

**PROJECT REPORT**

**Of**

**BLACK INSULATING TAPE**

**PURPOSE OF THE DOCUMENT**

This particular pre-feasibility is regarding **Black Insulating Tape Unit**.

The objective of the pre-feasibility report is primarily to facilitate potential entrepreneurs in project identification for investment and in order to serve his objective; the document covers various aspects of the project concept development, start-up, marketing, finance and management.

[We can modify the project capacity and project cost as per your requirement. We can also prepare project report on any subject as per your requirement.]



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**PROJECT AT A GLANCE**

- 1 Name of the Entrepreneur : XXXXXXXX
- 2 Constitution (legal Status) : XXXXXXXX
- 3 Father's/Spouce's Name : XXXXXXXX
- 4 Unit Address : XXXXXXXX
- Taluk/Block: XXXXX  
 District : XXXXX  
 Pin: XXXXX State:  
 E-Mail : XXXXX  
 Mobile XXXXX
- 5 Product and By Product : **Black Insulation Tape**
- 6 Name of the project / business activity proposed : **Black Insulation Tape**
- 7 Cost of Project : Rs18.00lac
- 8 Means of Finance  
 Term Loan Rs.12.56 Lacs  
 KVIC Margin Money - As per Project Eligibility  
 Own Capital Rs.1.8 Lacs  
 Working Capital Rs.3.63 Lacs
- 9 Debt Service Coverage Ratio : 5.01
- 10 Pay Back Period : 5 Years
- 11 Project Implementation Period : 8 Months
- 12 Break Even Point : 21%
- 13 Employment : 7 Persons
- 14 Power Requirement : 7.00 HP
- 15 Major Raw materials : Fabric Rubber resin Benzene etc
- 16 Estimated Annual Sales Turnover : 28.35 Lacs
- 16 Detailed Cost of Project & Means of Finance

**COST OF PROJECT**

(Rs. In Lacs)

Particulars	Amount
Land	Rented/Owned
Building & Civil Work (2000 Sq Ft)	4.00
Plant & Machinery	9.00
Furniture & Fixtures	0.46
Pre-operative Expenses	0.50
Working Capital Requirement	4.04
<b>Total</b>	<b>18.00</b>

**MEANS OF FINANCE**

Particulars	Amount
Own Contribution @10%	1.80
Term Loan	12.56
Workign Capital Finance	3.63
<b>Total</b>	<b>18.00</b>

	<b>General</b>	<b>Special</b>
Beneficiary's Margin Money (% of Project Cost)	10%	5%

# PROJECT REPORT ON BLACK INSULATING TAPE



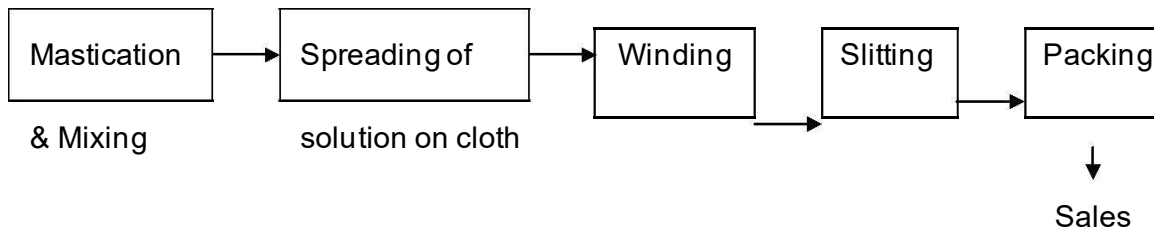
**Introduction:** Cotton selvedge tape for electrical insulation purposes as per IS:1923-1973 and IS:2448 (Part-I)-1963 of Bureau of Indian standards are often referred to as Black Tape. These are used in manufacture of ovens, Furnaces, Motors, etc. and in household electrical wirings & equipments. These are resistant to pressure & temperature. Electrical insulation is the main feature of Black Tapes. It is also used by cable manufacturers to cover conductors.

**Market:** Black insulating tapes are used to cover joints of two conductors and hence an item of everyday use of all electrifications. Joining of more than one cable/ conductor is unavoidable in electrification works and hence Black Tape is a need for electrification works. With massive Electric generation and hence distribution network under implementation in Tripura, therefore, large demand for Black insulating tapes exist. These are sold through all Electrical stores in the state.

