

DNYNESHKANYA AGRO PRODUCER COMPANY LIMITED

CIN :- U01100MH2020PTC349006

DPR Prepared By :- CA. Deepak Zhawar
Cotton Seed Oil & Oil Cake Unit

1.1 Total Project Cost

Sr. No.	Particular	Amount (Rs.)	Grant (%)	Grant Amount (Rs.)
1	Land and Building	1,25,63,000	60%	75,37,800
2	Machinery and Equipment	86,87,662	60%	52,12,597
3	Furniture and Fixture	1,47,000	60%	88,200
4	IT & IT Infrastructure	1,63,382	60%	98,029
5	Transport vehicle (Refer van and other)	-	60%	-
6	Preliminary Expenses	7,50,000	60%	4,50,000
7	Working Capital	18,29,520		
	Total	2,41,40,564		1,33,86,626

1.2 Means of Finance

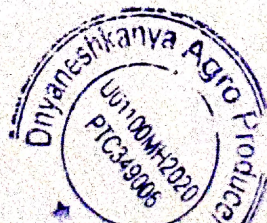
Sr. No.	Particular	Bank Loan (%)	Amount (Rs.)
1	Govt. Grant under SMART Project	60%	1,33,86,626
2	Bank Finance - Long Term Loan		-
3	Own Contribution	40% + Working Capital	1,07,53,937
	Total		2,41,40,564

This sheet provide details of how total project cost will raised

1.3 Financial Indicators

Sr. No.	Financial ratio	Estimated	Level
1	Break Even Point (BEP)	40.97%	40% To 60%
2	Avg. Return on Capital Employed Average (ROCE)	16.15%	12% To 18 %
3	Internal Rate of Return (IRR)	10.19%	10% To 15 %
4	Net present value (at a discount rate of 10 per cent)	1,49,638	Positive
5	Payback period	5.05	5 To 7 Years
6	Debt Service Coverage Ratio (DSCR)	NIL	1.5 To 2.5

Note :- Bank Loan not Been Availed hence DSCR Ratio been NIL



2.1

Land and Building

Sr. No.	Particular	Unit	No. of Unit	Rate per unit	Amount (Rs.)
1	Land (On Lease)	Sq. ft	1	48,34,000	48,34,000
2	Factory Shed	Sq.ft	1	74,72,000	74,72,000
3	Warehouse				1,25,43,000
Total					

This Sheet provide details of land and various construction, including area, rate per unit and total amount

2.2

Machinery and Equipment

Sr. No.	Description	Capacity	No. Required	Rate	Amount (Rs.)	Total BIP
I	Cotton Seed Oil Mill Unit		1	50,82,781	50,82,781	2200
A	Oil Expeller Model 33" and Other Machineries		1	3,65,000	3,65,000	150
B	Weigh Brige - 10 MT		1	6,88,582	6,88,582	300
C	Fire Hydrant and Water line		1	25,51,299	25,51,299	100
D	Solar Energy Installation					
Total					86,87,662	3850

2.3

Furniture and Fixture

Sr. No.	Particular	No. Required	Rate	Amount (Rs.)
1	Table , Chair other	1	1,47,000	1,47,000
Total				1,47,000

This Sheet provide details of furniture and fixture, no.of Quantity, rate per unit and total amount

2.4

IT & IT Infrastructure

Sr. No.	Particular	No. Required	Rate	Amount (Rs.)
1	Computer & Printer	1	1,63,382	1,63,382
Total				1,63,382

This Sheet provide details of furniture and fixture, no.of Quantity, rate per unit and total amount

2.5

Transport vehicle (Refer van and other)

Sr. No.	Particular	No. Required	Rate	Amount (Rs.)
1				
Total				

This Sheet provide details of vehicles, no.of vehicle, rate per vehicle and total amount

2.6

Preliminary Expenses

Sr. No.	Particular	Amount (Rs.)
1	Professional Fees (DPR And Other)	1,50,000
2	Other Contingency	6,00,000
Total		7,50,000



