

## Overview of Financial Model

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## Data Backed Assumptions

S.No.	Assumption	Data
1	Inflation rate	4.60%
2	GDP growth rate	7.50%
3	Amortization of start-up costs (years)	5.00
4	Income tax rate applicable on earnings before taxes	25%
5	Number of months in a year	12

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## Revenue assumptions

TOTAL LAND COST	Quantity	Rate/unit	Amount	Unit
Area of land	8.00			Acres
Land rate		25,000,000.00		Rs.
Land value			200,000,000.00	Rs.
Legal expenses		8%	16,000,000.00	Rs.
<b>Total value of land</b>			<b>216,000,000.00</b>	<b>Rs.</b>

### A. LUXURY VILLAS

Particulars	Quantity	Rate/unit	Amount	Unit
Land cost allotted for luxury villa		50%		Acres
Amount of land used for luxury villas			108,000,000.00	Rs.
<b>Total value of land for villas (A)</b>			<b>108,000,000.00</b>	<b>Rs.</b>
Expenses for construction:				
Construction area in villas (Phase 1)	30.00	2,500.00	75,000.00	Sqft
Rate of construction		3,200.00		Rs./sqft
Expenses in construction			240,000,000.00	Rs.
Expenses in external development	4.00	2,000,000.00	8,000,000.00	Rs.
Consultancy expenses	75,000.00	300.00	22,500,000.00	Rs.
Admin charges including sales commission and marketing expenses	75,000.00	300.00	22,500,000.00	Rs.
<b>Total expenses for construction (B)</b>			<b>293,000,000.00</b>	<b>Rs.</b>
<b>A + B</b>			<b>401,000,000.00</b>	<b>Rs.</b>
Contingencies		4%	16,040,000.00	Rs.
<b>Gross expenses (A)</b>			<b>417,040,000.00</b>	<b>Rs.</b>
Cost price of one villa			13,901,333.33	Rs.
Sale price of one villa			15,000,000.00	Rs.
Profit in one villa			1,098,666.67	Rs.
<b>Total profit in luxury villas</b>			<b>32,960,000.00</b>	<b>Rs.</b>

**B. RESORT**

Particulars	Quantity	Rate/unit	Amount	Unit
Amount of land used for resort			108,000,000.00	Rs.
<b>Total value of land for resort (A)</b>			<b>108,000,000.00</b>	<b>Rs.</b>

Particulars	Quantity	Rate/unit	Amount	Unit
Expenses for construction:				
Number of suits and cottages	72.00			
Average area in each cottage/room	500.00			Sqft
Total construction area for rooms			36,000.00	Sqft
Circulation area	0%		-	%
Banquet hall			20,000.00	Sqft
Restaurant and reception			6,000.00	Sqft
Area for BOH and services (for rooms and banquet)	0%		-	%
Total construction area for resort			62,000.00	Sqft
Rate of construction		3,200.00		Rs./sqft
Expenses in construction			198,400,000.00	Rs.
<b>Total expenses for construction (B)</b>			<b>198,400,000.00</b>	<b>Rs.</b>

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<b>A + B</b>			<b>306,400,000.00</b>	<b>Rs.</b>
Revenue from resort				
Average tariff of cottage/room		6,000.00		Rs./room
Number of days in a year	365.00			
Occupancy average	50%			
Annual revenue from rooms			78,840,000.00	Rs.
<b>Annual revenue from rooms after operational expenses</b>	60%		<b>47,304,000.00</b>	Rs.
Annual revenue from banquet	24.00	8,000,000.00	192,000,000.00	Rs.
<b>Annual revenue from banquet after operational expenses</b>	70%		<b>134,400,000.00</b>	Rs.
Annual revenue from restaurant & bar (F&B)	300.00	50,000.00	15,000,000.00	Rs.
<b>Annual revenue from F&amp;B after operational expenses</b>	80%		<b>12,000,000.00</b>	Rs.
Gross revenue annually			285,840,000.00	Rs.
<b>Gross profit annually</b>			<b>193,704,000.00</b>	<b>Rs.</b>
Profit for 5 years	5.00		968,520,000.00	Rs.
Subsidy per year			50,000,000.00	Rs.
<b>Total operational profit in 5 years</b>			<b>1,018,520,000.00</b>	<b>Rs.</b>

