PROJECT REPORT

OF

"GNE LIFESCIENCES PRIVATE LIMITED"

Bhagwanpur, Roorkee - 247661

A COMPANY LIMITED BY SHARES

<u>Compiled By: -</u>

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COST OF PROJECT

The total cost of setting up the project is estimated at Rs.1500.00 lacs. The estimated cost is based on data collected from detailed market survey and consultations with various professional and is as such realistic and need based.

Rs. In Lakhs

S.NO.	PARTICULARS	Existing Project Cost	Requirement for Extention	Total Estimated Project Cost
1	Land - Taken on lease (Owned by Director)	-	-	-
2	Building / Shed Construction	-	-	-
3	Plant & Machinery	1,268.00	-	1,268.00
4	Interior & Furniture & Fixture	100.00	-	100.00
5	Security Deposit	3.00	-	3.00
6	Preliminary Exp.	5.00	-	5.00
7	Margin for Working Capital	124.00	-	124.00
	TOTAL	1,500.00	-	1,500.00

MEANS OF FINANCE

Rs. In Lakhs

S.NO.	PARTICULARS	Existing Means of Finance	Requirement for Extention	Total Finance Required
1	Promotor's Contribution	475.00	-	475.00
2	Term Loan from Bank			
	For Building	-	-	-
	For Plant & Machinery	950.00	-	950.00
	For Furniture & Fixture	75.00	-	75.00
3	Cash Credit Limit from Bank	-	-	-
	TOTAL	1,500.00	-	1,500.00

DETAILS OF PROMOTOR'S CONTRIBUTION / MARGIN (IN %)

Margin	32.0%		32.0%

ASSESSMENT OF WORKING CAPITAL REQUIREMENT

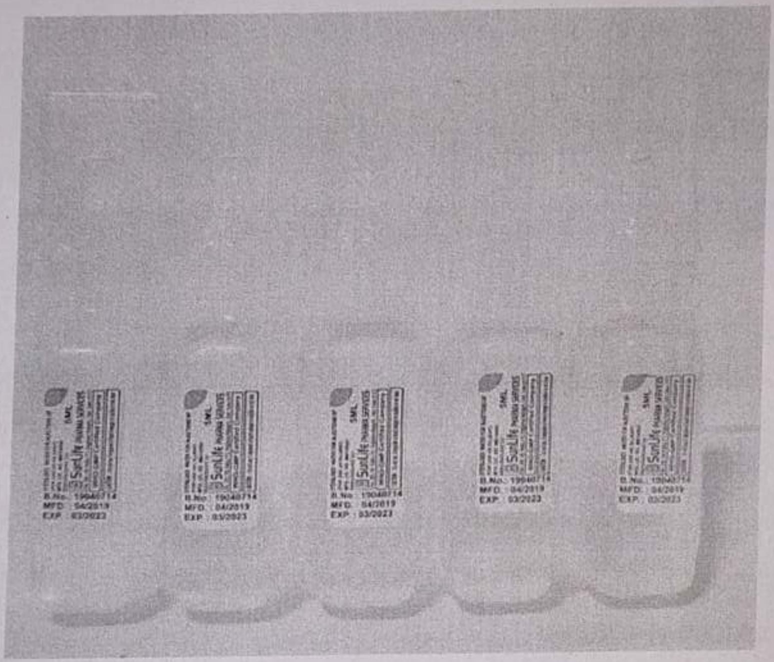
PARTICULARS	DAYS	AMOUNT	
Investment in Stock of Finished Goods, WIP & Raw Material			
Finished Goods	7	43.58	
WIP	1	6.25	
Raw Material (including in transit)	15	74.25	124.07
Investment in Debtors	30	247.50	247.50
Less: All Current Liabilities including Creditors	7	13.86	13.86
			357.71
LESS: 25% MARGIN ON STOCK		31.02	
LESS: 40% MARGIN ON NET BOOK DEBTS		93.46	124.48
Maximum Permissible Bank Finance			233.23

"GNE LIFESCIENCES PRIVATE LIMITED"
LIST OF PLANT & MACHINERY PROPOSED TO BE PURCHASED

Sr.NO	Name	Vendor	QTY	Rate	Amount
1	HPLC	Ferric	1	15,00,000.00	15,00,000.00
2	Electronic balance (citizen analytical)	Ferric	1	1,06,400.00	1,06,400.00
3	UV-Vis spectrophotometer	Ferric	1	6,65,000.00	6,65,000.00
4	Vacuum oven	Ferric	1	93,100.00	93,100.00
5	UV Kit	Ferric	1	99,750.00	99,750.00
6	PH meter	Ferric	3	15,516.00	46,550.00
7	Hot plate	Ferric	1	19,950.00	19,950.00
8	Muffle furnace	Ferric	1	59,850.00	59,850.00
9	Hot air oven	Ferric	1	99,750.00	99,750.00
10	Water bath	Ferric	2	13,300.00	26,600.00
11	Ultrasonic	Ferric	2	26,600.00	53,200.00
12	Stability chamber	Ferric	1	39,900.00	39,900.00
13	Magnetic stirrer	Ferric	2	25,000.00	50,000.00
14	TOC	Ferric	1	18,62,000.00	18,62,000.00
15	Antibiotic zone reader	Ferric	1	93,100.00	93,100.00
.	Digital colony counter	Ferric	1	99,750.00	99,750.00
17	Incubator	Ferric	3	1,33,000.00	1,33,000.00
18	BOD incubator	Ferric	1	1,99,500.00	1,99,500.00
19	Vanier caliper	Ferric	1	3,990.00	3,990.00
20	Eye shower	Ferric	1	99,750.00	99,750.00
21	Fume hood	Ferric	1	33,250.00	33,250.00
22	Brusrting measurement machine	Ferric	1	79,800.00	79,800.00
23	Cyclo mixer	Ferric	1	86,450.00	86,450.00
24	Auto clave	aftech	1	11,00,000.00	11,00,000.00
25	BET DRY BATH(HOT BATH)	Ferric	1	33,250.00	33,250.00
26	LAF	Ferric	1	1,59,600.00	1,59,600.00
27	LAF	Ferric	1	1,59,600.00	1,59,600.00
28	Weighing balance	Ferric	1	53,200.00	53,200.00
29	Air sampler	Ferric	1	3,32,500.00	3,32,500.00
30	Weighing balance	Ferric	5	5,000.00	25,000.00
31	Vacuum cleaner	Ferric	2	20,000.00	40,000.00
32	Sampling booth	Ferric	2	1,00,000.00	2,00,000.00
33	Dispensing booth	Ferric	2	1,50,000.00	3,00,000.00
34	Wood fired boiler 800kg	Ferric	1	13,00,000.00	13,00,000.00
35	Transformer & servo capacity 630 KW	Ferric	1	24,00,000.00	24,00,000.00
36	DG set 500 kw	Ferric	1	25,00,000.00	25,00,000.00
37	RO water treatment plant 3000 ltr	ferric	1	20,00,000.00	28,00,000.00
38	EDI 2400 LPH	ferric	1	34,00,000.00	34,00,000.00
39	DM Water storage tank 3000 ltr jacketed	ferric	1	10,00,000.00	10,00,000.00
40	Multi column distillation plant 1000 ltr	aftech	1	49,00,000.00	49,00,000.00
41	Distilled water storage tank 3000 ltr jacketed	ferric	1	10,00,000.00	10,00,000.00
42	Air compressor 30 hp	CP	1	14,04,200.00	14,04,200.00
43	Loop line 2000 mtr	ferric	1	33,25,000.00	33,25,000.00
44	HVAC works	ferric	1	1,46,00,000.00	1,46,00,000.00
45	Electric works	Ferric	1	26,60,000.00	26,60,000.00
46	ETP & STP 10KL	ferric	1	15,00,000.00	15,00,000.00
47	FFS MACHINE	Microtool	3	1,25,00,000.00	3,75,00,000.00
48	Sticker Labeling machine for Vial	Ferric	3	15,00,000.00	15,00,000.00
49	Batch manufacturing tank 5000 ltr	Ferric	1	20,00,000.00	20,00,000.00
50	Clean room/Puff paneling	Ferric	1	1,20,00,000.00	1,20,00,000.00
51	Bubble point test apparatus	ferric	1	4,00,000.00	4,00,000.00
52	fire hydrant	ferric	1	13,00,000.00	13,00,000.00
53	Trolleys for superheated	ferric	15	15,00,000.00	15,00,000.00
54	Superheated tunnel	Pharmavalid	1	82,60,000.00	82,60,000.00
55	Hydraulic Lift	ferric	2	11,00,000.00	22,00,000.00
56	Passenger lift	ferric	1	15,00,000.00	15,00,000.00
	Total				11,89,02,990.00
	Add: Freight & Installation Exp.				78,97,010.00
	TOTAL MACHINE COST				12,68,00,000.00

