PROJECT REPORT

Of

COTTON SWABS

PURPOSE OF THE DOCUMENT

This particular pre-feasibility is regarding **Cotton Swabs**.

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 Entreprenuer		xxxxxxxxxx	
2	Constitution (legal Status)	:	xxxxxxxxxx	
3	Father / Spouse Name		xxxxxxxxxxxx	
4	Unit Address	:	xxxxxxxxxxxxxxxxxxxxxxx	
			District : xxxxxxx	
			Pin: xxxxxxx	State: xxxxxxxxxx
			Mobile xxxxxxx	
5	Product and By Product	:	**COTTON SWABS**	
6	Name of the project / business activity proposed :		**COTTON SWABS MANUFACTURING UNIT**	
7	Cost of Project	:	Rs.24.92 Lakhs	
8	Means of Finance			
	Term Loan		Rs.16.43 Lakhs	
	Own Capital		Rs.2.49 Lakhs	
	Working Capital		Rs.6 Lakhs	
9	Debt Service Coverage Ratio	:	2.60	
10	Pay Back Period	:	5	Years
11	Project Implementation Period	:	5-6	Months
12	Break Even Point	:	37%	
13	Employment	:	12	Persons
14	Power Requirement	:	20	HP
15	Major Raw materials	:	Cotton , Spindles and Packaging Material	
16	Estimated Annual Sales Turnover (Max Utilized Capacity)	:	120.67	Lakhs
17	Detailed Cost of Project & Means of Finance			

COST OF PROJECT

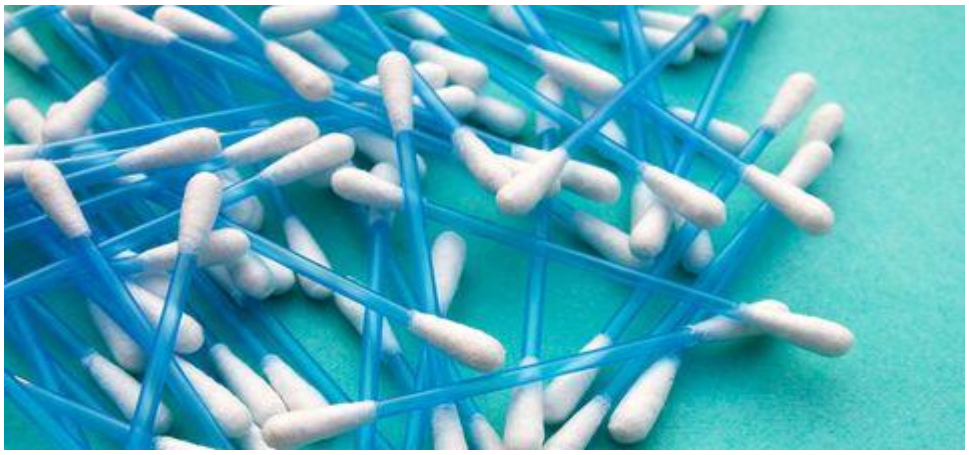
(Rs. In Lakhs)

Particulars	Amount
Land	Own/Rented
Building /Shed 1000 Sq ft	2.50
Plant & Machinery	15.00
Furniture & Fixtures	0.75
Working Capital Requirement	6.67
Total	**24.92**

MEANS OF FINANCE

Particulars	Amount
Own Contribution	2.49
Term Loan	16.43
Working Capital	6.00
Total	**24.92**

COTTON SWAB



INTRODUCTION

Cotton Swabs are a personal hygiene items that are used to clean ear wax from ear canals, they are basically a cotton bud attached to a stalk which can be composed of plastic or wood; stalk basically provides the gripping surface to the user, so as to allow user to handle the swab.

It's a simple product and can be manufactured manually at home without any machinery for personal use but as for industrial production a certain quality standard is required along with mass production, thus an automated machine is used to do so.

They may have cotton bud on one or both sides depending upon the type of cotton swab, apart from their primary use they are also used as make-up tool and cleaning aid for delicate artistic objects.