**C. ADVENTURE PARK**

Particulars	Quantity	Rate/unit	Amount	Unit
Area of land	7.00			Acres
Land rate		25,000,000.00		Rs.
Land value			175,000,000.00	Rs.
Legal expenses		8%	14,000,000.00	Rs.
Development of external land	7.00	5,000,000.00	35,000,000.00	
<b>Total value of land (A)</b>			<b>224,000,000.00</b>	<b>Rs.</b>
Expenses in machine/equipment & installation:				
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<u>Outdoor adventure</u>				
Flying	3.00	3,500,000.00	10,500,000.00	Rs.
Go carting	10.00	350,000.00	3,500,000.00	Rs.
ATV ride	4.00	550,000.00	2,200,000.00	Rs.
Zip line	1.00	500,000.00	500,000.00	Rs.
Giant swing	1.00	2,500,000.00	2,500,000.00	Rs.
Zorbing	4.00	150,000.00	600,000.00	Rs.
Sky cycle	1.00	1,500,000.00	1,500,000.00	Rs.
<u>Indoor games</u>				
Archery	1.00	150,000.00	150,000.00	Rs.
VR games	1.00	5,000,000.00	5,000,000.00	Rs.
Bowling	1.00	3,500,000.00	3,500,000.00	Rs.
Air adventure (Ultralight helicopter)	1.00	8,000,000.00	8,000,000.00	Rs.
Entire site development			1,000,000.00	Rs.
<b>Total expenses for construction (B)</b>			<b>38,950,000.00</b>	<b>Rs.</b>
Monthly revenue:				
<u>Outdoor adventure</u>				
Flying	1,200.00	3,500.00	4,200,000.00	Rs.
Go carting	600.00	1,000.00	600,000.00	Rs.
ATV ride	300.00	1,000.00	300,000.00	Rs.
Zip line	3,000.00	500.00	1,500,000.00	Rs.
Giant swing	600.00	1,000.00	600,000.00	Rs.
Zorbing	300.00	500.00	150,000.00	Rs.
Sky cycle	600.00	500.00	300,000.00	Rs.
<u>Indoor games</u>				
Archery	600.00	250.00	150,000.00	Rs.
VR games	600.00	500.00	300,000.00	Rs.
Bowling	300.00	500.00	150,000.00	Rs.
Air adventure	300.00	10,000.00	3,000,000.00	Rs.
Sub total			11,250,000.00	Rs.
Operational expenses		50%	5,625,000.00	Rs.
<b>Gross monthly profit</b>			<b>5,625,000.00</b>	<b>Rs.</b>
<b>Annual profit</b>	<b>12</b>		<b>67,500,000.00</b>	<b>Rs.</b>

**Costing Assumptions**

**Direct Operating Costs**

Number of employees	Year 1	Year 2	Year 3	Year 4	Year 5	Salary per employee (per annum)
CEO	1	1	1	1	1	1,200,000.00
Marketing Manager	1	2	2	3	3	600,000.00
Accounts Manager	1	1	1	2	2	600,000.00
HR Manager	1	1	1	1	1	960,000.00
Executive - Digital Marketing	1	2	2	4	4	2,500,000.00
Executive - Advertising	1	1	2	2	3	1,200,000.00
Accounts Assistants	1	1	1	2	2	200,000.00
Office Staff (for resort)	2	4	4	4	5	150,000.00
Office staff (for adventure park)	2	3	4	4	5	150,000.00
Receptionist	1	1	1	1	1	150,000.00
<b>Total</b>	<b>12</b>	<b>16</b>	<b>19</b>	<b>24</b>	<b>27</b>	<b>7,710,000.00</b>

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**Other direct Operating Costs**

Particulars	Year 1
Payment Processing Fees	1% of total revenue
Customer access & services	1% of total revenue
Office Maintenance services	1% of total revenue

**Indirect Operating Costs**

Particulars	Amount
Guest experience enhancement	2,000,000.00 per annum
Transportation & logistic expenses	1,500,000.00 per annum
Professional & advisory fee	1,000,000.00 per annum
Office expenses	3,000,000.00 per annum
Security & safety expenses	3,000,000.00 per annum
Promotions & Advertisements	2,000,000.00 per annum
Miscellaneous expenses	0% of total revenue

Amortization expenses	Rate	Amount
Startup Cost		50,000,000.00
Expenses to be amortize		50,000,000.00
Period for amortization in years	3	years
Number of projected years	5	years

**Income tax**

Applicable income tax rate on earnings before taxes	20%
Inflation rate	4.60%
GDP Rate	7.50%

**Revenue Built-Up**

**A. LUXURY VILLAS**

**Part a) Sale of luxury villas**

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Number of villas constructed per year	30.00	30.00	30.00	30.00	
Sale price of one villa	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	
Growth in sale price		0%	0%	0%	
<b>Total sales price of villas</b>	<b>450,000,000.00</b>	<b>450,000,000.00</b>	<b>450,000,000.00</b>	<b>450,000,000.00</b>	<b>-</b>
Percentage of revenue to be booked per year	25%	30%	35%	10%	
<b>Sale revenue earned per year</b>	<b>112,500,000.00</b>	<b>135,000,000.00</b>	<b>157,500,000.00</b>	<b>45,000,000.00</b>	<b>-</b>

**Part b) Lease back of luxury villas**

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Number of villas leased back per year	7.00	9.00	10.00	4.00	-
Percentage rent yield charged under lease back agreement	40%	40%	40%	50%	
Total rent earned	45,000,000.00	54,000,000.00	63,000,000.00	22,500,000.00	-
Part revenue earned from the lease back	50%	50%	50%	60%	
Amount of revenue earned	5,250,000.00	8,100,000.00	10,500,000.00	1,800,000.00	-
<b>Total revenue earned</b>	<b>117,750,000.00</b>	<b>143,100,000.00</b>	<b>168,000,000.00</b>	<b>46,800,000.00</b>	<b>-</b>

