

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 1

ASSUMPTIONS FOR PROFITABILITY WORKINGS

Land Measures	
1 acre	100 decimals
1 acre	4000 sq mt
1 hectare	2.5 acres

Working Capital Assumptions

Inventories

Raw Materials Stock

Finished Goods Stock

Sundry Debtors

Sale of Aloe Vera Products

Herbal Extraction

[NPCS/5242/23749]

Sundry Creditors

for Raw Materials

for Expenses

Land Lease Rentals

Power Consumption

Water Consumption

Fuel Charges

Repairs & Maintenance

Packing Material

Inflation

Income

Selling Price 5%

Expenses

Labor & Manpower Cost 10%

Repairs & Maintenance 10%

Conveyance & Transport 10%

Advertisement & Publicity 10%

Administrative Expenses 10%

Herbal Extraction

[NPCS/5242/23749]

Useful Life of Assets

Building for Cultivation	15
Machinery for Cultivation	15
Building for Manufacturing	15
Machinery for Manufacturing	15
Building for Administration	15
Other Assets	5

Asset Depreciation

Assets are depreciated over the useful life on
Straight Line Method

Loan Assumptions

Term Loan

- Agricultural Land	15	8.17%
- Agricultural Machinery	15	8.17%
- Factory Building	15	9.98%
- Administrative Building	15	9.98%
- Other Plant & Machinery	15	9.98%
- Other Assets	5	9.98%

Herbal Extraction

[NPCS/5242/23749]

Working Capital Loan

- 3 months Working Capital 19.37%

Margin money for the all loans are taken at 20%

The details are based on the details extracted from Bank of Bhutan website

Business Income Tax

Business Income Tax considered at 25%, after adjustment of carry forward loss

Herbal Extraction

[NPCS/5242/23749]

Assumptions:

Weights and Measures:	1.00	kg	0.020	cwt
	50.80	kg	1.000	cwt
	1.00	ltr	35.195	ounces
	0.03	ltr	1.000	ounce

Herbal Oil requirement per cwt of Soap	1 cwt		9.5 ounces	
	50.80 kg		9.5 ounces	

Oil Required to produce	48,000	kg	8,976.0	ounces
Oil Required to produce	96,000	kg	17,951.9	ounces

Total Oil required to produce	48,000	kg	255	Litres
Total Oil required to produce	96,000	kg	510	Litres

Total Oil for Soap Production			510	Litres
Total Oil for Sale			1,19,490	Litres

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 2

PLANT ECONOMICS

Rated Plant Capacity per day

- Herbal Extractor (in Ltr)	500
- Soap Manufacturing (in Nos)	4,000

Total Production

Herbal Oil (in Ltr)	1,50,000
Herbal Soap 100 gm (in Nos)	12,00,000

Basis

No of working days per month	25
Production months in a year	12
Working days per annum	300
No of Shifts per day	1
Shift (hours)	8
Total Working hours per month	200
Total Working hours per annum	2,400

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 3

PRODUCTION SCHEDULE

(Amount in INR)

	Year 1	Year 2	Year 3	Year 4	Year 5
Capacity:					
- Herbal Oil (in Ltr)	1,50,000	1,50,000	1,50,000	1,50,000	1,50,000
- 100 gm Soap (in numbers)	12,00,000	12,00,000	12,00,000	12,00,000	12,00,000
Capacity Utilized	40%	80%	80%	80%	80%
Herbal Oil (in Ltr)	60,000	1,20,000	1,20,000	1,20,000	1,20,000
100 gm Soap (in kg)	48,000	96,000	96,000	96,000	96,000

In the first year, the production capacity is considered at 40% since the factory becomes operational only after 6 months and then the factory operates at 80% capacity

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 4

LAND AND BUILDING

	Area	Rate/unit	UoM	Year 1	Year 2	Year 3	Year 4	Year 5
Land								
Site Development	2000	500	Sq. m	10,00,000				
Total Land cost				10,00,000	-	-	-	-
Building								
Process section	400	1,250	Sq. m	5,00,000				
Raw Material section	100	1,000	sq mt	10,00,000	-	-	-	-
Finished goods section	100	1,000	sq mt	10,00,000	-	-	-	-
Boiler House	50	750	sq mt	37,500	-	-	-	-
Manufacturing Plant				7,37,500	-	-	-	-
Administrative Block	100	1,500	sq mt	1,50,000	-	-	-	-
Testing Laboratory	50	750	sq mt	37,500				
Security and Guard room	10	500	sq mt	5,000	-	-	-	-
Building for Administration				1,92,500	-	-	-	-
Total Building cost				9,30,000				
TOTAL LAND AND BUILDING				19,30,000	-	-	-	-

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 4

LAND AND BUILDING

Site Development Expenses

Total Site Development Expenses include:

Laying Foundation

Land Filling

Green Patch Creation

The cost of site development for 2000 sq mt of Land is **10,00,000**
taken at Rs.

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 5

PLANT AND MACHINERY

	Units	Rate/Unit	UoM	Year 1	Year 2	Year 3	Year 4	Year 5
Herbal Extraction Equipment	1	1,75,000	Nos	4,50,000	-	-	-	-
Automatic Soap Making plant	1	7,50,000	Nos	7,50,000	-	-	-	-
Packaging Machine	1	7,50,000	Nos	7,50,000	-	-	-	-
Herbal Oil Bottling Unit	1	3,25,000	Nos	3,25,000	-	-	-	-
Electrical Installation	---	5,00,000	---	5,00,000				
Laboratory Equipment	---	7,50,000	---	7,50,000	-	-	-	-
Raw Material Storage Vessel	---	2,50,000	---	2,50,000	-	-	-	-
Misc Pipes & Pipe Fittings	---	2,50,000	---	2,50,000	-	-	-	-
TOTAL PLANT AND MACHINERY				40,25,000	-	-	-	-

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 6

OTHER ASSETS AND PRELIMINARY EXPENSES

	Units	Rate/Unit	UoM	Year 1	Year 2	Year 3	Year 4	Year 5
Office Equipment	---	2,50,000	---	2,50,000	-	-	-	-
Preliminary Expenses	---	200000	---	2,00,000	-	-	-	-
Technical Know-how	---	125000	---	1,25,000	-	-	-	-
Miscellaneous	---	100000	---	1,00,000	-	-	-	-
TOTAL OTHER ASSETS				6,75,000	-	-	-	-

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 7

TOTAL FIXED CAPITAL

	Year 1
Land	10,00,000
Building	26,80,000
Plant & Machinery	40,25,000
Other Assets	6,75,000
TOTAL FIXED ASSETS	83,80,000

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 8

WORKING CAPITAL REQUIREMENT

	Year 1	Year 2	Year 3	Year 4	Year 5
<i>Raw Material Cost</i>	29,09,700	58,19,400	58,19,400	58,19,400	58,19,400
<i>Salaries & Wages</i>	40,99,500	68,43,000	75,28,000	82,80,000	91,08,000
<i>Utilities & Overheads</i>	6,26,000	12,52,000	13,78,000	15,16,000	16,68,000
<i>Total Working Capital</i>	76,35,200	1,99,14,400	1,47,25,000	1,56,15,400	1,65,95,400
<i>Working Capital p.m.</i>	6,36,000	11,60,000	12,27,000	13,01,000	13,83,000

