b>5186160000</b>	<b>5531904000</b>	<b>5877648000</b>	<b>6223392000</b>

**e. COST OF PRODUCTION**

Items	1 <sup>st</sup> Year	2 <sup>nd</sup> year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year
<b>Capacity utilization</b>	70%	75%	80%	85%	90%
Raw Materials Consumed	₹ 31,51,81,300.00	₹ 33,76,94,250.00	₹ 36,02,07,200.00	₹ 38,27,20,150.00	₹ 40,52,33,100.00
Power & Fuel	65310000	69975000	74640000	79305000	83970000
Direct Labor & Wages	2880000	2880000	2880000	2880000	2880000
Consumable Stores	490000	525000	560000	595000	630000
Repairs & Maintenance	280000	300000	320000	340000	360000
Other Manufacturing Exp.	12250	13125	14000	14875	15750
<b>COST OF PRODUCTION</b>	<b>384153550</b>	<b>411387375</b>	<b>438621200</b>	<b>465855025</b>	<b>493088850</b>

**f. PROJECTED PROFITABILITY STATEMENT**

	1 <sup>st</sup> Year	2 <sup>nd</sup> year	3 <sup>rd</sup> Year	4 <sup>th</sup> Year	5 <sup>th</sup> Year
<b>Capacity Utilized</b>	70%	75%	80%	85%	90%
<b>A. Sales</b>					



Gross Sales	4840416000	5186160000	5531904000	5877648000	6223392000
Less: GST	518616000	555660000	592704000	629748000	666792000
<b>NET SALES</b>	<b>4321800000</b>	<b>4630500000</b>	<b>4939200000</b>	<b>5247900000</b>	<b>5556600000</b>
<b>B. Cost of Production</b>					
Raw Materials Consumed	₹ 31,51,81,300.00	₹ 33,76,94,250.00	₹ 36,02,07,200.00	₹ 38,27,20,150.00	₹ 40,52,33,100.00
Power & Fuel	65310000	69975000	74640000	79305000	83970000
Direct Labour & Wages	2880000	2880000	2880000	2880000	2880000
Consumable Stores	490000	525000	560000	595000	630000
Repairs & Maintenance	280000	300000	320000	340000	360000
Other Manufacturing Exp.	12250	13125	14000	14875	15750
<b>Total Cost of Production (C)</b>	<b>384153550</b>	<b>411387375</b>	<b>438621200</b>	<b>465855025</b>	<b>493088850</b>
<b>g. Gross Profit (A-C)</b>	4456262450	4774772625	5093282800	5411792975	5730303150
<b>Interest Expenses</b>					
Interest Expenses (Term Loan) @12% /Annum for 10 yr.	4681323.79	4401638.86	2800122.63	3155248.27	3555412.72
Interest Expenses (WC Loan) @12% /Annum	760000	600000	660000	720000	780000
Selling, General & Administrative Exp.	257500	257500	257500	257500	257500
<b>Profit before Taxation</b>	4450563626	4769513486	5089565177	5407660227	5725710237
Provision for Taxation	1335169088	1430854046	1526869553	1622298068	1717713071
<b>Profit After Taxation</b>	<b>3115394538</b>	<b>3338659440</b>	<b>3562695624</b>	<b>3785362159</b>	<b>4007997166</b>

<b>h. DEBT SERVICE COVERAGE RATIO (COMPANY AS A WHOLE)</b>					
	<b>1<sup>st</sup> Year</b>	<b>2<sup>nd</sup> year</b>	<b>3<sup>rd</sup> Year</b>	<b>4<sup>th</sup> Year</b>	<b>5<sup>th</sup> Year</b>
<b>Profit After Tax</b>	3115394538	3338659440	3562695624	3785362159	4007997166



