

# GAJALAKSHAMI AGRO PRODUCER COMPANY LIMITED

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## 1.1 Total Project Cost

Sr. No.	Particular	Amount (Rs.)	Grant (%)	Grant Amount (Rs.)
1	Land and Building	1,26,15,090	60%	75,69,054
2	Machinery and Equipment	1,61,76,824	60%	97,06,094
3	Furniture and Fixture	-	60%	-
4	IT & It Infrastructure	1,40,000	60%	84,000
5	Transport vehical (Refer van and other)	-	60%	-
6	Preliminary Expenses	8,80,000	60%	5,28,000
7	Working Capital	5,98,330		
	<b>Total</b>	<b>3,04,10,243</b>		<b>1,78,87,148</b>

## 1.2 Means of Finance

Sr. No.	Particular	Bank Loan (%)	Amount (Rs.)
1	Govt. Grant under SMART Project	60%	1,78,87,148
2	Bank Finance - Long Term Loan	20%	57,86,383
3	Own Contribution	20% + Working Capital	67,36,712
	<b>Total</b>		<b>3,04,10,243</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)	17.05%	Project Viable	12-18 %
3	Internal Rate of Return (IRR)	10.47%	Project Viable	10-15 %
4	Net present value (at a discount rate of 10 per cent)	5,51,348	NPV is high and positive at a conservative project life of 7 years	POSITIVE
5	Payback period	5.14	Project Viable	5-7 y
6	Debt Service Coverage Ratio (DSCR)	2.02	Project Viable	1.5-2.5

**Land and Building**


Sr. No.	Particulars	Unit	No. of Unit	Rate per unit	Amount (Rs.)
1	Land	Sq. Ft.	1		
2	Factory Shed		1		1,26,50,000
	(Civil Work, Fabrication & Steel Work)		1		
	<b>Total</b>				<b>1,26,50,000</b>

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

**Machinery and Equipment**

Sr. No.	Description	Capacity	No. Required	Rate	Amount (Rs.)	Total HP
<b>A</b>	<b>Custom Hiring - Pre Harvest</b>					
1	Pre-Harvest Equipments		1	5,80,000	5,80,000	
	Tractor and Rotavator					
	<b>Subtotal</b>				<b>5,80,000</b>	
<b>B</b>	<b>Subtotal</b>					
<b>C</b>	<b>Orange Cleaning &amp; Grading</b>					
1	Optical Grading Unit, Grading based on Size, Washing, Waxing and Drying Unit		1	57,50,000	57,50,000	20
2	Plastic Fruit & Vegetable Crate	2000	2000	500	10,00,000	
3	Electrical - Transformer		1	10,24,000	10,24,000	
4	Solar Irrigation - 718KW		1	40,22,400	40,22,400	
	<b>Subtotal</b>				<b>1,08,00,400</b>	<b>20</b>
	<b>Subtotal</b>					
	<b>Total</b>				<b>1,64,00,400</b>	<b>20</b>

This Sheet provide details of Plant & Machinery, including Capacity, rate per machine, Power Consumption and total amount.

  
**GULABKHAND AGRO  
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## Furniture and Fixture

Sl. No.	Particulars	No. Required	Rate	Amount (Rs.)
1				
	<b>Total</b>			

This sheet provide details of furniture and fixture, no. of quantity, rate per unit and total amount

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## IT &amp; IT Infrastructure

Sl. No.	Particulars	No. Required	Rate	Amount (Rs.)
1	Server & Peripherals		1,50,000	1,50,000
	<b>Total</b>			1,50,000

This sheet provide details of furniture and fixture, no. of quantity, rate per unit and total amount

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## Transport vehicle (Refer van and other)

Sl. No.	Particulars	No. Required	Rate	Amount (Rs.)
1				
	<b>Total</b>			

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

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## Preliminary Expenses

Sl. No.	Particulars	Amount (Rs.)
1	Chartered Accountant - DPM Fee	1,00,000
2	Other Misc Expenses - Chartered	8,00,000
	<b>Total</b>	9,00,000

Preliminary expenses are considered as prior expenses before the beginning of business of Project

