

PROJECT REPORT

Of

KHAKHARA MAKING(Semi Automatic Unit)

PURPOSE OF THE DOCUMENT

This particular pre-feasibility is regarding **Khakhara Making (Semi-Automatic 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.]



Lucknow Office: Sidhivinayak Building ,
27/1/B, Gokhley Marg, Lucknow-226001

Delhi Office : Multi Disciplinary Training
Centre, Gandhi Darshan Rajghat,
New Delhi 110002

Email : info@udyami.org.in
Contact : +91 7526000333, 444, 555

KHAKHARA SEMI AUTOMETIC PLANT



INTRODUCTION:

At present mostly Khakhara are made by hand, using traditional methods. This process requires a lot of time and consumes a lot of oil or ghee and gas. We need to depend on workers. In addition, the quality cannot be maintained uniformly because there arises difference from hand-to-hand of different workers. Moreover, this process is not so hygienic. Therefore hand-made khakhara are not so hygienic and taste & quality are not easy to maintain. The production cost is also very high. Whereas the Khakhra made from Semi-Automatic Machine are hygienic, and of good quality. Uniform taste and quality is maintained in machine. The production cost is also comparatively low.

PRODUCT & ITS APPLICATION:

Khakhra is a thin cracker common in the Gujarati and Rajasthani cuisines of western India, especially among Jains. It is made from mat bean, wheat flour and oil. It is served usually during breakfast.

Khakhra is made in several varieties, such as methi (fenugreek), Khakhra is made in several varieties, such as methi (fenugreek), jeera (cumin), bajri, pu dina, garlic and ajwain, among others. Mungdiis a sweet type of khakhra.

It is a terrific tea time snack! It is very versatile and can be eaten as chips with a dip, topped with stuff and as chat.

INDUSTRY LOOKOUT AND TRENDS

Khakhra is one of the popular vegetarian roasted thin cracker bread or snack from the Gujarati cuisine. Khakhra is a common Gujarati Indian bread or snack item served during breakfast or snack time. Khakhra is simple to prepare and is made from whole wheat flour adding other ingredients and spices.

Khakhra is a crispy chapatti or roti. There are several varieties of Khakhra like the methi, jeera, bajri, garlic, math and masala flavors. Khakhra is usually eaten with chutney, pickles, ghee or yoghurt. The Khakhra is a favorite ethnic food of the vegetarian Gujarati people and popular in north western India region too.

It is a good non-fried item and can also be made with or without oil. In the state of Gujarat there are a number of commercial manufacturers or small scale industries catering to a variety of Khakhra and being sold to other states of India.

The Khakhra is more like a readymade roasted papad. They are also tailor-made range according to the taste of the customers and also for diabetic patients preparing the karela khakhra or methi khakhra and many more. It's a very crispy, crunchy, mouthwatering tasty nutritious and a light snack.

Easy to carry and most of the people of Gujarat carry these as snack during train travel. As preparing of Khakhra is very simple, I would always recommend all to prepare fresh Khakhra coz they would be more hygienic and nutritious.

MARKET POTENTIAL AND MARKETING ISSUES, IF ANY:

Snack Market in India:

India is one of the largest snack markets in the Asia-Pacific region. India contributes three percent to the total Asia-Pacific snack market revenue. The snack food market in India is valued at Rs. 1530 crore and is one of the largest markets in the world, out of which potato chips holds the major market share of around 85%. The Indian snacks market is worth around US\$ 3 billion, with the organized segment taking half the market share, and has an annual growth rate of 15-20 per cent. The unorganized snacks market is worth US\$ 1.56 billion, with a growth rate of 7-8 per cent per year. There are approximately 1,000 types of snacks and another 300 types of savories being sold in the Indian market today.

Potato chips and potato-based items are the most popular products with more than 85 per cent share of the salty snack market. In the organized potato chips market, PepsiCo's Lays and Haldiram's are some of the leading players. There is a big market for snacks in India as urban Indian consumers eat ready-made snacks 10 times more than their rural counterparts. Indians in the western regions eat the maximum amount of snacks, followed by the people in northern region. There is a widespread recognition in India that consumers are likely to replace light meals with snacks.

