PROJECT REPORT

Of

AUTOMATIC VOLTAGE STABILIZER

PURPOSE OF THE DOCUMENT

This particular pre-feasibility is regarding **Automatic Voltage stabilizer**.

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.

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PROJECT PROFILE

ON

AUTOMATIC VOLTAGE STABLIZER

INTRODUCTION

The Voltage stabilizer provides an output voltage with a specified limit for supplying to load irrespective of wide fluctuation in the input voltage, independent of load power factor and without introducing harmonic distortion. The voltage stabilizer adjusts automatically the voltage variation whether high or low to the proper voltage level necessary for the safe operation of equipments.

Excessive voltage fluctuation are hazard to costly electronic and electrical equipments like T.V. sets, VCRs, refrigerators and other scientific and medical equipments etc. Voltage stabilizers are used along with this equipment to protect them from damage due to wide line voltage fluctuations.

Market Potential

Consumer electronic products are the backbone of the electronic industry in the country. Consumer electronics contributes about one third of total electronics production in the country. Since the item is of great utility of the consumer electronics its demand is growing at a rapid pace in keeping with the increasing production of consumer electronics item.

BASIS AND PRESUMPTIONS

i. The basis for calculation of production capacity has been taken on single shift basis on 60% efficiency.

ii. The maximum capacity utilization on single sift basis for 300 days a year. During first year and second year of operations the capacity utilization is 60% 70% and 80% respectively. The unit is expected to achieve full capacity utilization from the fifth year onward.

iii. The salary and wages, cost of raw materials, utilities, rent, etc. are base on competitive rates. These cost factors are likely to vary with time and location.

iv. Interest on term loan and working capital loan must be preferably current rate. Otherwise, the rate of interest on an average may be taken as 11.50%. This rate may vary depending upon the policy of the financial institutions/agencies from time to time.

v. The cost of machinery and equipments refer to a particular make / model and prices are approximate.

vi. The breakeven point percentage indicated is of average capacity utilization.

vii. The project preparation cost etc. whenever required could be considered under pre-operative expenses.

viii. The essential production machinery and equipment required for the project have been indicated. The unit may also utilize common test facilities available at Electronics Test & Development Centers (ETDCs) and Electronic Regional Test Laboratories (ERTLs) and Regional Testing Centers (RTCs).

TECHNICAL ASPECTS

I. Process of Manufacture

Components are assembled on a printed circuit boards as per the circuit design. The assembled PCB, Relay, Transformer, switch indicating lamps and power cables are further assembled to form a compact unit. The whole assembled unit is enclosed in metal case with an appealing front panel. Finally the stabilizer is tested for the performance as per the design.

RAW MATERIAL REQUIREMENT

PARTICULARS		**RATE FOR EACH SET**	**TOTAL COST IN RS.**
0.5KVA			
Transformer		500	
Fiber box and Chassis		120	
Mains Card and Socket and lamps		70	
PCB with components		80	
Relays (2 Nos.)		70	
Screws and spares insulation and sleevings		40	
Packing material		25	
Volt meter		80	
Subtotal for 1		985	
Subtotal for 600	**600**		**5,91,000.00**
0.25KVA			
Transformer		180	
Fiber box & chassis		90	

Plug and Socket		30	
Lamps and mains card name Plate		16	
PCB with the components		50	
Relays, 2 Nos.		35	
Screens and spares-insulation, sleeving		20	
Packing material		15	
Volt Meter		80	
Subtotal for 1		516	
Subtotal for 2400	**2400**		**12,38,400.00**
Total	**3000**		**18,29,400.00**

Note: These rates are indicative and subject to variation as per quality and availability

II. Quality Standards

As per BIS standards.

III. Production Capacity Per Annum

Quantity 2,400 Nos. (250 VA) 600 Nos. (500VA)

IV. Motive Power **:** 5 KVA

V. Pollution Control

The Govt. accords utmost importance to control environmental pollution. The small-scale entrepreneurs should have an environmental friendly attitude and adopt pollution control measures by process modification and technology substitution.

