

PROJECT REPORT

OF

“ABC FOODS PRIVATE LIMITED”

#HappyTimeswithABC

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Disclaimer

The views expressed in this model project are advisory in nature. It assumes no financial liability to anyone using the report for any purpose. The actual cost and returns of projects will have to be taken on a case-by-case basis considering the specific requirement of projects.

1. PARTICULARS OF THE ENTERPRISE

NAME OF THE ENTERPRISE	ABC FOODS PRIVATE LIMITED	CONSTITUTION	PRIVATE LIMITED
MSME STATUS	REGISTERED	MSME REGISTRATION NO.	
REGISTRATION DATE	03/04/2024	DATE OF INCORPORATION	29/12/2023
ACTIVITY	SERVICE		
REGISTERED OFFICE ADDRESS			
ADMINISTRATIVE OFFICE ADDRESS			
SITE LOCATION			

2. PROJECT LOAN AMOUNT

TERM LOAN	5.74 LAKH
WORKING CAPITAL	1.45 AKH

3. PROJECT PROPONENT

NAME OF THE PROMOTER	AADHIRAAJ ROY	NIKITA RANI
FATHER'S NAME/ HUSBAND NAME	S/O DR. (LATE) KALI KINKAR ROY	D/O SANJAY SAW
AGE	29 YEARS	25 YEARS
RESIDENTIAL ADDRESS		
PAN NO.		
DESIGNATION	DIRECTOR	JOINT DIRECTOR
EDUCATION	CIVIL ENGINEERING	M.COM

4. SHAREHOLDING PATTERN

S. NO.	SHAREHOLDER	% OF SHARES
1	AADHIRAAJ ROY	50%
2	NIKITA RANI	50%

5. PROJECT DESCRIPTION

Brief Description of the Project

ABC Foods Private Limited is established on December 29, 2023, by Aadhiraaj Roy. It is a privately held company headquartered at Shradhanjali Apt, Bijali Park, Shop – 1, Madhyamgram Ward Number – 22, Kolkata – 700129.

The company operates on a unique concept which is a full-range micro-restaurant that offers affordable live-cooked meals alongside innovative revenue streams. The unit will start its function in May 2024.

ABC Foods has a basic principal model that merged food with co-working/time-sharing. It will run on 3 main components.

Innovative Restaurant Concept:

ABC Foods distinguishes itself by offering live-grilled and live-cooked meals in a format that emphasizes affordability and convenience. Rather than the traditional pay-per-dish model, they provide ready-to-go serving formats, enhancing value for money for customers.

The menu is thoughtfully crafted to cater to the modern consumer's preferences, ensuring a new and engaging dining experience. This approach not only attracts customers and establishes ABC Foods as a trendsetter in the culinary landscape.

Revenue Diversification through Space Utilization:

ABC Foods revolutionizes the traditional restaurant space by introducing rentable cubicles/sections equipped with facilities for co-working or recreational activities.

This innovative approach transforms the dining experience into a multifunctional space, where customers can work or engage in leisure activities while enjoying their meals. wifi service is also provided to the customers.

ABC Foods offers rentable spaces for co-working or recreation which will maximize revenue, appealing to a broader customer base beyond traditional diners. This strategy provides flexible workspace solutions with dining experience.

Fully integrated cloud kitchen for online food services - In conventional restaurant business online food orders signify a side revenue channel but online food ordering and food delivery platforms like Swiggy, Zomato or even ONDC forms most visible growth segment in India accounting for 16.14% increase annually.

In ABC Foods cloud kitchen will be a fully functional unit of the restaurant not a side source. 30% of our starting investment has been aligned to construct a high capacity cloud kitchen that will offer the trademark dishes in affordable, trending, ready to go meal portions (ABC Pockets/ABC Meals).

Full range cloud kitchen merged with pocket friendly meals spotlights a winning combination that contributes to 30% of the revenue annually.

The cloud kitchen model enables ABC Foods to cater to the evolving preferences of consumers who prefer the convenience of ordering food online.

Value Meals by ABC Pockets - ABC Pockets incorporates a favourite concept of ours where live cooked food options and grilled meals meet much needed cost effectiveness.

The full menu offering for all three segments - breakfast, lunch dinner, will be offered in comforting, cost effective portions known as ABC Pockets which will provide the customers with a full meal in a value for money package.

More importantly ABCs have planned the presentation in such a way that these servings, can be converted to a tidy takeaway stack if it can't be finished in the restaurant preventing any food or value wastage.

Future Expansion Plans:

ABC Foods Private Limited is pioneering a novel approach to the restaurant industry by combining affordable live-cooked meals with innovative revenue streams such as rentable co-working spaces and online delivery through a cloud kitchen model.

With a focus on customer value, convenience, and strategic expansion, ABC Foods aims to redefine the dining experience and drive sustainable growth in the competitive foodservice market.

ABC Foods has such a practical business model in which cost efficiency predominates over any other parameters, be it from the micro restaurant structure, multiple revenue channels

So this concise and efficiency driven model has a huge upside potential if distributed through micro franchisee options

In the next fiscal ABCs plan to increase 20% of the foothold with this micro franchisee projection wherein cost of opening and building a fully operational ground unit will have a limited cost of 5 - 7 L in a CO-CO (company owned company operated) model.

