

FORM II
[See Rule 16(2)]

Application for financial assistance from Sugar Development Fund towards promoters' contribution for financing modernization/rehabilitation scheme:

I. Name of applicant

II Address:

- (i) Registered Office
- (ii) Location of the factory

III Constitution (whether co-operative society private/public limited company joint sector/public sector company)

(IV) Date of incorporation/registration

(V) Existing activity/past performance:

- (i) Briefly state the present activities
- (ii) Performance during the last 3 years

A. Salient production and operating results:

- (1) Licensed crushing capacity (TCD)
- (2) Installed crushing capacity (TCD)
- (3) Area under sugarcane (acres)
- (4) Average yield (tonnes/acres)
- (5) Total production of sugarcane in the area (lakh tonnes)
- (6) Gross duration of the season (days)
- (7) Net duration of the season (days)
- (8) Percentage of hours lost to total available hours
- (9) Average daily rate of crushing (tonnes).—
 - (a) including stoppages
 - (b) excluding stoppages
- (10) Total cane crushed (lakh tonnes)
- (11) Pol % cane
- (12) Total sugar losses % cane
- (13) Average sugar recovery %
- (14) Total sugar produced (quintals)
- (15) Reduced mill extraction (%)
- (16) Reduced Boiling House Extraction (%)

(17) Reduced Overall Extraction (%)

(18) Extra fuel consumption % cane

Note: (i) In case of the performance has not been upto the accepted norms and if there has been wide fluctuation in the performance please state the reasons in brief

(ii) Please furnish installed capacity production and efficiency figures in respect of other activities if any such as distillery paper unit etc.

B. Working results:

Year ended

20 20 20

(1) Net sales

(2) Gross profit/loss

(3) Interest on.—

(a) Term loans

(b) Working capital

(c) Total

(4) Depreciation

(5) Operating profit/(Loss)

(6) Tax

(7) Net profit/(loss)

(8) Cash accruals

(9) Applicable statutory cane price fixed by the

Government of India (Rs. per qtl.)

(10) Actual cane price paid (Rs. per quintal)

Year ended

20 20 20

C. Financial Position

(1) (a) Gross fixed assets including work in progress

(b) Less Depreciation

- (2) Net fixed assets
- (3) Investments
- (4) Current Assets
- (5) Current Liabilities
- (6) Net working capital [(4) minus (5)]
- (7) Net tangible assets [(2)+(3)+(6)]
- (8) Long term liabilities
- (9) Shareholders' worth [(7) minus (8)]
- (10) Share capital including share suspense and

Non-refundable Deposits

- (11) Reserves and surplus
- (12) Deficit in Profit and Loss Account and Intangible assets
- (13) Net worth [(10)+(11) minus (12)]

VI. Management:

- (a) Board of Directors
- (b) Executive set-up

VII. Brief description of the proposed project and how the project is expected to improve the operations/viability of the concern (enclose a copy of the project report)

VIII. Whether the project has been approved by the All India Financial Institutions/Technology Information Forecasting and Assessment Council (TIFAC) for assistance under the Soft Loan Scheme:

- (a) If so enclose a certified true copy of the "Letter of Intent" issued by the Lead institution
- (b) List out any conditions(s) of material nature stipulated by the Lead Institutions including rate of interest repayment period and security

IX. Cost of the project (as approved by the All India Financial Institutions)/Technology Information Forecasting and Assessment Council (TIFAC). Please furnish break-up and certified true copy of the approval

X. Means of Financing Debt-Equity Ratio and Security Margin (as approved by the All India Financial Institution)/Technology Information Forecasting and Assessment Council (TIFAC)

XI. Percentage and amount of Promoters' contribution stipulated by the All India Financial Institutions/Technology Information Forecasting and Assessment Council (TIFAC).

XII. Amount of assistance required from Sugar Development Fund towards promoters' contribution along with justification therefor having regard to the financial position/resourcefulness of the applicant concern/its promoters:

XIII. Schedule of implementation of the project

XIV. Please furnish a summary of the projected profitability/cash flow statements for 10 years after completion of the scheme (in the proforma at Annexure-I and II) alongwith critical assumptions.

Signature

Name

Designation

Place:

Name and address of the sugar undertaking.....
(Occupier).....