### 3.1 Schedule of General Admin Expenses

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

Particulars	Unit	No. of Unit	Unit Cost	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Manager - CEO	No.	1	25,000	3,00,000	3,15,000	3,30,750	3,47,288	3,64,652	3,82,884	4,02,029
Accountant	No.	1	25,000	3,00,000	3,15,000	3,30,750	3,47,288	3,64,652	3,82,884	4,02,029
Watchmen	No.	4	8,500	4,08,000	4,28,400	4,49,820	4,72,311	4,95,927	5,20,723	5,46,759
Telephone and internet Exp	Months	12	10,000	1,20,000	1,26,000	1,32,300	1,38,915	1,45,861	1,53,154	1,60,811
Office Electricity Exp	Months	12	5,000	60,000	63,000	66,150	69,458	72,920	76,577	80,406
Printing & Stationary	Months	12	10,000	1,20,000	1,26,000	1,32,300	1,38,915	1,45,861	1,53,154	1,60,811
Land Lease	Months	12	10,000	1,20,000	1,26,000	1,32,300	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	2,77,820	2,91,722	3,06,206	3,21,625
Audit and Legal Compliances expenses	Lumsu m	1	1,00,000	1,00,000	1,05,000	1,10,250	1,15,765	1,21,551	1,27,628	1,34,000
<b>Total Admin Expense</b>				<b>17,68,000</b>	<b>18,56,400</b>	<b>19,49,220</b>	<b>20,46,001</b>	<b>21,46,015</b>	<b>22,49,626</b>	<b>23,52,269</b>

**3.2 Depreciation**

As per companies Act

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
<b>Assets</b>							
<b>Building</b>							
Asset Value	1,26,15,090	1,22,15,191	1,18,15,293	1,14,15,395	1,10,15,496	1,06,15,598	1,02,15,700
Depreciation	3,99,898	3,99,898	3,99,898	3,99,898	3,99,898	3,99,898	3,99,898
Accumulated Depreciation	3,99,898	7,99,797	11,99,695	15,99,593	19,99,492	23,99,390	27,99,288
Net Fixed Assets	1,22,15,191	1,18,15,293	1,14,15,395	1,10,15,496	1,06,15,598	1,02,15,700	98,15,801
<b>Plant and Machinery</b>							
Asset Value	1,61,76,824	1,51,52,831	1,41,28,838	1,31,04,845	1,20,80,852	1,10,56,859	1,00,32,866
Depreciation	10,23,993	10,23,993	10,23,993	10,23,993	10,23,993	10,23,993	10,23,993
Accumulated Depreciation	10,23,993	20,47,986	30,71,979	40,95,972	51,19,965	61,43,958	71,67,951
Net Fixed Assets	1,51,52,831	1,41,28,838	1,31,04,845	1,20,80,852	1,10,56,859	1,00,32,866	90,08,873
<b>Gross Fixed Asset</b>	<b>2,89,31,914</b>	<b>2,74,94,022</b>	<b>2,60,56,131</b>	<b>2,46,18,240</b>	<b>2,31,80,349</b>	<b>2,17,42,457</b>	<b>2,03,04,566</b>
<b>Total Depreciation</b>	<b>14,37,891</b>	<b>14,37,891</b>	<b>14,37,891</b>	<b>14,37,891</b>	<b>14,37,891</b>	<b>14,37,891</b>	<b>14,37,891</b>
<b>Accumulated Depreciation</b>	<b>14,37,891</b>	<b>28,75,783</b>	<b>43,13,674</b>	<b>57,51,565</b>	<b>71,89,457</b>	<b>86,27,348</b>	<b>1,00,65,239</b>
<b>Net Fixed Assets</b>	<b>2,74,94,022</b>	<b>2,60,56,131</b>	<b>2,46,18,240</b>	<b>2,31,80,349</b>	<b>2,17,42,457</b>	<b>2,03,04,566</b>	<b>1,88,66,675</b>

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LIMITED

### 3.2 Depreciation

As per IT Act

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
<b>Assets</b>							
<b>Building</b>							
Asset Value	1,26,15,090	1,13,53,581	1,02,18,223	91,96,400	82,76,760	74,49,084	67,04,176
Depreciation	12,61,509	11,35,358	10,21,822	9,19,640	8,27,676	7,44,908	6,70,418
Accumulated Depreciation	12,61,509	23,96,867	34,18,689	43,38,329	51,66,005	59,10,914	65,81,331
Net Fixed Assets	1,13,53,581	1,02,18,223	91,96,400	82,76,760	74,49,084	67,04,176	60,33,758
<b>Plant and Machinery</b>							
Asset Value	1,61,76,824	1,37,50,300	1,16,87,755	99,34,592	84,44,403	71,77,743	61,01,081
Depreciation	24,26,524	20,62,545	17,53,163	14,90,189	12,66,660	10,76,661	9,15,162
Accumulated Depreciation	24,26,524	44,89,069	62,42,232	77,32,421	89,99,081	1,00,75,743	1,09,90,905
Net Fixed Assets	1,37,50,300	1,16,87,755	99,34,592	84,44,403	71,77,743	61,01,081	51,85,919
<b>Gross Fixed Asset</b>	<b>2,89,31,914</b>	<b>2,51,87,881</b>	<b>2,19,56,378</b>	<b>1,91,61,232</b>	<b>1,67,39,308</b>	<b>1,46,37,714</b>	<b>1,28,11,789</b>
<b>Total Depreciation</b>	<b>37,44,033</b>	<b>32,31,503</b>	<b>27,95,146</b>	<b>24,21,925</b>	<b>21,01,594</b>	<b>18,25,924</b>	<b>15,88,193</b>
<b>Accumulated Depreciation</b>	<b>37,44,033</b>	<b>69,75,536</b>	<b>97,70,681</b>	<b>1,21,92,606</b>	<b>1,42,94,200</b>	<b>1,61,20,125</b>	<b>1,77,08,317</b>
<b>Net Fixed Assets</b>	<b>2,51,87,881</b>	<b>2,19,56,378</b>	<b>1,91,61,232</b>	<b>1,67,39,308</b>	<b>1,46,37,714</b>	<b>1,28,11,789</b>	<b>1,12,23,597</b>

