

# ORANGEVILLE FARMER PRODUCER COMPANY LIMITED

CIN :- U01100MH2021PTC362083

C/O SHRI VIJAY SHARADRAO DESHMUKH, H NO 380 POLICE STATION ROAD WARUD AMRAVATI Amravati MH 444908

DPR Prepared By :- CA. Deepak Zhawar

Authorised Capital(Rs)  
2000000

Paid up Capital(Rs)  
2000000

## 1.1 Total Project Cost

| Sr. No. | Particular                              | Amount (Rs.)       | Grant (%) | Grant Amount (Rs.) |
|---------|---|--------------------|-----------|--------------------|
| 1       | Land and Building                       | 1,85,29,697        | 60%       | 1,11,17,818        |
| 2       | Machinery and Equipment                 | 2,02,74,733        | 60%       | 1,21,64,840        |
| 3       | Furniture and Fixture                   | 1,97,700           | 60%       | 1,18,620           |
| 4       | IT & It Infrastructure                  | 5,73,050           | 60%       | 3,43,830           |
| 5       | Transport vehical (Refer van and other) | -                  | 60%       | -                  |
| 6       | Preliminary Expenses                    | 4,00,000           | 60%       | 2,40,000           |
| 7       | Working Capital                         | 7,94,986           |           |                    |
|         | <b>Total</b>                            | <b>4,07,70,166</b> |           | <b>2,39,85,108</b> |

## 1.2 Means of Finance

| Sr. No. | Particular                      | Bank Loan (%) | Amount (Rs.)       |
|---------|---------------------------------|---------------|--------------------|
| 1       | Govt. Grant under SMART Project | 60%           | 2,39,85,108        |
| 2       | Bank Finance - Long Term Loan   |               | -                  |
| 3       | Own Contribution                | 40%           | 1,67,85,058        |
|         | <b>Total</b>                    |               | <b>4,07,70,166</b> |

## 1.3 Financial Indicators

| Sr. No. | Financial ratio                                       | Estimated | Result   | Level    |
|---------|---|-----------|--|----------|
| 1       | Break Even Point (BEP)                                | 41.67%    | Project Viable   | 40-60 %  |
| 2       | Avg. Return on Capital Employed Average (ROCE)        | 17.88%    | Project Viable   | 12-18 %  |
| 3       | Internal Rate of Return (IRR)                         | 10.63%    | Project Viable   | 10-15 %  |
| 4       | Net present value (at a discount rate of 10 per cent) | 10,55,699 | NPV is high and positive at a conservative project life of 7 years | POSITIVE |
| 5       | Payback period  | 5.29      | Project Viable   | 5-7 y    |
| 6       | Debt Service Coverage Ratio (DSCR)                    | NIL       | Project Viable   | 1.5-2.5  |

FPC Not taken Any Bank Loan for The project hence DSCR Ratlon Been NIL





2.3

## Furniture and Fixture

| Sr. No. | Particular                  | No. Required | Rate     | Amount (Rs.) |
|---------|-----------------------------|--------------|----------|--------------|
| 1       | Water Cooler, Table, Chairs | 1            | 1,09,200 | 1,09,200     |
| 2       | Fiber chair, office table   | 1            | 98,500   | 98,500       |
| Total   |                             |              |          | 1,97,700     |

2.4

## IT &amp; IT Infrastructure

| Sr. No. | Particular             | No. Required | Rate     | Amount (Rs.) |
|---------|------------------------|--------------|----------|--------------|
| 1       | Computer & Peripherals | 1            | 5,73,050 | 5,73,050     |
| Total   |                        |              |          | 5,73,050     |

2.5

## Transport vehical (Refer van and other)

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

2.6

## Preliminary Expenses

| Sr. No. | Particular                                       | Amount (Rs.) |
|---------|--|--------------|
| 1       | Chartered Accountants - DPR Fees                 | 1,00,000     |
| 2       | Chartered Engineer - Building map & Lay Out Fees | 1,00,000     |
| 3       | Other Mis Expenses - Contingency                 | 2,00,000     |
| Total   |  | 4,00,000     |