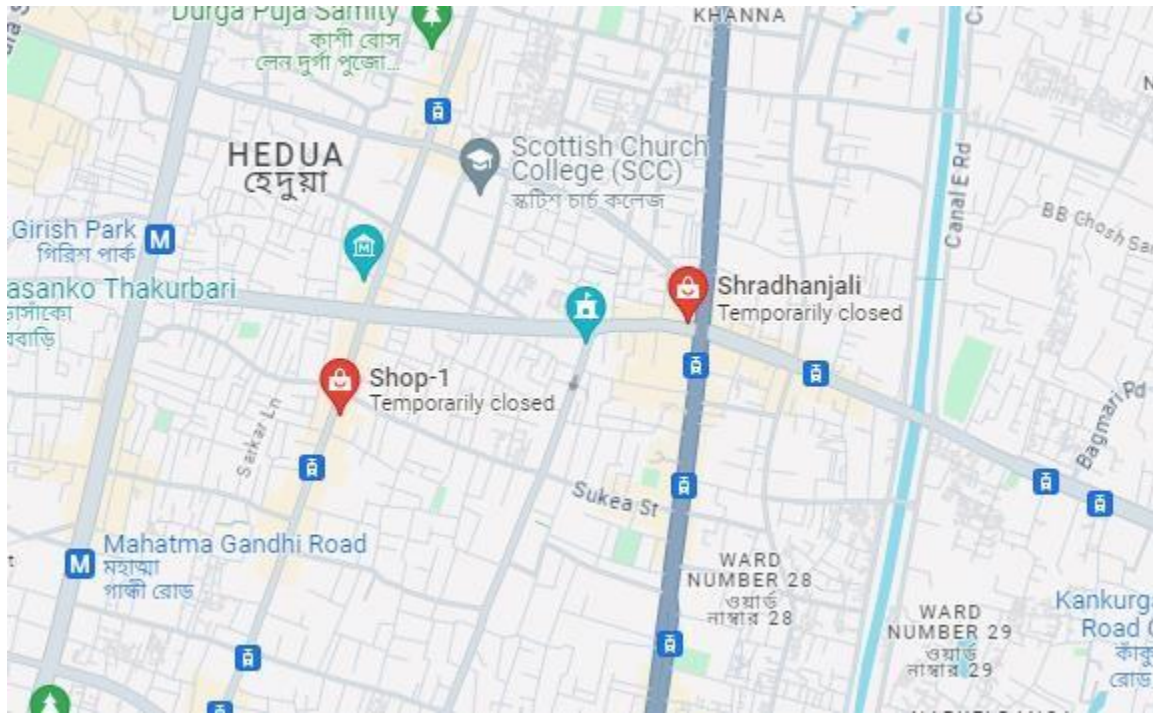
Multiple micro-outlets equals to multiple points of income and turnover aligned to the same productive model. We think of it as the best expansion strategy.

6. LOCATION OF THE PROJECT

Site Location

SHRADHANJALI APT, BIJALI PARK, SHOP – 1, MADHYAMGRAM WARD NUMBER 22,
KOLKATA – 700129

Project Site Map



Google Earth Image



Project Site Co-ordinates

Latitude	22.6926939
Longitude	88.4541486

7. MARKET SURVEY

Demand Factors

The demand for innovative dining experiences, flexible workspace solutions, and convenient online food delivery services has been steadily increasing, which are driven by several key factors:

Rapid Urbanization: India is experiencing rapid urbanization, with a significant portion of the population residing in urban areas where lifestyles are fast-paced and time is often limited. As a result, there is a growing demand for food options that are not only convenient but also cater to diverse tastes and preferences.

Changing Work Culture: The rise of remote work, freelancing, and entrepreneurship has led to a shift in the traditional office culture. Many individuals now seek flexible workspace solutions outside of the traditional office setting, preferring environments that foster creativity, collaboration, and productivity.

Tech-Savvy Population: India has one of the largest and fastest-growing internet user bases globally, with millions of people accessing online platforms and mobile apps for various purposes, including food delivery. This tech-savvy population values convenience and efficiency, making online food delivery an increasingly popular choice.

Increasing Disposable Income: With rising disposable incomes and changing consumption patterns, there is a growing willingness among consumers to spend on dining out and food delivery services. However, affordability remains a key consideration for many, especially in the context of daily meals and workspace options.

Government Initiatives: Initiatives like the Open Network for Digital Commerce (ONDC) supported by the Government of India aim to promote digital commerce and enhance accessibility and affordability for consumers. Integrating with

platforms like ONDC can help businesses reach a broader audience and tap into the growing demand for online services.

Given these factors, ABC Foods' innovative business model combining a micro-restaurant with live-cooked meals, co-working spaces, and a fully operational cloud kitchen for online delivery is well-positioned to meet the evolving demands of Indian consumers:

Live Cooked Meals: The concept of live-cooked meals appeals to Indian consumers who value freshness, authenticity, and customization in their food choices. Offering a diverse range of live-cooked dishes can cater to the varied tastes and preferences across different regions of India.

Co-Working Arrangement: In urban centers where space is at a premium and remote work is increasingly prevalent, the availability of co-working spaces within a micro-restaurant can attract professionals, freelancers, and entrepreneurs seeking flexible workspace solutions.

Online Delivery Convenience: With the proliferation of food delivery apps and the convenience ABCs offer, Indian consumers are increasingly turning to online platforms to order meals. A fully operational cloud kitchen integrated with popular food delivery apps and ONDC can tap into this demand, offering convenience, choice, and affordability to a wide customer base.