The Indian Snack Market:

The Indian Snacks in India, the local fare offers a wide variety of snack options, ranging from roasted banana wafers and soya chaklis (crispy savory spirals) to samosas (pastries filled with potatoes/peas). These namkeens (snacks) are typically eaten as a side dish with meals or make great accompaniments to tea, coffee, and

other beverages. Of course, these snacks vary by region, with each having its own special recipe. The snack food industry in India is highly fragmented, with the market dominated by made-at-home snacks or savories sold by local vendors. Because of expanding nuclear families and an increase in the number of female professionals, India has witnessed a significant rise in the demand for ready-to-eat snacks.

The Namkeen Market:

The branded salty snacks market (size: Rs 1200 crores) is 40% of the total market (size: Rs 300 crores). The branded segment is growing at the rate of 25% per annum. There is no branded Khakhara in the market, only unbranded ones. Providing a branded khakhara in different flavors and packaging with seal of quality will give us the first mover advantage. As western India consumes the maximum snacks, selling Khakhara is going to prove fruitful in the long run till the brand makes a niche for itself.

The need of the hour – From the consumer's point of view:

Khakhara is an easily available ready to eat snack. It should not be too costly It should not contain high calories or should not be fried. It is something to munch on when hungry but should not be heavy on the stomach or lead to loss of appetite. It should be tasty and crunchy. It should not be perishable and easy to store. It should be branded.

Market Campaign:

Media Message: The basic media message will concentrate on bringing out the health factor and home-made taste of the product to capture the attention of the target audience, and break through the clutter.

The campaign will take a comic route to connect with the audience as humor interests everybody irrespective of age, gender and social background. This will help in creating a single message for the scattered target audience.

RAW MATERIAL REQUIREMENTS:

Basic raw materials required for Khakhara is: Wheat flour (and/or refined flour), Salt, Masala, Oil, Water or Milk.

MANUFACTURING PROCESS:

To make Khakhara, the dough is converted into thin sheets. The sheets are cut in round shapes. They are baked on the Hot Plate and later roasted in the roasting machine to reduce the moisture content fully. Properly packed Khakhra have a longer shelf life.

Machines involved in making Khakhara:

1. Dough Making Machine:

To prepare the dough for Khakhara by mixing flour with salt and water.

2. Extruder for Khakhara:

To extrude the dough for Khakhra into small dough balls for making thin sheets.

3. Sheet Making & Cutting Machine:

To form very thin sheets of dough of the required thickness and cut them into round shapes.

4. Hot Plate:

To cook and bake the Khakhara till golden brown.

5. Roasting Machine:

To roast the baked Khakhara, reducing its moisture content and preparing it for packing.

6. Vacuum Packing Machine

To pack the Khakhra into suitable printed vacuumed packets.

This unit will have 60 Ton /Annum capacity. The growth of selling capacity will be increased 10% per year .

STATUTORY / GOVERNMENT APPROVALS

The Ministry of Food Processing Industries has been operating several plan schemes for the development of processed food sector in the country during the 10th Plan. One of the schemes relates to the Technology Up-gradation/ Establishment/ Modernization of food processing industries.

The Indian food processing industry is regulated by several laws which govern the aspects of sanitation, licensing and other necessary permits that are required to start up and run a food business. The legislation that dealt with food safety in India was the Prevention of Food Adulteration Act, 1954 (hereinafter referred to as "**PFA**"). The PFA had been in place for over five decades and there was a need for change due to varied reasons which include the changing requirements of our food industry. The act brought into force in place of the PFA is the Food Safety and Standards Act, 2006 (hereinafter referred to as "**FSSA**") that overrides all other food related laws.

FSSA initiates harmonization of India's food regulations as per international standards. It establishes a new national regulatory body, the Food Safety and Standards Authority of India (hereinafter referred to as "**FSSAI**"), to develop science based standards for food and to regulate and monitor the manufacture, processing, storage, distribution, sale and import of food so as to ensure the availability of safe and wholesome food for human consumption. Entrepreneur may contact State Pollution Control Board where ever it is applicable.

