

SPECIMEN OF DISSERTATION

Title of the Topic : Business Plan
Subject: Entrepreneurship Development

A project submitted in partial fulfillment of

the requirements for the

Degree of

Bachelor of Commerce

2020-2023

By

SWARNALI SEN

College Roll No. BCO031

Registration No. KNU20113001453

University Roll No.

Under **the** Supervision of

Faculty of Commerce

Raniganj Girls College, Raniganj

KAZI NAZRUL UNIVERSITY

Searsole, PIN - 713358

DATE: 29.06.2022

Raniganj Girls' College

Course Name: Entrepreneurship Development

Course Code: BCOMHSE401

Topic of the project: New Business Plan Preparation and Presentation

A Project Report

Submitted by Semester-IV students (Academic Year 2021-22)

Name of the student	Registration Number
PAPIA BAURI	KNU20113001292
PAYAL GORAI	KNU20113001486
PREETI KUMARI CHAURASIA	KNU20113001574
PRITI UPADHYAY	KNU20113001752
PRITY PASI	KNU20113001603
PRIYANKA PRASAD	KNU20113001584
PRIYA THAKUR	KNU20113001348
PUJA KEDIA	KNU20113001469
RAJANI BISHWAKARMA	KNU20113001594
RETIKA MAHATO	KNU20113001534
RUCHI SINGH	KNU20113001639
SABITA KUMARI	KNU20113001420
SANDHYA KUMARI	KNU20113001754
SIA SINGH	KNU20113001352
SUMITARA KARMAKAR	KNU20113001360
SUSHMA YADAV	KNU20113001491
SWARNALI SEN	KNU20113001453
TANUSHREE SEN	KNU20113001513
TITHI MARODIA	KNU20113001496

CERTIFICATE

This is to certify that this project titled “**New Business Plan Preparation and Presentation**” submitted by the students for the award of degree of B.Com. Honours is a bonafide record of work carried out under my guidance and supervision.

Name of the student	Registration Number
PAPIA BAURI	KNU20113001292
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RETIKA MAHATO	KNU20113001534
RUCHI SINGH	KNU20113001639
SABITA KUMARI	KNU20113001420
SANDHYA KUMARI	KNU20113001754
SIA SINGH	KNU20113001352
SUMITARA KARMAKAR	KNU20113001360
SUSHMA YADAV	KNU20113001491
SWARNALI SEN	KNU20113001453
TANUSHREE SEN	KNU20113001513
TITHI MARODIA	KNU20113001496

Place: Raniganj

Date: 28.06.2022

Susanta Ghosh

Assistant Professor, Department of Commerce

Signature of the supervisor with designation and department



Lucevida Pharmaceuticals Private Limited is an unlisted private

DETAILED PROJECT REPORT

1) Name of Company :

LUCEVIDA PHARMACEUTICALS PVT LTD

2) Status:

Incorporated on 28th Day of October Two
Thousand Fourteen Under The Companies
Act-1913,

3) Certificate of Incorporation No. :

US1909WB2014PT203886

4) Authorised capital :

Rs 100000 shares of Rs 10 each but
Subsequent Increased upto 1050000
Shares of Rs 10 each on 15th May-2015.

5) Registered Office:

Premises No. : 107/604/197/1, B.B Road,
Ward No.: 14

6) Main Object :

To carry of the business of deals In
Pharmaceuticals Medical, Cosmoceuticals
Chemical preparations and compounds,
Diagnosis surgical Instruments drugs
and formulations Including Veterinary
health care products.

7) PAN No.:

AACPL7372C

8) Shop & Go down :

6 No. Buddha Dev Bose Road
Ashrampara Post office & Police Station
P.S. : Sillguri Darjeeling, Pin: 734001.

9) Name of Directors:

a) Swarnali Sen: O.O.B: 02,06.2001,

Daughter of Balaram Sen ,
by Occupation Business,
Residing at 9/16 Vivekananda
Road A-Zone,
P.O. office & Police Station, Durgapur

District Paschim Burdwan, Pin 713204

PAN No EGFPS2450D

Aadhar No 2015 3049 4575

DIN No 03553270

b) Abir C. Kundu: D.O.B : 10.03.1969

son of Late N. C. Kundu, By Occupation
Business, Residing at 4S Girish Saha Sarani,
Hakimpara 1st Floor, Ward No. 16 of SMC
Post office & Police Station, Sillguri,
District : Darjeeling, Pin : 734001.

