

**Schedule - I
(See Rule 3)
Proforma - A1**

RAW WATER

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Statement showing the Cost of Raw Water processed & consumed
During the year ended 31st of March, XXXX

S.NO.	P A R T I C U L A R S	U N I T	CURRENT YEAR 20XX-XX Quantity (Nos)	PREVIOUS YEAR 20XX-XX Quantity (Nos)
1	Installed Capacity	Cu Mtrs.	613200	613200
2	Production	Cu Mtrs.	47120	54080
3	Capacity Utilisation (2 as a % of 1)	%	7.68%	8.82%
4	Purchases	Cu Mtrs.	0.00	0.00
5	Total Quantity Produced & Purchased	Cu Mtrs.	47120	54080
6	Consumption	Cu Mtrs.	47120	54080

S.NO.	P A R T I C U L A R S	U N I T	QNTY. (UNITS)	RATE/UNIT (RS.)	TOTAL COST (RS.)	COST PER UNIT OF OUTPUT	
1	2	3	4	5	6	CURRENT YEAR 7	PREVIOUS YEAR 8
A.1	Direct Materials (a) NIL						
2	Utilities (a) Power	KWH	5889	7.76	45718.82	0.97	1.07
B	Conversion Cost						
1	Salaries & Wages				260429.94	5.53	3.94
2	Consumable Stores / Chemicals				6134.01	0.13	0.11
3	Repairs & Maintenance				586.25	0.01	0.02
4	Factory Overheads				2223.79	0.05	0.03
5	Administration Overheads				8834.09	0.19	0.10
6	Depreciation				25214.42	0.54	0.55
	Total Conversion Cost (1 to 8)				303422.50	6.44	4.74
C	Credits, if any				0.00	0.00	0.00
D	Net Total (Total of item A plus B less total of items C)				349141.32	7.41	5.80
E	Net Quantity Transferred to / Used in :-						
a)	Soft Water Plant (Ann -I)	Cu Mtrs.	11763	7.41	87159.37	1.85	1.45
b)	Demineralised Water Plant (Ann -III)	Cu Mtrs.	1885	7.41	13967.13	0.30	0.23
c)	Administration Overheads	Cu Mtrs.	28760	7.41	213100.69	4.52	3.54
d)	Factory Overheads (Wastage)	Cu Mtrs.	4712	7.41	34914.13	0.74	0.58
	Total (As per item D above)		47120	7.41	349,141	7.41	5.80

**Schedule - I
(See Rule 3)
Proforma - A 2**

SOFT WATER

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Statement showing the Cost of Soft Water processed & consumed
During the year ended 31st of March, XXXX

S.NO.	P A R T I C U L A R S	UNIT	CURRENT YEAR 20XX-XX Quantity (Nos)	PREVIOUS YEAR 20XX-XX Quantity (Nos)
1	Installed Capacity	Cu Mtrs.	219000	219000
2	Production	Cu Mtrs.	8822	10000
3	Capacity Utilisation (2 as a % of 1)	%	4.03%	4.57%
4	Purchases	Cu Mtrs.	0.00	0.00
5	Total Quantity Produced & Purchased	Cu Mtrs.	8822	10000
6	Consumption	Cu Mtrs.	8470	9500
7	Losses	Cu Mtrs.	352	500
8	Losses (%)	%	3.99%	5.00%

S.NO.	P A R T I C U L A R S	UNIT	QNTY. (UNITS)	RATE/UNIT (RS.)	TOTAL COST (RS.)	COST PER UNIT OF OUTPUT	
1	2	3	4	5	6	CURRENT YEAR 7	PREVIOUS YEAR 8
A.1	Direct Materials						
	(a) Raw Water	Cu Mtrs.	11763	7.41	87159	10.29	8.25
	2 Utilities						
	(a) Power	KWH	21228	7.76	164792	19.46	21.89
B	Conversion Cost						
	1 Salaries & Wages				374,846	44.26	32.28
	2 Consumable Stores - Common Salt	Kgs.	6800	1.60	10,880	1.28	1.00
	3 Repairs & Maintenance				1,326	0.16	0.23
	4 Factory Overheads				3,378	0.40	0.23
	5 Administration Overheads				13,418	1.58	0.87
	6 Depreciation				57,018	6.73	7.04
	Total Conversion Cost (1 to 8)				460,866	54.41	41.65
C	Credits, if any				0	0.00	0.00
D	Net Total (Total of item A plus B less total of items C)	Cu Mtrs.	8470	84.16	712817	84.16	71.79
E	Net Quantity Transferred to / Used in :-						
	a) Steam	Cu Mtrs.	508	84.16	42752	5.05	5.21
	b) Air Conditioning	Cu Mtrs.	3050	84.16	256681	30.30	24.30
	c) Cold Rooms	Cu Mtrs.	2780	84.16	233959	27.62	21.52
	d) Thermal Rooms	Cu Mtrs.	430	84.16	36188	4.27	3.58
	e) Air Compressor	Cu Mtrs.	1702	84.16	143237	16.91	17.17
	Total (As per item D above)	Cu Mtrs.	8470	84.16	712817	84.16	71.79

**Schedule - I
(See Rule 3)
Proforma - A 3**

DEMINERALISED WATER

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Statement showing the Cost of Demineralised Water processed & consumed
During the year ended 31st of March, XXXX

S.NO.	P A R T I C U L A R S	UNIT			CURRENT YEAR 20XX-XX Quantity (Nos)	PREVIOUS YEAR 20XX-XX Quantity (Nos)
1	Installed Capacity	Cu Mtrs.			19600.00	19600.00
2	Production	Cu Mtrs.			730.00	1573.50
3	Capacity Utilisation (2 as a % of 1)	%			3.72%	8.03%
4	Purchases	Cu Mtrs.			0	0
5	Total Quantity Produced & Purchased	Cu Mtrs.			730.00	1573.50
6	Consumption	Cu Mtrs.			730.00	1573.50