**Installed Capacity:** Operating for single shift of 8 hours per day for 300 working days per annum, the unit shall have an annual installed capacity to produce 2.64 Lakh rolls of Black insulation tapes.

**Process of Manufacture:** The unit will purchase 54 inch wide evenly and firmly woven cotton fabrics, free from weaving defects. Normally the fabric is Black in colour. Rubber compound with 12.50 percent Crepe Rubber, 5 percent National Rubber, 49.50 percent asbestos powder, 12.50 percent Resin, 0.50 percent Carbon Black and 20 percent castor oil are made in Mixing Mill so that the Rubber mix is made into a homogeneous mass. This Rubber mass is mixed with turpentine oil/ Benzene in the same Mixing Mill. This fluid is spread over the cotton fabric in a spreading Machine by using Doctors Blade Technique so that the cost of Rubber solution is uniform. The coated fabric is cut to the required width on a slitting Machine and wound on a winding machine into rolls of desired length. These are then labeled on sides of Rolls and packed in polyethylene.

**Process Flow Sheet:**



**Raw Materials:** The principal raw material of the unit will be petroleum based solvent as double the quantum of all other raw materials taken together shall be solvent. It will be available from Assam Oil Division of Indian Oil Corporation. All other raw materials are available comparatively cheap. The annual requirement at the installed capacity and costs are shown below:

Sl.No.	Description	Quantity required	Cost in Rs.
1.	Benzene	3000 Liters	2,55,000.00
2.	Asbestos Powder	743 kilograms	52,010.00
3.	Castor oil	300 Liters	30,000.00
4.	Crepe Rubber	188 kilograms	37,600.00
5.	Resin	187 kilograms	14,025.00
6.	National Rubber	75 kilograms	11,250.00
7.	Carbon Black	8 kilograms	400.00

8.	Zinc oxide	8 kilograms	1,600.00
9.	Labels	1,50,000 Numbers	15,000.00
10.	Polyethylene films	100 kilograms	45,000.00
		Total:	4,61,885.00

**PROJECTED BALANCE SHEET**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIND YEAR</b>	<b>IIIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>
<b><u>SOURCES OF FUND</u></b>					
Capital Account	1.80	1.80	1.80	1.80	1.80
Retained Profit	14.93	31.12	48.26	65.16	81.65
Term Loan	12.56	9.42	6.28	3.14	0.47
Cash Credit	3.63	3.63	3.63	3.63	3.63
Sundry Creditors	0.08	0.09	0.10	0.10	0.10
Provisions & Other Liab	0.36	0.40	0.44	0.48	0.53
<b>TOTAL :</b>	<b>33.36</b>	<b>46.45</b>	<b>60.51</b>	<b>74.31</b>	<b>88.17</b>
<b><u>APPLICATION OF FUND</u></b>					
<b>Fixed Assets ( Gross)</b>	13.46	13.46	13.46	13.46	13.46
Gross Dep.	1.77	3.32	4.66	5.82	6.82
Net Fixed Assets	11.69	10.14	8.80	7.64	6.64
<b>Current Assets</b>					
Sundry Debtors	0.95	1.19	1.34	1.35	1.35
Stock in Hand	3.17	3.62	4.07	4.07	4.07
Cash and Bank	15.06	28.76	43.28	57.92	72.45
Deposits & Advances	2.50	2.75	3.03	3.33	3.66
<b>TOTAL :</b>	<b>33.36</b>	<b>46.45</b>	<b>60.51</b>	<b>74.31</b>	<b>88.17</b>
	-	-	-	-	-

