

PROJECT REPORT FOR  
**CEMENT PAVERS BLOCK**



**PREPARED FOR**

**PROMOTER: XXXXXXXXXXXX**

**ADDRESS: XXXXXXXXXXXXXXXXXXXX**

**PREPARED BY:**

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## **C O N T E N T**

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**CHAPTER – I**

**PROMOTER DETAILS**

1. Firm Name : xxxxxxxxxxxxxxxxxxxx
2. Promoter Name : xxxxxxxxxxxxxxxxxxxx
  
3. Address : xxxxxxxxxxxxxxxxxxxx
  
4. Contact Details : xxxxxxxxxxxxxxxxxxxx
5. Date of Birth : xxxxxxxxxxxxxxxxxxxx
6. Pan Number : xxxxxxxxxxxxxxxxxxxx
7. Adhar Card Number : xxxxxxxxxxxxxxxxxxxx
8. Constitution : xxxxxxxxxxxxxxxxxxxx

**CHAPTER – II**

**PROJECT SUMMARY**

1. Proposed Project to be Set-Up : Cement Pavers Block Manufacturing
2. Finished Products : Cement Pavers Block
3. Employment Potential : 25 Persons
4. Production Capacity : Quantity- 6.30Lacspieces Per  
Annum
5. Total Project Cost : Rs. 25.00Lacs
6. Means of Financing of Project
  - a. Beneficiary Contribution : Rs. 1.25 Lacs
  - b. T L Facility from Bank : Rs. 17.04Lacs
  - c. CC Facility from Bank : Rs. 6.71Lacs
  - Total : Rs. 25.00Lacs**
  - d. Subsidy entitlement  
under PMEGP :Rs. 6.25Lacs
7. Repayment period : 5 years
8. Rate of Bank loan interest : 12%
9. EMI : 0.38Lacs
10. Debt-service Ratio : **2.63**

### **CHAPTER - III**

#### **PRODUCT & APPLICATIONS**

Cement concrete paving blocks are precast solid products made out of cement concrete. The product can be made in various shapes and sizes as per the requirement. These blocks are generally interlocking type and are mostly adopted for paving open surface to facilitate easy movement and for convenience in walking. Paving the walk ways with such blocks besides providing convenience of walking adds to the beautification of the area.

## **CHAPTER – IV**

### **MANUFACTURING PROCESS & KNOW HOW**

The process of manufacturing is simple and standardized. Cement concrete is a mixture of cement, sand and stone chips in correct proportions. The items are mixed in water and churned thoroughly in a concrete mixture. The process involves proportioning, Mixing, Compacting, Curing & Drying. A concrete mix of 1:2:4 :: cement: sand: stone chips by volume are used for making paving blocks.

All the items of raw material are placed in the concrete mixer and water added. The mixer is then rotated for 15-20 minutes. The mixed material is then discharged on to the moulds. Care is taken that the mixture does not dry. Vibrators are employed during the process of pouring the mix so as to ensure that it sets well and is compact there is no porosity. After compacting the blocks are demoulded and allowed to dry for 24 hours away from direct sun. The blocks thus hardened are cured with water to permit moisturisation or settling of cement for next 20 days. The water in the curing tanks is generally changed every 3 days. After being cured the blocks are allowed to dry in shade so that initial shrinkage of the blocks is complete before they are used. This generally takes 15 days.

## **CHAPTER – V**

### **INDUSTRY PROFILE AND MARKET ASSESSMENT**

Construction industry and development of infrastructure facilities are a priority at present and government has laid a lot of emphasis on the same. Providing housing to one and all is also a priority. Besides government initiative in construction of houses private sector builders are also very actively involved in different housing projects. All these activities call for landscaping provision of garden path for the area and provision for paved foot paths. Even otherwise pavement, Bus stops carriage ways also require paved paths. All these necessarily need cement concrete blocks. Such concrete blocks are also used inside factories and residential complexes for paving the approach roads. This paving prevents water accumulation in the region and avoids formation of slosh mud pools there by maintaining the cleanliness of the area and its beauty. The demand for such blocks and tiles is generally from urban and semi urban areas as such the unit manufacturing the product should be accordingly located. The demand for such products depends on the growth of economy and rate of urbanization. With massive urbanization work taken up by the government and providing better facilities to population the demand for these concrete products is bound to grow.

