

मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण
परिवर्तन (स्मार्ट) प्रकल्प

सविस्तर प्रकल्प अहवाल

Business

Calculator

सादरकर्ते

लामकानी फार्मर्स प्रोड्यूसर कंपनी लिमिटेड.,

समुदाय आधारित संस्था,

मु. पो. सर्व्हे नंबर. ५९१/१/ब, लामकानी,

तालुका- धुळे, जिल्हा- धुळे, - ४२४३०७.

1.1 Total Project Cost

Sr. No.	Particular	Amount (Rs.)	Grant (%)	Grant Amount (Rs.)
1	Land and Building	9,040,933	60%	3,786,292.80
2	Machinery and Equipment	21,777,261	60%	13,066,357
3	Furniture and Fixture	377,800	60%	226,680
4	IT & It Infrastructure	334,480	60%	200,688
5	Transport vehical (Refer van and other)	4,420,464	60%	2,652,278
6	Preliminary Expenses	112,840	60%	67,704
7	Working Capital	2,523,859		
Total		38,587,637		20,000,000

Total Project Costs means the costs incurred or to be incurred by a FPC in connection with or incidental to the Construction and acquisition of assets including preoptalve expenditure , design, construction and Working Capital

1.2 Means of Finance

Sr. No.	Particular	Bank Loan (%)	Amount (Rs.)
1	Govt. Grant under SMART Project		20,000,000
2	Bank Finance - Long Term Loan	11%	4,000,000
3	Own Contribution		14,587,636
Total			38,587,637

This sheet provide details of how total project cost will raised

1.3 Financial Indicators

Sr. No.	Financial ratio	Estimated	Result	Permissible limit
1	Break Even Point (BEP)	28.80%	Project Viable	BEP shall be less than 60% <60%
2	Avg. Return on Capital Employed Average (ROCE)	26.10%	Project Viable	RoCE for the project shall be more than 20% >20%
3	Internal Rate of Return (IRR)	22.23%	Project Viable	The project internal rate of return shall be more than 12% >12%
4	Net present value (at a discount rate of 10 per cent)	19,141,596	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
5	Payback period	3.83	Project Viable	The Pack Back Period (Project/ Equity) shall be less than 7 years <7 years
6	Debt Service Coverage Ratio (DSCR)	23.45	Project Viable	DSCR shall be more than 2 for better performing project. >2

Director

Company Ltd

[Signature]
Director

2.1

Land and Building

Sr. No.	Particular	Unit	No. of Unit	Rate per unit	Amount (Rs.)
1	Land	Sq. ft.			Lease
2	Distillation Unit Shed		1.00	3,411,213	3,411,213
3	Briquetting Unit		1.00	3,618,719	3,618,719
4	Office Rooms		1.00	2,011,001	2,011,001
					-
Total					9,040,933

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 HP
A	Plant and Machinery					
1	Distillation Unit		1	6,553,480	6,553,480	10
2	Biomass Briquetting Plant		1	2,244,180	2,244,180	90
3	Co2 Extraction Unit		1	4,507,954	4,507,954	3
4	Boom Spreyer		1	716,800	716,800	0
5	Dhoom Making Plan		1	297,360	297,360	0.5
6	Rose Water Filling Machine		1	647,000	647,000	0.5
7	Solar Dryer		1	980,000	980,000	
8	Solar PV Power Generating System	60kWp	1	3,893,500	3,893,500	
9	Transformer Centre Work	100 KVA	1	820,360	820,360	
10	Kirloskar Green DG Set	25 KVA	1	395,000	395,000	
11						
	Subtotal				21,055,634	104
B	Agri Equipments					
1	Dharti Bed Maker		1	95,000	95,000	
2	Shaktiman Rotary Mulcher	Y-32 Blade	1	186,516	186,516	
3	Shaktiman Mobile Shredder	6 Blade	1	231,111	231,111	
4	Polarized 10" Coupling Set		1	13,000	13,000	
5	Sai Gokul Chapkar Coupling Set		1	41,000	41,000	
6	9 HP Power Weeder Back Rotary		1	155,000	155,000	
	Subtotal				721,627	-
C	Cleaning & Grading					
	Subtotal				-	-
D	F & V Processing Machinery					
	Subtotal				-	-
Total					21,777,261	-

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

Lankani Farmers Producer
Company Ltd.

D.P. Feb

2.3

Furniture and Fixture

Sr. No.	Particular	No. Required	Rate	Amount (Rs.)
1	Computer Table	2	10,500	21,000
2	Ex. Office Table	1	18,000	18,000
3	Revolving Chair	1	19,000	19,000
4	Revolving Harr (MB)	2	7,500	15,000
5	Office Chair	6	4,800	28,800
6	Glass Door Cabin	2	15,000	30,000
7	Storewel Locker	1	17,000	17,000
8	Central Table	2	8,000	16,000
9	Nilkamal Chair	50	1,100	55,000
10	3 Seater Sofa	5	9,500	47,500
11	Wooden / Glass / Alumium Partition	1	110,500	110,500
Total				377,800

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	2	47,750	95,500
2	Printer	1	39,500	39,500
3	CCTV	1	99,180	99,180
4	Website, Mobile App, Branding, Logo Etc.	1	100,300	100,300
Total				334,480

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

2.5

Transport vehical (Refer van and other)