GNE Life science Pvt. Ltd.
Khasra No.398 Village Nanhera Roorkee
Haridwar (Uttarakhand) India 247661

Proposed Project Details For Sterile Water For Injection



STERILE WATER FOR INJECTION 5ML/10ML/20ML/30ML

1- Introduction about Company and Directors

GNE lifesciences Pvt Ltd is a proposed project for sterile water for injection manufacturing unit at Khasra no 398, Village Nanhera Roorkee, Uttarakhand-247661. Sterile water for injection is a product which used as diluent of broad spectrum antibiotic medicines like dry powder injection as well as dry powder oral suspension. Sterile water for injection is commonly used in operation theaters for pre operation area preparation. GNE lifesciences will be a solo factory in the Haridwar district which will compliance to all FDA as well as regulatory aspects.

This document is the basic and an important document for actual layout of site plan for pharmaceutical formulation manufacturing unit. This document is useful tools for planning with product specific area requirement, area development, area specification, product processing, equipment and instrument specification with their USR and capacity.

This document define the man and material flow with their comfort environmental and working conditions. This document is a key documents for define the structural concept and cost of project with specificity, process flow and production capacity of Project site.
This document is covered all part and department of project and define specifically to each like –

- Plot area.
- Covered Area.
- Side passage or way for loading and un loading area of project site.
- Material lift for multiple floor.
- Plant lay out with room name for specific activity like (change room facility, toilet facility, Raw material /Packing material receiving and de

dusting facility, Quarantine, sampling, Under test, Approved, Rejected, Dispensing facility, Batch Manufacturing, filtration, Sterilization, Filling sealing, Labeling, Packing and Finished Good Storage facility.

- Doors for personnel movement and pass box (Dynamic with mechanical inter locking)
- Water treatment and distribution plant.
- Air Generation and distribution plant (Compressed Air)
- Quality control laboratory (Chemical, Instrument and microbiological) facility.
- Process flow chart.

2- Scope of Document

Technical Knowhow document focus primarily on the design of Liquid injectables(sterile water for injection 5ml -30 ml) manufacturing setup as per Good Manufacturing Practices. Quality control facility as per Good Laboratory Practices.

3- Directors

–

Banmeet Singh Makkar – Chemical Engineering major with a minor in engineering entrepreneurship. Over 8 years of experience in Marketing and sales with experience in dealing corporate clients like hdfc bank, Ford motors at Wannamo Marketing Pvt Ltd, Gurugram. Furthermore, Scaled Food lovers mart from zero to turnover of 1.27 crore annually in 2020-2021.

Tejpal Singh Makkar- Over 40 years of experiences in running businesses, had a flourishing business of textiles in chandi chowk under the name of Guru Nanak Emporium which was closed in 2019 to start the pharma project in Roorkee.

Tavneet- MBA degree holder and currently working as Delivery head in Acuity Knowledge Services Pvt Ltd, Gurugram.

Surjit Kaur – Rental income and homemaker.

4- **Expert team** – Pramod Kumar Gurjar -over 15 years experience in Pharmaceutical industry. He has single handedly launched 10 projects pan India across various verticals within the industry.

Manvinder Singh – 12 years experience in quality control department in various pharmaceutical companies.

Satish kumar – over 20 years experience in manufacturing of Pharmaceutical Products.

5- Project General Details

- Plot Area –4440 SQMT
- Covered Area - Ground Floor – 2137SQFT
- Layout – Plant Layout Attached

6- Production Flow chart (Material Flow)

- **FFSLine -1& 2**

RM/PM Receiving & sampling

↓

QC release

↓

Dispensing

↓

Dispensing

↓

RM Batch Manufacturing & sampling | Granules loading in suction cabinet

↓

Bulk release from QC

→ Filling and sealing ←

↓

Inspection, shorting and sterilization

↓

Labeling & packing

↓

Finished Product QC Release

↓

Dispatch

7- List of Raw Material and Packaging material -

Major Raw Material List			
S.No.	Item Name	Make	Consumption
1	LDP Granules	Daw/relince	40000 kg / month
2	Sodium Chloride	Reputated	100 kg /month

Major Packaging material List		
S.No.	Item Name	Party Name
1	Sticker label	Any reputated
2	Corrugated box	Any reputated

8- Unit Economics

Name of the Product		Sterile Water for Injection				
Pack size		10 ml				
Detail Composition		Sterile Water for Injection				
Name of the manuacturer		GNE Lifescience				
Manufacturing Location		Roorkee				
Standard batch Size		1,00,000				
Std Output		1,00,000				
Actual Output		98,000				
Yield		98%				
Sr. No	Name of the material	Grade	Uom	Consumption	Rates	Per Unit

GNE Life science Pvt. Ltd.

Khasra No.398 Village Nanhera Roorkee
Haridwar (Uttarakhand) India 247661

Proposed Project Details For Sterile Water For Injection

				Qty per batch	Basic	Total	
	Raw Material						
1	LDP granules	PPM	Kg	0.0025	160	0.4	0.400
2	WFI	vehicle	Ltr	0.011	5	0.055	0.055
	TOTAL						0.455
	Packing Material						
3	OUTER CARTON AND CB and strip		NOS	50	0.02	0.05	0.10
	Total						0.10
	REJECTION @ 2%						0.011
	Conversion Charges (CC + PC)						0.20
	Freight						TO PAY
	Total						0.766
	Margin 50%						0.38
	GST 12%						0.14
	Total Cost						1.29

Name of the Product	Sterile Water for Injection
Pack size	20 ml
Detail Composition	Sterile Water for Injection
Name of the manuacturer	GNE Lifescience
Manufacturing Location	Roorkee
Standard batch Size	1,00,000
Std Output	1,00,000
Actual Output	98,000
Yield	98%

Sr. No	**Name of the material**	**Grade**	**Uom**	**Consumption**	**Rates**	**Per Unit**

GNE Life science Pvt. Ltd. Khasra No.398 Village Nanhera Roorkee Haridwar (Uttarakhand) India 247661
Proposed Project Details For Sterile Water For Injection

				Qty per batch	Basic	Total	
	Raw Material						
1	LDP granules	PPM	kg	0.0035	160	0.56	0.56
2	WFI	vehicle	ltr	0.022	5	0.055	0.11
	TOTAL						0.67
	Packing Material						
3	OUTER CARTON AND CB and strip		NOS	50	0.03	0.15	0.15
	Total						0.15
	REJECTION @ 2%						0.016
	Conversion Charges (CC + PC)						0.30
	Freight						TO PAY
	Total						1.136
	Margin 40%						0.454
	GST 12%						0.20
	Total Cost						1.79