**PROJECTED CASH FLOW STATEMENT**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIND YEAR</b>	<b>IIIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>
<b><u>SOURCES OF FUND</u></b>					
Share Capital	1.80	-			
Reserve & Surplus	14.93	17.99	21.43	21.12	20.61
Depriciation & Exp. W/off	1.77	1.55	1.34	1.16	1.00
Increase in Cash Credit	3.63	-	-	-	-
Increase In Term Loan	12.56	-	-	-	-
Increase in Creditors	0.08	0.01	0.01	-	-
Increase in Provisions	0.36	0.04	0.04	0.04	0.05
<b>TOTAL :</b>	<b>35.13</b>	<b>19.59</b>	<b>22.82</b>	<b>22.32</b>	<b>21.66</b>
<b><u>APPLICATION OF FUND</u></b>					
Increase in Fixed Assets	13.46	-	-	-	-
Increase in Stock	3.17	0.45	0.45	-	-
Increase in Debtors	0.95	0.24	0.15	0.02	-
Increase in Deposits & Adv	2.50	0.25	0.28	0.30	0.33
Repayment of Term Loan	-	3.14	3.14	3.14	2.67
Taxation	-	1.80	4.29	4.22	4.12
<b>TOTAL :</b>	<b>20.07</b>	<b>5.88</b>	<b>8.31</b>	<b>7.68</b>	<b>7.13</b>
Opening Cash & Bank Balance	-	15.06	28.76	43.28	57.92
Add : Surplus	15.06	13.71	14.52	14.64	14.53
Closing Cash & Bank Balance	<b>15.06</b>	<b>28.76</b>	<b>43.28</b>	<b>57.92</b>	<b>72.45</b>

**PROJECTED PROFITABILITY STATEMENT**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIND YEAR</b>	<b>IIIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>
<b><u>A) SALES</u></b>					
Gross Sale	28.35	35.55	40.05	40.50	40.50
<b>Total (A)</b>	<b>28.35</b>	<b>35.55</b>	<b>40.05</b>	<b>40.50</b>	<b>40.50</b>
<b><u>B) COST OF SALES</u></b>					
Raw Mateiral Consumed	3.23	3.70	4.16	4.16	4.16
Elecricity Expenses	0.70	0.80	0.90	0.90	0.90
Repair & Maintenance	-	0.36	0.40	0.41	0.41
Labour & Wages	4.75	5.23	5.75	6.32	6.96
Depriciation	1.77	1.55	1.34	1.16	1.00
Consumables and Other Expense	0.57	0.71	0.80	0.81	0.81
<b>Cost of Production</b>	<b>11.03</b>	<b>12.34</b>	<b>13.35</b>	<b>13.76</b>	<b>14.23</b>
<b>Add: Opening Stock /WIP</b>	<b>-</b>	<b>2.52</b>	<b>2.88</b>	<b>3.24</b>	<b>3.24</b>
<b>Less: Closing Stock /WIP</b>	<b>2.52</b>	<b>2.88</b>	<b>3.24</b>	<b>3.24</b>	<b>3.24</b>
Cost of Sales (B)	8.51	11.98	12.99	13.76	14.23
<b>C) GROSS PROFIT (A-B)</b>	<b>19.84</b>	<b>23.57</b>	<b>27.06</b>	<b>26.74</b>	<b>26.27</b>
	<b>70%</b>	<b>66%</b>	<b>68%</b>	<b>66%</b>	<b>65%</b>
D) Bank Interest (Term Loan )	1.08	1.31	0.95	0.59	0.23
Bank Interest ( C.C. Limit )	0.36	0.36	0.36	0.36	0.36
E) Salary to Staff	2.90	3.19	3.51	3.87	4.25
F) Selling & Adm Expenses Exp.	0.57	0.71	0.80	0.81	0.81
<b>TOTAL (D+E)</b>	<b>4.92</b>	<b>5.58</b>	<b>5.63</b>	<b>5.63</b>	<b>5.66</b>
H) NET PROFIT	14.93	17.99	21.43	21.12	20.61
I) Taxation	-	1.80	4.29	4.22	4.12
J) PROFIT (After Tax)	14.93	16.19	17.15	16.90	16.49



**COMPUTATION OF MANUFACTURING OF BLACK INSULATION TAPE**

Items to be Manufactured Black insulation tape

Manufacturing Capacity per day	-	750.00	pcs
	-		
No. of Working Hour		8	
No of Working Days per month		25	
No. of Working Day per annum		300	
Total Production per Annum		2,25,000.00	pcs
Year		Capacity	pcs
		Utilisation	
IST YEAR		70%	1,57,500
IIND YEAR		80%	1,80,000
IIIRD YEAR		90%	2,02,500
IVTH YEAR		90%	2,02,500
VTH YEAR		90%	2,02,500

