

# MODEL DETAILED PROJECT REPORT

ESTABLISHING BEVERAGE AND FRUIT JUICE 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  
MINISTRY OF COMMERCE & INDUSTRY  
GOVERNMENT OF INDIA



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## 1. Introduction

Fruit juice refers to a non-fermented beverage which is obtained by mechanically squeezing or macerating fruits. Different types of fruit juice offer varied health benefits, for instance, avocado juice boosts natural energy in the body; watermelon juice keeps the body hydrated and improves metabolism; papaya juice caters healthy digestion; lemon juice fights viral infections; and pineapple juice reduces cholesterol levels. This, coupled with the refreshing taste and longer shelf-life of fruit juice, makes it one of the most widely consumed beverages across the globe. Within the beverages market, the fruit-based beverages category is one of the fastest growing categories and has grown at a CAGR of over 30% over the past decade.

### a. About the project

The proposed project is for setting up a Beverage manufacturing unit. This unit will be capable of processing raw meat harvested from local resources, processing, canning, and packaging and labelling, so to retail the product to the end seller/customer. The project will cater to the growing needs of domestic ready-to-consume Beverage market, by enhancing the value of locally cultivated fruits through efficient processing and packaging. The proposed processing unit venture entails a total investment of about --- Cr., includes a capital investment of Rs. Cr and a sum of Rs. ---- as Loan. The Net Present Value (NPV) of the project is around Rs. Cr million with an Internal Rate of Return (IRR) of XX% and average BEP XX%. The project will generate direct employment opportunity for XX persons. The legal business status of this project is proposed as 'Sole Proprietorship/Partnership/LLP/Pvt. Ltd.'.

### b. Indian Scenario

India fruit juice market is majorly driven by the factors such as rising health consciousness, as a result of which the consumers now prefer more organic beverages over carbonated drinks which are free from added sugar and artificial flavors and preservatives. Children centered fruit juice market is one of the high potential markets, which is barely promoted by any producer of fruit juices. As a major market for fruit drinks, children fruit drink market majorly consists of protein drinks and milk beverages. Under the requirement of higher nutrient values, children fruit juices fascinate consumers with attractive packaging and designs, which ensures positive market prospects.

Major producers are responsible for more than 90% domestic consumption. Mango beverages are one of the fastest growing fruit juice categories, which are outpacing the carbonated drinks in terms of volume growth. Mango Fruit juices are majorly known for its taste and acquire largest market in Asian countries such as China, India and Indonesia.

### c. State Profile

The beverage market in \_ is diverse and evolving, encompassing both alcoholic and non-alcoholic segments. Here's an overview:

#### Alcoholic Beverages

The alcoholic beverage market in \_ is growing, driven by changing social norms and increasing disposable incomes. The most prominent segment is Indian Made Foreign Liquor (IMFL), which includes various spirits like whiskey, rum, and vodka. The state's strategic location, bordered by both dry and wet states, makes it an attractive market for liquor companies.



**Non-Alcoholic Beverages**

\_ is renowned for its tea industry, which is a significant part of the non-alcoholic beverage market. \_ tea is famous worldwide for its robust flavor and is a major export product. Additionally, the market for soft drinks, fruit juices, and bottled water is expanding, driven by urbanization and changing consumer preferences.

**Prospects**

The future of the beverage market in \_ looks promising. With globalization and lifestyle changes, there is a growing demand for premium and diverse beverage options. The state’s unique position and cultural openness to new trends make it a lucrative market for both domestic and international beverage brands.

**d. Sector Overview**

Fruit juice refers to a non-fermented beverage which is obtained by mechanically squeezing or macerating fruits. Different types of fruit juice offer varied health benefits, for instance, avocado juice boosts natural energy in the body; watermelon juice keeps the body hydrated and improves metabolism; papaya juice caters healthy digestion; lemon juice fights viral infections; and pineapple juice reduces cholesterol levels. This, coupled with the refreshing taste and longer shelf-life of fruit juice, makes it one of the most widely consumed beverages across the globe. Within the beverages market, the fruit-based beverages category is one of the fastest growing categories and has grown at a CAGR of over 30% over the past decade.