RAW MATERIAL

1) Cotton Roll
2) Stalk Material (Plastic, Rolled Paper or Wood)
3) Packaging Material

MACHINE REQUIRED

The manufacturing process of cotton swab includes roll winding and packaging; thus, the machine required are,

1) **Automatic Cotton Swab Making Machine**

This machine is a special purpose machine specifically designed to manufacture cotton swabs without any adhesive, utilizing high speed tension winding.

MANUFACTURING PROCESS

The cotton roll is placed in an unwinding and feeding section while stalks of selected material (wood, rolled paper or plastic) are feed to hopper and feeder arrangement of cotton swab making machine, then all the settings like speed, number of loops etc. are made via control panel.

Thus the machine starts operation, it simultaneously pulls cotton roll and stalks into the roll winding section; cotton roll is simply unrolled, followed by which only metered quantity of cotton is allowed into roll winding section, on the other hand hopper and feeder arrangement feeds the stalks to a vibrator and sorter arrangement which sorts the stalks in an appropriate orientation, followed by which stalks are allowed to fall on a conveyor in same orientation. This conveyor leads stalks into roll winding section.

In roll winding section stalk is held and rotated against the cotton so as to form a cotton bud, depending upon the type of cotton swab, cotton bud can be produced on one or both sides of the stalk.

The finished cotton swabs are moved out of machine via a conveyor arrangement from where they are collected in an appropriate storage arrangement.

These Cotton Swabs can either be manually packed or feed to cotton swab packaging machine through its hopper and feeder arrangement, which leads them to machines vibrator and sorting section, which vibrates cotton swabs so as to orient them in an appropriate direction followed by which they are counted by machine and packaged in their plastic boxes in fixed quantity. These boxes are then packed in carton and sent for sale.

The Automatic Cotton Swab Making Machine can also be coupled with Cotton Swab Packaging Machine, in this case the conveyer of Cotton Swab Making Machine delivers finished cotton swab directly to hopper of Cotton Swab Packaging Machine; so as to reduce manpower requirement.

QUALITY CONTROL

A number of quality control measures are used to ensure cotton swabs are acceptable. The spindles must be checked to ensure they are straight and free of imperfections, such as stress cracks or other moulding defects. The cotton used to coat the ends must be of specific purity, softness, and fibre length. The finished swabs must be free from lose adhesive and sharp edges, and the tips must be tightly wrapped. These measures are particularly critical for swabs designed for infant use. For swabs intended for other applications, other quality requirements may be more important. For example, swabs used for biological purposes must remain sterile until used. For some applications, lack of loose lint maybe imperative. The particular quality control requirements will vary with the application. Of course, each box of swabs must be weighed to make sure the correct number of swabs are packed in each box.

MARKET OPPURTUNITY

Currently, cotton bud's sales are increasing. Generally, modern retailing and grocery retailing are the major distribution channel of this product. Furthermore, manufacturers diversifying their product ranges from adult-centric to baby and children-centric. And it also helps sales to grow. Cotton buds are the consumable item.

Additionally, these are essential items in infant care. Other than this it also used as makeup accessories and gadget cleaner accessories.

While the market is predominated by some national brand, local brands are also becoming popular as they come with a more convenient price. Therefore, the product has an increasing market demand throughout the country. So, starting the cotton buds manufacturing project is a great opportunity for new entrepreneurs.

BYPRODUCTS/WASTE

The swab manufacturing process can generate waste in the form of loose cotton as well as plastic, paper, or wood scrap, depending on what material is used to make the spindles. Some of the cotton can be reclaimed and either incorporated back into the incoming feed path or used elsewhere as scrap. The plastic used in spindles is thermoplastic, which means it can be reground and re melted for later use.