PAN No : AVRKE1218P

Aadhar No : 7178 2369 7791

DIN No : 77003965

c) Dilbar Paul: D.O.B : 06.04.1976,

Son of Late T.K. Paul, By Occupation
Business, Residing at Sarat Apartment,
Ashutosh Mukherjee Road, Ashrampara,
Ward No. : 17 of SMC Post Office & Police
Station, Sillguri, District : Darjeeling ,
734001, W.B.

PAN No : ANPOP59740

Aadhar No : 2468 43S1 3036

DIN No : 68082216

d) Avijit Kundu: D.O.B: 03.11.1974,

Son of Ranjit Kundu, Residing at
Kanjla University.

PAN No : AffOVK2422P

Aadhar No : 2165 3636 2948

DIN No : 8568488

10) Audited Balance Sheet & Return

Copy Submitted

financial Year Ended :

31.03.2016

31.03.2019

31.03.2020

11) Projected Balance Sheet Attached

For The Year Ending :

31.03.2011

31.03.2022

31.03.2023

31.03.2024

31.03.2025

31.03.2026

31.03.2027

31.03.2028

12) PDF Bank Statement Attached

From 01.03.2020 to 31.08.2020 :

Endowed

13) Password Of Income Tax & GST :

Endowed

14) Year Of Establishment

01.04.2016

15) Net Worth Certificate :

Attached

MARKET SURVEY REPORT

The population of our Country is 130 Crores
And everyone is needed the Medical
Treatment as and when required. Out of
130 crore, only 10% i.e. 13 crores of people
not bother this treatment even they can go
to abroad if required for medical treatment.
The main they are facing is 60% of the
Population i.e. 78 Crores who are under
Below Poverty Line Group. They are totally
dependent on The Government Support
for the Medical Treatment and balance
population who are in middle class people
they are based upon the various Medical
Schemes as given by the Government. The
Central Government has launched a new
scheme for ASHUMAN and according to
Scheme, at least 50 crores of the population
are covered by the Medical Scheme and
the value of the card Rs 50,000 each.
Similarly, various State Governments also
declared the various schemes for the poor

As a result, the number of Private Hospitals/
Nursing Homes are increasing tremendously
day by day as because all these schemes will
be applicable to all Private Hospitals &

Nursing Home.

Due to increase of patients , the demand for medicine also increasing upto the sky. During COVID period, we have observed that there is a huge gap for the supply & production of medicine.

M/S LUCEVIDA PHARMACEUTICALS PRIVATE LIMITED duly incorporated as per Companies Act -2013. Total 4 numbers of Directors are working very efficient. At present only one distribution centre doing business at Sillguri, they supplies Medium 20 Nos of Wholesalers and the Wholeseller also supplied atleast 400 Nos Small Medium Centre.

Presently, there is no Cash/ Credit Loan Facilities. They have acquired the excellent business experiences and want to start a new Distributorship in different places at least 3 to 4 Nos and they will sell to the wholeseller atleast 60 Nos. Similarly, from wholeseller they will sell atleast 1500 Nos of Small Medium Shops.

Huge Capital will be required for the counter of the problem. They have prepared a detailed project report enclosed herewith and the following fund will be required :

(a) Term Loan Rs 100Lakh for the New
Opening of 3 Nos Distributwshlp Cantre
Including atleast 1 Nos big Godown on a
rented basis.

(b) Cash Credit : Rs 200Lakhs for the
purchase of medicines from the
Medlum Factory.

The Government are going to Sanction the
Term Loan And Cash tredlt Fadlitles. If you
get this fund then the economic condition
of North Bengal will be Increased and new
job creations of atleast 100 Nos will be
increased.

TOTAL PROJECT COST (000)

SL No	Head of Accounts	01.04.2020 (Before Loan)	Additions	01.04.2020 (After Loan)
1.	Fixed Assets	16		
2.	Stock	SSS	10000	10016
3.	Debtors	1465		SSS
4.	Advance to Suppliers	SS	-	1465
5.	Cash & Bank	1333	-	SS
6.	Working Capital	-	-	1333
	Total	3834	20000	2000
1.	Share Capital	800	30000	33834
2.	Reserve & Surplus	568		800
3.	Unsecured Loan	800		568
4.	Sundry Creditors	1665		800
5.	Cash Credit		20000	1665
6.	Term Loan		10000	20000
				1000

Sales At 100K Capacity-Rs 12000 (%)