Date:

FORM II
ANNEXURE-I

Name of the concern/society

Summary of projected profitability and cash flow
(This statement should be prepared for a period of 10 years)
(Amount in Rupees in lakhs)

Year 20 20 20

- No. of working days.
% output to installed capacity production (quantity)
1. Net sales (exclusive of excise duty)
 2. Gross operating profit before depreciation interest
(on term loans and deferred payments) management
remuneration Sole Selling Agency Commission and Tax
 3. Depreciation
 4. Interest (on term loans/deferred payments)
 5. Management remuneration
 6. Selling Agency Commission
 7. Operating Profit before tax [2 minus (3+4+5+6)]
 8. Non-operating income
 9. Profit before tax (7+8)
 10. Tax
 11. Net profit after tax (9 minus 10)
 12. Development rebate reserve/Investment Allowance Reserve
 13. Net distributable profit (11 minus 12)
 14. Gross cash flow (3+12+13)
 15. Preferable dividend.—
 - (a) Amount
 - (b) Rate
 16. Equity dividend.—
 - (a) Amount
 - (b) Rate
 17. Retained profit [13 minus (15+16)]
 18. Net Cash flow (14 minus (15+16))
- Cover of Debt Service
19. Funds available to pay interest (11+4)
 20. Interest coverage (19+4)
 21. Cash available for debt service (14+4)
 22. Total debt deferred service (instalments of term
loans deferred payments and interest on term loans
and deferred payments falling due in the year)
 23. Debt Service Coverage (21+22)
- Profitability Ratios
24. Percentage of operating profit before tax to net sales
 25. Return on capital employed
 26. Percentage of profit after tax to equity capital
- Investment output ratio
27. Capital employed to sales ratio investment output ratio
 28. Gross value added to net sales (%).

Note: Items 27 and 28 shall be computed in the same manner as done for the purpose of securing loan under the Soft Loan Scheme of the financial institutions.

Signed by:.....

Name:

Designation:

Place:

Date:

Name and address of the

sugar undertaking

(Occupier)

FORM II

ANNEXURE-II

Cash flow statement

(This statement should be prepared for a period of 10 operating years)

(in thousands of rupees)

Construction period	Operating Years
------------------------	--------------------

(Half yearly)

20	20	20	20
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SOURCES OF FUNDS

1. Share issue
 2. Profit before taxation with interest added back
 3. Depreciation provision for the year
 4. Development rebate reserve/Investment Allowance Reserve
 5. Increase in secured medium and long term borrowings for the projects
 6. Other medium/long term loans
 7. Increase in unsecured loans and deposits
 8. Increase in bank borrowings for working capitals
 9. Increase in liabilities for deferred payment (including interest) to machinery suppliers
 10. Sale of fixed assets
 11. Sale of investment
 12. Other income (indicate details)
- Total (A)

In thousands rupees

Construction		Operating	
period		Year	
		(Half yearly)	
20	20	20	20

DISPOSITION OF FUNDS

1. Capital expenditure for the project

2. Other normal capital expenditure

3. Increase in working capital

4. Decrease in secured medium and long term borrowings.

- All India Institutions
- SFCS—
- BANKS

5. Decrease in unsecured loans and deposits

6. Decrease in Bank borrowings for working capital

7. Decrease in liabilities for deferred payments

(including interest) to machinery suppliers

8. Increase in investment in other companies

9. Interest on term loans

10. Interest on bank borrowings for working capital

11. Taxation

12. Dividends-Equity Preference

13. Other Expenditure (indicate details)

TOTAL (B)

14. Opening Balance of Cash in hand and at bank

15. Net surplus/deficit (A-B)

16. Closing balance of Cash in hand and at bank

Note: 1. Detailed working of the figures shown should be provided.

2. Borrowing (as well as repayments) for the project and for other purposes should be shown separately.

Signature
Name
Designation

Place:

Name and address of the sugar

Date:

undertaking (Occupier)

Application for financial assistance for Cane Development

(To be submitted through the State Government)

(Amount in Rupees)

1. Name and address of sugar undertaking
2. Year of installation
3. Cane crushing capacity (Tonnes per day)
4. Quantity of cane crushed during the preceding three sugar years
5. Purpose for which loan is applied for (enclose a detailed report on the project/scheme proposed to be implemented)
6. Expected benefits on completion of the scheme
7. Details of assistance available from agencies other than the Central Government for similar purpose
8. Reasons if any for not availing of such assistance
9. Whether the proposed project/scheme is covered in full or in part by any scheme of the State Government or any other agency for development of sugarcane in the applicant sugar undertaking's area
10. Amount of loan applied for
11. Proposed mode of repayment of loan

Place:

Date

Signature

Name and Designation

Name and address of the
sugar undertaking.