The global fruit juice market reached a value of US\$ 141 Billion in 2021. Looking forward, IMARC Group expects the market to reach US\$ 182 Billion by 2027, exhibiting at a CAGR of 4.31% during 2022-2027.

**Market Categorization:** The fruit and vegetable juice market are segmented by product type (fruit juice, vegetable juice, and nectar), distribution channel (supermarkets/hypermarkets, specialty stores, convenience stores, and other distribution channels), and geography.

The packaged fruit juices market can be divided into three subcategories, viz. fruit drinks, juices, and nectar drinks. Fruit drinks, which have a maximum of 30% fruit content, are the highestselling category, with a 60% share of the market. Frooti, Jumpin, Maaza, etc. are the most popular products in this category. Fruit Juices, on the other hand, are 100% composed of fruit content, and claim a 30% market share at present. In contrast, nectar drinks have between 25-90% fruit content, but account for only about 10% of the market. The rising number of health-conscious consumers is giving a boost to fruit juices; it has been observed that consumers are shifting from fruit-based drinks to fruit juices as they consider the latter a healthier breakfast/snack option.

**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 to be manufactured and its marketing potential

The major products proposed to be manufactured are Pulp fruits juice & allied products based on the raw material available in the area and nearby states. The raw material needed for fruit juice/pulp-based beverages are Fruit pulp/juice, sugar, citric acid, preservatives and permitted colors, flavors and other additives. The fruits well suited for the production of the below mentioned products are pineapples, citrus Fruits, mango, guava, papaya, passion fruit, banana.

- I. Pulp based Fruits juice & beverage (250 ML Can)
- II. Pulp based Fruits juice & beverage (160 ML Pet Bottle)
- III. Pulp based Fruits juice & beverage (200 ML in Carton)

#### 5. Details of Raw Materials with required quantity

Supplier	Raw material	Quantity	Year	Cost
To be filled by the applicant	To be filled by the applicant	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 i) State Highway (in Km.) ii) National Highway (in Km.)	To be filled by applicant
7	Availability of Water	To be filled by applicant
8	Availability of Power	To be filled by applicant

##### a. Electrical Power

Electricity (300 KW machineries running 300 Days with 2 Shift i.e. Effective Hr. 20 hr. Total unit consumption - 1800000. 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
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iii. Peak Phase

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

b. Water Requirement

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

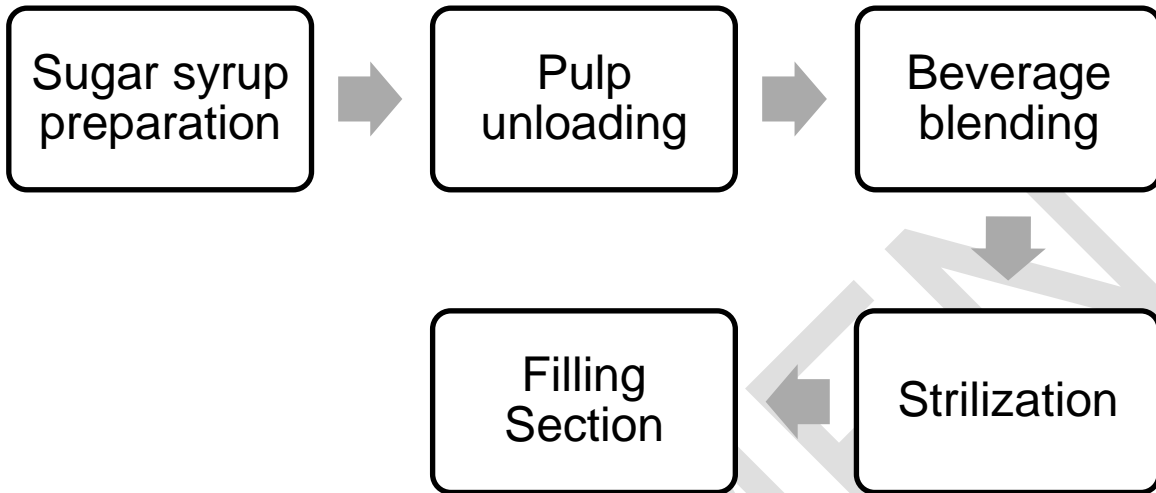
d. Local Infrastructure

e. Raw material procurement

7. Product Process Flow

Product development stages to be defined with details of input required at each stage of production and output generated after each stage of production for each product.





