PROJECT REPORT

Of

PETROLEUM JELLY

PURPOSE OF THE DOCUMENT

This particular pre-feasibility is regarding **Petroleum Jelly**

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.]

SAMADHAN
Nurturing Dreams - Innovative Solutions

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

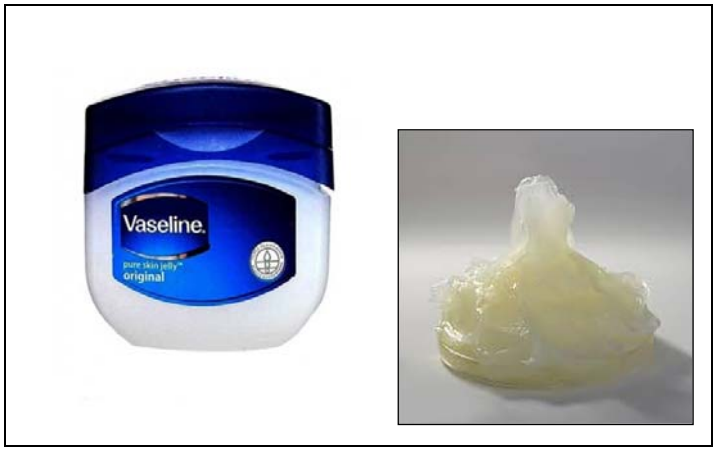
Delhi Office : Multi Disciplinary Training
Centre, Gandhi Darshan Rajghat,
New Delhi 110002

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

PROJECT REPORT

ON

PETROLEUM JELLY



INTRODUCTION:

Petroleum Jelly is also known as Mineral Jelly or Petrolatum. It is mostly used in emulsion form in cosmetics & pharmaceutical for the preparations of various creams, ointments, lotions etc. Commercial Petroleum Jelly is used in the manufacturing of lubricants & Grease. Petroleum Jelly of good quality is used in Vaseline manufacturing. It is also used as a moisturizer in good quality toilet soaps. It also finds its use as a anti rusting agent for iron goods like blade, wire surgical instruments etc. It is available in the market in various forms. It may be white, yellow, green or may be of some colour depending upon ingredients used. This project is prepared for white petroleum jelly, which can be used in cosmetics and pharmaceuticals. Hence strict quality control is required for the manufacturing of this item.

MARKET POTENTIAL:

Various Cosmetics and pharmaceuticals are used by the large number of people in general for wounds, cuts, burns, skin diseases. In today's business word, more and cosmetics industries are coming up and thereby increasing the demand for the raw materials like petroleum jelly. Hence it can be assumed that the petroleum jelly is having very good market potential in view of development of cosmetic & pharmaceutical industry in India.

BASIS & PRESUMPTIONS:

The production is based on single shift of eight hours and 300 working days per annum.
The cost in respect of Plant & Machinery has been taken at the time of preparation of Project Profile, which may vary from place to place and time to time.
It is presumed that plant will work at 60% efficiency in the first year, 70% in the second year and 80% in the third year.

IMPLEMENTATION SCHEDULE:

It will take about eight months to start commercial production as under :

Sr. No.	Activity	Estimated Period
01.	Registration under MSME Act	0 – 1 Month
02.	Preparation of Scheme	0 –1 Month
03.	Sanction of Loan	1 – 5 Month
04.	Placement of Order for Plant & Machinery	5 – 6 Month
05	Power & Water Connection	5 – 6 Month
06.	Installation of Plant & Machinery	6 – 7 Month
07.	Procurement of Raw material & Trial Run	7 – 8 Month
08.	Commercial Production	8th Month onwards

TECHNICAL ASPECTS:

Production Capacity :150MT PA

Quality Control & Standards: As per IP, BP, USP specs

PRODUCT AND ITS APPLICATION

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After petroleum jelly became a medicine chest staple, consumers began to use it for many ailments as well as cosmetic purposes, including toenail fungus, genital rashes (non-STD), nosebleeds, diaper rash, and chest colds. Its folkloric medicinal value as a "cure-all" has since been limited by better scientific understanding of appropriate and inappropriate uses. It is recognized as an approved over-the-counter (OTC) skin protectant, and remains widely used in cosmetic skin care.

The product mix varies depending upon quality and use of final product.

The suggested product mix is as follows

The product mix varies depending upon quality and use of final product.
One of the formulae for petroleum jelly may be as under:

Sr. No.	Item		Quantity (%)
01.	Paraffin Wax	Petroleum paraffin wax is by far the most widely used wax in the world. It is extracted	20 %

		from crude oil during the petroleum refining process, and normally further hydro-treated for better stability. Petroleum paraffin wax can generally be categorized into Fully-refined and Semi-refined types. It is commonly used in the manufacturing of candles, fibre and particle boards, wax and carbon papers, rubber products, shoe polishes, etc.	
02.	Microcrystalline Wax	Microcrystalline wax is also derived from crude oil. Compared to paraffin wax, microcrystalline wax generally contains higher percentage of isoparaffinic and naphthenic hydrocarbons, has higher viscosity and melting point, and is more elastic and sticky. It is used commonly in cosmetics, packaging, medicine, etc.	20 %
03.	White Oil	White oil is a mixture of refined liquid hydrocarbons. It can either be extracted from petroleum crude oil, or synthesized. It is transparent, colorless and practically tasteless and odorless. A wide range of white oils are available, differentiated by their levels of refining and viscosities. This oil is commonly used in the cosmetic, pharmaceutical, food, agriculture, and polymer industries.	60 %

MANUFACTURING METHOD:

First of all, the ingredients are weighed as per the formulations. Now paraffin wax is taken in to reaction vessel with electrical heater (Jacketed). Now micro crystalline wax is added in to reaction vessel. Both the waxes are then melted with continuous mixing and the temperature

is maintained between 120^0– 130^0 C. Now liquid paraffin is added with continuous stirring (150-200 rpm) at constant temperature, so that ingredients are mixed together to form emulsion or jel. The whole mass is cooled down and sample is taken for testing. After testing, material is packed in suitable containers.

The products would have to be manufactured as per standards laid down in IP, BP and such book of standards.

Further it would be under the Food and Drugs Control Authority (FDCA).

The Drugs and Pharmaceutical Industry in general is highly regulated in India. Regulatory authorities at the Central level and the State level monitor the same.

At the Central level, the **Central Drugs Standard Control Organisation (CDSCO**), Ministry of Health & Family Welfare, Government of India is the apex organisation. At the state level the **Food and Drugs Control Authority (FDCA**) is the regulatory authority.

Drugs & Cosmetics Act and Schedule M

These authorities monitor and control the production of Drugs and Pharmaceutical products under the provisions of **the Drugs and Cosmetics (amendment) Act, 2005 & 2008** and guidelines (July 2015).

The revised **Schedule M** under this Act is the main basis which specifies the detailed norms for location; building premises plant lay out, building, plant & machinery, manufacture, sterilization, packaging, quality control and such other key components.

Good Manufacturing Practices (GMP)

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pharma units in general and such sterile products manufacturing units in particular would also have to comply with following

- Good Manufacturing Practices (GMP),
- Current Good Manufacturing Practices(cGMP) and
- WHO-GMP

Good manufacturing practice (GMP) is a system for ensuring that products are consistently produced and controlled according to quality standards. It is designed to minimize the risks involved in any pharmaceutical production that cannot be eliminated through testing the final product.

WHO-GMP certification is essentially for the plant set up, manufacturing facilities and related aspects. However **Certificate of Pharmaceutical Products (CoPP**) is also required for each of the products to exporting the same. This is given only after six months (stability period) of getting WHO-GMP Certificate.

Current GMP (cGMP) is essentially an updating of the systems and facilities as per the requirement of regulated pharma market at the international level

The above are in the form of guidelines and not part of any Act (except basic GMP). However they are essential to follow and implement to fulfill the requirement of the industry and the international market.

Further highly systematic documentation and record keeping is a must as per the requirement of concerned authorities.

It is to be noted that the Department of Health and Family Welfare proposes to introduce the **Drug and Cosmetics (Amendment) Bill, 2015**. This is in process. As and when this is passed and put into effect by way of an Act, all the Drugs and Pharmaceutical units (existing and new) would have to follow the norms under the amended act.

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	: **White Petroleum Jelly**		
6	Name of the project / business activity proposed	**White Petroleum Jelly**		
7	Cost of Project	: Rs25.00lac		
8	Means of Finance			
	Term Loan	Rs.12.45 Lacs		
	KVIC Margin Money	- As per Project Eligibility		
	Own Capital	Rs.2.5 Lacs		
	Working Capital	Rs.10.06 Lacs		
9	Debt Service Coverage Ratio	: 4.12		
10	Pay Back Period	: 5	Years	
11	Project Implementation Period	: 8	Months	
12	Break Even Point	: 31%		
13	Employment	: 10	Persons	
14	Power Requirement	: 7.00	HP	
15	Major Raw materials	: Parafin wax,Micro crystalline wax ,white oil		
16	Estimated Annual Sales Turnover	: 106.88	Lacs	

16 Detailed Cost of Project & Means of Finance

COST OF PROJECT

(Rs. In Lacs)

Particulars	Amount
Land 2000 Sqft	Rented/Owned
Building /shed (1000 Sq Ft)	3.00
Plant & Machinery	9.90
Furniture & Fixtures	0.50
Pre-operative Expenses	0.43
Working Capital Requirement	11.18
Total	**25.00**

MEANS OF FINANCE

Particulars	Amount
Own Contribution @10%	2.50
Term Loan	12.45
Workign Capital Finance	10.06
Total	**25.00**

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

PLANT & MACHINERY

PARTICULARS	**QTY.**	**RATE**	**AMOUNT IN RS.**
Cylindrical Aluminum jacketed Reaction Vessel	2	150,000.00	300,000.00
Aluminum Storage Vessels Cap:250 Kg each	4	110,000.00	440,000.00
motor & stirrer	1	50,000.00	50,000.00
Quality Assurance & Quality Control equipments	LS	200,000.00	200,000.00
Total			990,000.00

PROJECTED BALANCE SHEET

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
SOURCES OF FUND					
Capital Account	2.50	2.50	2.50	2.50	2.50
Retained Profit	8.45	18.98	30.99	45.53	62.48
Term Loan	12.45	9.34	6.22	3.11	0.46
Cash Credit	10.06	10.06	10.06	10.06	10.06
Sundry Creditors	2.67	3.12	3.56	4.01	4.45
Provisions & Other Liab	0.36	0.40	0.44	0.48	0.53
TOTAL :	**36.48**	**44.39**	**53.77**	**65.69**	**80.48**
APPLICATION OF FUND					
Fixed Assets (Gross)	13.40	13.40	13.40	13.40	13.40
Gross Dep.	1.81	3.39	4.75	5.92	6.92
Net Fixed Assets	11.59	10.01	8.65	7.48	6.48
Current Assets					
Sundry Debtors	5.34	6.52	7.45	8.39	9.33
Stock in Hand	8.51	9.92	11.34	12.76	14.18
Cash and Bank	8.54	15.19	23.30	33.73	46.84
Deposits & Advances	2.50	2.75	3.03	3.33	3.66
TOTAL :	**36.48**	**44.39**	**53.77**	**65.69**	**80.48**
	-	-	-	-	-

PROJECTED PROFITABILITY STATEMENT

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
A) SALES					
Gross Sale	106.88	130.31	149.06	167.81	186.56
Total (A)	**106.88**	**130.31**	**149.06**	**167.81**	**186.56**
B) COST OF SALES					
Raw Mateiral Consumed	80.10	93.45	106.80	120.15	133.50
Elecricity Expenses	0.60	0.70	0.80	0.90	1.00
Repair & Maintenance	-	1.30	1.49	1.68	1.87
Labour & Wages	5.28	5.81	6.39	7.03	7.73
Depriciation	1.81	1.58	1.36	1.17	1.01
Consumables,packaging and Other Expenses	5.34	6.52	7.45	8.39	9.33
Cost of Production	93.14	109.36	124.29	139.32	154.43
Add: Opening Stock /WIP	-	4.50	5.25	6.00	6.75
Less: Closing Stock /WIP	4.50	5.25	6.00	6.75	7.50
Cost of Sales (B)	88.64	108.61	123.54	138.57	153.68
C) GROSS PROFIT (A-B)	18.24	21.70	25.52	29.24	32.88
	17%	**17%**	**17%**	**17%**	**18%**
D) Bank Interest (Term Loan)	1.07	1.30	0.94	0.58	0.23
Bank Interest (C.C. Limit)	1.16	1.16	1.16	1.16	1.16
E) Salary to Staff	4.49	4.94	5.43	5.97	6.57
F) Selling & Adm Expenses Exp.	2.14	2.61	2.98	3.36	3.73
TOTAL (D+E)	**8.86**	**10.00**	**10.51**	**11.07**	**11.69**
H) NET PROFIT	9.38	11.71	15.01	18.18	21.19
I) Taxation	0.94	1.17	3.00	3.64	4.24
J) PROFIT (After Tax)	8.45	10.54	12.01	14.54	16.95

PROJECTED CASH FLOW STATEMENT

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
SOURCES OF FUND					
Share Capital	2.50	-			
Reserve & Surplus	9.38	11.71	15.01	18.18	21.19
Depriciation & Exp. W/off	1.81	1.58	1.36	1.17	1.01
Increase in Cash Credit	10.06	-	-	-	-
Increase In Term Loan	12.45	-	-	-	-
Increase in Creditors	2.67	0.45	0.45	0.44	0.45
Increase in Provisions	0.36	0.04	0.04	0.04	0.05
TOTAL :	**39.23**	**13.77**	**16.85**	**19.83**	**22.69**
APPLICATION OF FUND					
Increase in Fixed Assets	13.40	-	-	-	-
Increase in Stock	8.51	1.42	1.42	1.42	1.42
Increase in Debtors	5.34	1.17	0.94	0.94	0.94
Increase in Deposits & Adv	2.50	0.25	0.28	0.30	0.33
Repayment of Term Loan	-	3.11	3.11	3.11	2.66
Taxation	0.94	1.17	3.00	3.64	4.24
TOTAL :	**30.69**	**7.12**	**8.74**	**9.40**	**9.58**
Opening Cash & Bank Balance	-	8.54	15.19	23.30	33.73
Add : Surplus	8.54	6.65	8.11	10.43	13.11
Closing Cash & Bank Balance	**8.54**	**15.19**	**23.30**	**33.73**	**46.84**

COMPUTATION OF MANUFACTURING OF Petroleum Jelly

Items to be Manufactured **Petroleum Jelly (white)**

Manufacturing Capacity per day	-	0.50	MT		
	-				
No. of Working Hour		8			
No of Working Days per month		25			
No. of Working Day per annum		300			
Total Production per Annum		150.00	MT		
Year		Capacity	MT		
		Utilisation			
IST YEAR		60%	90		
IIND YEAR		70%	105		
IIIRD YEAR		80%	120		
IVTH YEAR		90%	135	1,250.00	30.00
VTH YEAR		100%	150	1,250.00	30.00
				3,750.00	90.00

COMPUTATION OF RAW MATERIAL

Item Name		Quantity of	Recovery	Unit Rate of	Total Cost
		Raw Material		/MT	Per Annum (100%)
		MT			
Parafin Wax	100%	30.00	100.00%	70,000.00	2,100,000.00
Microcrystalline Wax	100%	30.00	100.00%	120,000.00	3,600,000.00
White Oil	100%	90.00	100.00%	85,000.00	7,650,000.00
		-	100.00%	-	-
			Total (Rounded off in lacs)		13,350,000.00

Annual Consumption cost (In Lacs) 133.50

Raw Material Consumed	Capacity Utilisation	Amount (Rs.)
IST YEAR	60%	80.10
IIND YEAR	70%	93.45
IIIRD YEAR	80%	106.80
IVTH YEAR	90%	120.15
VTH YEAR	100%	133.50

COMPUTATION OF CLOSING STOCK & WORKING CAPITAL

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
Finished Goods					
(15Days requirement)	4.50	5.25	6.00	6.75	7.50
Raw Material					
(15 Days requirement)	4.01	4.67	5.34	6.01	6.68
Closing Stock	**8.51**	**9.92**	**11.34**	**12.76**	**14.18**

COMPUTATION OF WORKING CAPITAL REQUIREMENT

Particulars			Total
			Amount
Stock in Hand			8.51
Sundry Debtors			5.34
		Total	13.85
Sundry Creditors			2.67
Working Capital Requirement			**11.18**
Margin			1.12
Working Capital Finance			**10.06**

BREAK UP OF LABOUR

Particulars		Wages Per Month	No of Employees	Total Salary
Chemist/Supervisor		12,000.00	1	12,000.00
Skilled Worker		8,000.00	2	16,000.00
Unskilled Worker		6,000.00	4	24,000.00
				40,000.00
Add: 10% Fringe Benefit				4,000.00
Total Labour Cost Per Month				44,000.00
Total Labour Cost for the year (In Rs. Lakhs)			7	5.28

BREAK UP OF SALARY

Particulars		Salary Per Month	No of Employees	Total Salary
Manager		15,000.00	1	15,000.00
Accountant		9,000.00	1	9,000.00
Sales		10,000.00	1	10,000.00
Total Salary Per Month				34,000.00
Add: 10% Fringe Benefit				3,400.00
Total Salary for the month				37,400.00
Total Salary for the year (In Rs. Lakhs)			3	4.49

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	9.90	0.50	13.40
	-	3.00	9.90	0.50	13.40
Less : Depreciation	-	0.30	1.49	0.03	1.81
WDV at end of Ist year	-	2.70	8.42	0.48	11.59
Additions During The Year	-	-	-	-	-
	-	2.70	8.42	0.48	11.59
Less : Depreciation	-	0.27	1.26	0.05	1.58
WDV at end of IInd Year	-	2.43	7.15	0.43	10.01
Additions During The Year	-	-	-	-	-
	-	2.43	7.15	0.43	10.01
Less : Depreciation	-	0.24	1.07	0.04	1.36
WDV at end of IIIrd year	-	2.19	6.08	0.38	8.65
Additions During The Year	-	-	-	-	-
	-	2.19	6.08	0.38	8.65
Less : Depreciation	-	0.22	0.91	0.04	1.17
WDV at end of IV year	-	1.97	5.17	0.35	7.48
Additions During The Year	-	-	-	-	-
	-	1.97	5.17	0.35	7.48
Less : Depreciation	-	0.20	0.78	0.03	1.01
WDV at end of Vth year	-	1.77	4.39	0.31	6.48

REPAYMENT SCHEDULE OF TERM LOAN 11.5%

Year	Particulars	Amount	Addition	Total	Interest	Repayment	Cl Balance
IST YEAR	Opening Balance						
	Ist Quarter	-	12.45	12.45	-	-	12.45
	Iind Quarter	12.45	-	12.45	0.36	-	12.45
	IIIrd Quarter	12.45	-	12.45	0.36	-	12.45
	Ivth Quarter	12.45	-	12.45	0.36	-	12.45
					1.07	-	
IIND YEAR	Opening Balance						
	Ist Quarter	12.45	-	12.45	0.36	0.78	11.67
	Iind Quarter	11.67	-	11.67	0.34	0.78	10.89
	IIIrd Quarter	10.89	-	10.89	0.31	0.78	10.11
	Ivth Quarter	10.11		10.11	0.29	0.78	9.34
					1.30	3.11	
IIIRD YEAR	Opening Balance						
	Ist Quarter	9.34	-	9.34	0.27	0.78	8.56
	Iind Quarter	8.56	-	8.56	0.25	0.78	7.78
	IIIrd Quarter	7.78	-	7.78	0.22	0.78	7.00
	Ivth Quarter	7.00		7.00	0.20	0.78	6.22
					0.94	3.11	
IVTH YEAR	Opening Balance						
	Ist Quarter	6.22	-	6.22	0.18	0.78	5.45
	Iind Quarter	5.45	-	5.45	0.16	0.78	4.67
	IIIrd Quarter	4.67	-	4.67	0.13	0.78	3.89
	Ivth Quarter	3.89		3.89	0.11	0.78	3.11
					0.58	3.11	
VTH YEAR	Opening Balance						
	Ist Quarter	3.11	-	3.11	0.09	0.78	2.33
	Iind Quarter	2.33	-	2.33	0.07	0.78	1.56
	IIIrd Quarter	1.56	-	1.56	0.04	0.55	1.01
	Ivth Quarter	1.01		1.01	0.03	0.55	0.46
					0.23	2.66	

CALCULATION OF D.S.C.R

PARTICULARS	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
CASH ACCRUALS	10.26	12.12	13.37	15.71	17.96
Interest on Term Loan	1.07	1.30	0.94	0.58	0.23
Total	11.33	13.41	14.31	16.29	18.19
REPAYMENT					
Instalment of Term Loan	3.11	3.11	3.11	2.66	2.66
Interest on Term Loan	1.07	1.30	0.94	0.58	0.23
Total	4.19	4.41	4.05	3.24	2.89
DEBT SERVICE COVERAGE RAT	**2.71**	**3.04**	**3.53**	**5.03**	**6.30**
AVERAGE D.S.C.R.			**4.12**		

COMPUTATION OF SALE

Particulars	IST YEAR	IIND YEAR	IIIRD YEAR	IVTH YEAR	VTH YEAR
Op Stock	-	4.50	5.25	6.00	6.75
Production	90.00	105.00	120.00	135.00	150.00
	90.00	109.50	125.25	141.00	156.75
Less : Closing Stock	4.50	5.25	6.00	6.75	7.50
Net Sale	85.50	104.25	119.25	134.25	149.25
Sale Price per KL	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
Sale (in Lacs)	**106.88**	**130.31**	**149.06**	**167.81**	**186.56**

COMPUTATION OF ELECTRICITY

(A) POWER CONNECTION				
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	
Electricity Charges (8 Hrs Per day)				100,262.40
Add : Minimim Charges (@ 10%)				
(B) DG 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%				1.00
Year		**Capacity**		**Amount**
				(in Lacs)
IST YEAR		60%		0.60
IIND YEAR		70%		0.70
IIIRD YEAR		80%		0.80
IVTH YEAR		90%		0.90
VTH YEAR		100%		1.00

BREAK EVEN POINT ANALYSIS

Year	I	II	III	IV	V
Net Sales & Other Income	106.88	130.31	149.06	167.81	186.56
Less : Op. WIP Goods	-	4.50	5.25	6.00	6.75
Add : Cl. WIP Goods	4.50	5.25	6.00	6.75	7.50
Total Sales	**111.38**	**131.06**	**149.81**	**168.56**	**187.31**
Variable & Semi Variable Exp.					
Raw Material & Tax	80.10	93.45	106.80	120.15	133.50
Electricity Exp/Coal Consumption at 85%	0.51	0.60	0.68	0.77	0.85
Manufacturing Expenses 80%	4.28	6.26	7.16	8.06	8.96
Wages & Salary at 60%	5.86	6.45	7.09	7.80	8.58
Selling & adminstrative Expenses 80%	1.71	2.09	2.39	2.69	2.99
Intt. On Working Capital Loan	1.16	1.16	1.16	1.16	1.16
Total Variable & Semi Variable Exp	**93.61**	**109.99**	**125.27**	**140.61**	**156.03**
Contribution	**17.76**	**21.07**	**24.54**	**27.95**	**31.28**
Fixed & Semi Fixed Expenses					
Manufacturing Expenses 20%	1.07	1.56	1.79	2.01	2.24
Electricity Exp/Coal Consumption at 15%	0.09	0.11	0.12	0.14	0.15
Wages & Salary at 40%	3.91	4.30	4.73	5.20	5.72
Interest on Term Loan	1.07	1.30	0.94	0.58	0.23
Depreciation	1.81	1.58	1.36	1.17	1.01
Selling & adminstrative Expenses 20%	0.43	0.52	0.60	0.67	0.75
Total Fixed Expenses	**8.38**	**9.37**	**9.53**	**9.77**	**10.09**
Capacity Utilization	**60%**	**70%**	**80%**	**90%**	**100%**
OPERATING PROFIT	**9.38**	**11.71**	**15.01**	**18.18**	**21.19**
BREAK EVEN POINT	**28%**	**31%**	**31%**	**31%**	**32%**
BREAK EVEN SALES	**52.53**	**58.25**	**58.18**	**58.94**	**60.43**

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