3.2 Depreciation

As per Companies Act

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Assets							
Building							
Asset Value	1,25,63,000	1,21,64,753	1,17,66,506	1,13,68,259	1,09,70,012	1,05,71,765	1,01,73,517
Depreciation	3,98,247	3,98,247	3,98,247	3,98,247	3,98,247	3,98,247	3,98,247
Accumulated Depreciation	3,98,247	7,96,494	11,94,741	15,92,988	19,91,236	23,89,483	27,87,730
Net Fixed Assets	1,21,64,753	1,17,66,506	1,13,68,259	1,09,70,012	1,05,71,765	1,01,73,517	97,75,276
Plant and Machinery							
Asset Value	86,87,662	81,37,733	75,87,804	70,37,875	64,87,946	59,38,017	53,88,088
Depreciation	5,49,929	5,49,929	5,49,929	5,49,929	5,49,929	5,49,929	5,49,929
Accumulated Depreciation	5,49,929	10,99,858	16,49,787	21,99,716	27,49,645	32,99,574	38,49,503
Net Fixed Assets	81,37,733	75,87,804	70,37,875	64,87,946	59,38,017	53,88,088	48,38,159
Net Fixed Assets							
Net Fixed Assets	1,47,044	1,30,706	1,14,367	98,029	81,691	65,353	49,015
Gross Fixed Asset	2,15,61,044	2,05,81,830	1,96,02,615	1,86,23,401	1,76,44,187	1,66,64,972	1,56,85,758
Total Depreciation	9,79,214	9,79,214	9,79,214	9,79,214	9,79,214	9,79,214	9,79,214
Accumulated Depreciation	9,79,214	19,58,429	29,37,643	39,16,857	48,96,072	58,75,286	68,54,500
Net Fixed Assets	2,05,81,830	1,96,02,615	1,86,23,401	1,76,44,187	1,66,64,972	1,56,85,758	1,47,06,544



3.2 Depreciation

As per companies Act

As per IT Act

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Assets							
Building							
Asset Value	1,25,63,000	1,13,06,700	1,01,76,030	91,58,427	82,42,584	74,18,326	66,76,493
Depreciation	12,56,300	11,30,670	10,17,603	9,15,843	8,24,258	7,41,833	6,67,649
Accumulated Depreciation	12,56,300	23,86,970	34,04,573	43,20,416	51,44,674	58,86,507	65,54,156
Net Fixed Assets	1,13,06,700	1,01,76,030	91,58,427	82,42,584	74,18,326	66,76,493	60,08,844
Plant and Machinery							
Asset Value	86,87,662	73,84,513	62,76,836	53,35,310	45,35,014	38,54,762	32,76,548
Depreciation	13,03,149	11,07,677	9,41,525	8,00,297	6,80,252	5,78,214	4,91,482
Accumulated Depreciation	13,03,149	24,10,826	33,52,352	41,52,648	48,32,900	54,11,114	59,02,597
Net Fixed Assets	73,84,513	62,76,836	53,35,310	45,35,014	38,54,762	32,76,548	27,85,063
Net Fixed Assets							
	98,029	58,818	35,291	21,174	12,705	7,023	4,574
Net Fixed Assets							
	1,13,22,594	1,01,76,030	91,58,427	82,42,584	74,18,326	66,76,493	60,08,844
Gross Fixed Asset							
Total Depreciation	26,39,502	23,90,789	19,04,562	17,40,972	15,22,625	13,33,909	11,69,903
Accumulated Depreciation	26,39,502	49,40,291	69,24,833	86,65,825	1,01,88,450	1,15,22,359	1,26,92,254
Net Fixed Assets	1,89,21,542	1,66,30,753	1,46,36,191	1,28,95,219	1,13,22,594	1,00,38,785	88,68,783



3.3 Amortization Schedule

Particulars	Years	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Preliminary Expenses	5	1,50,000	1,50,000	1,50,000	1,50,000	1,50,000	-	-
Total Value		1,50,000	1,50,000	1,50,000	1,50,000	1,50,000	-	-



3.4 Tax Schedule

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
EBT	87,18,342	37,92,456	43,94,774	50,44,374	57,44,434	66,36,895	74,35,627
Add Depreciation as per companies Act	9,79,214	9,79,214	9,79,214	9,79,214	9,79,214	9,79,214	9,79,214
Less Depreciation as per IT Act	26,39,502	22,90,789	19,94,562	17,40,972	15,22,625	13,33,809	11,69,993
Taxable Income	70,58,054	24,80,882	33,79,426	42,82,616	52,01,023	62,82,300	72,44,849
Provision of Taxes	10,58,708	3,72,132	5,06,914	6,42,392	7,80,154	9,42,345	10,86,727