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### 3.3 Amortization Schedule

Particulars	Years	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Preliminary Expenses	5	1,76,000	1,76,000	1,76,000	1,76,000	1,76,000	-	-
Total Value		1,76,000	1,76,000	1,76,000	1,76,000	1,76,000	-	-

3.4 Tax Schedule

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
EBT	18,99,377	41,28,560	60,83,740	79,10,474	98,80,775	1,17,76,142	1,36,43,013
Add Depreciation as per companies Act	14,37,891	14,37,891	14,37,891	14,37,891	14,37,891	14,37,891	14,37,891
Less Depreciation as per IT Act	37,44,033	32,31,503	27,95,146	24,21,925	21,01,594	18,25,924	15,88,193
Taxable Income	-4,06,765	23,34,948	47,26,486	69,26,441	92,17,073	1,13,88,109	1,34,92,712
Provision of Taxes	-89,488	5,13,689	10,39,827	15,23,817	20,27,756	25,05,384	29,68,397

Maximum Tax rate

22%

## 4.1 Repayment Schedule

Loan Amount (Rs) 57,86,383  
Interest rate /PA 12.00%  
Loan Tenure in years 2  
Moratorium Period ( In 6  
EMI Rs. 3,52,865.47

Year	Particluars	Opening Balance	Interest	Pricipal Repayment	EMI	Closing Outstanding
Year 1	Month 1	57,86,383	57,864	-	57,864	57,86,383
	Month 2	57,86,383	57,864	-	57,864	57,86,383
	Month 3	57,86,383	57,864	-	57,864	57,86,383
	Month 4	57,86,383	57,864	-	57,864	57,86,383
	Month 5	57,86,383	57,864	-	57,864	57,86,383
	Month 6	57,86,383	57,864	-	57,864	57,86,383
	Month 7	57,86,383	57,864	2,95,002	3,52,865	54,91,381
	Month 8	54,91,381	54,914	2,97,952	3,52,865	51,93,429
	Month 9	51,93,429	51,934	3,00,931	3,52,865	48,92,498
	Month 10	48,92,498	48,925	3,03,940	3,52,865	45,88,558
	Month 11	45,88,558	45,886	3,06,980	3,52,865	42,81,578
	Month 12	42,81,578	42,816	3,10,050	3,52,865	39,71,528
Year 2	Month 13	39,71,528	39,715	3,13,150	3,52,865	36,58,378
	Month 14	36,58,378	36,584	3,16,282	3,52,865	33,42,096
	Month 15	33,42,096	33,421	3,19,445	3,52,865	30,22,652
	Month 16	30,22,652	30,227	3,22,639	3,52,865	27,00,013
	Month 17	27,00,013	27,000	3,25,865	3,52,865	23,74,148
	Month 18	23,74,148	23,741	3,29,124	3,52,865	20,45,024
	Month 19	20,45,024	20,450	3,32,415	3,52,865	17,12,608
	Month 20	17,12,608	17,126	3,35,739	3,52,865	13,76,869
	Month 21	13,76,869	13,769	3,39,097	3,52,865	10,37,772
	Month 22	10,37,772	10,378	3,42,488	3,52,865	6,95,284
	Month 23	6,95,284	6,953	3,45,913	3,52,865	3,49,372
	Month 24	3,49,372	3,494	3,49,372	3,52,865	0

### 5.1 Closing and Opening Stock Calculation

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Opening Stock							
Agri Input		11,97,437	15,71,636	19,80,260	24,25,821	29,10,985	34,38,601
Trading							
Grain Processing		2,74,686	3,08,198	3,42,940	3,78,949	4,16,261	4,24,586
Horticulture Processing							
Total		14,72,124	18,79,834	23,23,202	28,04,770	33,27,246	38,63,187
Closing Stock							
Agri Input	5%						
Trading	5%	11,97,437	15,71,636	19,80,260	24,25,821	29,10,985	34,38,601
Grain Processing	5%						
Horticulture Processing	5%	2,74,686	3,08,198	3,42,940	3,78,949	4,16,261	4,24,586
Total		14,72,124	18,79,834	23,23,202	28,04,770	33,27,246	38,63,187

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%