Market Opportunity

Combining micro restaurants with live cooking, co-working spaces, and online food delivery in India presents an innovative and potentially lucrative business model. Here are some market opportunities and considerations for each aspect:

Food + Timesharing revenue model - USP of business/Future prospects

1. Non sedentary use of property/space - In today's age of business a property can't stand alone entity that incurs huge expense in total cost of running of the business but if the same payable space can be made to render multiple income,

that becomes the winning run. A well thought restaurant is supposed to be like a homely spot where You can settle down, feed Yourself and get back on Your groove so why not liquidate income from these parallel, pocket friendly services

In ABC Foods the space of restaurant turns to rentable sections with all the amenities from a LED tv/monitor to active wifi for peaceful co-working to Live gaming private areas for the best time with Your family or friends all while serving fulfilling, affordable food on your plate.

2. Diverse income channels - Enacting multiple dedicated channels of income for any business enterprise is need of the hour right now. In ABC Foods We pronounce the same, our project integrates 3 individual revenue channels as cited.

-> On site restaurant generating value through cost effective, trending live cooked meals

-> Timesharing economy wherein every table, every cubicle is available to clients in affordable rentable arrangement with all the amenities. This will constitute organically 25% of the total revenue with a conceivable 5 to 7% increase potential yearly.

Fully integrated cloud kitchen for online food services:

The online food delivery market in India has witnessed exponential growth, especially in urban areas.

In conventional restaurant business online food orders signify a side revenue channel but online food ordering and food delivery platforms like Swiggy, Zomato or even ONDC forms most visible growth segment in India accounting for 16.14% increase annually.

In ABC Foods cloud kitchen will be a fully functional unit of the restaurant not aside source. 30% of Our starting investment has been aligned to construct a high capacity cloud kitchen that will offer Our trademark dishes is affordable, trending, ready to go meal portions (ABC Pockets/ABC Meals).

Full range cloud kitchen merged with pocket friendly meals spotlights a winning combination that contributes to 30% of our revenue annually.

8. TECHNICAL FEASIBILITY

Manpower Required

S. NO.	WORKERS	NO. OF WORKING PERSON
1	Chef	2
2	Receptionist	1
3	Server	1

Machinery/Items Required

S. NO.	ITEMS REQUIRED	COST
1	LIVE GRILL UNIT	19500
2	SODA DISPENSER	8000
3	COMMERCIAL JUICER	3500
4	ROTATING CHICKEN ROTISSERIE	17000
5	INSTALLATION	2000
6	TOTAL COST	176000

S. NO.	FURNITURE	QUANTITY
1	SHORT DINING TABLE	4
3	SHORT LOUNGE SOFA SITTING	2
4	MEDIUM HIGH CHAIRS	4
5	WALL MOUNTED FOLDING TABLES	2
6	HINGES FOR FOLDING TABLE UNITS	AS REQUIRED
7	SEMI HIGH PUB CHAIRS	4
8	SHORT SOFA CHAIRS	4
9	DHABA STYLE DINING BENCH	1
10	OUTSIDE CHAIRS	2
11	NEON LIGHTING/DISPLAY AND SIGNAGE	1
12	CLOUD KITCHEN DISPLAY - SIDE	1
13	BRAND SIGNAGE	1
14	POOL TABLE	1
15	COMMERCIAL POOL TABLE	1
16	AIRCONDITIONING 1.5 TON	1

17	AC - 1 TON	2
18	LED TV- 32 INCH	2
19	SOUND SYSTEM - FULL UNIT	1
20	CCTV	-
21	LIVE KITCHEN - UTENSILS AND COOKWARE	-
22	MICROWAVE - 22 LITRES	1
23	WATER PURIFIER - COMMERCIAL GRADE - 1 UNIT	1

Inspection & Quality Control

ABC Foods Private Limited, has a unique setup of micro-restaurant, co-working space, and online delivery, for which a proper inspection and quality control is essential. Ingredients & Food Safety:

- **Supplier Evaluation:** ABC Foods will establish a process to qualify and regularly evaluate ingredient suppliers. This ensures consistent quality and adherence to food safety standards.
- **Receiving Inspection:** ABC Foods will inspect all incoming ingredients upon delivery. Check for freshness, quality, and proper labeling with expiry dates.
- **Storage & Handling:** Proper storage procedures will be implemented to maintain food safety and quality. This includes designated areas for different food types, stock rotation, and temperature control for perishables.
- **Food Preparation & Cooking:** ABC Foods has developed standardized recipes and cooking procedures to ensure consistent quality and taste across

all dishes. The staff is properly trained on food safety practices like proper hand hygiene and sanitation protocols.

- **Delivery & Packaging:** ABC Foods will make sure that the food is packaged properly for delivery to maintain quality and temperature control.

Co-working Space:

- **Regular Cleaning & Sanitation:** ABC Foods will maintain a clean and sanitized workspace for co-workers. This includes frequent cleaning of common areas, workstations, and restrooms. Implement protocols for disinfecting high-touch surfaces.
- **Safety Checks:** Regularly inspect furniture, equipment, and electrical systems to ensure they are in good working order and pose no safety hazards.
- **Air Quality & Ventilation:** Proper ventilation is maintained within the co-working space to ensure a comfortable and healthy environment for users.

Delivery Platform Integration:

- **Order Accuracy Checks:** Before dispatching online orders, ABC Foods will double-check them for accuracy to ensure customers receive the correct items.
- **Delivery Partner Monitoring:** ABC Foods will partner with delivery platforms like Swiggy and Zomato that have robust quality control measures. ABC Foods will consider customer feedback regarding delivery experience and food and will take corrective actions if necessary.