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: _____
- District : XXXXX
- Pin: XXXXX State: _____
- E-Mail : XXXXX
- Mobile XXXXX
- 5 Product and By Product :
- 6 Name of the project / business activity proposed :
- 7 Cost of Project : Rs14.55 lac
- 8 Means of Finance
- | | |
|-------------------|------------------------------|
| Term Loan | Rs.8.87 Lacs |
| KVIC Margin Money | - As per Project Eligibility |
| Own Capital | Rs.1.45 Lacs |
| Working Capital | Rs.4.22 Lacs |
- 9 Debt Service Coverage Ratio : 5.18
- 10 Pay Back Period : 5 Years
- 11 Project Implementation Period : 6 Months
- 12 Break Even Point : 22%
- 13 Employment : 6 Persons
- 14 Power Requirement : 25.00 HP
- 15 Major Raw materials :
- 16 Estimated Annual Sales Turnover : 51.30 Lacs
- 16 Detailed Cost of Project & Means of Finance

COST OF PROJECT

(Rs. In Lacs)

Particulars	Amount
Land	Rented/Owned
Building & Civil Work (1500 Sq Ft)	4.00
Plant & Machinery	4.50
Furniture & Fixtures	0.86
Pre-operative Expenses	0.50
Working Capital Requirement	4.69
Total	14.55

MEANS OF FINANCE

Particulars	Amount
Own Contribution @10%	1.45
Term Loan	8.87
Workign Capital Finance	4.22
Total	14.55

	General	Special
Beneficiary's Margin Monery (% of Project Cost)	10%	5%

PLANT & MACHINERY

PARTICULARS	QTY.	RATE	AMOUNT IN RS.
Semi-automatic Khakhara Roasting Unit	1.00	315000.00	315000.00
Dough Kneading Machine	1.00	10000.00	10000.00
Dough cutting Machine	1.00	50000.00	50000.00
Misc Tools and Vaccum Packaging labeling Machine	LS	75,000.00	75,000.00
TOTAL			450,000.00

x

PROJECTED BALANCE SHEET

PARTICULARS	IST YEAR	IIND YEAR	IIRD YEAR	IVTH YEAR	VTH YEAR
<u>SOURCES OF FUND</u>					
Capital Account	1.45	1.45	1.45	1.45	1.45
Retained Profit	10.02	21.04	33.06	47.23	63.49
Term Loan	8.87	6.66	4.44	2.22	0.01
Cash Credit	4.22	4.22	4.22	4.22	4.22
Sundry Creditors	0.71	0.83	0.95	1.07	1.19
Provisions & Other Liab	0.36	0.40	0.44	0.48	0.53
TOTAL :	25.64	34.59	44.55	56.67	70.89
<u>APPLICATION OF FUND</u>					
Fixed Assets (Gross)	9.36	9.36	9.36	9.36	9.36
Gross Dep.	1.12	2.13	3.02	3.79	4.47
Net Fixed Assets	8.24	7.23	6.34	5.57	4.89
Current Assets					
Sundry Debtors	1.71	2.09	2.39	2.69	2.99
Stock in Hand	3.69	4.31	4.92	5.54	6.15
Cash and Bank	9.50	18.23	27.88	39.56	53.20
Deposits & Advances	2.50	2.75	3.03	3.33	3.66
TOTAL :	25.64	34.59	44.55	56.67	70.89
	-	-	-	-	-

PROJECTED PROFITABILITY STATEMENT

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
<u>A) SALES</u>					
Gross Sale	51.30	62.55	71.55	80.55	89.55
Total (A)	51.30	62.55	71.55	80.55	89.55
<u>B) COST OF SALES</u>					
Raw Mateiral Consumed	30.60	35.70	40.80	45.90	51.00
Elecricity Expenses	2.15	2.51	2.86	3.22	3.58
Repair & Maintenance	-	0.63	0.72	0.81	0.90
Labour & Wages	2.38	2.61	2.87	3.16	3.48
Depriciation	1.12	1.02	0.89	0.77	0.67
Consumables and Other Expenses	1.03	1.25	1.43	1.61	1.79
Cost of Production	37.27	43.71	49.57	55.47	61.42
Add: Opening Stock /WIP	-	2.16	2.52	2.88	3.24
Less: Closing Stock /WIP	2.16	2.52	2.88	3.24	3.60
Cost of Sales (B)	35.11	43.35	49.21	55.11	61.06
C) GROSS PROFIT (A-B)	16.19	19.20	22.34	25.44	28.49
	32%	31%	31%	32%	32%
D) Bank Interest (Term Loan)	0.77	0.92	0.67	0.41	0.16
Bank Interest (C.C. Limit)	0.42	0.42	0.42	0.42	0.42
E) Salary to Staff	3.96	4.36	4.79	5.27	5.80
F) Selling & Adm Expenses Exp.	1.03	1.25	1.43	1.61	1.79
TOTAL (D+E)	6.17	6.95	7.31	7.72	8.17
H) NET PROFIT	10.02	12.24	15.02	17.72	20.32
I) Taxation	-	1.22	3.00	3.54	4.06
J) PROFIT (After Tax)	10.02	11.02	12.02	14.17	16.26