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 9

UTILITIES & OVERHEADS REQUIRED PER ANNUM

	Units	Rate/Unit	Year 1	Year 2	Year 3	Year 4	Year 5
Power Consumption	20024	2.305	23,000	46,000	51,000	56,000	62,000
Water Consumption	5000	5.00	13,000	26,000	29,000	32,000	35,000
Fuel Charges	46	5,000	1,15,000	2,30,000	2,53,000	2,78,000	3,06,000
Laboratory Chemicals	---	1,00,000	50,000	1,00,000	1,10,000	1,21,000	1,33,000
Other Consumable Stores	---	3,50,000	1,75,000	3,50,000	3,85,000	4,24,000	4,66,000
Repairs & Maintenance		5,00,000	2,50,000	5,00,000	5,50,000	6,05,000	6,66,000
Total Utilities & Overheads			6,26,000	12,52,000	13,78,000	15,16,000	16,68,000

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 10

EQUITY SHARE CAPITAL

1,82,600 Equity Shares at Nu. 10 each	18,26,000
---------------------------------------	------------------

Note: Equity investment consideration is based on the margin money to be introduced for the loans

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 11

PROJECTED BALANCE SHEET

	Year 1	Year 2	Year 3	Year 4	Year 5
Fixed Assets					
Manufacturing Land & Building	16,87,500	15,87,500	14,87,500	13,87,500	12,87,500
Manufacturing Plant & Machinery	38,90,500	36,21,500	33,52,500	30,83,500	28,14,500
Other Assets	7,94,875	6,49,625	5,04,375	3,59,125	2,13,875
TOTAL FIXED ASSETS	63,72,875	58,58,625	53,44,375	48,30,125	43,15,875
Current Assets					
Inventories					
Raw Materials	4,85,000	4,85,000	4,85,000	4,85,000	4,85,000
Finished Goods	3,05,000	2,87,000	2,84,000	2,85,000	2,87,000
Sundry Debtors	14,85,000	17,34,000	22,12,000	32,88,000	43,63,000
Cash and Cash Equivalents	75,779	21,72,575	75,76,867	2,24,51,754	4,50,30,452
Gross Current Assets	23,50,779	46,78,575	1,05,57,867	2,65,09,754	5,01,65,452
Less: Current Liabilities					
Creditor for Raw Materials	4,84,950	4,84,950	4,84,950	4,84,950	4,84,950
Creditor for Expenses	1,04,000	1,04,000	1,15,000	1,26,000	1,39,000

Herbal Extraction

[NPCS/5242/23749]

Total Current Liabilities	5,88,950	5,88,950	5,99,950	6,10,950	6,23,950
NET CURRENT ASSETS	17,61,829	40,89,625	99,57,917	2,58,98,804	4,95,41,502
TOTAL ASSETS	81,34,704	99,48,250	1,53,02,292	3,07,28,929	5,38,57,377
Financed by:					
Equity Share Capital	18,26,000	18,26,000	18,26,000	18,26,000	18,26,000
Retained Profit brought forward	-	12,37,045	33,07,214	89,44,694	2,46,84,388
Net Profit for the year	12,37,045	20,70,169	56,37,480	1,57,39,694	2,34,74,229
Retained Profit carried forward	12,37,045	33,07,214	89,44,694	2,46,84,388	4,81,58,617
Shareholders' Fund	30,63,045	51,33,214	1,07,70,694	2,65,10,388	4,99,84,617
Term Loans	50,71,659	48,15,036	45,31,598	42,18,541	38,72,760
TOTAL ASSETS	81,34,704	99,48,250	1,53,02,292	3,07,28,929	5,38,57,377

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE-12

PROFITABILITY RATIOS

ROI (Average Fixed Assets)

	Year 1	Year 2	Year 3	Year 4	Year 5
Profit After Tax	12,37,045	20,70,169	56,37,480	1,57,39,694	2,34,74,229
Opening Fixed Assets (Net Block)	-	63,72,875	58,58,625	53,44,375	48,30,125
Closing Fixed Assets (Net Block)	63,72,875	58,58,625	53,44,375	48,30,125	43,15,875
AVERAGE FIXED ASSETS	31,86,438	61,15,750	56,01,500	50,87,250	45,73,000
ROI (AVERAGE FIXED ASSETS)	0.39	0.34	1.01	3.09	5.13
ROI (AVERAGE SHARE CAPITAL)					
	Year 1	Year 2	Year 3	Year 4	Year 5
Profit After Tax	12,37,045	20,70,169	56,37,480	1,57,39,694	2,34,74,229
Opening Share Capital	-	18,26,000	18,26,000	18,26,000	18,26,000
Closing Share Capital	18,26,000	18,26,000	18,26,000	18,26,000	18,26,000
AVERAGE SHARE CAPITAL	9,13,000	18,26,000	18,26,000	18,26,000	18,26,000
ROI (AVERAGE SHARE CAPITAL)	1.35	1.13	3.09	8.62	12.86
ROI (AVERAGE TOTAL ASSETS)					

Herbal Extraction

[NPCS/5242/23749]

	Year 1	Year 2	Year 3	Year 4	Year 5
Profit After Tax	12,37,045	20,70,169	56,37,480	1,57,39,694	2,34,74,229
Opening Total Assets	-	81,34,704	99,48,250	1,53,02,292	3,07,28,929
Closing Total Assets	81,34,704	99,48,250	1,53,02,292	3,07,28,929	5,38,57,377
AVERAGE TOTAL ASSETS	40,67,352	90,41,477	1,26,25,271	2,30,15,611	4,22,93,153
ROI (AVERAGE TOTAL ASSETS)	0.30	0.23	0.45	0.68	0.56
RONW (NET WORTH)					
	Year 1	Year 2	Year 3	Year 4	Year 5
Profit After Tax	12,37,045	20,70,169	56,37,480	1,57,39,694	2,34,74,229
Equity Share Capital	18,26,000	18,26,000	18,26,000	18,26,000	18,26,000
Retained Earnings	12,37,045	33,07,214	89,44,694	2,46,84,388	4,81,58,617
NET WORTH	30,63,045	51,33,214	1,07,70,694	2,65,10,388	4,99,84,617
RONW (NET WORTH)	0.40	0.40	0.52	0.59	0.47
DEBT SERVICE COVERAGE RATIO					
	Year 1	Year 2	Year 3	Year 4	Year 5
Profit Before Interest and Tax	21,68,300	32,54,850	79,84,450	2,14,24,450	3,17,04,450
Debts					
TERM LOANS	50,71,659	48,15,036	45,31,598	42,18,541	38,72,760
DEBT SERVICE COVERAGE RATIO	0.43	0.68	1.76	5.08	8.19

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE-13

DEBT EQUITY RATIOS

	Year 1	Year 2	Year 3	Year 4	Year 5
Profit After Tax	12,37,045	20,70,169	56,37,480	1,57,39,694	2,34,74,229
SHARE CAPITAL	18,26,000	18,26,000	18,26,000	18,26,000	18,26,000
EARNINGS PER SHARE	0.68	1.13	3.09	8.62	12.86
DEBT-EQUITY RATIO					
	Year 1	Year 2	Year 3	Year 4	Year 5
TERM LOAN	50,71,659	48,15,036	45,31,598	42,18,541	38,72,760
Shareholders' Equity					
Share Capital	18,26,000	18,26,000	18,26,000	18,26,000	18,26,000
Retained Earnings	12,37,045	33,07,214	89,44,694	2,46,84,388	4,81,58,617
Shareholders' Equity	30,63,045	51,33,214	1,07,70,694	2,65,10,388	4,99,84,617
DEBT-EQUITY RATIO	1.66	0.94	0.42	0.16	0.08