India having acceded to the Montreal Protocol in sept. 1992, the production and use of Ozone Depleting Substances (ODS) like Chlorofluore Carbon (CFCs), Carbon Tetrachloride, Halons and methyl Chloroform etc. need to be phased out immediately with alternative chemical/solvents. A notification for detailed Rules to regulate ODS phase out under the Environment Protection Act, 1986 have been put in place with effect from 19th July 2000.

The following steps are suggested which may help to control pollution in electronics industry wherever applicable:

i) In electronic industry fumes and gases are released during hand soldering / wave soldering/Dip soldering, which are harmful to people as well as environmental and the end products. Alternate technologies may be used to phase out the existing polluting technologies. Numerous new fluxes have been developed containing 2-10% solids as opposed to the traditional 15-35% solids.

ii) Electronic industry uses CFCs, Carbon Tetrachloride and Methyl Chloroform for cleaning of printed circuit boards after assembly to remove flux residues left after soldering, and various kinds of foams for packaging.

Many alternative solvents could replace CFC-113 and methyl Chloroform in electronics cleaning. Other Chlorinated convents such as trichloroethylene, per chloroethylene and methylene chloride have been used an effective cleaners in electronics industry for many years. Other organic solvents such as ketenes and Alcohols are effective in removing both solder fluxes and many polar contaminants.

VI. Energy conservation

With the growing energy needs and shortage coupled with rising energy cost, a greater thrust in energy efficiency in industrial sector has been given by the Govt. of India since 1980s. The energy conservation Act 2001 has been enacted on 18th August 2001, which provides for efficient use of energy, its conservation & capacity building of Bureau of Energy Efficiency created under the Act.

The following steps may help for conservation of electrical energy:

i) Adoption of energy conserving technologies, production Aids and testing facilities.

ii) Efficient management of process/manufacturing machineries and system, QC and testing equipment for yielding maximum energy conservation.

iii) Optimum use of electrical energy for heating during soldering process can be obtained by using efficient temperature controlled soldering and disordering station.

iv) Periodical maintenance of motors compressors etc.

v) Use of power factor correction capacitors. Proper selection and layout of lighting system; timely switching on-off of the lights; use of compact fluorescent lamps wherever possible etc.

ADDITIONAL INFORMATION

a. The project profile may be modified/ tailored to suit the individual entrepreneurship qualities/capacity, production programme and also to suit the locational characteristics, wherever applicable.

b. The Electronics Technology is undergoing rapid strides of change and there is need for regular monitoring of the national and international technology scenario. The unit may, therefore, abreast with the new technologies in order to keep them in pace with the developments for global competition.

c. Quality today is not only confined to the product or service alone. It also extends to the process and environment in which they are generated. The ISO 9000 defines standards for quality Management System and ISO 14001 defines standards for Environmental Management System for acceptability at environment level. The unit may therefore adopt these standards for global competition.

d. The margin money is 10% of the working capital .However the percentage of margin money may vary as per PMEGP guidelines

PROJECT AT A GLANCE

1	Name of the Entreprenuer		XXXXXXX		
2	Constitution (legal Status)	:	XXXXXXX		
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	:	**Voltage Stabiliser**		
6	Name of the project / business activity proposed	:	**Voltage Stabiliser**		
7	Cost of Project	:	Rs10.71lac		
8	Means of Finance				
	Term Loan		Rs.4.62 Lacs		
	KVIC Margin Money	-	As per Project Eligibility		
	Own Capital		Rs.1.07 Lacs		
	Working Capital		Rs.5.02 Lacs		
9	Debt Service Coverage Ratio	:	7.11		
10	Pay Back Period	:	5	Years	
11	Project Implementation Period	:	8	Months	
12	Break Even Point	:	20%		
13	Employment	:	6	Persons	
14	Power Requirement	:	5.00	HP	
15	Major Raw materials	:	**Electronic Parts**		
16	Estimated Annual Sales Turnover	:	27.54	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)	3.00
Plant & Machinery	1.03
Furniture & Fixtures	0.75
Pre-operative Expenses	0.35
Working Capital Requirement	5.58
Total	**10.71**