Sr. No.	Particular	No. Required	Rate	Amount (Rs.)
1	Tractor and Tolly (45 HP)	1	1,932,000	1,932,000
2	Tractor and Tolly (20 HP)	2	535,000	1,070,000
3	Backo Loader	1	445,000	445,000
4	Pickup VAN	1	973,464	973,464
Total				4,420,464

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	MCA Fees Paid Share Capital Increase	23,000
2	Lease Agreement Expenses	54,840
3	DPR Fees	20,000
4	Chartered Engineer Fees	15,000
5		
Total		112,840

Preliminary expenses are considered as prior expenses before the beginning of business or Projects

Laxmi Finance Products
Company Ltd.

on: Straight Line Method (SLM) is

Companies Act IT Act

n: Straight Line Method (SLM) is

SLM	WDV
0.00%	0.00%
3.17%	10.00%
10.00%	10.00%
10.00%	40.00%
11.88%	15.00%
6.33%	15.00%

chinery
v: Straight Line Method (SLM) is

or pre-incubation 20%

3.3 Amortization Schedule

Years	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Expenses	22,568	22,568	22,568	22,568	22,568	22,568	-
	22,568	22,568	22,568	22,568	22,568	22,568	-

3.4 Tax Schedule

Years	Y1	Y2	Y3	Y4	Y5	Y6	Y7
ion as per companies Act	9,174,717	8,469,774	10,373,163	12,506,643	14,822,658	17,357,083	20,079,013
ion as per IT Act	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477
	5,005,324	4,268,171	3,650,261	3,178,836	2,686,609	2,310,181	1,988,861
	6,430,870	6,403,080	8,984,379	11,639,294	14,397,526	17,308,380	20,351,629
Taxes	1,672,026	1,664,801	2,335,939	3,026,216	3,743,357	4,500,179	5,291,424

Rate 25%

This Sheet refer for provision of tax calculation

Lafayette
Company Ltd.
Director

4.1 Repayment Schedule

Loan Amount (Rs)	4,000,000
Interest rate /PA	12%
Loan Tenure in years	7
Moratorium Period (In Months)	6
EMI	Rs. 74,099.52

Year	Particulars	Opening Balance	Interest	Principial Repayment	EMI	Closing Outstanding
Year 1	Month 1	4,000,000	40,000	-	40,000	4,000,000
	Month 2	4,000,000	40,000	-	40,000	4,000,000
	Month 3	4,000,000	40,000	-	40,000	4,000,000
	Month 4	4,000,000	40,000	-	40,000	4,000,000
	Month 5	4,000,000	40,000	-	40,000	4,000,000
	Month 6	4,000,000	40,000	-	40,000	4,000,000
	Month 7	4,000,000	40,000	-	40,000	4,000,000
	Month 8	3,965,900	39,659	34,100	74,100	3,965,900
	Month 9	3,931,460	39,315	34,441	74,100	3,931,460
	Month 10	3,896,675	38,967	34,785	74,100	3,896,675
	Month 11	3,861,542	38,615	35,133	74,100	3,861,542
	Month 12	3,826,058	38,261	35,484	74,100	3,826,058
Year 2	Month 13	3,790,219	37,902	35,839	74,100	3,790,219
	Month 14	3,754,022	37,540	36,197	74,100	3,754,022
	Month 15	3,717,463	37,175	36,559	74,100	3,717,463
	Month 16	3,680,538	36,805	36,925	74,100	3,680,538
	Month 17	3,643,244	36,432	37,294	74,100	3,643,244
	Month 18	3,605,577	36,056	37,667	74,100	3,605,577
	Month 19	3,567,533	35,675	38,044	74,100	3,567,533
	Month 20	3,529,109	35,291	38,424	74,100	3,529,109
	Month 21	3,490,300	34,903	38,808	74,100	3,490,300
	Month 22	3,451,104	34,511	39,197	74,100	3,451,104
	Month 23	3,411,515	34,115	39,588	74,100	3,411,515
	Month 24	3,371,531	33,715	39,984	74,100	3,371,531
Year 3	Month 25	3,331,147	33,311	40,384	74,100	3,331,147
	Month 26	3,290,359	32,904	40,788	74,100	3,290,359
	Month 27	3,249,163	32,492	41,196	74,100	3,249,163
	Month 28	3,207,555	32,076	41,608	74,100	3,207,555
	Month 29	3,165,531	31,655	42,024	74,100	3,165,531
	Month 30	3,123,087	31,231	42,444	74,100	3,123,087
	Month 31	3,080,218	30,802	42,869	74,100	3,080,218
	Month 32	3,036,921	30,369	43,297	74,100	3,036,921
	Month 33	2,993,190	29,932	43,730	74,100	2,993,190
	Month 34	2,949,023	29,490	44,168	74,100	2,949,023
	Month 35	2,904,413	29,044	44,609	74,100	2,904,413
	Month 36	2,859,358	28,594	45,055	74,100	2,859,358
	Month 37	2,813,852	28,139	45,506	74,100	2,813,852
	Month 38	2,767,891	27,679	45,961	74,100	2,767,891
	Month 39	2,721,470	27,215	46,421	74,100	2,721,470
	Month 40	2,674,586	26,746	46,885	74,100	2,674,586
	Month 41	2,627,232	26,272	47,354	74,100	2,627,232
	Month 42	2,579,405	25,794	47,827	74,100	2,579,405
	Month 43	2,531,099	25,311	48,305	74,100	2,531,099
	Month 44	2,482,311	24,823	48,789	74,100	2,482,311
	Month 45	2,433,034	24,330	49,276	74,100	2,433,034
	Month 46	2,383,265	23,833	49,769	74,100	2,383,265
	Month 47	2,332,998	23,330	50,267	74,100	2,332,998
	Month 48	2,282,229	22,822	50,770	74,100	2,282,229
Year 5	Month 49	2,230,952	22,310	51,277	74,100	2,230,952
	Month 50	2,179,162	21,792	51,790	74,100	2,179,162
	Month 51	2,126,854	21,269	52,308	74,100	2,126,854
	Month 52	2,074,023	20,740	52,831	74,100	2,074,023
	Month 53	2,020,663	20,207	53,359	74,100	2,020,663
	Month 54	1,966,771	19,668	53,893	74,100	1,966,771
	Month 55	1,912,339	19,123	54,432	74,100	1,912,339
	Month 56	1,857,363	18,574	54,976	74,100	1,857,363
	Month 57	1,801,837	18,018	55,526	74,100	1,801,837
	Month 58	1,745,756	17,458	56,081	74,100	1,745,756
	Month 59	1,689,114	16,891	56,642	74,100	1,689,114
	Month 60	1,631,905	16,319	57,208	74,100	1,631,905
Year 6	Month 61	1,574,125	15,741	57,780	74,100	1,574,125

