

Pre-Feasibility Study

BAKERY AND CONFECTIONERY



Small and Medium Enterprises Development Authority

Ministry of Industries & Production

Government of Pakistan

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1 DISCLAIMER

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2 EXECUTIVE SUMMARY

Bakery and Confectionery business is growing in both urban and semi-urban areas. This pre-feasibility study encompasses the bakery business located in a commercial neighborhood surrounding and middle income residential localities.

Major products include cakes, snacks, sweets, nimko, biscuits, bread and general confectionery items, which will be sold to target customers of the vicinity. The sales outlet will be supported by an in house production facility. Selections of adequate product mix and business location, supported by marketing efforts are the critical success factors.

The proposed Bakery & Confectionery business will be started as sole proprietorship with an investment of Rs. 3.98 million. This project is based on 50% debt and 50% equity ratio. Projected NPV, IRR and Payback of this project are Rs. 8.31 million, 53% and 2.61 years, respectively. The business will provide employment opportunity to 12 individuals including the Owner Manager.

3 INTRODUCTION TO SMEDA

The Small and Medium Enterprises Development Authority (SMEDA) was established in October 1998 with an objective to provide fresh impetus to the economy through development of Small and Medium Enterprises (SMEs).

With a mission "to assist in employment generation and value addition to the national income, through development of the SME sector, by helping increase the number, scale and competitiveness of SMEs", SMEDA has carried out 'sectoral research' to identify policy, access to finance, business development services, strategic initiatives and institutional collaboration and networking initiatives.

Preparation and dissemination of prefeasibility studies in key areas of investment has been a successful hallmark of SME facilitation by SMEDA.

Concurrent to the prefeasibility studies, a broad spectrum of business development services is also offered to the SMEs by SMEDA. These services include identification of experts and consultants and delivery of need based capacity building programs of different types in addition to business guidance through help desk services.

4 PURPOSE OF THE DOCUMENT

The objective of the pre-feasibility study is primarily to facilitate potential entrepreneurs in project identification for investment. The project pre-feasibility may form the basis of an important investment decision and in order to serve this

objective, the document/study covers various aspects of project concept development, start-up, and production, marketing, finance and business management.

The purpose of this document is to facilitate potential investors in **Bakery & Confectionary** business by providing them with a general understanding of the business with the intention of supporting potential investors in crucial investment decisions.

The need to come up with pre-feasibility reports for undocumented or minimally documented sectors attains greater imminence as the research that precedes such reports reveal certain thumb rules; best practices developed by existing enterprises by trial and error, and certain industrial norms that become a guiding source regarding various aspects of business set-up and its successful management.

Apart from carefully studying the whole document one must consider critical aspects provided later on, which form basis of any investment decision.

5 BRIEF DESCRIPTION OF PROJECT & PRODUCT

The proposed Bakery and Confectionery shop is a small scale project with a production area and sales out-let. It will be equipped with basic machinery and fixtures. The production area will require covered area of 5,000 sq.ft. and the outlet will be established on 750 sq.ft. The sales outlet will remain open for business for 16 hours per day around the year.

Product mix will include cakes, snacks, sweets, nimko, biscuits, bread and general confectionery items. This merchandise will be prepared and acquired according to the demand of local customers and in quantities directly proportional to expected sales.

Maximum sales are expected during Eid seasons and in winters. First year revenues of the project are estimated to be Rs 18.35 million. It is expected that production growth rate will be 5% per annum along with 10% per annum increase in sales price.

5.1 Installed and Operational Capacities

The installed capacity of bakery depends on the variety of the products being produced. Starting capacity utilization is 70% with growth rate of 5% per annum.

6 CRITICAL FACTORS

Following are the factors critical for the success of this business venture;

- ⇒ Background knowledge and experience of the entrepreneur in the bakery business.
- ⇒ Induction of trained human resource for production of requisite items.
- ⇒ Maintenance of quality and hygiene standards.
- ⇒ Pricing strategy & understanding requirements of the target customers.
- ⇒ Decor presentation and layout of the shop and products.
- ⇒ Location considerations for easy access of the customers.