THE FUTURE

A more recent innovation used to help prevent the swab from damaging ear tissue is a swab with extra cotton filling the hollow spindle. To achieve the effect, the swab applicator is made by extruding a plastic tube over a resilient mass of cotton. One end of the stick is fitted with a cap and the other end has a more traditional swab-like protrusion of cotton. The cap can be removed and the fibre core filled with any liquid that is desired to be dispensed. This technique could be useful for applying a variety of cleaning fluids or topical medicines. Future developments in swab technology may play a role in space technology was well.

The Micro Clean Company, under a technology license from National Aeronautics and Space Administration (NASA), has recently perfected the first cotton swab that has the absorption qualities of cotton yet meets NASA's lint-free, adhesive-free requirement for clean room use. This swab is enclosed in a nylon sheath and the wood handle is enclosed in a shrink film to prevent fibre release or other contamination. The shrink film allows the dowel to absorb more stress, making it easier to use and less likely to slip in the hand. The sheathing and shrink film can be custom designed for special applications or specific solvent compatibility.

USES OF COTTON SWABS

- Remove Makeup Mishaps
- Apply Spot treatments
- Clean up Messy Manicures
- Keep Products sanitary
- Clean Electronics
- Clean your Car Interior
- Remove Hair Dryer Lint
- Touch up paint
- Unstick a Zipper
- Shine your jewellery
- Clean up chalk smears

LICENCES AND REGISTRATIONS

- GST Registration
- MSME Udyog Aadhar
- Trademark or Brand name as may be required by the Manufacturer
- Barcode Registration in case of E-Commerce.
- IEC Code for Import Export.

IMPLEMENTATION SCHEDULE:

S.No.	Activity	Time required in months
1.	Acquisition of premises	1-2 Months
2.	Procurement & installation of Plant & Machinery	1-2 Months
3.	Arrangement of Finance	1.5-2 Months
4.	Requirement of required Manpower	1 Month
5.	Commercial Trial Runs	1 Month
	Total time Required (some activities shall run concurrently)	5-6 Months

FINANCIAL ASPECTS: -

PROJECTED CASH FLOW STATEMENT

PARTICULARS	I	II	III	IV	V
SOURCES OF FUND					
Own Contribution	2.49	-			
Net Profit	2.92	5.88	8.88	11.70	14.49
Depreciation & Exp. W/off	2.58	2.21	1.89	1.62	1.39
Increase In Cash Credit	6.00				
Increase In Term Loan	16.43	-	-	-	-
Increase in Creditors	0.84	0.13	0.14	0.15	0.16
TOTAL :	**31.25**	**8.21**	**10.92**	**13.47**	**16.04**
APPLICATION OF FUND					
Increase in Fixed Assets	18.25	-	-	-	-
Increase in Stock	4.23	1.80	0.84	0.92	0.98
Increase in Debtors	4.64	0.89	0.79	0.84	0.89
Repayment of Term Loan	1.83	3.65	3.65	3.65	3.65
Taxation	-	-	0.19	0.90	1.44
Drawings	1.50	2.50	5.00	7.50	9.00
TOTAL :	**30.44**	**8.84**	**10.47**	**13.80**	**15.95**
Opening Cash & Bank Balance	-	0.81	0.18	0.62	0.30
Add : Surplus	0.81	- 0.63	0.44	- 0.33	0.09
Closing Cash & Bank Balance	**0.81**	**0.18**	**0.62**	**0.30**	**0.39**

PROJECTED BALANCE SHEET

PARTICULARS	I	II	III	IV	V
SOURCES OF FUND					
Capital Account					
Opening Balance	-	3.91	7.29	10.98	14.28
Add: Additions	2.49	-	-	-	-
Add: Net Profit	2.92	5.88	8.69	10.81	13.05
Less: Drawings	1.50	2.50	5.00	7.50	9.00
Closing Balance	3.91	7.29	10.98	14.28	18.33
CC Limit	6.00	6.00	6.00	6.00	6.00
Term Loan	14.60	10.95	7.30	3.65	-
Sundry Creditors	0.84	0.97	1.12	1.27	1.43
TOTAL :	**25.35**	**25.21**	**25.39**	**25.20**	**25.77**
APPLICATION OF FUND					
Fixed Assets (Gross)	18.25	18.25	18.25	18.25	18.25
Gross Dep.	2.58	4.78	6.67	8.29	9.68
Net Fixed Assets	15.68	13.47	11.58	9.96	8.57
Current Assets					
Sundry Debtors	4.64	5.53	6.32	7.16	8.04
Stock in Hand	4.23	6.03	6.87	7.79	8.76
Cash and Bank	0.81	0.18	0.62	0.30	0.39
TOTAL :	**25.35**	**25.21**	**25.39**	**25.20**	**25.77**
	-	-	-	-	-