## VI. ECONOMICS OF THE PROJECT

### A. COST OF PROJECT

(Rs. Lacs)

S.No.	Particulars	Total	Spent	Bal. To be spent
1	Civil Work			
a	Working Shed ( Area 1200 SQ. FT. * @ Rs. 500/- per SQ. FT.)	6.00	-	6.00
b	Office & Store ( Area 250 SQ. FT. * @ Rs. 500/- per SQ. FT.)	1.25	-	1.25
3	Plant & Machinery	10.00	-	10.00
4	Misc. Fixed Assets ( Furniture & Electrcials)	0.50	-	0.50
5	Preliminery and Pre Operative Expenses	0.19	-	0.19
6	Working Capital	7.06	-	7.06
		<b>25.00</b>	-	<b>25.00</b>

#### Means of Finance :

a) Own Contribution (5%)	1.25
b) T L facility from Bank (95%)	17.04
c) C.C. Facility from Bank	6.71
	<b>25.00</b>
d) Subsidy entitement unde PMEGP Scheme ,@ 25% of Total project cost Category- Rural	6.25



## B. PROFITABILITY STATEMENT

(Rs. Lacs)

S.No.	Particulars	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
1	Sales	50.53	60.64	70.74	80.85	90.96	96.01
	Add : Increase in Cl.Stock	4.96	2.25	2.57	2.89	2.95	3.02
	Total Turnover	55.49	62.89	73.31	83.74	93.91	99.03
2	RM Consumption	17.68	22.57	27.74	33.18	38.89	43.10
3	Overheads						
	a) Direct	25.48	28.03	30.83	33.91	34.25	35.28
	b) Indirect	1.84	2.00	2.17	2.37	2.58	2.81
4	Balance	10.49	10.29	12.57	14.28	18.19	17.83
5	Interest on TL & CC	2.74	2.41	2.03	1.60	1.12	0.84
6	Depreciation	2.30	1.99	1.73	1.50	1.30	1.13
7	Preliminary expenses W/off	0.04	0.04	0.04	0.04	0.04	-
8	Profit after Interest & Dep.	5.41	5.86	8.78	11.14	15.73	15.87
9	Income Tax	0.28	0.37	0.96	1.54	2.92	2.96
10	<b>Profit after Tax</b>	<b>5.13</b>	<b>5.48</b>	<b>7.82</b>	<b>9.60</b>	<b>12.81</b>	<b>12.91</b>
11	Add: Depreciation & Pre Exp.	2.34	2.03	1.76	1.53	1.34	1.13
12	Add : Interest on TL	2.74	2.41	2.03	1.60	1.12	0.84
13	Cash Accruals	10.21	9.92	11.61	12.73	15.27	14.87
14	Instalments of TL & Interest	4.55	4.55	4.55	4.55	4.55	-
15	DSCR	2.24	2.18	2.55	2.80	3.36	-
16	Average DSCR	2.63					
17	N.P. to Total receipts (%)	10.15	9.04	11.06	11.87	14.09	13.44

### C. CASH FLOW STATEMENT

(Rs. Lacs)

