

MODEL DETAILED PROJECT REPORT

ESTABLISHING MICROBREWERY**

UNDER UTTAR POORVA TRANSFORMATIVE
INDUSTRIALIZATION SCHEME (UNNATI), 2024

****Note:** Only Microbreweries established within hotel premises and with a production capacity of 1000 Litres/Day is allowed under the UNNATI Scheme as per the guidelines. Standalone Breweries are not permitted.



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
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Table of Contents

1.	Introduction	4
2.	Investor's Background	5
3.	Company Profile	5
4.	Details of product to be manufactured and its marketing potential	6
5.	Details of Raw Materials with required quantity	7
6.	Proposed location and Site Plan	7
7.	Product Process Flow	9
8.	Cost of the Project	9
9.	Proposed Means of Finance	13
10.	Implementation Schedule with time chart	14
8.	Projected Financial Analysis	14
9.	Projected Employment Details	19
10.	Requirement of Statutory clearances	20



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1. Introduction

A microbrewery (also known as craft brewery) is a small beer manufacturing unit that produces small amounts of beer in a batch. Microbreweries cater to a niche audience and distinguish themselves from large scale corporate breweries based on the quality, brewing techniques, the flavour of the brews and more.

A microbrewery may or may not have a packaging facility. Generally, microbreweries sell brews on premise using mugs or pitchers filled directly from the tap. In India, microbreweries are allowed to keg their beer for sale in other nearby bars and pubs. Kegging is the process where freshly brewed beer is filled in pressurized and insulated vessels known as kegs.

Bars purchase these kegs from microbrewers at wholesale rates and sell them at retail prices in their premises. Bars require the right dispensing setup to sell craft beer in their premises. Apart from retail sales, keg sales play an important role in the overall revenues of microbreweries.

Apart from kegging, microbreweries in India are also selling craft beer in cans and bottles. They are also selling craft beer in cans and bottles.

a. About the project

The proposed project is for setting up of a 10 HL Microbrewery within the premises of 'Hotel XXXXX'. The microbrewery is set to offer a distinctive experience to visitors, featuring tailor-made beers crafted from locally sourced ingredients such as pineapples and Khasi mandarin, both abundant in Meghalaya. The establishment, which is a part of the hotel will also include a **restaurant, bar, and multifunctional space**, and aims to generate revenue for local farmers and producers as well as providing employment opportunities for youths.

The proposed microbrewery venture entails a total investment of about ____ Cr., including 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

The concept of microbreweries was introduced in India way back in 2006 - 07. But due to stringent laws, it didn't really take off till the 2010s. As per 2018 studies, it was found out there are over hundreds of microbreweries operating in India in 2018, and many more are set to open in the country, in the next few years.

Microbreweries have been growing at a rapid rate of 22-30% per annum. The market exists in several tier-1 and tier-2 city markets; including, Gurgaon (state of Haryana which borders New Delhi and Uttar Pradesh in northern India, Mumbai and Pune (state of Maharashtra) in central and western India, and Bangalore (state of Karnataka) in southern India. Microbrewery owners report they are expanding into additional tier-2 cities and new players are entering into tier-1 cities, too. The industry is just getting started, and there are plenty of profitable opportunities for microbrewers, as the popularity of craft brews keep on rising.

With more state governments relaxing norms and issuing licenses to operate microbreweries (Delhi recently granted permission for the operation of microbreweries), the sector has shown incredible promise.

c. State Profile

_____ (state) is a popular tourist destination known for its natural beauty, unique culture, and vibrant festivals. Tourists often seek unique experiences, including craft beer, making a microbrewery an attractive addition. The state already has a tradition of locally brewed alcoholic beverages, such as rice beer. A microbrewery offering locally inspired flavors could resonate with locals and tourists alike. _____



(state) agricultural produce, including locally grown grains and fruits, could be used to create distinctive beer flavors, reducing costs and emphasizing sustainability.