MEANS OF FINANCE

Particulars	Amount
Own Contribution @10%	1.07
Term Loan	4.62
Workign Capital Finance	5.02
Total	**10.71**

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

	PLANT & MACHINERY			
	PARTICULARS	**QTY.**	**RATE**	**AMOUNT IN RS.**
	Multi Meter	3	3,000.00	9,000.00
	Auto-transformer 0 to 300V10Amp	3	6,000.00	18,000.00
	Test setup consisting of voltmeter,Ammeter & Watt meter	3	5,000.00	15,000.00
	Bench Drilling Machine ½'	3	5,000.00	15,000.00
	Megger	2	8,000.00	16,000.00
	Electrification charges			15,000.00
	Tools, Jigs and fixtures, Etc			15,000.00
	Total			**103,000.00**

PROJECTED BALANCE SHEET

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
SOURCES OF FUND					
Capital Account	1.07	1.07	1.07	1.07	1.07
Retained Profit	7.76	17.76	28.67	41.40	55.88
Term Loan	4.62	3.46	2.31	1.15	- 0.52
Cash Credit	5.02	5.02	5.02	5.02	5.02
Sundry Creditors	0.26	0.30	0.34	0.38	0.43
Provisions & Other Liab	0.36	0.40	0.44	0.48	0.53
TOTAL :	**19.09**	**28.01**	**37.84**	**49.51**	**62.41**
APPLICATION OF FUND					
Fixed Assets (Gross)	4.78	4.78	4.78	4.78	4.78
Gross Dep.	0.49	0.96	1.38	1.75	2.08
Net Fixed Assets	4.29	3.82	3.40	3.03	2.70
Current Assets					
Sundry Debtors	2.75	3.70	4.05	4.56	5.07
Stock in Hand	3.08	1.70	1.94	2.19	2.43
Cash and Bank	6.47	16.04	25.42	36.40	48.55
Deposits & Advances	2.50	2.75	3.03	3.33	3.66
TOTAL :	**19.09**	**28.01**	**37.84**	**49.51**	**62.41**
	-	-	-	-	-

PROJECTED PROFITABILITY STATEMENT

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
A) SALES					
Gross Sale	27.54	36.98	40.55	45.65	50.75
Scrap sale	-	-	-	-	-
Total (A)	**27.54**	**36.98**	**40.55**	**45.65**	**50.75**
B) COST OF SALES					
Raw Mateiral Consumed	10.98	12.81	14.64	16.46	18.29
Elecricity Expenses	0.43	0.50	0.57	0.64	0.72
Repair & Maintenance	-	0.37	0.41	0.46	0.51
Labour & Wages	4.62	5.08	5.59	6.15	6.76
Depriciation	0.49	0.47	0.42	0.37	0.33
Consumables and Other Expense	0.55	0.74	0.81	0.91	1.01
Cost of Production	17.07	19.97	22.43	25.00	27.63
Add: Opening Stock /WIP	-	1.98	0.42	0.48	0.54
Less: Closing Stock /WIP	1.98	0.42	0.48	0.54	0.60
Cost of Sales (B)	15.09	21.53	22.37	24.94	27.57
C) GROSS PROFIT (A-B)	12.45	15.44	18.17	20.71	23.18
	45%	**42%**	**45%**	**45%**	**46%**
D) Bank Interest (Term Loan)	0.40	0.48	0.35	0.22	0.08
Bank Interest (C.C. Limit)	0.50	0.50	0.50	0.50	0.50
E) Salary to Staff	2.38	2.61	2.87	3.16	3.48
F) Selling & Adm Expenses Exp.	0.55	0.74	0.81	0.91	1.01
TOTAL (D+E)	**3.83**	**4.34**	**4.54**	**4.79**	**5.07**
H) NET PROFIT	8.63	11.10	13.64	15.91	18.11
I) Taxation	0.86	1.11	2.73	3.18	3.62
J) PROFIT (After Tax)	7.76	9.99	10.91	12.73	14.49