**COMPUTATION OF RAW MATERIAL**

Item Name	UOM	Quantity of Raw Material	Unit Rate	Total Cost Per Annum (100%)
Benzene	Litres	3000	85.00	2,55,000.00
Asbestos Powder	Kilograms	743	70.00	52,010.00
Castor oil	Litres	300	100.00	30,000.00
Crepe Rubber	Kilograms	188	200.00	37,600.00
Resin	Kilograms	187	75.00	14,025.00
National Rubber	Kilograms	75	150.00	11,250.00
Carbon Black	Kilograms	8	50.00	400.00
Zinc oxide	Kilograms	8	200.00	1,600.00
Labels	Numbers	1,50,000.00	0.10	15,000.00
Polyethylene films	Kilograms	100	450.00	45,000.00
Total (Rounded off in lacs)				4,61,885.00

Annual Consumption cost ( In Lacs) 4.62

Raw Material Consumed	Capacity Utilisation	Amount (Rs.)
IST YEAR	70%	3.23
IIND YEAR	80%	3.70
IIIRD YEAR	90%	4.16
IVTH YEAR	90%	4.16
VTH YEAR	90%	4.16

**COMPUTATION OF CLOSING STOCK & WORKING CAPITAL**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIND YEAR</b>	<b>IIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>
<b><u>Finished Goods</u></b>					
(30 Days requirement)	2.52	2.88	3.24	3.24	3.24
<b><u>Raw Material</u></b>					
(60Days requirement)	0.65	0.74	0.83	0.83	0.83
<b>Closing Stock</b>	<b>3.17</b>	<b>3.62</b>	<b>4.07</b>	<b>4.07</b>	<b>4.07</b>

**COMPUTATION OF WORKING CAPITAL REQUIREMENT**

<b>Particulars</b>			<b>Total</b>
			<b>Amount</b>
Stock in Hand			3.17
Sundry Debtors			0.95
		Total	4.11
Sundry Creditors			0.08
Working Capital Requirement			<b>4.04</b>
Margin			0.40
Working Capital Finance			<b>3.63</b>

**BREAK UP OF LABOUR**

Particulars		Wages	No of	Total
		Per Month	Employees	Salary
Skilled Worker		9,000.00	2	18,000.00
Unskilled Worker		6,000.00	3	18,000.00
				36,000.00
Add: 10% Fringe Benefit				3,600.00
Total Labour Cost Per Month				39,600.00
Total Labour Cost for the year ( In Rs. Lakhs)			5	4.75

**BREAK UP OF SALARY**

Particulars		Salary	No of	Total
		Per Month	Employees	Salary
Manager cum chemist		12,000.00	1	12,000.00
Sales		10,000.00	1	10,000.00
Total Salary Per Month				22,000.00
Add: 10% Fringe Benefit				2,200.00
Total Salary for the month				24,200.00
Total Salary for the year ( In Rs. Lakhs)			2	2.90

**COMPUTATION OF DEPRECIATION**

Description	Land	Building/shed	Plant & Machinery	Furniture	TOTAL
Rate of Depreciation		<b>10.00%</b>	<b>15.00%</b>	<b>10.00%</b>	
<b>Opening Balance</b>	Leased	-	-	-	-
Addition	-	4.00	9.00	0.46	13.46
	-	4.00	9.00	0.46	13.46
Less : Depreciation	-	0.40	1.35	0.02	1.77
WDV at end of Ist year	-	3.60	7.65	0.44	11.69
Additions During The Year	-	-	-	-	-
	-	3.60	7.65	0.44	11.69
Less : Depreciation	-	0.36	1.15	0.04	1.55
WDV at end of IIInd Year	-	3.24	6.50	0.39	10.14
Additions During The Year	-	-	-	-	-
	-	3.24	6.50	0.39	10.14
Less : Depreciation	-	0.32	0.98	0.04	1.34
WDV at end of IIIrd year	-	2.92	5.53	0.35	8.80
Additions During The Year	-	-	-	-	-
	-	2.92	5.53	0.35	8.80
Less : Depreciation	-	0.29	0.83	0.04	1.16
WDV at end of IV year	-	2.62	4.70	0.32	7.64
Additions During The Year	-	-	-	-	-
	-	2.62	4.70	0.32	7.64
Less : Depreciation	-	0.26	0.70	0.03	1.00
WDV at end of Vth year	-	2.36	3.99	0.29	6.64

