

Project Report of

M/s Pattaya Beach Eco Huts
Tehsil Dhar Kalan Forest Division, District Pathankot
(Punjab)

Contents

Section	Subject
I	Introduction
II	Promoters & management
III	Brief particulars of the project
IV	Cost of project
V	Means of finance
VI	Economic feasibility
VII	Financial viability
VIII	Conclusion & recommendations

Annexures

1. Project Cost
2. Schedule of building
3. Detail of machinery and equipments
4. Projected profitability statement
5. Projected Balance Sheet
6. Projected Cash Flow statements
7. Calculation of Depreciation
8. Calculation of annual sales receipts
9. Calculation of annual salary expenses
10. Calculation of interest on term loan

Brief highlights

- 1 Name & address** M/s Pattaya Beach Eco Huts
Tehsil Dhar Kalan Forest Division,
Pathankot
Distt: Pathankot (Punjab)
- 2 Constitution** Partnership firm comprising of
2partners namely Sh. Ranbir Singh
resident of VPO Kandwal, Tehsil
Nurpur, Dist Kangra and Sh. Surjit
Singh resident of VPO Haryal, Tehsil
and District Pathankot
- 3 Nature of project** Eco Huts and other Hospitality,
Restaurant Services
- 4 Installed capacity** NA
- 5 Gross receipts (Rs lakhs)** Rs 150.56 lakhs (1st full year of
operation)
- 6 Cost of Project** In Rs Lakhs

Sr No	Particulars	Cost incurre d and to be incurre d	Total
(1)	Land	On Lease	On Lease
(2)	Building & Civil Works	115.00	115.00
(3)	Equipments & Generator	44.00	44.00
(4)	Furniture and Fixtures	11.00	11.00
(5)	Pre-operative Expenses	8.00	8.00
(6)	Contingencies	10.00	10.00
(7)	Working Capital Requirement	12.00	12.00

	Total	200.00	200.00
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7 **Means of finance** In Rs Lakhs

Sr No.	Particulars	Incurred and to be incurred	Total
1	Promoter's Funds	50.00	50.00
2	Unsecured loan	30.00	30.00
3	Term loan	120.00	120.00
	Total	200.00	200.00

- 8 Debt- equity ratio 1.50:1
- 9 Promoter's contribution to project cost 40.00%

10 Purpose of Project Report

The Project Report has been prepared for the purpose of outlining briefly the intent and nature of the project, analyzing its potential both in terms of marketability, financial feasibility and for the generation of employment and development of tourism. The said report may be used for submission before various government bodies, authorities for obtaining clearances, NOCs etc. and also may be used for submission to private organizations etc for conduction of various studies etc. The report is based on estimates, assumptions and other uncertain factors as considered by the partners.

11 Total employment

24 persons

Section I Introduction

M/s Pattaya Beach Eco Huts has been set up as a partnership firm and proposes to establish and run a Hospitality and tourist destination in the form of Eco Huts, a Restaurant and other ancillary facilities for its guests and tourists alike at Tehsil Dhar Kalan Forest Division, Pathankot Distt Pathankot. The firm has already procured land on lease which is in the name of the partners Sh Surjit Singh and Sh Ranbir Singh measuring about approx. 4 Kanals 7 Marlas (2200.48 sq meters) requisite for the said project. The partners shall be contributing atleast 40% to the project with the balance 60% coming from bank finance. The firm and the partners have obtained majority of the permissions from the local panchayats and other government bodies except for some which it intends to obtain at the earliest possible.

Tourism Scenario: India's Perspective

India is a large market for travel and tourism. It offers a diverse portfolio of niche tourism products - cruises, adventure, medical, wellness, sports, MICE, eco-tourism, film, rural and religious tourism. India has been recognized as a destination for spiritual tourism for domestic and international tourists. In March 2019, Rs 720 crore had been allocated by Uttar Pradesh towards strengthening the infrastructure for tourism.

Total contribution by travel and tourism sector to India's GDP is expected to increase from Rs 15.24 trillion (US\$ 234.03 billion) in 2017 to Rs 32.05 trillion (US\$ 492.21 billion) in 2028. India was ranked 7th among 184 countries in terms of travel & tourism's total contribution to GDP in 2017. Travel and tourism is the third largest foreign exchange earner for India. During 2018, FEEs from tourism increased 4.70 per cent year-on-year to US\$ 28.59 billion. Foreign Tourist Arrivals (FTAs) increased 5.20 per cent year-on-year to 10.56 million in the same period. Foreign tourist arrivals for medical purpose increased from 427,014 in 2016 to 495,056 in 2017(P). During 2018, arrivals

through e-tourist visa increased 39.60 per cent year-on-year to 2.37 million. During May 2019, arrivals through e-tourist visa increased by 21.70 per cent year-on-year to 1.23 million.

As of 2017-18, 81.1 million people are employed in the tourism sector in India which was 12.38 per cent of total employment in the country. The Government of India has set a target of 20 million foreign tourist arrivals (FTAs) by 2020 and double the foreign exchange earnings as well.

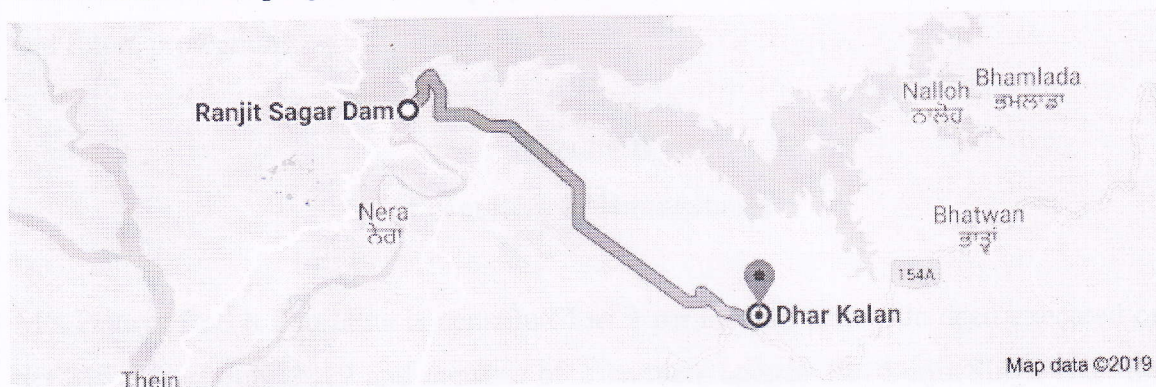
The launch of several branding and marketing initiatives by the Government of India such as 'Incredible India!' and 'Athiti Devo Bhava' has provided a focused impetus to growth. The Indian government has also released a fresh category of visa - the medical visa or M visa, to encourage medical tourism in the country. Incredible India 2.0 campaign was launched in September 2017. In September 2018, the Indian government launched the 'Incredible India Mobile App' to assist the traveller to India and showcase major experiences for travelling. The Government of India is working to achieve one per cent share in world's international tourist arrivals by 2020 and two per cent share by 2025.

The Government has also been making serious efforts to boost investments in tourism sector. In the hotel and tourism sector, 100 per cent FDI is allowed through the automatic route. A five-year tax holiday has been offered for 2, 3 and 4 star category hotels located around UNESCO World Heritage sites (except Delhi and Mumbai). Total FDI received by Indian hotel & tourism sector was US\$ 12.35 billion between April 2000 and March 2019. India is a large market for travel and tourism. It offers a diverse portfolio of niche tourism products - cruises, adventure, medical, wellness, sports, MICE, eco-tourism, film, rural and religious tourism. India has been recognized as a destination for spiritual tourism for domestic and international tourists.

Proposed Site and Location Advantages

Pathankot is the meeting point of the three states namely Punjab, Himachal Pradesh and Jammu & Kashmir and due to its location, it serves as a travel hub for these three states. Due to its strategic location at meeting point of three states and its connectivity with roads & rails,

Pathankot serves as a travel hub for three states namely Punjab, Himachal Pradesh and Jammu & Kashmir. Due to its strategic location at the confluence of three significant states along with existing road & rail connectivity, tourists have a tendency to utilize this place as an important stopover most often. But the city does not have much tourist destinations which can attract tourists and thus contribution from tourism sector is insignificant for Pathankot. All selected land parcels around Ranjit Sagar Lake is presently remain as undeveloped (except old dam colony area) & henceforth, Shivalik (Dhauladhar) Tourism Development Board has planned to utilize these identified land parcels by developing it as an important tourist destination to enhance state economy by generating more employment, which will eventually create larger opportunities for development in and around the place. Site is app. 25 kms (aerial) away from the main city. It has been proposed to encourage sustainable development by optimizing environmental and social impacts along with maximizing project benefits. Its location along the lake gives perfect picturesque view and significant water front area available for development as a tourist destination. Various tourism facilities can be developed at this location which can get benefit from the geographical settings of the site and the lake. Due to the advantageous location of the proposed location for the ecotourism, it has lot of potential for various ecotourism activities. Also as mentioned above a good number of tourists reaching Pathankot are the ones who come here without any prior bookings and are on the lookout for all possible activities in and around Pathankot which are referred as the —Spill Overl Tourists. Many of such tourists are interested in any kind of excursions which can provide them opportunity to get a glimpse of the nearby natural surroundings, wildlife and landscaping.