PROJECTED PROFITABILITY STATEMENT

PARTICULARS	I	II	III	IV	V
A) SALES					
Gross Sale	69.60	82.91	94.78	107.36	120.67
Total (A)	**69.60**	**82.91**	**94.78**	**107.36**	**120.67**
B) COST OF SALES					
Raw Mateiral Consumed	36.12	41.71	47.81	54.44	61.49
Electricity Expenses	1.79	1.97	2.15	2.33	2.51
Repair & Maintenance	0.14	0.17	0.19	0.21	0.24
Labour & Wages	10.36	11.40	12.54	13.79	15.17
Depreciation	2.58	2.21	1.89	1.62	1.39
Cost of Production	50.99	57.45	64.57	72.40	80.80
Add: Opening Stock /WIP	-	1.70	1.86	2.09	2.34
Less: Closing Stock /WIP	1.70	1.86	2.09	2.34	2.61
Cost of Sales (B)	49.29	57.29	64.34	72.15	80.52
C) GROSS PROFIT (A-B)	20.31	25.62	30.43	35.22	40.15
	29.18%	**30.90%**	**32.11%**	**32.80%**	**33.27%**
D) Bank Interest (Term Loan)	1.78	1.46	1.05	0.65	0.25
ii) Interest On Working Capital	0.66	0.66	0.66	0.66	0.66
E) Salary to Staff	6.60	7.26	7.99	8.78	9.66
F) Selling & Adm Expenses Exp.	8.35	10.36	11.85	13.42	15.08
TOTAL (D+E)	**17.39**	**19.74**	**21.55**	**23.52**	**25.66**
H) NET PROFIT	2.92	5.88	8.88	11.70	14.49
	4.2%	**7.1%**	**9.4%**	**10.9%**	**12.0%**
I) Taxation	-	-	0.19	0.90	1.44
J) PROFIT (After Tax)	2.92	5.88	8.69	10.81	13.05

COMPUTATION OF MANUFACTURING OF COTTON SWABS

Items to be Manufactured Cotton Swabs

Manufacturing Capacity per Hour		60,000.00	Pcs
Manufacturing Capacity per Day		480,000.00	Pcs
No. of Working Hour		8	
No of Working Days per month		25	
No. of Working Day per annum		300	
Total Production per Annum		144,000,000	pcs
Total Production per Annum		240,000.00	Pkts of 6 box of 100 pcs each

Year		Capacity Utilisation	COTTON SWABS
I		50%	120,000
II		55%	132,000
III		60%	144,000
IV		65%	156,000
V		70%	168,000

COMPUTATION OF RAW MATERIAL

Item Name		**Quantity of Raw Material**	**Unit**	**Unit Rate of**	**Total CostPer Annum (100%)**
Cotton		12,500.00	Kg	250.00	3,125,000.00
Spindles Sticks		26,000.00	Kg	135.00	3,510,000.00
Packaging Material including Boxes		lumsum			600,000.00
Total		**38,500.00**			**7,235,000.00**

Total Raw material in Rs lacs	at 100% Capacity		72.35
Cost per Pkt of 6 boxes		(In Rs)	**30.10**

Raw Material Consumed	**Capacity Utilisation**	**Rate**	**Amount (Rs.)**
I	50%	30.10	36.12
II	55%	31.60	41.71
III	60%	33.20	47.81
IV	65%	34.90	54.44
V	70%	36.60	61.49