S.NO.	P A R T I C U L A R S	UNIT	QNTY. (UNITS)	RATE/UNIT (RS.)	TOTAL COST (RS.)	COST PER UNIT OF OUTPUT	
1	2	3	4	5	6	CURRENT YEAR 7	PREVIOUS YEAR 8
3	Direct Materials						
	(a) Raw Water	Cu Mtrs.	1885	7.41	13967	19.13	7.98
2	Utilities						
	(a) Power	KWH	731	7.76	5674	7.77	4.55
B	Conversion Cost						
1	Salaries & Wages				374,846	513.49	194.87
2	Consumable Stores :-						
	(a) Hydrochloric Acid	Ltrs.	3140	6.97	21878	29.97	708.84
	(b) Caustic Lye	Kgs.	1600	21.00	33600	46.03	35.31
3	Repairs & Maintenance				37,493	51.36	39.70
4	Factory Overheads				15,824	21.68	12.50
5	Administration Overheads				62,862	86.11	46.63
6	Depreciation				1,612,591	2209.03	1201.52
	Total Conversion Cost (1 to 8)				2,159,094	2957.66	2239.37
C	Credits, if any				0	0.00	0.00
D	Net Total (Total of item A plus B less total of items C)	Cu Mtrs.	730	2984.57	2,178,736	2984.57	2251.90
E	Net Quantity Transferred to / Used in :-						
	a) Distilled Water Plant	Cu Mtrs.	585.00	2984.57	1745973	2391.74	1800.38
	e) End Product Plant - Filling & Sealing	Cu Mtrs.	145.00	2984.57	432763	592.83	451.53
	Total (As per item D above)		730.00	2984.57	2,178,736	2984.57	2251.90

**Schedule - I
(See Rule 3)
Proforma - A 4**

DISTILLED WATER

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Statement showing the Cost of Distilled Water processed & consumed
During the year ended 31st of March, XXXX

S.NO.	PARTICULARS	UNIT	CURRENT YEAR	PREVIOUS YEAR
			20XX-XX Quantity (Nos)	20XX-XX Quantity (Nos)
1	Installed Capacity	Cu Mtrs.	7008000	7008000
2	Production / Utilisation	Cu Mtrs.	529.425	1140.681
3	Capacity Utilisation (2 as a % of 1)	%	0.01%	0.02%
4	Purchases	Cu Mtrs.	0	0
5	Total Quantity Produced & Purchased	Cu Mtrs.	529.425	1140.681
6	Consumption	Cu Mtrs.	529.425	1140.681

S.NO.	PARTICULARS	UNIT	QNTY. (UNITS)	RATE/UNIT (RS.)	TOTAL COST (RS.)	COST PER UNIT OF OUTPUT	
						CURRENT YEAR	PREVIOUS YEAR
1	2	3	4	5	6	7	8
A.1	Direct Materials (a) D.M. Water	Cu Mtrs.	585	2984.57	1745973	3297.87	2483.51
	2 Utilities						
	(a) Steam	M.T.	258	5179.86	1336403	2524.25	1369.74
	(b) Power	KWH	6274	7.76	48,703	91.99	53.89
	(c) Compressed Air	Cu Ft.	949032	0.07	64562	121.95	60.67
B	Conversion Cost						
	1 Salaries & Wages				385,613	728.36	276.53
	2 Consumable Stores				26,756	50.54	21.97
	3 Repairs & Maintenance				2,557	4.83	3.73
	4 Factory Overheads				3,993	7.54	2.38
	5 Administration Overheads				15,861	29.96	8.88
	6 Depreciation				109,982	207.74	113.04
	Total Conversion Cost (1 to 8)				544,762	1028.97	426.54
C	Credits, if any				0	0.00	0.00
D	Net Total (Total of item A plus B less total of items C)	Cu Mtrs.	529.425	7065.03	3,740,402	7065.03	4394.34
E	Net Quantity Transferred to / Used in :-						
	a) Intermediate Plants - Washing	Cu Mtrs.	38.93	7065.03	275044	519.51	323.13
	b) End Product Plants - Media	Cu Mtrs.	21.12	7065.03	149186	281.79	175.27
	c) End Product Plants - Filling & Sealing	Cu Mtrs.	469.38	7065.03	3316172	6263.72	3895.94
	Total (As per item D above)		529.43	7065.03	3,740,402	7065.03	4394.34

Schedule - I
(See Rule 3)
Proforma - A 5

STEAM

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Statement showing the Cost of Steam Raised & Utilised / Consumed
During the year ended 31st of March, XXXX

S.NO.	PARTICULARS	UNIT	CURRENT YEAR 20XX-XX Quantity (Nos)	PREVIOUS YEAR 20XX-XX Quantity (Nos)
1	No. of Boilers	NOS.	TWO	TWO
2	Installed Capacity of the Boiler	M.T.	12544.00	12544.00
3	Total Production	M.T.	418.00	600.00
4	Less : Losses	M.T.	41.00	60.00
5	Net Quantity Produced & Consumed	M.T.	377.00	540.00
6	Capacity Utilisation (5 as a % of 2)	%	3.01%	4.30%

S.NO.	PARTICULARS	UNIT	QNTY. (UNITS)	RATE/UNIT (RS.)	TOTAL COST (RS.)	COST PER UNIT OF OUTPUT	
1	2	3	4	5	6	CURRENT YEAR 7	PREVIOUS YEAR 8
A.1	Direct Materials						
	(a) Soft Water	Cu Mtrs.	508	84.16	42752	113.40	91.73
2	Utilities						
	(a) Power	KWH	5373	7.76	41712	110.64	97.49
B	Conversion Cost						
1	Salaries & Wages				628,706	1667.66	952.39
2	Consumable Stores - LDO	Ltrs.	40551	26.07	1057335	2804.60	2724.35
3	Repairs & Maintenance				2,595	6.88	8.01
4	Factory Overheads				13,693	36.32	22.51
5	Administration Overheads				54,396	144.29	83.99
6	Depreciation				111,617	296.07	242.33
	Total Conversion Cost (1 to 8)				1,868,342	4955.81	4033.57
C	Credits - if any,				0	0.00	0.00
D	Net Quantity & Cost of Live Steam Total of item A plus B less C)	M.T.	377	5179.86	1952806	5179.86	4222.79
E	Net Quantity Transferred to / Used in :-						
	a) Distilled Water	M.T.	258.00	5179.86	1336403	3544.84	2893.39
	b) Intermediate Plants - Washing	M.T.	62.00	5179.86	321151	851.86	703.80
	c) End Product Plants - Filling & Sealing	M.T.	57.00	5179.86	295252	783.16	625.60
	Total (As per item D above)		377.00	2614.11	1952806	5179.86	4222.79