7 GEOGRAPHICAL POTENTIAL FOR INVESTMENT

Smaller cities with growing middle income group such as Sargodha, Sheikhpura, Gujarat, Sukkur, Hyderabad, Noshehra, Charsada, Quetta, Khuzdar and Gilgit are some of the prospective cities for setting up this business. Areas of Lahore with more concentration of middle income class are also favorable for this project.

8 POTENTIAL TARGET CUSTOMERS / MARKETS

Areas having presence of middle income groups in the above stated cities will be an ideal location for opening sales outlet of the business. Ideally, production facility of the workshop should be located alongside the sales outlet; however, if the rental costs are a constraint, production facility can be established at a distant economical location. In such a case, higher transportation costs may need to be factored in.

9 PROJECT COST SUMMARY

A detailed financial model has been developed to analyze the commercial viability of Bakery and Confectionery business. Various cost and revenue related assumptions along with results of the analysis are outlined in this section.

The projected Income Statement, Cash Flow Statement and Balance Sheet are attached as annexure.

9.1 Project Economics

All the figures in this financial model have been calculated for estimated sales of Rs. 18.35 million in the year one. The capacity utilization during year one is worked out at 70% with 5% increase in subsequent year's up to the maximum capacity utilization of 95%.

The following table shows internal rate of return, payback period and net present value of the proposed venture:

Table 1: Project Economics

Description	Details
Internal Rate of Return (IRR)	53%
Payback Period (years)	2.61
Net Present Value (NPV)	Rs. 8,313,285

Project returns are based on the margins of the items sold. Profitability of the business is highly dependent on raw material cost. Moreover, in bakery or food item businesses the probability of wastage is higher, hence the reduction of wastage through demand and supply analysis will play a vital role in profit maximization. In this regard, efficient supply chain management will be an appropriate strategy for this venture.

Another crucial factor for the success of this project is to maintain the hygienic standards and clean environment to avoid customer complaints.

9.2 Project Financing

Following table provides details of the equity required and variables related to bank loan:

Table 2: Project Financing

Description	Details
Total Equity (50%)	Rs. 1,990,688
Bank Loan (50%)	Rs. 1,990,688
Markup to the Borrower (%age / annum)	15%
Tenure of the Loan (Years)	5

9.3 Project Cost

Following fixed and working capital requirements have been identified for operations of the proposed business:

Table 3: Project Cost

Description	Amount Rs.
Capital Investment	
Machinery & Equipment	1,294,400
Furniture & Fixtures	440,000

Office Vehicles	861,000
Office Equipment	141,500
Pre-operating Costs	180,000
Training Costs	10,000
Total Capital Costs	2,926,900
Working Capital	
Raw Material Inventory	329,475
Upfront Building Rent	225,000
Cash	500,000
Total Working Capital	1,054,475
Total Investment	3,981,375

9.4 Space Requirement

The space requirement for the proposed Bakery and Confectionary Unit mainly includes the production hall, store room and a retail outlet. For this purpose, it is recommended that a rental place of maximum 5,750 sq.ft. (i.e. 5,000 sq.ft. for production space and 750 sq.ft. for outlet) would be acquired. The production space and bakery outlet could be acquired at separate places. However, it should be ensured that both the facilities are located closely for easy supply of produced goods to the outlet.

Table 4: Space Requirement

Description	Estimated Area (Sq.ft.)	Total Rent (Rs.)
Production Unit	5,000	30,000
Outlet Space	750	45,000
Total Rent	5,750	75,000

9.5 Machinery & Equipment Requirement

Plant, machinery and equipment for the proposed project are stated below:

Table 5: Machinery & Equipment Requirement

No.	Description	No. of Item	Cost per Item	Original Value
1	Flour Sifter	1	250,000	250,000
3	Mixer Cakes and Cream Type	1	250,000	250,000
4	Oven (8x8 ft)	1	400,000	400,000

5	Dyes	30	80	2,400
6	Deep Freezers	2	35,000	70,000
7	Frier and Burner	4	6,000	24,000
8	Ceiling Machine	1	3,000	3,000
9	Moving Trollies	7	5,000	35,000
10	UPS and Batteries	5	30,000	150,000
11	Trays	50	200	10,000
12	Misce Tools & Equipments (Pans, Knieves and others)	1	100,000	100,000
				1,294,400

The required machinery is easily available in the local markets. Used and new machinery can be purchased from different whole sale markets including Lahore, Karachi, Peshawar, Gujranwala, etc.