**B. RESORT**

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Number of suits/cottages constructed per year	72.00	72.00	72.00	72.00	72.00
Average tariff for per cottage/room	6,000.00	6,450.00	6,933.75	7,453.78	8,012.81
Number of days in a year	365.00	365.00	365.00	365.00	365.00
Average occupancy of rooms per year	50%	50%	50%	100%	100%
<b>Annual revenue from rooms</b>	<b>78,840,000.00</b>	<b>84,753,000.00</b>	<b>91,109,475.00</b>	<b>195,885,371.25</b>	<b>210,576,774.09</b>

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Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Number of banquets constructed per year	24.00	24.00	24.00	24.00	24.00
Average tariff for per banquet	8,000,000.00	8,600,000.00	9,245,000.00	9,938,375.00	10,683,753.13
<b>Annual revenue from banquets</b>	<b>192,000,000.00</b>	<b>206,400,000.00</b>	<b>221,880,000.00</b>	<b>238,521,000.00</b>	<b>256,410,075.00</b>

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Number of restaurant & bars constructed per year	300.00	300.00	300.00	300.00	300.00
Average tariff for per restaurant & bar	50,000.00	53,750.00	57,781.25	62,114.84	66,773.46
<b>Annual revenue from restaurant &amp; bars</b>	<b>15,000,000.00</b>	<b>16,125,000.00</b>	<b>17,334,375.00</b>	<b>18,634,453.13</b>	<b>20,032,037.11</b>
<b>Total revenue for resort</b>	<b>285,840,000.00</b>	<b>307,278,000.00</b>	<b>330,323,850.00</b>	<b>453,040,824.38</b>	<b>487,018,886.20</b>

**C. ADVENTURE PARK**

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Growth rate</b>		2%	1%	2%	10%
<b>Outdoor adventure</b>					
Flying	4,200,000.00	4,284,000.00	4,326,840.00	4,413,376.80	4,854,714.48
Go carting	600,000.00	612,000.00	618,120.00	630,482.40	693,530.64
ATV ride	300,000.00	306,000.00	309,060.00	315,241.20	346,765.32
Zip line	1,500,000.00	1,530,000.00	1,545,300.00	1,576,206.00	1,733,826.60
Giant swing	600,000.00	612,000.00	618,120.00	630,482.40	693,530.64
Zorbing	150,000.00	153,000.00	154,530.00	157,620.60	173,382.66
Sky cycle	300,000.00	306,000.00	309,060.00	315,241.20	346,765.32
<b>Indoor games</b>					
Archery	150,000.00	153,000.00	154,530.00	157,620.60	173,382.66
VR games	300,000.00	306,000.00	309,060.00	315,241.20	346,765.32
Bowling	150,000.00	153,000.00	154,530.00	157,620.60	173,382.66
Air adventure (Ultralight helicopter)	3,000,000.00	3,060,000.00	3,090,600.00	3,152,412.00	3,467,653.20
<b>Annual revenue from adventure park</b>	<b>11,250,000.00</b>	<b>11,475,000.00</b>	<b>11,589,750.00</b>	<b>11,821,545.00</b>	<b>13,003,699.50</b>
Percentage of revenue to be booked per year	50%	70%	70%	100%	100%
<b>Sale revenue earned per year</b>	<b>5,625,000.00</b>	<b>8,032,500.00</b>	<b>8,112,825.00</b>	<b>11,821,545.00</b>	<b>13,003,699.50</b>

## Start-up Costs

Particulars	Amount
Fixed Assets	
Land (for luxury villas)	108,000,000.00
Land (for resort)	108,000,000.00
Land (for adventure park)	224,000,000.00
Building:	
Construction of luxury villas	309,040,000.00
Construction of resort	198,400,000.00
Construction of adventure park	38,950,000.00
<b>Total Fixed Assets</b>	<b>986,390,000.00</b>
<b>Startup cost</b>	
Business registration	4,700,000.00
Permits and licenses	4,700,000.00
Legal fee	500,000.00
Domain, hosting fee & internet	100,000.00
Pre-opening expenses	20,000,000.00
Marketing Cost	20,000,000.00
<b>Total Startup expenses</b>	<b>50,000,000.00</b>
Particulars	Amount
<b>Capital</b>	
Equity	103,639,000.00
Owner's Investment	50,000,000.00
Debt	882,751,000.00
<b>Total Capital</b>	<b>1,036,390,000.00</b>
<b>Surplus Cash</b>	<b>-</b>

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Particulars	Amount
Year 1	960,274,000.00
Year 2	76,116,000.00
<b>Total investment</b>	<b>1,036,390,000.00</b>