**Schedule - I
(See Rule 3)
Proforma - A 6**

POWER

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Statement showing the Cost of Power Generated, Purchased & Utilised / consumed
During the year ended 31st of March, XXXX

S.NO.	P A R T I C U L A R S	UNIT	CURRENT YEAR 20XX-XX Quantity (Nos)	PREVIOUS YEAR 20XX-XX Quantity (Nos)
1	No. of D.G Sets	NOS.	ONE	ONE
2	Installed Capacity	KWH	7008000	7008000
3	No. of Units Generated	KWH	101400	210480
4	No. of Units Purchased	KWH	1520550	2319150
5	Total Units (3 plus 4)	KWH	1621950	2529630
6	Self Consumption	KWH	0	0
7	Losses	KWH	0	0
8	Net Units Consumed	KWH	1621950	2529630
9	Percentage of Loss to Total Power Generated & Purchased	%	0.00%	0.00%
10	Percentage of Power Generated to Installed Capacity	%	1.45%	3.00%

S.NO.	P A R T I C U L A R S	UNIT	QNTY. (UNITS)	RATE/UNIT (RS.)	TOTAL COST (RS.)	COST PER UNIT OF OUTPUT	
1	2	3	4	5	6	7	8
						CURRENT YEAR	PREVIOUS YEAR
A.1	Direct Materials (a) High Speed Diesel (HSD)	Ltrs.	28645	32.39	927760	9.15	5.75
B	Conversion Cost						
	1 Salaries & Wages				1,747,829	17.24	6.79
	2 Consumable Stores						
	3 Repairs & Maintenance				52,558	0.52	0.42
	4 Factory Overheads				92,282	0.91	0.42
	5 Administration Overheads				366,595	3.62	1.57
	6 Depreciation				2,260,522	22.29	12.59
	Total Conversion Cost (1 to 8)				4,519,787	44.57	21.79
C	Less Credits -				0	0.00	0.00
	i) For Supply to Other Units				0	0.00	0.00
	ii) For Sale to Outside Parties				0	0.00	0.00
D	Net Cost of Power Generated Total of item A plus B less C)	KWH	101400	53.72	5447546.30	53.72	27.54
E	Purchased Power	KWH	1520550	4.70	7143819.00	4.70	4.35
F	Total Power (D Plus E)	KWH	1621950	7.76	12591365.30	7.76	6.28

G **Net Quantity Transferred to / Used in :-**

A - PRODUCTION

Media (Bulk Drug Activity)	KWH	37823	7.76	293621	0.18	0.15
Blending (Bulk Drug Activity)	KWH	43050	7.76	334198	0.21	0.17
Filling & Sealing (Formulations Activity)	KWH	390524	7.76	3031676	1.87	1.51
Packing (Formulations Activity)	KWH	133250	7.76	1034432	0.64	0.52

B - SERVICES

Washing (Formulations Activity)	KWH	97247	7.76	754938	0.47	0.38
Factory Overheads	KWH	9900	7.76	76856	0.05	0.04
Administration Overheads	KWH	338	7.76	2623	0.00	0.00
Q.C.	KWH	961	7.76	7462	0.00	0.00
R&D	KWH	961	7.76	7462	0.00	0.00

C - UTILITIES

Raw Water	KWH	5889	7.76	45719	0.03	0.02
Soft Water	KWH	21228	7.76	164792	0.10	0.08
Demineralised Water	KWH	731	7.76	5674	0.00	0.00
Distilled Water	KWH	6274	7.76	48703	0.03	0.02
Steam - Boiler	KWH	5373	7.76	41712	0.03	0.02
Air Conditioning	KWH	669323	7.76	5196022	3.20	2.59
Cold Rooms	KWH	123398	7.76	957955	0.59	0.48
Thermal Rooms	KWH	65330	7.76	507163	0.31	0.25
Air Compressor	KWH	10351	7.76	80358	0.05	0.04

Total (As per item D above)	KWH	1621950	7.76	12591365	7.76	6.28
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Schedule - I
(See Rule 3)
Proforma - A 7

AIR CONDITIONING

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Statement showing the Cost of Airconditioning / Humidification achieved & utilised
During the year ended 31st of March, XXXX

S.NO.	PARTICULARS	UNIT	CURRENT YEAR	PREVIOUS YEAR
			20XX-XX Quantity (Nos)	20XX-XX Quantity (Nos)
1	Installed Capacity	TR	30000	30000
2	Production / Utilisation	TR	2463	10775
3	Capacity Utilisation (2 as a % of 1)	%	8.21%	35.92%

S.NO.	PARTICULARS	UNIT	QNTY. (UNITS)	RATE/UNIT (RS.)	TOTAL COST (RS.)	COST PER UNIT OF OUTPUT	
						CURRENT YEAR	PREVIOUS YEAR
1	2	3	4	5	6	7	8
A.1	Direct Materials						
2	Utilities						
	(a) Soft Water	Cu Mtrs.	3050	84.16	256681	104.21	21.43
	(b) Steam						
	(c) Power	KWH	669323	7.76	5196022	2109.63	608.62
B	Conversion Cost						
1	Salaries & Wages				433,317	175.93	32.90
2	Consumable Stores / Chemicals					0.00	0.00
	(a) Referigent - R11	Kgs.	200	457.98	91596	37.19	3.11
	(b) Lube Oil	Ltrs.	42	1266.72	53202	21.60	3.53
3	Repairs & Maintenance				3,318	1.35	0.51
4	Factory Overheads				5,508	2.24	0.32
5	Administration Overheads				21,880	8.88	1.19
6	Depreciation				142,699	57.94	15.53
	Total Conversion Cost (1 to 8)				751,521	305.12	57.08
C	Credits, if any				0	0.00	0.00
D	Net Total (Total of item A plus B less total of items C)	TR	2463	2518.97	6,204,224	2518.97	687.12
E	Net Quantity Transferred to / Used in :-						
	a) Services Deptt.- Q.C.	TR	670	2518.97	1687710	685.23	186.85
	b) End Product Plants - Media	TR	670	2518.97	1687710	685.23	186.85
	c) End Product Plants - Blending	TR	670	2518.97	1687710	685.23	186.85
	d) End Product Plants - Filling & Sealing	TR	453	2518.97	1141094	463.29	126.58
	Total (As per item D above)	TR	2463	2518.97	6,204,224	2518.97	687.12