15%

Maximum Tax rate



4.1 Repayment Schedule

Loan Amount (Rs) -
Interest rate /PA 1.00%
Loan Tenure in years 2
Moratorium Period (In 6
EMI Rs. 0

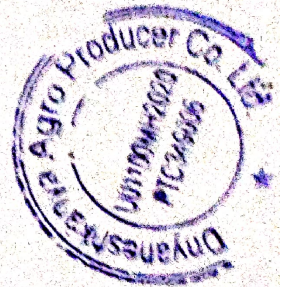
Year	Particulars	Opening Balance	Interest	Pricipal Repayment	EMI	Closing Outstanding
Year 1	Month 1	-	-	-	-	-
	Month 2	-	-	-	-	-
	Month 3	-	-	-	-	-
	Month 4	-	-	-	-	-
	Month 5	-	-	-	-	-
	Month 6	-	-	-	-	-
	Month 7	-	-	-	-	-
	Month 8	-	-	-	-	-
	Month 9	-	-	-	-	-
	Month 10	-	-	-	-	-
	Month 11	-	-	-	-	-
	Month 12	-	-	-	-	-
Year 2	Month 13	-	-	-	-	-
	Month 14	-	-	-	-	-
	Month 15	-	-	-	-	-
	Month 16	-	-	-	-	-
	Month 17	-	-	-	-	-
	Month 18	-	-	-	-	-
	Month 19	-	-	-	-	-
	Month 20	-	-	-	-	-
	Month 21	-	-	-	-	-
	Month 22	-	-	-	-	-
	Month 23	-	-	-	-	-
	Month 24	-	-	-	-	-



6-1 Consolidated Profit and Loss Account for the Project

	Y1	Y2	Y3	Y4	Y5	Y6	Y7
REVENUE							
Cattle 3 - Processing - Custom Clearance & Processing	10,80,70,884	13,61,84,283	13,41,55,841	14,20,72,108	13,80,08,657	17,20,85,877	18,20,45,278
Cattle 3 - Warehouse	1,63,24,616	1,70,59,521	1,68,44,456	2,18,77,171	2,49,62,633	2,53,25,256	2,65,23,279
Cattle 3 - Custom House							
Cattle 3 - And Input Equip							
Cattle 3 - Processing Unit - Misc							
Total Revenue	12,43,95,500	15,32,43,804	15,10,00,297	16,39,49,279	16,29,71,290	19,74,11,133	20,85,68,557
Variable Cost							
Cattle 3 - Processing - Custom Clearance & Processing	9,53,21,041	12,45,18,131	12,45,18,131	13,63,65,072	14,03,86,112	19,12,11,707	17,00,25,905
Cattle 3 - Warehouse	13,20,12,121	15,09,16,121	15,59,16,121	19,89,16,121	20,89,16,121	25,89,16,121	26,89,16,121
Cattle 3 - Custom House							
Cattle 3 - And Input Equip							
Cattle 3 - Processing Unit - Misc							
Total Variable Cost	22,73,33,162	27,54,34,252	28,04,34,252	33,52,81,193	34,92,02,233	45,01,27,828	43,89,42,026
Fixed Cost							
Cattle 3 - Processing & Handling	13,20,12,121	13,20,12,121	13,20,12,121	13,20,12,121	13,20,12,121	13,20,12,121	13,20,12,121
Cattle 3 - Warehouse	9,00,00,000	9,00,00,000	9,00,00,000	9,00,00,000	9,00,00,000	9,00,00,000	9,00,00,000
Cattle 3 - Custom House							
Cattle 3 - And Input Equip							
Cattle 3 - Processing Unit - Misc							
Total Fixed Cost	22,20,12,121	22,20,12,121	22,20,12,121	22,20,12,121	22,20,12,121	22,20,12,121	22,20,12,121
Total Cost	44,93,45,283	50,04,46,473	50,24,46,473	55,72,93,314	57,12,14,354	67,22,45,656	66,09,54,147
Profit Before Depreciation, Interest and Tax	1,65,00,217	1,02,09,331	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Depreciation	9,79,21,4	9,79,21,4	9,79,21,4	9,79,21,4	9,79,21,4	9,79,21,4	9,79,21,4
Interest	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000
Profit Before Interest and Tax	92,00,803	42,09,117	40,00,786	40,00,786	40,00,786	40,00,786	40,00,786
Interest on Term Loan	6,58,007	6,58,007	6,58,007	6,58,007	6,58,007	6,58,007	6,58,007
Total Before Tax	85,42,796	35,51,110	33,42,779	33,42,779	33,42,779	33,42,779	33,42,779
Income Tax	10,58,000	10,58,000	10,58,000	10,58,000	10,58,000	10,58,000	10,58,000
Profit After Tax	74,84,796	24,93,110	22,84,779	22,84,779	22,84,779	22,84,779	22,84,779
Dividend @ 25%	19,14,199	19,14,199	19,14,199	19,14,199	19,14,199	19,14,199	19,14,199
Profit After Dividend and Taxes	55,70,597	5,78,911	3,70,580	3,70,580	3,70,580	3,70,580	3,70,580
Company's Profit	55,70,597	5,78,911	3,70,580	3,70,580	3,70,580	3,70,580	3,70,580

