

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Less. Tax	5.78	8.63	11.02	13.18	15.06	19.15	23.19
Profit After Tax	33.08	38.19	42.32	46.14	49.46	59.28	69.21
25% In Investment reserve	8.27	9.55	10.58	11.53	12.36	14.82	17.30
Profit after Appropriation	24.81	28.64	31.74	34.60	37.09	44.46	51.91
Cumulative Profit	24.81	53.45	85.19	119.80	156.89	201.35	253.26

Note : As per Section 581Z(1) of Companies Act, 1956 - General Reserve and surplus- Every Producer Company shall maintain a general reserve in every financial year, in addition to any reserve maintained by it as may be specified in articles.

And as per Article of association of farmer producer company shall set aside certain amount of profits as may be decided by the Board as General Reserve, which shall be applied in the manner as may be from time to time decided by the Board.

5.2.5.10 Balance Sheet for the project

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
ASSETS							
Current Assets							
Cash and Bank Balance	26.82	41.59	53.18	87.03	122.27	164.07	211.16
Accounts Receivables	47.89	33.41	35.15	36.96	38.86	43.78	49.09
Other Current Assets							
Closing Stock	59.84	101.58	146.51	195.68	249.40	312.05	384.06
Total Current Assets	134.55	176.58	234.85	319.67	410.53	519.89	644.31
Gross Fixed Assets							
Gross Fixed Assets	227.52	218.42	209.33	200.23	191.13	182.04	172.94
Less: Depreciation	9.10	9.10	9.10	9.10	9.10	9.10	9.10
Net Fixed Assets	218.42	209.33	200.23	191.13	182.04	172.94	163.85

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Investment	8.27	17.82	28.40	39.93	52.30	67.12	84.42
Preliminary & Pre- operative Expenses	9.75	8.13	6.50	4.88	3.25	1.63	0.00
TOTAL ASSETS	371.00	411.85	469.97	555.61	648.11	761.58	892.58
LIABILITIES & SHAREHOLDERS EQUITY							
CURRENT LIABILITIES							
Short Term Debt (Working capital loan)	9.07	26.86	58.24	92.67	130.40	170.55	217.16
Accounts Payable & Accrued Expenses	95.65	99.18	104.01	109.08	114.39	128.42	143.60
Other Current Liabilities							
Total Curent Liabilities	104.71	126.04	162.25	201.75	244.79	298.97	360.76
Secured Long Term Debt	39.06	20.40	0.00	0.00	0.00	0.00	0.00
Differed Tax Liabilities							
TOTAL LIABILITIES	143.77	146.44	162.25	201.75	244.79	298.97	360.76
Share capital	50.80	50.80	50.80	50.80	50.80	50.80	50.80
Smart Grant -in-Aid	143.34	143.34	143.34	143.34	143.34	143.34	143.34
Reserves and Surplus							
Add: Opening Balance (P/L Account)	0.00	33.08	71.27	113.59	159.73	209.18	268.47
Profit & Loss) During the Year	24.81	28.64	31.74	34.60	37.09	44.46	51.91
25% In Investment reserve	8.27	9.55	10.58	11.53	12.36	14.82	17.30
Total Reserves	33.08	71.27	113.59	159.73	209.18	268.47	337.68
TOTAL EQUITY	227.22	265.41	307.73	353.87	403.32	462.60	531.81

Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
TOTAL LIABILITIES & EQUITY	371.00	411.85	469.97	555.61	648.11	761.58	892.58
CONTROL TICKER							
(=Liability - Asset)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

5.2.5.11 Cash Flow Statement for the project

Sr.	Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
1	Gross Revenue							
	Total Revenue	1,189.52	1,252.25	1,317.73	1,386.58	1,458.95	1,644.75	1,845.08
2	Equity/ Share capital	50.80						
	25% In Investment reserve	(8.27)	(9.55)	(10.58)	(11.53)	(12.36)	(14.82)	(17.30)
3	Smart Grant -in-Aid	143.34						
4	Long Term Loan	47.78						
5	Short Term Loan	9.07	17.79	31.38	34.43	37.72	40.16	46.61
6	Increase/(Decrease) in CL	95.65	3.54	4.83	5.07	5.32	14.03	15.18
7	(Increase)/Decrease in CA	(107.74)	(27.25)	(46.67)	(50.98)	(55.62)	(67.57)	(77.33)
	Sub Total (A)	1,420.14	1,236.78	1,296.69	1,363.57	1,434.01	1,616.54	1,812.24
Cash Outflow (Rs.)								
1	Capital Expenditure							
a	Land and Building	167.92						
b	Machinery and Equipment	59.60						
c	Furniture & Fixture	-						
d	It Infrastructure	-						
e	Vehicle	-						

Sr.	Particulars	Y1	Y2	Y3	Y4	Y5	Y6	Y7
f	Preliminary Expenses	11.38						
2	Operational Expenditure							
a	Variable Cost	1,118.25	1,171.97	1,228.99	1,288.84	1,351.64	1,518.90	1,700.00
b	Fixed Cost	16.73	17.57	18.44	19.37	20.33	21.35	22.41
3	Loan Repayment							
	LTL - Principal	8.72	18.65	20.40	0.00	0.00	0.00	0.00
	LTL - Interest	4.14	2.76	1.01	0.00	0.00	0.00	0.00
	STL - Principal	-	-	-	-	-	-	-
	STL - Interest	0.82	2.42	5.24	8.34	11.74	15.35	19.54
4	Tax	5.78	8.63	11.02	13.18	15.06	19.15	23.19
	Sub Total (B)	1,393.32	1,222.00	1,285.10	1,329.72	1,398.77	1,574.74	1,765.15
	Net Cash Flow (A-B)	26.82	14.78	11.59	33.85	35.24	41.80	47.09
	Opening Cash and Bank		26.82	41.59	53.18	87.03	122.27	164.07
	Cumulative Cash Balance	26.82	41.59	53.18	87.03	122.27	164.07	211.16

5.2.5.12 Term Loan Repayment Schedule

Loan Amount (Rs)	47.78
Interest rate /PA	9%
Loan Tenure in years	3
Moratorium Period (In Months)	6
EMI	Rs. 1.78

Year	Particulars	Opening Balance	Interest	Principle Repayment	EMI	Closing Outstanding
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