3.1 Schedule of General Admin Expenses

| Particulars                          | Unit    | No. of Unit | Unit Cost | Y1               | Y2               | Y3               | Y4               | Y5               | Y6               | Y7               |
|--------------------------------------|---------|-------------|-----------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Manager - CEO                        | No.     | 1           | 30,000    | 3,60,000         | 3,78,000         | 3,96,000         | 4,16,743         | 4,37,582         | 4,59,461         | 4,82,414         |
| Accountant                           | No.     | 1           | 25,000    | 3,00,000         | 3,15,000         | 3,30,750         | 3,47,284         | 3,64,651         | 3,82,844         | 4,02,029         |
| Watchmen                             | No.     | 4           | 12,000    | 5,76,000         | 6,04,800         | 6,34,040         | 6,66,792         | 7,00,132         | 7,35,178         | 7,71,823         |
| Telephone and internet Exp           | Months  | 12          | 10,000    | 1,20,000         | 1,26,000         | 1,32,700         | 1,38,915         | 1,45,861         | 1,53,154         | 1,60,811         |
| Office Electricity Exp               | Months  | 12          | 2,000     | 24,000           | 25,200           | 26,460           | 27,783           | 29,172           | 30,631           | 32,162           |
| Printing & Stationary                | Months  | 12          | 10,000    | 1,20,000         | 1,26,000         | 1,32,500         | 1,38,915         | 1,45,861         | 1,53,154         | 1,60,811         |
| Land & Lease                         | Months  | 12          | 10,000    | 1,20,000         | 1,26,000         | 1,32,500         | 1,38,915         | 1,45,861         | 1,53,154         | 1,60,811         |
| Misc. expenses                       | Months  | 12          | 20,000    | 2,40,000         | 2,52,000         | 2,64,600         | 2,77,830         | 2,91,722         | 3,06,308         | 3,21,623         |
| Audit and Legal Compliances expenses | Lumpsum | 1           | 1,50,000  | 1,50,000         | 1,57,500         | 1,65,375         | 1,73,644         | 1,82,326         | 1,91,442         | 2,01,014         |
| <b>Total Admin Expense</b>           |         |             |           | <b>20,10,000</b> | <b>21,10,500</b> | <b>22,16,025</b> | <b>23,26,826</b> | <b>24,43,168</b> | <b>25,65,326</b> | <b>26,93,992</b> |

100% 105.00% 110.25% 115.76% 121.55% 127.63% 134.01%

3.2 Depreciation

As per companies Act

| Particulars              | Y1          | Y2          | Y3          | Y4          | Y5          | Y6          | Y7          |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Assets                   |             |             |             |             |             |             |             |
| Building                 |             |             |             |             |             |             |             |
| Asset Value              | 1,85,29,697 | 1,79,42,306 | 1,73,54,914 | 1,67,67,523 | 1,61,80,131 | 1,55,92,740 | 1,50,05,349 |
| Depreciation             | 5,87,391    | 5,87,391    | 5,87,391    | 5,87,391    | 5,87,391    | 5,87,391    | 5,87,391    |
| Accumulated Depreciation | 5,87,391    | 11,74,783   | 17,62,174   | 23,49,566   | 29,36,957   | 35,24,348   | 41,11,740   |
| Net Fixed Assets         | 1,79,42,306 | 1,73,54,914 | 1,67,67,523 | 1,61,80,131 | 1,55,92,740 | 1,50,05,349 | 1,44,17,957 |
| Plant and Machinery      |             |             |             |             |             |             |             |
| Asset Value              | 2,02,74,733 | 1,89,91,342 | 1,77,07,952 | 1,64,24,561 | 1,51,41,171 | 1,38,57,780 | 1,25,74,389 |
| Depreciation             | 12,83,391   | 12,83,391   | 12,83,391   | 12,83,391   | 12,83,391   | 12,83,391   | 12,83,391   |
| Accumulated Depreciation | 12,83,391   | 25,66,781   | 38,50,172   | 51,33,562   | 64,16,953   | 77,00,344   | 89,83,734   |
| Net Fixed Assets         | 1,89,91,342 | 1,77,07,952 | 1,64,24,561 | 1,51,41,171 | 1,38,57,780 | 1,25,74,389 | 1,12,90,999 |
| Gross Fixed Asset        | 3,95,75,180 | 3,76,27,323 | 3,56,79,466 | 3,37,31,609 | 3,17,83,752 | 2,98,35,895 | 2,78,88,038 |
| Total Depreciation       | 19,47,857   | 19,47,857   | 19,47,857   | 19,47,857   | 19,47,857   | 19,47,857   | 19,47,857   |
| Accumulated Depreciation | 19,47,857   | 38,95,714   | 58,43,571   | 77,91,428   | 97,39,285   | 1,16,87,142 | 1,36,34,999 |
| Net Fixed Assets         | 3,76,27,323 | 3,56,79,466 | 3,37,31,609 | 3,17,83,752 | 2,98,35,895 | 2,78,88,038 | 2,59,40,181 |