9.6 Furniture & Fixtures Requirement

In addition to the above plant machinery and equipment, following necessary items will be required for the proposed venture:

Table 6: Furniture & Fixture Requirement

Sr.	Description	No. of Item	Cost per Item	Original Value
1	Tables for Production	2	5,000	10,000
2	Chairs & Other Furniture	1	20,000	20,000
3	Cost of Renovation and Interior Designing	1	200,000	200,000
4	Air Conditioner	1	60,000	60,000
5	Freezers	1	40,000	40,000
6	Weighing Scales (For Cash Counter & Production)	2	5,000	10,000
7	Micro Wave Oven	2	15,000	30,000
8	Sign Board	1	20,000	20,000
9	Miscellaneous	1	50,000	50,000
				440,000

9.7 Office Equipment Requirement

Following office equipment will be required for the proposed bakery and confectionery shop:

Table 7: Office Equipment Requirement

Description	Quantity	Unit Cost (Rs.)	Total Cost (Rs.)
Computer with servers	1	125,000	125,000
Billing Machine	1	15,000	15,000
Telephone set	1	1,500	1,500
Total			141,500

9.8 Human Resource Requirement

Details of human resource required to run the operations of the proposed business are as under:

Table 8: Human Resource Requirement

Description	No. of Employees	Monthly Salary per Person (Rs.)
Owner Manager	1	25,000
Master Chef	2	20,000
Salesmen	3	12,000
Helpers	5	12,000
Driver	1	12,000

Above HR composition shall be engaged in order to manage the operational affairs of this project under the supervision of the Owner Manager. Appropriate experience for chef and salesmen would be required.

9.9 Utilities and other costs

An essential cost to be borne by the company is the cost of electricity and gas. The electricity expenses are estimated to be around Rs. 50,000 per month (both factory & outlet), whereas, gas expenses are estimated to be Rs. 345,139 / year (including both natural gas and LPG at 70% capacity utilization). Considering the non-availability or low pressure of natural gas alternate burning fuels i.e. LPG, wood or kerosene oil may need to be considered. Advance procurement of raw materials and packing material for at least 10 days along with 05 days finished goods stock level will be maintained for uninterrupted sales of goods, at the production and outlet facility.

9.10 Revenue Generation

Following table provides the details of sales revenues for year one:

Table 9: Revenue Generation – Year 1

Product Mix	1st Year Sales Revenue (Rs.)
Bakery Sales (70%)	14,113,575
General Item Sales (30%)	4,234,072
Total Sales	18,347,647

10 CONTACT DETAILS

In order to facilitate potential investors, contact details of private sector Service Providers relevant to the proposed project be given.

10.1 Technical Experts / Consultants

Name of Expert / Organization	Address	Phone	Fax
Prof. Dr. Salim Ur Rehman	National Institute of Food Science and Technology, University of Agriculture, Faisalabad	041-9200161-70/3011 0300-6681047	041-9201439
Principal Scientific Officer	Food and Biotechnology Research Centre PCSIR Labs, Ferozpur Road, Lahore	042-99230688-95	

10.2 Suppliers

Name of Expert / Organization	Address	Phone	Fax
Bakexcel Associate	Karachi		
Saeed Fabrication Works	Lahore		

11 USEFUL WEB LINKS

Small & Medium Enterprises Development Authority (SMEDA)	www.smeda.org.pk
Government of Pakistan	www.pakistan.gov.pk
Ministry of Industries & Production	www.moip.gov.pk
Ministry of Education, Training & Standards in Higher Education	http://moptt.gov.pk
Government of Punjab	www.punjab.gov.pk
Government of Sindh	www.sindh.gov.pk
Government of Khyber Pakhtunkhwa	www.khyberpakhtunkhwa.gov.pk
Government of Balochistan	www.balochistan.gov.pk
Government of Gilgit Baltistan	www.gilgitbaltistan.gov.pk
Government of Azad Jamu Kashmir	www.ajk.gov.pk
Trade Development Authority of Pakistan (TDAP)	www.tdap.gov.pk
Security & Commission of Pakistan (SECP)	www.secp.gov.pk
Federation of Pakistan Chambers of Commerce and Industry (FPCCI)	www.fpcci.com.pk
State Bank of Pakistan (SBP)	www.sbp.org.pk
Punjab Small Industries Corporation	www.psic.gop.pk
Sindh Small Industries Corporation	www.ssic.gos.pk
Punjab Vocational Training Council (PVTC)	www.pvtc.gop.pk
Technical Education and Vocational Training Authority (TEVTA)	www.tevta.org
Punjab Industrial Estates (PIE)	www.pie.com.pk
Faisalabad Industrial Estate Development and Management Company (FIEDMC)	www.fiedmc.com.pk
Ministry of National Food Security & Research	www.mnfsr.gov.pk
Punjab Food Authority	www.punjabfoodauthority.gov.pk