	Month 64	1,397,293	13,973	60,127	74,100	1,337,167
	Month 65	1,337,167	13,372	60,728	74,100	1,276,439
	Month 66	1,276,439	12,764	61,335	74,100	1,215,104
	Month 67	1,215,104	12,151	61,948	74,100	1,153,155
	Month 68	1,153,155	11,532	62,568	74,100	1,090,587
	Month 69	1,090,587	10,906	63,194	74,100	1,027,394
	Month 70	1,027,394	10,274	63,826	74,100	963,568
	Month 71	963,568	9,636	64,464	74,100	899,104
	Month 72	899,104	8,991	65,108	74,100	833,996
Year 7	Month 73	833,996	8,340	65,760	74,100	768,236
	Month 74	768,236	7,682	66,417	74,100	701,819
	Month 75	701,819	7,018	67,081	74,100	634,738
	Month 76	634,738	6,347	67,752	74,100	566,986
	Month 77	566,986	5,670	68,430	74,100	498,556
	Month 78	498,556	4,986	69,114	74,100	429,442
	Month 79	429,442	4,294	69,805	74,100	359,637
	Month 80	359,637	3,596	70,503	74,100	289,134
	Month 81	289,134	2,891	71,208	74,100	217,926
	Month 82	217,926	2,179	71,920	74,100	146,005
	Month 83	146,005	1,460	72,639	74,100	73,366
	Month 84	73,366	734	73,366	74,100	0

2019762.26

4000000.00

This Sheet Provide details of loan repayment schedule. The borrower is able to check how much of the monthly EMI is being allocated towards the repayment of the principal outstanding and interest respectively, depending on the rate of interest and tenure of the loan.

Assumption:

- 1 Rate of Interest assumed as 12%
- 2 Moratorium Period 6 Months

Lankani Farmure Products
Company Ltd.

[Signature]
Director

5.1 Closing and Opening Stock Calculation

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Opening Stock							
Agri Input	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-
Cotton Bales	2,641,057	2,641,057	3,050,421	3,494,119	3,974,560	4,494,310	5,056,099
Horticulture Processing	-	-	-	-	-	-	-
Total	2,641,057	2,641,057	3,050,421	3,494,119	3,974,560	4,494,310	5,056,099
Closing Stock							
Agri Input	0%	-	-	-	-	-	-
Trading	0%	-	-	-	-	-	-
Oil Production	2%	2,641,057	3,050,421	3,494,119	3,974,560	4,494,310	5,056,099
Horticulture Processing	0%	-	-	-	-	-	-
Total	2,641,057	3,050,421	3,494,119	3,974,560	4,494,310	5,056,099	5,662,831

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

ing stock of each facility is 5%

5.2 Working Capital Calculation

Sl. No.	Particulars	Duration (In days)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
	Accounts Receivables (Debtors)								
	Agri Input	0	-	-	-	-	-	-	-
	Custom Hiring	0	-	-	-	-	-	-	-
	Cleaning & Grading	0	-	-	-	-	-	-	-
	Ginning & Pressing Unit	25	9,044,716	10,446,647	11,966,160	13,611,506	15,391,473	17,315,407	19,393,256
	Warehouse	0	-	-	-	-	-	-	-
	Processing Unit - Horti Commodity	0	-	-	-	-	-	-	-
	Subtotal		9,044,716	10,446,647	11,966,160	13,611,506	15,391,473	17,315,407	19,393,256
	Closing Stock		2,641,057	3,050,421	3,494,119	3,974,560	4,494,310	5,056,099	5,662,831
	Total		11,685,773	13,497,068	15,460,278	17,586,066	19,885,783	22,371,506	25,056,086
	Accounts Payable & Accrued Expenses (Creditors)								
	Agri Input	0	-	-	-	-	-	-	-
	Custom Hiring	0	-	-	-	-	-	-	-
	Cleaning & Grading	0	-	-	-	-	-	-	-
	Ginning & Pressing Unit	5	1,590,338	1,873,019	2,145,804	2,441,184	2,760,738	3,106,145	3,479,190
	Warehouse	0	-	-	-	-	-	-	-
	Processing Unit - Horti Commodity	0	-	-	-	-	-	-	-
	Total		1,590,338	1,873,019	2,145,804	2,441,184	2,760,738	3,106,145	3,479,190
	Working Capital		10,095,435	11,624,049	13,314,474	15,144,882	17,125,044	19,265,361	21,576,896
	Own Contribution	25%	2,523,859						