S.No.	Particulars	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
<b>A CASH INFLOW :</b>							
1	Collection from Debtors	48.43	58.11	67.80	77.48	87.17	92.01
2	T.L. from Bank	17.04					
3	CC from bank	6.71					
4	Capital	1.25					
5	Subsidy	-	6.25				
	TOTAL (A)	73.43	64.36	67.80	77.48	87.17	92.01
<b>B CASH OUTFLOW :</b>							
1	Cost of Project	17.94			-		
2	Payments to creditors	16.20	20.69	25.43	30.41	35.65	39.51
3	Direct overheads	25.48	28.03	30.83	33.91	34.25	35.28
4	Indirect Overheads	1.84	2.00	2.17	2.37	2.58	2.81
5	Interest on Bank Loan	2.74	2.41	2.03	1.60	1.12	0.84
6	Income Tax	0.28	0.37	0.96	1.54	2.92	2.96
7	Term Loan Repayment	2.65	2.98	3.36	3.79	4.27	-
8	Drawings	1.50	1.65	1.82	2.00	2.20	2.42
	TOTAL (B)	68.63	58.13	66.59	75.62	82.98	83.82
<b>SUMMARY:</b>							
	Op. Cash & Bank Balance.	-	4.79	11.03	12.23	14.09	18.28
	Add : Surplus / (Deficit)	4.79	6.23	1.21	1.86	4.18	8.19
	Cl. Cash & Bank Balance.	4.79	11.03	12.23	14.09	18.28	26.47

**D. BALANCE SHEET**

(Rs. Lacs)

S.No.	Particulars	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
<b>A</b>	<b>ASSETS :</b>						
1	Fixed Assets	15.45	13.46	11.73	10.24	8.94	7.81
2	Investments	-	-	-	-	-	-
3	Current Assets	11.86	22.87	29.59	37.70	48.63	63.84
4	Loans & Advances	-	-	-	-	-	-
5	Pre Exp. Not written off	0.15	0.11	0.08	0.04	-	
	<b>TOTAL (A)</b>	<b>27.46</b>	<b>36.44</b>	<b>41.40</b>	<b>47.98</b>	<b>57.57</b>	<b>71.65</b>
<b>B</b>	<b>LIABILITIES:</b>						
1	Capital	4.88	14.96	20.97	28.57	39.19	49.68
2	Secured loans						
	Term Loan	14.40	11.41	8.05	4.27	0.00	-
3	Unsecured Loans	-	-	-	-	-	-
4	Current Liabilities						
	Cash Credit	6.71	6.71	6.71	6.71	6.71	6.71
	Sundry Creditors	1.47	3.35	5.67	8.43	11.67	15.26
	<b>TOTAL (B)</b>	<b>27.46</b>	<b>36.44</b>	<b>41.40</b>	<b>47.98</b>	<b>57.57</b>	<b>71.65</b>

(Rs. Lacs)

**E. CAPITAL ACCOUNT**

S.No.	Particulars	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
1	Op. Balance	-	4.88	14.96	20.97	28.57	39.19
2	Additions	1.25	6.25	-	-	-	-
3	Net Profit for the year.	5.13	5.48	7.82	9.60	12.81	12.91
	Sub Total	6.38	16.61	22.79	30.57	41.39	52.10
4	Less : Drawings	1.50	1.65	1.82	2.00	2.20	2.42
5	Cl. Balance	4.88	14.96	20.97	28.57	39.19	49.68

(Rs. Lacs)

**F. PRODUCTION AND SALES**

S.No.	Particulars	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
	<b>Capacity utilisation</b>	<b>0.50</b>	<b>0.60</b>	<b>0.70</b>	<b>0.80</b>	<b>0.90</b>	<b>0.95</b>
1	Production per annum (Nos.) (Cement Pavers Block)	367,500	441,000	514,500	588,000	661,500	698,250
2	Cl.Stock of Finished Goods (Nos.)	30,625	36,750	42,875	49,000	55,125	58,188
3	Sales per annum (Nos.) (Tot Production less Cl. Stock)	336,875	404,250	471,625	539,000	606,375	640,063
4	Sales per annum Selling Price @ Rs.15 per piece	50.53	60.64	70.74	80.85	90.96	96.01
	Total Sale	50.53	60.64	70.74	80.85	90.96	96.01
5	Sundry Debtors (Credit period allowed 15 days)	2.11	2.53	2.95	3.37	3.79	4.00
6	Collection from Debtors	48.43	58.11	67.80	77.48	87.17	92.01
7	Total cost of Production	43.16	50.60	58.57	67.09	73.14	78.39
8	Cost per Unit	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
9	Value of Closing Stock	3.60	4.22	4.88	5.59	6.10	6.53