Overall Quality Management:

- **Regular Inspections:** ABC Foods will conduct regular internal inspections of food preparation areas, the co-working space, and delivery processes to identify and address any potential issues.
- **Data Analysis & Corrective Actions:** ABC Foods will analyze data from inspections and customer feedback to identify areas for improvement.

Implement corrective actions to address recurring problems and continuously improve quality control processes.

- **Staff Training:** The company will regularly train staff on all aspects of inspection and quality control procedures. This ensures everyone is aware of their responsibilities and maintains consistent standards.

9. COMMERCIAL VIABILITY

SWOT Analysis



Strengths:

Innovative Concept: ABC Foods' integrated business model, combining a micro-restaurant with live-cooked meals, co-working spaces, and a cloud kitchen for online delivery, is innovative and unique in the market. This differentiation can attract customers looking for novel dining experiences and workspace solutions.

Quality and Freshness: The emphasis on live-cooked meals and sourcing high-quality ingredients ensures that ABC Foods delivers fresh, flavorful, and

authentic dishes to its customers. This commitment to quality can enhance customer satisfaction and loyalty.

Multi-Channel Revenue Streams: By diversifying revenue streams through dine-in, co-working, and online delivery channels, ABC Foods reduces dependency on any single source of income. This resilience can help the company withstand market fluctuations and economic challenges.

Technology Integration: Integration with food delivery/distribution apps and platforms like ONDC demonstrates ABC Foods' ability to leverage technology to reach a broader customer base and streamline operations. This technological edge can enhance efficiency and competitiveness.

Weaknesses:

Brand Recognition: As a relatively new company, ABC Foods may face challenges in building brand recognition and establishing itself in a competitive market. Limited brand awareness could hinder customer acquisition and growth opportunities.

Operational Complexity: Managing multiple facets of the business, including live-cooking, co-working spaces, and online delivery, can be operationally complex. Ensuring seamless coordination and efficiency across these different components may require significant resources and expertise.

Opportunities:

Market Expansion: ABC Foods has opportunities for expansion into new geographic markets or demographic segments. By identifying underserved areas or niche markets, the company will tap into new customer segments and drive growth.

Partnerships and Collaborations: Collaborating with other businesses, such as co-working spaces, office complexes, or technology companies, will create synergies and enhance ABC Foods' reach and visibility. Strategic partnerships will also provide access to new customer bases and distribution channels.

Threats:

Competitive Landscape: The food service industry is highly competitive, with numerous players offering similar products and services. Intense competition could exert pressure on pricing and margins, as well as pose challenges in acquiring and retaining customers.

Regulatory Compliance: Compliance with food safety regulations, health codes, and licensing requirements is essential for ABC Foods' operations. Failure to adhere to regulatory standards could result in fines, penalties, or reputational damage.

Economic Uncertainty: Economic downturns or fluctuations in consumer spending patterns could impact ABC Foods' business performance. Reduced discretionary spending on dining out or workspace solutions during economic downturns could adversely affect revenue and profitability.

I. OPERATING STATEMENT (To be filled by the Dealing Group from Balance Sheet / Projections)

Name of the Company:

ABC FOODS PRIVATE LIMITED

(Rupees in lakhs)

I. PROFIT AND LOSS ACCOUNT	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
SALES:					
1. Domestic Sales	25.00	32.50	42.25	54.93	71.40
2. Export Sales	0.00	0.00	0.00	0.00	0.00
GROSS SALES:	25.00	32.50	42.25	54.93	71.40
Less: Excise Duty / Sales Tax	0.00	0.00	0.00	0.00	0.00
Add: Other Operating Income	0.00	0.00	0.00	0.00	0.00
NET SALES:	25.00	32.50	42.25	54.93	71.40
Increase in Net Sales (%)		29.99%	30.00%	30.00%	30.00%
COST OF SALES:					
1. Raw Materials	16.25	21.13	27.46	35.70	46.41
A. Imported	0.00	0.00	0.00	0.00	0.00
B. Indigenous	16.25	21.13	27.46	35.70	46.41
2. Other Spares	0.00	0.00	0.00	0.00	0.00
A. Imported	0.00	0.00	0.00	0.00	0.00
B. Indigenous	0.00	0.00	0.00	0.00	0.00
3. Power & Fuel	1.25	1.63	2.11	2.75	3.57
4. Direct Labour	2.00	2.60	3.38	4.39	5.71
5. Other Manufacturing Expenses	0.00	0.00	0.00	0.00	0.00
6. Depreciation / Amortisation	1.00	0.90	0.81	0.73	0.66
7. Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00
8. Compiagon fees paid	0.00	0.00	0.00	0.00	0.00
9. other expenses	0.71	1.42	1.85	2.40	3.13
SUB TOTAL:	21.21	27.67	35.61	45.98	59.48
Add: Opening Stock in Process	0.00	0.00	0.00	0.00	0.00
Less: Closing Stock in Process	0.00	0.00	0.00	0.00	0.00
COST OF PRODUCTION:	21.21	27.67	35.61	45.98	59.48
COP as % of Gross Sales	84.84%	85.15%	84.30%	83.71%	83.30%
Add: Opening Stock of Finished Goods	0.00	0.00	0.00	0.00	0.00
Less: Closing Stock of Finished Goods	0.00	0.00	0.00	0.00	0.00
COST OF SALES:	21.21	27.67	35.61	45.98	59.48
Cost of Sales as % of Gross Sales	84.84%	85.15%	84.30%	83.71%	83.30%
Selling, General & Admn. Expenses	0.95	1.24	1.61	2.09	2.71
PROFIT BEFORE INTT. & TAX (PBIT)	2.84	3.59	5.03	6.86	9.21
PBIT as % of Gross Sales	11.36%	11.05%	11.90%	12.49%	12.90%
Interest & Other Financial Charges	0.60	0.54	0.43	0.32	0.21
Intt. & Fin. Charges as % of Sales	2.40%	1.66%	1.02%	0.58%	0.29%
OP. PROFIT BEFORE TAX (OPBT)	2.24	3.05	4.60	6.54	9.00
OPBT as % of Gross Sales	8.96%	9.39%	10.89%	11.91%	12.60%
Add: Other Non-operative Income					
1. Interest & Dividend	0.00	0.00	0.00	0.00	0.00
2. Exchange Profit / Export Incentives	0.00	0.00	0.00	0.00	0.00
3. Excess Provision Written Back	0.00	0.00	0.00	0.00	0.00
4. Profit on Sale of Assets	0.00	0.00	0.00	0.00	0.00
5. Sale of Scrap / other misc income	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL (INCOME)	0.00	0.00	0.00	0.00	0.00
Less: Other Non-operating Expenses					
1. Loss on Investment	0.00	0.00	0.00	0.00	0.00
2. Loss on Forex	0.00	0.00	0.00	0.00	0.00
3. Loss on Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
4. Bad Debts Written Off	0.00	0.00	0.00	0.00	0.00