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 14

SENSITIVITY ANALYSIS-I

	Year 1	Year 2	Year 3	Year 4	Year 5
Resultant Net Profit After Tax	1237045	2070169	5637480	15739694	23474229
Resultant ROI (Average Fixed Assets)	0.39	0.22	0.66	2.03	3.36
Resultant ROI (Average Total Assets)	0.30	0.16	0.32	0.51	0.41
Resultant ROI (Average Fixed Assets)	1.35	0.76	2.06	5.75	8.57
Resultant Debt Service Coverage Ratio	0.24	0.43	1.24	3.73	6.06
Resultant Debt Equity Ratio	2.78	2.64	2.48	2.31	2.12
Resultant Break Even Point in units(A/B)	288610.27	484747.33	4049375.05	273956.45	217458.12
Resultant Break Even Point	80.8	84.6	8.5	92.0	94.0

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 15

SENSITIVITY ANALYSIS-II

Sales Increased by 2 %	Year 1	Year 2	Year 3	Year 4	Year 5
Resultant Net Profit After Tax	1261785.9	2111572.38	5750229.6	16054487.88	23943713.58
Resultant ROI (Average Fixed Assets)	0.40	0.23	0.67	2.07	3.43
Resultant ROI (Average Total Assets)	0.31	0.16	0.33	0.52	0.42
Resultant ROI (Average Fixed Assets)	1.38	0.77	2.10	5.86	8.74
Resultant Debt Service Coverage Ratio	0.25	0.44	1.27	3.81	6.18
Resultant Debt Equity Ratio	2.78	2.64	2.48	2.31	2.12
Resultant Break Even Point in units(A/B)	294382.47	494442.28	4130362.55	279435.58	221807.29
Resultant Break Even Point	79.2	83.0	8.4	90.2	92.2

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 15

SENSITIVITY ANALYSIS-II

Sales decreased by 2 %	Year 1	Year 2	Year 3	Year 4	Year 5
Resultant Net Profit After Tax	1212304.1	2028765.62	5524730.4	15424900.12	23004744.42
Resultant ROI (Average Fixed Assets)	0.38	0.22	0.65	1.99	3.29
Resultant ROI (Average Total Assets)	0.30	0.15	0.31	0.50	0.40
Resultant ROI (Average Fixed Assets)	1.33	0.74	2.02	5.63	8.40
Resultant Debt Service Coverage Ratio	0.24	0.42	1.22	3.66	5.94
Resultant Debt Equity Ratio	2.78	2.64	2.48	2.31	2.12
Resultant Break Even Point in units(A/B)	282838.06	475052.38	3968387.54	268477.32	213108.96
Resultant Break Even Point	82.4	86.4	8.7	93.9	95.9

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 16

SENSITIVITY ANALYSIS-III

Raw materials price increased by 2 %	Year 1	Year 2	Year 3	Year 4	Year 5
Resultant Net Profit After Tax	1237045	2070169	5637480	15739694	23474229
Resultant ROI (Average Fixed Assets)	0.39	0.22	0.66	2.03	3.36
Resultant ROI (Average Total Assets)	0.30	0.16	0.32	0.51	0.41
Resultant ROI (Average Fixed Assets)	1.35	0.76	2.06	5.75	8.57
Resultant Debt Service Coverage Ratio	0.24	0.43	1.24	3.73	6.06
Resultant Debt Equity Ratio	2.78	2.64	2.48	2.31	2.12
Resultant Break Even Point in units(A/B)	282838.06	475052.38	3968387.54	268477.32	213108.96
Resultant Break Even Point	82.4	86.4	8.7	93.9	95.9

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 17

SENSITIVITY ANALYSIS-IV

Raw materials price decreased by 2 %	Year 1	Year 2	Year 3	Year 4	Year 5
Resultant Net Profit After Tax	1261785.9	2111572.38	5750229.6	16054487.88	23943713.58
Resultant ROI (Average Fixed Assets)	0.40	0.23	0.67	2.07	3.43
Resultant ROI (Average Total Assets)	0.31	0.16	0.33	0.52	0.42
Resultant ROI (Average Fixed Assets)	1.38	0.77	2.10	5.86	8.74
Resultant Debt Service Coverage Ratio	0.25	0.44	1.27	3.81	6.18
Resultant Debt Equity Ratio	2.78	2.64	2.48	2.31	2.12
Resultant Break Even Point in units(A/B)	282838.06	475052.38	3968387.54	268477.32	213108.96
Resultant Break Even Point	82.4	86.4	8.7	93.9	95.9

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 18

TOTAL RAW MATERIAL COST

TOTAL PACKING MATERIAL COST

	Units	Rate/Unit	UoM	Year 1	Year 2	Year 3	Year 4	Year 5
Herbs for extraction	30	18,000	MT	2,70,000	5,40,000	5,40,000	5,40,000	5,40,000
Aloe Vera	60	5,000	MT	1,50,000	3,00,000	3,00,000	3,00,000	3,00,000
Extract Alcohol	150	2,000	KL	1,50,000	3,00,000	3,00,000	3,00,000	3,00,000
Carton Box	4,000	18	Nos	36,000	72,000	72,000	72,000	72,000
Pack Bottles	23,89,800	0.50	Nos	5,97,450	11,94,900	11,94,900	11,94,900	11,94,900
Poly Bag	10,000	5	Nos	25,000	50,000	50,000	50,000	50,000
Herbal Extract Raw Material Cost				12,28,450	24,56,900	24,56,900	24,56,900	24,56,900

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 18

TOTAL RAW MATERIAL COST

Raw Material for Soap								
Sodium Hydroxide	3.75	30,000	MT	56,250	1,12,500	50,000	50,000	50,000
Organic Coconut oil	3.75	1,20,000	MT	2,25,000	4,50,000	4,50,000	4,50,000	4,50,000
Shea Butter	5.00	2,00,000	MT	5,00,000	10,00,000	10,00,000	10,00,000	10,00,000
Palm Oil	5.00	80,000	MT	2,00,000	4,00,000	4,00,000	4,00,000	4,00,000
Extra Virgin Oil	0.50	12,00,000	MT	3,00,000	6,00,000	6,00,000	6,00,000	6,00,000
Palm Kernel Oil	2.50	80,000	MT	1,00,000	2,00,000	2,00,000	2,00,000	2,00,000
Perfume	0.25	8,00,000	MT	1,00,000	2,00,000	2,00,000	2,00,000	2,00,000
Color	0.25	4,00,000	MT	50,000	1,00,000	1,00,000	1,00,000	1,00,000
Packaging Material		3,00,000		1,50,000	3,00,000	3,00,000	3,00,000	3,00,000
Soap Making Raw Material Cost				16,81,000	33,62,500	33,62,500	33,62,500	33,62,500
Total Raw Material Cost				29,09,700	58,19,400	58,19,400	58,19,400	58,19,400