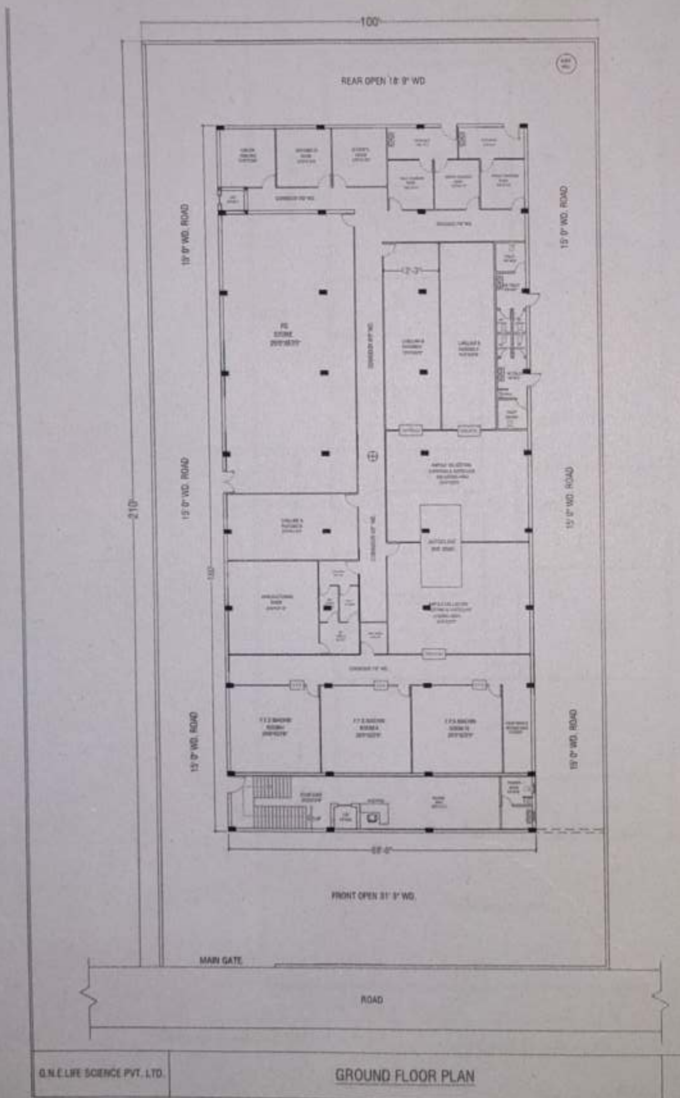
8-Market scope –

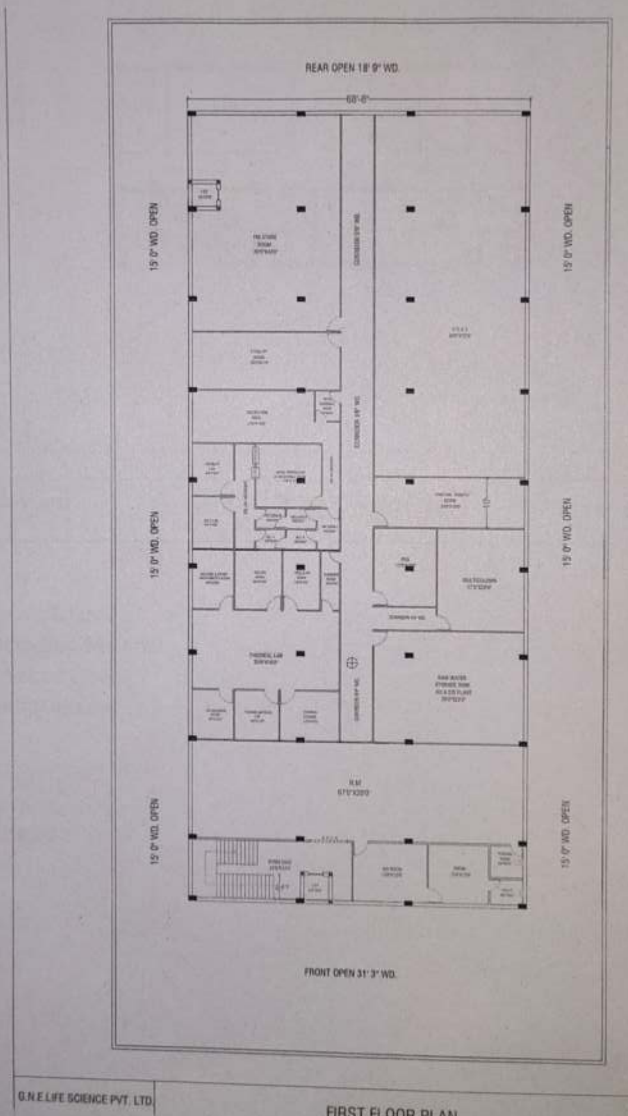
There is a Massive market within Haridwar district for WFI. Companies such as Skymap Pharmaceuticals, Akums, Cynochem, Bajaj Formulations, East African, Sgs Pharmcetuicals, Kotak Healthcare, Yes Pharmaceuticals and many more combining the demand of the product to roughly 700 crore pieces per year in Uttarakhand only. This Market is within 75 Kms of us. We have competitive scope over our competitors as our location is close to our customers. Our customers will save on transport which is a substantial cost. Currently, every customer is getting their WFI from Baddi, Himachal Pradesh.

SWOT ANALYSIS

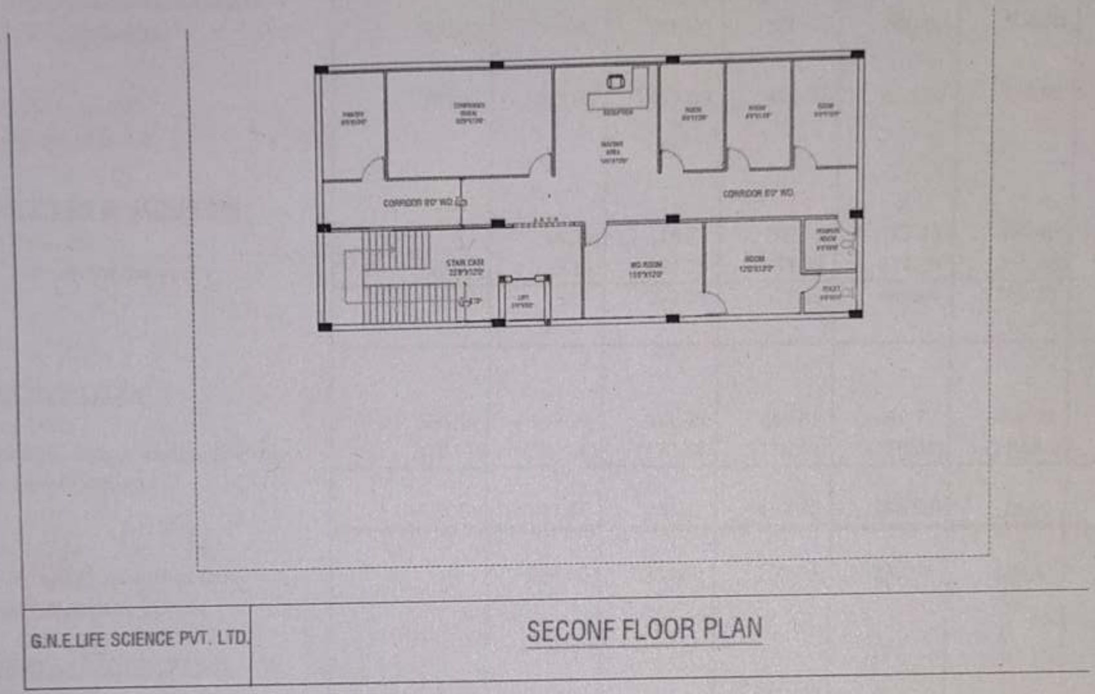
Strengths	Weaknesses	Opportunities	Threats
• Location • Proximity to Customers • Team • Human Resources availability • Quality of Raw Material (Underground water) • Cash Based Business	• New Entrant • Customers will ask for Credit/give less price • Chemical Engineering background with a strong network in business Circles and experience in running a factory	• Invest in Uttarakhand scheme • WHO Compliant factory with scope of export	• Some companies can come up, but we are already prepared. Expertise will require lot of research and Resources to come close to us.