Schedule - I
(See Rule 3)
Proforma - A 8

COOLING/COLD ROOMS

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Statement showing the Cost of Cooling (Cold Rooms) / Humidification achieved & utilised
During the year ended 31st of March, XXXX

S.NO.	PARTICULARS	UNIT	CURRENT YEAR 20XX-XX Quantity (Nos)	PREVIOUS YEAR 20XX-XX Quantity (Nos)
1	No. of Rooms	NOS.	10	10
2	Installed Capacity	Cu Ft.	32890	32890
3	Production / Utilisation	Cu Ft.	26341	26341
4	Capacity Utilisation (3 as a % of 2)	%	80.09%	80.09%

S.NO.	PARTICULARS	UNIT	QNTY. (UNITS)	RATE/UNIT (RS.)	TOTAL COST (RS.)	COST PER UNIT OF OUTPUT	
1	2	3	4	5	6	CURRENT YEAR 7	PREVIOUS YEAR 8
A.1	Direct Materials						
	2 Utilities						
	(a) Soft Water	Cu Mtrs.	2780	84.16	233959	8.88	7.76
	(b) Steam						
	(c) Power	KWH	123398	7.76	957955	36.37	45.90
B	Conversion Cost :						
	1 Salaries & Wages				433,317	16.45	13.46
	2 Consumable Stores / Chemicals					0.00	0.00
	(a) Referigent R - 22	Kgs.	8.00	408.92	3271	0.12	0.50
	(b) Lube Oil - 68 N	Ltrs.	73.80	1248.00	92102	3.50	2.13
	(c) Referigent R - 12	Kgs.	7.00	407.14	2850		
	3 Repairs & Maintenance				32,876	1.25	2.08
	4 Factory Overheads				15,048	0.57	0.47
	5 Administration Overheads				59,779	2.27	1.74
	6 Depreciation				1,413,980	53.68	62.93
	Total Conversion Cost (1 to 8)				2,053,225	77.95	83.52
C	Credits, if any				0	0.00	0.00
D	Net Total (Total of item A plus B less total of items C)	Cu Ft.	26341	123.20	3,245,138	123.20	137.18
E	Net Quantity Transferred to / Used in :-						
	a) End Product Plants - Media	Cu Ft.	1775	123.20	218675	8.30	9.24
	b) End Product Plants - Blending	Cu Ft.	8271	123.20	1018964	38.68	43.07
	c) End Product Plants - Packing & Labelling	Cu Ft.	10703	123.20	1318580	50.06	55.74
	d) Service Deptt- S & D Overheads	Cu Ft.	5592	123.20	688919	26.15	29.12
	Total (As per item D above)	Cu Ft.	26341	123.20	3,245,138	123.20	137.18

Schedule - I
(See Rule 3)
Proforma - A 9

HEATING/THERMAL ROOMS

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Statement showing the Cost of Heating (Thermal Rooms) achieved & utilised
During the year ended 31st of March, XXXX

S.NO.	PARTICULARS	UNIT	CURRENT YEAR 20XX-XX Quantity (Nos)	PREVIOUS YEAR 20XX-XX Quantity (Nos)
1	No. of Rooms	NOS.	THREE	THREE
2	Installed Capacity	Cu Ft.	16784	16784
3	Production / Utilisation	Cu Ft.	10250	10250
4	Capacity Utilisation (3 as a % of 2)	%	61.07%	61.07%

S.NO.	PARTICULARS	UNIT	QNTY. (UNITS)	RATE/UNIT (RS.)	TOTAL COST (RS.)	COST PER UNIT OF OUTPUT	
1	2	3	4	5	6	CURRENT YEAR 7	PREVIOUS YEAR 8
A.1	Direct Materials						
	(a) Soft Water	Cu Mtrs.	430	84.16	36188	3.53	3.32
	2 Utilities						
	(a) Power	KWH	65330	7.76	507163	49.48	62.45
B	Conversion Cost						
	1 Salaries & Wages				433,317	42.27	34.58
	2 Consumable Stores / Chemicals				146,936	14.34	13.43
	3 Repairs & Maintenance				14,043	1.37	2.28
	4 Factory Overheads				9,114	0.89	0.68
	5 Administration Overheads				36,208	3.53	2.55
	6 Depreciation				603,996	58.93	69.09
	Total Conversion Cost (1 to 8)				1,243,615	121.33	122.62
C	Credits, if any				0	0.00	0.00
D	Net Total (Total of item A plus B less total of items C)	Cu Ft.	10250	174.34	1,786,966	174.34	188.38
E	Net Quantity Transferred to / Used in :-						
	a) End Product Plants - Media	Cu ft.	2485	174.34	433230	42.27	45.67
	b) End Product Plants - Blending	Cu ft.	2023	174.34	352686	34.41	37.18
	c) Service Deptt. - Q.C.	Cu ft.	5742	174.34	1001049	97.66	105.53
	Total (As per item D above)		10250	174.34	1,786,966	174.34	188.38

Schedule - I
(See Rule 3)
Proforma - A 10

COMPRESSED AIR

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXX, India

Statement showing the Cost of Air Compressed & utilised
During the year ended 31st of March, XXXX

S.NO.	PARTICULARS	UNIT	CURRENT YEAR	PREVIOUS YEAR
			20XX-XX Quantity (Nos)	20XX-XX Quantity (Nos)
1	Installed Capacity	Cu Ft.	56448000	56448000
2	Production / Utilisation	Cu Ft.	4842000	8889600
3	Net Loss / Wastage	Cu Ft.	96840	1777920
4	Net Utilisation	Cu Ft.	4745160	7111680
5	Capacity Utilisation (4 as a % of 1)	%	8.41%	12.60%