It 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 provide requirement of working capital for running business

6.1 Consolidated Profit and loss account for the Project

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Revenue							
Activity 1 - Cleaning & Grading	-	-	-	-	-	-	-
Activity 2 - Oil Manufacturing	132,052,856	152,521,049	174,705,929	198,727,994	224,715,501	252,804,939	283,141,531
Activity 3 - Warehouse	-	-	-	-	-	-	-
Activity 4 - Custom Hiring	-	-	-	-	-	-	-
Activity 5 - Agri Input Centre	-	-	-	-	-	-	-
Activity 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
Total Revenue	132,052,856	152,521,049	174,705,929	198,727,994	224,715,501	252,804,939	283,141,531
Variable Cost							
Activity 1 - Cleaning & Grading	-	-	-	-	-	-	-
Activity 2 - Oil Manufacturing	116,094,689	136,730,423	156,643,694	178,206,467	201,533,908	226,748,576	253,980,877
Activity 3 - Warehouse	-	-	-	-	-	-	-
Activity 4 - Custom Hiring	-	-	-	-	-	-	-
Activity 5 - Agri Input Centre	-	-	-	-	-	-	-
Activity 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
Total Variable Cost	116,094,689	136,730,423	156,643,694	178,206,467	201,533,908	226,748,576	253,980,877
Total Cost							
Activity 1 - Cleaning & Grading	-	-	-	-	-	-	-
Activity 2 - Oil Manufacturing	900,000	945,000	992,250	1,041,863	1,093,956	1,148,653	1,206,086
Activity 3 - Warehouse	-	-	-	-	-	-	-
Activity 4 - Custom Hiring	-	-	-	-	-	-	-
Activity 5 - Agri Input Centre	-	-	-	-	-	-	-
Activity 6 - Processing Unit - Horti Commodity	-	-	-	-	-	-	-
Total Expenses	2,216,000	2,326,800	2,443,140	2,565,297	2,693,562	2,828,240	2,969,652
Fixed Cost	3,116,000	3,271,800	3,435,390	3,607,160	3,787,517	3,976,893	4,175,738
Total Cost	119,210,689	140,002,223	160,079,084	181,813,626	205,321,425	230,725,469	258,156,615

Lambert Enterprises Product
Company Ltd.

[Signature]
Director

Profit Before Depreciation, Interest and Tax	12,800,000	12,518,826	14,626,845	10,368	19,394,076	22,079,469	24,984,916
Depreciation	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477
Amortization	22,568	22,568	22,568	22,568	22,568	-	-
Profit Before Interest and Tax	10,558,122	10,234,781	12,342,799	14,630,322	17,110,031	19,817,992	22,723,439
Interest on Term loan	1,383,406	1,825,007	1,969,637	2,123,680	2,287,373	2,460,909	2,644,426
Profit Before Tax	9,174,717	8,409,774	10,373,163	12,506,643	14,822,658	17,357,083	20,079,013
Income Tax	1,672,026	1,664,801	2,335,939	3,026,216	3,743,357	4,500,179	5,291,424
Profit After Tax	7,502,690	6,744,973	8,037,224	9,480,426	11,079,301	12,856,904	14,787,589

Cumulative Profit	7,502,690	14,247,663	22,284,888	31,765,314	42,844,615	55,701,520	70,489,109
-------------------	-----------	------------	------------	------------	------------	------------	------------

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 these sales.


 Director
 Landmark Property Trust
 Company Ltd

7.1 Balancesheet for the Project

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
ASSETS							
Current Assets							
Cash and Bank Balance	12,100,814	20,670,759	30,474,734	41,656,306	54,362,825	68,741,078	84,956,149
Accounts Receivables							
Other Current Assets							
Total Current Assets	12,100,814	20,670,759	30,474,734	41,656,306	54,362,825	68,741,078	84,956,149
Gross Fixed Assets	35,950,938	33,689,461	31,427,983	29,166,506	26,905,029	24,643,551	22,382,074
Less: Depreciation	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477
Net Fixed Assets	33,689,461	31,427,983	29,166,506	26,905,029	24,643,551	22,382,074	20,120,597
Preliminary & Pre- operative Expenses	90,272	67,704	45,136	22,568	0	0	0
TOTAL ASSETS	45,880,547	52,166,447	59,686,376	68,583,902	79,006,377	91,123,152	105,076,746
LIABILITIES & SHAREHOLDERS EQUITY							
CURRENT LIABILITIES							
Short Term Debt (Working capital loan)							
Accounts Payable & Accrued Expenses							
Other Current Liabilities							
Total Current Liabilities	0	0	0	0	0	0	0
Borrowed Long Term Debt	3,790,219	3,331,147	2,813,852	2,230,952	1,574,125	833,996	0
Differed Tax Liabilities							
TOTAL LIABILITIES	3,790,219	3,331,147	2,813,852	2,230,952	1,574,125	833,996	0
Share capital	14,587,636	14,587,636	14,587,636	14,587,636	14,587,636	14,587,636	14,587,636
Smart Grant -in-Aid	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Reserves and Surplus							
Add: Opening Balance (P/L Account)	0	7,502,690	14,247,663	22,284,888	31,765,314	42,844,615	55,701,520
Profit & Loss) During the Year	7,502,690	6,744,973	8,037,224	9,480,426	11,079,301	12,856,904	14,787,589
Appropriation - Dividend							
Total Reserves	7,502,690	14,247,663	22,284,888	31,765,314	42,844,615	55,701,520	70,489,109
TOTAL EQUITY	42,090,327	48,835,300	56,872,524	66,352,950	77,432,251	90,289,156	105,076,745
TOTAL LIABILITIES & EQUITY	45,880,547	52,166,447	59,686,376	68,583,902	79,006,377	91,123,152	105,076,746
CONTROL TICKER							
(=Liability - Asset)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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 projected 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 to supply the required financing.