5. Miscellaneous Expenses Written Off	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL (EXPENSES)	0.00	0.00	0.00	0.00	0.00
PROFIT BEFORE TAX / LOSS	2.24	3.05	4.60	6.54	9.00
Tax Paid	0.00	0.00	0.00	0.00	0.00
Deferred Tax Liability/(Deffered Tax Asset)	0.00	0.00	0.00	0.00	0.00
Provision for Taxes	0.00	0.00	0.00	0.00	0.00
NET PROFIT / LOSS (PAT)	2.24	3.05	4.60	6.54	9.00
PAT as % of Gross Sales	8.97%	9.39%	10.89%	11.91%	12.60%
Equity / Preference Dividend Paid:					
1. Equity Dividend	0.00	0.00	0.00	0.00	0.00
2. Preference Dividend	0.00	0.00	0.00	0.00	0.00
RETAINED PROFIT	2.24	3.05	4.60	6.54	9.00

II. LIABILITIES (To be filled by the Dealing Group from Balance Sheet / Projections)

Name of the Company :

ABC FOODS PRIVATE LIMITED

(Rupees in lakhs)

II. BALANCE SHEET - LIABILITIES	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
CURRENT LIABILITIES (CL):					
Short Term borrowings from banks (including bill purchased/discounted)					
1. from applicant bank	1.45	1.45	1.45	1.45	1.45
2. from other banks	0.00	0.00	0.00	0.00	0.00
(Out of Total Bank Borrowings - BP & BD)	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL	1.45	1.45	1.45	1.45	1.45
1. Short Term Borrowings from others incl. CPs	0.00	0.00	0.00	0.00	0.00
2. Sundry Creditors (Trade)	2.00	2.60	3.39	4.40	5.72
3. Advance Payment from Customers / Deposit from Dealers	0.00	0.00	0.00	0.00	0.00
4. Provision for Taxation	0.00	0.00	0.00	0.00	0.00
5. Dividend payable	0.00	0.00	0.00	0.00	0.00
6. Other Stat.Liabilities (due within 1 yr.)	0.00	0.00	0.00	0.00	0.00
7. Instalments of TLs / Debentures / Pref.Shares / DPGs / Deposits / Unsecured Loans etc. (due within 1 yr.)	1.15	1.15	1.15	1.15	0.10
8. Other CL & Provisions (due within one year)	0.00	0.00	0.00	0.00	0.00
9. Interest accrued bot not due	0.00	0.00	0.00	0.00	0.00
10. Dues to Directors	0.00	0.00	0.00	0.00	0.00
11. Security Deposit - Suppliers & Contractors	0.00	0.00	0.00	0.00	0.00
12. Other Current Liabilities	0.00	0.00	0.00	0.00	0.00
13 Provision	0.00	0.00	0.00	0.00	0.00
14 Others Provision	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL	3.15	3.75	4.54	5.55	5.82
TOTAL CURRENT LIABILITIES	4.60	5.20	5.99	7.00	7.27
TERM LIABILITIES					
1. Debentures (not maturing within 1 yr.)	0.00	0.00	0.00	0.00	0.00
2. Preference Shares (redeemable with residual tenor for >1 yr. & <5 yrs.)	0.00	0.00	0.00	0.00	0.00
3. Term Loans (Excluding installments payable within 1 yr.)	3.54	2.39	1.24	0.10	0.00
4. Term Deposits (repayable after 1 yr.)	0.00	0.00	0.00	0.00	0.00
5. Unsec.Loans (repayable after 1 yr.)	0.00	0.00	0.00	0.00	0.00
6. Mobilisation Adv. (repayable after 1 yr.)	0.00	0.00	0.00	0.00	0.00
7. Sundry Creditors for Capital Goods	0.00	0.00	0.00	0.00	0.00
8. Deferred Sales Tax	0.00	0.00	0.00	0.00	0.00
9. Deferred Tax Liability	0.00	0.00	0.00	0.00	0.00
10	0.00	0.00	0.00	0.00	0.00
TOTAL TERM LIABILITIES	3.54	2.39	1.24	0.10	0.00
1. Ordinary Share Capital	6.54	6.60	8.20	9.74	10.74
2. Pref.Share Cap.(Residual tenor >5 yrs.)	0.00	0.00	0.00	0.00	0.00