S.NO.	PARTICULARS	UNIT	QNTY. (UNITS)	RATE/UNIT (RS.)	TOTAL COST (RS.)	COST PER UNIT OF OUTPUT	
						CURRENT YEAR	PREVIOUS YEAR
1	2	3	4	5	6	7	8
A.1	Direct Materials						
	(a) Nil						
	2 Utilities						
	(a) Soft Water	Cu Mtrs.	1702	84.16	143237	0.0302	0.0229
	(b) Steam						
	(c) Power	KWH	10351	7.76	80358	0.0169	0.0143
B	Conversion Cost						
	1 Salaries & Wages				91,991	0.0194	0.0106
	2 Consumable Stores / Chemicals				693	0.0001	0.0001
	3 Repairs & Maintenance				66	0.0000	0.0000
	4 Factory Overheads				727	0.0002	0.0001
	5 Administration Overheads				2,889	0.0006	0.0002
	6 Depreciation				2,849	0.0006	0.0005
	Total Conversion Cost (1 to 8)				99,215	0.0209	0.0115
C	Credits, if any				0	0.0000	0.0000
D	Net Total (Total of item A plus B less total of items C)	Cu Ft.	4745160	0.07	322,809	0.0680	0.0487
E	Net Quantity Transferred to / Used in :-						
	a) Utilities - Distilled Water Plant	Cu Ft.	949032	0.07	64562	0.0136	0.0097
	b) Service Deptt. - Washing	Cu Ft.	949032	0.07	64562	0.0136	0.0097
	c) End Product Plants - Blending	Cu Ft.	1423548	0.07	96843	0.0204	0.0146
	c) End Product Plants - Filling & Sealing	Cu Ft.	1423548	0.07	96843	0.0204	0.0146
	Total (As per item D above)	Cu Ft.	4745160	0.07	322,809	0.0680	0.0487

Proforma (Monovalent Bulk)							
Name & Address of the Company :		ABC PHARMA CO. LTD. VPO XXXXX XXXXXX, INDIA					
Name & Address of the Factory :		ABC PHARMA CO. LTD. VPO XXXXX XXXXXX, INDIA					
Statement showing Processing Cost of Monovalent Bulk (All Sources) During the year ended 31st of March, XXXX							
S.NO.	PARTICULARS	Unit	Qty. Prod. (Units)				
	Bulk Quantity Processed	Doses	68123284				
	No. of dosages Per VIALS - 20 Dosages of TOPV	Doses	67000000				
	Process Loss	Doses	1123284				
	Process Loss	%	1.65				
	Production of OPV Glass Vials	Nos.	3350000				
<-----CONVERSION COST CENTRES----->							
<=BULK DRUG ACTIVITY=>							
S.NO.	PARTICULARS	Qty. (Unit)	Rate (Rs./Unit)	Media Amount (Rs.)	Blending Amount (Rs.)	Total Amount (Rs.)	Cost Per Unit (Rs.) of BULK DOSE
1	2	3	4	5	6	7	8
A	1 Raw Materials Cost						
	Opening Stock- OPV Bulk	BIO PHARMA	2908235	2.3213		6750796	
		GSK	0	0.0000		0	
		IPVE	0	0.0000		0	
	Total		2908235	2.3213		6750796	0.0991
	Add : Purcahses- OPV Bulk	BIO PHARMA	5139980	0.0000		0	
		GSK	60150000			189525384	
		IPVE	0			0	
	Total		65289980	2.9028		189525384	2.7821
	Less: Closing Stock- OPV Bulk	BIO PHARMA	0	0.0000		0	
		GSK	0	0.0000		0	
		IPVE	0	0.0000		0	
	Total		0	0.0000		0	
	CONSUMPTION						
	a) BIO - PHARMA - Indonesian BULK						
	Type I		8107766				
	Type II		8048215				
	Type III		6505084				
	Total (as per limiting type)	Lac Doses	8048215	0.8388		6750796	0.0991
	b) GSK (BELGIUM)						
	Type I		59304317				
	Type II		59803366				
	Type III		60075069				
	Total (as per limiting type)	Lac Doses	60075069	3.1645		190104738	2.7906

SUMMARY - BULK (All sources)						
Type I			67412083			
Type II			67851581			
Type III			66580153			
G.Total (as per limiting type)	Lac Doses	68123284		196855534	196855534	2.8897
b) Process Materials / Intermediates						
Own Manufactured						
1	Mgcl2 (for Diluent)	Kgs.	980.5790	79.04	77504.96	0.0011
2	Tween 80 (for Diluent)	Kgs.	0.5330	20280.00	10809.24	0.0002
3	Neomycin (for Antibiotic Solution)	Kgs.	0.0000	0.00	0.00	0.0000
4	Kanamycin Sulphate(for Antibiotic Solution)	Kgs.	0.3000	30099.33	9029.80	0.0001
	Total Intermediates				97344.00	0.0014
			97344			
c) Total Cost of Materials (a+b)						
					97344.00	2.8911
d) Less : Credit for Waste Recovery (to be specified)						
					0	0.0000
e) Net Raw Materials Consumed (c-d)						
					97344.00	2.8911
B Conversion Cost / Packing Charges						
1	Wages & Salaries				666637	0.0298
2	Chemicals / Consumable Stores				145624	0.0029
3	Utilities :-					
	(a) Raw Water					
	(b) Soft Water					
	(b) Demineralised Water					
	(c) Distilled Water				149186	0.0022
	(d) Steam					
	(e) Power				293621	0.0092
	(f) Air Conditioning				1687710	0.0495
	(g) Cold Rooms				218675	0.0182
	(h) Thermal Rooms				433230	0.0115
	(i) Compressed Air				96843	0.0014
4	Total Utilities				2782422	0.0921
5	Repairs & Maintenance				13917.75	0.0003
6	Depreciation				598601.00	0.0118
7	Factory Overheads				146962.02	0.1198
8	Administration Overheads				202861.54	0.2016
9	Q.C.\ Q.A. Overheads				115433.58	0.0831
10	PUC Overheads				30661.67	0.0221
11	Adjustment for Opening / Closing Work - in - Progress					
12	Total Conversion Cost				4703121.31	0.5633
C Total Cost of Processing of Bulk						
			68123284	3.454399849	4800465.31	3.4544
					230524596.66	
					235325061.97	