PROJECTED CASH FLOW STATEMENT

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
<u>SOURCES OF FUND</u>					
Share Capital	1.45	-			
Reserve & Surplus	10.02	12.24	15.02	17.72	20.32
Depriciation & Exp. W/off	1.12	1.02	0.89	0.77	0.67
Increase in Cash Credit	4.22	-	-	-	-
Increase In Term Loan	8.87	-	-	-	-
Increase in Creditors	0.71	0.12	0.12	0.12	0.12
Increase in Provisions	0.36	0.04	0.04	0.04	0.05
TOTAL :	26.76	13.41	16.07	18.65	21.16
<u>APPLICATION OF FUND</u>					
Increase in Fixed Assets	9.36	-	-	-	-
Increase in Stock	3.69	0.62	0.62	0.62	0.62
Increase in Debtors	1.71	0.38	0.30	0.30	0.30
Increase in Deposits & Adv	2.50	0.25	0.28	0.30	0.33
Repayment of Term Loan	-	2.22	2.22	2.22	2.21
Taxation	-	1.22	3.00	3.54	4.06
TOTAL :	17.26	4.68	6.41	6.98	7.52
Opening Cash & Bank Balance	-	9.50	18.23	27.88	39.56
Add : Surplus	9.50	8.73	9.66	11.67	13.64
Closing Cash & Bank Balance	9.50	18.23	27.88	39.56	53.20

COMPUTATION OF MANUFACTURING OF KHAKHRA SEMI AUTOMATIC PLANT

Items to be Manufactured

Khakhra

Manufacturing Capacity per day	-	0.20	MT
	-		
No. of Working Hour		8	
No of Working Days per month		25	
No. of Working Day per annum		300	
Total Production per Annum		60.00	Ltrs
Year		Capacity	Ltrs
		Utilisation	
IST YEAR		60%	36
IIND YEAR		70%	42
IIIRD YEAR		80%	48
IVTH YEAR		90%	54
VTH YEAR		100%	60

COMPUTATION OF RAW MATERIAL

Item Name		Quantity of Raw Material MT	Recovery	Unit Rate of / Lts	Total Cost Per Annum (100%)
Wheat flour (and/or refined flour), Salt, Masala, Oil, Water or Milk.	100%	60.00	100%	85,000.00	51.00
Total (Rounded off in lacs)					51.00
Annual Consumption cost	(In Lacs)				51.00

Raw Material Consumed	Capacity Utilisation	Amount (Rs.)
IST YEAR	60%	30.60
IIND YEAR	70%	35.70
IIIRD YEAR	80%	40.80
IVTH YEAR	90%	45.90
VTH YEAR	100%	51.00

COMPUTATION OF CLOSING STOCK & WORKING CAPITAL

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
<u>Finished Goods</u>					
(15 Days requirement)	2.16	2.52	2.88	3.24	3.60
<u>Raw Material</u>					
(15 Days requirement)	1.53	1.79	2.04	2.30	2.55
Closing Stock	3.69	4.31	4.92	5.54	6.15

COMPUTATION OF WORKING CAPITAL REQUIREMENT

Particulars			Total Amount
Stock in Hand			3.69
Sundry Debtors			1.71
		Total	5.40
Sundry Creditors			0.71
Working Capital Requirement			4.69
Margin			0.47
Working Capital Finance			4.22

BREAK UP OF LABOUR

Particulars		Wages Per Month	No of Employees	Total Salary
Skilled Worker		8,000.00	1	8,000.00
Unskilled Worker		5,000.00	2	10,000.00
				18,000.00
Add: 10% Fringe Benefit				1,800.00
Total Labour Cost Per Month				19,800.00
Total Labour Cost for the year (In Rs. Lakhs)				2.38