3.2 Depreciation

As per IT Act

| Particulars              | Y1          | Y2          | Y3          | Y4          | Y5          | Y6          | Y7          |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Assets                   |             |             |             |             |             |             |             |
| Building                 |             |             |             |             |             |             |             |
| Asset Value              | 1,85,29,697 | 1,66,76,727 | 1,50,09,055 | 1,35,08,149 | 1,21,57,334 | 1,09,41,601 | 98,47,441   |
| Depreciation             | 18,52,970   | 16,67,673   | 15,00,905   | 13,50,815   | 12,15,733   | 10,94,160   | 9,84,744    |
| Accumulated Depreciation | 18,52,970   | 35,20,643   | 50,21,548   | 63,72,363   | 75,88,096   | 86,82,256   | 96,67,000   |
| Net Fixed Assets         | 1,66,76,727 | 1,50,09,055 | 1,35,08,149 | 1,21,57,334 | 1,09,41,601 | 98,47,441   | 88,62,697   |
| Plant and Machinery      |             |             |             |             |             |             |             |
| Asset Value              | 2,02,74,733 | 1,72,33,523 | 1,46,48,495 | 1,24,51,220 | 1,05,83,537 | 89,96,007   | 76,46,606   |
| Depreciation             | 30,41,210   | 25,85,038   | 21,97,274   | 18,67,683   | 15,87,531   | 13,49,401   | 11,46,991   |
| Accumulated Depreciation | 30,41,210   | 56,26,238   | 78,23,513   | 96,91,196   | 1,12,78,726 | 1,26,28,127 | 1,37,75,118 |
| Net Fixed Assets         | 1,72,33,523 | 1,46,48,495 | 1,24,51,220 | 1,05,83,537 | 89,96,007   | 76,46,606   | 64,99,615   |
| Gross Fixed Asset        | 3,95,75,180 | 3,44,32,010 | 3,00,23,984 | 2,62,27,272 | 2,29,44,850 | 2,00,98,908 | 1,76,25,849 |
| Total Depreciation       | 51,43,170   | 44,08,026   | 37,96,713   | 32,82,422   | 28,45,942   | 24,73,059   | 21,52,936   |
| Accumulated Depreciation | 51,43,170   | 95,51,196   | 1,33,47,908 | 1,66,30,330 | 1,94,76,272 | 2,19,49,331 | 2,41,02,267 |
| Net Fixed Assets         | 3,44,32,010 | 3,00,23,984 | 2,62,27,272 | 2,29,44,850 | 2,00,98,908 | 1,76,25,849 | 1,54,72,913 |