1	31.03.2021	50%	60000
2	31.03.2022	55%	66000
3	31.03.2023	60%	71000
4	31.03.2024	65K	78AW
5	31.03.2025	70K	84000
6	31.03.2026	75%	90000
7	31.03.2027	80%	96000
8	31.03.2028	85%	102000

List of Shareholders

No	Names	Positions	No. Of Shares	Rate	Amount
	Jaganath Sinha	Director	15000	10.00	150000
	Subrata kundu	Director	15000	10.00	150000
	Dibakar Paul	Director	15000	10.00	150000
	Avijit Kundu	Director	25000	10.00	250000
	Jhony Kumar roy	Members	35000	10.00	350000

Email Address: lucavldapharma@gmail.com

Lucevida Pharmaceuticals Private Limited

6, Buddhadeb Bose Road, Ashrampara, Siliguri Darjeeling, Pin: 734001

Interest on Term Loan (000)

SL.No	Year	Op. Balance	Additions	Total	Paid	Cls. Balance	Rate	Interest
1	31.03.2021	10000	-	10000	-	10000	10%	1000
2	31.03.2022	10000	-	10000	2000	8000	10%	800
3	31.03.2023	8000	-	8000	2000	6000	10%	600
4	31.03.2024	6000	-	6000	2000	4000	10%	400
5	31.03.2025	4000	-	4000	2000	2000	10%	200
6	31.03.2026	2000	-	2000	2000	0	10%	0
7	31.03.2027	-	-	-	-	-	-	-
8	31.03.2028	-	-	-	-	-	-	-

Interest on Cash credit (000)

S.L.No	Date	Average Rate	Rate	Amount
1	31.03.2021	20000	10%	3000
2	31.03.2022	20000	10%	2000
3	31.03.2023	20000	10%	2000
4	31.03.2024	20000	10%	2000
5	31.03.2025	20000	10%	2000
6	31.03.2026	20000	10%	2000
7	31.03.2027	20000	10%	2000
8	31.03.2028	20000	10%	2000

Other Expenses (000)

S.L.No	Name	31.03.2021	31.03.2022	31.03.2023	31.03.2024	31.03.2025	31.03.2026	31.03.2027	31.03.2028
1	Accounting charges	50	50	50	60	55	60	60	50
2	Audit Fees	40	40	40	40	40	40	40	40
3	Travelling expenses	5000	5200	5400	5600	5800	5800	6000	6200
4	Final packing charges	20	20	30	40	40	50	50	50
5	Directors remuneration	4000	4000	4000	4000	4000	4000	4000	4000
6	Consultancy charges	100	100	100	100	100	100	100	100
7	Printing & Stationery	400	410	420	430	440	450	460	460
8	Cylinder charges	40	40	45	45	50	50	50	45
9	Professional tax	5	5	5	5	5	5	5	5
10	Rent	400	400	400	400	400	400	400	400
11	Promotional expenses	600	650	700	750	800	850	900	950
12	ROC Filing charges	5	5	5	5	5	5	5	5
13	Postage	100	100	100	100	100	100	100	100
14	Freight	-	-	-	-	-	-	-	-
15	Telephone charges	100	100	100	100	100	100	100	100
16	Miscellaneous expenses	50	50	50	50	50	50	50	45
17	Meeting expenses	400	450	500	550	600	650	700	700
18	Rates & Taxes	10	10	10	10	10	10	10	10
19	Commission & others	300	300	300	300	300	300	300	300
20	Training expenses	200	200	200	200	200	200	200	200
21	Breakage	600	600	600	600	600	600	600	600
	Total	12420	12730	19055	13385	13695	13820	14130	14360

Fixed Assets (000)

S.L.No	Year	Op.Balance	Additions	Total	Dep	Cls.Balance
1	31.03.2021	16	10000	10016	1000	9016
2	31.03.2022	9016	34	9050	905	8145
3	31.03.2023	8145	55	8200	820	7380
4	31.03.2024	7380	120	7500	750	6750
5	31.03.2025	6750	250	7000	700	6300
6	31.03.2026	6300	200	6500	650	5850
7	31.03.2027	5850	150	6000	600	5400
8	31.03.2028	5400	100	5500	550	4950

Staff Salary (000)

S.L.No	Types	1st			2nd			3rd		
		No.	Rate	Amount	No	Rate	Amount	No.	Rate	Amount
1	Managers	4	360	1440	4	380	1520	4	400	1600
2	Salesman	16	147	2352	16	200	3200	18	210	3780
3	Distribution persons	6	150	900	6	160	960	8	170	1360
4	Delivery Boy	4	90	360	4	100	400	4	110	440
5	Driver	2	120	240	2	130	260	2	100	200
6	Group D staff	4	90	360	4	100	400	4	110	440
7	Cashier	2	149	298	2	160	320	2	170	340
	Total	38		5950	38		7060	42		8160