3.00

BREAK UP OF SALARY

Particulars		Salary Per Month	No of Employees	Total Salary
Manager		12,000.00	1	12,000.00
Accountant		8,000.00	1	8,000.00
Sales		10,000.00	1	10,000.00
Total Salary Per Month				30,000.00
Add: 10% Fringe Benefit				3,000.00
Total Salary for the month				33,000.00
Total Salary for the year (In Rs. Lakhs)				3.96

3.00

COMPUTATION OF DEPRECIATION

Description	Land	Building/shed	Plant & Machinery	Furniture	TOTAL
Rate of Depreciation		10.00%	15.00%	10.00%	
Opening Balance	Leased	-	-	-	-
Addition	-	4.00	4.50	0.86	9.36
	-	4.00	4.50	0.86	9.36
Less : Depreciation	-	0.40	0.68	0.04	1.12
WDV at end of Ist year	-	3.60	3.83	0.82	8.24
Additions During The Year	-	-	-	-	-
	-	3.60	3.83	0.82	8.24
Less : Depreciation	-	0.36	0.57	0.08	1.02
WDV at end of IIInd Year	-	3.24	3.25	0.74	7.23
Additions During The Year	-	-	-	-	-
	-	3.24	3.25	0.74	7.23
Less : Depreciation	-	0.32	0.49	0.07	0.89
WDV at end of IIIrd year	-	2.92	2.76	0.66	6.34
Additions During The Year	-	-	-	-	-
	-	2.92	2.76	0.66	6.34
Less : Depreciation	-	0.29	0.41	0.07	0.77
WDV at end of IV year	-	2.62	2.35	0.60	5.57
Additions During The Year	-	-	-	-	-
	-	2.62	2.35	0.60	5.57
Less : Depreciation	-	0.26	0.35	0.06	0.67
WDV at end of Vth year	-	2.36	2.00	0.54	4.89

REPAYMENT SCHEDULE OF TERM LOAN

11.5%

Year	Particulars	Amount	Addition	Total	Interest	Repayment	Cl Balance
IST YEAR	Opening Balance						
	Ist Quarter	-	8.87	8.87	-	-	8.87
	Iind Quarter	8.87	-	8.87	0.26	-	8.87
	IIIrd Quarter	8.87	-	8.87	0.26	-	8.87
	Ivth Quarter	8.87	-	8.87	0.26	-	8.87
					0.77	-	
IIND YEAR	Opening Balance						
	Ist Quarter	8.87	-	8.87	0.26	0.55	8.32
	Iind Quarter	8.32	-	8.32	0.24	0.55	7.76
	IIIrd Quarter	7.76	-	7.76	0.22	0.55	7.21
	Ivth Quarter	7.21	-	7.21	0.21	0.55	6.66
					0.92	2.22	
IIIRD YEAR	Opening Balance						
	Ist Quarter	6.66	-	6.66	0.19	0.55	6.10
	Iind Quarter	6.10	-	6.10	0.18	0.55	5.55
	IIIrd Quarter	5.55	-	5.55	0.16	0.55	4.99
	Ivth Quarter	4.99	-	4.99	0.14	0.55	4.44
					0.67	2.22	
IVTH YEAR	Opening Balance						
	Ist Quarter	4.44	-	4.44	0.13	0.55	3.88
	Iind Quarter	3.88	-	3.88	0.11	0.55	3.33
	IIIrd Quarter	3.33	-	3.33	0.10	0.55	2.77
	Ivth Quarter	2.77	-	2.77	0.08	0.55	2.22
					0.41	2.22	
VTH YEAR	Opening Balance						
	Ist Quarter	2.22	-	2.22	0.06	0.55	1.66
	Iind Quarter	1.66	-	1.66	0.05	0.55	1.11
	IIIrd Quarter	1.11	-	1.11	0.03	0.55	0.56
	Ivth Quarter	0.56	-	0.56	0.02	0.55	0.01
					0.16	2.21	

