

२.१ प्रकल्प खर्च :

Sr. No.	Financial ratio	Estimated	Result	Permissible limit	
	Break Even Point (BEP)	7.89%	Project Viable	BEP shall be less than 60%	<60%
	Avg. Return on Capital Employed Average (ROCE)	140.03%	Project Viable	RoCE for the project shall be more than 20%	>20%
	Internal Rate of Return (IRR)	115.06%	Project Viable	The project internal rate of return shall be more than 12%	>12%
	Net present value (at a discount rate of 10 per cent)	135,714,799	NPV is high and positive at a conservative project life of 7 years	With a discount rate of 10% and a span of 7 operational years, the NPV should be positive	Positive
	Payback period	1.50	Project Viable	The Pack Back Period (Project/Equity) shall be less than 7 years	<7 years
	Debt Service Coverage Ratio (DSCR)	48.37	Project Viable	DSCR shall be more than 2 for better performing project.	>2

५.२.२ घसारा अंदाज

As per companies Act

As per IT Act

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Assets														
Building														
Asset Value	9,033,440	8,747,080	8,460,720	8,174,360	7,888,000	7,601,640	7,315,280	9,033,440	8,130,096	7,317,086	6,585,378	5,926,840	5,334,156	4,800,740
Depreciation	286,360	286,360	286,360	286,360	286,360	286,360	286,360	903,344	813,010	731,709	658,538	592,684	533,416	480,074
Accumulated Depreciation	286,360	572,720	859,080	1,145,440	1,431,800	1,718,160	2,004,520	903,344	1,716,354	2,448,062	3,106,600	3,699,284	4,232,700	4,712,774
Net Fixed Assets	8,747,080	8,460,720	8,174,360	7,888,000	7,601,640	7,315,280	7,028,920	8,130,096	7,317,086	6,585,378	5,926,840	5,334,156	4,800,740	4,320,666
Plant and Machinery														
Asset Value	11,334,000	10,616,558	9,899,116	9,181,673	8,464,231	7,746,789	7,029,347	11,334,000	9,633,900	8,188,815	6,960,493	5,916,419	5,028,956	4,274,613
Depreciation	717,442	717,442	717,442	717,442	717,442	717,442	717,442	1,700,100	1,445,085	1,228,322	1,044,074	887,463	754,343	641,192
Accumulated Depreciation	717,442	1,434,884	2,152,327	2,869,769	3,587,211	4,304,653	5,022,095	1,700,100	3,145,185	4,373,507	5,417,581	6,305,044	7,059,387	7,700,579
Net Fixed														

Assets	10,616,558	9,899,116	9,181,673	8,464,231	7,746,789	7,029,347	6,311,905	9,633,900	8,188,815	6,960,493	5,916,419	5,028,956	4,274,613	3,633,421
IT Infrastructure														
Asset Value	60,000	54,000	48,000	42,000	36,000	30,000	24,000	60,000	36,000	21,600	12,960	7,776	4,666	2,799
Depreciation	6,000	6,000	6,000	6,000	6,000	6,000	6,000	24,000	14,400	8,640	5,184	3,110	1,866	1,120
Accumulated Depreciation	6,000	12,000	18,000	24,000	30,000	36,000	42,000	24,000	38,400	47,040	52,224	55,334	57,201	58,320
Net Fixed Assets	54,000	48,000	42,000	36,000	30,000	24,000	18,000	36,000	21,600	12,960	7,776	4,666	2,799	1,680
Gross Fixed Asset	20,427,440	19,417,638	18,407,836	17,398,033	16,388,231	15,378,429	14,368,627	20,427,440	17,799,996	15,527,501	13,558,831	11,851,035	10,367,778	9,078,152
Total Depreciation	1,009,802	1,009,802	1,009,802	1,009,802	1,009,802	1,009,802	1,009,802	2,627,444	2,272,495	1,968,671	1,707,796	1,483,257	1,289,625	1,122,386
Accumulated Depreciation	1,009,802	2,019,604	3,029,407	4,039,209	5,049,011	6,058,813	7,068,616	2,627,444	4,899,939	6,868,609	8,576,405	10,059,662	11,349,288	12,471,673
Net Fixed Assets	19,417,638	18,407,836	17,398,033	16,388,231	15,378,429	14,368,627	13,358,824	17,799,996	15,527,501	13,558,831	11,851,035	10,367,778	9,078,152	7,955,767

Amortization: Straight Line Method (SLM) is IT Act

used

Companies Act

IT Act

Depreciation: Straight Line Method (SLM) is

used

SLM

WDV

Land

0.00%

0.00%

Building

3.17%

10.00%

Furniture and Electrification

10.00%

10.00%

IT and Infrastructure

10.00%

40.00%

Vehicle

11.88%

15.00%

Plant and machinery

6.33%

15.00%

Amortization: Straight Line Method (SLM) is

used

Pre-operative or pre-incubation

20%

20%

* गणना सहजतेने करण्यासाठी स्ट्रेट लाइन मेथड / सरळ रेखा पध्दतीसुचविण्यात येत आहे.

५.२.३ प्रारंभिक आणि पूर्व संचालनासाठी आलेल्या खर्चाचे अमोरटायझेशन (परिशोधन)

Particulars	Years	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Preliminary Expenses	5	199,600	199,600	199,600	199,600	199,600	-	-
Total Value		199,600	199,600	199,600	199,600	199,600	-	-

3.4 Tax Schedule

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
EBT	27,384,065	30,411,879	33,941,307	37,745,120	41,842,286	46,452,626	51,198,499
Add Depreciation as per companies Act	1,009,802	1,009,802	1,009,802	1,009,802	1,009,802	1,009,802	1,009,802
Less Depreciation as per IT Act	2,627,444	2,272,495	1,968,671	1,707,796	1,483,257	1,289,625	1,122,386
Taxable Income	25,766,424	29,149,187	32,982,438	37,047,127	41,368,831	46,172,803	51,085,916
Provision of Taxes	3,864,964	4,372,378	4,947,366	5,557,069	6,205,325	6,925,920	7,662,887

Maximum Tax rate 15%

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