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 19

PRODUCT WISE DOMESTIC SALES REALIZATION

	Year 1	Year 2	Year 3	Year 4	Year 5
RAW MATERIAL					
Herbs for Extraction	45,000	45,000	45,000	45,000	45,000
Aloe Vera	25,000	25,000	25,000	25,000	25,000
Extract Alcohol	25,000	25,000	25,000	25,000	25,000
Carton Box	6,000	6,000	6,000	6,000	6,000
Pack Bottles	1,00,000	1,00,000	1,00,000	1,00,000	1,00,000
Poly Bag	4,000	4,000	4,000	4,000	4,000
Raw Material - Oil	2,05,000	2,05,000	2,05,000	2,05,000	2,05,000
Sodium Hydroxide	9,000	9,000	9,000	9,000	9,000
Organic Coconut Oil	38,000	38,000	38,000	38,000	38,000
Shea Butter	83,000	83,000	83,000	83,000	83,000
Palm Oil	33,000	33,000	33,000	33,000	33,000
Extra Virgin Olive Oil	50,000	50,000	50,000	50,000	50,000
Palm Kernel Oil	17,000	17,000	17,000	17,000	17,000
Perfume	17,000	17,000	17,000	17,000	17,000
Colour	8,000	8,000	8,000	8,000	8,000
Packaging Material	25,000	25,000	25,000	25,000	25,000
Raw Material - Soap	2,80,000	2,80,000	2,80,000	2,80,000	2,80,000
RAW MATERIAL	4,85,000	4,85,000	4,85,000	4,85,000	4,85,000

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 19

PRODUCT WISE DOMESTIC SALES REALIZATION

FINISHED GOODS					
Herbal Oil	2,39,000	2,30,000	2,31,000	2,32,000	2,33,000
Herbal Soap	66,000	57,000	53,000	53,000	54,000
FINISHED GOODS	3,05,000	2,87,000	2,84,000	2,85,000	2,87,000
TOTAL	7,90,000	7,72,000	7,69,000	7,70,000	7,72,000

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 20

BREAKEVEN ANALYSIS

BREAK EVEN POINT					
Herbal Oil	Year 1	Year 2	Year 3	Year 4	Year 5
Fixed Expenses attributable to Herbal Oil					
Utilities & Overheads	3,13,000	6,26,000	6,89,000	7,58,000	8,34,000
Administrative Manpower	13,99,500	21,21,000	23,33,000	25,66,000	28,22,500
Depreciation	1,28,563	5,14,250	5,14,250	5,14,250	5,14,250
Less: Depreciation included in Cost of Production	(92,250)	(1,84,500)	(1,84,500)	(1,84,500)	(1,84,500)
TOTAL FIXED COST (A)	17,48,813	30,76,750	33,51,750	36,53,750	39,86,250
No of Units Sold	9,95,750	23,89,800	23,89,800	23,89,800	23,89,800
Total Sale Value	74,68,125	1,79,23,500	2,27,03,100	3,46,52,100	4,66,01,100
Total Cost of Production	14,34,450	27,55,150	27,66,400	27,79,400	27,93,400
Total Contribution	60,33,675	1,51,68,350	1,99,36,700	3,18,72,700	4,38,07,700
CONTRIBUTION PER UNIT SOLD (B)	6.06	6.35	8.34	13.34	18.33
BREAK EVEN POINT (in Units) (A/B)	2,88,610	4,84,747	4,01,772	2,73,956	2,17,458
Herbal Soap	Year 1	Year 2	Year 3	Year 4	Year 5
Fixed Expenses attributable to Herbal Soap					
Utilities & Overheads	3,13,000	6,26,000	6,89,000	7,58,000	8,34,000
Administrative Manpower	13,99,500	21,21,000	23,33,000	25,66,000	28,22,500

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 20

BREAKEVEN ANALYSIS

Depreciation	1,28,563	5,14,250	5,14,250	5,14,250	5,14,250
Less: Depreciation included in Cost of Production	(92,250)	(1,84,500)	(1,84,500)	(1,84,500)	(1,84,500)
TOTAL FIXED COST (A)	17,48,813	30,76,750	33,51,750	36,53,750	39,86,250
No of Units Sold	4,80,000	9,60,000	9,60,000	9,60,000	9,60,000
Total Sale Value	14,40,000	28,80,000	38,40,000	48,00,000	57,60,000
Total Cost of Production	3,95,250	6,87,500	6,34,500	6,39,500	6,45,500
Total Contribution	10,44,750	21,92,500	32,05,500	41,60,500	51,14,500
CONTRIBUTION PER UNIT SOLD (B)	2.18	2.28	3.34	4.33	5.33
BREAK EVEN POINT (in Units) (A/B)	8,03,475	13,47,174	10,03,800	8,43,072	7,48,226

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 21

QUANTITATIVE DETAILS OF OUTPUT & SALES

	Year 1	Year 2	Year 3	Year 4	Year 5
HERBAL OIL SALE VALUE	74,68,125	1,79,23,500	2,27,03,100	3,46,52,100	4,66,01,100
HERBAL OIL COST OF PRODUCTION	14,34,450	27,55,150	27,66,400	27,79,400	27,93,400
HERBAL OIL CONTRIBUTION	60,33,675	1,51,68,350	1,99,36,700	3,18,72,700	4,38,07,700
BREAK EVEN POINT	80.79%	84.63%	87.81%	91.98%	94.01%
HERBAL SOAP SALE VALUE	14,40,000	28,80,000	38,40,000	48,00,000	57,60,000
HERBAL SOAP COST OF PRODUCTION	3,95,250	6,87,500	6,34,500	6,39,500	6,45,500
HERBAL SOAP CONTRIBUTION	10,44,750	21,92,500	32,05,500	41,60,500	51,14,500
BREAK EVEN POINT	72.55%	76.13%	83.48%	86.68%	88.79%

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 22

EMPLOYEE EXPENSES

Manpower Position	No. of employee	salary per month	Total per month	Total per annum
Manager-cum-Technologist	1	25,625	25625	307500
Supervisor	2	15,000	30000	360000
Skilled Labour	8	10,000	80000	960000
Unskilled Labour	10	7,000	70000	840000
Chemist	2	15,000	30000	360000
Maintenance	2	8,000	16000	192000
Store Keeper	2	8,000	16000	192000
Accountant	1	15,000	15000	180000
Marketing Executive	2	15,000	30000	360000
Security Guard	2	7,500	15000	180000
Peon	2	7,000	14000	168000
Total				4,099,500

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 23

DEPRECIATION SCHEDULE

Year 1	Useful Life	Opg Balance	Gross Block Additions	Clg Balance	Opg Balance	Depreciation for the year	Clg Balance	Net Block Clg Balance
Land								
Site Development Cost	20	-	10,00,000	10,00,000	-	25,000	25,000	9,75,000
Building								
Process Section	15	-	5,00,000	5,00,000	-	16,500	16,500	4,83,500
Raw Material Section	15	-	1,00,000	1,00,000	-	3,500	3,500	96,500
Finished Goods Section	15	-	1,00,000	1,00,000	-	3,500	3,500	96,500
Boiler House	15	-	37,500	37,500	-	1,500	1,500	36,000
Manufacturing Land & Building								
		-	17,37,500	17,37,500	-	50,000	50,000	16,87,500
Plant & Machinery								
Herbal Extraction Equipment	15	-	4,50,000	4,50,000	-	15,000	15,000	4,35,000
Automatic Soap Making plant	15	-	7,50,000	7,50,000	-	25,000	25,000	7,25,000
Packaging Machine	15	-	7,50,000	7,50,000	-	25,000	25,000	7,25,000
Herbal Oil Bottling Unit	15	-	3,25,000	3,25,000	-	11,000	11,000	3,14,000
Electrical Installation	15	-	5,00,000	5,00,000	-	16,500	16,500	4,83,500
Laboratory Equipment	15	-	7,50,000	7,50,000	-	25,000	25,000	7,25,000
Raw Material Storage Vessel	15	-	2,50,000	2,50,000	-	8,500	8,500	2,41,500