**PRODUCTION**

Capacity Utilization	Installed capacity (Nos.)	YEAR 1 0.50	YEAR 2 0.60	YEAR 3 0.70	YEAR 4 0.80	YEAR 5 0.90	YEAR 6 0.95
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Production of Cement Pavers Block	735,000	367,500	441,000	514,500	588,000	661,500	698,250
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Installed Capacity Blocks/ Hrs				350			
Per Day Working Hours				8			
Less: Lunch Hours				1			
Net				<u>7</u>			

Total Production per day				2,450 Nos.			
Total production per annum				735,000 Nos.			

Total Working Days				365			
Weekly off	26.00						
Holidays	15.00						
Machine Break down	24.00			65			
Net Working days				<u>300</u>			

(Rs. Lacs)

**G. RAW MATERIAL CONSUMPTION AND INVENTORY**

S.No.	Particulars	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
1	Production Output (Nos. of Cement Pavers blocks)	367,500	441,000	514,500	588,000	661,500	698,250
2	RM purchases per annum	16.32	19.58	22.84	26.11	29.37	31.00

**Raw Material requirement ( Input)**

S.No.	Items	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
1	Production Output (MT) (@ 3 kg per brick)	1,102.50	1,323.00	1,543.50	1,764.00	1,984.50	2,094.75
2	Add wastage ( 2%)	22.05	26.46	30.87	35.28	39.69	41.90
3	Total Raw Material Required (MT)	1,124.55	1,349.46	1,574.37	1,799.28	2,024.19	2,136.65
4	Sand ( MT), 30%	337.37	404.84	472.31	539.78	607.26	640.99
5	Opc Cement (MT), 12%	134.95	161.94	188.92	215.91	242.90	256.40
6	Stone Dust (MT), 58%	652.24	782.69	913.13	1,043.58	1,174.03	1,239.25
7	Purchase of Sand (@ Rs. 750 per MT)	2.53	3.04	3.54	4.05	4.55	4.81
8	Purchase of Opc Cement (@ Rs. 6000 per MT)	8.10	9.72	11.34	12.95	14.57	15.38
9	Purchase of Stone Dust (@ Rs. 700 per MT)	4.57	5.48	6.39	7.31	8.22	8.67
10	Other ( Colour, Chemical Mixture) (@ Rs. 100 per MT of total raw .....)	1.12	1.35	1.57	1.80	2.02	2.14
11	Total Raw Material Purchase	16.32	19.58	22.84	26.11	29.37	31.00

(Rs. Lacs)

**RAW MATERIAL CONSUMPTION AND INVENTORY**

S.No.	Particulars	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
1	RM cost for total production	16.32	19.58	22.84	26.11	29.37	31.00
2	Cl. Stock of RM ( assumed 30 days consumption)						
	O/p Stock		1.36	2.99	4.90	7.07	9.52
	Add : Addition	1.36	1.63	1.90	2.18	2.45	2.58
	Closing Stock	1.36	2.99	4.90	7.07	9.52	12.10
3	RM Purchases	17.68	22.57	27.74	33.18	38.89	43.10
4	Sundry Creditors (Credit period allowed one month)	1.47	1.88	2.31	2.76	3.24	3.59
5	Payment to creditors	16.20	20.69	25.43	30.41	35.65	39.51



(Rs. Lacs)

**H. DIRECT OVERHEADS**

S.No.	Particulars	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
1	Salary & wages	20.76	22.84	25.12	27.63	27.91	28.75
2	Power 35 HP 3500 Units per month @ Rs.6 per Unit	2.52	2.77	3.05	3.35	3.39	3.49
3	Water	0.50	0.55	0.61	0.67	0.67	0.69
4	Selling & distribution ( Rs.10,000 per month)	1.20	1.32	1.45	1.60	1.61	1.66
5	Other Mfg. Overheads	0.50	0.55	0.61	0.67	0.67	0.69
	<b>Total</b>	25.48	28.03	30.83	33.91	34.25	35.28