3. General Reserve	0.00	0.00	0.00	0.00	0.00
4. Capital Reserve	0.00	0.00	0.00	0.00	0.00
5. Surplus(+) or deficit(-) in P&L Account	0.00	0.00	0.00	0.00	0.00
6. Share Application Money	0.00	0.00	0.00	0.00	0.00
7. Share Premium	0.00	0.00	0.00	0.00	0.00
8. Capital Redemption Reserve	0.00	0.00	0.00	0.00	0.00
9. Quasi Equity	0.00	0.00	0.00	0.00	0.00
10. Less: Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
NET WORTH	6.54	6.60	8.20	9.74	10.74
TOTAL LIABILITIES	14.69	14.19	15.42	16.84	18.01

Name of the Company :

ABC FOODS PRIVATE LIMITED

(Rupees in lakhs)

II. BALANCE SHEET - ASSETS	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
CURRENT ASSETS					
Cash and Bank Balances	2.60	2.08	2.92	3.51	3.31
Short Term unencumbered Investments (Other than Long Term)	0.00	0.00	0.00	0.00	0.00
1. Government and other securities	0.00	0.00	0.00	0.00	0.00
2. Fixed Deposits with banks	0.00	0.00	0.00	0.00	0.00
RECEIVABLES	3.08	4.01	5.21	6.77	8.80
3. Domestic Sales	3.08	4.01	5.21	6.77	8.80
4. Export Receivables (incl. contingent B/P & Discounted by banks)	0.00	0.00	0.00	0.00	0.00
INVENTORY	0.00	0.00	0.00	0.00	0.00
7. Raw Material - Indigenous	0.00	0.00	0.00	0.00	0.00
8. Raw Material - Imported	0.00	0.00	0.00	0.00	0.00
9. Consumables Spares - Indigenous	0.00	0.00	0.00	0.00	0.00
10. Consumables Spares - Imported	0.00	0.00	0.00	0.00	0.00
11. Stock in process	0.00	0.00	0.00	0.00	0.00
12. Finished Goods	0.00	0.00	0.00	0.00	0.00
13. Goods in Transit	0.00	0.00	0.00	0.00	0.00
14. Closing Stock of Traded goods	0.00	0.00	0.00	0.00	0.00
15	0.00	0.00	0.00	0.00	0.00
OTHER CURRENT ASSETS	0.00	0.00	0.00	0.00	0.00
16. Deposits	0.00	0.00	0.00	0.00	0.00
17. Duties & Taxes paid in Advance	0.00	0.00	0.00	0.00	0.00
18. Others (receivables within 1 yr.)	0.00	0.00	0.00	0.00	0.00
19. Advance to suppliers of Raw Material	0.00	0.00	0.00	0.00	0.00
20. Loan & Advances	0.00	0.00	0.00	0.00	0.00
TOTAL CURRENT ASSETS	5.68	6.09	8.13	10.28	12.11
GROSS FIXED ASSETS (GFA)	9.00	8.10	7.29	6.56	5.90
1. Land	0.00	0.00	0.00	0.00	0.00
2. Building	0.00	0.00	0.00	0.00	0.00
3. Plant & Machinery	0.00	0.00	0.00	0.00	0.00
4. Furnitures & Fixtures	0.00	0.00	0.00	0.00	0.00
5. Other Fixed Assets	9.00	8.10	7.29	6.56	5.90
6. Capital Works in progress	0.00	0.00	0.00	0.00	0.00
Less: Accumulated Depreciation on FA	0.00	0.00	0.00	0.00	0.00
Less: Revaluation Reserves, if any	0.00	0.00	0.00	0.00	0.00
NET BLOCK	9.00	8.10	7.29	6.56	5.90
NON CURRENT ASSETS					
1. Investments in Subsidiary/Affiliates Cos.	0.00	0.00	0.00	0.00	0.00
2. Other Investments	0.00	0.00	0.00	0.00	0.00
3. Loans & Advances to Subsidiary / Affiliates / Associates Companies	0.00	0.00	0.00	0.00	0.00

4. Advance to suppliers of Capital Goods / Contractors	0.00	0.00	0.00	0.00	0.00
5. Deferred receivables (maturity >1 yr.)	0.00	0.00	0.00	0.00	0.00
6. Margin money kept with banks.	0.00	0.00	0.00	0.00	0.00
7. Debtors exceeding six months	0.00	0.00	0.00	0.00	0.00
8. Short Term Deposits with Bodies Corporate	0.00	0.00	0.00	0.00	0.00
9. Non-consumables stores & spares	0.00	0.00	0.00	0.00	0.00
10. Other Non Current Assets including dues from directors	0.00	0.00	0.00	0.00	0.00
TOTAL NON CURRENT ASSETS	0.00	0.00	0.00	0.00	0.00
Intangible Assets (deferred tax assets, patents, goodwill, preliminary expenses, bad/doubtful expenses not provided for, etc. to the extent not written off)	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	14.68	14.19	15.42	16.84	18.01
TOTAL LIABILITIES less TOTAL ASSETS	0.00	0.00	0.00	0.00	0.00

IV. WORKING CAPITAL ASSESSMENT (Auto generated and hence not required to be filled)

Name of the Company :

ABC FOODS PRIVATE LIMITED

(Rupees in lakhs)