Prepared by "Niir Project Consultancy Services"

Herbal Extraction

[NPCS/5242/23749]

Misc Pipes & Pipe Fittings	15	-	2,50,000	2,50,000	-	8,500	8,500	2,41,500
Manufacturing Plant & Machinery		-	40,25,000	40,25,000	-	1,34,500	1,34,500	38,90,500
TOTAL MANUFACTURING ASSETS		-	57,62,500	57,62,500	-	1,84,500	1,84,500	55,78,000
Building								
Administrative Block	20	-	1,50,000	1,50,000	-	4,000	4,000	1,46,000
Testing Laboratory	20	-	37,500	37,500	-	1,000	1,000	36,500
Security & Guard Room	20	-	5,000	5,000	-	125	125	4,875
Other Building		-	1,92,500	1,92,500	-	5,125	5,125	1,87,375
Other Assets								
Office Equipment	5	-	2,50,000	2,50,000	-	25,000	25,000	2,25,000
Preliminary Expenses	5	-	2,00,000	2,00,000	-	20,000	20,000	1,80,000
Technical Know-how	5	-	1,25,000	1,25,000	-	12,500	12,500	1,12,500
Miscellaneous	5	-	1,00,000	1,00,000	-	10,000	10,000	90,000
Other Assets		-	6,75,000	6,75,000	-	67,500	67,500	6,07,500
TOTAL OTHER ASSETS		-	8,67,500	8,67,500	-	72,625	72,625	7,94,875
TOTAL FIXED ASSETS		-	66,30,000	66,30,000	-	2,57,125	2,57,125	63,72,875

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 23

DEPRECIATION SCHEDULE

YEAR 2	Useful Life	Opg Balance	Gross Block Additions	Clg Balance	Opg Balance	Depreciation for the year	Clg Balance	Net Block Clg Balance
Land								
Site Development Cost	20	10,00,000	-	10,00,000	25,000	50,000	75,000	9,25,000
Building								
Process Section	15	5,00,000	-	5,00,000	16,500	33,000	49,500	4,50,500
Raw Material Section	15	1,00,000	-	1,00,000	3,500	7,000	10,500	89,500
Finished Goods Section	15	1,00,000	-	1,00,000	3,500	7,000	10,500	89,500
Boiler House	15	37,500	-	37,500	1,500	3,000	4,500	33,000
Manufacturing Land & Building		17,37,500	-	17,37,500	50,000	1,00,000	1,50,000	15,87,500
Plant & Machinery								
Herbal Extraction Equipment	15	4,50,000	-	4,50,000	15,000	30,000	45,000	4,05,000
Automatic Soap Making plant	15	7,50,000	-	7,50,000	25,000	50,000	75,000	6,75,000
Packaging Machine	15	7,50,000	-	7,50,000	25,000	50,000	75,000	6,75,000
Herbal Oil Bottling Unit	15	3,25,000	-	3,25,000	11,000	22,000	33,000	2,92,000
Electrical Installation	15	5,00,000	-	5,00,000	16,500	33,000	49,500	4,50,500
Laboratory Equipment	15	7,50,000	-	7,50,000	25,000	50,000	75,000	6,75,000
Raw Material Storage Vessel	15	2,50,000	-	2,50,000	8,500	17,000	25,500	2,24,500

Herbal Extraction

[NPCS/5242/23749]

Misc Pipes & Pipe Fittings	15	2,50,000	-	2,50,000	8,500	17,000	25,500	2,24,500
Manufacturing Plant & Machinery		40,25,000	-	40,25,000	1,34,500	2,69,000	4,03,500	36,21,500
TOTAL MANUFACTURING ASSETS		57,62,500	-	57,62,500	1,84,500	3,69,000	5,53,500	52,09,000
Building								
Administrative Block	20	1,50,000	-	1,50,000	4,000	8,000	12,000	1,38,000
Testing Laboratory	20	37,500	-	37,500	1,000	2,000	3,000	34,500
Security & Guard Room	20	5,000	-	5,000	125	250	375	4,625
Other Building		1,92,500	-	1,92,500	5,125	10,250	15,375	1,77,125
Other Assets								
Office Equipment	5	2,50,000	-	2,50,000	25,000	50,000	75,000	1,75,000
Preliminary Expenses	5	2,00,000	-	2,00,000	20,000	40,000	60,000	1,40,000
Technical Know-how	5	1,25,000	-	1,25,000	12,500	25,000	37,500	87,500
Miscellaneous	5	1,00,000	-	1,00,000	10,000	20,000	30,000	70,000
Other Assets		6,75,000	-	6,75,000	67,500	1,35,000	2,02,500	4,72,500
TOTAL OTHER ASSETS		8,67,500	-	8,67,500	72,625	1,45,250	2,17,875	6,49,625
TOTAL FIXED ASSETS		66,30,000	-	66,30,000	2,57,125	5,14,250	7,71,375	58,58,625

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 23

DEPRECIATION SCHEDULE

YEAR 3	Useful Life	Clg Balance	Gross Block	Clg Balance	Opg Balance	Depreciation for the year	Clg Balance	Net Block
			Additions					Clg Balance
Land								
Site Development Cost	20	10,00,000	-	10,00,000	75,000	50,000	1,25,000	8,75,000
Building								
Process Section	15	5,00,000	-	5,00,000	49,500	33,000	82,500	4,17,500
Raw Material Section	15	1,00,000	-	1,00,000	10,500	7,000	17,500	82,500
Finished Goods Section	15	1,00,000	-	1,00,000	10,500	7,000	17,500	82,500
Boiler House	15	37,500	-	37,500	4,500	3,000	7,500	30,000
Manufacturing Land & Building		17,37,500	-	17,37,500	1,50,000	1,00,000	2,50,000	14,87,500
Plant & Machinery								
Herbal Extraction Equipment	15	4,50,000	-	4,50,000	45,000	30,000	75,000	3,75,000
Automatic Soap Making plant	15	7,50,000	-	7,50,000	75,000	50,000	1,25,000	6,25,000
Packaging Machine	15	7,50,000	-	7,50,000	75,000	50,000	1,25,000	6,25,000
Herbal Oil Bottling Unit	15	3,25,000	-	3,25,000	33,000	22,000	55,000	2,70,000
Electrical Installation	15	5,00,000	-	5,00,000	49,500	33,000	82,500	4,17,500
Laboratory Equipment	15	7,50,000	-	7,50,000	75,000	50,000	1,25,000	6,25,000
Raw Material Storage Vessel	15	2,50,000	-	2,50,000	25,500	17,000	42,500	2,07,500

Herbal Extraction

[NPCS/5242/23749]