FACTORY LAYOUT





REAR OPEN 18' 9" WD.
68'-0"
15' 0" WD. OPEN
15' 0" WD. OPEN
15' 0" WD. OPEN
15' 0" WD. OPEN
15' 0" WD. OPEN
15' 0" WD. OPEN
FRONT OPEN 31' 3" WD.
G.N.E LIFE SCIENCE PVT. LTD
FIRST FLOOR PLAN



- RM – Raw Material
- PM –Packaging Material
- FG – Finished Goods
- QC- Quality control

End Of Report

PROJECTED BALANCE SHEET

PARTICULARS	YEARS							
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
LIABILITIES								
SHARE HOLDER'S FUND								
Authorised Capital	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Paid up Capital	270.00	475.00	475.00	475.00	475.00	475.00	475.00	475.00
Unsecured Loans	-	-	-	-	-	-	-	-
RESERVES & SURPLUS								
Op. Balance	-	(6.26)	16.87	290.05	575.43	889.49	1,255.15	1,657.82
Profit for the year	(6.26)	23.13	273.18	285.38	314.05	365.66	402.68	429.43
	(6.26)	16.87	290.05	575.43	889.49	1,255.15	1,657.82	2,087.26
	-	-	-	-	-	-	-	-
SECURED LOAN								
Term Loan	556.00	982.29	811.45	640.61	469.77	298.93	128.09	-
Less: Next Year Installment shown as current Liability	(42.71)	(170.84)	(170.84)	(170.84)	(170.84)	(170.84)	(128.09)	-
	513.29	811.45	640.61	469.77	298.93	128.09	-	-
Cash Credit Limit from Bank *(As per Annexure - A)*	-	233.00	233.00	233.00	233.00	233.00	233.00	233.00
CURRENT LIABILITES & PROVISION								
Installments of TL due in 1 Year	42.71	170.84	170.84	170.84	170.84	170.84	128.09	-
Sundry Creditors	-	10.40	47.50	53.81	59.62	64.70	69.89	75.18
Creditors for Expenses	-	3.43	14.39	15.10	15.86	16.65	18.32	20.15
Provision for Income Tax	-	7.71	91.06	95.12	104.68	121.89	134.23	143.15
TOTAL RS. ...	819.75	1,728.69	1,962.45	2,088.08	2,247.42	2,465.32	2,716.35	3,033.74
ASSETS								
Fixed assets *(Annexure - B)*	818.00	1,317.95	1,140.43	1,196.01	1,280.05	1,415.00	1,584.17	1,819.96
Less: Subsidy	-	-	-	-	-	-	-	-
	818.00	1,317.95	1,140.43	1,196.01	1,280.05	1,415.00	1,584.17	1,819.96
CURRENT ASSETS, LOAN & ADVANCES								
Current Assets								
Sundry Debtors	-	174.25	428.32	460.36	493.12	526.60	560.80	595.72
Security Deposit	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Advance to Suppliers	-	170.00	125.00	137.50	151.25	166.38	183.01	201.31
Preliminary Exp. Not W/off	-	4.00	3.00	2.00	1.00	-	-	-
Closing Stock	-	49.63	168.85	190.47	210.47	228.25	246.74	265.87
Cash & Bank Balances	1.75	2.15	2.79	3.62	3.85	4.20	4.40	4.72
Advance Tax	-	7.71	91.06	95.12	104.68	121.89	134.23	143.15
TOTAL RS. ...	819.75	1,728.69	1,962.45	2,088.08	2,247.42	2,465.32	2,716.35	3,033.74

PROJECTED COST AND PROFITABILITY STATEMENT

YEARS	PROJECTED							
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
INCOME								
Total Sales (*As per Annexure - C*)	-	742.50	3,283.20	3,603.60	3,931.20	4,266.00	4,608.00	4,957.20
TOTAL	0.00	742.50	3283.20	3603.60	3931.20	4266.00	4608.00	4957.20
EXPENDITURE								
Cost of Material Consumed	-	445.50	2,035.58	2,306.30	2,555.28	2,772.90	2,995.20	3,222.18
Payment to Employees	-	41.10	172.62	181.25	190.31	199.83	219.81	241.79
Power & Fuel	-	18.00	75.60	79.38	83.35	87.52	96.27	105.89
Other Manufacturing Exp.	-	44.55	196.99	216.22	235.87	255.96	276.48	297.43
Staff Welfare	-	2.06	8.63	9.06	9.52	9.99	10.99	12.09
Preliminary Exp. W/off	-	1.00	1.00	1.00	1.00	1.00	-	-
Selling, General & Administrative Exp.	-	29.70	131.33	144.14	157.25	170.64	184.32	198.29
Bank Interest on Term Loan	6.26	69.22	80.72	65.34	49.97	34.59	19.22	5.76
Interest on Cash Credit Account	-	10.49	20.97	20.97	20.97	20.97	20.97	20.97
Depreciation	-	50.05	195.52	199.43	208.95	225.05	247.84	280.21
TOTAL	6.26	711.66	2,918.96	3,223.10	3,512.47	3,778.45	4,071.09	4,384.62
NET SURPLUS	(6.26)	30.84	364.24	380.50	418.73	487.55	536.91	572.58
Provision for Tax	-	7.71	91.06	95.12	104.68	121.89	134.23	143.15
PROFIT AFTER TAX	(6.26)	23.13	273.18	285.38	314.05	365.66	402.68	429.43
Add : DEPRECIATION	-	50.05	195.52	199.43	208.95	225.05	247.84	280.21
INTEREST ON T/L.	6.26	69.22	80.72	65.34	49.97	34.59	19.22	5.76
INTEREST ON CASH CREDIT	-	10.49	20.97	20.97	20.97	20.97	20.97	20.97
PRELIMINARY EXP.	-	1.00	1.00	1.00	1.00	1.00	-	-
CASH ACCRUALS	-	153.89	571.39	572.12	594.94	647.27	690.70	736.37

ANNEXURE - A OF "FINANCIAL EXPENSES"

INTEREST ON TERM LOAN

YEARS	PROJECTED							
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
NEW TL								
Loan Tenure		84	Months					
Moratarium Period		12	Months					
No. of Installments		72	Months					
Rate of Interest		9.00%						
Op. Bal	-	556.00	982.29	811.45	640.61	469.77	298.93	128.09
Disbursements	556.00	469.00						
Less: Repayments	-	42.71	170.84	170.84	170.84	170.84	170.84	128.09
Cl. Bal.	556.00	982.29	811.45	640.61	469.77	298.93	128.09	-
Avg. Balance	278.00	769.15	896.87	726.03	555.19	384.35	213.51	64.04
Rate of Int.	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Total Interest	**6.26**	**69.22**	**80.72**	**65.34**	**49.97**	**34.59**	**19.22**	**5.76**
TOTAL								
INSTALLMENT	0.00	42.71	170.84	170.84	170.84	170.84	170.84	128.09
INTEREST ON TERM LOAN	6.26	69.22	80.72	65.34	49.97	34.59	19.22	5.76
INTEREST ON CASH CREDIT	0.00	10.49	20.97	20.97	20.97	20.97	20.97	20.97
TOTAL REPAYMENT	6.26	122.42	272.53	257.15	241.78	226.40	211.03	154.82
Cash Accruals before Interest	0.00	153.89	571.39	572.12	594.94	647.27	690.70	736.37
DSCR	**0.00**	**1.26**	**2.10**	**2.22**	**2.46**	**2.86**	**3.27**	**4.76**
AVERAGE DSCR	**2.66**							

INTEREST ON CASH CREDIT

YEARS	PROJECTED							
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Op. Bal	-	-	233.00	233.00	233.00	233.00	233.00	233.00
Add: Addition	-	233.00	-	-	-	-	-	-
Cl. Bal.	-	233.00	233.00	233.00	233.00	233.00	233.00	233.00
Avg. Balance	-	116.50	233.00	233.00	233.00	233.00	233.00	233.00
Rate of Int.	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Total Interest	-	**10.49**	**20.97**	**20.97**	**20.97**	**20.97**	**20.97**	**20.97**
TOTAL INTEREST	-	**10.49**	**20.97**	**20.97**	**20.97**	**20.97**	**20.97**	**20.97**

ANNEXURE - B "FIXED ASSETS"

YEAR WISE COST INCURRED IN THE FIXED ASSETS

PARTICULAR S	YEAR WISE COST							
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
LAND		0.00							
BULIDING		0.00	-		100.00	100.00	150.00	150.00	200.00
PLANT & MACHINERY		768.00	500.00	18.00	145.00	183.00	200.00	255.00	305.00
FURNITURE & FIXTURE		50.00	50.00		10.00	10.00	10.00	12.00	11.00
TOTAL		818.00	550.00	18.00	255.00	293.00	360.00	417.00	516.00