Lankani Resources Producer
Company Ltd.

[Signature]
Director

8.1 Cash Flow Statement for the Project

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Operating Profit							
Total Revenue	132,052,856	152,521,049	174,705,929	198,727,994	224,715,501	252,804,939	283,141,531
Equity/ Share capital	14,587,636						
Reinvestment							
Smart Grant -in-Aid	20,000,000						
Long Term Loan	4,000,000						
Short Term Loan	7,571,576	11,624,049	13,314,474	15,144,882	17,125,044	19,265,361	21,576,896
Sub Total (A)	178,212,069	164,145,098	188,020,403	213,872,876	241,840,545	272,070,299	304,718,427
Cash Outflow (Rs.)							
Capital Expenditure							
Land and Building	9,040,933						
Machinery and Equipment	21,777,261						
Furniture & Fixture	377,800						
IT Infrastructure	334,480						
Vehicle	4,420,464						
Contingent Expenses	112,840						
Operational Expenditure							
Variable Cost	116,094,689	136,730,423	156,643,694	178,206,467	201,533,908	226,748,576	253,980,877
Fixed Cost	3,116,000	3,271,800	3,435,390	3,607,160	3,787,517	3,976,893	4,175,738
Loan Repayment							
TL - Principal	209,781	459,073	517,295	582,900	656,827	740,129	833,996
TL - Interest	474,816	430,122	371,900	306,294	232,367	149,065	55,198
TL - Principal	7,571,576	11,624,049	13,314,474	15,144,882	17,125,044	19,265,361	21,576,896
TL - Interest	908,589	1,394,886	1,597,737	1,817,386	2,055,005	2,311,843	2,589,228
Tax	1,672,026	1,664,801	2,335,939	3,026,216	3,743,357	4,500,179	5,291,424
Sub Total (B)	166,111,256	155,575,152	178,216,428	202,691,305	229,134,026	257,692,046	288,503,356
Net Cash Flow (A-B)	12,100,814	8,569,946	9,803,975	11,181,571	12,706,520	14,378,253	16,215,071
Opening Cash and Bank		12,100,814	20,670,759	30,474,734	41,656,306	54,362,825	68,741,078
Cumulative Cash Balance	12,100,814	20,670,759	30,474,734	41,656,306	54,362,825	68,741,078	84,956,149

Projected cash flow statement is used to evaluate cash inflows and outflows to determine when, how much, and for how long cash deficits or surpluses will exist for a farm business during an upcoming time period.


 Director

9.1 Internal Rate of Return

Year	Y0	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Initial Investment								
Net Cash Inflow		7,502,690.48	6,744,972.89	8,037,224.21	9,480,426.44	11,079,301.10	12,856,904.50	14,787,589.49
Net Cash Outflow								
Net Present Value (NPV)								
Internal Rate of Return (IRR)								
Payback Period								
Profitability Index								
Net Present Value (NPV) at IRR								
Net Present Value (NPV) at 0%								
Net Present Value (NPV) at 10%								
Net Present Value (NPV) at 15%								
Net Present Value (NPV) at 20%								
Net Present Value (NPV) at 25%								
Net Present Value (NPV) at 30%								
Net Present Value (NPV) at 35%								
Net Present Value (NPV) at 40%								
Net Present Value (NPV) at 45%								
Net Present Value (NPV) at 50%								
Net Present Value (NPV) at 55%								
Net Present Value (NPV) at 60%								
Net Present Value (NPV) at 65%								
Net Present Value (NPV) at 70%								
Net Present Value (NPV) at 75%								
Net Present Value (NPV) at 80%								
Net Present Value (NPV) at 85%								
Net Present Value (NPV) at 90%								
Net Present Value (NPV) at 95%								
Net Present Value (NPV) at 100%								

Internal rate of return (IRR) is a ratio used in financial analysis to estimate the profitability of potential investments. IRR is a discount rate that makes the net present value (NPV) of all cash flows equal to zero in a discounted cash flow analysis.