PROJECTED CASH FLOW STATEMENT

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
SOURCES OF FUND					
Share Capital	1.07	-			
Reserve & Surplus	8.63	11.10	13.64	15.91	18.11
Depriciation & Exp. W/off	0.49	0.47	0.42	0.37	0.33
Increase in Cash Credit	5.02	-	-	-	-
Increase In Term Loan	4.62	-	-	-	-
Increase in Creditors	0.26	0.04	0.04	0.04	0.04
Increase in Provisions	0.36	0.04	0.04	0.04	0.05
TOTAL :	**20.44**	**11.66**	**14.14**	**16.37**	**18.53**
APPLICATION OF FUND					
Increase in Fixed Assets	4.78	-	-	-	-
Increase in Stock	3.08	- 1.38	0.24	0.24	0.24
Increase in Debtors	2.75	0.94	0.36	0.51	0.51
Increase in Deposits & Adv	2.50	0.25	0.28	0.30	0.33
Repayment of Term Loan	-	1.15	1.15	1.15	1.68
Taxation	0.86	1.11	2.73	3.18	3.62
TOTAL :	**13.98**	**2.08**	**4.76**	**5.39**	**6.38**
Opening Cash & Bank Balance	-	6.47	16.04	25.42	36.40
Add : Surplus	6.47	9.58	9.38	10.98	12.14
Closing Cash & Bank Balance	**6.47**	**16.04**	**25.42**	**36.40**	**48.55**

COMPUTATION OF MANUFACTURING OF UPS and Voltage Stabiliser

Items to be Manufactured **UPS and Voltage Stabiliser**

	500 VA		250VA		Total
Manufacturing Capacity per day	2.00		8.00	Pcs	10.00
No. of Working Hour	8		8		8.00
No of Working Days per month	25		25		25.00
No. of Working Day per annum	300		300		300.00
Total Production per Annum	600.00	Pcs	2,400.00	Pcs	3,000.00
Year	Capacity Utilisation		Capacity Utilisation	Pcs	Total Pcs
IST YEAR	60%	360	60%	1,440	1,800
IIND YEAR	70%	420	70%	1,680	2,100
IIIRD YEAR	80%	480	80%	1,920	2,400
IVTH YEAR	90%	540	90%	2,160	2,700
VTH YEAR	100%	600	100%	2,400	3,000

COMPUTATION OF RAW MATERIAL

Item Name		Quantity of Raw Material	Recovery	Unit Rate of / MT	Total Cost Per Annum (100%)
Average cost Transformer Fibre box and Chassis Mains Card and Socket and lamps PCB with components etc		MT			
250 VA	100%	2,400.00	100%	516.00	1,238,400.00
500VA	100%	600.00	100%	985.00	591,000.00
		36,000.00	Pcs	1,501.00	1,829,400.00
			Total (Rounded off in lacs)		18.29

Annual Consumption cost (In Lacs) 18.29

Raw Material Consumed	Capacity Utilisation	Amount (Rs.)
IST YEAR	60%	10.98
IIND YEAR	70%	12.81
IIIRD YEAR	80%	14.64
IVTH YEAR	90%	16.46
VTH YEAR	100%	18.29

COMPUTATION OF CLOSING STOCK & WORKING CAPITAL

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
Finished Goods					
(15 Days requirement)	1.98	0.42	0.48	0.54	0.60
Raw Material					
(30 Days requirement)	1.10	1.28	1.46	1.65	1.83
Closing Stock	**3.08**	**1.70**	**1.94**	**2.19**	**2.43**

COMPUTATION OF WORKING CAPITAL REQUIREMENT

Particulars			Total
			Amount
Stock in Hand			3.08
Sundry Debtors			2.75
		Total	5.83
Sundry Creditors			0.26
Working Capital Requirement			**5.58**
Margin			0.56
Working Capital Finance			**5.02**

BREAK UP OF LABOUR

Particulars		Wages Per Month	No of Employees	Total Salary
Skilled Worker		10,000.00	3	30,000.00
Unskilled Worker		5,000.00	1	5,000.00
				35,000.00
Add: 10% Fringe Benefit				3,500.00
Total Labour Cost Per Month				38,500.00
Total Labour Cost for the year (In Rs. Lakhs)				4.62
			4.00	