COMPUTATION OF SALE

Particulars	I	II	III	IV	V
Op Stock	-	4,000.00	4,400.00	4,800.00	5,200.00
Production	120,000.00	132,000.00	144,000.00	156,000.00	168,000.00
	120,000.00	136,000.00	148,400.00	160,800.00	173,200.00
Less : Closing Stock(10 Days)	4,000.00	4,400.00	4,800.00	5,200.00	5,600.00
Net Sale	116,000.00	131,600.00	143,600.00	155,600.00	167,600.00
Sale Price per Packet	60.00	63.00	66.00	69.00	72.00
Sale (in Lacs)	**69.60**	**82.91**	**94.78**	**107.36**	**120.67**

COMPUTATION OF CLOSING STOCK & WORKING CAPITAL

PARTICULARS	I	II	III	IV	V
Finished Goods					
(10 Days requirement)	1.70	1.86	2.09	2.34	2.61
Raw Material					
(20-30 Days requirement)	2.53	4.17	4.78	5.44	6.15
Closing Stock	**4.23**	**6.03**	**6.87**	**7.79**	**8.76**

COMPUTATION OF WORKING CAPITAL REQUIREMENT

Particulars	Amount	Margin(25%)	Net Amount
Stock in Hand	4.23		
Less:			
Sundry Creditors	0.84		
Paid Stock	**3.39**	**0.85**	**2.54**
Sundry Debtors	4.64	1.16	3.48
Working Capital Requirement			**6.02**
Margin			2.01
MPBF			**6.02**
Working Capital Demand			**6.00**

BREAK UP OF LABOUR

Particulars		Wages Per Month	No of Employees	Total Salary
Supervisor		20,000.00	1	20,000.00
Plant Operator		15,000.00	1	15,000.00
Unskilled Worker		7,500.00	4	30,000.00
Helper		6,000.00	1	6,000.00
Security Guard		7,500.00	1	7,500.00
				78,500.00
Add: 10% Fringe Benefit				7,850.00
Total Labour Cost Per Month				86,350.00
Total Labour Cost for the year (In Rs. Lakhs)			8	10.36

BREAK UP OF SALARY

Particulars		Salary Per Month	No of Employees	Total Salary
Manager		20,000.00	1	15,000.00
Accountant cum store keeper		15,000.00	1	15,000.00
Administrative Staffs		10,000.00	2	20,000.00
Total Salary Per Month				50,000.00
Add: 10% Fringe Benefit				5,000.00
Total Salary for the month				55,000.00
Total Salary for the year (In Rs. Lakhs)			4	6.60

COMPUTATION OF DEPRECIATION

Description	Land	Building/shed	Plant & Machinery	Furniture	**TOTAL**
Rate of Depreciation		**10.00%**	**15.00%**	**10.00%**	
Opening Balance	Leased		-	-	-
Addition	-	2.50	15.00	0.75	18.25
	-	2.50	15.00	0.75	18.25
TOTAL		2.50	15.00	0.75	18.25
Less : Depreciation	-	0.25	2.25	0.08	2.58
WDV at end of Ist year	-	2.25	12.75	0.68	15.68
Additions During The Year	-	-	-	-	-
	-	2.25	12.75	0.68	15.68
Less : Depreciation	-	0.23	1.91	0.07	2.21
WDV at end of IInd Year	-	2.03	10.84	0.61	13.47
Additions During The Year	-	-	-	-	-
	-	2.03	10.84	0.61	13.47
Less : Depreciation	-	0.20	1.63	0.06	1.89
WDV at end of IIIrd year	-	1.82	9.21	0.55	11.58
Additions During The Year	-	-	-	-	-
	-	1.82	9.21	0.55	11.58
Less : Depreciation	-	0.18	1.38	0.05	1.62
WDV at end of IV year	-	1.64	7.83	0.49	9.96
Additions During The Year	-	-	-	-	-
	-	1.64	7.83	0.49	9.96
Less : Depreciation	-	0.16	1.17	0.05	1.39
WDV at end of Vth year	-	1.48	6.66	0.44	8.57