9.2 Break even Point

Year	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Receipts							
Y1 - Cleaning & Grading							
Y2 - Oil Manufacturing	132,052,856	152,521,049	174,705,929	198,727,994	224,715,501	252,804,939	283,141,531
Y3 - Warehouse							
Y4 - Custom Hiring							
Y5 - Agri Input Centre							
Y6 - Processing Unit - Horri Centre							
Receipts	132,052,856	152,521,049	174,705,929	198,727,994	224,715,501	252,804,939	283,141,531
Variable Exp	116,094,689	136,730,423	156,643,694	178,206,467	201,533,908	226,748,576	253,980,877
Contribution	15,958,168	15,790,626	18,062,235	20,521,527	23,181,593	26,056,362	29,160,654
Fixed exp	5,400,045	5,555,845	5,719,435	5,891,205	6,071,563	6,238,371	6,437,215
Net Profit	34%	35%	32%	29%	26%	24%	22%

Net Present Value (NPV) is a term in accounting that refers to the situation where a company's revenues and expenses were equal within a specific period. It means that there were no net profits or no net losses for the company. The main purpose of break-even analysis is to determine the minimum output that must be exceeded for a business to profit.

Director

Present Value

Particular	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Initial Investment	7,502,690	6,744,973	8,037,224	9,480,426	11,079,301	12,856,904	14,787,589
Depreciation	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477
Preliminary exp Written off	22,568	22,568	22,568	22,568	22,568	0	0
Cash Accrual (A)	9,786,736	9,029,018	10,321,270	11,764,472	13,363,346	15,118,382	17,049,067
Factor @ 10 %	0.91	0.83	0.75	0.68	0.62	0.56	0.51
Cash Flow	8,897,033	7,461,999	7,754,523	8,035,293	8,297,587	8,533,932	8,748,867
Discounted Cash Flows	57,729,232						
Present Value of Outflow	38,587,637						
	19,141,595.54						

present value is the present value of the cash flows at the required rate of return of your project compared to your initial investment. If the NPV of a project or investment is positive, it means that the discounted present value of all future cash flows related to that project or investment will be positive.

9.4 Return On Investments

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Profit	7,502,690	6,744,973	8,037,224	9,480,426	11,079,301	12,856,904	14,787,589
Project cost				10069872.73			
				38587636.78			
ROI				26.10%			

Return on investment (ROI) is a performance measure used to evaluate the efficiency or profitability of an investment

Company Director

[Signature]
Director

9.5 Payback Period (In years) - Project

Particulars	Y0	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Investment	38,587,637							
after Tax & Dividend		7,502,690	6,744,973	8,037,224	9,480,426	11,079,301	12,856,904	14,787,589
Depreciation		2,261,477	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477
Preliminary exp Written off		22,568	22,568	22,568	22,568	22,568	-	-
Cash Accrual (A)		9,786,736	9,029,018	10,321,270	11,764,472	13,363,346	15,118,382	17,049,067
Low - Initial Investment		(28,800,901)	(19,771,883)	(9,450,613)	2,313,859	15,677,205		

3.83

Payback period (in years) - Project

The payback period refers to the amount of time it takes to recover the cost of an investment

9.6 Debt Service Coverage Ratio (DSCR)

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Operating Income	12,842,168	12,518,826	14,626,845	16,914,368	19,394,076	22,079,469	24,984,916
Depreciation	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477	2,261,477
Amortization	22,568	22,568	22,568	22,568	22,568	-	-
Interest on TL	474,816	430,122	371,900	306,294	232,367	149,065	55,198
	15,601,029	15,232,993	17,282,790	19,504,707	21,910,489	24,490,012	27,301,592
Annual EMI	684,597	889,194	889,194	889,194	889,194	889,194	889,194
Service Coverage Ratio (DSCR)	22.79	17.13	19.44	21.94	24.64	27.54	30.70

Debt Service Coverage Ratio (DSCR)

21.45

The debt-service coverage ratio (DSCR) is a measurement of a firm's available cash flow to pay current debt obligations. The DSCR shows investors whether a company has enough income to pay its debts.

Lanka Farmers Producer
Company Ltd.

[Signature]
Director

9.7 Sensitivity Analysis

5%
5%

Utility Variation (+5%)	Y1	Y2	Y3	Y4	Y5	Y7
Utility 1 - Cleaning & Grading	-	-	-	-	-	-
Utility 2 - Oil Manufacturing	138,655,499	160,147,101	183,441,225	208,664,394	235,951,276	297,298,608
Utility 3 - Warehouse	-	-	-	-	-	-
Utility 4 - Custom Hiring	-	-	-	-	-	-
Utility 5 - Agri Input Centre	-	-	-	-	-	-
Utility 6 - Processing Unit - Horri Comr	-	-	-	-	-	-
Income	138,655,499	160,147,101	183,441,225	208,664,394	235,951,276	297,298,608
nditure	-	-	-	-	-	-
d Cost (Excl. of Depreciation, Amor	3,116,000	3,271,800	3,435,390	3,607,160	3,787,517	4,175,738
able Cost	121,899,423	136,730,423	156,643,694	178,206,467	201,533,908	253,980,877
Operational Expenses	125,015,423	140,002,223	160,079,084	181,813,626	205,321,425	258,156,615
Income	13,640,076	20,144,879	23,362,141	26,850,767	30,629,851	39,141,993