3.2 Depreciation

As per IT Act

| Particulars              | Y1          | Y2          | Y3          | Y4          | Y5          | Y6          | Y7          |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Assets                   |             |             |             |             |             |             |             |
| Building                 |             |             |             |             |             |             |             |
| Asset Value              | 1,85,29,697 | 1,66,76,727 | 1,50,09,055 | 1,35,08,149 | 1,21,57,334 | 1,09,41,601 | 98,47,441   |
| Depreciation             | 18,52,970   | 16,67,673   | 15,00,905   | 13,50,815   | 12,15,733   | 10,94,160   | 9,84,744    |
| Accumulated Depreciation | 18,52,970   | 35,20,642   | 50,21,548   | 63,72,363   | 75,88,096   | 86,81,256   | 96,67,000   |
| Net Fixed Assets         | 1,66,76,727 | 1,50,09,055 | 1,35,08,149 | 1,21,57,334 | 1,09,41,601 | 98,47,441   | 88,62,697   |
| Plant and Machinery      |             |             |             |             |             |             |             |
| Asset Value              | 2,02,74,733 | 1,72,33,523 | 1,46,48,495 | 1,24,51,220 | 1,05,83,537 | 89,96,007   | 76,46,606   |
| Depreciation             | 30,41,210   | 25,83,028   | 21,97,274   | 18,67,683   | 15,87,531   | 13,49,401   | 11,46,991   |
| Accumulated Depreciation | 30,41,210   | 56,26,238   | 78,23,513   | 96,91,196   | 1,12,78,726 | 1,26,28,137 | 1,37,75,118 |
| Net Fixed Assets         | 1,72,33,523 | 1,46,48,495 | 1,24,51,220 | 1,05,83,537 | 89,96,007   | 76,46,606   | 64,91,615   |
| Gross Fixed Asset        | 3,95,75,180 | 3,44,32,010 | 3,00,23,984 | 2,62,27,272 | 2,29,44,850 | 2,00,98,908 | 1,76,35,849 |
| Total Depreciation       | 51,43,170   | 44,08,026   | 37,96,713   | 32,82,422   | 28,45,942   | 24,73,059   | 21,52,936   |
| Accumulated Depreciation | 51,43,170   | 95,51,196   | 1,33,47,908 | 1,66,30,330 | 1,94,76,272 | 2,19,49,311 | 2,41,02,267 |
| Net Fixed Assets         | 3,44,32,010 | 3,00,23,984 | 2,62,27,272 | 2,29,44,850 | 2,00,98,908 | 1,76,35,849 | 1,54,72,913 |



3.3 Amortization Schedule

| Particulars          | Years | Y1     | Y2     | Y3     | Y4     | Y5     | Y6     | Y7 |
|----------------------|-------|--------|--------|--------|--------|--------|--------|----|
| Preliminary Expenses | 5     | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | -  |
| Total Value          |       | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | -  |

3.4 Tax Schedule

| Particulars                           | Y1         | Y2        | Y3        | Y4        | Y5          | Y6          | Y7          |
|---------------------------------------|------------|-----------|-----------|-----------|-------------|-------------|-------------|
| E:BT                                  | 17,24,697  | 43,87,075 | 69,73,151 | 97,95,975 | 1,28,72,745 | 1,61,79,832 | 1,96,93,839 |
| Add Depreciation as per companies Act | 19,47,857  | 19,47,857 | 19,47,857 | 19,47,857 | 19,47,857   | 19,47,857   | 19,47,857   |
| Less: Depreciation as per IT Act      | 51,43,170  | 44,08,026 | 37,96,713 | 32,82,422 | 28,45,942   | 24,73,039   | 21,52,936   |
| Taxable Income                        | -14,70,626 | 19,26,906 | 51,24,295 | 84,61,410 | 1,19,74,660 | 1,56,54,610 | 1,94,88,760 |
| Provision of Taxes                    | -2,20,592  | 2,89,036  | 7,68,644  | 12,69,212 | 17,96,199   | 23,48,195   | 29,23,314   |
| Maximum Tax rate                      | 15%        |           |           |           |             |             |             |

### 4.1 Repayment Schedule

Loan Amount (Rs)

11.30%

Interest rate /PA

Loan Tenure in years

0

Moratorium Period ( In

6

EMI

Rs. 0.00

| Year   | Particulars | Opening Balance | Interest | Principal 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    | -               | -        | -                   | -   | -                   |

5.1 Closing and Opening Stock Calculation

| Particulars             | Y1        | Y2        | Y3        | Y4        | Y5        | Y6        | Y7        |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Opening Stock           | -         | -         | -         | -         | -         | -         | -         |
| Agri Input              | 13,31,466 | 18,64,052 | 24,46,568 | 30,82,676 | 37,76,278 | 45,31,534 | -         |
| Trading                 | -         | -         | -         | -         | -         | -         | -         |
| Grain Processing        | 6,99,922  | 7,58,541  | 8,19,224  | 8,82,031  | 9,47,023  | 9,65,963  | -         |
| Horticulture Processing | -         | -         | -         | -         | -         | -         | -         |
| Total                   | 20,31,388 | 26,22,593 | 32,65,792 | 39,64,707 | 47,23,301 | 54,97,497 | -         |
| Closing Stock           | 5%        | -         | -         | -         | -         | -         | -         |
| Agri Input              | 5%        | 18,64,052 | 24,46,568 | 30,82,676 | 37,76,278 | 45,31,534 | 53,52,875 |
| Trading                 | 5%        | -         | -         | -         | -         | -         | -         |
| Grain Processing        | 5%        | 7,58,541  | 8,19,224  | 8,82,031  | 9,47,023  | 9,65,963  | 9,85,282  |
| Horticulture Processing | 5%        | 6,99,922  | 7,58,541  | 8,19,224  | 8,82,031  | 9,47,023  | -         |
| Total                   |           | 20,31,388 | 26,22,593 | 32,65,792 | 39,64,707 | 47,23,301 | 63,38,157 |