REPAYMENT SCHEDULE OF TERM LOAN 11.0%

Year	Particulars	Amount	Addition	Total	Interest	Repayment	Cl Balance
I	Opening Balance						
	Ist Quarter	16.43	-	16.43	0.45	-	16.43
	Iind Quarter	16.43	-	16.43	0.45	-	16.43
	IIIrd Quarter	16.43	-	16.43	0.45	0.91	15.51
	Ivth Quarter	15.51	-	15.51	0.43	0.91	14.60
					1.78	1.83	
II	Opening Balance						
	Ist Quarter	14.60	-	14.60	0.40	0.91	13.69
	Iind Quarter	13.69	-	13.69	0.38	0.91	12.78
	IIIrd Quarter	12.78	-	12.78	0.35	0.91	11.86
	Ivth Quarter	11.86		11.86	0.33	0.91	10.95
					1.46	3.65	
III	Opening Balance						
	Ist Quarter	10.95	-	10.95	0.30	0.91	10.04
	Iind Quarter	10.04	-	10.04	0.28	0.91	9.13
	IIIrd Quarter	9.13	-	9.13	0.25	0.91	8.21
	Ivth Quarter	8.21		8.21	0.23	0.91	7.30
					1.05	3.65	
IV	Opening Balance						
	Ist Quarter	7.30	-	7.30	0.20	0.91	6.39
	Iind Quarter	6.39	-	6.39	0.18	0.91	5.48
	IIIrd Quarter	5.48	-	5.48	0.15	0.91	4.56
	Ivth Quarter	4.56		4.56	0.13	0.91	3.65
					0.65	3.65	
V	Opening Balance						
	Ist Quarter	3.65	-	3.65	0.10	0.91	2.74
	Iind Quarter	2.74	-	2.74	0.08	0.91	1.83
	IIIrd Quarter	1.83	-	1.83	0.05	0.91	0.91
	Ivth Quarter	0.91		0.91	0.03	0.91	0.00
					0.25	3.65	

Door to Door Period	60	Months
Moratorium Period	6	Months
Repayment Period	54	Months

CALCULATION OF D.S.C.R

PARTICULARS	I	II	III	IV	V
CASH ACCRUALS	5.49	8.08	10.58	12.42	14.44
Interest on Term Loan	1.78	1.46	1.05	0.65	0.25
Total	7.28	9.54	11.63	13.08	14.69
REPAYMENT					
Repayment of Term Loan	1.83	3.65	3.65	3.65	3.65
Interest on Term Loan	1.78	1.46	1.05	0.65	0.25
Total	3.61	5.11	4.70	4.30	3.90
DEBT SERVICE COVERAGE RATIO	**2.02**	**1.87**	**2.47**	**3.04**	**3.77**
AVERAGE D.S.C.R.			**2.60**		

COMPUTATION OF ELECTRICITY

(A) POWER CONNECTION				
Total Working Hour per day		Hours	8	
Electric Load Required		HP	20	
Load Factor			0.7460	
Electricity Charges		per unit	7.50	
Total Working Days			300	
Electricity Charges				2.69
Add : Minimim Charges (@ 10%)				
(B) DG set				
No. of Working Days			300	days
No of Working Hours			0.5	Hour per day
Total no of Hour			150	
Diesel Consumption per Hour			8	
Total Consumption of Diesel			1,200	
Cost of Diesel			65.00	Rs. /Ltr
Total cost of Diesel			0.78	
Add : Lube Cost @15%			0.12	
Total			**0.90**	
Total cost of Power & Fuel at 100%				3.58
Year		**Capacity**		**Amount**
				(in Lacs)
I		50%		1.79
II		55%		1.97
III		60%		2.15
IV		65%		2.33
V		70%		2.51