Variation (+5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Utility 1 - Cleaning & Grading	-	-	-	-	-	-	-
Utility 2 - Oil Manufacturing	132,052,856	152,521,049	174,705,929	198,727,994	224,715,501	252,804,939	283,141,531
Utility 3 - Warehouse	-	-	-	-	-	-	-
Utility 4 - Custom Hiring	-	-	-	-	-	-	-
Utility 5 - Agri Input Centre	-	-	-	-	-	-	-
Utility 6 - Processing Unit - Horri Comr	-	-	-	-	-	-	-
Income	132,052,856	152,521,049	174,705,929	198,727,994	224,715,501	252,804,939	283,141,531
nditure	-	-	-	-	-	-	-
Cost (Excl. of Depreciation, Amor	3,116,000.00	3,271,800.00	3,435,390.00	3,607,159.50	3,787,517.48	3,976,893.35	4,175,738.02
ble Cost	121,899,423.18	143,566,943.76	164,475,878.90	187,116,790.20	211,610,602.92	238,086,004.95	266,679,920.67
Operational Expenses	125,015,423.18	146,838,743.76	167,911,268.90	190,723,949.70	215,398,120.40	242,062,898.30	270,855,658.69
Income	7,037,433.07	5,682,305.21	6,794,659.92	8,004,044.34	9,317,380.54	10,742,040.26	12,285,872.50

Utility Variation (-5%)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Utility 1 - Cleaning & Grading	-	-	-	-	-	-	-
Utility 2 - Oil Manufacturing	125,450,213	144,894,997	165,970,632	188,791,594	213,479,726	240,164,692	268,984,455
Utility 3 - Warehouse	-	-	-	-	-	-	-
Utility 4 - Custom Hiring	-	-	-	-	-	-	-
Utility 5 - Agri Input Centre	-	-	-	-	-	-	-
Utility 6 - Processing Unit - Horri Comr	-	-	-	-	-	-	-
Income	125,450,213	144,894,997	165,970,632	188,791,594	213,479,726	240,164,692	268,984,455
nditure	-	-	-	-	-	-	-
Cost (Excl. of Depreciation, Amor	3,116,000	3,271,800	3,435,390	3,607,160	3,787,517	3,976,893	4,175,738
ble Cost	110,289,954	129,893,901	148,811,509	169,296,144	191,457,212	215,411,147	241,281,833
Operational Expenses	113,405,954	133,165,701	152,246,899	172,903,303	195,244,730	219,388,041	245,457,571
Income	12,044,259	11,729,295	13,723,733	15,888,291	18,234,996	20,776,651	23,526,884

Company Ltd.

Director

Variation (-5%)	Y1	Y2	Y3	Y4	Y5	Y7
Activity 1 - Cleaning & Grading	-	-	-	-	-	-
Activity 2 - Oil Manufacturing	132,052,856	152,521,049	174,705,929	198,727,994	224,715,501	283,141,531
Activity 3 - Warehouse	-	-	-	-	-	-
Activity 4 - Custom Hiring	-	-	-	-	-	-
Activity 5 - Agri Input Centre	-	-	-	-	-	-
Activity 6 - Processing Unit - Horti Comm	-	-	-	-	-	-
Income	132,052,856	152,521,049	174,705,929	198,727,994	224,715,501	283,141,531
Expenditure	-	-	-	-	-	-
Net Cost (Excl. of Depreciation, Amortisable Cost)	3,116,000	3,271,800	3,435,390	3,607,160	3,787,517	4,175,738
Operational Expenses	110,289,954	129,893,901	148,811,509	169,296,144	191,457,212	241,281,833
Income	113,405,954	133,165,701	152,246,899	172,903,303	195,244,730	245,457,571
Net Income	18,646,902	19,355,347	22,459,029	25,824,691	29,470,771	37,683,960

Sensitivity analysis is a financial model that determines how target variables are affected based on changes in Quantity or cost variance known as input variables. Here it is assume 5% (+,-) while calculating sensitivity analysis

Director
Company Ltd.

[Signature]
Director

Particulars	10.3 Quantifiable Marketable Surplus Produce Considered for T...g Business													
	Y1	30%	Y2	35%	Y3	40%	Y4	45%	Y5	50%	Y6	55%	Y7	60%
Geranium	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leman Grass	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Palma Rossa	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vetiver (Roots)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Onion Seeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Geranium	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Leman Grass	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Palma Rossa	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vetiver (Roots)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Onion Seeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Geranium	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Leman Grass	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Onion Seeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Lankani Farmers Producer
Company Ltd.


Director

Facility 2 - Distillation and CO2 Extraction Unit
 13.11 - Capacity Utilization

100 Qtls P Hour
 8

Capacity
 No. of Hours

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
No. of Operation Days	170	187	204	221	237	254	271
Geranium	22,500.00	24,750.00	27,000.00	29,250.00	31,500.00	33,750.00	36,000.00
Leman Grass	56,250.00	61,875.00	67,500.00	73,125.00	78,750.00	84,375.00	90,000.00
Palma Rossa	56,250.00	61,875.00	67,500.00	73,125.00	78,750.00	84,375.00	90,000.00
Vetiver (Roots)	625.00	687.50	750.00	812.50	875.00	937.50	1,000.00
Onion Seeds	70.00	77.00	84.00	91.00	98.00	105.00	112.00
Total Quantity to be Processed	135695.00	149264.50	162834.00	176403.50	189973.00	203542.50	217112.00
Job Work (50%)	0%	0%	0%	0%	0%	0%	0%
Quantity for Processing and Trading for PC	100%	100%	100%	100%	100%	100%	100%
Job Work (50%)	-	-	-	-	-	-	-
Quantity for sale (50%)	-	-	-	-	-	-	-
Quantity for Processing	-	-	-	-	-	-	-
Geranium	22,500	24,750	27,000	29,250	31,500	33,750	36,000
Leman Grass	56,250	61,875	67,500	73,125	78,750	84,375	90,000
Palma Rossa	56,250	61,875	67,500	73,125	78,750	84,375	90,000
Vetiver (Roots)	625	688	750	813	875	938	1,000
Onion Seeds	70	77	84	91	98	105	112
Output (KG)	-	-	-	-	-	-	-
Geranium Oil	2,025.00	2,227.50	2,430.00	2,632.50	2,835.00	3,037.50	3,240.00
Leman Grass Oil	25,312.50	27,843.75	30,375.00	32,906.25	35,437.50	37,968.75	40,500.00
Palma Rossa Oil	22,500.00	24,750.00	27,000.00	29,250.00	31,500.00	33,750.00	36,000.00
Vetiver Oil	281.25	309.38	337.50	365.63	393.75	421.88	450.00
Onion Seeds Oil	770.00	847.00	924.00	1,001.00	1,078.00	1,155.00	1,232.00
By-Products Output	-	-	-	-	-	-	-
Rose Water (Ltr)	91,125.00	100,237.50	109,350.00	118,462.50	127,575.00	136,687.50	145,800.00
3ricquettes	28,281.25	31,109.38	33,937.50	36,765.63	39,593.75	42,421.88	45,250.00