12 ANNEXURES

12.1 Income Statement

Calculations										
Income Statement										
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Revenue	18,347,647	21,908,272	25,707,195	30,046,820	34,997,297	40,637,402	44,733,842	49,207,227	54,127,949	59,540,744
<i>Cost of sales</i>										
Raw Material Cost	11,861,105	14,162,923	16,618,792	19,424,206	22,624,515	26,270,643	28,918,847	31,810,732	34,991,805	38,490,985
Operation costs 1 (direct labor)	2,366,667	2,637,556	2,901,479	3,191,790	3,511,129	3,862,399	4,251,746	4,676,921	5,144,613	5,659,074
Operating costs 3 (direct electricity)	240,000	264,000	290,400	319,440	351,384	386,522	425,175	467,692	514,461	565,907
Operating costs 4 (direct water)	24,850	29,673	34,818	40,695	47,400	55,039	60,587	66,646	73,311	80,642
Operating costs 5 (direct gas)	345,139	412,118	483,580	565,213	658,337	764,433	841,491	925,641	1,018,205	1,120,025
Total cost of sales	14,837,760	17,506,269	20,329,069	23,541,344	27,192,764	31,339,036	34,497,847	37,947,631	41,742,395	45,916,634
Gross Profit	3,509,887	4,402,003	5,378,126	6,505,475	7,804,533	9,298,366	10,235,996	11,259,595	12,385,555	13,624,110
<i>General administration & selling expenses</i>										
Administration expense	876,000	963,600	1,059,960	1,165,956	1,282,552	1,410,807	1,551,887	1,707,076	1,877,784	2,065,562
Administration benefits expense	87,600	96,360	105,996	116,596	128,255	141,081	155,189	170,708	187,778	206,556
Building rental expense	900,000	990,000	1,089,000	1,197,900	1,317,690	1,449,459	1,594,405	1,753,845	1,929,230	2,122,153
Electricity expense Outlet	360,000	396,000	435,600	479,160	527,076	579,784	637,762	701,538	771,692	848,861
Gas expense										
Travelling expense	91,738	109,541	128,536	150,234	174,986	203,187	223,669	246,036	270,640	297,704
Communications expense (phone, fax, mail, internet, etc.)	17,520	19,272	21,199	23,319	25,651	28,216	31,038	34,142	37,556	41,311
Office expenses (stationary, entertainment, janitorial services, etc.)	8,760	9,636	10,600	11,660	12,826	14,108	15,519	17,071	18,778	20,656
Promotional expense	183,476	219,083	257,072	300,468	349,973	406,374	447,338	492,072	541,279	595,407
Depreciation expense	287,840	287,840	287,840	287,840	287,840	305,117	305,117	305,117	305,117	305,117
Amortization of pre-operating costs	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Amortization of legal, licensing, and training costs	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Subtotal	2,831,935	3,110,332	3,414,803	3,752,133	4,125,849	4,557,133	4,980,925	5,446,605	5,958,854	6,522,328
Operating Income	677,952	1,291,671	1,963,323	2,753,343	3,678,684	4,741,233	5,255,071	5,812,990	6,426,701	7,101,782
Gain / (loss) on sale of office equipment	-	-	-	-	56,600	-	-	-	-	-
Earnings Before Interest & Taxes	677,952	1,291,671	1,963,323	2,753,343	3,735,284	4,741,233	5,255,071	5,812,990	6,426,701	7,101,782
Interest expense on long term debt (Project Loan)	226,886	193,368	148,262	96,163	35,987	-	-	-	-	-
Interest expense on long term debt (Working Capital Loan)	81,740	69,665	53,414	34,645	12,965	-	-	-	-	-
Subtotal	308,627	263,033	201,676	130,808	48,952	-	-	-	-	-
Earnings Before Tax	369,325	1,028,638	1,761,647	2,622,535	3,686,332	4,741,233	5,255,071	5,812,990	6,426,701	7,101,782
Tax	-	76,796	199,829	378,133	644,083	944,870	1,099,021	1,266,397	1,471,845	1,708,123
NET PROFIT/(LOSS) AFTER TAX	369,325	951,843	1,561,818	2,244,401	3,042,249	3,796,364	4,156,050	4,546,593	4,954,856	5,393,659