**Fixed Assets**

Particulars	Total Amount	Depreciation Rate
<b>Tangible Assets</b>		
Construction of luxury villa	309,040,000.00	5.00%
Construction of resort	198,400,000.00	5.00%
Construction of adventure park	38,950,000.00	5.00%
Total amount invested in fixed assets	546,390,000.00	

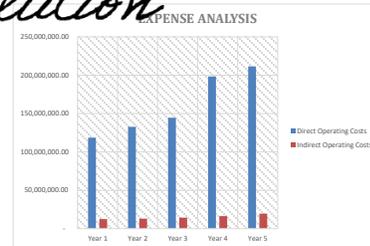
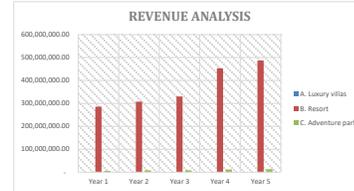
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Year 1			Year 2				Year 3			Year 4			Year 5		
Opening WDV	Deprication on Year-2	WDV	Opening WDV	Addition	Deprication on Year-2	WDV	Opening WDV	Deprication	WDV	Opening WDV	Deprication	WDV	Opening WDV	Deprication	WDV
262,684,000.00	13,134,200.00	249,549,800.00	249,549,800.00	46,356,000.00	14,795,290.00	281,110,510.00	281,110,510.00	14,055,526.00	267,054,984.00	267,054,984.00	13,352,749.00	253,702,235.00	253,702,235.00	12,685,112.00	241,017,123.00
168,640,000.00	8,432,000.00	160,208,000.00	160,208,000.00	29,760,000.00	9,498,400.00	180,469,600.00	180,469,600.00	9,023,480.00	171,446,120.00	171,446,120.00	8,572,306.00	162,873,814.00	162,873,814.00	8,143,691.00	154,730,123.00
38,950,000.00	1,947,500.00	37,002,500.00	37,002,500.00		1,850,125.00	35,152,375.00	35,152,375.00	1,757,619.00	33,394,756.00	33,394,756.00	1,669,738.00	31,725,018.00	31,725,018.00	1,586,251.00	30,138,767.00
470,274,000.00	23,513,700.00	446,760,300.00	446,760,300.00	76,116,000.00	26,143,815.00	496,732,485.00	496,732,485.00	24,836,625.00	471,895,860.00	471,895,860.00	23,594,793.00	448,301,067.00	448,301,067.00	22,415,054.00	425,886,013.00

**Profit and Loss Statement**

Revenue	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Revenue</b>					
A. Luxury villas					
Sale of villas	112,500,000.00	135,000,000.00	157,500,000.00	45,000,000.00	-
Lease back of villas	117,750,000.00	143,100,000.00	168,000,000.00	46,800,000.00	-
B. Resort	285,840,000.00	307,278,000.00	330,323,850.00	453,040,824.38	487,018,886.20
Cottage/rooms	78,840,000.00	84,753,000.00	91,109,475.00	195,885,371.25	210,576,774.09
Banquet	192,000,000.00	206,400,000.00	221,880,000.00	238,521,000.00	256,410,075.00
Restaurant & Bar (F&B)	15,000,000.00	16,125,000.00	17,334,375.00	18,634,453.13	20,032,037.11
C. Adventure park	5,625,000.00	8,032,500.00	8,112,825.00	11,821,545.00	13,003,699.50
Other income					
Subsidy	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
<b>Total Revenue</b>	<b>521,715,000.00</b>	<b>593,410,500.00</b>	<b>663,936,675.00</b>	<b>556,662,369.38</b>	<b>500,022,585.70</b>
<b>Less:</b>					
<b>Direct Operating Costs</b>					
CEO	1,200,000.00	1,255,200.00	1,312,939.20	1,373,334.40	1,436,507.79
Marketing Manager	600,000.00	1,255,200.00	1,312,939.20	2,060,001.60	2,154,761.68
Accounts Manager	600,000.00	697,500.00	656,469.60	1,373,334.40	1,436,507.79
HR Manager	960,000.00	1,004,160.00	1,050,351.36	1,098,667.52	1,149,206.23
Executive - Design Marketing	200,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Executive - Operations	200,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Accounts Assistants	200,000.00	209,200.00	218,833.20	457,778.13	478,833.93
Office Staff (for resort)	300,000.00	470,700.00	656,469.60	686,667.20	897,817.37
Office staff (for adventure park)	300,000.00	470,700.00	656,469.60	686,667.20	897,817.37
Receptionist	150,000.00	156,900.00	164,117.40	171,666.80	179,563.47
Payment Processing Fees	5,217,150.00	5,934,105.00	6,639,366.75	5,566,623.69	5,000,225.86
Customer access & services	5,217,150.00	5,934,105.00	6,639,366.75	5,566,623.69	5,000,225.86
Office Maintenance services	5,217,150.00	5,934,105.00	6,639,366.75	5,566,623.69	5,000,225.86
Operational cost of cottage/rooms	31,536,000.00	33,901,200.00	36,443,790.00	78,354,148.50	84,230,709.64
Operational cost of banquet	57,600,000.00	61,920,000.00	66,564,000.00	71,556,300.00	76,923,022.50
Operational cost of F&B	3,000,000.00	3,225,000.00	3,466,875.00	3,726,890.63	4,006,407.42
Operational cost of adventure park	2,812,500.00	4,016,250.00	4,056,412.50	5,910,772.50	6,501,849.75
<b>Total Direct Costs</b>	<b>118,609,950.00</b>	<b>132,799,625.00</b>	<b>144,574,215.31</b>	<b>198,347,222.14</b>	<b>211,574,106.06</b>
<b>Gross Profit</b>	<b>403,105,050.00</b>	<b>460,610,875.00</b>	<b>519,362,459.69</b>	<b>358,315,147.23</b>	<b>288,448,479.64</b>
<b>Less:</b>					
<b>Indirect Operating Costs</b>					
Guest experience enhancement	2,000,000.00	2,092,000.00	2,288,890.67	2,619,510.25	3,135,789.06
Transportation & logistic expenses	1,500,000.00	1,569,000.00	1,716,668.00	1,964,632.69	2,351,841.80
Professional & advisory fee	1,000,000.00	1,046,000.00	1,144,465.34	1,309,753.13	1,567,894.53
Office expenses	3,000,000.00	3,138,000.00	3,433,336.01	3,929,265.38	4,703,683.59
Security & safety expenses	3,000,000.00	3,138,000.00	3,433,336.01	3,929,265.38	4,703,683.59
Promotions & Advertisements	2,000,000.00	2,092,000.00	2,288,890.67	2,619,510.25	3,135,789.06
Miscellaneous expenses	-	-	-	-	-
<b>Total Indirect Costs</b>	<b>12,500,000.00</b>	<b>13,075,000.00</b>	<b>14,305,566.70</b>	<b>16,371,939.09</b>	<b>19,598,681.64</b>
Earning before interest and taxes	390,605,050.00	447,535,875.00	505,056,892.99	341,943,208.14	268,849,798.00
<b>Less:</b>					
Amortisation of startup cost	16,666,666.67	16,666,666.67	16,666,666.67		
Depreciation on luxury villas	13,134,200.00	14,795,290.00	14,055,526.00	13,352,749.00	12,685,112.00
Depreciation on resort	8,432,000.00	9,498,400.00	9,023,480.00	8,572,306.00	8,143,691.00
Depreciation on adventure park	1,947,500.00	1,850,125.00	1,757,619.00	1,669,734.00	1,586,251.00
Interest on loan	81,827,854.70	66,828,509.38	50,258,536.60	31,953,471.14	11,731,626.13
Earning before taxes	268,596,828.63	337,896,883.93	413,295,064.72	286,394,944.00	234,703,117.86
Taxes	53,719,365.73	67,579,376.79	82,650,012.94	57,278,988.80	46,940,623.57
<b>Net Profit</b>	<b>214,877,462.91</b>	<b>270,317,507.16</b>	<b>330,636,051.78</b>	<b>229,115,955.20</b>	<b>187,762,494.29</b>
<b>Net Profit %</b>	<b>41.19%</b>	<b>45.55%</b>	<b>49.80%</b>	<b>41.16%</b>	<b>37.55%</b>

*Transact the fun time revolution*



**Cash Flow Statement**

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Cash at the start of year</b>	-	187,931,484.68	342,817,783.30	540,145,463.75	599,739,483.51
Add: Cash Inflows					
Revenues	521,715,000.00	593,410,500.00	663,936,675.00	556,662,369.38	500,022,585.70
Equity	103,639,000.00				
Owner's investment	50,000,000.00				
Debt	882,751,000.00	76,116,000.00			
<b>Total Cash inflow</b>	<b>1,558,105,000.00</b>	<b>669,526,500.00</b>	<b>663,936,675.00</b>	<b>556,662,369.38</b>	<b>500,022,585.70</b>
Cash Outflows					
Fixed assets purchased					
Land Cost	440,000,000.00				
Building In Progress	470,274,000.00	76,116,000.00			
Start-up expenses	50,000,000.00				
Direct Operating Expenses	118,609,950.00	132,799,625.00	144,574,215.31	198,347,222.14	211,574,106.06
Indirect Operating Expenses	12,500,000.00	13,075,000.00	14,305,566.70	16,371,939.09	19,598,681.64
Interest on loan	81,827,854.70	66,828,509.38	50,258,536.60	31,953,471.14	11,731,626.13
Principal repayment of loan	143,242,344.89	158,241,690.21	174,811,662.99	193,116,728.45	213,338,573.46
Less: Taxes	53,719,365.73	67,579,376.79	82,659,012.94	57,278,988.80	46,940,623.57
<b>Total Cash outflow</b>	<b>1,370,173,515.32</b>	<b>514,640,201.38</b>	<b>466,608,994.55</b>	<b>497,068,349.62</b>	<b>503,183,610.87</b>
<b>Changes in Cash during the year</b>	<b>187,931,484.68</b>	<b>154,886,298.62</b>	<b>197,327,680.45</b>	<b>59,594,019.75</b>	<b>(3,161,025.17)</b>
<b>Closing Cash Balance</b>	<b>187,931,484.68</b>	<b>342,817,783.30</b>	<b>540,145,463.75</b>	<b>599,739,483.51</b>	<b>596,578,458.34</b>

*Viransh the finance solution*



**Balance Sheet Statement**

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Assets</b>					
<b>Fixed Assets</b>					
Land (for luxury villas)	108,000,000.00	108,000,000.00	108,000,000.00	108,000,000.00	108,000,000.00
Land (for resort)	108,000,000.00	108,000,000.00	108,000,000.00	108,000,000.00	108,000,000.00
Land (for adventure park)	224,000,000.00	224,000,000.00	224,000,000.00	224,000,000.00	224,000,000.00
Less: Luxury villa's building	262,684,000.00	295,905,800.00	281,110,510.00	267,054,984.00	253,702,235.00
Amortization	13,134,200.00	14,795,290.00	14,055,526.00	13,352,749.00	12,685,112.00
Balance	249,549,800.00	281,110,510.00	267,054,984.00	253,702,235.00	241,017,123.00
Less: Resort's building	168,640,000.00	189,968,000.00	180,469,600.00	171,446,120.00	162,873,814.00
Amortization	8,432,000.00	9,498,400.00	9,023,480.00	8,572,306.00	8,143,691.00
Balance	160,208,000.00	180,469,600.00	171,446,120.00	162,873,814.00	154,730,123.00
Less: Adventure park's building	38,950,000.00	37,002,500.00	35,152,375.00	33,394,756.00	31,725,018.00
Amortization	1,947,500.00	1,850,125.00	1,757,619.00	1,669,738.00	1,586,251.00
Balance	37,002,500.00	35,152,375.00	33,394,756.00	31,725,018.00	30,138,767.00
<b>Total Fixed Assets</b>	<b>839,760,000.00</b>	<b>836,732,450.00</b>	<b>811,895,850.00</b>	<b>788,701,967.00</b>	<b>765,886,013.00</b>
<b>Current Assets</b>					
Cash Balance	187,931,486.68	342,817,783.30	540,145,463.75	599,739,483.51	596,578,458.34
Other Start up expenses	50,000,000.00	33,333,333.33	16,666,666.67	-	-
Amortization	16,666,666.67	16,666,666.67	16,666,666.67	-	-
Balance	33,333,333.33	16,666,666.67	-	-	-
<b>Total Assets</b>	<b>1,108,025,118.02</b>	<b>1,296,216,934.97</b>	<b>1,452,041,323.75</b>	<b>1,488,040,550.51</b>	<b>1,462,464,471.34</b>
<b>Equity</b>					
Paid In Capital	153,639,000.00	153,639,000.00	153,639,000.00	153,639,000.00	153,639,000.00
Retained Earnings					
Earnings	214,877,462.91	270,317,507.16	330,636,051.78	229,115,955.20	187,762,494.29
	368,516,462.91	638,833,970.07	969,470,021.85	1,198,585,977.05	1,386,348,471.34
<b>Liabilities</b>					
<b>Long Term Liabilities</b>					
Bank loan	739,508,655.11	657,382,964.90	482,571,301.91	289,454,573.46	76,116,000.00
<b>Total Liabilities &amp; Capital</b>	<b>1,108,025,118.02</b>	<b>1,296,216,934.97</b>	<b>1,452,041,323.75</b>	<b>1,488,040,550.51</b>	<b>1,462,464,471.34</b>
Check	-	-	-	-	-

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**Summarized Yearly Reports And Charts**

	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Income Statement Summary</b>	Total Revenue	521,715,000.00	593,410,500.00	663,936,675.00	556,662,369.38	500,022,585.70
	Total Direct Expenses	118,609,950.00	132,799,625.00	144,574,215.31	198,347,222.14	211,574,106.06
	Gross Profit	403,105,050.00	460,610,875.00	519,362,459.69	358,315,147.23	288,448,479.64
	EBIDTA	390,605,050.00	447,535,875.00	505,056,892.99	341,943,208.14	268,849,798.00
	Net Profit	214,877,462.91	270,317,507.16	330,636,051.78	229,115,955.20	187,762,494.29
<b>Balance Sheet Summary</b>	Net Tangible Assets	886,760,300.00	936,732,485.00	911,895,860.00	888,301,067.00	865,886,013.00
	Total Current Assets	221,264,818.02	359,484,449.97	540,145,463.75	599,739,483.51	596,578,458.34
	Total Assets	1,108,025,118.02	1,296,216,934.97	1,452,041,323.75	1,488,040,550.51	1,462,464,471.34
	Equity	368,516,462.91	638,833,970.07	969,470,021.85	1,198,585,977.05	1,386,348,471.34
	Debt	739,508,655.11	657,382,964.90	482,571,301.91	289,454,573.46	76,116,000.00
<b>Cash Flow Summary</b>	Cash and Cash Equivalents-Beginning	-	187,931,484.68	342,817,783.30	540,145,463.75	599,739,483.51
	Cash Inflows	1,558,105,000.00	669,526,500.00	663,936,675.00	556,662,369.38	500,022,585.70
	Cash outflows	1,370,173,515.32	514,640,201.38	466,608,994.55	497,068,349.62	503,183,610.87
	Net Increase (Decrease) In Cash	187,931,484.68	154,886,298.62	197,327,680.45	59,594,019.75	(3,161,025.17)
	Cash and Cash Equivalents-End	187,931,484.68	342,817,783.30	540,145,463.75	599,739,483.51	596,578,458.34