Projected Consolidated Profit and Loss account is to give a projection of how much money you will bring in by selling products or services and how much profit you will make from those sales.



7.1 Balancesheet for the Project

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
ASSETS							
Current Assets							
Cash and Bank Balance	1,06,18,368	1,43,12,825	1,83,57,934	2,27,88,635	2,76,41,059	3,28,91,186	3,86,32,075
Accounts Receivables							
Other Current Assets							
Total Current Assets	1,06,18,368	1,43,12,825	1,83,57,934	2,27,88,635	2,76,41,059	3,28,91,186	3,86,32,075
Gross Fixed Assets							
Gross Fixed Assets	2,15,61,044	2,05,81,830	1,96,02,615	1,86,23,401	1,76,44,187	1,66,64,972	1,56,85,758
Less: Depreciation	9,79,214	9,79,214	9,79,214	9,79,214	9,79,214	9,79,214	9,79,214
Net Fixed Assets	2,05,81,830	1,96,02,615	1,86,23,401	1,76,44,187	1,66,64,972	1,56,85,758	1,47,06,544
Preliminary & Pre-operative Expenses	6,00,000	4,50,000	3,00,000	1,50,000	0	0	0
TOTAL ASSETS	3,18,00,197	3,43,65,440	3,72,81,335	4,05,82,821	4,43,06,032	4,85,76,944	5,33,38,619
LIABILITIES & SHAREHOLDERS EQUITY							
CURRENT LIABILITIES							
Short Term Debt (Working capital loan)							
Accounts Payable & Accrued Expenses							
Other Current Liabilities	0	0	0	0	0	0	0
Total Current Liabilities	0	0	0	0	0	0	0
Secured Long Term Debt							
Deffered Tax Liabilities							
TOTAL LIABILITIES	0	0	0	0	0	0	0
Share capital	1,07,53,937	1,07,53,937	1,07,53,937	1,07,53,937	1,07,53,937	1,07,53,937	1,07,53,937
Smart Grant -in-Aid	1,33,86,626	1,33,86,626	1,33,86,626	1,33,86,626	1,33,86,626	1,33,86,626	1,33,86,626
Reserves and Surplus							
Add: Opening Balance (P/L Account)	0	76,59,634	1,02,24,877	1,31,40,771	1,64,42,257	2,01,65,468	2,44,36,380
Profit & Loss) During the Year	76,59,634	34,20,324	38,87,860	44,01,981	49,64,281	56,94,550	63,48,900
Appropriation - Dividend		8,55,081	9,71,965	11,00,495	12,41,070	14,23,637	15,87,225
Total Reserves	76,59,634	1,02,24,877	1,31,40,771	1,64,42,257	2,01,65,468	2,44,36,380	2,91,98,055
TOTAL EQUITY	3,18,00,197	3,43,65,440	3,72,81,335	4,05,82,821	4,43,06,032	4,85,76,944	5,33,38,619
TOTAL LIABILITIES & EQUITY	3,18,00,197	3,43,65,440	3,72,81,335	4,05,82,821	4,43,06,032	4,85,76,944	5,33,38,619
CONTROL TICKER							
(=Liability - Asset)	0.00	0.00	0.00	0.00	0.00	0.00	0.00