Misc Pipes & Pipe Fittings	15	2,50,000	-	2,50,000	25,500	17,000	42,500	2,07,500
Manufacturing Plant & Machinery		40,25,000	-	40,25,000	4,03,500	2,69,000	6,72,500	33,52,500
TOTAL MANUFACTURING ASSETS		57,62,500	-	57,62,500	5,53,500	3,69,000	9,22,500	48,40,000
Building								
Administrative Block	20	1,50,000	-	1,50,000	12,000	8,000	20,000	1,30,000
Testing Laboratory	20	37,500	-	37,500	3,000	2,000	5,000	32,500
Security & Guard Room	20	5,000	-	5,000	375	250	625	4,375
Other Building		1,92,500	-	1,92,500	15,375	10,250	25,625	1,66,875
Other Assets								
Office Equipment	5	2,50,000	-	2,50,000	75,000	50,000	1,25,000	1,25,000
Preliminary Expenses	5	2,00,000	-	2,00,000	60,000	40,000	1,00,000	1,00,000
Technical Know-how	5	1,25,000	-	1,25,000	37,500	25,000	62,500	62,500
Miscellaneous	5	1,00,000	-	1,00,000	30,000	20,000	50,000	50,000
Other Assets		6,75,000	-	6,75,000	2,02,500	1,35,000	3,37,500	3,37,500
TOTAL OTHER ASSETS		8,67,500	-	8,67,500	2,17,875	1,45,250	3,63,125	5,04,375
TOTAL FIXED ASSETS		66,30,000	-	66,30,000	7,71,375	5,14,250	12,85,625	53,44,375

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 23

DEPRECIATION SCHEDULE

YEAR 4	Useful Life	Opg Balance	Gross Block	Clg Balance	Opg Balance	Depreciation for the year	Clg Balance	Net Block
			Additions					Clg Balance
Land								
Site Development Cost	20	10,00,000	-	10,00,000	1,25,000	50,000	1,75,000	8,25,000
Building								
Process Section	15	5,00,000	-	5,00,000	82,500	33,000	1,15,500	3,84,500
Raw Material Section	15	1,00,000	-	1,00,000	17,500	7,000	24,500	75,500
Finished Goods Section	15	1,00,000	-	1,00,000	17,500	7,000	24,500	75,500
Boiler House	15	37,500	-	37,500	7,500	3,000	10,500	27,000
Manufacturing Land & Building		17,37,500	-	17,37,500	2,50,000	1,00,000	3,50,000	13,87,500
Plant & Machinery								
Herbal Extraction Equipment	15	4,50,000	-	4,50,000	75,000	30,000	1,05,000	3,45,000
Automatic Soap Making plant	15	7,50,000	-	7,50,000	1,25,000	50,000	1,75,000	5,75,000
Packaging Machine	15	7,50,000	-	7,50,000	1,25,000	50,000	1,75,000	5,75,000
Herbal Oil Bottling Unit	15	3,25,000	-	3,25,000	55,000	22,000	77,000	2,48,000
Electrical Installation	15	5,00,000	-	5,00,000	82,500	33,000	1,15,500	3,84,500
Laboratory Equipment	15	7,50,000	-	7,50,000	1,25,000	50,000	1,75,000	5,75,000
Raw Material Storage Vessel	15	2,50,000	-	2,50,000	42,500	17,000	59,500	1,90,500
Misc Pipes & Pipe Fittings	15	2,50,000	-	2,50,000	42,500	17,000	59,500	1,90,500
Manufacturing Plant & Machinery		40,25,000	-	40,25,000	6,72,500	2,69,000	9,41,500	30,83,500
TOTAL MANUFACTURING ASSETS		57,62,500	-	57,62,500	9,22,500	3,69,000	12,91,500	44,71,000

Prepared by "Niir Project Consultancy Services"

Herbal Extraction

[NPCS/5242/23749]

Building								
Administrative Block	20	1,50,000	-	1,50,000	20,000	8,000	28,000	1,22,000
Testing Laboratory	20	37,500	-	37,500	5,000	2,000	7,000	30,500
Security & Guard Room	20	5,000	-	5,000	625	250	875	4,125
Other Building		1,92,500	-	1,92,500	25,625	10,250	35,875	1,56,625
Other Assets								
Office Equipment	5	2,50,000	-	2,50,000	1,25,000	50,000	1,75,000	75,000
Preliminary Expenses	5	2,00,000	-	2,00,000	1,00,000	40,000	1,40,000	60,000
Technical Know-how	5	1,25,000	-	1,25,000	62,500	25,000	87,500	37,500
Miscellaneous	5	1,00,000	-	1,00,000	50,000	20,000	70,000	30,000
Other Assets		6,75,000	-	6,75,000	3,37,500	1,35,000	4,72,500	2,02,500
TOTAL OTHER ASSETS		8,67,500	-	8,67,500	3,63,125	1,45,250	5,08,375	3,59,125
TOTAL FIXED ASSETS		66,30,000	-	66,30,000	12,85,625	5,14,250	17,99,875	48,30,125

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 23

DEPRECIATION SCHEDULE

YEAR 5	Useful Life	Clg Balance	Gross Block		Clg Balance	Depreciation for the year	Clg Balance	Net Block
			Additions	Clg Balance				
Land								
Site Development Cost	20	10,00,000	-	10,00,000	1,75,000	50,000	2,25,000	7,75,000
Building								
Process Section	15	5,00,000	-	5,00,000	1,15,500	33,000	1,48,500	3,51,500
Raw Material Section	15	1,00,000	-	1,00,000	24,500	7,000	31,500	68,500
Finished Goods Section	15	1,00,000	-	1,00,000	24,500	7,000	31,500	68,500
Boiler House	15	37,500	-	37,500	10,500	3,000	13,500	24,000
Manufacturing Land & Building		17,37,500	-	17,37,500	3,50,000	1,00,000	4,50,000	12,87,500
Plant & Machinery								
Herbal Extraction Equipment	15	4,50,000	-	4,50,000	1,05,000	30,000	1,35,000	3,15,000
Automatic Soap Making plant	15	7,50,000	-	7,50,000	1,75,000	50,000	2,25,000	5,25,000
Packaging Machine	15	7,50,000	-	7,50,000	1,75,000	50,000	2,25,000	5,25,000
Herbal Oil Bottling Unit	15	3,25,000	-	3,25,000	77,000	22,000	99,000	2,26,000
Electrical Installation	15	5,00,000	-	5,00,000	1,15,500	33,000	1,48,500	3,51,500
Laboratory Equipment	15	7,50,000	-	7,50,000	1,75,000	50,000	2,25,000	5,25,000
Raw Material Storage Vessel	15	2,50,000	-	2,50,000	59,500	17,000	76,500	1,73,500

Herbal Extraction

[NPCS/5242/23749]

Misc Pipes & Pipe Fittings	15	2,50,000	-	2,50,000	59,500	17,000	76,500	1,73,500
Manufacturing Plant & Machinery		40,25,000	-	40,25,000	9,41,500	2,69,000	12,10,500	28,14,500
TOTAL MANUFACTURING ASSETS		57,62,500	-	57,62,500	12,91,500	3,69,000	16,60,500	41,02,000
Building								
Administrative Block	20	1,50,000	-	1,50,000	28,000	8,000	36,000	1,14,000
Testing Laboratory	20	37,500	-	37,500	7,000	2,000	9,000	28,500
Security & Guard Room	20	5,000	-	5,000	875	250	1,125	3,875
Other Building		1,92,500	-	1,92,500	35,875	10,250	46,125	1,46,375
Other Assets								
Office Equipment	5	2,50,000	-	2,50,000	1,75,000	50,000	2,25,000	25,000
Preliminary Expenses	5	2,00,000	-	2,00,000	1,40,000	40,000	1,80,000	20,000
Technical Know-how	5	1,25,000	-	1,25,000	87,500	25,000	1,12,500	12,500
Miscellaneous	5	1,00,000	-	1,00,000	70,000	20,000	90,000	10,000
Other Assets		6,75,000	-	6,75,000	4,72,500	1,35,000	6,07,500	67,500
TOTAL OTHER ASSETS		8,67,500	-	8,67,500	5,08,375	1,45,250	6,53,625	2,13,875
TOTAL FIXED ASSETS		66,30,000	-	66,30,000	17,99,875	5,14,250	23,14,125	43,15,875