d. Sector Overview

The microbrewery industry in India has experienced significant growth over the past decade, fueled by evolving consumer preferences, rapid urbanization, and increasing demand for craft beer. The market is projected to grow at a compound annual growth rate (CAGR) of 10-15% in the coming years, reflecting the shift from mass-produced beer to premium and artisanal options. Urban centers such as Bengaluru, Pune, Mumbai, Gurugram, and Hyderabad currently dominate the sector, thanks to their affluent, younger populations with disposable incomes. However, smaller cities and tourist-heavy regions like Goa, Himachal Pradesh, and parts of Northeast India are emerging as promising markets. Consumers today are increasingly drawn to unique, locally inspired beer flavors and are also showing interest in health-conscious and eco-friendly options, prompting breweries to experiment with organic ingredients and sustainable practices.

The sector presents several opportunities. Expanding into tier-2 and tier-3 cities, where rising disposable incomes and exposure to urban trends are driving demand, is a key growth area. Tourist hubs can also leverage microbreweries as experiential offerings to enhance destination appeal. Breweries can further differentiate themselves by creating beers inspired by local ingredients, such as millet, mango, or indigenous spices. The export market, particularly to countries with a large Indian diaspora, is another avenue for growth.

Prominent players in the industry include Bira 91, which has been instrumental in popularizing craft beer in India, along with microbreweries like Toit in Bengaluru, Arbor Brewing Company, Doolally in Mumbai and Pune, and Simba, an emerging brand focused on premium craft beer. Industry trends such as collaborations with chefs and restaurants, the adoption of brewing technology, eco-friendly practices like water recycling and solar energy, and the rise of canned craft beer for at-home consumption are shaping the sector.

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 microbrewery will feature 8 craft beer varieties brewed on-site, each catering to different taste preferences. Below is a list of the proposed beer styles:

- Pilsner**
 - Light, crisp, and refreshing with a mild hoppy bitterness.
 - Ideal for guests new to craft beer or seeking a classic lager experience.
- India Pale Ale (IPA)**
 - Bold and hoppy with citrus and pine notes.
 - Appeals to beer aficionados who prefer robust flavors.
- Wheat Beer**
 - Smooth and slightly fruity with hints of banana and clove.
 - Perfect for guests seeking a light and easy-drinking option.
- Stout**
 - Rich and creamy with flavors of coffee, chocolate, and roasted malt.
 - A great choice for dessert pairings or cooler weather.
- Amber Ale**
 - Balanced maltiness with caramel and toffee undertones.
 - Appeals to those who enjoy a medium-bodied beer with a hint of sweetness.
- Saison**
 - A farmhouse ale with a dry, spicy character and fruity aromas.
 - Ideal for pairing with food due to its complex flavor profile.
- Fruit-Infused Beer**
 - Seasonal offerings with local fruits such as mango, orange, or passionfruit.
 - Highlights regional flavors and attracts adventurous drinkers.
- Porter**
 - A darker beer with notes of chocolate, caramel, and subtle smokiness.
 - Popular among those who enjoy rich and flavorful beers.

The craft beer market in India is experiencing robust growth, with an annual growth rate of approximately 20-25% over the past five years. The market, valued at ₹1,500 crore in 2023, is projected to reach ₹2,500 crore by 2026. With



increasing urbanization, a growing millennial population, and a shift towards premium experiences, craft breweries are rapidly gaining traction.

The proposed microbrewery can capitalize on these trends by targeting the country's expanding base of beer enthusiasts. Notable opportunities include:

- **Urban Demand:** Major cities like Bengaluru, Mumbai, and Delhi NCR are hotspots, with over 200 operational microbreweries. Expanding to smaller cities and tourist destinations presents untapped potential.
- **Experiential Dining:** Customers are increasingly seeking unique dining experiences that pair artisanal beverages with gourmet food.
- **Collaborations:** Partnering with events like beer festivals, music concerts, and cultural fairs can significantly enhance brand visibility.

The state of _____ offers a unique advantage due to its vibrant tourism industry and favourable regulatory environment for microbreweries. The state attracted over _____ million tourists in 2023, with an increasing influx of both domestic and international travellers.