Proforma (OPV Vials)								
Name & Address of the Company :		ABC PHARMA CO. LTD. VPO XXXXX XXXXXX, INDIA						
Name & Address of the Factory :		ABC PHARMA CO. LTD. VPO XXXXX XXXXXX, INDIA						
Statement showing Cost of Production, Cost of Sales & Margin earned on Production and Sales of Oral Polio Vaccine (OPV VIALS) During the year ended 31st of March, XXXX								
S.NO.	P A R T I C U L A R S	Unit	Qty. Produced (Units)					
			Current Year	Previous Year				
	No. of OPV Glass Vials Produced	Glass Vials		3350000	5980000			
	No. of dosages (Contains 20 Dosages per glass vial of TOPV)	Doses		67000000	119600000			
	No. of OPV Glass Vials Sold	Glass Vials		3350000	7230000			
	No. of dosages (Contains 20 Dosages per glass vial of TOPV)	Doses		67000000	144600000			
S.NO.	P A R T I C U L A R S	Qty.	Rate	Washing	Filling/Sealing	Pkg./Labelling	Total	Cost Per Unit (Rs.)
		(Unit)	(Rs./Unit)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	of OPV Vial
1	2	3	4	5	6	7	8	9
A	<u>Processing Cost of Bulk Doses Consumed</u>	68123284	3.454399849				235325061.97	70.2463
B	<u>Conversion Cost</u>							
1	Wages & Salaries			1238540.37	3837463.57	1715217.26	6791221.20	2.0272
2	Consumable Stores			12494.36	842724.96	52592.49	907811.81	0.2710
3	Utilities :-							
	(a) Raw Water							
	(b) Soft Water							
	(b) Demineralised Water				432762.54		432762.54	0.1292
	(c) Distilled Water			275044.21	3316172.37		3591216.57	1.0720
	(d) Steam			321151.16	295251.87		616403.02	0.1840
	(e) Power			754938.39	3031676.45	1034431.78	4821046.63	1.4391
	(f) Air Conditioning				1141093.65		1141093.65	0.3406
	(g) Cold Rooms					1318579.89	1318579.89	0.3936
	(h) Thermal Rooms						0.00	
	(i) Compressed Air			64561.88	96842.82		161404.71	0.0482
4	Total Utilities			1415695.64	8313799.70	2353011.67	12082507.01	3.6067
5	Repairs & Maintenance			1194.13	80541.87	5026.43	86762.43	0.0259
6	Depreciation			51359.23	3464098.41	216186.25	3731643.89	1.1139
7	Factory Overheads			95842.40	585514.21	781105.28	1462461.89	0.4366
8	Administration Overheads			138952.31	854465.33	1285677.13	2279094.77	0.6803
9	Q.C.\ Q.A. Overheads			73264.44	445889.56	550666.37	1069820.37	0.3193
10	PUC Overheads			19460.63	118437.96	146268.96	284167.56	0.0848
11	Adjustment for Opening / Closing Work - in - Progress							
12	<u>Total Conversion Cost</u>			3046803.50	18542935.58	7105751.85	28695490.92	8.5658

C Packing Material Cost								
1 Primary Packing Materials								
a) OPV Droppers	NOS.	3114000	0.45020		1401919.00	1401919.00	0.4185	
b) Glass Vials (3.0 M.L.)	NOS.	3597000	1.24364		4473372.00	4473372.00	1.3353	
c) Rubber Stoppers	NOS.	3720000	0.15348		570964.00	570964.00	0.1704	
d) Alumn. Seals	NOS.	3635000	0.06496		236115.00	236115.00	0.0705	
e) VVM Labels	NOS.	3384626	2.22324		7524847.00	7524847.00	2.2462	
2 Secondary Packing Materials/ Exp.								
a) Dry Ice	KGS.	48227	13.7401		662636.00	662636.00	0.1978	
b) Small Carton	NOS.	165076	1.2476		205954.00	205954.00	0.0615	
c) Inner Box	NOS.	4186	8.2692		34615.00	34615.00	0.0103	
d) Outer Box	NOS.	4255	23.1145		98352.00	98352.00	0.0294	
e) Thermocol Boxes	NOS.	3746	148.3118		555576.00	555576.00	0.1658	
f) Self Adhesive Small Carton Labels	NOS.	57200	0.3206		18341.00	18341.00	0.0055	
g) Other Packing Materials-Outer Boxes/Misc items					11783.00	11783.00	0.0035	
Total cost of packing materials					15794474.00	15794474.00	4.7148	
D	Total Cost of Packed Production Of OPV Vials	3350000	83.5268737	3046803.50	18542935.58	22900225.85	279815026.90	83.5269
	Add : Cost of Opening Packed Stock	VIALS	0	-		0	0.0000	
	Less : Cost of Closing Packed Stock	VIALS	0	-		0	0.0000	
E	Cost of Packed OPV Vials Sold	VIALS	3350000				279815026.90	83.5269
	Selling Overheads					1615956.91	0.4824	
	Distribution Overheads					6463827.63	1.9295	
	Interest Charges					88288.00	0.0264	
	Statutory (Minimum) Gratuity					0.00	0.0000	
							0.0000	
F	Total Cost of Sales (1 to 6)	VIALS	3350000	70.72			287983099.44	85.9651
G	Total Sales Realisation (Excl Excise Duty & Sales Tax)	VIALS		72.75			293007341.00	87.4649
H	MARGIN / (LOSS)(G-F)	VIALS	3350000	2.04			5024241.56	1.4998

**SCHEDULE - II
(See Rule 3)
Proforma - D
(ALL SOURCES BULK)**

Name & Address of the Company :

ABC PHARMA CO. LTD.
VPO XXXXX
XXXXXX, INDIA

Name & Address of the Factory :

ABC PHARMA CO. LTD.
VPO XXXXX
XXXXXX, INDIA

**Statement showing the Cost of Production of Formulation - Oral Polio Vaccine VIALS (Bulk - All Sources)
to Formulations - Oral Polio Vaccine (VIALS) (OPV s)**

Produced \ Processed During the year ended 31st of March, XXXX

1	Name of the Formulation	ORAL POLIO VACCINE (OPV)		
2	Type of Formulation	ORAL POLIO VACCINE		
3	Type of Packing	Glass Vials (3.0 M.L.)		
4	Size of Pack	2 M.L. (20 Oral dosages each Vial)		
5	Batch Size	45000-55000 VIALS (EACH BATCH)		
6	No. of Batches Charged	190	BATCHES	
7	No. of Batches Produced	190	BATCHES	
8	Production	UNIT	Actual	
	a) Current Year	VIALS		5980000
		DOSES		119600000
	b) Previous Year	VIALS		3500000
		DOSES		70000000
9	Packed Production	VIALS	5980000	
	a) Current Year	DOSES	119600000	
	b) Previous Year	VIALS	3500000	
		DOSES	70000000	