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 24

PROFIT AND LOSS STATEMENT

	Year 1	Year 2	Year 3	Year 4	Year 5
INCOME					
Revenue from operations	89,08,125	2,08,03,500	2,65,43,100	3,94,52,100	5,23,61,100
Other Income	1,78,000	4,16,000	5,31,000	7,89,000	10,47,000
TOTAL INCOME	90,86,125	2,12,19,500	2,70,74,100	4,02,41,100	5,34,08,100
EXPENSE					
Raw Material Purchases	29,09,700	58,19,400	58,19,400	58,19,400	58,19,400
Manpower Cost	13,00,500	26,01,000	28,62,000	31,48,000	34,63,000
Raw Material - Opening Stock	-	4,85,000	4,85,000	4,85,000	4,85,000
Raw Material - Closing Stock	(4,85,000)	(4,85,000)	(4,85,000)	(4,85,000)	(4,85,000)
Manufacturing Cost	-	38,87,000	42,16,000	45,73,000	49,65,000
Finished Goods - Opening Stock	-	3,05,000	2,87,000	2,84,000	2,85,000
Finished Goods - Closing Stock	(3,05,000)	(2,87,000)	(2,84,000)	(2,85,000)	(2,87,000)
Cost of Goods Sold	34,20,200	1,23,25,400	1,29,00,400	1,35,39,400	1,42,45,400
Utilities & Overheads	6,26,000	12,52,000	13,78,000		16,68,000
Manpower Cost	27,99,000	42,42,000	46,66,000	51,32,000	56,45,000
Depreciation on Other Assets	72,625	1,45,250	1,45,250	1,45,250	1,45,250

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 24

PROFIT AND LOSS STATEMENT

Finance Cost	5,18,907	4,94,625	4,67,810	4,38,191	4,05,478
Term Loan	5,18,907	4,94,625	4,67,810	4,38,191	4,05,478
Working Capital Loan					
TOTAL EXPENSE	74,36,732	1,84,59,275	1,95,57,460	1,92,54,841	2,21,09,128
Profit Before Tax	16,49,393	27,60,225	75,16,640	2,09,86,259	3,12,98,972
Tax	4,12,348	6,90,056	18,79,160	52,46,565	78,24,743
Profit After Tax	12,37,045	20,70,169	56,37,480	1,57,39,694	2,34,74,229

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 25

CASH FLOW STATEMENT

	Year 1	Year 2	Year 3	Year 4	Year 5
1. CASH FLOW FROM OPERATING ACTIVITIES					
Profit After Tax	12,37,045	20,70,169	56,37,480	1,57,39,694	2,34,74,229
Adjustment for:					
Depreciation	2,57,125	5,14,250	5,14,250	5,14,250	5,14,250
A. Operating Profit Before Working Capital Changes	14,94,170	25,84,419	61,51,730	1,62,53,944	2,39,88,479
(Increase) / Decrease in Inventories	(7,90,000)	18,000	3,000	(1,000)	(2,000)
(Increase) / Decrease in Debtors	(14,85,000)	(2,49,000)	(4,78,000)	(10,76,000)	(10,75,000)
Increase / (Decrease) in Creditors	5,88,950	-	11,000	11,000	13,000
B. Changes in Working Capital	(16,86,050)	(2,31,000)	(4,64,000)	(10,66,000)	(10,64,000)
Net Cash Flow from Operating Activities	(1,91,880)	23,53,419	56,87,730	1,51,87,944	2,29,24,479
2. CASH FLOW FROM INVESTING ACTIVITIES					
Equity Share Capital Issued	18,26,000	-	-	-	-
Purchase of Fixed Assets	(66,30,000)	-	-	-	-
Net Cash Flow from Investing Activities	(48,04,000)	-	-	-	-

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 25

CASH FLOW STATEMENT

1. CASH FLOW FROM FINANCING ACTIVITIES					
Term Loan Taken / (Paid)	50,71,659	(2,56,623)	(2,83,438)	(3,13,057)	(3,45,781)
Net Cash Flow from Financing Activities	50,71,659	(2,56,623)	(2,83,438)	(3,13,057)	(3,45,781)
Net Increase / (Decrease) in Cash and Cash Equivalents	75,779	20,96,796	54,04,292	1,48,74,887	2,25,78,698
Cash and Cash Equivalents at the Beginning of the Year	-	75,779	21,72,575	75,76,867	2,24,51,754
Cash and Cash Equivalents at the End of the Year	75,779	21,72,575	75,76,867	2,24,51,754	4,50,30,452

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 26

PAYBACK PERIOD

	Year 1	Year 2	Year 3	Year 4	Year 5
TOTAL INVESTMENT	91,30,000				
CASH FLOW	75,779	22,48,354	99,01,000	3,46,76,887	9,19,32,472
PAYBACK PERIOD	4.5				

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 27

INTERNAL RATE RETURN

Initial Investment	(91,30,000)
Year 1	75,779
Year 2	22,48,354
Year 3	99,01,000
Year 4	3,46,76,887
Year 5	9,19,32,472
Internal Rate of Return	86.6%

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 28

TERM LOANS AND WORKING CAPITAL LOAN DETAILS

Loan Requirement	Total Amount Requirement	Margin Money (20%)	Loan Amount	Tenure of Loan	Rate of Interest
TERM LOANS					
LAND					
Development Cost	10,00,000	2,00,000	8,00,000	15	9.98%
BUILDINGS					
Buildings - Manufacturing	7,37,500	1,47,500	5,90,000	15	9.98%
Buildings - Administrative Block	1,92,500	38,500	1,54,000	15	9.98%
PLANT & MACHINERY					
Machinery - Manufacturing	40,25,000	8,05,000	32,20,000	15	9.98%
OTHER ASSETS					
Other Administrative Assets	6,75,000	1,35,000	5,40,000	5	9.98%
Total term loan	66,30,000	13,26,000	53,04,000		

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 28

TERM LOANS AND WORKING CAPITAL LOAN DETAILS

WORKING CAPITAL LOAN					
Working Capital Requirement	25,00,000	5,00,000	20,00,000	1	9.37%
Total Working Capital loan	25,00,000	5,00,000	20,00,000		
Total project cost	91,30,000	18,26,000	73,04,000		

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 29

LOAN FOR LAND DEVELOPMENT COST

Loan: Land Development Cost

Principal: 8,00,000

Interest: 9.98%

Tenure (yrs) 15

	Opening Balance	EMI	Interest	Principal Paid	Closing Bal
Year 1	8,00,000	1,03,044	78,749	24,295	7,75,705
Year 2	7,75,705	1,03,044	76,211	26,833	7,48,872
Year 3	7,48,872	1,03,044	73,406	29,638	7,19,234
Year 4	7,19,234	1,03,044	70,309	32,735	6,86,499
Year 5	6,86,499	1,03,044	66,888	36,156	6,50,343
Year 6	6,50,343	1,03,044	63,112	39,932	6,10,411
Year 7	6,10,411	1,03,044	58,937	44,107	5,66,304
Year 8	5,66,304	1,03,044	54,329	48,715	5,17,589
Year 9	5,17,589	1,03,044	49,238	53,806	4,63,783
Year 10	4,63,783	1,03,044	43,616	59,428	4,04,355
Year 11	4,04,355	1,03,044	37,407	65,637	3,38,718