Dharkalan is a Tehsil in Gurdaspur District of Punjab State, India. Dharkalan Tehsil Head Quarters is Dharkalan town . It is located 64 KM towards North from District head quarters Gurdaspur. 240 KM from State capital Chandigarh towards South .

Dharkalan Tehsil is bounded by by Nurpur Tehsil towards South , Bhattiyat Tehsil towards East , Sujanpur Tehsil towards west , Indora Tehsil towards South . Pathankot City , Sujanpur City , Dalhousie City , Kathua City are the nearby Cities to Dharkalan.

It is in the 524 m elevation(altitude) . This Place is in the border of the Gurdaspur District and Kathua District. Kathua District Basohli is North towards this place . Also it is in the Border of other district Kangra . It is in the border of two states. First State is Jammu & Kashmir State towards North and second state is Himachal Pradesh State towards North .

Pathankot , Dalhousie , Kathua , Khajjiar , Chamba are the near by Important tourist destinations to see.

Thus it can be easily inferred that proposed site is going to be an advantageous location and shall draw a lot of tourists and visitors. The promoters intend to invest a good sum of money into the project and would in estimate require atleast Rs 1.20 crores by way of term loan. The details contained herein are based on discussion with the partners and data supplied by them. The sales and raw material costs are estimated based on the information supplied by the promoters and we disclaim to vouch for the correctness of the estimates since these are mere projections and we cannot comment on the estimates and future projections.

Section II

Promoters & Management

M/s Pattaya Beach Eco Huts is constituted as a partnership firm vide deed executed on the 31st day of July 2019 and consists of 2 partners namely Sh. Surjit Singh and Sh. Ranbir Singh.

For Pattaya Beach Eco Huts



Partner

Sh. Surjit Singh S/o Sh. Swaran Singh, is a leading businessman of Tehsil Pathankot (a town touching the borders of Jammu & Kashmir, Himachal and Punjab States). He is an experienced businessman, with high repute and is successfully running a Resort cum Marriage Palace under the name Jannat Resort in Tehsil Pathankot and has considerable business acumen. Since he is already running a Hospitality business, he has the required networks and is fully aware of the ins and outs of the sector and its management.

Likewise Sh. Ranbir Singh S/o Sh. Swadesh Singh aged about is also an extremely seasoned businessman and has experience in wide range of businesses ranging from Stone crushers, hot mix plants, a hotel under the name M/s Jyoti Hotel & Restaurant (VPO Kandwal, Himachal Pradesh). He also has all the managerial qualities and talent to run and successfully operate the proposed project.

Hence the combination of business experience and youth energy behind the project would ensure its successful implementation and efficient management after commencement of operations.

Section III

Brief particulars of the project

The proposed project layout shall amongst others is proposed to consist of the following:

- **9 Eco Huts:** The huts will be of stylish, comfortable, well-furnished and air-conditioned rooms with contemporary luxury and gracious service
- **Restaurant:** The resort will be having a restaurant cum a coffee shop, which will be offering a choice of continental, Chinese and variety of food from Indian cuisine, with live music, all the above amenities etc for the outside and inhouse visitors.
- **Swimming Pool and Heath Spa Gym:** The resort shall also house in a state of the art health spa, gym and a luxurious swimming pool for its in house guests to provide them with a complete holiday experience coupled with great view of the lush green surroundings and natural beauty.

- **Garden and Lawn Area:** In the proposed project there is also a beautiful and decorated Garden and its well kept gardens infuses a breath of fresh air and fill both young and old with vitality, which will be provided on rent for the Parties. The capacity of the garden will be around 300-500 people with huge car parking capacity.
- **Reception cum Travel Desk/ Other Facilities:** The project shall be facilitated by a proper Reception cum travel desk center to help and guide its visitors.

1. As already stated, the project relates to setting up of a Eco Huts tourist hospitality site at Tehsil Dhar Kalan Forest Division District Pathankot. The partners have already procured sufficient land on lease from their partners and have commenced applications for various no objection certificates.

2. Capacity:

At the initial stage of commencement of operations, the management proposes to operate at 50% capacity. Subsequently in the 3rd operating years capacity will be gradually increased to 70%.

2. Land:

The firm has already procured the requisite land on lease from its partners measuring about 4 Kanals 7 marlas for the construction of the huts and other facilities. The site is duly approved by the Panchayat and its site map is properly laid and verified.

The infrastructural facilities like electricity & water are expected to be easily available at the site.

3. Building:-

The promoters shall commence the civil works as soon as the requisite NOCs have been obtained by the promoters and are on records. The design and the map of the site layout as prepared by the Architect is enclosed herewith.

4. Labour and Staff

The management will employ both skilled and semi and unskilled workers for the smooth functioning and operation of the proposes project. A total number of about 24 persons would be required comprising of personnel of different categories. The

- PARKING AREA
- BUILT-UP AREA
- OPEN AREA
- POOL AREA

PROPOSED SYSTEM OF UDAMPUR ROAD TO CHAMAROR PATAN ROAD 4 KM. RIGHT SIDE



AREA STATEMENT

AS PER DRG.

TOTAL AREA OF PLOT = 4 KANAL 7 MARLA
= 2200.48 sq. mt.

AREA OF BLOCK (A) = 91.26×27.61

2519.75SQF = 234.25SQM

AREA OF BLOCK (B) = $20.6 \times 66.1 = 2703.55$ SQF

= 251.25SQM

AREA OF BLOCK (C) = $52.10 \times 30.7 = 1599.55$ SQF

= 148.65SQM

AREA OF BLOCK (D) = $2750.7 + 413.6 =$

3164.35SQF = 294.08SQM

AREA OF BLOCK (E) = 483.16 SQF = 44.90SQM

AREA OF BLOCK (F) = 544.71 SQF = 50.62SQM

OPEN AREA OF BLOCK (G) = 384.81 SQM

= 4142.06 SQF & 3 HUTS 27 SQM

AREA OF BLOCK (G-LAWN) = 6657.69 SQF

618.62 SQM & 6 HUTS AREA 54 SQMT

POOL AREA BLOCK (H) = $233.62 + 1030.5$

= 1264.12SQF = 117.48SQM

TOTAL COVERED AREA OF PLOT

TOTAL COVERED AREA
WITHOUT PARKING
= 762.65 SQM

TOTAL COVERED AREA
WITH PARKING
= 978.15 SQM

NOTES

- 1) TOTAL SITE AREA = 4 KANAL 7 MARLA
= 2200.48 sq. mt.
- 2) PROPOSED COV. AREA
ON GROUND FLOOR = 762.65 SQM
- 3) PROPOSED OPEN. AREA
ON GROUND FLOOR = 1750.52 SQM

AREA OF APPROACH

AREA OF (A) = $2 \times 6.00 \times 3.00 = 18$ SQM

AREA OF 2(B) = $2(1/2 \times 3.00 \times 3.00)$

$- 2(2/3 \times 4.24 \times 0.88) = 4.02$ SQM

TOTAL AREA = $18 + 4.02 = 22.02$ SQM
= 0.0022HA

CONSULTANTS

Noekrit design

MOBILE NO. - 9417003005

ARCHITECT

HERSH PARMAR
B.Arch, MCA, AIAA

HERSH PARMAR
Architect (B Arch.)
M.Co. A-CARRON/06703

PROJECT

PATTAYA BEACH ECO HUTS
Khasra No. 611,613

DRAWING TITLE

GROUND FLOOR PLAN

DWG. NO.

NORTH

SCALE
NTS

DATE

DRAWN
NDC

ISSUED ON

THIS DRAWING IS COPYRIGHTED. IT IS THE PROPERTY OF THE ARCHITECTS AND IS NOT TO BE REPRODUCED, COPIED, HANDED

GROUND FLOOR PLAN

Executive Engineer (C)
Pattaya Beach Eco Huts
Pattaya

For Pattaya Beach Eco Huts

Partner

details of salary proposed to be paid to every category and annual salary bill is separately indicated in annexure of this report.