S.NO.	PARTICULARS	Unit	Quantity (units)	Rate (Rs. / Unit)	Amount (Rs.)	Current Year Cost Per Vial (Rs.)	Previous Year Cost Per Vial (Rs.)
A	A1 RAW MATERIAL COST (Base Raw Materials)						
	a) Imported						
	1 GSK - Belguim BULK						
	Type I	Lac Doses					
	Type II	Lac Doses					
	Type III	Lac Doses					
	Total (as per limiting type)	Lac Doses	0.00			0.00	0.0000
	2 IPVE - Russian BULK						
	Type I						
	Type II						
	Type III						
	Total (as per limiting type)	Lac Doses				0.00	0.0000

3 BIO - PHARMA - Indonesian BULK

Type I		128019314				
Type II		134695265				
Type III		117179184				
Total (as per limiting type)	Lac Doses	134695265		303325824	50.72	55.1215

Summary - BULK (All sources)

Type I		128019314				
Type II		134695265				
Type III		117179184				
G.Total (as per limiting type)	Lac Doses	134695265		303325824	50.72	55.1215

(Process Materials / Intermediates)

b) Indigeneous

1					0.00	0.0486
Total				0	0.00	0.0486

c) Own Manufactured

1	EBSS with LAH Solution - Diluent 1	Ltrs.	0.0000	0.00	0.00	0.00	0.0000
2	1M Mgcl2 with Tween 80 - Diluent 2	Ltrs.	11522.0000	18.69	215304.00	0.04	0.0255
3	Neomycin Stock Solution - Antibiotic Solution 1	Ltrs.	0.0000	0.00	0.00	0.00	0.0000
4	Kanamycin Stock Solution - Antibiotic Solution 2	Ltrs.	4.9380	8049.57	39748.80	0.01	0.0061
Total				255052.80	0.04	0.0317	

Total Materials Cost(a+b+c)				303580877	50.77	55.2018
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d) Less : Credit for Waste Recovery (to be specified)				0	0.00	0.0000
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2 Net Raw Materials Consumed (a+b+c-d)				303580877	50.77	55.2018
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A2 PRIMARY PACKING MATERIAL COST

a) Glass Vials (3.0 M.L.)	NOS.	6227000	1.2270	7640835	1.28	1.7410
b) Rubber Stoppers	NOS.	6315000	0.1661	1049199	0.18	0.2578
c) VVM Label / Sticker	NOS.	6054731	1.9761	11964481	2.00	2.6869
d) Aluminium Seals	NOS.	6213200	0.0628	389920	0.07	0.0659
e) Leaflet	NOS.					
f) Primary / Unit Carton	NOS.					
g) Others						

Total Primary Packing Material Cost				21044435	3.52	4.7516
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Total Material Cost (A 1+ A2)				324,625,312	54.29	59.9534
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B CONVERSION COST**B1 Production Cost Centres****1 Media**

a) Fixed				1,648,886	0.28	0.5238
b) Variable				3,400,083	0.57	1.0269
Total				5048968	0.84	1.5507

2 Blending

a) Fixed				22,166,893	3.71	6.2348
b) Variable				10,690,356	1.79	3.0883
Total				32,857,249	5.49	9.3231

3 Filling / Sealing							
a) Fixed		9,098,121	1.52	2.8149			
b) Variable		11,186,717	1.87	2.6015			
Total		20284838	3.39	5.4164			
Total Production Centre Cost							
a) Fixed		32,913,900	5.50	9.5734			
b) Variable		25,277,155	4.23	6.7168			
Total		58,191,055	9.73	16.2902			
B2 Service Cost Centres							
1 Washing							
a) Fixed		1,230,289	0.21	0.3526			
b) Variable		1,831,071	0.31	0.3663			
Total		3,061,360	0.51	0.7189			
Total Service Centre Cost							
a) Fixed		1,230,289	0.21	0.3526			
b) Variable		1,831,071	0.31	0.3663			
Total		3,061,360	0.51	0.7189			
B3 Packing Cost Centres							
1 Packing							
a) Fixed		3,978,680	0.67	1.0650			
b) Variable		3,517,255	0.59	0.8633			
Total		7,495,935	1.25	1.9283			
2 Boxing / Cartoning							
a) Fixed			0.00	0.0000			
b) Variable			0.00	0.0000			
Total		0	0.00	0.0000			
Total Packing Centre Cost							
a) Fixed		3,978,680	0.67	1.0650			
b) Variable		3,517,255	0.59	0.8633			
Total		7,495,935	1.25	1.9283			
Total CONVERSION COST							
a) Fixed		38,122,870	6.38	10.9910			
b) Variable		30,625,481	5.12	7.9464			
Total		68,748,351	11.50	18.9374			
C	Total COST (A + B)		393,373,663	65.78	78.8909		
	Add : Cost of Opening WIP		0	0.00	0.0000		
	Less : Cost of Closing WIP		0	0.00	0.0000		
D	Total COST OF PRODUCTION	VIALS	5980000	65.78154895	393,373,663	65.78	78.8909

(GSK - Belguim Bulk)

SCHEDULE - II
(See Rule 3)
Proforma - D 1

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXXXX, INDIA

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXXXX, INDIA

**Statement showing the Cost of Production of Formulation - Oral Polio Vaccine VIALS (Bulk - GSK Belguim)
to Formulations - Oral Polio Vaccine (VIALS) (OPV s)**

Produced \ Processed During the year ended 31st of March, XXXX

1	Name of the Formulation	ORAL POLIO VACCINE (OPV)
2	Type of Formulation	ORAL POLIO VACCINE
3	Type of Packing	Glass Vials (3.0 M.L.)
4	Size of Pack	2 M.L. (20 Oral dosages each Vial)
5	Batch Size	45000-55000 VIALS (EACH BATCH)
6	No. of Batches Charged	0
7	No. of Batches Produced	0

8	Production	UNIT	Actual
	a) Current Year	VIALS	0
		DOSES	0
	b) Previous Year	VIALS	0
		DOSES	0
9	Packed Production		
	a) Current Year	VIALS	0
		DOSES	0
	b) Previous Year	VIALS	0
		DOSES	0