BREAK UP OF SALARY

Particulars		Salary Per Month	No of Employees	Total Salary
Manager		10,000.00	1	10,000.00
Accountant		8,000.00	1	8,000.00
Total Salary Per Month				18,000.00
Add: 10% Fringe Benefit				1,800.00
Total Salary for the month				19,800.00
Total Salary for the year (In Rs. Lakhs)				2.38
			2.00	

COMPUTATION OF DEPRECIATION

Description	Land	Building/shed	Plant & Machinery	Furniture	**TOTAL**
Rate of Depreciation		**10.00%**	**15.00%**	**10.00%**	
Opening Balance	Leased	-	-	-	-
Addition	-	3.00	1.03	0.75	4.78
	-	3.00	1.03	0.75	4.78
Less : Depreciation	-	0.30	0.15	0.04	0.49
WDV at end of Ist year	-	2.70	0.88	0.71	4.29
Additions During The Year	-	-	-	-	-
	-	2.70	0.88	0.71	4.29
Less : Depreciation	-	0.27	0.13	0.07	0.47
WDV at end of IInd Year	-	2.43	0.74	0.64	3.82
Additions During The Year	-	-	-	-	-
	-	2.43	0.74	0.64	3.82
Less : Depreciation	-	0.24	0.11	0.06	0.42
WDV at end of IIIrd year	-	2.19	0.63	0.58	3.40
Additions During The Year	-	-	-	-	-
	-	2.19	0.63	0.58	3.40
Less : Depreciation	-	0.22	0.09	0.06	0.37
WDV at end of IV year	-	1.97	0.54	0.52	3.03
Additions During The Year	-	-	-	-	-
	-	1.97	0.54	0.52	3.03
Less : Depreciation	-	0.20	0.08	0.05	0.33
WDV at end of Vth year	-	1.77	0.46	0.47	2.70

REPAYMENT SCHEDULE OF TERM LOAN 11.5%

Year	Particulars	Amount	Addition	Total	Interest	Repayment	Cl Balance
IST YEAR	Opening Balance						
	Ist Quarter	-	4.62	4.62	-	-	4.62
	Iind Quarter	4.62	-	4.62	0.13	-	4.62
	IIIrd Quarter	4.62	-	4.62	0.13	-	4.62
	Ivth Quarter	4.62	-	4.62	0.13	-	4.62
					0.40	-	
IIND YEAR	Opening Balance						
	Ist Quarter	4.62	-	4.62	0.13	0.29	4.33
	Iind Quarter	4.33	-	4.33	0.12	0.29	4.04
	IIIrd Quarter	4.04	-	4.04	0.12	0.29	3.75
	Ivth Quarter	3.75		3.75	0.11	0.29	3.46
					0.48	1.15	
IIIRD YEAR	Opening Balance						
	Ist Quarter	3.46	-	3.46	0.10	0.29	3.17
	Iind Quarter	3.17	-	3.17	0.09	0.29	2.89
	IIIrd Quarter	2.89	-	2.89	0.08	0.29	2.60
	Ivth Quarter	2.60		2.60	0.07	0.29	2.31
					0.35	1.15	
IVTH YEAR	Opening Balance						
	Ist Quarter	2.31	-	2.31	0.07	0.29	2.02
	Iind Quarter	2.02	-	2.02	0.06	0.29	1.73
	IIIrd Quarter	1.73	-	1.73	0.05	0.29	1.44
	Ivth Quarter	1.44		1.44	0.04	0.29	1.15
					0.22	1.15	
VTH YEAR	Opening Balance						
	Ist Quarter	1.15	-	1.15	0.03	0.29	0.87
	Iind Quarter	0.87	-	0.87	0.02	0.29	0.58
	IIIrd Quarter	0.58	-	0.58	0.02	0.55	0.03
	Ivth Quarter	0.03		0.03	0.00	0.55	- 0.52
					0.08	1.68	