FORM VII

Application for Financial Assistance from the Sugar Development Fund for implementing projects for production of anhydrous alcohol or ethanol from alcohol [or from molasses]

I. Name of applicant:

II. Address:

- (i) Registered Office
- (ii) Location of the factory

III. Constitution (Whether Co-operative Society Private/Public Limited Company/Joint Sector/ Public Sector Company):

IV. Date of Incorporation/Registration:

V. Existing Activity/Past performance:

- (i) Briefly state the present activities;
- (ii) Performance during the last 3 years

A. Salient production and operating results Year ended
 (for three consecutive years preceding the 200 200 200
 year in which the application is made)

- (1) Licensed crushing capacity (tonnes crushed per day)
- (2) Installed crushing capacity (tonnes crushed per day)
- (3) Licensed capacity of the alcohol manufacturing plant ('000 litres)
- (4) Installed capacity of the alcohol manufacturing plant ('000 litres)
- (5) Installed capacity of ethanol manufacturing plant ('000 litres)
- (6) Capacity utilisation (% of installed capacity)
 - (a) Sugar
 - (b) Alcohol
 - (c) Ethanol
- (7) Production
 - (a) Sugar ('000 tonnes)
 - (b) Alcohol ('000 litres)
 - (c) Ethanol ('000 litres)
 - ¹[(d) Molasses]

B. Working results: Year ended
 (for three consecutive years preceding the year 200 200 200
 in which the application is made)

- I. (1) Sales net of Excise Duty
 - (i) Sugar
 - (ii) Alcohol
 - (iii) Any other product
 - Total of (1)
- (2) Less: Direct Production Expenses
- (3) Gross Profit (1-2)
- (4) Less:
 - (a) Manufacturing Expenses
 - (b) Administrative Expenses
 - (c) Selling and Distribution Expenses
 - Total of (4)

- (5) Operating Profit before depreciation and interest (3-4)
- (6) Add: Other income
- (7) Net profit before depreciation and interest (5+6)
- (8) Less:
 - (a) Depreciation
 - (b) Interest
 Total of (8)
- (9) Net profit before taxation (7-8)
- (10) Less:
 - Provision for taxation
- (11) Net profit after tax (9-10)
- (12) Equity as at the end of
- (13) Return on equity $[(11/(12)*100]$
- (14) Debt as at the end of
- (15) Average interest rate on debt $[(8b)/(14)*100]$
- (16) Weighted average cost of capital $[\{(12)*(13)+(14)*(15)\}/\{(12)+(14)\}]$
- II.
 - (1) Cane price payable (Rs. lakhs)
 - (2) Cane price paid (Rs. lakhs)
 - (3) Cane price arrears (Rs. lakhs)

C. Financial position (for three consecutive years preceding the year in which the application is made)	Year ended		
	200	200	200
I. Sources of Funds			
1. Shareholders'/owners' funds			
(a) Capital			
(b) Reserve and surplus			
Total			
2. Loan Funds			
(a) Secured Loans			
1. Term loans			
2. Sugar Development Fund Loans			
3. Working Capital Loans			
Total			
(b) Unsecured Loans			
1. From Banks/FIs.			
2. Others			
Total			
Total (a+b)			
Total of (1)			
II. Application of Funds			
1. Fixed Assets			
(a) Gross Block			
Less: Depreciation			
(b) Net Block			
Add: Capital work in progress			
Total			
2. Investments			
3. Working capital			
3.1 Current Assets Loans and Advances:			
(a) Inventories			
(b) Sundry Debtors			
(c) Cash and Bank balances			
(d) Other current assets			
(e) Loan and advances			