8. Technical aspects

The proposed project has obtained the requisite permisisions from various government authorities and all the licenses are in place. Since the infrastructure of the plant is adequate, and all necessary licenses are in place no problem is perceived in the operation of the unit.

9. Utilities

The unit would require the requisite load of electric power for which requisite arrangements would be done and for water connection requisite permissions will be sought. The promoters would purchase a DG set as a power back up support and its cost is included in the project cost.

10. Schedule of implementation

Civil construction for buildings shall resume immediately after sanction of the various no objection certificates from various government bodies, and of the term loan by the bank and it is estimated that it would take another 60 days to complete the same. The promoters are hopeful of operating the unit from the start of the end of financial year 2020-21 provided all the necessary sanctions and approvals are accorded to the firm within the time frame planned by the partners.

Section IV

Cost of the Project

The total project cost for setting up the proposed unit has been estimated at Rs. 200 lacs. Broad break up of the cost is give below:

Sr N o	Particulars	Cost incurred and to be incurred	Total
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(1)	Land	On Lease	On Lease
(2)	Building & Civil Works	115.00	115.00
(3)	Equipments & Generator	44.00	44.00
(4)	Furniture and Fixtures	11.00	11.00
(5)	Pre-operative Expenses	8.00	8.00
(6)	Contingencies	10.00	10.00
	Working Capital Requirement	12.00	12.00
	Total	200.00	200.00

Working capital would be met from internal profits and contribution by the partners.

Section V

Means of Finance

The Project cost of Rs 200 lacs is proposed to be financed as under:

Sr No.	Particulars	Incurred and to be incurred	Total
1	Promoter's Funds	50.00	50.00
2	Unsecured loan	30.00	30.00
3	Term loan	120.00	120.00
	Total	200.00	200.00

% age of promoters contribution 40%

Debt equity ratio 1.50:1

The promoter's funds will be introduced either directly by the partners or as unsecured loans from family members or associates.

Section VI

Economic feasibility

The tourism sector and hospitality sector are witnessing an unprecedented growth in India. With rising income levels and augmenting middle class and with a general increase in population, the demand for get away resorts and hotels is on a rise.

In this era of Digital marketing and social media, the promoters will leave no stone unturned to make the project an economic and financial success. The promoters would tie up with the travel agents, advertisement firms and also launch its own website to help itself reach to the maximum number of people.

The location of the proposed site and the business experience of the promoters make the project a complete win win situation for all the stakeholders. The tourism industry in Pathankot will get a major boost, the project shall generate a lot of job opportunities for the people of the nearby villages, the government will be able to uplift the economic status of the people of the region.

Section VII

Financial Viability

1. Estimated profitability statement

The projected profitability statement for the first 7 years of operation of the unit is given at Annexure – VI. The main assumptions made while working out these estimates are as follows:-

- The project shall work throughout the year.
- Gross Sales during operating years have been estimated after incorporation of general inflation in sales price.
- The annual salaries expenses has been estimated on the basis of skilled and unskilled labour required by the unit. A detailed set up of the salaries and wages

to be paid has been shown in annexure X. Further increase in salary due to increment / increase in staff has been incorporated.

- Cost of utilities comprising of electricity and water has been calculated and estimated and provision duly made in the projected profitability statement.
- General administrative expenses have been estimated and has been incorporated.
- Repair and maintenance expenses have been estimated and an appropriate increase has been taken in the subsequent years.
- Interest on term loan and working capital limit has been calculated @ 12% p. a.
- Depreciation has been calculated at the revised rates as per the Income Tax Act on WDV basis except for computers.
- Income tax has been computed at the normal rates applicable to firms after interest and salary to partners.

It may be noted that the firm will incur a net profit of Rs. 41.93 lakhs after depreciation in the first year of full operation (FY 2021-22) with cash surplus and will increase the profitability to Rs. 123.20 lacs over the period of 7 years. The profit shall be sufficient to cover the bank interest comfortably.

2. Cash flow statement & balance sheet

The balance sheet of the unit for the first seven years of operation is given in annexure V and the cash flow statement for the same period is at annexure VI. Based on the cash flow statement it may be observed, that the unit will have a comfortable cash position throughout and the sources and application of funds will be well aligned.

Section VIII

Conclusion & recommendations

The critical factors about the proposed venture to be borne in mind are as follows:

- The promoters have a substantial stake in the proposed unit and have commendable experience in running businesses on profitable lines.
- The Hospitality sector has shown an ever-increasing growth over the period of years and its demand is bound to increase given increase in personal incomes.
- The proposed unit is technically, economically and commercially feasible.
- It is not expected to face any technical or managerial problems and all the financial projections/parameters are satisfactory.

After examining the various factors as enunciated in the report which ultimately determine the viability of a unit, it may be concluded that the proposal is bankable and deserves favorable consideration by government bodies.

(Partners)

M/s Pattaya Beach Eco Huts

Annexure-I

M/s Pattaya Beach Eco Huts
Tehsil Dhar Kaian Forest Division, District Pathankot (Punjab)

Cost of the Project

Rs (in Lacs)

Land (cost Rs 44 lakhs given on lease by the partners to the firm)	On Lease
Building, Civil Works etc.	115.00
Equipments and Generator	44.00
Furniture and Fixture	11.00
Security & pre-operative expenses	8.00
(including interest during construction period etc.)	
Contingencies	10.00
Working Capital	12.00
Total	200.00

Means of financing

Own capital/equity	50.00
Unsecured loans from associates	30.00

Bank Finance

Term loan	120.00
Total	200.00

Promoter's contribution %	40.00
Debt- equity ratio	1.50

Annexure- II**M/s Pattaya Beach Eco Huts
Tehsil Dhar Kalan Forest Division, District Pathankot (Punjab)****Schedule of building**

Sr.No	Particulars	(Rs. in lacs)
	Complete cost of construction of factory shed cum building including office and administrative section.	
	As per the estimate provided by the management	
a)	Nine Huts, Reception, Restaurant, Pool Area, Parking Area	100.00
b)	Office Room and Administrative section	10.00
c)	Landscaping and Lawn Designing	5.00
	Total	<u>115.00</u>

Annexure- III

M/s Pattaya Beach Eco Huts
Tehsil Dhar Kalan Forest Division, District Pathankot (Punjab)
Detail of Equipments and Furniture

Sr No	Particulars	(Rs in lacs)
1	Kitchen Equipments/ crockery etc. as per estimates provided by the promoters	5.00
2	Estimated Cost of Air Conditioning Facility/ Fans/ Electric Fittings	7.50
3	Estimated Cost of LCD sets, Geysers, Room Heaters etc.	10.00
4	Cost of Refrigeration Facility, etc.	5.00
5	Computer System and Software	2.00
6	Cost of D.G. set	7.50
7	Misc. fixed assets including Water Tank, pipes, Fire fighting equipments telephone etc.	4.00
	Furniture Items	
8	Beds, Restaurant Chairs, Tables, bedding etc.	10.00
9	Office Furniture	1.00
	Total	52.00
	Add: Provision for expenses on transportation & installation	3.00
	Total	55.00

For Pattaya Beach Eco Huts

Partner

Annexure - IV

M/s Pattaya Beach Eco Huts
Tehsil Dhar Kalan Forest Division, District Pathankot (Punjab)
Projected Profitability statements

Particulars	Rs. lakhs							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Construction period								
Gross Receipts	-	57.68	150.56	233.97	292.46	321.70	353.87	389.26
	-	57.68	150.56	233.97	292.46	321.70	353.87	389.26
Expenses								
Wages and Salaries	1.42	8.50	34.00	39.10	44.97	53.96	64.76	77.71
Purchases cum Stores	-	2.50	21.90	46.79	64.34	73.99	88.47	105.10
Electricity & water	0.50	2.00	7.50	12.00	16.00	17.60	19.36	21.30
General & Sales expenses	0.50	1.50	4.00	5.00	7.00	7.70	8.47	12.32
Admin Expenses	-	0.50	2.00	7.50	10.00	11.00	12.10	7.85
Repairs & maintenance	-	1.00	2.50	3.00	5.00	6.00	7.50	9.38
	2.42	16.00	71.90	113.40	147.31	170.25	200.65	233.64
PBDIT	(2.42)	41.67	78.66	120.57	145.15	151.45	153.22	155.61
Interest on Term loan	-	13.50	11.55	9.45	7.35	5.25	3.15	1.05
Depreciation	-	20.15	17.78	15.70	13.88	12.28	10.86	9.62
Profit before taxes	(2.42)	8.02	49.33	95.41	123.92	133.92	139.20	144.94
Tax	-	0.01	7.40	14.31	18.59	20.09	20.88	21.74
Profit after tax	(2.42)	8.02	41.93	81.10	105.33	113.83	118.32	123.20
Cash accrual	(2.42)	28.17	59.71	96.81	119.21	126.11	129.19	132.82
Withdrawals	-	-	6.00	12.00	18.00	24.00	30.00	36.00
Transfer to reserves	(2.42)	8.02	35.93	69.10	87.33	89.83	88.32	87.20
Opening reserves	0	(2.42)	5.60	41.53	110.63	197.96	287.79	376.12
Closing reserves	(2.42)	5.60	41.53	110.63	197.96	287.79	376.12	463.32

Note:

The tax rate is taken as effective rate after interest/ salary to partners.

M/s Pattaya Beach Eco Huts
Tehsil Dhar Kalan Forest Division, District Pathankot (Punjab)
Projected Balance sheet

Annexure - V

Particulars	(Rs in lacs)							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	Const. Period							
<i>Source of funds</i>								
Promoter's funds	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Reserves & surplus	(2.42)	5.60	41.53	110.63	197.96	287.79	376.12	463.32
Unsecured loan	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
Term loan	120.00	105.00	87.50	70.00	52.50	35.00	17.50	
Current liabilities	7.00	9.00	10.00	12.00	14.00	16.00	18.00	20.00
Total	204.58	199.60	219.03	272.63	344.46	418.79	491.62	563.32
<i>Application of funds</i>								
Fixed assets								
Gross block	-	178.00	157.85	140.07	124.36	110.48	98.21	87.34
Less: Depreciation	-	20.15	17.78	15.70	13.88	12.28	10.86	9.62
	-	157.85	140.07	124.36	110.48	98.21	87.34	77.72
New block/Capital WIP	170.00	-	-	-	-	-	-	-
Inventories	-	2.00	5.00	6.00	6.50	7.00	7.50	8.00
Non Current Assets	-	5.00	40.00	100.00	175.00	250.00	325.00	400.00
Cash and bank balance	10.58	12.75	9.96	15.27	24.47	34.58	40.77	44.59
Securities	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Other current assets	19.00	17.00	19.00	22.00	23.00	24.00	26.00	28.00
Total	204.58	199.60	219.03	272.63	344.46	418.79	491.62	563.32

For Pattaya Beach Eco Huts

Partner

Annexure - VI

M/s Pattaya Beach Eco Huts
Tehsil Dhar Kalan Forest Division, District Pathankot (Punjab)
Projected cash flow statements

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Rs in lacs								
<i>Source of funds</i>								
Profit after tax	(2.42)	8.02	41.93	81.10	105.33	113.83	118.32	123.20
Depreciation	-	20.15	17.78	15.70	13.88	12.28	10.86	9.62
Promoter's funds	50.00	-	-	-	-	-	-	-
Unsecured loan	30.00	-	-	-	-	-	-	-
Term loan	120.00	-	-	-	-	-	-	-
Increase in current liab.	7.00	2.00	1.00	2.00	2.00	2.00	2.00	2.00
(A)	204.58	30.17	60.71	98.81	121.21	128.11	131.19	134.82
<i>Disposal of funds</i>								
Fixed assets	-	178.00	-	-	-	-	-	-
Securities	5.00	-	-	-	-	-	-	-
Increase in inventory	-	2.00	3.00	1.00	0.50	0.50	0.50	0.50
Increase in cur assets	19.00	(2.00)	2.00	3.00	1.00	1.00	2.00	2.00
Repayment of loan	-	15.00	17.50	17.50	17.50	17.50	17.50	17.50
Non Current Assets	-	5.00	35.00	60.00	75.00	75.00	75.00	75.00
Capital work in progres:	170.00	(170.00)	-	-	-	-	-	-
Withdrawals	-	-	6.00	12.00	18.00	24.00	30.00	36.00
(B)	194.00	28.00	63.50	93.50	112.00	118.00	125.00	131.00
Opening balance	-	10.58	12.75	9.96	15.27	24.47	34.58	40.77
Surplus / (-Deficit)	10.58	2.17	(2.79)	5.31	9.21	10.11	6.19	3.82
Closing balance	10.58	12.75	9.96	15.27	24.47	34.58	40.77	44.59

For Pattaya Beach Eco Huts


 Partner

Annexure - VII

**M/s Pattaya Beach Eco Huts
Calculation of Depreciation**

Particulars	(Rs. in lacs)			
Years	Building	Plant & Machinery	Furniture	Total
Basic cost	115.00	44.00	11.00	170.00
Capitalization of pre-ops	4.00	3.00	1.00	8.00
Total	119	47	12	178.00
Rate of depreciation	10%	15%	10%	
Depreciation	-	-	-	-
WDV -2019	119.00	47.00	12.00	178.00
Depreciation	-	-	-	-
WDV -2020	119.00	47.00	12.00	178.00
Depreciation	11.90	7.05	1.20	20.15
WDV -2021	107.10	39.95	10.80	157.85
Depreciation	10.71	5.99	1.08	17.78
WDV -2022	96.39	33.96	9.72	140.07
Depreciation	9.64	5.09	0.97	15.70
WDV -2023	86.75	28.86	8.75	124.36
Depreciation	8.68	4.33	0.87	13.88
WDV -2024	78.08	24.53	7.87	110.48
Depreciation	7.81	3.68	0.79	12.28
WDV -2025	70.27	20.85	7.09	98.21
Depreciation	7.03	3.13	0.71	10.86
WDV -2026	63.24	17.73	6.38	87.34
Depreciation	6.32	2.66	0.64	9.62
WDV -2027	56.92	15.07	5.74	77.72

M/s Pattaya Beach Eco Huts
Tehsil Dhar Kalan Forest Division, District Pathankot (Punjab)
Calculation of Gross Receipts

Particulars	(Rs. in lacs)			
	2019-20	2020-21	2021-22	2022-23
<u>(A) Receipts from Huts</u>				
No. of Huts	-	9.00	9.00	9.00
Average Tariff	-	6,000.00	6,500.00	7,000.00
Average Occupancy	-	25%	50%	70%
Annual Receipts	-	49,27,500.00	1,06,76,250.00	1,60,96,500.00
<u>(A) Receipts from Restaurant</u>				
No. of Days	-	120	365	365
Arrival factor	-	20	30	40
Average Bill per arrival (including in house guests)	-	350	400	500
Value		8,40,000.00	43,80,000.00	73,00,000.00
Projected Total Receipts		57,67,500.00	1,50,56,250.00	2,33,96,500.00
say in lakhs Rs.		57.68	150.56	233.97

Annexure -IX

M/s Pattaya Beach Eco Huts
Tehsil Dhar Kalan Forest Division, District Pathankot (Punjab)
Calculation of Annual Salaries and Wages

(Rs. in lacs)			
Particulars	No	Salary per Month	Total Monthly Salary
Receptionist	2	15000	30000
Manager	1	25000	25000
Pool Guard	1	10000	10000
Cooks	3	15000	45000
Waiters cum Helpers	10	8000	80000
Security Guard/ parking supervisor	2	9000	18000
Sweeper	3	7500	22500
Gardener	1	7500	7500
Accountant	1	15000	15000
Total Salary per month	24		253000
Total Salary per annum			3036000
Add: Fringe benefits @12%			364320
Total Salary per annum			3400320
		or say (in lakhs)	34.00

For Pattaya Beach Eco Huts

Partner

Annexure X

M/s Pattaya Beach Eco Huts
Calculation of interest on term loan

Particulars	Rs. in lacs				
Term Loan	120.00				
Rate of interest	12.00%				
Repayment schedule	Years	7			
Moratorium Period	months	6 months			
	Opening Balance	Repayment	Closing balance	Average Balance	Interest
2019-20	120.00	-	120.00	120.00	7.20
2020-21	120.00	15.00	105.00	112.50	13.50
2021-22	105.00	17.50	87.50	96.25	11.55
2022-23	87.50	17.50	70.00	78.75	9.45
2023-24	70.00	17.50	52.50	61.25	7.35
2024-25	52.50	17.50	35.00	43.75	5.25
2025-26	35.00	17.50	17.50	26.25	3.15
2026-27	17.50	17.50	-	8.75	1.05
		120.00			

Note: The repayment schedule has been prepared on a tentative basis and actual figures may vary but not significantly. The interest for the FY 2018-19 is taken on a proportionate basis assuming that the loan will be sanctioned in time.

For Pattaya Beach Eco Huts

 Partner