Key figures and opportunities:

- **Rising Tourism:** An annual growth rate of ____% in tourist arrivals creates a steady demand for innovative hospitality offerings.
- **Local Appeal:** Introducing beers infused with indigenous ingredients such as Ginger or wild honey can attract both tourists and locals.
- **Government Support:** Initiatives to promote _____ (state) as a premium tourist destination align with the brewery's objectives.

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	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: 80 kW (50 kW for the microbrewery + 30 kW for the restaurant) running 300 Days for 12 hours/day.

Annual Energy Consumption: 80kW × 12 hours/day × 300 days/year = 288,000 kWh*/year



(One kilowatt-hour is the amount of energy used by a 1,000-watt electrical appliance running for one hour.)

Annual Electricity Cost:

288,000 kWh/year × ₹7/Unit = ₹20,16,000 + ₹3,00,000 as variable (total ₹23,16,000)

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

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

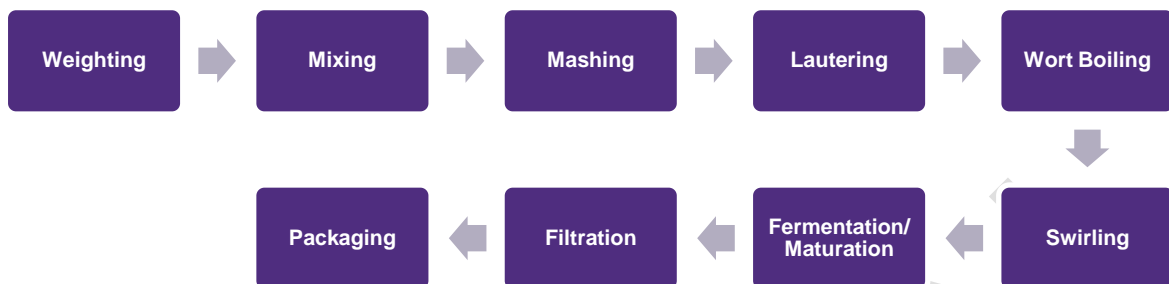
c. Transportation System

d. Local Infrastructure

e. Raw material procurement



7. Product Process Flow



Beer is a mild alcoholic beverage and contains up to 5% alcohol by volume and produced from barley malt. Barley malt is germinated grains that have been dehydrated in a process known as “malting”

- **Step 1 Weight**
Take the weight of the barley malt with the help of commercial weight machine.
- **Step 2 Mixing**
Mix the barley malt with other ingredients like ginger, hops and other adjuncts such as maize, rice, sugar, wheat etc. with the help of water as per requirement of the recipe.
- **Step 3 Mashing**
Put the mixture in the mashing, mashing is a process where the enzymes of the malt degrade the starch and proteins as per specific demands of the recipe for the style of beer and bring the sugars, amino acids, and minerals into solution. The mashing process will give you WORT, WORT contains the most important being maltose and maltotriose.
- **Step 4 Lautering**
Separate the WORT using filtration method (LAUTERING)
- **Step 5 Wort Boiling**
Separated WORT is transfer to the kettle for WORT boiling.
- **Step 6 Swirl**
The boiled WORT is sent to the whirlpool where the WORT is swirled so to precipitate the suspended matter and makes it clear.
- **Step 7 Fermentation/ Maturation**
Once the WORT is chilled, the yeast is added into Fermenters where the yeast converts the fermentable sugars in the WORT to alcohol and Carbon Dioxide. This process of fermentation takes 6 to 7 days at about 10°C.
- **Step 8 Filtration**
Once fermentation is done beer is passed through the filters and sent for packaging.
- **Step 9 Packaging**
Beer is store into beer tanks and now beer is ready to be dispensed fresh to the customer.

8. Cost of the Project

Particulars	Amount (Rs. In Lacs)
Land and Site Development	
Civil Construction	₹ 85,00,000
Plant & Machinery	₹ 3,21,64,912



Electrical Installation	
Preliminary and Preoperative Expenses	₹ 5,50,000
Miscellaneous Fixed Assets	₹ 45,00,000
Margin for Working Capital	
Contingency Fund	₹ 6,00,000
Total Project Cost	₹ 5,42,14,912

a. Land details

The estimated required area for setting up the Microbrewery unit is approx. 2000 sq. ft which is being set up within 'Hotel XXX' premises on the ground floor.

b. Building and civil works details

Estimated cost for building and civil works: **₹ 85,00,000**. This includes construction of the brewery area, seating sections, storage facilities, and ancillary infrastructure as well as the kitchen set up. This also includes electrification, plumbing, etc.

Other assets such as furniture, décor, lighting, air conditioning, etc. of **fixed assets** required is estimated at **₹45,00,000**

c. Plant and Machinery details

The plant and machinery details below outline a 10-hectolitre (1000 Litres) microbrewery within a hotel, featuring an exclusive range of bespoke craft beers and a small kitchen offering a curated food menu. The project aims to provide a unique dining and brewing experience while utilizing local ingredients like ginger, pineapples, and Khasi mandarins to appeal to both tourists and locals.

Sl. No.	Particulars	Qty	Rate (Rs.)	GST (18%)	Amount (Rs.)
A	MICROBREWERY				
1	Design, Engineering, Supply of Brewery Equipment of 10 HL 2 Vessel system in SS304	1 Set	₹ 1,15,00,000	₹ 20,70,000	₹ 1,35,70,000
2	1000 LPH Water Treatment System	1			
3	SS Tanks - 1000 Liters	1			
4	ETP – 5 KLD	1	₹ 8,00,000	₹1,44,000	₹9,44,000
5	10 Bottles Per Minute EVATS-1000-10-CP Glass Bottle Rinser, Filler & Crowner	1	₹ 19,50,000	₹3,51,000	₹23,01,000
6	Single Side Labeler	1	₹ 6,50,000	₹1,17,000	₹7,67,000
7	Tunnel Pasteurizer 600 Bottles per Hour	1	₹ 13,50,000	₹2,43,000	₹15,93,000
8	Contact Coder	1	₹ 1,25,000	₹22,500	₹1,47,500



Sl. No.	Particulars	Qty	Rate (Rs.)	GST (18%)	Amount (Rs.)
9	Canning Line – 30 CPM a.) De – Palletizer b.) Automatic Can Washing c.) Automatic Can Filling and Sealing d.) Automatic De-foaming e.) Turn Cage f.) Slat Conveyor g.) Automatic Multiple Shrink Wrapping Machine	1	₹ 60,00,000	₹10,80,000	₹70,80,000
10	Glycol Pipeline, Python & Python Pumps & Other fittings	1	₹ 13,00,000	₹2,34,000	₹15,34,000
11	Installation, Trial Runs & Commissioning		₹ 1,50,000	₹ 27,000	₹ 1,77,000
SUB TOTAL (A)					₹2,81,13,500
B	RESTAURANT (MEDIUM SIZED)				
12	Commercial Gas Range with Oven	2	₹2,00,000	₹72,000	₹4,72,000
13	Fryer (Deep Fat)	2	₹50,000	₹18,000	₹1,18,000
14	Griddle Plate	1	₹70,000	₹12,600	₹82,600
15	Induction Cooktop	2	₹35,000	₹12,600	₹82,600
16	Tandoor Oven	1	₹60,000	₹10,800	₹70,800
17	Food Processor	2	₹40,000	₹14,400	₹94,400
18	Dough Kneader	1	₹50,000	₹9,000	₹59,000
19	Cutting Boards & Chef Knives	1	₹80,000	₹14,400	₹94,400
20	Commercial Refrigerator	2	₹1,50,000	₹54,000	₹3,54,000
21	Chest Freezer	1	₹1,40,000	₹25,200	₹1,65,200
22	Dry Storage Racks	5	₹15,000	₹13,500	₹88,500
23	Plate Warmer		₹40,000	₹7,200	₹47,200
24	Commercial Dishwasher		₹2,50,000	₹45,000	₹2,95,000
25	Stainless Steel Sink Unit		₹35,000	₹12,600	₹82,600
26	Exhaust Hood with Chimney		₹2,20,000	₹39,600	₹2,59,600
27	Fire Suppression System		₹1,00,000	₹18,000	₹1,18,000
28	Utensils, Cookware and Small Tools		₹2,50,000	₹45,000	₹2,95,000
29	Installation & Commissioning		₹30,000	₹5,400	₹35,400
SUB TOTAL (B)					₹28,14,300
30	Packing And Forwarding Charges				₹3,93,150
31	Transportation Charges				₹6,55,250
SUB TOTAL (C)					₹10,48,400
TOTAL					₹2,72,58,400
GST @18%					₹49,06,512
GRAND TOTAL					₹ 3,21,64,912

d. Pre-operative expenses details

Approx- Rs. 5,50,000

e. Working Capital details

I) Raw Material Requirement including Microbrewery & Restaurant: - (Annual)



Sl. No.	Item	Qty (Ton)	Rate (Rs.)	Total (Rs.) Lakh
1	Malt	60	₹ 2,50,000	₹ 1,50,00,000
2	Hops	2	₹ 15,00,000	₹ 30,00,000
3	Yeast	1.5	₹ 6,50,000	₹ 9,75,000
4	Ginger	15	₹ 80,000	₹12,00,000
5	Pineapples	20	₹ 40,000	₹ 8,00,000
6	Khasi Mandarin	10	₹ 60,000	₹ 6,00,000
7	Meats	10	₹2,50,000	₹25,00,000
8	Vegetables & Fruit	10	₹50,000	₹5,00,000
9	Cheese & Dairy Products	2	₹3,00,000	₹6,00,000
10	Dry Spices & Condiments	1	₹5,00,000	₹5,00,000
11	Baking Supplies	2	₹75,000	₹1,50,000
12	Other Miscellaneous	1	₹6,50,000	₹6,50,000
GRAND TOTAL				₹ 2,64,75,000/-

ii) Utilities (Per Annum)

Sl. No.	Item	Total (Rs.) Lakh
1	Electricity	₹23,16,000
2	Water	₹ 12,00,000
3	Waste Management	₹ 6,00,000
GRAND TOTAL		₹ 41,16,000

iii) Salary & Wages (Per Annum)

S No	Designation	No of position	Unit	Wages/Month (Rs.)	Total/Annum (Rs.)
1	Brew Master	1	No	₹ 1,50,000.00	₹ 18,00,000.00
2	Assistant Brewers	2	No	₹ 1,10,000.00	₹ 26,40,000.00
3	Serving Staff	10	No	₹ 25,000.00	₹ 30,00,000.00
4	Maintenance Crew	2	No	₹ 60,000.00	₹ 14,40,000.00
5	Head Chef	1	No	₹1,10,000	₹1,10,000
6	Sous Chef	2	No	₹80,000	₹1,60,000
7	Line Cooks	4	No	₹40,000	₹1,60,000
8	Kitchen Helpers	3	No	₹15,000	₹45,000
Total					₹ 1,45,80,000

iv) Selling & General Administration (Annum)

Sl. No.	Designation	No.	Wages/Month (Rs.)	Total/Annum (Rs.) Lakhs
1	Manager	1	70,000	₹ 8,40,000
2	Deputy Manager	1	50,000	₹ 6,00,000
3	Accountant	1	60,000	₹ 7,20,000
4	Ushers	4	15,000	₹ 7,20,000
5	Security Guard	2	12,000	₹ 2,88,000
Total				₹ 31,68,000



v) Advertisement & General Stores

Sl. No.	Items	Cost (Rs.)
1	Marketing & Advertising	₹ 6,00,000
2	General Stores & Inventory*	₹ 24,00,000
Total		₹ 30,00,000

*(Cleaning supplies, Packaging Materials, Maintenance Tools & Spare Parts, Small Consumables, Office Supplies, etc.)

WORKING CAPITAL= I+II+III+IV+V = ₹ 5,13,39,000

9. Proposed Means of Finance

Particulars	Amount (Rs. In Lakhs)
Promoter's Capital	₹ 200.00
Unsecured Loans	-
Term Loan form Bank/ Financial Institution	₹ 342.15
Total	₹ 542.15



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
Craft Beer	6,00,000	Litres	2000	12,000
Production capacity/Annum				12,000
b. SCHEDULE OF PRODUCTION AND SALES				
RAW MATERIAL MIX AND CONSUMABLES REQUIRED				
Item	Quantity (in tons)	Unit	Rate (per Ton)	Amount (Rs.) Lakh
Raw Material				
Malt	60	Ton	₹2,50,000.00	₹150.00
Hops	2	Ton	₹15,00,000.00	₹30.00
Yeast	1.5	Ton	₹6,50,000.00	₹9.75
Ginger	15	Ton	₹80,000.00	₹12.00
Pineapples	20	Ton	₹40,000.00	₹8.00
Khasi Mandarin	10	Ton	₹60,000.00	₹6.00
Meats	10	Ton	₹2,50,000.00	₹25.00

Vegetables & Fruit	10		Ton	₹50,000.00			₹5.00
Cheese & Dairy Products	2		Ton	₹3,00,000.00			₹6.00
Dry Spices & Condiments	1		Ton	₹5,00,000.00			₹5.00
Baking Supplies	2		Ton	₹75,000.00			₹1.50
Other Miscellaneous Ingredient	1		Ton	₹6,50,000.00			₹6.50
c. Cost of Raw Material Consumed/Annum							264.75
Parameters	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year	7th Year
Capacity Utilization	70%	80%	90%	90%	100%	100%	100%
	4,20,000	4,80,000	5,40,000	5,40,000	6,00,000	6,00,000	6,00,000
Crafted Beer	600	600	600	600	600	600	600
Production (In Ton) as per Capacity Utilized	420	480	540	540	600	600	600
d. BREAK UP PRODUCTION AS PER UTILIZED CAPACITY							
ITEMS	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year	7th Year
Capacity Utilization	70%	80%	90%	90%	100%	100%	100%
Crafted Beer	600	600	600	600	600	600	600
	0	0	0	0	0	0	0
TOTAL PRODUCTION	420	480	540	540	600	600	600
Sales Details							
Items	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year	7th Year
Crafted Beer	₹8,400	₹9,600	₹10,800	₹10,800	₹12,000	₹12,000	₹12,000
	0	0	0	0	0	0	0
NET Sales Price	₹8,400	₹9,600	₹10,800	₹10,800	₹12,000	₹12,000	₹12,000
GST RATE@0% As per state Laws	0	0	0	0	0	0	0
GROSS Sales Price	₹8,400	₹9,600	₹10,800	₹10,800	₹12,000	₹12,000	₹12,000
e. COST OF PRODUCTION							
Items	1st Year	2nd year	3rd Year	4th Year	5th Year	6th Year	7th Year
	70%	80%	90%	90%	100%	100%	100%



Raw Materials Consumed	₹185	₹212	₹238	₹238	₹265	₹265	₹265
Power & Fuel	₹16	₹19	₹21	₹21	₹23	₹23	₹23
Direct Labor & Wages	₹124	₹142	₹160	₹160	₹177	₹177	₹177
Advertisement & Gen. Stores	₹21	₹24	₹27	₹27	₹30	₹30	₹30
Repairs & Maintenance	₹0.85	₹0.98	₹1.10	₹1.14	₹1.26	₹1.26	₹1.26
Other Manufacturing Exp.	0	0	0	0	0	0	0
COST OF PRODUCTION	₹348	₹397	₹447	₹447	₹497	₹497	₹497

f. PROJECTED PROFITABILITY STATEMENT

	1 st Year	2 nd year	3 rd Year	4 th Year	5 th Year	6 th Year	7 th Year
Capacity Utilized	70%	80%	90%	90%	100%	100%	100%
A. Sales							
Gross Sales	₹8,400	₹9,600	₹10,800	₹10,800	₹12,000	₹12,000	₹12,000
Less: GST	0	0	0	0	0	0	0
NET SALES	₹8,400	₹9,600	₹10,800	₹10,800	₹12,000	₹12,000	₹12,000
B. Cost of Production							
Raw Materials Consumed	₹185	₹212	₹238	₹238	₹265	₹265	₹265
Power & Fuel	₹16	₹19	₹21	₹21	₹23	₹23	₹23
Direct Labor & Wages	₹124	₹142	₹160	₹160	₹177	₹177	₹177
Advertisement & General Stores	₹21	₹24	₹27	₹27	₹30	₹30	₹30
Repairs & Maintenance	₹0.85	₹0.98	₹1.10	₹1.14	₹1.26	₹1.26	₹1.26
Other Manufacturing Exp.	0	0	0	0	0	0	0
Total Cost of Production (C)	₹348	₹397	₹447	₹447	₹497	₹497	₹497

g. Gross Profit (A-C)	₹8,052	₹9,203	₹10,353	₹10,353	₹11,503	₹11,503	₹11,503
Interest Expenses							
Interest Expenses (Term Loan) @9.5% /Annum for 7 yr.	₹14.90	₹30.96	₹27.37	₹23.43	₹19.09	₹14.33	₹9.09
Interest Expenses (WC Loan) @12% /Annum	₹201.60	₹230.40	₹259.20	₹259.20	₹288.00	₹288.00	₹288.00
Others							
Profit before Taxation	₹7,956.23	₹22,979.47	₹10,313.82	₹10,319.99	₹11,496.24	₹11,501.86	₹11,505.73
Provision for Taxation	₹2,068.62	₹5,974.66	₹2,681.59	₹2,683.20	₹2,989.02	₹2,990.48	₹2,991.49
Profit After Taxation	₹5,887.61	₹17,004.81	₹7,632.22	₹7,636.79	₹8,507.22	₹8,511.38	₹8,514.24

h. DEBT SERVICE COVERAGE RATIO (COMPANY AS A WHOLE)

	1 st Year	2 nd year	3 rd Year	4 th Year	5 th Year	6 th Year	7 th Year
Profit After Tax	₹5,887.61	₹17,004.81	₹7,632.22	₹7,636.79	₹8,507.22	₹8,511.38	₹8,514.24
Add: - Interest Expenses (Term Loan) @9.5% /Annum for 7yrs	₹14.90	₹30.96	₹27.37	₹23.43	₹19.09	₹14.33	₹9.09
Interest Expenses (WC Loan) @12% /Annum for 7 yrs	₹201.60	₹230.40	₹259.20	₹259.20	₹288.00	₹288.00	₹288.00
Depreciation	₹61.25	₹52.71	₹45.39	₹39.11	₹33.71	₹29.08	₹25.11
Total (A)	₹5,609.86	₹16,690.74	₹7,300.26	₹7,315.05	₹8,166.42	₹8,179.97	₹8,192.04
Interest Expenses (Term Loan) @9.5% /Annum for 7yrs	₹14.90	₹30.96	₹27.37	₹23.43	₹19.09	₹14.33	₹9.09
Interest Expenses (WC Loan) @12% /Annum for 7 yrs	₹201.60	₹230.40	₹259.20	₹259.20	₹288.00	₹288.00	₹288.00
Depreciation	₹61.25	₹52.71	₹45.39	₹39.11	₹33.71	₹29.08	₹25.11
Total (A)	₹5,609.86	₹16,690.74	₹7,300.26	₹7,315.05	₹8,166.42	₹8,179.97	₹8,192.04
Interest Expenses (Term Loan) @9.5% /Annum for 7yrs	₹14.90	₹30.96	₹27.37	₹23.43	₹19.09	₹14.33	₹9.09
Interest Expenses (WC Loan) @12% /Annum for 7 yrs.	₹201.60	₹230.40	₹259.20	₹259.20	₹288.00	₹288.00	₹288.00

Term Loan Repayment	₹0.00	₹36.15	₹39.74	₹43.68	₹48.01	₹52.78	₹58.02
Total Debt Payment (B)	₹216.50	₹297.51	₹326.31	₹326.31	₹355.10	₹355.11	₹355.11
DSCR (A/B)	25.91	56.10	22.37	22.42	23.00	23.04	23.07
Cash Inflow	₹5,948.86	₹17,057.52	₹7,677.61	₹7,675.90	₹8,540.94	₹8,540.46	₹8,539.35
i. BREAK EVEN ANALYSIS							
	1st Year	2nd year	3rd Year	4th Year	5th Year	6th Year	7th Year
A. Net Sales	₹8,400	₹9,600	₹10,800	₹10,800	₹12,000	₹12,000	₹12,000
B. Variable Expenses							
Raw Materials Consumed	₹185	₹212	₹238	₹238	₹265	₹265	₹265
Power & Fuel	₹16	₹19	₹21	₹21	₹23	₹23	₹23
Consumable Stores							
Repairs & Maintenance	₹0.85	₹0.98	₹1.10	₹1.14	₹1.26	₹1.26	₹1.26
	₹202	₹232	₹260	₹260	₹289	₹289	₹289
C. Contribution (A-B)	₹8,198	₹9,368	₹10,540	₹10,540	₹11,711	₹11,711	₹11,711
D. Fixed Expenses							
Direct Labor & Wages	₹124	₹142	₹160	₹160	₹177	₹177	₹177
Selling, General & Administration	0	0	0	0	0	0	0
	₹124	₹142	₹160	₹160	₹177	₹177	₹177
Breakeven Sales at Operating Capacity	₹245.90	₹237.33	₹230.01	₹223.64	₹218.29	₹213.61	₹209.59

j. Projected Balance Sheet							
	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year	7th Year
Liabilities							
Capital	₹ 200	₹ 200	₹ 200	₹ 200	₹ 200	₹ 200	₹ 200
Revenue Reserves	₹5,888	₹22,892	₹30,525	₹38,161	₹46,669	₹55,180.03	₹63,694.27
Net Worth							
Term Loan	₹342.15	₹306.00	₹266.27	₹222.59	₹174.57	₹121.79	₹63.78
Working Capital Limit	₹1,680	₹1,920	₹2,160	₹2,160	₹2,400	₹2,400	₹2,400
Current Liabilities							
Creditors	₹20.18	₹19.50	₹18.92	₹18.40	₹17.98	₹17.51	₹17.19
Liability for expenses							



Total	₹8,129.94	₹25,337.91	₹33,169.82	₹40,762.42	₹49,461.20	₹57,919.33	₹66,375.23
Assets							
Fixed Assets							
Gross block	₹451.65	₹451.65	₹451.65	₹451.65	₹451.65	₹451.65	₹451.65
Depreciation	₹61.25	₹52.71	₹45.39	₹39.11	₹33.71	₹29.08	₹25.11
Net Fixed Assets	₹512.90	₹504.36	₹497.04	₹490.76	₹485.36	₹480.73	₹476.75
Non-Current asset/investments							
Current assets							
Inventory							
Debtors							
Security Deposits							
Loans and Advances							
Cash & Bank Balance							
Total							

k. CALCULATION OF PAYBACK PERIOD

Investment		Lakhs			
Cash In Flow		Lakhs			
(PAT-Depreciation-Interest)		Lakhs			
PAY BACK PERIOD	5	Years			

9. Projected Employment Details

Type of Employment	Number of Employees	Projected Cost
Skilled Manpower	9	₹98,40,000
Semi-skilled Manpower	22	₹73,68,000
Unskilled Manpower	3	₹5,40,000
TOTAL		₹1,77,48,000



10. Requirement of Statutory clearances

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

SPECIMEN