12.2 Balance Sheet

Calculations											SMEDA
Balance Sheet											
Assets	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
<i>Current assets</i>											
Cash & Bank	1,346,629	2,201,161	3,693,989	5,942,419	9,128,950	14,012,633	19,330,669	25,148,113	31,509,158	41,968,919	
Finished goods inventory	208,983	243,368	282,593	327,230	377,969	435,583	479,137	527,050	579,755	637,731	
Raw material inventory	432,756	558,576	718,156	920,126	1,175,254	1,423,097	1,721,948	2,083,557	2,521,104	-	
Pre-paid building rent	247,500	272,250	299,475	329,423	362,365	398,601	438,461	482,307	530,538	-	
Total Current Assets	2,235,867	3,275,355	4,994,214	7,519,198	11,044,538	16,269,914	21,970,215	28,241,027	35,140,556	42,606,650	
<i>Fixed assets</i>											
Machinery & equipment	1,164,960	1,035,520	906,080	776,640	647,200	517,760	388,320	258,880	129,440	-	
Furniture, fixtures and Office Equipment	396,000	352,000	308,000	264,000	220,000	176,000	132,000	88,000	44,000	-	
Office vehicles	774,900	688,800	602,700	516,600	430,500	344,400	258,300	172,200	86,100	-	
Office equipment	113,200	84,900	56,600	28,300	227,887	182,310	136,732	91,155	45,577	-	
Total Fixed Assets	2,449,060	2,161,220	1,873,380	1,585,540	1,525,587	1,220,470	915,352	610,235	305,117	-	
<i>Intangible assets</i>											
Pre-operation costs	162,000	144,000	126,000	108,000	90,000	72,000	54,000	36,000	18,000	-	
Legal, licensing, & training costs	9,000	8,000	7,000	6,000	5,000	4,000	3,000	2,000	1,000	-	
Total Intangible Assets	171,000	152,000	133,000	114,000	95,000	76,000	57,000	38,000	19,000	-	
TOTAL ASSETS	4,855,927	5,588,575	7,000,594	9,218,738	12,665,125	17,566,384	22,942,567	28,889,262	35,464,673	42,606,650	
Liabilities & Shareholders' Equity											
<i>Current liabilities</i>											
Accounts payable	505,227	604,993	712,477	836,068	978,073	1,138,099	1,259,211	1,392,916	1,541,626	1,581,821	
Other liabilities	-	-	-	-	-	-	-	-	-	-	
Total Current Liabilities	505,227	604,993	712,477	836,068	978,073	1,138,099	1,259,211	1,392,916	1,541,626	1,581,821	
<i>Other liabilities</i>											
Deferred tax	-	76,796	276,625	654,758	1,298,841	2,243,711	3,342,732	4,609,128	6,080,973	7,789,096	
Long term debt (Project Loan)	1,463,450	1,172,510	836,465	448,321	-	-	-	-	-	-	
Long term debt (Working Capital Loan)	527,238	422,421	301,353	161,517	-	-	-	-	-	-	
Total Long Term Liabilities	1,990,688	1,671,727	1,414,443	1,264,595	1,298,841	2,243,711	3,342,732	4,609,128	6,080,973	7,789,096	
<i>Shareholders' equity</i>											
Paid-up capital	1,990,688	1,990,688	1,990,688	1,990,688	2,218,575	2,218,575	2,218,575	2,218,575	2,218,575	2,218,575	
Retained earnings	369,325	1,321,168	2,882,985	5,127,387	8,169,636	11,966,000	16,122,050	20,668,643	25,623,499	31,017,158	
Total Equity	2,360,013	3,311,855	4,873,673	7,118,074	10,388,211	14,184,575	18,340,625	22,887,218	27,842,074	33,235,733	
TOTAL CAPITAL AND LIABILITIES	4,855,927	5,588,575	7,000,594	9,218,738	12,665,125	17,566,384	22,942,567	28,889,262	35,464,673	42,606,650	

12.3 Cash Flow Statement

Calculations SMEDA										
Cash Flow Statement										
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<i>Operating activities</i>										
Net profit	369,325	951,843	1,561,818	2,244,401	3,042,249	3,796,364	4,156,050	4,546,593	4,954,856	5,393,659
Add: depreciation expense	287,840	287,840	287,840	287,840	287,840	305,117	305,117	305,117	305,117	305,117
amortization of pre-operating costs	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
amortization of training costs	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Deferred income tax	-	76,796	199,829	378,133	644,083	944,870	1,099,021	1,266,397	1,471,845	1,708,123
Finished goods inventory	(208,983)	(34,385)	(39,226)	(44,637)	(50,738)	(57,614)	(43,554)	(47,914)	(52,705)	(57,976)
Raw material inventory	(103,281)	(125,820)	(159,580)	(201,970)	(255,127)	(247,844)	(298,850)	(361,609)	(437,547)	2,521,104
Pre-paid building rent	(22,500)	(24,750)	(27,225)	(29,948)	(32,942)	(36,236)	(39,860)	(43,846)	(48,231)	530,538
Accounts payable	505,227	99,766	107,484	123,591	142,004	160,026	121,112	133,705	148,710	40,195
Cash provided by operations	846,629	1,250,289	1,949,941	2,776,411	3,796,368	4,883,683	5,318,036	5,817,444	6,361,046	10,459,761
<i>Financing activities</i>										
Project Loan - principal repayment	-	(290,940)	(336,045)	(388,144)	(448,321)	-	-	-	-	-
Working Capital Loan - principal repayment	-	(104,817)	(121,067)	(139,837)	(161,517)	-	-	-	-	-
Issuance of shares	-	-	-	-	227,887	-	-	-	-	-
Purchase of (treasury) shares	-	-	-	-	-	-	-	-	-	-
Cash provided by / (used for) financing activities	-	(395,756)	(457,113)	(527,981)	(381,950)	-	-	-	-	-
<i>Investing activities</i>										
Capital expenditure	-	-	-	-	(227,887)	-	-	-	-	-
Acquisitions	-	-	-	-	-	-	-	-	-	-
Cash (used for) / provided by investing activities	-	-	-	-	(227,887)	-	-	-	-	-
NET CASH	846,629	854,532	1,492,828	2,248,430	3,186,531	4,883,683	5,318,036	5,817,444	6,361,046	10,459,761

13 KEY ASSUMPTIONS

13.1 Operating Cost Assumptions

Description	Details
Cost of goods sold growth rate	10%
Days operational per year – Factory	355
Days operational per year – Outlet	340
Operating costs growth rate	10%
Administration benefits expense	10% of administration expense
Travelling expense	0.5% of administration expense
Communication expense	2% of Sales
Office expenses (stationary, entertainment, janitorial services, etc.)	1% of administration expense
Promotional expense	1% of revenue

13.2 Revenue Assumptions

Description	Details
Sale price growth rate	10%
Production capacity utilization	70%
Production capacity utilization growth rate	5%
Maximum capacity utilization	95%
Days operational / year for Shop	340
Hours operational / day	16
Shift length (hours)	8

13.3 Financial Assumptions

Description	Details
Debt	50%
Equity	50%
Interest Rate on Debt	15%
Debt Tenure	5 Years

13.4 Raw Material Assumptions

Plain & Dry Cakes									
Plain cakes									
Raw material	Units	Quantity	Rate	Cost	% ingredients	Qty Ingredients	Qty Ingredients in grams For Making 1 Kg	Qty Ingredients For Making 1 Kg (gms)	Qty Ingredients For Making 1 Pound (gms)
Butter	Kg	350	300	104,966	21.73	303	225	225	102.058
Sugar	Kg	62	55	3,421	3.86	333	40	40	18.144
Maida	Kg	467	50	23,326	28.97	393	300	300	136.078
Baking powder	Kg	16	150	2,333	0.97	12	10	10	4.536
Eggs	Pcs	14,492	8	120,769	34.77	7,261	9	360	163.293
Flavour	Ltr.	1	600	467	0.05	1	0.5	1	0.227
Cream+ Honey	Kg	156	400	62,202	9.66		100	100	45.359
				317,483	100.00	8,302		1,036	
Plain fruit cakes									
Raw material	Units	Quantity	Rate	Cost (Rs.)	% ingredients	Qty Ingredients	Qty Ingredients in grams For Making 1 Kg	Qty Ingredients For Making 1 Kg (gms)	
Butter	Kg	789	300	236,686	24.498	162	250	250	
Sugar	Kg	126	55	6,943	3.920	178	40	40	
Maida	Kg	789	50	39,448	24.498	211	250	250	
Baking powder	Kg	32	150	4,734	0.980	6	10	10	
Fruit Chunks	Kg	947	170	160,946	29.397	66	300	300	
Sougi	Kg	158	50	7,890	4.900	66	50	50	

Eggs	Pcs	9,662	8.33	80,513	11.759	3,888	3	120
Flavour	Ltr.	2	600	947	0.049	0.32	0.5	0.5
				538,105	100	4,578		1020.5

Dry cakes

Raw material	Units	Quantity	Rate	Cost (Rs.)	% ingredients	Qty Ingredients	Qty Ingredients in grams For Making 1 Kg	Qty Ingredients For Making 1 Kg (gms)
Butter	Kg	535	300	160,629	22.167	545	225	225
Sugar	Kg	95	55	5,235	3.941	545	40	40
Maida	Kg	654	50	32,721	27.094	545	275	275
Backing powder	Kg	24	150	3,570	0.985	22	10	10
Eggs	Pcs	21,738	8.33	181,153	35.468	16,364	9	360
Flavour	Ltr.	12	600	7,139	0.493	1.09	5	5
Cream + Honey	Kg	238	400	95,187	9.852		100	100
				485,634	100.00	18,023		1015

Sweets & Nimko**Nimko**

Raw material	Units	Quantity	Rate	Cost (Rs.)	% ingredients	Qty Ingredients	Qty Ingredients in grams For Making 1 Kg	Qty Ingredients For Making 1 Kg (gms)
Baisan	Kg	485	70	33,941	68.293	491	700	700
Dry Fruit	Kg	139	150	20,780	19.512	123	200	200
Channey	Kg	69	120	8,312	9.756	61	100	100
Nimko masala	Kg	17	150	2,598	2.439	25	25	25
				65,632	100	700		1025

Sweets								
Raw material	Units	Quantity	Rate	Cost (Rs.)	% ingredients	Qty Ingredients	Qty Ingredients in grams For Making 1 Kg	Qty Ingredients For Making 1 Kg (gms)
Khoya	Kg	3,241	300	972,391	33.816	1,050	350	350
Maida	Kg	2,084	50	104,185	21.739	263	225	225
Eggs	Kg	38,340	8.33	319,500	15.459	131	4	160
Ghee	Kg	1,389	190	263,935	14.493	53	150	150
Sugar syrup or Sugar	Kg	1,389	600	833,478	14.493	919	150	150
				2,493,489	100	2,415		1035

Chicken Bread								
Raw material	Units	Quantity	Rate	Cost (Rs.)	% ingredients	Qty Ingredients	Qty Ingredients in grams For Making 1 Kg	Qty Ingredients For Making 1 Kg (gms)
Maida	Kg	520.02	50	26,001	14.648	336.00	150	150
Oil	Ltr	69.34	190	13,174	1.953	33.60	20	20
Yeast	Kg	6.93	180	1,248	0.195	1.68	2	2
Sugar	Kg	86.67	55	4,767	2.441	33.60	25	25
Salt	Kg	6.93	8	55	0.195	3.60	2	2
Chicken	Kg	1,213.38	220	266,943	34.180	480.00	350	350
Onion	Kg	433.35	40	17,334	12.207	720.00	125	125
Masala	Kg	173.34	60	10,400	4.883	84.00	50	50
Cheese	Kg	346.68	500	173,340	9.766	180.00	100	100
Mayonnaise & Ketchup	Kg	173.34	90	15,601	4.883	120.00	50	50

Mix Vegetable	Kg	520.02	80	41,602	14.648	120.00	150	150
		3,550		570,465	100.00	2,112	1024	1024

Fresh Cream cakes

Raw material	Units	Quantity	Rate	Cost (Rs.)	% ingredients	Qty Ingredients	Qty Ingredients in grams For Making 1 Kg	Qty Ingredients For Making 1 Kg (gms)
Butter	Kg	806	300	241,774	12.207	545	80	125
Sugar	Kg	645	55	35,460	9.766	545	100	100
Maida	Kg	806	50	40,296	12.207	545	100	125
Backing powder	Kg	13	150	1,934	0.195	22	2	2
Eggs	Pcs	26,408	8.33	220,068	15.625	16,364	4	160
Flavour	Ltr.	13	600	7,737	0.195	1.09	2	2
Fresh Cream	Kg	3,288	300	986,437	49.805		510	510
				1,533,705	100.00	18,023		1024

Pasteries & Puff etc

Raw material	Units	Quantity	Rate	Cost (Rs.)	% ingredients	Qty Ingredients	Qty Ingredients in grams For Making 1 Kg	Qty Ingredients For Making 1 Kg (gms)
Butter	Kg	373	300	112,042	12.207	545	100	125
Sugar	Kg	299	55	16,433	9.766	545	100	100
Maida	Kg	373	50	18,674	12.207	545	100	125
Backing powder	Kg	6	150	896	0.195	22	2	2
Eggs	Pcs	12,238	8.33	101,983	15.625	16,364	4	160

Flavour	Ltr.	6	600	3,585	0.195	1.09	2	2
Fresh Cream	Kg	1,524	300	457,129	49.805		510	510
				710,742	100.00	18,023		1024

Chicken Pizza

Raw material	Units	Quantity	Rate	Cost (Rs.)	% ingredients	Qty Ingredients	Qty Ingredients in grams For Making 1 Kg	Qty Ingredients For Making 1 Kg (gms)
Maida	Kg	1,361.41	50	68,070	19.417	336.00	200	200
Oil	Ltr	102.11	190	19,400	1.456	33.60	15	15
Yeast	Kg	6.81	180	1,225	0.097	1.68	1	1
Sugar	Kg	136.14	55	7,488	1.942	33.60	20	20
Salt	Kg	27.23	15	408	0.388	3.60	4	4
Chicken	Kg	2,042.11	220	449,265	29.126	480.00	300	300
Onion	Kg	1,361.41	40	54,456	19.417	720.00	200	200
Masala	Kg	272.28	60	16,337	3.883	84.00	40	40
Cheese	Kg	680.70	500	340,352	9.709	180.00	100	100
Mayonnaise & Ketchup	Kg	340.35	90	30,632	4.854	120.00	50	50
Mix Vegetable	Kg	680.70	80	54,456	9.709	120.00	100	100
		7,011		1,042,090	100	2,112		1030

Biscuits etc

Raw material	Units	Quantity	Rate	Cost (Rs.)	% ingredients	Qty Ingredients	Qty Ingredients in grams For Making 1 Kg	Qty Ingredients For Making 1 Kg (gms)
Butter	Kg	2,095	300	628,525	16.393	303	170	170

Sugar	Kg	1,849	55	101,673	14.465	333	150	150
Maida	Kg	4,313	50	215,670	33.751	393	350	350
Baking powder	Kg	62	150	9,243	0.482	12	5	5
Eggs	Pcs	115,020	8.33	958,500	34.716	7,261	9	360
Flavour	Ltr.	25	600	14,789	0.193	1	2	2
				1,928,400	100	8,302		1037

Snacks

	Per Piece	Cost (Rs.)
Chicken Drum stick Leg Piece	35	149,100
Chicken Leg Piece	63	268,380
Chicken Shami	17.5	93,188
Chicken Sandiwitch	35	124,250
Chicken Patties	19.6	173,950
Chicken Bread roll	35	124,250