CALCULATION OF D.S.C.R

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
CASH ACCRUALS	8.26	10.47	11.33	13.10	14.82
Interest on Term Loan	0.40	0.48	0.35	0.22	0.08
Total	8.65	10.95	11.68	13.32	14.89
REPAYMENT					
Instalment of Term Loan	1.15	1.15	1.15	1.68	1.68
Interest on Term Loan	0.40	0.48	0.35	0.22	0.08
Total	1.55	1.64	1.50	1.89	1.75
DEBT SERVICE COVERAGE R	**5.57**	**6.69**	**7.77**	**7.04**	**8.50**
AVERAGE D.S.C.R.			**7.11**		

COMPUTATION OF SALE

500VA

Particulars	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
Op Stock	-	36	21	24	27
Production	360	420	480	540	600
	360	456	501	564	627
Less : Closing Stock	36	21	24	27	30
Net Sale	324	435	477	537	597
Sale Price per Piece	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Sale (in Lacs) A	**8.10**	**10.88**	**11.93**	**13.43**	**14.93**
250VA					
Particulars					
Op Stock	-	144	84	96	108
Production	1,440	1,680	1,920	2,160	2,400
	1,440	1,824	2,004	2,256	2,508
Less : Closing Stock	144	84	96	108	120
Net Sale	1,296	1,740	1,908	2,148	2,388
Sale Price per Piece	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Sale (in Lacs) B	**19.44**	**26.10**	**28.62**	**32.22**	**35.82**
Total Sales A+B	**27.54**	**36.98**	**40.55**	**45.65**	**50.75**

COMPUTATION OF ELECTRICITY

(A) POWER CONNECTION				
Total Working Hour per day		Hours	8	
Electric Load Required		HP	5	
Load Factor			0.7460	
Electricity Charges		per unit	8.00	
Total Working Days			300	
Electricity Charges (8 Hrs Per day)				71,616.00
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%				0.72
Year		**Capacity**		**Amount**
				(in Lacs)
IST YEAR		60%		0.43
IIND YEAR		70%		0.50
IIIRD YEAR		80%		0.57
IVTH YEAR		90%		0.64
VTH YEAR		100%		0.72

BREAK EVEN POINT ANALYSIS

Year	I	II	III	IV	V
Net Sales & Other Income	27.54	36.98	40.55	45.65	50.75
Less : Op. WIP Goods	-	1.98	0.42	0.48	0.54
Add : Cl. WIP Goods	1.98	0.42	0.48	0.54	0.60
Total Sales	**29.52**	**35.41**	**40.61**	**45.71**	**50.81**
Variable & Semi Variable Exp.					
Raw Material & Tax	10.98	12.81	14.64	16.46	18.29
Electricity Exp/Coal Consumption at 85%	0.37	0.43	0.49	0.55	0.61
Manufacturing Expenses 80%	0.44	0.89	0.97	1.10	1.22
Wages & Salary at 60%	4.20	4.62	5.08	5.59	6.15
Selling & adminstrative Expenses 80%	0.44	0.59	0.65	0.73	0.81
Intt. On Working Capital Loan	0.50	0.50	0.50	0.50	0.50
Total Variable & Semi Variable Exp	**16.92**	**19.83**	**22.33**	**24.93**	**27.58**
Contribution	**12.60**	**15.58**	**18.28**	**20.78**	**23.22**
Fixed & Semi Fixed Expenses					
Manufacturing Expenses 20%	0.11	0.22	0.24	0.27	0.30
Electricity Exp/Coal Consumption at 15%	0.06	0.08	0.09	0.10	0.11
Wages & Salary at 40%	2.80	3.08	3.39	3.72	4.10
Interest on Term Loan	0.40	0.48	0.35	0.22	0.08
Depreciation	0.49	0.47	0.42	0.37	0.33
Selling & adminstrative Expenses 20%	0.11	0.15	0.16	0.18	0.20
Total Fixed Expenses	**3.97**	**4.48**	**4.64**	**4.86**	**5.12**
Capacity Utilization	**60%**	**70%**	**80%**	**90%**	**100%**
OPERATING PROFIT	**8.63**	**11.10**	**13.64**	**15.91**	**18.11**
BREAK EVEN POINT	**19%**	**20%**	**20%**	**21%**	**22%**
BREAK EVEN SALES	**9.31**	**10.17**	**10.32**	**10.70**	**11.19**

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