**REPAYMENT SCHEDULE OF TERM LOAN**

11.5%

Year	Particulars	Amount	Addition	Total	Interest	Repayment	CI Balance
<b>IST YEAR</b>	Opening Balance						
	Ist Quarter	-	12.56	12.56	-	-	12.56
	Iind Quarter	12.56	-	12.56	0.36	-	12.56
	IIIrd Quarter	12.56	-	12.56	0.36	-	12.56
	Ivth Quarter	12.56	-	12.56	0.36	-	12.56
					1.08	-	
<b>IIND YEAR</b>	Opening Balance						
	Ist Quarter	12.56	-	12.56	0.36	0.79	11.78
	Iind Quarter	11.78	-	11.78	0.34	0.79	10.99
	IIIrd Quarter	10.99	-	10.99	0.32	0.79	10.21
	Ivth Quarter	10.21		10.21	0.29	0.79	9.42
					1.31	3.14	
<b>IIIRD YEAR</b>	Opening Balance						
	Ist Quarter	9.42	-	9.42	0.27	0.79	8.64
	Iind Quarter	8.64	-	8.64	0.25	0.79	7.85
	IIIrd Quarter	7.85	-	7.85	0.23	0.79	7.07
	Ivth Quarter	7.07		7.07	0.20	0.79	6.28
					0.95	3.14	
<b>IVTH YEAR</b>	Opening Balance						
	Ist Quarter	6.28	-	6.28	0.18	0.79	5.50
	Iind Quarter	5.50	-	5.50	0.16	0.79	4.71
	IIIrd Quarter	4.71	-	4.71	0.14	0.79	3.93
	Ivth Quarter	3.93		3.93	0.11	0.79	3.14
					0.59	3.14	
<b>VTH YEAR</b>	Opening Balance						
	Ist Quarter	3.14	-	3.14	0.09	0.79	2.36
	Iind Quarter	2.36	-	2.36	0.07	0.79	1.57
	IIIrd Quarter	1.57	-	1.57	0.05	0.55	1.02
	Ivth Quarter	1.02		1.02	0.03	0.55	0.47
					0.23	2.67	

**CALCULATION OF D.S.C.R**

<b>PARTICULARS</b>	<b>IST YEAR</b>	<b>IIIND YEAR</b>	<b>IIIRD YEAR</b>	<b>IVTH YEAR</b>	<b>VTH YEAR</b>
<b><u>CASH ACCRUALS</u></b>	16.70	17.74	18.49	18.05	17.49
Interest on Term Loan	1.08	1.31	0.95	0.59	0.23
Total	17.78	19.05	19.43	18.64	17.72
<b><u>REPAYMENT</u></b>					
Instalment of Term Loan	3.14	3.14	3.14	2.67	2.67
Interest on Term Loan	1.08	1.31	0.95	0.59	0.23
Total	4.22	4.45	4.09	3.26	2.90
<b>DEBT SERVICE COVERAGE R</b>	<b>4.21</b>	<b>4.28</b>	<b>4.75</b>	<b>5.72</b>	<b>6.10</b>
<b>AVERAGE D.S.C.R.</b>			<b>5.01</b>		

**COMPUTATION OF SALE**

Particulars	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
Op Stock	-	15,750.00	18,000.00	20,250.00	20,250.00
Production	1,57,500.00	1,80,000.00	2,02,500.00	2,02,500.00	2,02,500.00
	1,57,500.00	1,95,750.00	2,20,500.00	2,22,750.00	2,22,750.00
Less : Closing Stock	15,750.00	18,000.00	20,250.00	20,250.00	20,250.00
Net Sale	1,41,750.00	1,77,750.00	2,00,250.00	2,02,500.00	2,02,500.00
Sale Price per Average	20.00	20.00	20.00	20.00	20.00
<b>Sale (in Lacs)</b>	<b>28.35</b>	<b>35.55</b>	<b>40.05</b>	<b>40.50</b>	<b>40.50</b>