Closing Stock is an amount of unsold stock lying in your business on a given date. In simple words, it's the inventory which is still in your business waiting to be sold for a given period. The closing stock can be in various forms such as raw materials, in-process goods (WIP) or finished goods

Assumption:  
1 Closing stock of each facility is 5%

5.2 Working Capital Calculation

| Sr. No. | Particulars                                     | Duration (In days)                | Amount (Rs.) |           |           |           |           |           |             |             |
|---------|---|-----------------------------------|--------------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|
|         |   |                                   | Y1           | Y2        | Y3        | Y4        | Y5        | Y6        | Y7          |             |
| A       | Accounts Receivables (Debtors)                  |                                   |              |           |           |           |           |           |             |             |
|         | 1   | Agri Input                        | 14           | -         | -         | -         | -         | -         | -           | -           |
|         | 2   | Custom Hiring                     | 14           | 38,663    | 40,996    | 47,626    | 44,757    | 46,995    | 49,345      |             |
|         | 3   | Cleaning & Grading                | 14           | 13,57,103 | 19,74,942 | 25,98,673 | 32,79,841 | 40,22,628 | 48,31,495   | 57,11,192   |
|         | 4   | Dal Mill                          | 14           | -         | -         | -         | -         | -         | -           | -           |
|         | 5   | Warehouse                         | 14           | -         | -         | -         | -         | -         | -           | -           |
|         | 6   | Processing Unit - Horti Commodity | 14           | 6,09,506  | 7,13,396  | 7,68,090  | 8,24,686  | 8,41,180  | 8,58,003    |             |
|         | Subtotal  |                                   |              | 20,03,431 | 26,74,157 | 33,52,666 | 40,90,557 | 48,92,071 | 57,19,670   | 66,18,540   |
|         | Closing Stock                                   |                                   |              | 20,31,388 | 26,22,593 | 32,65,792 | 39,64,707 | 47,23,301 | 54,97,497   | 63,38,157   |
|         | Total   |                                   |              | 40,34,819 | 52,96,749 | 66,18,458 | 80,55,264 | 96,15,373 | 1,12,17,167 | 1,29,56,697 |
| C       | Accounts Payable & Accrued Expenses (Creditors) |                                   |              |           |           |           |           |           |             |             |
|         | 1   | Agri Input                        | 7            | -         | -         | -         | -         | -         | -           | -           |
|         | 2   | Custom Hiring                     | 7            | 16,311    | 17,127    | 17,983    | 18,882    | 19,826    | 20,817      |             |
|         | 3   | Cleaning & Grading                | 7            | 8,24,761  | 10,84,734 | 13,68,641 | 16,78,228 | 20,15,351 | 23,81,992   |             |
|         | 4   | Dal Mill                          | 7            | -         | -         | -         | -         | -         | -           |             |
|         | 5   | Warehouse                         | 7            | -         | -         | -         | -         | -         | -           |             |
|         | 6   | Processing Unit - Horti Commodity | 7            | 2,68,463  | 2,90,947  | 3,14,223  | 3,38,313  | 3,63,242  | 3,70,506    | 3,77,917    |
|         | Total   |                                   |              | 8,54,874  | 11,32,019 | 14,16,083 | 17,24,937 | 20,60,351 | 24,05,684   | 27,80,725   |
|         | Working Capital                                 |                                   |              | 31,79,945 | 41,64,730 | 52,02,375 | 63,30,327 | 75,55,021 | 88,11,483   | 1,01,75,971 |
|         | Own Contribution                                |                                   |              | 7,94,986  |           |           |           |           |             |             |

Working capital, also known as net working capital (NWC), is the difference between a company's current assets, such as accounts receivable (customers' unpaid bills), and inventories of raw materials and finished goods, and its current liabilities, such as accounts payable. This sheet provides requirement of working capital for running business.