Herbal Extraction

[NPCS/5242/23749]

Year 12	3,38,718	1,03,044	30,549	72,495	2,66,223
Year 13	2,66,223	1,03,044	22,973	80,071	1,86,152
Year 14	1,86,152	1,03,044	14,606	88,438	97,714
Year 15	97,714	1,03,079	5,365	97,714	-

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 30

LOAN FOR BUILDING- MANUFACTURING

Loan For: *Buildings - Manufacturing*

Principal: 5,90,000

Interest: 9.98%

Tenure (yrs) 15

	Opening Bal	EMI	Interest	Principal Paid	Closing Bal
Year 1	5,90,000	75,996	58,078	17,918	5,72,082
Year 2	5,72,082	75,996	56,207	19,789	5,52,293
Year 3	5,52,293	75,996	54,137	21,859	5,30,434
Year 4	5,30,434	75,996	51,853	24,143	5,06,291
Year 5	5,06,291	75,996	49,329	26,667	4,79,624
Year 6	4,79,624	75,996	46,542	29,454	4,50,170
Year 7	4,50,170	75,996	43,466	32,530	4,17,640
Year 8	4,17,640	75,996	40,066	35,930	3,81,710
Year 9	3,81,710	75,996	36,312	39,684	3,42,026
Year 10	3,42,026	75,996	32,167	43,829	2,98,197
Year 11	2,98,197	75,996	27,585	48,411	2,49,786

Herbal Extraction

[NPCS/5242/23749]

Year 12	2,49,786	75,996	22,525	53,471	1,96,315
Year 13	1,96,315	75,996	16,939	59,057	1,37,258
Year 14	1,37,258	75,996	10,769	65,227	72,031
Year 15	72,031	75,983	3,952	72,031	-

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 31

LOAN FOR BUILDING-ADMINISTRATION BLOCK

Loan For: *Buildings - Administrative Block*

Principal: 1,54,000

Interest: 9.98%

Tenure (yrs) 15

	Opening Bal	EMI	Interest	Principal Paid	Closing Bal
Year 1	1,54,000	19,836	15,160	4,676	1,49,324
Year 2	1,49,324	19,836	14,670	5,166	1,44,158
Year 3	1,44,158	19,836	14,132	5,704	1,38,454
Year 4	1,38,454	19,836	13,535	6,301	1,32,153
Year 5	1,32,153	19,836	12,875	6,961	1,25,192
Year 6	1,25,192	19,836	12,149	7,687	1,17,505
Year 7	1,17,505	19,836	11,346	8,490	1,09,015
Year 8	1,09,015	19,836	10,459	9,377	99,638
Year 9	99,638	19,836	9,479	10,357	89,281
Year 10	89,281	19,836	8,397	11,439	77,842
Year 11	77,842	19,836	7,201	12,635	65,207
Year 12	65,207	19,836	5,879	13,957	51,250

Herbal Extraction

[NPCS/5242/23749]

Year 13	51,250	19,836	4,421	15,415	35,835
Year 14	35,835	19,836	2,811	17,025	18,810
Year 15	18,810	19,842	1,032	18,810	-

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 32

LOAN FOR MACHINERY- MANUFACTURING

Loan For: *Machinery - Manufacturing*

Principal: 32,20,000

Interest: 9.98%

Tenure (yrs) 15

	Opening Bal	EMI	Interest	Principal Paid	Closing Bal
Year 1	32,20,000	4,14,756	3,16,965	97,791	31,22,209
Year 2	31,22,209	4,14,756	3,06,743	1,08,013	30,14,196
Year 3	30,14,196	4,14,756	2,95,456	1,19,300	28,94,896
Year 4	28,94,896	4,14,756	2,82,992	1,31,764	27,63,132
Year 5	27,63,132	4,14,756	2,69,225	1,45,531	26,17,601
Year 6	26,17,601	4,14,756	2,54,016	1,60,740	24,56,861
Year 7	24,56,861	4,14,756	2,37,218	1,77,538	22,79,323
Year 8	22,79,323	4,14,756	2,18,670	1,96,086	20,83,237
Year 9	20,83,237	4,14,756	1,98,179	2,16,577	18,66,660
Year 10	18,66,660	4,14,756	1,75,544	2,39,212	16,27,448
Year 11	16,27,448	4,14,756	1,50,552	2,64,204	13,63,244

Herbal Extraction

[NPCS/5242/23749]

Year 12	13,63,244	4,14,756	1,22,942	2,91,814	10,71,430
Year 13	10,71,430	4,14,756	92,451	3,22,305	7,49,125
Year 14	7,49,125	4,14,756	58,772	3,55,984	3,93,141
Year 15	3,93,141	4,14,715	21,574	3,93,141	-

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 33

LOAN FOR OTHER ADMINISTRATIVE ASSETS

Loan For: **Other Administrative Assets**

Principal: 5,40,000

Interest: 9.98%

Tenure (yrs) 5

	Opening Bal	EMI	Interest	Principal Paid	Closing Bal
Year 1	5,40,000	1,37,616	49,955	87,661	4,52,339
Year 2	4,52,339	1,37,616	40,794	96,822	3,55,517
Year 3	3,55,517	1,37,616	30,679	1,06,937	2,48,580
Year 4	2,48,580	1,37,616	19,502	1,18,114	1,30,466
Year 5	1,30,466	1,37,627	7,161	1,30,466	-
Year 6	-	-	-	-	-
Year 7	-	-	-	-	-
Year 8	-	-	-	-	-
Year 9	-	-	-	-	-
Year 10	-	-	-	-	-
Year 11	-	-	-	-	-
Year 12	-	-	-	-	-

Herbal Extraction

[NPCS/5242/23749]

Year 13	-	-	-	-	-
Year 14	-	-	-	-	-
Year 15	-	-	-	-	-

Herbal Extraction

[NPCS/5242/23749]

ANNEXURE 34

LOAN FOR TERM LOANS

Loan For: **TERM LOANS**

Principal: 53,04,000

Interest: Varied

Tenure (yrs) Varied

	Opening Bal	EMI	Interest	Principal Paid	Closing Bal
Year 1	53,04,000	7,51,248	5,18,907	2,32,341	50,71,659
Year 2	50,71,659	7,51,248	4,94,625	2,56,623	48,15,036
Year 3	48,15,036	7,51,248	4,67,810	2,83,438	45,31,598
Year 4	45,31,598	7,51,248	4,38,191	3,13,057	42,18,541
Year 5	42,18,541	7,51,259	4,05,478	3,45,781	38,72,760
Year 6	38,72,760	6,13,632	3,75,819	2,37,813	36,34,947
Year 7	36,34,947	6,13,632	3,50,967	2,62,665	33,72,282
Year 8	33,72,282	6,13,632	3,23,524	2,90,108	30,82,174
Year 9	30,82,174	6,13,632	2,93,208	3,20,424	27,61,750
Year 10	27,61,750	6,13,632	2,59,724	3,53,908	24,07,842

Herbal Extraction

[NPCS/5242/23749]

Year 11	24,07,842	6,13,632	2,22,745	3,90,887	20,16,955
Year 12	20,16,955	6,13,632	1,81,895	4,31,737	15,85,218
Year 13	15,85,218	6,13,632	1,36,784	4,76,848	11,08,370
Year 14	11,08,370	6,13,632	86,958	5,26,674	5,81,696
Year 15	5,81,696	6,13,619	31,923	5,81,696	-