## 8. Cost of the Project

Particulars	Amount (Rs. In Lacs)
Civil Construction	217.15
Plant & Machinery	833.72
Electrical Installation	54.45
Preliminary and Preoperative Expenses	68.00
Miscellaneous Fixed Assets	9.64
Margin for Working Capital	33.03
<b>Total Project Cost</b>	<b>1222.49/-</b>

### a. Land details

The assumed required area for setting up the Unit is approx. 14000 sq. ft. The rate for Land is Rs. 3,80/sq. ft.

### b. Building and civil works details

Office Building with Works Shed – Rs. 217.15 Lacs

c. Plant and machinery details

Sl. No.	Particulars	Qty	Rate (Rs.) Lakhs	GST (18%)	Amount (Rs.) Lakhs
	Automatic Aseptic Standards Carton Filling Machine 200 ml				
2	Specific Fully Automatic Filling Machine (Capacity 3800 Pcs/Hour)	2	82.50	29.70	194.70
3	Homogenizer (Capacity 2000 ltr.)	1	10.50	1.89	12.39
4	Hydraulic Reel Reversal	1	3.25	0.59	3.84
5	Straw applicator (Capacity 9000 pcs/hrs.)	1	18.50	3.33	21.83
6	Compressor (50hp)	1	8.45	1.52	9.97
7	Air Dryer	1	1.75	0.32	2.07
8	Chiller (10 T.R)	1	5.10	0.92	6.02
9	Cooling Tower	1	1.10	0.20	1.30
10	Air Filters	1	1.10	0.20	1.30
	Automatic Aluminum Can Filling Machine 250 ml				
12	Can Filling Machine (Capacity 6000/Hr)	1	82.0	14.76	96.76
13	Warmer Tunnel Specially Designed	1	29.0	5.22	34.22
14	Can Seamier test kit with other utilities	1	9.50	1.71	11.21
	Automatic Level test X-Ray	1	15.50	2.79	18.29
	Sleeve Applicator	1	11.50	2.07	13.57
	Steam Tunnel	1	1.85	0.33	2.18
	Automatic Tapping Machine	1	0.95	0.17	1.12
	Steam Generator	1	2.95	0.53	3.48
	Screw & Booster Compressor (30hp+20hp)	1	8.45	1.52	9.97
	Air Dryer	1	1.75	0.32	2.07
	Chiller (40 T.R)	1	13.75	2.48	16.23
	Cooling Tower	1	1.10	0.20	1.30
	Conveyors, Fittings, Rinser, Dryer, Tilter	1	16.20	2.92	19.12
	Air Filter	1	1.10	0.20	1.30
	Fully Automatic Filling, Rinsing & Capping with air conveyor and outward conveyor (150 BPM)	1	35.00	6.30	41.30
	Warmer tunnel with auto steam connection with spray nozzles and vfd drive suitable for	1	16.00	2.88	18.88

Sl. No.	Particulars	Qty	Rate (Rs.) Lakhs	GST (18%)	Amount (Rs.) Lakhs
	180 BPM				
	Inject Printer 3Line	1	1.95	0.35	2.30
	Conveyor 24 Mtr with motor & gear box	1	3.00	0.54	3.54
	Electrical Automatic Control Panel PID based	1	15.00	2.70	17.70
	Ink Jet Printer-Linx Make	3	2.05	1.11	7.26
	Laboratory (Analytical & Microbial Laboratory)	1	14.50	2.61	17.11
	SS Fitting & Pipeline For Tetra Line	1	12.50	2.25	14.75
	Conveyor VFD Drive Motor & Gear Box 3 No. of VFD Drive 3 No. of Gear Box With Motor Bonfiglo Italy Make Motor Abb Make	3	1.50	0.81	5.31
	Bonfiglo Italy Make Motor Abb Make				
	i) Sugar Venturi with Shear Pump & Platform				
	ii) Pectin Dissolving Tank With Pump & Hot Water		10.00	1.80	11.80
	Battery	1			
	RTS juice pasteurizer automatic system (plate heat exchanger)	1	12.50	2.25	14.75
	Semi automatic three tank PID based CIP system SS 304 insulation	1	10.50	1.89	12.39
	SS fitting & pipeline for can line	1	11.75	2.12	13.87
	Filter press zero hold type SS 304 make	1	3.10	0.56	3.66
	SS 304 blending tank (Capacity-3000 LPH)	5	2.70	2.43	15.93
	Tank mixer carbonator with PHE float balance tank (Capacity 150 L)	1	11.60	2.09	13.69
	Co2 Mani Fold System With Automatic Heater & Activated Carbon Co2 Filter & Magnetic Line Filters with pipeline & other accessories	1	4.50	0.81	5.31
	Pulp Tank (500 Ltr) SS 304 with adjustable legs	1	5.00	0.90	5.90
	Sugar Venturi/Sugar Loading System (2 Ton/Hr)	1	2.30	0.41	2.71
	SS 304 sugar preparation tank (Capacity 2000)	1	5.40	0.97	6.37

Sl. No.	Particulars	Qty	Rate (Rs.) Lakhs	GST (18%)	Amount (Rs.) Lakhs
	Steam set up	1	0.35	0.06	0.41
	SS centrifugal beverage transfer pump (centrifugal pump) & constructed to suit hygienic application suitable for handle	6	0.45	0.49	3.19
	Fully Automatic Aseptic Sterilizer System 2500 LPH	1	32.50	5.85	38.35
	Chimney & Water Tank	1	5.00	0.90	5.90
	Wood Fired Steam Boiler	1	16.50	2.97	19.47
	250 KVA UPS Sytem	1	13.117	2.37	15.54
	12V SMF VRLA 120AH Batteries	80	0.09	2.07	9.47
	Rack+Inter Link +Cable Between UPS & Batteries	1	1.95	0.35	2.30
	Battery Breaker 500Amp with Enclosure	1	0.00		
	Network Card	1	0.00		
	Water R.O Plant with Storage Tank (Capacity 4000 liter)	1	9.25	1.67	10.92
	Semi-Automatic Shrink-Packaging Machine	2	4.75	1.71	11.21
	<b>TOTAL</b>				<b>₹ 823.72</b>

**d. Pre-operative expenses details**

Approx- Rs. 68.00 Lakhs

**e. Working Capital details**

**I) Raw Material Requirement: - (Annual)**

Sl. No.	Item	Qty (Ton)	Rate (Rs.)	Total (Rs.) Lakh
1	Sugar	579.60	50	289.80
2	Fruit Pulp	695.52	80	556.42
3	Chemicals, preservatives and flavors.	11.60	300	34.80
	<b>GRAND TOTAL</b>			<b>881.02/-</b>

**ii) Utilities (Per Annum)**



Sl. No.	Item	Total (Rs.) Lakh
1	Electricity (300 KWH running 300 Days with 2 Shift i.e. Effective Hr. 20 hr. Total unit consumption -1800000. Present rate- Rs 7/Unit	126.00
2	Water & Misc	-
<b>GRAND TOTAL</b>		<b>126.00/-</b>

**iii) Salary & Wages (Per Annum)**

S No	Designation	No of position	Unit	Wages/Month (Rs.)	Total/Annum (Rs.)
1	Production supervisor	1	Nos.	50000	600000
2	Machine operator	15	Nos.	25000	4500000
3	Chemist	1	Nos.	25000	300000
4	Skilled Workers	30	Nos.	15000	5400000
5	Unskilled workers	15	Nos.	10000	1800000
<b>Total</b>					<b>126.00/- Lakhs</b>