Assumption:

1. Company has to give credit for sale at 14 Days
2. Company will receive credit from suppliers for 7 days
3. 25% of Working Capital will be financed by the company and balance 75% from bank finance at 12% rate of interest

6.1 Consolidated Profit and loss account for the Project

| Particulars  | Y1                 | Y2                 | Y3                 | Y4                  | Y5                  | Y6                  | Y7                  |
|--|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| Revenue  |                    |                    |                    |                     |                     |                     |                     |
| Facility 1 - Cleaning & Grading                    | 3,53,81,610        | 5,14,60,554        | 6,77,51,128        | 8,55,10,155         | 10,48,75,666        | 12,50,63,974        | 14,88,78,724        |
| Facility 2 - Processing Unit- Dal Mill             | -                  | -                  | -                  | -                   | -                   | -                   | -                   |
| Facility 3 - Warehouse                             | -                  | -                  | -                  | -                   | -                   | -                   | -                   |
| Facility 4 - Custom Hiring                         | 9,60,000           | 10,08,000          | 10,58,000          | 11,11,200           | 11,66,886           | 12,24,220           | 12,86,402           |
| Facility 5 - Agri Input Centre                     | -                  | -                  | -                  | -                   | -                   | -                   | -                   |
| Facility 6 - Processing Unit - Horti Commodity     | 1,58,90,688        | 1,72,21,533        | 1,85,99,256        | 2,00,35,199         | 2,15,00,740         | 2,19,20,754         | 2,27,60,270         |
| <b>Total Revenue</b>                               | <b>5,22,32,298</b> | <b>6,97,18,087</b> | <b>8,74,08,783</b> | <b>10,66,46,654</b> | <b>12,75,43,292</b> | <b>14,91,10,659</b> | <b>17,25,54,786</b> |
| Variable Cost                                      |                    |                    |                    |                     |                     |                     |                     |
| Facility 1 - Cleaning & Grading                    | 2,97,67,107        | 4,30,06,416        | 5,65,61,112        | 7,13,64,863         | 8,75,07,487         | 10,50,86,172        | 12,42,03,846        |
| Facility 2 - Processing Unit- Dal Mill             | -                  | -                  | -                  | -                   | -                   | -                   | -                   |
| Facility 3 - Warehouse                             | -                  | -                  | -                  | -                   | -                   | -                   | -                   |
| Facility 4 - Custom Hiring                         | 8,10,000           | 8,50,500           | 8,97,023           | 9,37,676            | 9,84,560            | 10,33,788           | 10,84,477           |
| Facility 5 - Agri Input Centre                     | -                  | -                  | -                  | -                   | -                   | -                   | -                   |
| Facility 6 - Processing Unit - Horti Commodity     | 1,20,08,442        | 1,51,70,811        | 1,63,84,476        | 1,76,40,619         | 1,89,40,454         | 1,99,10,253         | 1,97,05,649         |
| <b>Total Variable Cost</b>                         | <b>4,45,75,549</b> | <b>5,90,26,727</b> | <b>7,28,36,613</b> | <b>8,90,43,159</b>  | <b>10,74,32,602</b> | <b>12,54,29,223</b> | <b>14,49,09,972</b> |
| Fixed Cost   |                    |                    |                    |                     |                     |                     |                     |