**Salary & Wages Cost**

**Labour**

Particulars	No	Days	Rate per day	Total
Semiskilled	14	200	300.00	840000.00
Skilled	8	300	400.00	960000.00
<b>Total</b>				<b>1800000.00</b>
				18.00

**Office Staff**

Name	No	Rate per month	Yearly
Manager cum Accountant	1	8,000	96,000
Supervisor	1	10,000	120,000
Watchman	1	5,000	60,000
<b>Total</b>			<b>276,000</b>
			2.76
Total cost (Labour + staff)			20.76

(Rs. Lacs)

I. INDIRECT OVERHEADS

S.No.	Particulars	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
1	Lease for land ('@ Rs. 48,000 per year	0.48	0.53	0.58	0.64	0.70	0.77
2	Travelling & Conveyance	0.25	0.28	0.30	0.33	0.37	0.40
3	Repairs & Maint.	0.50	0.55	0.61	0.67	0.73	0.81
4	Office Expenses	0.36	0.40	0.44	0.48	0.53	0.58
5	Misc. Expenses	0.25	0.25	0.25	0.25	0.25	0.25
		1.84	2.00	2.17	2.37	2.58	2.81

(Rs. Lacs)

**J. TERM LOAN REPAYMENT AND INTEREST THEREON**

S.No.	Particulars	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
1	TL / Op. Bal.	17.04	14.40	11.41	8.05	4.27	-
2	Repayment during the year	2.65	2.98	3.36	3.79	4.27	-
3	Cl. Balance	14.40	11.41	8.05	4.27	0.00	-
4	Interest at 12 per cent p.a.	1.90	1.57	1.19	0.76	0.28	-
5	Total repayment with Interest ( at 12 per cent p.a.)	4.55	4.55	4.55	4.55	4.55	-
6	Interest on CC ( at 12.5 per cent p.a.)	0.84	0.84	0.84	0.84	0.84	0.84
	Total Interest	2.74	2.41	2.03	1.60	1.12	0.84

**Term Loan Repayment Schedule**

MONTHS	EMI	INTEREST	PRINCIPAL REPAYMENT	OST PRINCIPAL
0				17.04
1	0.38	0.17	0.21	16.83
2	0.38	0.17	0.21	16.62
3	0.38	0.17	0.21	16.41
4	0.38	0.16	0.22	16.20
5	0.38	0.16	0.22	15.98
6	0.38	0.16	0.22	15.76
7	0.38	0.16	0.22	15.54
8	0.38	0.16	0.22	15.31
9	0.38	0.15	0.23	15.09
10	0.38	0.15	0.23	14.86
11	0.38	0.15	0.23	14.63
12	0.38	0.15	0.23	14.40
<b>First Year</b>	<b>4.55</b>	<b>1.90</b>	<b>2.65</b>	
13	0.38	0.14	0.24	14.16
14	0.38	0.14	0.24	13.92
15	0.38	0.14	0.24	13.68
16	0.38	0.14	0.24	13.44
17	0.38	0.13	0.24	13.20
18	0.38	0.13	0.25	12.95

19	0.38	0.13	0.25	12.70
20	0.38	0.13	0.25	12.45
21	0.38	0.12	0.25	12.19
22	0.38	0.12	0.26	11.94
23	0.38	0.12	0.26	11.68
24	0.38	0.12	0.26	11.41
<b>Second Year</b>	<b>4.55</b>	<b>1.57</b>	<b>2.98</b>	
25	0.38	0.11	0.26	11.15
26	0.38	0.11	0.27	10.88
27	0.38	0.11	0.27	10.61
28	0.38	0.11	0.27	10.34
29	0.38	0.10	0.28	10.06
30	0.38	0.10	0.28	9.78
31	0.38	0.10	0.28	9.50
32	0.38	0.10	0.28	9.22
33	0.38	0.09	0.29	8.93
34	0.38	0.09	0.29	8.64
35	0.38	0.09	0.29	8.35
36	0.38	0.08	0.30	8.05
<b>Third Year</b>	<b>4.55</b>	<b>1.19</b>	<b>3.36</b>	
37	0.38	0.08	0.30	7.76
38	0.38	0.08	0.30	7.45
39	0.38	0.07	0.30	7.15
40	0.38	0.07	0.31	6.84
41	0.38	0.07	0.31	6.53
42	0.38	0.07	0.31	6.22
43	0.38	0.06	0.32	5.90
44	0.38	0.06	0.32	5.58
45	0.38	0.06	0.32	5.26
46	0.38	0.05	0.33	4.93
47	0.38	0.05	0.33	4.60
48	0.38	0.05	0.33	4.27
<b>Fourth Year</b>	<b>4.55</b>	<b>0.76</b>	<b>3.79</b>	
49	0.38	0.04	0.34	3.93
50	0.38	0.04	0.34	3.59
51	0.38	0.04	0.34	3.25
52	0.38	0.03	0.35	2.90
53	0.38	0.03	0.35	2.55
54	0.38	0.03	0.35	2.20
55	0.38	0.02	0.36	1.84
56	0.38	0.02	0.36	1.48
57	0.38	0.01	0.36	1.11
58	0.38	0.01	0.37	0.75
59	0.38	0.01	0.37	0.38
60	0.38	0.00	0.38	0.00
<b>Fifth Year</b>	<b>4.55</b>	<b>0.28</b>	<b>4.27</b>	

Project Report For :  
CEMENT PAVERS BLOCK

(Rs. Lacs)

**K. WORKING CAPITAL**

S.No.	Particulars	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
1	Total Inventory	4.96	7.21	9.78	12.66	15.61	18.63
2	Sundry Debtors	2.11	4.63	7.58	10.95	14.74	18.74
	Total	7.06	11.84	17.36	23.61	30.35	37.37
3	Bank C.C.limit available. (95 per cent)	6.71	11.25	16.49	22.43	28.83	35.50
4	Own Contribution (5%)	0.35	0.59	0.87	1.18	1.52	1.87

(Rs. Lacs)

**L. CURRENT ASSETS**

S.No.	Particulars	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
1	Cl. Stock of Materials	1.36	2.99	4.90	7.07	9.52	12.10
2	Cl. Stock of Finished Goods	3.60	4.22	4.88	5.59	6.10	6.53
	Total Inventory	4.96	7.21	9.78	12.66	15.61	18.63
3	Cash and bank Balance	4.79	11.03	12.23	14.09	18.28	26.47
4	Sundry Debtors	2.11	4.63	7.58	10.95	14.74	18.74
	Total	11.86	22.87	29.59	37.70	48.63	63.84

**M. FIXED ASSETS AND DEPRECIATION**

(Rs. Lacs)

S.No.	Particulars	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	YEAR 6
1	Civil Work						
	Op. Balance	-	6.53	5.87	5.29	4.76	4.28
	Additions	7.25	-				
	Total	7.25	6.53	5.87	5.29	4.76	4.28
	Less : Depreciation	0.73	0.65	0.59	0.53	0.48	0.43
	Cl. WDV	6.53	5.87	5.29	4.76	4.28	3.85
2	Plant & Machinery						
	Op. Balance	-	8.50	7.23	6.14	5.22	4.44
	Additions	10.00	-				
	Total	10.00	8.50	7.23	6.14	5.22	4.44
	Less : Depreciation	1.50	1.28	1.08	0.92	0.78	0.67
	Cl. WDV	8.50	7.23	6.14	5.22	4.44	3.77
3	Misc. Fixed Assets						
	Op. Balance	-	0.43	0.36	0.31	0.26	0.22
	Additions	0.50	-				
	Total	0.50	0.43	0.36	0.31	0.26	0.22
	Less : Depreciation	0.08	0.06	0.05	0.05	0.04	0.03
	Cl. WDV	0.43	0.36	0.31	0.26	0.22	0.19
	Total Depreciation	2.30	1.99	1.73	1.50	1.30	1.13
	Cl. WDV	15.45	13.46	11.73	10.24	8.94	7.81