Lucevida Pharmaceuticals Private Limited

6, Buddhadeb Bose Road, Ashrampara, Siliguri Darjeeling, Pin: 734001

Projected Balance Sheet as at 31.03.2021

LIABILITIES		ASSETS		(000)	
		Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount
Share Capital					9016
Authorised shares of Rs 10 each			<u>1050000</u>	Fixed Assets (As per schedule)	
Issued & Subscribed capital				Investments	
10500 Shares of Rs 10 each fully paid			1050	i) Fixed Deposits	1200
Reserve & Surplus				ii) Advance tax	
i) Profit & Loss Account			4800	Current Assets	500
Secured Loans				i) Cash in hand	3000
i) Term Loan			10000	ii) Cash at Bank	20000
Unsecured Loans				iii) Closing stock	8684
From Friends & Relatives			3550	iv) Sundry Debtors	
Current Liabilities					32184
i) Cash credit Loan		20000			
ii) Trade Creditors		1000			
iii) Tax Provisions & others		<u>2000</u>	23000		
			42400		42400

Lucevida Pharmaceuticals Private Limited

6, Buddhadeb Bose Road, Ashrampara, Siliguri Darjeeling, Pin: 734001

Projected Balance Sheet as at 31.03.2022

(000)

LIABILITIES	Amount(Rs)	Amount(Rs)	ASSETS	Amount(Rs)	Amount(Rs)
<u>Share Capital</u>			Fixed Assets (As per schedule)		8145
Authorised shares of Rs 10 each		<u>1050000</u>	<u>Investments</u>		
<u>Issued & Subscribed capital</u>			i) Fixed Deposits	1000	
10500 Shares of Rs 10 each fully paid		1050	ii) Advance tax	1000	2000
<u>Reserve & Surplus</u>			<u>Current Assets</u>		
Balance as on 01.04.21	4800		i) Cash in hand	30	
Add: Net profit	<u>5000</u>	9800	ii) Cash at Bank	170	
<u>Secured Loans</u>			iii) Closing stock	22000	
i) Term Loan		8000	iv) Sundry Debtors	13255	35455
<u>Unsecured Loans</u>					
From Friends & Relatives		2750			
<u>Current Liabilities</u>					
i) Cash credit Loan	20000				
ii) Trade Creditors	2000				
iii) Tax Provisions & others	<u>2000</u>	24000			
		<u>45600</u>			<u>45600</u>

Lucevida Pharmaceuticals Private Limited

6, Buddhadeb Bose Road, Ashrampara, Siliguri Darjeeling, Pin: 734001

Projected Balance Sheet as at 31.03.2023				(000)	
LIABILITIES	Amount(Rs)	Amount(Rs)	ASSETS	Amount(Rs)	Amount(Rs)
<u>Share Capital</u>			Fixed Assets (As per schedule)		7380
Authorised shares of Rs 10 each		<u>1050000</u>	<u>Investments</u>	4000	
<u>Issued & Subscribed capital</u>			i) Fixed Deposits	1000	5000
10500 Shares of Rs 10 each fully paid		1050	ii) Advance tax		
<u>Reserve & Surplus</u>			<u>Current Assets</u>	60	
Balance as on 01.04.22	9800		i) Cash in hand	140	
Add: Net profit	<u>5500</u>	15300	ii) Cash at Bank	22500	
<u>Secured Loans</u>			iii) Closing stock	15320	38020
i) Term Loan		6000	iv) Sundry Debtors		
<u>Unsecured Loans</u>					
From Friends & Relatives		3550			
<u>Current Liabilities</u>					
i) Cash credit Loan	20000				
ii) Trade Creditors	2000				
iii) Tax Provisions & others	<u>2500</u>	24500			
		50400			50400

Lucevida Pharmaceuticals Private Limited

6, Buddhadeb Bose Road, Ashrampara, Siliguri Darjeeling, Pin:734001

Projected Balance Sheet as at 31.03.2024

(000)