| Facility 1 - Cleaning & Grading                    | 7,80,000           | 8,10,000           | 8,50,950           | 9,02,048            | 9,48,095            | 9,98,500            | 10,43,225           |
| Facility 2 - Processing Unit- Dal Mill             | -                  | -                  | -                  | -                   | -                   | -                   | -                   |
| Facility 3 - Warehouse                             | -                  | -                  | -                  | -                   | -                   | -                   | -                   |
| Facility 4 - Custom Hiring                         | 1,20,000           | 1,25,000           | 1,32,300           | 1,38,915            | 1,45,861            | 1,53,154            | 1,60,811            |
| Facility 5 - Agri Input Centre                     | -                  | -                  | -                  | -                   | -                   | -                   | -                   |
| Facility 6 - Processing Unit - Horti Commodity     | 7,08,000           | 7,22,100           | 7,36,603           | 7,51,335            | 7,66,362            | 7,81,689            | 7,97,223            |
| <b>Total Fixed Cost</b>                            | <b>16,08,000</b>   | <b>16,57,100</b>   | <b>17,17,853</b>   | <b>17,79,308</b>    | <b>18,41,318</b>    | <b>19,05,143</b>    | <b>19,69,909</b>    |
| <b>Total Cost</b>                                  | <b>6,06,83,549</b> | <b>7,56,43,827</b> | <b>9,00,24,466</b> | <b>10,68,12,467</b> | <b>12,58,74,920</b> | <b>14,69,44,366</b> | <b>16,45,00,881</b> |
| <b>Profit Before Depreciation Interest and Tax</b> | <b>(84,51,251)</b> | <b>(59,25,740)</b> | <b>(22,53,683)</b> | <b>16,24,187</b>    | <b>1,97,68,672</b>  | <b>2,21,71,390</b>  | <b>2,76,53,814</b>  |
| Depreciation                                       | 19,47,857          | 19,47,857          | 19,47,857          | 19,47,857           | 19,47,857           | 19,47,857           | 19,47,857           |
| Amortization                                       | 80,000             | 80,000             | 80,000             | 80,000              | 80,000              | 80,000              | 80,000              |
| <b>Profit Before Interest and Tax</b>              | <b>20,10,892</b>   | <b>48,86,513</b>   | <b>75,97,436</b>   | <b>1,05,55,614</b>  | <b>1,37,79,248</b>  | <b>1,72,37,210</b>  | <b>2,09,14,966</b>  |
| Interest on Term loan                              | 2,85,193           | 4,59,768           | 6,24,285           | 7,59,639            | 9,06,603            | 10,57,278           | 12,21,117           |
| <b>Profit Before Tax</b>                           | <b>17,25,699</b>   | <b>44,26,745</b>   | <b>69,73,151</b>   | <b>97,95,975</b>    | <b>1,28,72,645</b>  | <b>1,61,79,932</b>  | <b>1,96,93,849</b>  |
| Less: Tax  | (2,20,592)         | (2,89,036)         | (3,78,844)         | (4,69,212)          | (5,66,199)          | (6,71,185)          | (7,93,314)          |
| <b>Profit After Tax</b>                            | <b>15,05,107</b>   | <b>41,37,709</b>   | <b>65,94,307</b>   | <b>93,26,763</b>    | <b>1,23,06,446</b>  | <b>1,55,08,747</b>  | <b>1,89,00,535</b>  |
| Dividend @25 %                                     | 3,76,277           | 10,34,427          | 16,48,577          | 23,31,683           | 30,76,616           | 38,77,187           | 47,25,134           |
| <b>Profit After Tax And Dividend</b>               | <b>18,81,384</b>   | <b>51,72,136</b>   | <b>82,42,884</b>   | <b>1,16,58,446</b>  | <b>1,53,85,062</b>  | <b>1,93,85,934</b>  | <b>2,36,25,669</b>  |
| <b>Commutative Profit</b>                          | <b>19,45,290</b>   | <b>55,57,006</b>   | <b>1,07,37,003</b> | <b>1,77,12,640</b>  | <b>2,66,57,495</b>  | <b>3,77,19,957</b>  | <b>5,10,52,612</b>  |