**iv) Selling & General Administration (Annum)**

Sl. No.	Designation	No.	Wages/Month (Rs.)	Total/Annum (Rs.) Lakhs
1	General Manager	1	50000	6.00
2	Accountant	1	50000	6.00
3	Account assistant	1	30000	3.60
4	Purchase Manager	1	25000	3.00
5	Storekeeper	1	15000	1.80
6	Sales executive	2	25000	6.00
7	Office Boy	1	15000	1.80
8	Security Guard	3	12000	4.32
<b>Total</b>				<b>32.52/-</b>

**v) Advertisement & General Stores**

Sl. No.	Items	Cost (Rs.)
1	Advertisement per Annum	3,00,000/-
2	General Stores & Inventory	3,85,500/-
<b>Total</b>		<b>6,85,500/-</b>

**WORKING CAPITAL= I+II+III+IV+V= 881.02+126.00+126.00+32.52+6.855/- = Rs. 1172.39/- Lakhs**

9. Proposed Means of Finance

Particulars	Amount (Rs. In La)
Promoter's Capital	387.49
Unsecured Loans	-
Term Loan form Bank/ Financial Institution	835.00
<b>Total</b>	<b>1222.49/-</b>

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#### 10. Implementation Schedule with time chart

Activities	Starting Month	Ending Month
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

#### 8. Projected Financial Analysis

a. Installed Production Capacity			Quantity	Unit	Rate	Amount (Rs.) Lakh
Fruit Juice packed in canes & Bottles			5796	Ton	800	46368

<b>Production capacity/Annum</b>						<b>46368</b>
<b>b. SCHEDULE OF PRODUCTION AND SALES</b>						
<b>RAW MATERIAL MIX AND CONSUMABLES REQUIRED</b>						
<b>Item</b>	<b>Quantity</b>	<b>Unit</b>	<b>Rate</b>	<b>Amount (Rs.) Lakh</b>		
<b>Raw Material</b>						
Sugar	579.6	Ton	50			<b>289.8</b>
Fruit pulp	695.52	Ton	80			<b>556.416</b>
Chemicals, preservatives and flavors	11.6	Ton	300			<b>34.8</b>
<b>c. Cost of Raw Material Consumed/Annum</b>						<b>881.016</b>
<b>Parameters</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>
Capacity Utilization		60%	65%	70%	75%	80%
		5,796	5,796	5,796	5,796	5,796
Fruit Juice packed in canes and bottles		3477.6	3767.4	4057.2	4347	4636.8
<b>Production (In Ton) as per Capacity Utilized</b>		<b>3477.6</b>	<b>3767.4</b>	<b>4057.2</b>	<b>4347</b>	<b>4636.8</b>
<b>d. BREAK UP PRODUCTION AS PER UTILIZED CAPACITY</b>						
<b>ITEMS</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>
Capacity Utilization		60%	65%	70%	75%	80%
Fruit juice packed in canes		3477.6	3767.4	4057.2	4347	4636.8





and bottles						
<b>TOTAL PRODUCTION</b>		<b>3477.6</b>	<b>3767.4</b>	<b>4057.2</b>	<b>4347</b>	<b>4636.8</b>
<b>Sales Details</b>						
<b>Items</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>
Fruit juice packed in canes and bottles		27820.8	30139.2	32457.6	34776	37094.4
<b>NET Sales Price</b>		<b>27820.8</b>	<b>30139.2</b>	<b>32457.6</b>	<b>34776</b>	<b>37094.4</b>
GST RATE@5%		1391.04	1506.96	1622.88	1738.8	1854.72
<b>GROSS Sales Price</b>		<b>29211.84</b>	<b>31646.16</b>	<b>34080.48</b>	<b>36514.8</b>	<b>38949.12</b>
<b>e. COST OF PRODUCTION</b>						
<b>Items</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>
		60%	65%	70%	75%	80%
Raw Materials Consumed		528.6096	572.6604	616.7112	660.762	704.8128
Power & Fuel		75.6	81.9	88.2	94.5	100.8
Direct Labor & Wages		95.112	103.038	110.964	118.89	126.816
Advertisement & Gen. Stores		4.113	4.45575	4.7985	5.14125	5.484
Repairs & Maintenance		2.522088	2.732262	2.942436	3.15261	3.362784
Other Manufacturing Exp.						
<b>COST OF PRODUCTION</b>		<b>705.96</b>	<b>764.79</b>	<b>823.62</b>	<b>882.45</b>	<b>941.28</b>



<b>f. PROJECTED PROFITABILITY STATEMENT</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>Capacity Utilized</b>		60%	65%	70%	75%	80%
<b>A. Sales</b>						
Gross Sales		29211.84	31646.16	34080.48	36514.8	38949.12
Less: GST		1391.04	1506.96	1622.88	1738.8	1854.72
<b>NET SALES</b>		<b>27820.8</b>	<b>30139.2</b>	<b>32457.6</b>	<b>34776</b>	<b>37094.4</b>
<b>B. Cost of Production</b>						
Raw Materials Consumed		528.6096	572.6604	616.7112	660.762	704.8128
Power & Fuel		75.6	81.9	88.2	94.5	100.8
Direct Labor & Wages		95.112	103.038	110.964	118.89	126.816
Advertisement & General Stores		4.113	4.45575	4.7985	5.14125	5.484
Repairs & Maintenance		2.522088	2.732262	2.942436	3.15261	3.362784
Other Manufacturing Exp.						
<b>Total Cost of Production (C)</b>		<b>705.96</b>	<b>764.79</b>	<b>823.62</b>	<b>882.45</b>	<b>941.28</b>
<b>g. Gross Profit (A-C)</b>		<b>28505.88</b>	<b>30881.37</b>	<b>33256.86</b>	<b>35632.35</b>	<b>38007.84</b>
<b>Interest Expenses</b>						
Interest Expenses (Term Loan) @7.65% /Annum for 5 yr.		58.95	47.65	166.03	22.31	8.11
Interest Expenses (WC Loan) @11%		7.88	8.27	8.68	9.12	9.57



/Annum						
Others						
<b>Profit before Taxation</b>		<b>28439.06</b>	<b>30825.45</b>	<b>33082.15</b>	<b>35600.93</b>	<b>37990.16</b>
Provision for Taxation		7394.16	8014.62	8601.36	9256.24	9877.44
<b>Profit After Taxation</b>		<b>21044.90</b>	<b>22810.83</b>	<b>24480.79</b>	<b>26344.69</b>	<b>28112.72</b>

h. DEBT SERVICE COVERAGE RATIO (COMPANY AS A WHOLE)						
	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>Profit After Tax</b>	21044.90	22810.83	24480.79	26344.69	28112.72	
Add: - Interest Expenses (Term Loan) @7.65% /Annum for 7yrs	58.95	47.65	166.03	22.31	8.11	
Interest Expenses (WC Loan) @11% /Annum for 7 yrs	7.88	8.27	8.68	9.12	9.57	
Depreciation	146.773	125.8428	107.94356	92.6314793	79.5282691	
<b>Total (A)</b>	<b>20831.3075</b>	<b>22629.0694</b>	<b>24198.131</b>	<b>26220.6352</b>	<b>28015.5143</b>	
Interest Expenses (Term Loan) @7.65% /Annum for 7yrs	58.95	47.65	166.03	22.31	8.11	
Interest Expenses (WC Loan) @11% /Annum for 7 yrs	7.88	8.27	8.68	9.12	9.57	
Depreciation	146.77	125.84	107.94	92.63	79.53	
<b>Total (A)</b>	<b>20831.3075</b>	<b>22629.0694</b>	<b>24198.131</b>	<b>26220.6352</b>	<b>28015.5143</b>	
Interest Expenses (Term Loan) @7.65% /Annum for 7yrs	58.95	47.65	166.03	22.31	8.11	