- Total (a to e)
- 3.2 Current liabilities and provision
- (a) Current liabilities
- (b) Provisions
- Total (a+b)
- Working Capital (3.1 minus 3.2)
- Total of (II)
- V1. Management:
- (a) Board of Directors
- (b) Executive set-up
- VII. A. (1) Brief description of the proposed project and how the project is expected to improve the operations/viability of the sugar factory (enclose a copy of the project report)
- (2) Proposed ethanol manufacturing capacity (`000 litres)
- (3) Project implementation period (months)
- B. Financial Details as appraised (Rs. lakhs)
- (1) Capital cost of project
- (2) Sources of financing
- Equity.—
- (a) Promoters' contribution Debt:
- (a) Sugar Development Fund Loan
- (b) Term loan
- Total Investment
- C. Project viability details:
- (1) Average return on Equity (%)
- (2) Average interest rate on debt (%)
- (3) Weighted average cost of capital (%)
- (4) Average Debt Service Coverage Ratio
- (5) Pay back period (years)
- (6) Net Present Value (Rs. `000)
- (7) Internal Rate of Return (IRR) (%)
- VIII. Whether the project has been approved by an All India Financial Institution/Scheduled Bank for assistance under its relevant scheme (name of the scheme and pattern of funding of the scheme):
- (a) If so enclose a certified true copy of the "Letter of Intent" issued by the Lead Institution
- (b) List out any condition(s) of material nature stipulated by the Lead Institution including rate of interest repayment period and security
- IX. Please furnish the project profitability and cash flow statement in the proforma at Annexure to Form VII.
- Place: _____ Signature
- Date: _____ Name
- Designation
- Sugar _____ Name and Address of the
- Factory (Occupier).

FORM VII
ANNEXURE
Project profitability and cash flow statement
(for the year of investment and subsequent 10 years)

Year ended
200 200 200
(Rs. in lakhs)

Capacity Utilisation (%)

1. Profitability

- (1) Sales net of Excise Duty
- (2) Less:
Direct Production Expenses
- (3) Gross Profit (1-2)
- (4) Less:
 - (a) Manufacturing Expenses
 - (b) Administrative Expenses
 - (c) Selling and Distribution ExpensesTotal of (4)
- (5) Operating profit before depreciation and interest (3-4)
- (6) Add: other income
- (7) Net profit before depreciation and interest (5+6)
- (8) Less:
 - (a) Depreciation
 - (b) InterestTotal of (8)
- (9) Net profit before taxation (7-8)
- (10) Less:
Provision for taxation
- (11) Net profit after tax (9-10)
- (12) Equity as at the end of
- (13) Return on equity $[(11)/(12)*100]$
- (14) Debt as at the end of
- (15) Average interest rate on debt $[(8b)/(14)*100]$
- (16) Weighted average cost of capital
 $[\{(12)*(13)+(14)*(15)\}/\{(12)+(14)\}]$

II. Cash flows

1. Net profit after tax (see item I(11))
2. Add: Items debited to profit and loss account
 - (a) Depreciation
 - (b) Interest expenses
 - (c) Income-tax provisions
 - (d) Other non-cash debitsTotal of (2)
3. Total (1+2)
4. Less: Items credited to profit and loss account
 - (a) Interest income
 - (b) dividend income
 - (c) Other credits (to specify)

- Total of (4)
- 5. Total (3-4)
- 6. Less:
 - (a) Interest paid
 - (b) Income-tax paid
 - (c) Dividends paid
 Total of (6)
- 7. Total (5-6)
- 8. Add: revenue receipts and actually received
 - (a) Interest
 - (b) Dividend
 - (c) Other receipts (to specify)
 Total of (8)
- 9. Total (7+8)
- 10. Working Capital Changes
 - (i) Add:
 - (a) Decrease in sundry debtors/receivables
 - (b) Decrease in inventories
 - (c) Increase in sundry creditors/payables
 Total of (i)
 - (ii) Less:
 - (a) Increase in sundry debtors/receivables
 - (b) Increase in inventories
 - (c) Decrease in sundry creditors/payables
 Total of (ii)
 Total of item 10[(i)-(ii)]
- 11. Cash flow from operations (9+10)
- 12. Capital Items:
 - (i) Add:
 - (a) Issue of share Capital
 - (b) Issue of Debentures
 - (c) Long term loans
 - (d) Sale of Assets
 Total of (i)
 - (ii) Less:
 - (e) Investment in Project
 - (f) Redemption of Capital
 - (g) Redemption of Debentures
 - (h) Repayment of long-term loans
 Total of (ii)
 Total of Item 12[(i)-(ii)]
- 13. Total cash flow (11+12)
- 14. Debt Service Coverage $[(11)/(2b+12h/(i-Tax\ rate))]$
- 15. Payback period (years)
- 16. Net Present Value (discount rate at I(16) above)
- 17. Internal Rate of Return

FORM VIII

Application of Financial Assistance from Sugar Development Fund towards Promoters' Contribution for Financing Bagasse based Co-Generation Power Projects/Scheme

I. Name of applicant:

II. Address:

- (i) Registered Office
- (ii) Location of the factory

III. Constitution (whether Co-operative Society Private/Public Limited Company Joint Sector/ Public Sector Company):

IV. Date of Incorporation/Registration:

V. Existing Activity/Past Performance:

- (i) Briefly state the present activities;
- (ii) Performance during the last 3 years