Add: - Interest Expenses (Term Loan) @12% /Annum for 10yrs	4681323.79	4401638.86	2800122.63	3155248.27	3555412.72
Interest Expenses (WC Loan) @12% /Annum for 10 yrs	103000	77000	83000	89000	95000
Depreciation	257500	257500	257500	257500	257500
<b>Total (A)</b>	<b>3274251.1</b>	<b>4678789.7</b>	<b>5338345.48</b>	<b>5997684.14</b>	<b>6669998.27</b>
Interest Expenses (Term Loan) @12% /Annum for 10yrs	4681323.79	4401638.86	2800122.63	3155248.27	3555412.72
Interest Expenses (WC Loan) @12% /Annum for 10 yrs	760000	600000	660000	720000	780000
Depreciation	257500	257500	257500	257500	257500
<b>Total (A)</b>	<b>3274251.1</b>	<b>4678789.7</b>	<b>5338345.48</b>	<b>5997684.14</b>	<b>6669998.27</b>
Interest Expenses (Term Loan) @12% /Annum for 10yrs	4681323.79	335134	253147	161672	59612
Interest Expenses (WC Loan) @12% /Annum for 10 yrs	760000	708400	708400	708400	708400
Term Loan Repayment	635019	708503	790490	881964	984024
<b>Total Debt Payment (B)</b>	<b>6076342.79</b>	<b>1752037</b>	<b>1752037</b>	<b>1752036</b>	<b>1752036</b>
<b>DSCR (A/B)</b>	<b>0.43</b>	<b>2.27</b>	<b>2.60</b>	<b>2.92</b>	<b>3.25</b>
<b>Cash Inflow</b>	<b>2639232.1</b>	<b>3970286.7</b>	<b>4547855.48</b>	<b>5115720.14</b>	<b>5685974.27</b>
<b>i.BREAK EVEN ANALYSIS</b>	<b>1<sup>st</sup> year</b>	<b>2<sup>nd</sup> year</b>	<b>3<sup>rd</sup> Year</b>	<b>4<sup>th</sup> Year</b>	<b>5<sup>th</sup> Year</b>
A. Net Sales	4321800000	4630500000	4939200000	5247900000	5556600000
B. Variable Expenses					
Raw Materials Consumed	315181300	337694250	360207200	382720150	405233100
Power & Fuel	65310000	69975000	74640000	79305000	83970000
Consumable Stores	490000	525000	560000	595000	630000
Repairs & Maintenance	280000	300000	320000	340000	360000
Other Manufacturing Exp.	12250	13125	14000	14875	15750
	<b>381273550</b>	<b>408507375</b>	<b>435741200</b>	<b>462975025</b>	<b>490208850</b>
C. Contribution (A-B)	3940526450	4221992625	4503458800	4784924975	5066391150



<b>D. Fixed Expenses</b>					
Direct Labour & Wages		2880000	2880000	2880000	2880000
Selling, General & Administration		257500	257500	257500	257500
		<b>3137500</b>	<b>3137500</b>	<b>3137500</b>	<b>3137500</b>
<b>Breakeven Sales at Operating Capacity</b>		<b>0.91</b>	<b>0.91</b>	<b>0.91</b>	<b>0.91</b>





Projected Balance Sheet					
	1st Year	2nd Year	3rd Year	4th Year	5th Year
<b>Liabilities</b>					
Capital	452726550	479960375	507194200	534428025	561661850
Revenue Reserves	16602600	17788500	18974400	20160300	21346200
<b>Net Worth</b>	<b>469329150</b>	<b>497748875</b>	<b>526168600</b>	<b>554588325</b>	<b>583008050</b>
Term Loan	9601000	9601000	9601000	9601000	9601000
Working Capital Limit	1000000	1000000	1000000	1000000	1000000
<b>Current Liabilities</b>					
Creditors	191984150	202877680	213771210	224664740	9608790
Liability for expenses	20572119	20645603	20727590	20819064	20921124
<b>Total</b>	<b>692486419</b>	<b>731873158</b>	<b>771268400</b>	<b>810673129</b>	<b>624138964</b>
<b>Assets</b>					
<b>Fixed Assets</b>					
Gross block	20000000	23000000	27600000	34500000	44850000
Depreciation	259800	259800	259800	259800	259800
<b>Net Fixed Assets</b>	<b>19740200</b>	<b>22740200</b>	<b>27340200</b>	<b>34240200</b>	<b>44590200</b>
Non-Current asset/investments	0	0	0	0	15000000
<b>Current assets</b>					
Inventory	7546000	10564400	12073600	12073600	12073600
Debtors					
Security Deposits					
Loans and Advances					
Cash & Bank Balance	4651068.1	5982123.7	6559692.48	7127556.14	7697810.27
<b>Total</b>	<b>692486419</b>	<b>731873158</b>	<b>771268400</b>	<b>810673129</b>	<b>624138964</b>

Investment	685.73	Lakhs
Cash In Flow (5 yrs)	219.6	Lakhs
(PAT- Depreciation- Interest)		

PAY BACK PERIOD	4	Years
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## 12. Projected Employment Details

Type of Employment	Number of Employees	Projected Cost
Skilled Manpower	5	18.00
Semi-skilled Manpower	3	6.00
Unskilled Manpower	7	10.80
	<b>TOTAL</b>	<b>34.80/-</b>

## 13. Requirement of Statutory clearances

Item	Status
Partnership Deed	
Lease deed registration	
PAN	
GST Registration	
UDYAM	
Trade License	
NOC form local authority	