Interest Expenses (WC Loan) @11% /Annum for 7 yrs.		7.88	8.27	8.68	9.12	9.57
Term Loan Repayment		142.55	153.84	166.03	179.19	193.39
<b>Total Debt Payment (B)</b>		<b>209.37</b>	<b>209.76</b>	<b>340.75</b>	<b>179.19</b>	<b>193.39</b>
<b>DSCR (A/B)</b>		<b>98.81</b>	<b>107.15</b>	<b>70.53</b>	<b>145.33</b>	<b>143.87</b>
<b>Cash Inflow</b>		<b>20688.76</b>	<b>22475.23</b>	<b>24032.10</b>	<b>26041.45</b>	<b>27822.13</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		27820.8	30139.2	32457.6	34776	37094.4
B. Variable Expenses						
Raw Materials Consumed		528.6096	572.6604	616.7112	660.762	704.8128
Power & Fuel		75.6	81.9	88.2	94.5	100.8
Consumable Stores		4.113	4.45575	4.7985	5.14125	5.484
Repairs & Maintenance		2.522088	2.732262	2.942436	3.15261	3.362784
		<b>610.84</b>	<b>661.75</b>	<b>712.65</b>	<b>763.56</b>	<b>814.46</b>
C. Contribution (A-B)		<b>27209.96</b>	<b>29477.45</b>	<b>31744.95</b>	<b>34012.44</b>	<b>36279.94</b>
<b>D. Fixed Expenses</b>						
Direct Labor & Wages		95.112	103.038	110.964	118.89	126.816
		<b>95.112</b>	<b>103.038</b>	<b>110.964</b>	<b>118.89</b>	<b>126.816</b>
<b>Breakeven Sales at Operating Capacity</b>		<b>0.98</b>	<b>0.98</b>	<b>0.98</b>	<b>0.98</b>	<b>0.98</b>

j. Projected Balance Sheet

	1st Year	2nd Year	3rd Year	4th Year	5th Year
<b>Liabilities</b>					
Capital	387.49	387.49	387.49	387.49	387.49
Revenue Reserves	21044.90	22810.83	24480.79	26344.69	28112.72
<b>Net Worth</b>	<b>21432.39</b>	<b>23198.32</b>	<b>24868.28</b>	<b>26732.18</b>	<b>28500.21</b>
Term Loan	142.55	153.84	166.03	179.19	193.39
Working Capital Limit	7.88	8.27	8.68	9.12	9.57
<b>Current Liabilities</b>					
Creditors					
Liability for expenses	705.96	764.79	823.62	882.45	1920.55
<b>Total</b>	<b>22288.77</b>	<b>24125.22</b>	<b>25866.61</b>	<b>27802.93</b>	<b>30623.72</b>
<b>Assets</b>					
<b>Fixed Assets</b>					
Gross block	1050.87	904.10	778.25	670.31	577.68
Depreciation	146.77	125.84	107.94	92.63	79.53
<b>Net Fixed Assets</b>	<b>904.10</b>	<b>778.25</b>	<b>670.31</b>	<b>577.68</b>	<b>498.15</b>
Non-Current asset/investments					
Current assets					
Inventory	869.4	941.85	1014.3	1086.75	1159.2
Debtors					453
Security Deposits					300
Loans and Advances					100.65
Cash & Bank Balance	20515.27	22405.11	24182.00	26138.50	28112.72
<b>Total</b>	<b>22288.77</b>	<b>24125.22</b>	<b>25866.61</b>	<b>27802.93</b>	<b>30623.72</b>

k. CALCULATION OF PAYBACK PERIOD					
Investment	1222.49/-	Lakhs			
Cash In Flow	20688.76/-	Lakhs			
(PAT- Depreciation- Interest)	20831.31	Lakhs			
PAY BACK PERIOD	5	Years			

#### 9. Projected Employment Details

Type of Employment	Number of Employees	Projected Cost (in Lakhs)
Skilled Manpower	51	51
Semi-skilled Manpower	6	20.40
Unskilled Manpower	19	24.12
<b>TOTAL</b>		<b>158.52/-</b>

#### 10. Requirement of Statutory clearances

Item	Status
Partnership Deed	
Lease deed registration	
PAN	
GST Registration	
UDYAM	

Trade License	
NOC form local authority	

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**#GT Bharat**  
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