DEPRECIATION

PARTICULARS	RATE OF	YEAR WISE DEPRECIATION							
	DEP.	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
LAND	0.00%	-	-	-	-	-	-	-	-
BULIDING	10.00%	-	-	-	10.00	19.00	32.10	43.89	59.50
PLANT & MACHINERY	15.00%	-	47.55	185.77	179.65	180.15	183.13	193.91	210.57
FURNITURE & FIXTURE	10.00%	-	2.50	9.75	9.78	9.80	9.82	10.04	10.13
TOTAL		0.00	50.05	195.52	199.43	208.95	225.05	247.84	280.21

W.D.V. FIXED ASSETS

PARTICULAR S	YEAR WISE W.D.V.								
	OP. WDV	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
LAND	-	-	-	-	-	-	-	-	-
BULIDING CONSTRUCTION	-	-	-	-	90.00	171.00	288.90	395.01	535.51
PLANT & MACHINERY	-	768.00	1,220.45	1,052.68	1,018.03	1,020.88	#######	1,098.83	1,193.26
FURNITURE & FIXTURE	-	50.00	97.50	87.75	87.98	88.18	88.36	90.32	91.19
TOTAL	-	818.00	1317.95	1140.43	1196.01	1280.05	1415.00	1584.17	1819.96

ANNEXURE-C OF SALES

The Capacity of the unit is calculated as follows:

However the capacity of the unit can be increased with a very small amount of investemt in Land & Building, Plant & Machinery and increasesd working hours depending upon the market demand. The working Hours has been taken on the basis of 8 hours daily 25 days in a month or 300 days in a year.

Initially the unit will operate at 50% of its full capacity and gradually it will increase to its 100 % capacity as per chart detailed below. Also it is estimated that the sales will increase in proportion to the increase in production.

PRODUCTION & SALES CHART

PARTICULAR S	YEAR WISE REVENUE							
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
<u>Production at 100% Capacity</u>								
- Sterile water for Injection (vials) (No. in Lacs)	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
Capacity Utilisation	0%	55%	60%	65%	70%	75%	80%	85%
No. of Months of production	0	3	12	12	12	12	12	12
<u>Actual Production</u>								
- Sterile water for Injection (vials) (No. in Lacs)	-	495.00	2,160.00	2,340.00	2,520.00	2,700.00	2,880.00	3,060.00
<u>Avg. Sale Price</u>								
- Sterile water for Injection (vials) (No. in Lacs)	-	1.50	1.52	1.54	1.56	1.58	1.60	1.62
<u>Tolal Sales of Finished Product</u>								
- Sterile water for Injection (vials) (No. in Lacs)	-	742.50	3,283.20	3,603.60	3,931.20	4,266.00	4,608.00	4,957.20
TOTAL SALES	-	742.50	3,283.20	3,603.60	3,931.20	4,266.00	4,608.00	4,957.20

COMPUTATION OF COST OF PRODUCTION

(Rs. In Lakhs)

PARTICULAR S	YEAR WISE REVENUE							
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
LDP Granules (Quantity in Kgs)		123.75	540.00	585.00	630.00	675.00	720.00	765.00
WFI (In Kgs)		54.45	237.60	257.40	277.20	297.00	316.80	336.60
Average Cost	-	445.50	2,035.58	2,306.30	2,555.28	2,772.90	2,995.20	3,222.18
Total Cost of Production	-	445.50	2,035.58	2,306.30	2,555.28	2,772.90	2,995.20	3,222.18

ANNEXURE - D OF "STAFF SALARY"

In arriving at the cost under this head, the details of various staff members have been worked out along with the estimated salaries in each case. The calculations are as under:

SL.NO.	PARTICULARS	1st Year			2nd Year			3rd Year		
		No. of persons	Monthly salary	Total Annual Amount	No. of persons	Monthly salary	Total Annual Amount	No. of persons	Monthly salary	Total Annual Amount
1	Production Manager	1	60,000.00	-	1	60,000.00	1,80,000.00	1	63,000.00	7,56,000.00
2	Chemist	2	50,000.00	-	2	50,000.00	3,00,000.00	2	52,500.00	12,60,000.00
3	Storage & despatch	2	30,000.00	-	2	30,000.00	1,80,000.00	2	31,500.00	7,56,000.00
4	QC Manager	1	50,000.00	-	1	50,000.00	1,50,000.00	1	52,500.00	6,30,000.00
5	Microbiologist	1	25,000.00	-	1	25,000.00	75,000.00	1	26,250.00	3,15,000.00
6	QC Engineer	1	25,000.00	-	1	25,000.00	75,000.00	1	26,250.00	3,15,000.00
7	QA	1	40,000.00	-	1	40,000.00	1,20,000.00	1	42,000.00	5,04,000.00
8	Chemist Assistant	1	25,000.00	-	1	25,000.00	75,000.00	1	26,250.00	3,15,000.00
9	QA Officers	2	25,000.00	-	2	25,000.00	1,50,000.00	2	26,250.00	6,30,000.00
10	Operators	8	25,000.00	-	8	25,000.00	6,00,000.00	8	26,250.00	25,20,000.00
11	Helpers	16	15,000.00	-	16	15,000.00	7,20,000.00	16	15,750.00	30,24,000.00
12	Packaging	12	10,000.00	-	12	10,000.00	3,60,000.00	12	10,500.00	15,12,000.00
13	Receptionist	1	12,000.00	-	1	12,000.00	36,000.00	1	12,600.00	1,51,200.00
14	Elec & Mech Eng	1	35,000.00	-	1	35,000.00	1,05,000.00	1	36,750.00	4,41,000.00
15	Security Guards	4	12,000.00	-	4	12,000.00	1,44,000.00	4	12,600.00	6,04,800.00
16	Accounts Departments	2	20,000.00	-	2	20,000.00	1,20,000.00	2	21,000.00	5,04,000.00
17	Supervisor	2	20,000.00	-	2	20,000.00	1,20,000.00	2	21,000.00	5,04,000.00
18	Directors	4	50,000.00	-	4	50,000.00	6,00,000.00	4	52,500.00	25,20,000.00
	TOTAL	62		-	62		41,10,000.00	62		1,72,62,000.00
	OR SAY			0.00			41.10			172.62

SL.NO.	PARTICULARS	4th Year			5th Year			6th Year		
		No. of persons	Monthly salary	Total Annual Amount	No. of persons	Monthly salary	Total Annual Amount	No. of persons	Monthly salary	Total Annual Amount
1	Production Manager	1	66,150.00	7,93,800.00	1	69,457.50	8,33,490.00	1	72,930.38	8,75,164.50
2	Chemist	2	55,125.00	13,23,000.00	2	57,881.25	13,89,150.00	2	60,775.31	14,58,607.50
3	Storage & despatch	2	33,075.00	7,93,800.00	2	34,728.75	8,33,490.00	2	36,465.19	8,75,164.50
4	QC Manager	1	55,125.00	6,61,500.00	1	57,881.25	6,94,575.00	1	60,775.31	7,29,303.75
5	Microbiologist	1	27,562.50	3,30,750.00	1	28,940.63	3,47,287.50	1	30,387.66	3,64,651.88
6	QC Engineer	1	27,562.50	3,30,750.00	1	28,940.63	3,47,287.50	1	30,387.66	3,64,651.88
7	QA	1	44,100.00	5,29,200.00	1	46,305.00	5,55,660.00	1	48,620.25	5,83,443.00
8	Chemist Assistant	1	27,562.50	3,30,750.00	1	28,940.63	3,47,287.50	1	30,387.66	3,64,651.88
9	QA Officers	2	27,562.50	6,61,500.00	2	28,940.63	6,94,575.00	2	30,387.66	7,29,303.75
10	Operators	8	27,562.50	26,46,000.00	8	28,940.63	27,78,300.00	8	30,387.66	29,17,215.00
11	Helpers	16	16,537.50	31,75,200.00	16	17,364.38	33,33,960.00	16	18,232.59	35,00,658.00
12	Packaging	12	11,025.00	15,87,600.00	12	11,576.25	16,66,980.00	12	12,155.06	17,50,329.00
13	Receptionist	1	13,230.00	1,58,760.00	1	13,891.50	1,66,698.00	1	14,586.08	1,75,032.90
14	Elec & Mech Eng	1	38,587.50	4,63,050.00	1	40,516.88	4,86,202.50	1	42,542.72	5,10,512.63
15	Security Guards	4	13,230.00	6,35,040.00	4	13,891.50	6,66,792.00	4	14,586.08	7,00,131.60
16	Accounts Departments	2	22,050.00	5,29,200.00	2	23,152.50	5,55,660.00	2	24,310.13	5,83,443.00
17	Supervisor	2	22,050.00	5,29,200.00	2	23,152.50	5,55,660.00	2	24,310.13	5,83,443.00
18	Directors	4	55,125.00	26,46,000.00	4	57,881.25	27,78,300.00	4	60,775.31	29,17,215.00
	TOTAL	62		1,81,25,100.00	62		1,90,31,355.00	62		1,99,82,922.75
	OR SAY			181.25			190.31			199.83