BREAK EVEN POINT ANALYSIS

Year	I	II	III	IV	V
Net Sales & Other Income	69.60	82.91	94.78	107.36	120.67
Less : Op. WIP Goods	-	1.70	1.86	2.09	2.34
Add : Cl. WIP Goods	1.70	1.86	2.09	2.34	2.61
Total Sales	**71.30**	**83.07**	**95.01**	**107.62**	**120.94**
Variable & Semi Variable Exp.					
Raw Material & Tax	36.12	41.71	47.81	54.44	61.49
Electricity Exp/Coal Consumption at 85%	1.52	1.67	1.83	1.98	2.13
Wages & Salary at 60%	10.18	11.19	12.31	13.55	14.90
Selling & adminstrative Expenses 80%	6.68	8.29	9.48	10.74	12.07
ii) Interest On Working Capital	0.66	0.66	0.66	0.66	0.66
Repair & Maintenance	0.14	0.17	0.19	0.21	0.24
Total Variable & Semi Variable Exp	**55.30**	**63.70**	**72.28**	**81.58**	**91.49**
Contribution	**16.00**	**19.37**	**22.73**	**26.04**	**29.45**
Fixed & Semi Fixed Expenses					
Electricity Exp/Coal Consumption at 15%	0.27	0.30	0.32	0.35	0.38
Wages & Salary at 40%	6.78	7.46	8.21	9.03	9.93
Interest on Term Loan	1.78	1.46	1.05	0.65	0.25
Depreciation	2.58	2.21	1.89	1.62	1.39
Selling & adminstrative Expenses 20%	1.67	2.07	2.37	2.68	3.02
Total Fixed Expenses	**13.08**	**13.49**	**13.84**	**14.34**	**14.97**
Capacity Utilization	**50%**	**55%**	**60%**	**65%**	**70%**
OPERATING PROFIT	**2.92**	**5.88**	**8.88**	**11.70**	**14.49**
BREAK EVEN POINT	**41%**	**38%**	**37%**	**36%**	**36%**
BREAK EVEN SALES	**58.29**	**57.86**	**57.87**	**59.25**	**61.45**

FINANCIAL INDICATORS					
PARTICULARS	**I**	**II**	**III**	**IV**	**V**
TURNOVER	69.60	82.91	94.78	107.36	120.67
GROSS PROFIT	20.31	25.62	30.43	35.22	40.15
G.P. RATIO	**29.18%**	**30.90%**	**32.11%**	**32.80%**	**33.27%**
NET PROFIT	2.92	5.88	8.88	11.70	14.49
PAT/SALES RATIO	**4.19%**	**7.09%**	**9.37%**	**10.90%**	**12.01%**
CURRENT ASSETS	9.68	11.74	13.81	15.24	17.19
CURRENT LIABILITIES	6.84	6.97	7.12	7.27	7.43
CURRENT RATIO	**1.41**	**1.68**	**1.94**	**2.10**	**2.31**
TERM LOAN	14.60	10.95	7.30	3.65	-
TOTAL NET WORTH	3.91	7.29	10.98	14.28	18.33
DEBT/EQUITY	**3.73**	**1.50**	**0.66**	**0.26**	**-**
TOTAL NET WORTH	3.91	7.29	10.98	14.28	18.33
TOTAL OUTSIDE LIABILITIES	21.44	17.92	14.42	10.92	7.43
TOL/TNW	**5.48**	**2.46**	**1.31**	**0.76**	**0.41**
PBDIT	7.94	10.20	12.49	14.63	16.79
INTEREST	2.44	2.12	1.71	1.31	0.91
INTEREST COVERAGE RATIO	**3.25**	**4.82**	**7.29**	**11.15**	**18.43**
WDV	15.68	13.47	11.58	9.96	8.57
TERM LOAN	14.60	10.95	7.30	3.65	-
FACR	**1.07**	**1.23**	**1.59**	**2.73**	**-**

PLANT & MACHINERY

PARTICULARS	QTY.	RATE	AMOUNT IN RS.
Automatic Cotton swab making machine	1	1,500,000.00	1,500,000.00
Net Amount			1,500,000.00

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