A. Salient production and operating results Year ended
(for three consecutive years preceding the year in which the application is made)

	200	Year ended	
		200	200
(1) Licensed crushing capacity (Tonnes Crushed per day)			
(2) Installed crushing capacity (Tonnes Crushed per day)			
(3) Area under sugarcane (acres)			
(4) Average Yield (tonnes/acres)			
(5) Total production of sugarcane in the area (lakh tonnes)			
(6) Duration of the season net of stoppage (days)			
(iii) Total cane crushed (lakh tonnes)			

Note: (i) In case the performance has not been upto the accepted norms and if there has been wide fluctuation in the performance please state the reasons in brief

(ii) Please furnish installed capacity production and efficiency figures in respect of other activities if any such as distillery paper unit etc.

(iii) Installed capacity production and efficiency details for existing power cogeneration plant if any

(iv) Details of Sugar Development Fund and Levy Sugar Price Equalisation Fund dues outstanding on the date of application

B. Working results:

(for three consecutive years preceding the year in which the application is made)

I. (1) Sales net of Excise Duty

- (i) Sugar
 - (ii) Alcohol
 - (iii) Any other product
- Total of (1)

(2) Less: Direct Production Expenses

(3) Gross Profit (1-2)

(4) Less:

- (a) Manufacturing Expenses
 - (b) Administrative Expenses
 - (c) Selling and Distribution Expenses
- Total of (4)

(5) Operating profit before depreciation and interest (3-4)

(6) Add: other income

(7) Net profit before depreciation and interest (5+6)

(8) Less:

- (a) Depreciation
 - (b) Interest
 - Total of (8)
 - (9) Net profit before taxation (7-8)
 - (10) Less:
 - Provision for taxation
 - (11) Net profit after tax (9-10)
 - (12) Equity as at the end of
 - (13) Return on equity $[(11)/(12)*100]$
 - (14) Debt as at the end of
 - (15) Average interest rate on debt $[(8b)/(14)*100]$
 - (16) Weighted average cost of capital $[\{(12)*(13)+(14)*(15)\}/(12)+(14)]$
- II. (1) Cane price payable (Rs. lakhs)
- (2) Cane price paid (Rs. lakhs)
- (3) Cane price arrears (Rs. lakhs)
- C. Financial position** Year ended
- (for three consecutive years preceding the Year 200 200 200
in which the application is made)
- I. Sources of Fund
1. Shareholders/owners funds
 - (c) Capital
 - (d) Reserves and Surplus
 - Total
 2. Loan Funds:
 - (a) Secured Loans
 1. Term loans
 2. Sugar Development Fund Loans
 3. Working Capital loans
 - Total
 - (b) Unsecured loans
 1. From Scheduled Bank(s)/Financial Institutions
 2. Others
 - Total
 - Total (a+b)
 - Total of (I)
- II. Application of Funds
1. Fixed Assets
 - (a) Gross Block
 - Less: Depreciation
 - (b) Net Block
 - Add: Capital Work in Progress
 - Total
 2. Investments
 3. Working Capital
 - 3.1 Current Assets Loans and Advances
 - (a) Inventories
 - (b) Sundry Debtors
 - (c) Cash and Bank balances
 - (d) Other current assets
 - (e) Loan and Advances
 - Total (a to e)

- 3.2 Current Liabilities and Provision
 - (a) Current Liabilities
 - (b) Provisions
 - Total (a+b)
- Working Capital (3.1 minus 3.2)
- Total of (II)

VI. Management:

- (a) Board of Directors
- (b) Executive set up

VII.A.(1) Brief description of the proposed

project and how the project is expected to improve the operations/viability of the concern (enclose a copy of the project report)

- (2) Proposed power plant capacity (Megawatts)
- (3) Project implementation period (months)
- (4) Project features (proposed)
 - (a) No. of days of plant operation
 - (b) No. of boilers to be installed
 - (c) Capacity of the Boiler
 - (d) Boiler of Outlet Steam Parameters
 - (e) Fuels used for the boiler
 - (f) No. of turbogenerators to be installed
 - (g) Turbogenerator type and capacity
 - (h) Gross power generation (Megawatts)
 - (i) Power plant in-house power consumption (Megawatts)
 - (j) Power supplied to sugar plant (megawatts) (during off season and season)
 - (k) Marketable power surplus (Megawatts)
 - (l) Transmission losses (%)
 - (m) Annual energy sales (kilowatt hour)
 - (n) Cost of begasse at site (Rs./Metric tonnes)
 - (o) Cost of power (Rs./Megawatts)
 - (p) Plant load factor
 - (q) Bagasse requirement for the boiler (Metric tonnes)
 - (r) Annual requirement of bagasse (Metric tonnes)
 - (s) Quantity of bagasse generated by sugar factory (Metric tonnes/year)