LIABILITIES		Amount(Rs)	Amount(Rs)	ASSETS	Amount(Rs)	Amount(Rs)
Share Capital				Fixed Assets (As per schedule)		6750
Authorised shares of Rs 10 each				Investments		
Issued & Subscribed capital			<u>1050000</u>	i) Fixed Deposits	6000	
10500 Shares of Rs 10 each fully paid			1050	ii) Advance tax	2000	8000
Reserve & Surplus				Current Assets		
Balance as on 01.04.23	15300			i) Cash in hand	90	
Add: Net profit	<u>6000</u>	21300		ii) Cash at Bank	210	
Secured Loans				iii) Closing stock	23000	
i) Term Loan		4000		iv) Sundry Debtors	16850	40150
Unsecured Loans						
From Friends & Relatives		3550				
Current Liabilities						
i) Cash credit Loan	20000					
ii) Trade Creditors	2500					
iii) Tax Provisions & others	<u>2500</u>	25000				
			54900			54900

Lucevida Pharmaceuticals Private Limited

6, Buddhadeb Bose Road, Ashrampara, Siliguri Darjeeling, Pin: 734001

Projected Balance Sheet as at 31.03.2025

LIABILITIES		Amount(Rs)		ASSETS		(000)	
				Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)
<u>Share Capital</u>				<u>Fixed Assets (As per schedule)</u>			6300
Authorised shares of Rs 10 each			1050000	<u>Investments</u>		10000	
<u>Issued & Subscribed capital</u>				i) Fixed Deposits		1500	11500
10500 Shares of Rs 10 each fully paid			1050	ii) Advance tax			
<u>Reserve & Surplus</u>				<u>Current Assets</u>			
Balance as on 01.04.24		21300		i) Cash in hand		60	
Add: Net profit		6400	27700	ii) Cash at Bank		240	
<u>Secured Loans</u>				iii) Closing stock		22000	
i) Term Loan			2000	iv) Sundry Debtors		20200	42500
<u>Unsecured Loans</u>							
From Friends & Relatives			3550				
<u>Current Liabilities</u>							
i) Cash credit Loan		20000					
ii) Trade Creditors		3000					
iii) Tax Provisions & others		3000	26000				
			60300				60300

Lucevida Pharmaceuticals Private Limited

6, Buddhadeb Bose Road, Ashrampara, Siliguri Darjeeling, Pin:734001

Projected Balance Sheet as at 31.03.2026

(000)

LIABILITIES		Amount(Rs)	Amount(Rs)	ASSETS		Amount(Rs)	Amount(Rs)
Share Capital				Fixed Assets (As per schedule)			5850
Authorised shares of Rs 10 each			<u>1050000</u>	Investments			
Issued & Subscribed capital				i) Fixed Deposits	13000		
10500 Shares of Rs 10 each fully paid			1050	ii) Advance tax	1500		14500
Reserve & Surplus				Current Assets			
Balance as on 01.04.25		27700		i) Cash in hand	80		
Add: Net profit		<u>6600</u>	34300	ii) Cash at Bank	220		
Secured Loans				iii) Closing stock	23000		
i) Term Loan			-	iv) Sundry Debtors	21250		44550
Unsecured Loans							
From Friends & Relatives			3550				
Current Liabilities							
i) Cash credit Loan		20000					
ii) Trade Creditors		3500					
iii) Tax Provisions & others		<u>2500</u>	26000				
			64900				64900

Lucevida Pharmaceuticals Private Limited

6, Buddhadeb Bose Road, Ashrampara, Siliguri Darjeeling, Pin:734001

Projected Balance Sheet as at 31.03.2026

(000)

LIABILITIES	Amount(Rs)	Amount(Rs)	ASSETS	Amount(Rs)	Amount(Rs)
<u>Share Capital</u>			Fixed Assets (As per schedule)		5850
Authorised shares of Rs 10 each		<u>1050000</u>	<u>Investments</u>		
<u>Issued & Subscribed capital</u>			i) Fixed Deposits	13000	
10500 Shares of Rs 10 each fully paid		1050	ii) Advance tax	1500	14500
<u>Reserve & Surplus</u>			<u>Current Assets</u>		
Balance as on 01.04.25	27700		i) Cash in hand	80	
Add: Net profit	<u>6600</u>	34300	ii) Cash at Bank	220	
<u>Secured Loans</u>			iii) Closing stock	23000	
i) Term Loan		-	iv) Sundry Debtors	21250	44550
<u>Unsecured Loans</u>					
From Friends & Relatives		3550			
<u>Current Liabilities</u>					
i) Cash credit Loan	20000				
ii) Trade Creditors	3500				
iii) Tax Provisions & others	<u>2500</u>	26000			
		64900			64900