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Ratio analysis

S.No.	Ratios	Year 1	Year 2	Year 3	Year 4	Year 5
	<b><u>Margin ratio</u></b>					
1	Gross Profit Ratio	77.27%	77.62%	78.22%	64.37%	57.69%
2	Operating Profit Ratio	74.87%	75.42%	76.07%	61.43%	53.77%
3	Net Profit Ratio	41.19%	45.55%	49.80%	41.16%	37.55%
	<b><u>Return ratio</u></b>					
4	EBIDTA/Assets	35.25%	34.53%	34.78%	22.98%	18.38%
5	Return on assets	19.39%	20.85%	22.77%	15.40%	12.84%
	<b><u>Coverage ratio</u></b>					
6	EBITDA	390,605,050.00	447,535,875.00	505,056,892.99	341,943,208.14	268,849,798.00
7	DSCR	1.74	1.99	2.24	1.52	1.19
8	Owner's equity/contribution	2.40	4.16	6.31	7.80	9.02
9	ROI	58%	42%	34%	19%	14%

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**STATEMENT SHOWING LOAN AMORTISATION SCHEDULE**

Loan	882,751,000.00
Interest rate p.a.	10.00%
Duration (in months)	60
EMI	18,755,849.97

Monthly rat 0.008333333

YEAR	PRINCIPAL REPAYMENT	BALANCE LOAN AMOUNT	INTEREST REPAYMENT
Term loan value		882,751,000.00	
Year 1	143,242,344.89	739,508,655.11	81,827,854.70
Year 2	158,241,690.21	657,382,964.90	66,828,509.38
Year 3	174,811,662.99	482,571,301.91	50,258,536.60
Year 4	193,116,728.45	289,454,573.46	31,953,471.14
Year 5	213,338,573.46	76,116,000.00	11,731,626.13