B. Financial Details as appraised (Rs. lakh)

- (1) Capital cost of project
- (2) Sources of financing
 - Equity.—
 - (b) Promoters' contribution

Debt.—

- (c) Sugar Development Fund Loan
- (d) Term loan

Total Investment

C. Project viability details

- (8) Average return on Equity*(%)
- (9) Average interest rate on debt*(%)
- (10) Weighted average cost of capital*(%)
- (11) Average Debt Service Coverage Ratio

- (12) Pay back period (years)
- (13) Net Present Value (Rs. `000)
- (14) Internal Rate of Return (IRR)(%)

*Simple ten year average of the corresponding entry in Annexure to Form VIII.

- VIII. Whether the project has been approved by an All India Financial Institution/Scheduled Bank for assistance under its relevant scheme (name of the scheme and pattern of funding of the scheme)
 - (c) If so enclose a certified true copy of the "Letter of Intent" issued by the Lead Institution
 - (d) List out any condition(s) of material nature stipulated by the Lead Institution including rate of interest repayment period and security
- IX. Please furnish the project profitability and cash flow statement in the proforma at Annexure to Form VIII

Place:

Signature
Name

Date:

Designation
Name and Address of the Sugar

FORM VIII
ANNEXURE
Project profitability and cash flow statement
(for the year of investment and subsequent 10 years of operation)

Year ended
200 200 200
(Rs. lakhs)

Capacity Utilization (%)

1. Profitability of the Project

(1) Sales net of duties/taxes

(2) Less:

Direct Production Expenses

(3) Gross Profit (1-2)

(4) Less:

(a) Manufacturing Expenses

(b) Administrative Expenses

(c) Selling and Distribution Expenses

Total of (4)

(5) Operating Profit before depreciation and interest (3-4)

(6) Add: Other Income

(7) Net profit before depreciation and interest (5+6)

(8) Less:

(a) Depreciation

(b) Interest

Total of (8)

(9) Net Profit before taxation (7-8)

(10) Less:

Provision for taxation

(11) Net Profit after tax (9-10)

(12) Equity as at the end of

(13) Return on equity $[(11)/(12)*100]$

(14) Debt as at the end of

(15) Average interest rate on debt $[(8b)/(14)*100]$

(16) Weighted average cost of capital

$\{[(12)*(13)+(14)*(15)]/[(12)+(14)]\}$

II. Cash flows

1. Net profit after tax (see item I(11))

2. Add: items debited to profit and loss account

(e) Depreciation

(f) Interest expenses

(g) Income-tax provisions

(h) Other non-cash debits

Total of (2)

3. Total (1+2)

4. Less: Items credited to profit and loss account

(a) Interest income

(b) Dividend income

(c) Other credits (to specify)

Total of (4)

5. Total (3-4)

6. Less:
 - (a) Interest paid
 - (b) Income-tax paid
 - (c) Dividends paidTotal of (6)
7. Total (5-6)
8. Add: Revenue Receipts actually received
 - (a) Interest
 - (b) Dividend
 - (c) Other receipts (to specify)Total of (8)
9. Total (7+8)
10. Working Capital Changes
 - (i) Add:
 - (a) Decrease in sundry debtors/receivables
 - (b) Decrease in inventories
 - (c) Increase in sundry creditors/payablesTotal of (i)
 - (ii) Less:
 - (a) Increase in sundry debtors/receivables
 - (b) Increase in inventories
 - (c) Decrease in sundry creditors/payablesTotal of (ii)Total of Item 10[(i)-(ii)]
11. Cash flow from operation (9+10)
12. Capital items
 - (i) Add:
 - (a) Issue of share capital
 - (b) Issue of debentures
 - (c) Long term loans
 - (d) Sale of assetsTotal of (i)
 - (ii) Less:
 - (a) Investment in Project
 - (b) Redemption of Capital
 - (c) Redemption of Debentures
 - (d) Repayment of long-term loansTotal of (ii)Total of Item 12[(i)-(ii)]
13. Total net cash flow (11+12.)]