BUILD UP OF CURRENT ASSETS	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
Raw Material - Indigenous	0.00	0.00	0.00	0.00	0.00
Month's Consumption	0.00	0.00	0.00	0.00	0.00
Raw Material - Imported	0.00	0.00	0.00	0.00	0.00
Month's Consumption	0.00	0.00	0.00	0.00	0.00
Consumable Spares - Indigenous	0.00	0.00	0.00	0.00	0.00
Month's Consumption	0.00	0.00	0.00	0.00	0.00
Consumable Spares - Imported	0.00	0.00	0.00	0.00	0.00
Month's Consumption	0.00	0.00	0.00	0.00	0.00
Stock in Process	0.00	0.00	0.00	0.00	0.00
Month's Cost of Production	0.00	0.00	0.00	0.00	0.00
Finished Goods	0.00	0.00	0.00	0.00	0.00
Month's Cost of Sales	0.00	0.00	0.00	0.00	0.00
Receivables (Domestic) other than deferred & exports (including bills purchased & discounted by banks)	3.08	4.01	5.21	6.77	8.80
Month's Domestic Sales	1.48	1.48	1.48	1.48	1.48
Export Receivables (including bills purchased & discounted by banks)	0.00	0.00	0.00	0.00	0.00
Month's Export Sales	0.00	0.00	0.00	0.00	0.00

BUILD UP OF CURRENT LIABILITIES	2025.00	2026.00	2027.00	2028.00	2029.00
	Projected	Projected	Projected	Projected	Projected
Trade Creditors	2.00	2.60	3.39	4.40	5.72
Month's Trade Creditors	1.48	1.48	1.48	1.48	1.48

III. CALCULATION OF ASSESSED BANK FINANCE (ABF)	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
1. Total Current Assets	5.68	6.09	8.13	10.28	12.11
2. Other Current Liabilities (Other than Bank Borrowings & TL Instalments due within one Year)	2.00	2.60	3.39	4.40	5.72
3. Working Capital Gap	3.68	3.48	4.74	5.88	6.39
4. Minimum stipulated Net Working Capital (NWC) (25% of Total Current Assets excluding Export Receivables)	1.42	1.52	2.03	2.57	3.03
5. Actual / Projected NWC	2.23	2.03	3.29	4.43	4.94
6. Item 3 Minus Item 4	2.26	1.96	2.71	3.31	3.36
7. Item 3 Minus Item 5	1.45	1.45	1.45	1.45	1.45
8. MPBF (lower of 6 or 7)	1.45	1.45	1.45	1.45	1.45
9. Excess borrowings representing Shortfall in NWC	NIL	NIL	NIL	NIL	NIL

V. SUMMARY OF FINANCIAL POSITION (Auto generated and hence not required to be filled)

Name of the Company :

ABC FOODS PRIVATE LIMITED

(Rupees in lakhs)

	2025	2026	2027	2028	2029
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IV. STATEMENT OF FINANCIAL ANALYSIS

	Projected	Projected	Projected	Projected	Projected
	A. PROFILE ANALYSIS				
Total Assets (Tangible)	14.68	14.19	15.42	16.84	18.01
Total Outside Liabilities (TOL)	8.14	7.59	7.23	7.10	7.27
Tangible Networth (TNW)	6.54	6.60	8.20	9.74	10.74
Net Sales	25.00	32.50	42.25	54.93	71.40
PBDIT	3.84	4.49	5.84	7.59	9.87
Operating Profits (OPBT)	2.24	3.05	4.60	6.54	9.00
Net Profit	2.24	3.05	4.60	6.54	9.00
Gross Cash Accruals	3.24	3.95	5.41	7.27	9.66
Term Liabilities to Gross Cash Accruals	1.09	0.60	0.23	0.01	0.00
Net Working Capital	1.08	0.88	2.14	3.28	4.84
% of NWC to Current Assets	18.99%	14.50%	26.36%	31.90%	39.97%
Current Assets to Net Sales	22.73%	18.73%	19.24%	18.72%	16.96%
	B. LIQUIDITY ANALYSIS				
Current Ratio	1.23	1.17	1.36	1.47	1.67
Quick Ratio	1.23	1.17	1.36	1.47	1.67
	C. PROFITABILITY ANALYSIS				
PBDIT/ Net Sales (%)	15.36%	13.82%	13.82%	13.82%	13.82%
OPBT / Net Sales (%)	8.96%	9.39%	10.89%	11.91%	12.60%
Net Profit/ Net Sales (%)	8.97%	9.39%	10.89%	11.91%	12.60%
Return on Assets (%)	15.27%	21.52%	29.84%	38.85%	49.96%
Retained Profits / Net Profits (%)	100.00%	100.00%	100.00%	100.00%	100.00%
Return on Net Worth (%)	34.28%	46.29%	56.13%	67.18%	83.81%
	D. ACTIVITY ANALYSIS (IN DAYS)				
Receivable Turnover - Domestic	45	45	45	45	45
Receivable Turnover - Export	0	0	0	0	0
Inventory Turnover	0	0	0	0	0
Accounts Payables Turnover	45	45	45	45	45
Fixed Assets Turnover Ratio	2.78	4.01	5.80	8.37	12.10
	E. GROWTH RATIOS				
Net Sales Growth (%)		29.99%	30.00%	30.00%	30.00%
Net Profit Growth (%)		36.16%	50.69%	42.21%	37.56%
Net Worth Growth (%)		0.81%	24.27%	18.82%	10.27%
	F. LEVERAGE & OTHER RATIOS				
TOL / TNW	1.24	1.15	0.88	0.73	0.68
DER	0.54	0.36	0.15	0.01	0.00
DSCR		2.66	3.70	5.17	7.26
CFDSCR		2.77	2.90	4.39	6.11
FACR	2.54	3.39	5.88	65.60	0.00
Net Operating Cash Flow (NOCF)	3.84	4.69	4.58	6.45	8.31
Interest Cover	6.40	8.32	13.58	23.72	46.99
CFICR	6.40	8.68	10.65	20.17	39.56