Packaging (In Qtm)

Leman Farms Producer
 Company Ltd.

D. J. F. Z.
 Director

1 1 1 1 1 1 1 1

13.2 Facility 2 - Profit and loss of Distillation and CO2 Extraction Unit

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

Particulars	Unit	Rate	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Revenue									
Geranium Oil	KG	10000	19,845,000	22,920,975	26,254,935	29,864,989	33,770,410	37,991,711	42,550,717
Leman Grass Oil	KG	1200	29,767,500	34,381,463	39,382,403	44,797,483	50,655,615	56,987,567	63,826,075
Palma Rossa Oil	KG	1800	39,690,000	45,841,950	52,509,870	59,729,977	67,540,820	75,983,423	85,101,434
Vetiver Oil	KG	18000	4,961,250	5,730,244	6,563,734	7,466,247	8,442,603	9,497,928	10,637,679
Onion Seeds Oil	KG	30000	22,638,000	26,146,890	29,950,074	34,068,209	38,523,283	43,338,693	48,539,336
Rose Water	Ltr	30	2,679,075	3,094,332	3,544,416	4,031,773	4,559,005	5,128,881	5,744,347
Briquettes	Quintals	450	12,472,031	14,403,196	16,500,497	18,769,316	21,223,765	23,876,735	26,741,944
Job Work Charges									
	Kg	0	-	-	-	-	-	-	-
Revenue			132,052,856	152,521,049	174,705,929	198,727,994	224,715,501	252,804,939	283,141,531
Expenses									
Variable Cost									
Raw Material Purchase									
Geranium	Quintals	700	15,750,000	18,191,250	20,837,250	23,702,372	26,801,913	30,152,152	33,770,410
Leman Grass	Quintals	500	28,125,000	32,484,375	37,209,375	42,325,664	47,860,559	53,843,128	60,304,304
Palma Rossa	Quintals	500	28,125,000	32,484,375	37,209,375	42,325,664	47,860,559	53,843,128	60,304,304
Vetiver (Roots)	Quintals	8,000	5,000,000	5,775,000	6,615,000	7,524,563	8,508,544	9,572,112	10,720,765
Onion Seeds	Quintals	300,000	21,000,000	24,255,000	27,783,000	31,603,163	35,735,884	40,202,869	45,027,214
Oil (Liters)									
Daily Labour			1,567,277	1,567,277	1,795,245	2,042,091	2,309,134	2,597,775	2,909,508
Electricity Charges			1,272,141	1,469,322	1,683,042	1,914,460	2,164,813	2,435,414	2,727,664
Loading/Unloading Charges			842,221	972,765	1,114,258	1,267,469	1,433,215	1,612,366	1,805,850
Loading/Unloading Charges Rose Water (Ltr)			63,559	73,411	84,089	95,651	108,160	121,679	136,281
Loading/Unloading Charges Briquettes packaging Exp			1,366,875	1,578,741	1,808,376	2,057,027	2,326,023	2,616,776	2,930,789
Transportation Charges			5,656,250	6,532,969	7,483,219	8,512,161	9,625,290	10,828,451	12,127,866
Add: Opening Stock			5,088,875	5,877,651	6,732,582	7,658,312	8,659,783	9,742,256	10,911,327
Less: Closing Stock			5,088,875	5,877,651	6,732,582	7,658,312	8,659,783	9,742,256	10,911,327
Total Variable Cost			116,094,689	136,730,423	156,643,694	178,206,467	201,533,908	226,748,576	253,980,877
Fixed Cost									
Machine Operator			900,000	945,000	992,250	1,041,863	1,093,956	1,148,653	1,206,086
Fixed Cost			900,000	945,000	992,250	1,041,863	1,093,956	1,148,653	1,206,086
Total expenses			116,994,689	137,675,423	157,635,944	179,248,329	202,627,863	227,897,230	255,186,963
Operating Profit			15,058,168	14,845,626	17,069,985	19,479,665	22,087,638	24,907,709	27,954,568

COMPANY LTD. This sheet provide details capacity utilization of machines and also sale, expenses and operating profit of Ginning and Pressing Unit

[Signature]
Director

- 1 Revenue and cost is related to this facility only
- 2 Common expenditure such as admin, depreciation and amortization not considered.
- 3 Inflation is assumed to be 5% annually.

Assumption: