

## Section 5 Sub-project Budget and Financial Analysis

### 5.1 Sub project budget and means of finance-

#### 5.1.1 Budget

Sr. No.	Particular	Amount (Rs.)
1	Land, Building, Shed and Warehouse	1'28'83'373
2	Machinery and Equipment	36,32,648
3	Furniture and Fixture	
4	IT & It Infrastructure	
5	Preliminary Expenses	3'20'000
6	Working Capital	19'99'028
Total		1'88'35'049

#### 5.1.2 Means of finance

Sr. No.	Particular	Bank Loan (%)	Amount (Rs.)
1	Govt. Grant under SMART Project		1'01'01'613
2	Bank Finance - Long Term Loan	85%	1'40'38'618
3	Own Contribution		6'80'452

## 5.2 Financial Analysis

### 5.2.1 Project Cost Summary:

Sr. No.	Particular	Amount (Rs.)	Grant (%)	Grant Amount (Rs.)
1	Land, Building, Shed and Warehouse	1,28,83,373	60%	77,30,024
2	Machinery and Equipment	36,32,648	60%	21,79,589
3	Furniture and Fixture	-	60%	-
4	IT & It Infrastructure	-	60%	-
5	Transport vehicle (Refer van and other)	-	60%	-
6	Preliminary Expenses	3,20,000	60%	1,92,000
7	Working Capital	4,99,757		
Total		1,73,35,778		1,01,01,613

## 5.2.2 Depreciation

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
<b>Assets</b>							
<b>Building</b>							
Asset Value	1,28,83,373	1,24,74,970	1,20,66,567	1,16,58,164	1,12,49,761	1,08,41,358	1,04,32,955
Depreciation	4,08,403	4,08,403	4,08,403	4,08,403	4,08,403	4,08,403	4,08,403
Accumulated Depreciation	4,08,403	8,16,806	12,25,209	16,33,612	20,42,015	24,50,417	28,58,820
Net Fixed Assets	1,24,74,970	1,20,66,567	1,16,58,164	1,12,49,761	1,08,41,358	1,04,32,955	1,00,24,552
<b>Plant and Machinery</b>							
Asset Value	36,32,648	34,02,702	31,72,755	29,42,808	27,12,862	24,82,915	22,52,968
Depreciation	2,29,947	2,29,947	2,29,947	2,29,947	2,29,947	2,29,947	2,29,947
Accumulated Depreciation	2,29,947	4,59,893	6,89,840	9,19,787	11,49,733	13,79,680	16,09,626
Net Fixed Assets	34,02,702	31,72,755	29,42,808	27,12,862	24,82,915	22,52,968	20,23,022
<b>Furniture and Electrification</b>							
Asset Value	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
Net Fixed Assets	-	-	-	-	-	-	-
<b>Vehicle</b>							
Asset Value	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
Net Fixed Assets	-	-	-	-	-	-	-
<b>IT Infrastructure</b>							
Asset Value	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-	-	-
Net Fixed Assets	-	-	-	-	-	-	-

Gross Fixed Asset	1,65,16,021	1,58,77,671	1,52,39,322	1,46,00,972	1,39,62,623	1,33,24,273	1,26,85,924
Total Depreciation	6,38,350	6,38,350	6,38,350	6,38,350	6,38,350	6,38,350	6,38,350
Accumalated Depreciation	6,38,350	12,76,699	19,15,049	25,53,398	31,91,748	38,30,097	44,68,447
Net Fixed Assets	1,58,77,671	1,52,39,322	1,46,00,972	1,39,62,623	1,33,24,273	1,26,85,924	1,20,47,574

### 5.2.3 Amortization

Particulars	Years	Y1	Y2	Y3	Y4	Y5
Preliminary Expenses	5	64,000	64,000	64,000	64,000	64,000
Total Value		64,000	64,000	64,000	64,000	64,000

### 5.2.4 Bank Loan Projection

Loan Amount (Rs)	1,40,38,618
Interest rate /PA	11%
Loan Tenure in years	7
Moratorium Period ( In Months)	4
EMI	Rs. 2,48,389.20

Year	Particluars	Opening Balance	Interest	Pricipal Repayment	EMI	Closing Outstanding
Year 1	Month 1	1,40,38,618	1,28,687	-	1,28,687	1,40,38,618
	Month 2	1,40,38,618	1,28,687	-	1,28,687	1,40,38,618
	Month 3	1,40,38,618	1,28,687	-	1,28,687	1,40,38,618
	Month 4	1,40,38,618	1,28,687	-	1,28,687	1,40,38,618
	Month 5	1,40,38,618	1,28,687	-	1,28,687	1,40,38,618

	Month 6	1,40,38,618	1,28,687	-	1,28,687	1,40,38,618
	Month 7	1,40,38,618	1,28,687	1,19,702	2,48,389	1,39,18,916
	Month 8	1,39,18,916	1,27,590	1,20,799	2,48,389	1,37,98,117
	Month 9	1,37,98,117	1,26,483	1,21,906	2,48,389	1,36,76,210
	Month 10	1,36,76,210	1,25,365	1,23,024	2,48,389	1,35,53,186
	Month 11	1,35,53,186	1,24,238	1,24,152	2,48,389	1,34,29,035
	Month 12	1,34,29,035	1,23,099	1,25,290	2,48,389	1,33,03,745
Year 2	Month 13	1,33,03,745	1,21,951	1,26,438	2,48,389	1,31,77,307
	Month 14	1,31,77,307	1,20,792	1,27,597	2,48,389	1,30,49,710
	Month 15	1,30,49,710	1,19,622	1,28,767	2,48,389	1,29,20,943
	Month 16	1,29,20,943	1,18,442	1,29,947	2,48,389	1,27,90,995
	Month 17	1,27,90,995	1,17,251	1,31,138	2,48,389	1,26,59,857
	Month 18	1,26,59,857	1,16,049	1,32,341	2,48,389	1,25,27,517
	Month 19	1,25,27,517	1,14,836	1,33,554	2,48,389	1,23,93,963
	Month 20	1,23,93,963	1,13,611	1,34,778	2,48,389	1,22,59,185
	Month 21	1,22,59,185	1,12,376	1,36,013	2,48,389	1,21,23,172
	Month 22	1,21,23,172	1,11,129	1,37,260	2,48,389	1,19,85,912
	Month 23	1,19,85,912	1,09,871	1,38,518	2,48,389	1,18,47,393
	Month 24	1,18,47,393	1,08,601	1,39,788	2,48,389	1,17,07,605
Year 3	Month 25	1,17,07,605	1,07,320	1,41,069	2,48,389	1,15,66,536
	Month 26	1,15,66,536	1,06,027	1,42,363	2,48,389	1,14,24,173
	Month 27	1,14,24,173	1,04,722	1,43,668	2,48,389	1,12,80,505
	Month 28	1,12,80,505	1,03,405	1,44,985	2,48,389	1,11,35,521
	Month 29	1,11,35,521	1,02,076	1,46,314	2,48,389	1,09,89,207
	Month 30	1,09,89,207	1,00,734	1,47,655	2,48,389	1,08,41,552
	Month 31	1,08,41,552	99,381	1,49,008	2,48,389	1,06,92,544
	Month 32	1,06,92,544	98,015	1,50,374	2,48,389	1,05,42,170

	Month 33	1,05,42,170	96,637	1,51,753	2,48,389	1,03,90,417
	Month 34	1,03,90,417	95,245	1,53,144	2,48,389	1,02,37,274
	Month 35	1,02,37,274	93,842	1,54,548	2,48,389	1,00,82,726
	Month 36	1,00,82,726	92,425	1,55,964	2,48,389	99,26,762
Year 4	Month 37	99,26,762	90,995	1,57,394	2,48,389	97,69,368
	Month 38	97,69,368	89,553	1,58,837	2,48,389	96,10,531
	Month 39	96,10,531	88,097	1,60,293	2,48,389	94,50,239
	Month 40	94,50,239	86,627	1,61,762	2,48,389	92,88,477
	Month 41	92,88,477	85,144	1,63,245	2,48,389	91,25,232
	Month 42	91,25,232	83,648	1,64,741	2,48,389	89,60,490
	Month 43	89,60,490	82,138	1,66,251	2,48,389	87,94,239
	Month 44	87,94,239	80,614	1,67,775	2,48,389	86,26,464
	Month 45	86,26,464	79,076	1,69,313	2,48,389	84,57,150
	Month 46	84,57,150	77,524	1,70,865	2,48,389	82,86,285
	Month 47	82,86,285	75,958	1,72,432	2,48,389	81,13,854
	Month 48	81,13,854	74,377	1,74,012	2,48,389	79,39,841
Year 5	Month 49	79,39,841	72,782	1,75,607	2,48,389	77,64,234
	Month 50	77,64,234	71,172	1,77,217	2,48,389	75,87,017
	Month 51	75,87,017	69,548	1,78,842	2,48,389	74,08,175
	Month 52	74,08,175	67,908	1,80,481	2,48,389	72,27,695
	Month 53	72,27,695	66,254	1,82,135	2,48,389	70,45,559
	Month 54	70,45,559	64,584	1,83,805	2,48,389	68,61,754
	Month 55	68,61,754	62,899	1,85,490	2,48,389	66,76,264
	Month 56	66,76,264	61,199	1,87,190	2,48,389	64,89,074
	Month 57	64,89,074	59,483	1,88,906	2,48,389	63,00,168
	Month 58	63,00,168	57,752	1,90,638	2,48,389	61,09,531
	Month 59	61,09,531	56,004	1,92,385	2,48,389	59,17,146

	Month 60	59,17,146	54,241	1,94,149	2,48,389	57,22,997
Year 6	Month 61	57,22,997	52,461	1,95,928	2,48,389	55,27,068
	Month 62	55,27,068	50,665	1,97,724	2,48,389	53,29,344
	Month 63	53,29,344	48,852	1,99,537	2,48,389	51,29,807
	Month 64	51,29,807	47,023	2,01,366	2,48,389	49,28,441
	Month 65	49,28,441	45,177	2,03,212	2,48,389	47,25,229
	Month 66	47,25,229	43,315	2,05,075	2,48,389	45,20,155
	Month 67	45,20,155	41,435	2,06,954	2,48,389	43,13,200
	Month 68	43,13,200	39,538	2,08,852	2,48,389	41,04,349
	Month 69	41,04,349	37,623	2,10,766	2,48,389	38,93,583
	Month 70	38,93,583	35,691	2,12,698	2,48,389	36,80,885
	Month 71	36,80,885	33,741	2,14,648	2,48,389	34,66,237
	Month 72	34,66,237	31,774	2,16,615	2,48,389	32,49,622
Year 7	Month 73	32,49,622	29,788	2,18,601	2,48,389	30,31,021
	Month 74	30,31,021	27,784	2,20,605	2,48,389	28,10,416
	Month 75	28,10,416	25,762	2,22,627	2,48,389	25,87,789
	Month 76	25,87,789	23,721	2,24,668	2,48,389	23,63,121
	Month 77	23,63,121	21,662	2,26,727	2,48,389	21,36,394
	Month 78	21,36,394	19,584	2,28,806	2,48,389	19,07,588
	Month 79	19,07,588	17,486	2,30,903	2,48,389	16,76,685
	Month 80	16,76,685	15,370	2,33,020	2,48,389	14,43,665
	Month 81	14,43,665	13,234	2,35,156	2,48,389	12,08,510
	Month 82	12,08,510	11,078	2,37,311	2,48,389	9,71,199
	Month 83	9,71,199	8,903	2,39,487	2,48,389	7,31,712
	Month 83	7,31,712	6,707	2,41,682	2,48,389	4,90,030
	Month 83	4,90,030	4,492	2,43,897	2,48,389	2,46,133
	Month 83	2,46,133	2,256	2,46,133	2,48,389	(U)

### 5.2.5 Revenue and Expenses Assumption

Particulars	No.
Total No. of Members Cultivating Grain Crops	500
Total No. of Non- members Cultivating Grain Crops	1200
Total	1700
Average Land Holding per Member (Acres)	4.5
Total Cultivated Land under grain Crop (Acres)	7650

Season	Crop	Cultivation In (%)	Total Land under Cultivation (In Acres)	Yield/Acres (In Quintals)	Total Production (In Quintals)	Consumption in (%)	Marketable Surplus (In Quintals)
Kharif	Corn	60%	4500	8	36720	1%	36353
	Soyabean	25%	1913	7	13388	5%	12718
	Moong	5%	383	7	2678	1%	2651
	Udid	5%	383	8	3060	1%	3029
	Jawar	5%	383	8	3060	3%	2968
Area Under Rabbi Cultivation (In Acres)	60%	4500					
Rabbi							

### 10.3 Quantity of Marketable Surplus Produce Considered for Trading Business

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Corn	14,541	16,359	18,176	19,994	21,812	23,629	25,447
Soyabean	5,087	5,723	6,359	6,995	7,631	8,267	8,903
Moong	1,060	1,193	1,325	1,458	1,590	1,723	1,856
Udid	1,212	1,363	1,515	1,666	1,818	1,969	2,121
Jawar	1,187	1,336	1,484	1,633	1,781	1,929	2,078
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-

5.2.6 Projected Profit & Loss Statement

5.2.6 Consolidated Profit and loss account for the Project

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
<b>Revenue</b>							
Facility 1 - Trading Activity	5,83,91,335	7,02,14,133	8,19,34,563	9,46,51,500	10,84,35,295	12,33,60,840	13,95,07,852
Facility 3 - Warehouse	10,56,000	11,78,100	13,09,770	14,51,662	16,04,468	16,84,692	17,68,926
<b>Total Revenue</b>	<b>6,12,64,975</b>	<b>7,42,55,016</b>	<b>8,72,52,229</b>	<b>10,13,63,526</b>	<b>11,66,67,821</b>	<b>13,31,64,903</b>	<b>15,10,20,024</b>
<b>Variable Cost</b>							
Facility 1 - Trading Activity	4,66,14,327	5,60,04,249	6,53,52,015	7,54,94,546	8,64,87,951	9,83,91,060	11,12,76,038
Facility 3 - Warehouse	2,60,800	2,73,840	2,87,532	3,01,909	3,17,004	3,32,854	3,49,497
<b>Total Variable Cost</b>	<b>4,88,94,662</b>	<b>5,95,00,071</b>	<b>7,01,57,534</b>	<b>8,17,31,993</b>	<b>9,42,88,504</b>	<b>10,78,96,336</b>	<b>12,26,35,118</b>
<b>Fixed Cost</b>							
Facility 1 - Trading Activity	6,12,000	6,42,600	6,74,730	7,08,467	7,43,890	7,81,084	8,20,139
Facility 3 - Warehouse	4,68,000	4,91,400	5,15,970	5,41,769	5,68,857	5,97,300	6,27,165
Admin Expenses	63,42,000	66,59,100	69,92,655	73,41,658	77,08,741	80,94,178	84,98,887
<b>Total Fixed Cost</b>	<b>74,22,000</b>	<b>77,93,100</b>	<b>81,82,755</b>	<b>85,91,893</b>	<b>90,21,487</b>	<b>94,72,562</b>	<b>99,46,190</b>
<b>Total Cost</b>	<b>5,63,16,662</b>	<b>6,72,93,171</b>	<b>7,83,40,289</b>	<b>9,03,23,885</b>	<b>10,33,09,991</b>	<b>11,73,68,897</b>	<b>13,25,81,308</b>
<b>Profit Before Depreciation, Interest and Tax</b>	<b>49,48,313</b>	<b>69,61,845</b>	<b>89,11,940</b>	<b>1,10,39,640</b>	<b>1,33,57,830</b>	<b>1,57,96,006</b>	<b>1,84,38,715</b>
Depreciation	6,38,350	6,38,350	6,38,350	6,38,350	6,38,350	6,38,350	6,38,350
Amortization	64,000	64,000	64,000	64,000	64,000		
<b>Profit Before Interest and Tax</b>	<b>42,45,963</b>	<b>62,59,496</b>	<b>82,09,591</b>	<b>1,03,37,291</b>	<b>1,26,55,481</b>	<b>1,51,57,656</b>	<b>1,78,00,366</b>
Interest on Term loan	17,07,499	16,71,246	15,34,968	13,81,443	12,08,487	10,12,822	7,99,151
<b>Profit Before Tax</b>	<b>25,38,464</b>	<b>45,88,250</b>	<b>66,74,623</b>	<b>89,55,848</b>	<b>1,14,46,994</b>	<b>1,41,44,834</b>	<b>1,70,01,215</b>
Less: Tax	3,35,895	9,00,983	14,68,933	20,80,091	27,38,906	34,45,165	41,87,345
<b>Profit After Tax</b>	<b>22,02,570</b>	<b>36,87,267</b>	<b>52,05,690</b>	<b>68,75,757</b>	<b>87,08,087</b>	<b>1,06,99,669</b>	<b>1,28,13,869</b>
<b>Cumulative Profit</b>	<b>22,02,570</b>	<b>58,89,836</b>	<b>1,10,95,526</b>	<b>1,79,71,283</b>	<b>2,66,79,370</b>	<b>3,73,79,040</b>	<b>5,01,92,909</b>

### 5.2.7 Cash Flow Statement Projection

Sr.	Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
1	Operating Profit							
	Total Revenue	6,12,64,975	7,42,55,016	8,72,52,229	10,13,63,526	11,66,67,821	13,31,64,903	15,10,20,024
2	Equity/ Share capital	(68,04,452)						
	Reinvestment							
3	Smart Grant -in-Aid	1,01,01,613						
4	Long Term Loan	1,40,38,618						
5	Short Term Loan	14,99,271	8,90,023	4,03,548	4,37,929	4,74,740	5,07,214	5,48,308
6	Increase in Account Payable	40,18,739	8,71,677	8,75,956	9,51,325	10,32,042	11,18,452	12,11,407
	Sub Total (A)	8,41,18,763	7,60,16,716	8,85,31,733	10,27,52,780	11,81,74,603	13,47,90,569	15,27,79,738
	Cash Outflow (Rs.)							
1	Capital Expenditure							
a		1,28,83,373						
b		36,32,648						
c	Furniture & Fixture	-						
d	It Infrastructure	-						
e	Vehicle	-						
f	Preliminary Expenses	3,20,000						
2	Operational Expenditure							
a	Variable Cost	4,88,94,662	5,95,00,071	7,01,57,534	8,17,31,993	9,42,88,504	10,78,96,336	12,26,35,118
b	Fixed Cost	74,22,000	77,93,100	81,82,755	85,91,893	90,21,487	94,72,562	99,46,190
3	Loan Repayment							
	LTL - Principal	7,34,873	15,96,140	17,80,843	19,86,920	22,16,845	24,73,375	32,49,622
	LTL - Interest	15,27,586	13,84,531	11,99,827	9,93,750	7,63,826	5,07,295	2,27,827
	STL - Principal							
	STL - Interest	1,79,913	2,86,715	3,35,141	3,87,693	4,44,661	5,05,527	5,71,324
4	Tax	3,35,895	9,00,983	14,68,933	20,80,091	27,38,906	34,45,165	41,87,345
5	Increase in Account Receivable	50,35,477	10,67,675	10,68,264	11,59,833	12,57,887	13,55,925	14,67,544
	Sub Total (B)	8,09,66,427	7,25,29,214	8,41,93,297	9,69,32,172	11,07,32,116	12,56,56,184	14,22,84,971
	Net Cash Flow (A-B)	31,52,336	34,87,502	43,38,436	58,20,608	74,42,487	91,34,385	1,04,94,768
	Opening Cash and Bank		31,52,336	66,39,838	1,09,78,274	1,67,98,882	2,42,41,369	3,33,75,754
	Cumulative Cash Balance	31,52,336	66,39,838	1,09,78,274	1,67,98,882	2,42,41,369	3,33,75,754	4,38,70,522