VI. FUND FLOW STATEMENT (Auto generated and hence not required to be filled)

Name of the Company :

ABC FOODS PRIVATE LIMITED

(Rupees in lakhs)

V. FUNDS FLOW STATEMENT	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
Profit After Tax		3.05	4.60	6.54	9.00
Depreciation		0.90	0.81	0.73	0.66
Dividends		0.00	0.00	0.00	0.00
Funds From Operations	0.00	3.95	5.41	7.27	9.66
Long Term Sources:					
Change in Capital		0.05	1.60	1.54	1.00
Net Change in Reserve		-3.05	-4.60	-6.54	-9.00
Change in Term Loans		-1.15	-1.15	-1.14	-0.10

Total [Source(+)/ Deficit(-)]	0.00	-0.20	1.26	1.13	1.56
Long Term Uses:					
Net Change in Fixed Assets		0.00	0.00	0.00	0.00
Change in Other Non Current Assets (including Investments)		0.00	0.00	0.00	0.00
Change in Investments in Group Companies		0.00	0.00	0.00	0.00
Change in Intangibles		0.00	0.00	0.00	0.00
Contribution to Working Capital	0.00	-0.20	1.26	1.13	1.56
Short Term Uses					
Change in Net Working Assets		0.92	1.20	1.56	2.03
Change in Other Current Assets		0.00	0.00	0.00	0.00
Short Term Sources					
Change in Other Current Liabilities		0.60	0.78	1.02	0.27
Change in Bank Borrowings/Loans		0.00	0.00	0.00	0.00
Net Deficit / Surplus in ST Sources	0.00	-0.32	-0.42	-0.55	-1.76
Net Movement in Liquid Assets	0.00	-0.52	0.84	0.59	-0.20
Change in cash		-0.52	0.84	0.59	-0.20
Change in Marketable Investments		0.00	0.00	0.00	0.00
Net Movement in Liquid Assets	0.00	-0.52	0.84	0.59	-0.20

VII. CASH FLOW STATEMENT (Auto generated and hence not required to be filled)

Name of the Company :

ABC FOODS PRIVATE LIMITED

(Rupees in lakhs)

VI. CASH FLOW STATEMENT	2025	2026	2027	2028	2029
	Projected	Projected	Projected	Projected	Projected
Operating Sector					
Net Sales		32.50	42.25	54.93	71.40
Debtors (Trade)	[Inc.(+)/Dec.(-)]	0.92	1.20	1.56	2.03
Cash From Sales		31.58	41.05	53.36	69.37
Costs- Interest & Finance Charges					
Expenses on Stocks Purchases		21.13	27.46	35.70	46.41
Trade Creditors	[Inc.(-)/Dec.(+)]	-0.60	-0.78	-1.02	-1.32
Manufacturing Expenses		5.65	7.34	9.55	12.41
Cash Cost of Sales		26.71	34.45	44.55	57.71
Expenses for Inc. / Dec. in Stocks		0.00	0.00	0.00	0.00
Cash from Asset Conversion Cycle		4.86	6.59	8.81	11.66
Selling, Gen. & Adm. Expenses		1.24	1.61	2.09	2.71
Advance Payments	[Inc.(+)/Dec.(-)]	0.00	0.00	0.00	0.00
Advances Received	[Inc.(-)/Dec.(+)]	0.00	0.00	0.00	0.00
Taxation		0.00	0.00	0.00	0.00
Dividends		0.00	0.00	0.00	0.00
Cash From Operations		3.63	4.99	6.72	8.95
Other Current Assets	[Inc.(+)/Dec.(-)]	0.00	0.00	0.00	0.00
Other Current Liabilities	[Inc.(-)/Dec.(+)]	0.00	0.00	0.00	1.05
Other Income / Expenses (Net)		0.00	0.00	0.00	0.00
Net Cash From Operations		3.63	4.99	6.73	7.90
Investment Sector					
Capital Expenditure	[Inc.(+)/Dec.(-)]	0.00	0.00	0.00	0.00
Investment in Group Companies	[Inc.(+)/Dec.(-)]	0.00	0.00	0.00	0.00
Intangible / Other Term Assets	[Inc.(+)/Dec.(-)]	0.00	0.00	0.00	0.00
Cash Before Funding		3.63	4.99	6.73	7.90
Financing Sector					
Dues to Banks	[Inc.(+)/Dec.(-)]	0.00	0.00	0.00	0.00
Short Term Debts	[Inc.(+)/Dec.(-)]	0.00	0.00	0.00	0.00
Term Debts	[Inc.(+)/Dec.(-)]	-1.15	-1.15	-1.14	-0.10
Equity	[Inc.(+)/Dec.(-)]	0.05	1.60	1.54	1.00
Other Loans & Reserves	[Inc.(+)/Dec.(-)]	-3.05	-4.60	-6.54	-9.00

Total		-4.15	-4.15	-6.14	-8.10
Movement in Cash Assets		-0.52	0.84	0.59	-0.20
Cash & Bank Balance	[Inc.(+)/Dec.(-)]	-0.52	0.84	0.59	-0.20
Investments (Other Than Long Term)	[Inc.(+)/Dec.(-)]	0.00	0.00	0.00	0.00
Movement in Cash Assets		-0.52	0.84	0.59	-0.20