**COMPUTATION OF ELECTRICITY**

<b>(A) POWER CONNECTION</b>				
Total Working Hour per day		Hours	8	
Electric Load Required		HP	7	
Load Factor			0.7460	
Electricity Charges		per unit	8.00	
Total Working Days			300	
<b>Electricity Charges ( 8 Hrs Per day )</b>				1,00,262.40
Add : Minimim Charges (@ 10%)				
<b>(B) D.G. SET</b>				
No. of Working Days			300	days
No of Working Hours			-	Hour per day
Total no of Hour			-	
Diesel Consumption per Hour			8	
Total Consumption of Diesel			-	
Cost of Diesel			65.00	Rs. /Ltr
Total cost of Diesel			-	
Add : Lube Cost @15%			-	
Total			-	
Total cost of Power & Fuel at 100%				1.00
Year		Capacity		Amount (in Lacs)
IST YEAR		70%		0.70
IIND YEAR		80%		0.80
IIIRD YEAR		90%		0.90
IVTH YEAR		90%		0.90
VTH YEAR		90%		0.90



### BREAK EVEN POINT ANALYSIS

Year	I	II	III	IV	V
<b>Net Sales &amp; Other Income</b>	28.35	35.55	40.05	40.50	40.50
Less : Op. WIP Goods	-	2.52	2.88	3.24	3.24
Add : Cl. WIP Goods	2.52	2.88	3.24	3.24	3.24
<b>Total Sales</b>	<b>30.87</b>	<b>35.91</b>	<b>40.41</b>	<b>40.50</b>	<b>40.50</b>
<b>Variable &amp; Semi Variable Exp.</b>					
Raw Material & Tax	3.23	3.70	4.16	4.16	4.16
Electricity Exp/Coal Consumption at 85%	0.60	0.68	0.77	0.77	0.77
Manufacturing Expenses 80%	0.45	0.85	0.96	0.97	0.97
Wages & Salary at 60%	4.59	5.05	5.56	6.11	6.73
Selling & administrative Expenses 80%	0.45	0.57	0.64	0.65	0.65
Intt. On Working Capital Loan	0.36	0.36	0.36	0.36	0.36
<b>Total Variable &amp; Semi Variable Exp</b>	<b>9.69</b>	<b>11.22</b>	<b>12.45</b>	<b>13.02</b>	<b>13.63</b>
<b>Contribution</b>	<b>21.18</b>	<b>24.69</b>	<b>27.96</b>	<b>27.48</b>	<b>26.87</b>
<b>Fixed &amp; Semi Fixed Expenses</b>					
Manufacturing Expenses 20%	0.11	0.21	0.24	0.24	0.24
Electricity Exp/Coal Consumption at 15%	0.11	0.12	0.14	0.14	0.14
Wages & Salary at 40%	3.06	3.37	3.71	4.08	4.48
Interest on Term Loan	1.08	1.31	0.95	0.59	0.23
Depreciation	1.77	1.55	1.34	1.16	1.00
Selling & administrative Expenses 20%	0.11	0.14	0.16	0.16	0.16
<b>Total Fixed Expenses</b>	<b>6.25</b>	<b>6.71</b>	<b>6.53</b>	<b>6.36</b>	<b>6.26</b>
<b>Capacity Utilization</b>	<b>70%</b>	<b>80%</b>	<b>90%</b>	<b>90%</b>	<b>90%</b>
<b>OPERATING PROFIT</b>	<b>14.93</b>	<b>17.99</b>	<b>21.43</b>	<b>21.12</b>	<b>20.61</b>
<b>BREAK EVEN POINT</b>	<b>21%</b>	<b>22%</b>	<b>21%</b>	<b>21%</b>	<b>21%</b>
<b>BREAK EVEN SALES</b>	<b>9.11</b>	<b>9.75</b>	<b>9.43</b>	<b>9.37</b>	<b>9.43</b>

**PLANT & MACHINERY**

<b>PARTICULARS</b>	<b>QTY.</b>	<b>RATE</b>	<b>AMOUNT IN RS.</b>
25 Cm x 50 Cm Mixing Mill with all accessories	1	3,84,000.00	3,84,000.00
Double Roll Spreading Machine	1	2,70,000.00	2,70,000.00
Slitting Machine	1	54,000.00	54,000.00
Sigma Mixer	1	54,000.00	54,000.00
Misc. tools & equipments	1	60,000.00	60,000.00
H.V. Break Down Tester, Laboratory Oven, adhesion Test & Pin hole testing equipments	1	78,000.00	78,000.00
<b>Total</b>			<b>9,00,000.00</b>

## **DISCLAIMER**

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