### 5.2.8 Balance Sheet Statement Projection

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
<b>ASSETS</b>							
<b>Current Assets</b>							
Cash and Bank Balance	31,28,362	65,78,900	1,08,79,010	1,66,59,905	2,40,61,248	3,31,52,998	4,35,95,477
Accounts Receivables	50,35,477	61,03,152	71,71,416	83,31,240	95,89,136	1,09,45,061	1,24,12,605
Other Current Assets							
<b>Total Current Assets</b>	<b>81,63,840</b>	<b>1,26,82,052</b>	<b>1,80,50,426</b>	<b>2,49,91,153</b>	<b>3,36,50,384</b>	<b>4,40,98,059</b>	<b>5,60,08,082</b>
Gross Fixed Assets	1,67,85,806	1,61,38,905	1,54,92,003	1,48,45,101	1,41,98,199	1,35,51,298	1,29,04,306
Less: Depreciation	6,46,902	6,46,902	6,46,902	6,46,902	6,46,902	6,46,902	6,46,902
<b>Net Fixed Assets</b>	<b>1,61,38,905</b>	<b>1,54,92,003</b>	<b>1,48,45,101</b>	<b>1,41,98,199</b>	<b>1,35,51,298</b>	<b>1,29,04,396</b>	<b>1,22,57,494</b>
Preliminary & Pre- operative Expenses	2,56,000	1,92,000	1,28,000	64,000	0	0	0
<b>TOTAL ASSETS</b>	<b>2,45,58,744</b>	<b>2,83,66,055</b>	<b>3,30,23,527</b>	<b>3,92,53,353</b>	<b>4,72,01,681</b>	<b>5,70,02,454</b>	<b>6,82,65,576</b>
<b>LIABILITIES &amp; SHAREHOLDERS EQUITY</b>							
<b>CURRENT LIABILITIES</b>							
Short Term Debt (Working capital loan)	14,99,271	23,89,294	27,92,842	32,30,771	37,05,511	42,12,725	47,61,033
Accounts Payable & Accrued Expenses	40,18,739	48,90,417	57,66,373	67,17,698	77,49,740	88,68,192	1,00,79,599
Other Current Liabilities							
<b>Total Current Liabilities</b>	<b>55,18,010</b>	<b>72,79,711</b>	<b>85,59,214</b>	<b>99,48,469</b>	<b>1,14,55,251</b>	<b>1,30,80,917</b>	<b>1,48,40,631</b>
Secured Long Term Debt	1,35,21,059	1,18,98,846	1,00,88,913	80,69,537	58,16,481	33,02,703	#REF!
Differed Tax Liabilities							
<b>TOTAL LIABILITIES</b>	<b>1,90,39,069</b>	<b>1,91,78,557</b>	<b>1,86,48,127</b>	<b>1,80,18,006</b>	<b>1,72,71,732</b>	<b>1,63,83,620</b>	<b>#REF!</b>
Share capital	-69,25,856	-69,25,856	-69,25,856	-69,25,856	-69,25,856	-69,25,856	-69,25,856
Smart Grant -in-Aid	1,02,63,484	1,02,63,484	1,02,63,484	1,02,63,484	1,02,63,484	1,02,63,484	1,02,63,484
Reserves and Surplus							
Add: Opening Balance (P/L Account)	0	21,82,047	58,49,870	1,10,37,772	1,78,97,719	2,65,92,321	3,72,81,206
Profit & Loss) During the Year	21,82,047	36,67,823	51,87,902	68,59,947	86,94,603	1,06,88,885	1,28,06,110
Appropriation - Dividend							
<b>Total Reserves</b>	<b>21,82,047</b>	<b>58,49,870</b>	<b>1,10,37,772</b>	<b>1,78,97,719</b>	<b>2,65,92,321</b>	<b>3,72,81,206</b>	<b>5,00,87,316</b>
<b>TOTAL EQUITY</b>	<b>55,19,675</b>	<b>91,87,498</b>	<b>1,43,75,400</b>	<b>2,12,35,347</b>	<b>2,99,29,949</b>	<b>4,06,18,834</b>	<b>5,34,24,944</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,45,58,744</b>	<b>2,83,66,055</b>	<b>3,30,23,527</b>	<b>3,92,53,353</b>	<b>4,72,01,681</b>	<b>5,70,02,454</b>	<b>#REF!</b>

<b>CONTROL TICKER</b>							
(=Liability - Asset)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

5.2.9 Financial Indicators

9.1 Internal Rate of Return

Particular	Y0	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Profit after Tax & Dividend		22,02,570	36,87,267	52,05,690	68,75,757	87,08,087	1,06,99,669	1,28,13,869
Add: Depreciation		6,38,350	6,38,350	6,38,350	6,38,350	6,38,350	6,38,350	6,38,350
Add: Preliminary expense written off		64,000	64,000	64,000	64,000	64,000	0	0
Net Cash Accrual (A)		29,04,919	43,89,616	59,08,040	75,78,107	94,10,437	1,13,38,019	1,34,52,219
Initial Investment/ Net Cash Accrual	(1,73,35,778)	29,04,919	43,89,616	59,08,040	75,78,107	94,10,437	1,13,38,019	1,34,52,219
IRR	0							
Present Value Equivalent		0.77	0.59	0.46	0.35	0.27	0.21	0.16
Present Value of Future Inflows		22,38,950	26,07,637	27,05,043	26,74,249	25,59,535	23,76,834	21,73,531
Operating Net Cash Inflow		1,73,35,778						

Present Capital Outflow

1,73,35,778

9.2 Break even Point

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Gross Receipts							
Facility 1 - Trading Activity	5,83,91,335	7,02,14,133	8,19,34,563	9,46,51,500	10,84,35,295	12,33,60,840	13,95,07,852
Facility 2 - Processing Unit- Cleaning, Grading	18,17,640	28,62,783	40,07,896	52,60,364	66,28,058	81,19,371	97,43,246
Facility 3 - Warehouse	10,56,000	11,78,100	13,09,770	14,51,662	16,04,468	16,84,692	17,68,926
Facility 4 - Custom Hiring	-	-	-	-	-	-	-
Facility 5 - Agri Input Centre	-	-	-	-	-	-	-
Facility 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
Total Receipts	6,12,64,975	7,42,55,016	8,72,52,229	10,13,63,526	11,66,67,821	13,31,64,903	15,10,20,024
Total Variable Exp	4,88,94,662	5,95,00,071	7,01,57,534	8,17,31,993	9,42,88,504	10,78,96,336	12,26,35,118
Contribution	1,23,70,313	1,47,54,945	1,70,94,695	1,96,31,533	2,23,79,318	2,52,68,568	2,83,84,905
Total Fixed exp	93,19,235	94,79,766	96,83,996	99,29,726	1,02,15,205	1,04,75,086	1,08,36,373
BEP	75%	64%	57%	51%	46%	41%	38%

Average BEP

53.16%

9.3 Net Present Value

Particular	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Profit after Tax & Dividend	22,02,570	36,87,267	52,05,690	68,75,757	87,08,087	1,06,99,669	1,28,13,869
Add: Depreciation	6,38,350	6,38,350	6,38,350	6,38,350	6,38,350	6,38,350	6,38,350
Add: Preliminary exp Written off	64,000	64,000	64,000	64,000	64,000	0	0
Net Cash Accrual (A)	29,04,919	43,89,616	59,08,040	75,78,107	94,10,437	1,13,38,019	1,34,52,219
PV Factor @ 10 %	0.91	0.83	0.75	0.68	0.62	0.56	0.51
Disc Cash Flow	26,40,836	36,27,782	44,38,798	51,75,949	58,43,141	64,00,016	69,03,115

Total Discounted Cash Flows 3,50,29,636

Present Value of Outflow 1,73,35,778

NPV 1,76,93,858

9.7 Sensitivity Analysis

9.7 Sensitivity Analysis							
Quantity Variation (+5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Net Income	53,19,422	91,89,496	1,15,29,507	1,40,80,546	1,68,57,865	1,97,90,953	2,29,69,316
Cost Variation (+5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Net Income	34,81,473	51,76,843	68,07,214	85,87,681	1,05,29,175	1,25,59,116	1,47,59,662
Quantity Variation (-5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Net Income	45,77,203	65,19,197	83,99,099	1,04,50,694	1,26,86,451	1,50,37,949	1,75,87,168
Cost Variation (-5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Net Income	64,15,153	87,46,847	1,10,16,666	1,34,91,600	1,61,86,485	1,90,32,896	2,21,17,769