Year	Month	Installment	Outstanding at the Beginning	Principle Repayment	Interest	Installment Paid	Outstanding at the End	Yearly Interest
1	January	1	882,751,000.00	\$11,399,591.63	7,356,258.33	18,755,849.97	871,351,408.37	
1	February	2	871,351,408.37	11,494,588.23	7,261,261.74	18,755,849.97	859,856,820.14	
1	March	3	859,856,820.14	11,590,376.46	7,165,473.50	18,755,849.97	848,266,443.67	
1	April	4	848,266,443.67	11,686,962.94	7,068,887.03	18,755,849.97	836,579,480.74	
1	May	5	836,579,480.74	11,784,354.29	6,971,495.67	18,755,849.97	824,795,126.44	
1	June	6	824,795,126.44	11,882,557.25	6,873,292.72	18,755,849.97	812,912,569.20	
1	July	7	812,912,569.20	11,981,578.56	6,774,271.41	18,755,849.97	800,930,990.64	
1	August	8	800,930,990.64	12,081,425.04	6,674,424.92	18,755,849.97	788,849,565.60	
1	September	9	788,849,565.60	12,182,103.59	6,573,746.38	18,755,849.97	776,667,462.01	
1	October	10	776,667,462.01	12,283,621.12	6,472,228.85	18,755,849.97	764,383,840.90	
1	November	11	764,383,840.90	12,385,984.63	6,369,865.34	18,755,849.97	751,997,856.27	
1	December	12	751,997,856.27	12,489,201.16	6,266,648.80	18,755,849.97	739,508,655.11	81,827,854.70
2	January	13	815,624,655.11	12,593,277.84	6,162,572.13	18,755,849.97	803,031,377.27	
2	February	14	803,031,377.27	12,698,221.82	6,057,628.14	18,755,849.97	790,333,155.45	
2	March	15	790,333,155.45	12,804,040.34	5,951,809.63	18,755,849.97	777,529,115.11	
2	April	16	777,529,115.11	12,910,740.67	5,845,109.29	18,755,849.97	764,618,374.44	
2	May	17	764,618,374.44	13,018,330.18	5,737,519.79	18,755,849.97	751,600,044.26	
2	June	18	751,600,044.26	13,126,816.26	5,629,033.70	18,755,849.97	738,473,227.99	
2	July	19	738,473,227.99	13,236,206.40	5,519,643.57	18,755,849.97	725,237,021.59	
2	August	20	725,237,021.59	13,346,508.12	5,409,341.85	18,755,849.97	711,890,513.48	
2	September	21	711,890,513.48	13,457,729.02	5,298,120.95	18,755,849.97	698,432,784.45	
2	October	22	698,432,784.45	13,569,876.76	5,185,973.20	18,755,849.97	684,862,907.69	
2	November	23	684,862,907.69	13,682,959.07	5,072,890.90	18,755,849.97	671,179,948.62	
2	December	24	671,179,948.62	13,796,983.73	4,958,866.24	18,755,849.97	657,382,964.90	66,828,509.38
3	January	25	647,382,964.90	13,911,958.59	4,843,891.37	18,755,849.97	643,471,006.30	
3	February	26	643,471,006.30	14,027,881.58	4,728,877.39	18,755,849.97	629,549,114.72	
3	March	27	629,549,114.72	14,144,760.68	4,613,822.29	18,755,849.97	615,608,324.05	
3	April	28	615,608,324.05	14,262,663.93	4,498,726.03	18,755,849.97	601,653,660.12	
3	May	29	601,653,660.12	14,381,519.46	4,374,330.50	18,755,849.97	587,689,140.65	
3	June	30	587,689,140.65	14,501,365.46	4,250,484.51	18,755,849.97	573,719,775.19	
3	July	31	573,719,775.19	14,622,210.17	4,127,197.99	18,755,849.97	559,749,565.02	
3	August	32	559,749,565.02	14,744,061.92	4,011,788.04	18,755,849.97	545,783,503.99	
3	September	33	545,783,503.99	14,866,929.11	3,898,920.86	18,755,849.97	531,831,573.99	
3	October	34	531,831,573.99	14,990,820.18	3,785,029.78	18,755,849.97	517,898,753.80	
3	November	35	517,898,753.80	15,115,743.68	3,640,106.28	18,755,849.97	497,813,010.12	
3	December	36	497,813,010.12	15,241,708.21	3,514,141.75	18,755,849.97	482,571,301.91	50,258,536.60
4	January	37	482,571,301.91	15,368,722.45	3,387,127.52	18,755,849.97	467,202,579.46	
4	February	38	467,202,579.46	15,496,795.14	3,259,054.83	18,755,849.97	451,705,784.32	
4	March	39	451,705,784.32	15,625,935.10	3,129,914.87	18,755,849.97	436,079,849.22	
4	April	40	436,079,849.22	15,756,151.22	2,999,698.74	18,755,849.97	420,323,698.00	
4	May	41	420,323,698.00	15,887,452.48	2,868,397.48	18,755,849.97	404,436,245.52	
4	June	42	404,436,245.52	16,019,847.92	2,736,002.05	18,755,849.97	388,416,397.60	
4	July	43	388,416,397.60	16,153,346.65	2,602,503.31	18,755,849.97	372,263,050.94	
4	August	44	372,263,050.94	16,287,957.87	2,467,892.09	18,755,849.97	355,975,093.07	
4	September	45	355,975,093.07	16,423,690.86	2,332,159.11	18,755,849.97	339,551,402.21	
4	October	46	339,551,402.21	16,560,554.95	2,195,295.02	18,755,849.97	322,990,847.26	
4	November	47	322,990,847.26	16,698,559.57	2,057,290.39	18,755,849.97	306,292,287.69	
4	December	48	306,292,287.69	16,837,714.24	1,918,135.73	18,755,849.97	289,454,573.46	31,953,471.14
5	January	49	289,454,573.46	16,978,028.52	1,777,821.45	18,755,849.97	272,476,544.94	
5	February	50	272,476,544.94	17,119,512.09	1,636,337.87	18,755,849.97	255,357,032.85	
5	March	51	255,357,032.85	17,262,174.69	1,493,675.27	18,755,849.97	238,094,858.15	
5	April	52	238,094,858.15	17,406,026.15	1,349,823.82	18,755,849.97	220,688,832.01	
5	May	53	220,688,832.01	17,551,076.37	1,204,773.60	18,755,849.97	203,137,755.64	
5	June	54	203,137,755.64	17,697,335.34	1,058,514.63	18,755,849.97	185,440,420.30	
5	July	55	185,440,420.30	17,844,813.13	911,036.84	18,755,849.97	167,595,607.17	
5	August	56	167,595,607.17	17,993,519.91	762,330.06	18,755,849.97	149,602,087.27	
5	September	57	149,602,087.27	18,143,465.91	612,384.06	18,755,849.97	131,458,621.36	
5	October	58	131,458,621.36	18,294,661.45	461,188.51	18,755,849.97	113,163,959.91	
5	November	59	113,163,959.91	18,447,116.97	308,733.00	18,755,849.97	94,716,842.94	
5	December	60	94,716,842.94	18,600,842.94	155,007.02	18,755,849.97	76,116,000.00	11,731,626.13

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