ANALYSIS OF FINANCIAL STATEMENTS

	RATIOS	YEARS							
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
PROFITABILITY RATIOS									
(i)	**Net Profit Ratio** (Net Surplus / Revenue*100)								
	Net Surplus	(6.26)	23.13	273.18	285.38	314.05	365.66	402.68	429.43
	Total Sales	-	742.50	3,283.20	3,603.60	3,931.20	4,266.00	4,608.00	4,957.20
	Net Profit Ratio	#DIV/0!	3.11	8.32	7.92	7.99	8.57	8.74	8.66
LIQUIDITY RATIOS									
	Current Assets	1.75	410.74	822.01	892.07	967.37	1,050.32	1,132.18	1,213.78
	Current Liabilities	42.71	425.37	556.78	567.88	584.00	607.08	583.53	471.48
(i)	**Current Ratio** (Current Assets / Current Liabilities)	0.04	0.97	1.48	1.57	1.66	1.73	1.94	2.57
(ii)	**Current Ratio (without Installment of TL)** (Current Assets / Current Liabilities-Inst. of TL	#DIV/0!	1.61	2.13	2.25	2.34	2.41	2.49	2.57
	Liquid Assets	1.75	361.11	653.17	701.60	756.90	822.06	885.45	947.91
	Liquid Liabilities	42.71	184.66	232.72	239.76	246.32	252.19	216.30	95.33
(iii)	**Liquid Ratio** (Liquid Assets / Liquid Liabilities)	0.04	1.96	2.81	2.93	3.07	3.26	4.09	9.94
SOLVENCY RATIOS									
	Cash Accruals (Before Interest)	-	153.89	571.39	572.12	594.94	647.27	690.70	736.37
	Interest paid to Bank	6.26	79.71	101.69	86.31	70.94	55.56	40.19	26.73
	Principal Repayment	-	42.71	170.84	170.84	170.84	170.84	170.84	128.09
	Total Repayment	6.26	122.42	272.53	257.15	241.78	226.40	211.03	154.82
(i)	**Total Debt Service Coverage Ratio** (Cash Accruals / Principal + Interest)	-	1.26	2.10	2.22	2.46	2.86	3.27	4.76
(ii)	**Interest Coverage Ratio** (Cash Accruals / Interest)	-	1.93	5.62	6.63	8.39	11.65	17.19	27.54

"GNE LIFESCIENCES PRIVATE LIMITED"

BREK EVEN ANALYSIS

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
INSTALLED CAPACITY	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
PRODUCTION FOR THE 1ST YEAR	-	495.00	2,160.00	2,340.00	2,520.00	2,700.00
CAPACITY UTILISATION	0%	55%	60%	65%	70%	75%
SALES	-	742.50	3,283.20	3,603.60	3,931.20	4,266.00
VARIABLE EXPENSES						
Raw Materials	-	445.50	2,035.58	2,306.30	2,555.28	2,772.90
Power & Fuel	-	18.00	75.60	79.38	83.35	87.52
Direct Labour	-	4.05	17.01	17.86	18.75	19.69
Other manufacturing Expenses	-	44.55	196.99	216.22	235.87	255.96
Interest on Cash Credit	-	10.49	20.97	20.97	20.97	20.97
	-	522.59	2,346.15	2,640.73	2,914.22	3,157.04
PERCENTAGE	#DIV/0!	70.38%	71.46%	73.28%	74.13%	74.00%
Contribution	-	219.92	937.05	962.87	1,016.98	1,108.96
PERCENTAGE	#DIV/0!	29.62%	28.54%	26.72%	25.87%	26.00%
FIXED & SEMI FIXED EXPENSES						
Payment to Employees	-	37.05	155.61	163.39	171.56	180.14
Staff Welfare	-	2.06	8.63	9.06	9.52	9.99
Preliminary Exp. W/off	-	1.00	1.00	1.00	1.00	1.00
Selling, General & Administrative Exp.	-	29.70	131.33	144.14	157.25	170.64
Bank Interest on Term Loan	6.26	69.22	80.72	65.34	49.97	34.59
Depreciation	-	50.05	195.52	199.43	208.95	225.05
Total	6.26	189.08	572.80	582.37	598.24	621.41
PERCENTAGE	#DIV/0!	25.47%	17.45%	16.16%	15.22%	14.57%
Profit	(6.26)	30.84	364.24	380.50	418.73	487.55
PERCENTAGE	#DIV/0!	4.15%	11.09%	10.56%	10.65%	11.43%
BEP SALES=(Fixed & Semi Fixed Exp. x N Contribution	#DIV/0!)	638.39	2,006.98	2,179.55	2,312.55	2,390.46
BEP CAPACITY UTILISATION	**#DIV/0!**	**47.29%**	**36.68%**	**39.31%**	**41.18%**	**42.03%**

CMA DATA

OF

"GNE LIFESCIENCES PRIVATE LIMITED"

0
Bhagwanpur, Roorkee - 247661

A COMPANY LIMITED BY SHARES

Compiled By: -

CA. MOHIT ARORA
M.Com., FCA, DISA(ICAI)
Chartered Accountant

"GNE LIFESCIENCES PRIVATE LIMITED"

FORM II- ASSESSMENT OF WORKING CAPITAL REQUIREMENT

PART A - OPERATING STATEMENT

(Figures in Lakhs of Rs.)

S.No.	PARTICULARS	YEARS							
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1	**Gross Sales**								
a	Domestic Sales	-	742.50	3,283.20	3,603.60	3,931.20	4,266.00	4,608.00	4,957.20
b	Export Sales	-	-	-	-	-	-	-	-
	Total	-	742.50	3,283.20	3,603.60	3,931.20	4,266.00	4,608.00	4,957.20
2	Less Excise	-	-	-	-	-	-	-	-
3	**Net Sales**	-	**742.50**	**3,283.20**	**3,603.60**	**3,931.20**	**4,266.00**	**4,608.00**	**4,957.20**
4	% rise (+) or fall (-) in net sales as compared to previous years	-	#DIV/0!	342.18	9.76	9.09	8.52	8.02	7.58
5	**Cost of Sales**								
(i)	Raw Material incl. stores & other items								
	- Imported								
	- Indigenous	-	445.50	2,035.58	2,306.30	2,555.28	2,772.90	2,995.20	3,222.18
(ii)	Other Spares								
	- Imported	-	-	-	-	-	-	-	-
	- Indigenous	-	-	-	-	-	-	-	-
(iii)	Power & Fuel	-	18.00	75.60	79.38	83.35	87.52	96.27	105.89
(iv)	Direct Labour & Wages	-	4.05	17.01	17.86	18.75	19.69	21.66	23.83
(v)	Transportation Cost	-	-	-	-	-	-	-	-
(vi)	Other Manufacturing Expenses	-	44.55	196.99	216.22	235.87	255.96	276.48	297.43
(vii)	Depreciation	-	50.05	195.52	199.43	208.95	225.05	247.84	280.21
(vii)	**SUB-TOTAL (i) to (vi)**	-	**562.15**	**2,520.70**	**2,819.19**	**3,102.20**	**3,361.12**	**3,637.45**	**3,929.54**
(viii)	Add Op. Stock in Process	-	-	1.87	8.40	9.40	10.34	11.20	12.12
(ix)	Less Closing Stock in Process	-	1.87	8.40	9.40	10.34	11.20	12.12	13.10
(x)	**COST OF PRODUCTION**	-	**560.28**	**2,514.17**	**2,818.20**	**3,101.26**	**3,360.25**	**3,636.52**	**3,928.57**
(xi)	Add Op. Stock of Finished Goods	-	-	13.07	58.66	65.76	72.36	78.41	84.85
(xii)	Less Closing Stock of Finished Goods	-	13.07	58.66	65.76	72.36	78.41	84.85	91.67
(xiii)	**COST OF SALES**	-	**547.20**	**2,468.58**	**2,811.10**	**3,094.66**	**3,354.21**	**3,630.08**	**3,921.75**
6	Selling, Gen. and Adm. Exp.	-	84.75	348.69	325.69	346.87	368.68	400.83	436.13
7	**SUB TOTAL [5(xiii) - 6]**	-	**631.96**	**2,817.27**	**3,136.79**	**3,441.53**	**3,722.89**	**4,030.91**	**4,357.88**
8	Operating Profit before interest	-	110.55	465.93	466.81	489.67	543.11	577.09	599.32
9	Interest	6.26	79.71	101.69	86.31	70.94	55.56	40.19	26.73
10	Operating Profit after interest	(6.26)	30.84	364.24	380.50	418.73	487.55	536.91	572.58
11	I. Add other non-operating income	-	-	-	-	-	-	-	-
	II. Deduct other non-operating exp.	-	-	-	-	-	-	-	-
	III. Net of other non-operating income/exp.	-	-	-	-	-	-	-	-
12	**Profit before Taxation**	(6.26)	30.84	364.24	380.50	418.73	487.55	536.91	572.58
13	Provision for Taxes	-	7.71	91.06	95.12	104.68	121.89	134.23	143.15
14	**Net Profit**	(6.26)	23.13	273.18	285.38	314.05	365.66	402.68	429.43
15	(a) Eq. Div. paid	-	-	-	-	-	-	-	-
	(b) Div. Rate	-	-	-	-	-	-	-	-
16	Retained Profit	(6.26)	23.13	273.18	285.38	314.05	365.66	402.68	429.43
17	Retained Profit/Net Profit (in %)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
18	**Cash Generation**	(6.26)	74.18	469.70	485.81	524.01	591.71	650.51	709.64

"GNE LIFESCIENCES PRIVATE LIMITED"

FORM II PART B - POSITION REGARDING CURRENT ASETS & CURRENT LIABILITIES

(Figures in Lakhs of Rs.)

S.No.	PARTICULARS	YEARS							
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	CURRENT ASSETS								
1	Raw Material								
a	Imported	-	-	-	-	-	-	-	-
b	Indiginious	-	34.68	101.78	115.32	127.76	138.65	149.76	161.11
	(15 Days of Comsumption)								
2	Other Consumable Spares								
	Month's Consumption	-	-	-	-	-	-	-	-
3	Stock in Process								
	(1Days of Cost of Production)	-	1.87	8.40	9.40	10.34	11.20	12.12	13.10
4	Finished Goods								
	(15 Days of Comsumption)	-	13.07	58.66	65.76	72.36	78.41	84.85	91.67
5	Receivable other than								
	(Export and deferred receivables)	-	174.25	428.32	460.36	493.12	526.60	560.80	595.72
	(72 Days of Comsumption)								
6	Advances to Supplier of Raw Material	-	170.00	125.00	137.50	151.25	166.38	183.01	201.31
7	Other Current Assets/ Incl. cash & Bank Bal.	1.75	12.86	96.85	101.74	111.53	129.09	141.63	150.87
	abd deferred receivables due within 1 year								
I	TOTAL CURRENT ASSETS	1.75	406.74	819.01	890.07	966.37	1,050.32	1,132.18	1,213.78
	(Agree with item 38 in III)								
	CURRENT LIABILITIES								
8	Creditors for purchase of raw material,								
	stores & consumable spares	-	10.40	47.50	53.81	59.62	64.70	69.89	75.18
	Month's Purchase								
9	Advances from Customers	-	-	-	-	-	-	-	-
10	Accrued expenses	-	-	-	-	-	-	-	-
	(T.L. Due with one year)	42.71	170.84	170.84	170.84	170.84	170.84	128.09	-
11	Interst accrued but not due	-	-	-	-	-	-	-	-
12	Statutory Liabilities	-	7.71	91.06	95.12	104.68	121.89	134.23	143.15
13	Other Current Liabilities	-	3.43	14.39	15.10	15.86	16.65	18.32	20.15
II	SUB TOTAL	42.71	192.37	323.78	334.88	351.00	374.08	350.53	238.48
	(Agree with sun-total (B) in form IIIA)								
III	**WOKING CAPITAL GAP (I - II)**	**(40.97)**	**214.37**	**495.23**	**555.20**	**615.36**	**676.23**	**781.66**	**975.30**
IV	Actual Projeced Bank Borrowings for								
	working capital	-	233.00	233.00	233.00	233.00	233.00	233.00	233.00
	(Agree with sun-total (A) in III -A)								
V	**Total Current Liabilities**	**42.71**	**425.37**	**556.78**	**567.88**	**584.00**	**607.08**	**583.53**	**471.48**
	(To agree with item 13 in IIIA)								
VI	Net Working Capital	(40.97)	(18.63)	262.23	322.20	382.36	443.23	548.66	742.30
	(To agree with item 49 in IIIA)								

"GNE LIFESCIENCES PRIVATE LIMITED"

FORM II PART C: COMPUTATION OF MAXIMUM PERMISSIBLE BANK FINANCE FOR WORKING CAPITAL

(Figures in Lakhs of Rs.)

S.No.	PARTICULARS	YEARS							
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	Method - I								
1	Working Capital Gap (item III of part B)	(40.97)	214.37	495.23	555.20	615.36	676.23	781.66	975.30
2	Minimum Stipulated Net Working Capital (25% of item I)	(10.24)	53.59	123.81	138.80	153.84	169.06	195.41	243.82
3	Actual / Projected Net Working Capital (Item IV of part B)	(40.97)	(18.63)	262.23	322.20	382.36	443.23	548.66	742.30
4	Item 1 minus item 2	(30.72)	160.78	371.42	416.40	461.52	507.18	586.24	731.47
5	Item 1 minus item 3	-	233.00	233.00	233.00	233.00	233.00	233.00	233.00
	Maximum Permissible Bank Finance (item 4 or 5 whichever is lower)	(30.72)	160.78	233.00	233.00	233.00	233.00	233.00	233.00
6	Excess Borrowing (item 5 - 6)	30.72	72.22	-	-	-	-	-	-
	Method - II								
7	Working Capital Gap (item III of part B)	(40.97)	214.37	495.23	555.20	615.36	676.23	781.66	975.30
8	Minimum Stipulated Net Working Capital (25% of item I of Part B)	0.44	101.69	204.75	222.52	241.59	262.58	283.05	303.45
9	Actual / Projected Net Working Capital (Item IV of part B)	(40.97)	(18.63)	262.23	322.20	382.36	443.23	548.66	742.30
10	Item 7 minus item 8	(41.40)	112.69	290.48	332.68	373.77	413.65	498.61	671.85
11	Item 7 minus item 9	-	233.00	233.00	233.00	233.00	233.00	233.00	233.00
12	Maximum Permissible Bank Finance (item 10 or 11 whichever is lower)	(41.40)	112.69	233.00	233.00	233.00	233.00	233.00	233.00
	Excess Borrowing (item 11 - 12)	41.40	120.31	-	-	-	-	-	-

"GNE LIFESCIENCES PRIVATE LIMITED"

FORM III PART A - ANALYSIS OF BALANCE SHEET

(Figures in Lakhs of Rs.)

S.No.	PARTICULARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	LIABLITIES								
	CURRENT LIABILITIES								
1	Short Term Borrowings from Banks (including bills purchased,discounted & excess borrowings)								
i)	From Applicant Bank	-	233.00	233.00	233.00	233.00	233.00	233.00	233.00
ii)	Form other Banks	-	-	-	-	-	-	-	-
	SUB TOTAL (A)	-	233.00	233.00	233.00	233.00	233.00	233.00	233.00
2	Short Term Borrowings from others	-	-	-	-	-	-	-	-
3	Sundry Creditors (Trade)	-	10.40	47.50	53.81	59.62	64.70	69.89	75.18
4	Advance payments from customers/ deposit from dealers	-	-	-	-	-	-	-	-
5	Provision for taxation	-	7.71	91.06	95.12	104.68	121.89	134.23	143.15
6	Dividend Payable	-	-	-	-	-	-	-	-
7	Other Statutory liabilities	-	-	-	-	-	-	-	-
8	Deposits/installments of term loans/ DPG/Debentues, etc (Due within 1 year)	42.71	170.84	170.84	170.84	170.84	170.84	128.09	-
9	Other Current Liabilities & Provisions (Due within 1 year)	-	3.43	14.39	15.10	15.86	16.65	18.32	20.15
	SUB TOTAL (B)	42.71	192.37	323.78	334.88	351.00	374.08	350.53	238.48
10	Total Curent Liabilities (A+B)	42.71	425.37	556.78	567.88	584.00	607.08	583.53	471.48
	TERM LIABILITIES								
11	Term Loans (excluding installments due within 1 year)	513.29	811.45	640.61	469.77	298.93	128.09	-	-
12	Defffered payments credits (excluding installmets due within 1 year)	-	-	-	-	-	-	-	-
13	Term Deposits (repayable after 1 year)	-	-	-	-	-	-	-	-
14	Other Term Liabilities (U.L.)	-	-	-	-	-	-	-	-
15	Total Term Liabilities (10 to 14)	513.29	811.45	640.61	469.77	298.93	128.09	-	-
16	Total Outside liabilities (10 + 15)	556.00	1,236.82	1,197.39	1,037.65	882.93	735.17	583.53	471.48
	NET WORTH								
17	Share Capital	270.00	475.00	475.00	475.00	475.00	475.00	475.00	475.00
18	Reserve & Surplus	(6.26)	16.87	290.05	575.43	889.49	1,255.15	1,657.82	2,087.26
19	NET WORTH (17+ 18)	263.75	491.87	765.05	1,050.43	1,364.49	1,730.15	2,132.82	2,562.26
20	TOTAL LIABILITIES (16+ 19)	819.75	1,728.69	1,962.45	2,088.08	2,247.42	2,465.32	2,716.35	3,033.74

S.No.	PARTICULARS	YEARS							
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	ASSETS								
	CURRENT ASSETS								
21	Cash & Bank Balance	1.75	2.15	2.79	3.62	3.85	4.20	4.40	4.72
22	Investment (other than long term)	-	-	-	-	-	-	-	-
i)	Govt. & other Trusted Securities	-	-	-	-	-	-	-	-
ii)	Fixed Deposit with Banks	-	-	-	-	-	-	-	-
23	Receivables	-	174.25	428.32	460.36	493.12	526.60	560.80	595.72
24	INVENTORY								
i)	Raw Material (including stores)								
a)	Imported	-	-	-	-	-	-	-	-
b)	Indigenous	-	34.68	101.78	115.32	127.76	138.65	149.76	161.11
ii)	Stock in Process	-	1.87	8.40	9.40	10.34	11.20	12.12	13.10
iii)	Finished Goods	-	13.07	58.66	65.76	72.36	78.41	84.85	91.67
iv)	Other	-	-	-	-	-	-	-	-
24	Advances to Supplier of Raw Material	-	170.00	125.00	137.50	151.25	166.38	183.01	201.31
25	Advance Taxes	-	7.71	91.06	95.12	104.68	121.89	134.23	143.15
26	Other Current Assets	-	3.00	3.00	3.00	3.00	3.00	3.00	3.00
27	TOTAL CURRENT ASSETS (21 to 26)	1.75	406.74	819.01	890.07	966.37	1,050.32	1,132.18	1,213.78
	FIXED ASSETS								
28	Opening WDV	-	818.00	1,317.95	1,140.43	1,196.01	1,280.05	1,415.00	1,584.17
29	Addition during the Year	818.00	550.00	18.00	255.00	293.00	360.00	417.00	516.00
30	Depreciation for the year	-	50.05	195.52	199.43	208.95	225.05	247.84	280.21
	Capital Work in Progress								
	Less: Subsidy Received	-	-	-	-	-	-	-	-
31	Closing WDV	818.00	1,317.95	1,140.43	1,196.01	1,280.05	1,415.00	1,584.17	1,819.96
32	MISC. EXP. NOT WRITTEN OFF	-	4.00	3.00	2.00	1.00	-	-	-
33	TOTAL ASSETS (27 + 31)	819.75	1,728.69	1,962.45	2,088.08	2,247.42	2,465.32	2,716.35	3,033.74
		-	-	-	-	-	-	-	-
34	TANGIBLE NET WORTH	263.75	487.87	762.05	1,048.43	1,363.49	1,730.15	2,132.82	2,562.26
35	NET WORKING CAPITAL (27 - 10)	(40.97)	(18.63)	262.23	322.20	382.36	443.23	548.66	742.30
36	CURRENT RATIO (27/10)	0.04	0.96	1.47	1.57	1.65	1.73	1.94	2.57
37	Total outside Liabilities/Net Worth (16/19)	2.11	2.51	1.57	0.99	0.65	0.42	0.27	0.18

"GNE LIFESCIENCES PRIVATE LIMITED"

FORM III PART B- ANALYTICAL & COMPARATIVE RATIOS

(Figures in Lakhs of Rs.)

S.No.	PARTICULARS	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1	Net Sales	-	742.50	3,283.20	3,603.60	3,931.20	4,266.00	4,608.00	4,957.20
2	% rise (+) or fall (-) in net sales as compared to previous years		-	342.18	9.76	9.09	8.52	8.02	7.58
3	Net Profit Before Tax	(6.26)	30.84	364.24	380.50	418.73	487.55	536.91	572.58
4	Profit after Tax	(6.26)	23.13	273.18	285.38	314.05	365.66	402.68	429.43
5	Dividend Declared/Drawings	-	-	-	-	-	-	-	-
6	Retained Profit	(6.26)	23.13	273.18	285.38	314.05	365.66	402.68	429.43
7	Retained Profit/Net Profit (in %)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
	N.P. Ratio	#DIV/0!	3.11	8.32	7.92	7.99	8.57	8.74	8.66
8	Finished Goods	-	13.07	58.66	65.76	72.36	78.41	84.85	91.67
9	How many month's cost of sales do these represent ? (On an Average)	#DIV/0!	0.29	0.29	0.28	0.28	0.28	0.28	0.28
10	Sundry Creditors	-	10.40	47.50	53.81	59.62	64.70	69.89	75.18
11	How many month purchase	#DIV/0!	0.28	0.28	0.28	0.28	0.28	0.28	0.28
12	Net Working Capital	(40.97)	(18.63)	262.23	322.20	382.36	443.23	548.66	742.30
13	Current Ratio	0.04	0.96	1.47	1.57	1.65	1.73	1.94	2.57
14	Tangible Net Worth	263.75	487.87	762.05	1,048.43	1,363.49	1,730.15	2,132.82	2,562.26
15	Total outside liabilities/Tangible Net Worth	2.11	2.54	1.57	0.99	0.65	0.42	0.27	0.18
16	Total Term Liabilities/Tangibel Net Worth	1.95	1.66	0.84	0.45	0.22	0.07	-	-
17	Bank Borrowings/Total Outside Liabilities	-	0.19	0.19	0.22	0.26	0.32	0.40	0.49
18	Net Sales / Total Tangible Assets	-	0.43	1.67	1.73	1.75	1.73	1.70	1.63
	Debtors	-	174.25	428.32	460.36	493.12	526.60	560.80	595.72
19	Debtors Velocity	#DIV/0!	2.82	1.57	1.53	1.51	1.48	1.46	1.44
20	Debtors turnover ratio	#DIV/0!	23.47	13.05	12.78	12.54	12.34	12.17	12.02
	Current Assets	1.75	406.74	819.01	890.07	966.37	1,050.32	1,132.18	1,213.78
21	CA/TO	#DIV/0!	54.78	24.95	24.70	24.58	24.62	24.57	24.49