7.1 Balancesheet for the Project

| Particulars                                  | Y1                 | Y2                 | Y3                 | Y4                 | Y5                 | Y6                 | Y7                 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>ASSETS</b>                                |                    |                    |                    |                    |                    |                    |                    |
| Current Assets                               |                    |                    |                    |                    |                    |                    |                    |
| Cash and Bank Balance                        | 47,68,133          | 1,04,07,707        | 1,76,15,560        | 2,66,19,054        | 3,75,91,767        | 5,06,02,125        | 6,59,62,598        |
| Accounts Receivable                          |                    |                    |                    |                    |                    |                    |                    |
| Other Current Assets                         |                    |                    |                    |                    |                    |                    |                    |
| Total Current Assets                         | 47,68,133          | 1,04,07,707        | 1,76,15,560        | 2,66,19,054        | 3,75,91,767        | 5,06,02,125        | 6,59,62,598        |
| Gross Fixed Assets                           | 3,95,75,180        | 3,76,27,323        | 3,56,79,466        | 3,37,31,609        | 3,17,83,752        | 2,98,35,895        | 2,78,88,038        |
| Less: Depreciation                           | 19,47,857          | 19,47,857          | 19,47,857          | 19,47,857          | 19,47,857          | 19,47,857          | 19,47,857          |
| Net Fixed Assets                             | 3,76,27,323        | 3,56,79,466        | 3,37,31,609        | 3,17,83,752        | 2,98,35,895        | 2,78,88,038        | 2,59,40,181        |
|  |                    |                    |                    |                    |                    |                    |                    |
| Preliminary & Pre-operative Expenses         | 3,20,000           | 2,40,000           | 1,60,000           | 80,000             | 0                  | 0                  | 0                  |
| <b>TOTAL ASSETS</b>                          | <b>4,27,15,456</b> | <b>4,63,27,173</b> | <b>5,15,07,169</b> | <b>5,84,82,806</b> | <b>6,74,27,662</b> | <b>7,84,90,163</b> | <b>9,18,02,779</b> |
| <b>LIABILITIES &amp; SHAREHOLDERS EQUITY</b> |                    |                    |                    |                    |                    |                    |                    |
| <b>CURRENT LIABILITIES</b>                   |                    |                    |                    |                    |                    |                    |                    |
| Short Term Debt (Working capital loan)       |                    |                    |                    |                    |                    |                    |                    |
| Accounts Payable & Accrued Expenses          |                    |                    |                    |                    |                    |                    |                    |
| Other Current Liabilities                    |                    |                    |                    |                    |                    |                    |                    |
| Total Current Liabilities                    | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Secured Long Term Debt                       | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Differed Tax Liabilities                     |                    |                    |                    |                    |                    |                    |                    |
| <b>TOTAL LIABILITIES</b>                     | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           |
| Share capital                                | 1,67,85,058        | 1,67,85,058        | 1,67,85,058        | 1,67,85,058        | 1,67,85,058        | 1,67,85,058        | 1,67,85,058        |
| Smart Grant-in-Aid                           | 2,39,85,108        | 2,39,85,108        | 2,39,85,108        | 2,39,85,108        | 2,39,85,108        | 2,39,85,108        | 2,39,85,108        |
| Reserves and Surplus                         |                    |                    |                    |                    |                    |                    |                    |
| Add: Opening Balance (P/L Account)           | 0                  | 19,45,250          | 55,57,906          | 1,07,37,003        | 1,77,12,640        | 2,66,57,495        | 3,77,19,597        |
| Profit & Loss) During the Year               | 19,45,250          | 36,11,717          | 51,79,597          | 69,75,637          | 89,44,855          | 1,10,62,501        | 1,33,12,616        |
| Appropriation - Dividend                     |                    |                    |                    |                    |                    |                    |                    |
| Total Reserves                               | 19,45,250          | 55,57,906          | 1,07,37,003        | 1,77,12,640        | 2,66,57,495        | 3,77,19,597        | 5,10,32,612        |
| <b>TOTAL EQUITY</b>                          | <b>4,27,15,456</b> | <b>4,63,27,173</b> | <b>5,15,07,169</b> | <b>5,84,82,806</b> | <b>6,74,27,662</b> | <b>7,84,90,163</b> | <b>9,18,02,779</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>        | <b>4,27,15,456</b> | <b>4,63,27,173</b> | <b>5,15,07,169</b> | <b>5,84,82,806</b> | <b>6,74,27,662</b> | <b>7,84,90,163</b> | <b>9,18,02,779</b> |
| <b>CONTROL TICKER</b>                        |                    |                    |                    |                    |                    |                    |                    |
| (=Liability - Amt)                           | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |

A projected balance sheet, also referred to as pro forma balance sheet, lists specific account balances on a business' assets, liabilities and equity for a specified future time. Using a pro balance sheet, financial personnel can present lenders and investors with detailed financial information about planned future asset expansion, making it easier to persuade capital providers the required financing.