CALCULATION OF D.S.C.R

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
<u>CASH ACCRUALS</u>	11.14	12.04	12.90	14.95	16.93
Interest on Term Loan	0.77	0.92	0.67	0.41	0.16
Total	11.90	12.96	13.57	15.36	17.09
<u>REPAYMENT</u>					
Instalment of Term Loan	2.22	2.22	2.22	2.21	2.21
Interest on Term Loan	0.77	0.92	0.67	0.41	0.16
Total	2.98	3.14	2.89	2.62	2.37
DEBT SERVICE COVERAGE RATIO	3.99	4.12	4.70	5.85	7.21
AVERAGE D.S.C.R.			5.18		

COMPUTATION OF SALE

Particulars	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
Op Stock	-	2	2	2	3
Production	36	42	48	54	60
	36	44	50	56	63
Less : Closing Stock	2	2	2	3	3
Net Sale	34	42	48	54	60
Sale Price per MT	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Sale (in Lacs)	51.30	62.55	71.55	80.55	89.55
<i>(Rs150/-per kg -Average 15pcs per weight and size)</i>					

COMPUTATION OF ELECTRICITY

(A) POWER CONNECTION				
Total Working Hour per day		Hours	8	
Electric Load Required		HP	25	
Load Factor			0.7460	
Electricity Charges		per unit	8.00	
Total Working Days			300	
Electricity Charges (8 Hrs Per day)				358,080.00
Add : Minimim Charges (@ 10%)				
(B) D.G. SET				
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%				3.58
Year		Capacity		Amount (in Lacs)
IST YEAR		60%		2.15
IIND YEAR		70%		2.51
IIIRD YEAR		80%		2.86
IVTH YEAR		90%		3.22
VTH YEAR		100%		3.58

BREAK EVEN POINT ANALYSIS

Year	I	II	III	IV	V
Net Sales & Other Income	51.30	62.55	71.55	80.55	89.55
Less : Op. WIP Goods	-	2.16	2.52	2.88	3.24
Add : Cl. WIP Goods	2.16	2.52	2.88	3.24	3.60
Total Sales	53.46	62.91	71.91	80.91	89.91
Variable & Semi Variable Exp.					
Raw Material & Tax	30.60	35.70	40.80	45.90	51.00
Electricity Exp/Coal Consumption at 85%	1.83	2.13	2.43	2.74	3.04
Manufacturing Expenses 80%	0.82	1.50	1.72	1.93	2.15
Wages & Salary at 60%	3.80	4.18	4.60	5.06	5.57
Selling & administrative Expenses 80%	0.82	1.00	1.14	1.29	1.43
Intt. On Working Capital Loan	0.42	0.42	0.42	0.42	0.42
Total Variable & Semi Variable Exp	38.29	44.94	51.12	57.34	63.61
Contribution	15.17	17.97	20.79	23.57	26.30
Fixed & Semi Fixed Expenses					
Manufacturing Expenses 20%	0.21	0.38	0.43	0.48	0.54
Electricity Exp/Coal Consumption at 15%	0.32	0.38	0.43	0.48	0.54
Wages & Salary at 40%	2.53	2.79	3.07	3.37	3.71
Interest on Term Loan	0.77	0.92	0.67	0.41	0.16
Depreciation	1.12	1.02	0.89	0.77	0.67
Selling & administrative Expenses 20%	0.21	0.25	0.29	0.32	0.36
Total Fixed Expenses	5.15	5.73	5.77	5.85	5.98
Capacity Utilization	60%	70%	80%	90%	100%
OPERATING PROFIT	10.02	12.24	15.02	17.72	20.32
BREAK EVEN POINT	20%	22%	22%	22%	23%
BREAK EVEN SALES	18.15	20.05	19.95	20.08	20.44

DISCLAIMER

The views expressed in this Project Report are advisory in nature. SAMADHAN assume no financial liability to anyone using the content for any purpose. All the materials and content contained in Project report is for educational purpose and reflect the views of the industry which are drawn from various research material sources from internet, experts, suppliers and various other sources. The actual cost of the project or industry will have to be taken on case to case basis considering specific requirement of the project, capacity and type of plant and other specific factors/cost directly related to the implementation of project. It is intended for general guidance only and must not be considered a substitute for a competent legal advice provided by a licensed industry professional. SAMADHAN hereby disclaims any and all liability to any party for any direct, indirect, implied, punitive, special, incidental or other consequential damages arising directly or indirectly from any use of the Project Report Content, which is provided as is, and without warranties.