S.NO.	PARTICULARS	Unit	Quantity (units)	Rate (Rs. / Unit)	Amount (Rs.)	Current Year Cost Per Vial (Rs.)	Previous Year Cost Per Vial (Rs.)
A	A1 RAW MATERIAL COST (Base Raw Materials)						
	a) Imported						
	GSK - Belguim BULK						
	Type I	Lac Doses	0.00				
	Type II	Lac Doses	0.00				
	Type III	Lac Doses	0.00				
	Total	Lac Doses	0.00	0.00	0.00	#DIV/0!	49.2171
	(Process Materials / Intermediates)						
	b) Indigeneous						
	1						
	Total				0	#DIV/0!	0.0000
	c) Own Manufactured						
	2 1M Mgcl2 with Tween 80 - Diluent 2	Ltrs.	0.00	18.69	0.00	#DIV/0!	0.0733
	3 Neomycin Stock Solution - Antibiotic Solution 1	Ltrs.	0.00	0.00	0.00	#DIV/0!	0.0032
	Total				0.00	#DIV/0!	0.0765
	Total Raw Materials (a+b+c)				0	#DIV/0!	49.2936
	d) Less : Credit for Waste Recovery				0	#DIV/0!	0.0000
	2 Net Raw Materials Consumed (a+b+c-d)				0	#DIV/0!	49.2936

A2 PRIMARY PACKING MATERIAL COST

a) Glass Vials (3.0 M.L.)	NOS.	0	1.2270	0	
b) Rubber Stoppers	NOS.	0	0.1661	0	
c) VVM Label / Sticker	NOS.	0	1.9761	0	
d) Aluminium Seals	NOS.	0	0.0628	0	
e) Leaflet	NOS.				
f) Primary / Unit Carton	NOS.				
g) Misc./ Others				0	
Total Primary Packing Material Cost				0	#DIV/0! 2.6572
Total Material Cost (A 1+ A2)				0	#DIV/0! 51.9508

B CONVERSION COST**B1 Production Cost Centres****1 Media**

a) Fixed				0	#DIV/0!	0.2944
b) Variable				0	#DIV/0!	0.5127
Total				0	#DIV/0!	0.8072

2 Blending

a) Fixed				0	#DIV/0!	1.6547
b) Variable				0	#DIV/0!	1.1453
Total				0	#DIV/0!	2.8000

3 Filling / Sealing

a) Fixed				0	#DIV/0!	1.6215
b) Variable				0	#DIV/0!	0.9393
Total				0	#DIV/0!	2.5608

Total Production Centre Cost

a) Fixed				0	#DIV/0!	3.5707
b) Variable				0	#DIV/0!	2.5973
Total				0	#DIV/0!	6.1680

B2 Service Cost Centres**1 Washing**

a) Fixed				0	#DIV/0!	0.0893
b) Variable				0	#DIV/0!	0.1273
Total				0	#DIV/0!	0.2166

Total Service Centre Cost

a) Fixed				0	#DIV/0!	0.4192
b) Variable				0	#DIV/0!	0.5038
Total				0	#DIV/0!	0.9230

B3 Packing Cost Centres**1 Packing**

a) Fixed				0	#DIV/0!	0.2852
b) Variable				0	#DIV/0!	0.3107

	Total		0	#DIV/0!	0.5960
	2 Boxing / Cartoning				
	a) Fixed			#DIV/0!	0.0000
	b) Variable			#DIV/0!	0.0000
	Total		0	#DIV/0!	0.0000
	Total Packing Centre Cost				
	a) Fixed		0	#DIV/0!	0.2852
	b) Variable		0	#DIV/0!	0.3107
	Total		0	#DIV/0!	0.5960
	Total CONVERSION COST				
	a) Fixed		0	#DIV/0!	4.2751
	b) Variable		0	#DIV/0!	3.4118
	Total		0	#DIV/0!	7.6869
C	Total COST (A + B)		0	#DIV/0!	59.6377
	Add : Cost of Opening WIP		0	#DIV/0!	0.0000
	Less : Cost of Closing WIP		0	#DIV/0!	0.0000
D	Total COST OF PRODUCTION	VIALS	0	#DIV/0!	59.6377

**SCHEDULE - II
(See Rule 3)
Proforma - D 2**

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXXXX, INDIA

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXXXX, INDIA

**Statement showing the Cost of Production of Formulation - Oral Polio Vaccine VIALS (Bulk - IPVE Russian)
to Formulations - Oral Polio Vaccine (VIALS) (OPV s)**

Produced \ Processed During the year ended 31st of March, XXXX

1	Name of the Formulation		ORAL POLIO VACCINE (OPV)				
2	Type of Formulation		ORAL POLIO VACCINE				
3	Type of Packing		Glass Vials (3.0 M.L.)				
4	Size of Pack		2 M.L. (20 Oral dosages each Vial)				
5	Batch Size		45000-55000 VIALS (EACH BATCH)				
6	No. of Batches Charged		0				
7	No. of Batches Produced		0				
8	Production	UNIT		Actual			
	a) Current Year	VIALS		0			
		DOSES		0			
	b) Previous Year	VIALS		0			
		DOSES		0			
9	Packed Production						
	a) Current Year	VIALS		0			
		DOSES		0			
	b) Previous Year	VIALS		0			
		DOSES		0			

S.NO.	PARTICULARS	Unit	Quantity (units)	Rate (Rs. / Unit)	Amount (Rs.)	Current Year Cost Per Vial (Rs.)	Previous Year Cost Per Vial (Rs.)
A	A1 RAW MATERIAL COST						
	(Base Raw Materials)						
	a) Imported						
	1 IPVE - Russian BULK						
	Type I	Lac Doses	0.00	0.00	0.00		
	Type II	Lac Doses	0.00	0.00	0.00		
	Type III	Lac Doses	0.00	0.00	0.00		
	Total	Lac Doses	0.00	0.00	0	#DIV/0!	29.5480
	(Process Materials / Intermediates)						
	b) Indigeneous						
	1						
	Total				0	#DIV/0!	0.0000

c) Own Manufactured

1	EBSS with LAH Solution - Diluent 1	Ltrs.	0.00	0.00	0.00	#DIV/0!	0.0242
2	Kanamycin Stock Solution - Antibiotic Solution 2	Ltrs.	4.94	8049.57	39748.80	#DIV/0!	0.0002
Total					39748.80	#DIV/0!	0.0244

Total Raw Materials (a+b+c)					39748.80	#DIV/0!	29.5723
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d) Less : Credit for Waste Recovery

0

2 Net Raw Materials Consumed					39749	#DIV/0!	29.5723
(a+b+c-d)							

A2 PRIMARY PACKING MATERIAL COST

a)	Glass Vials (3.0 M.L.)	NOS.	0	1.2270	0	#DIV/0!	1.0160
b)	Rubber Stoppers	NOS.	0	0.1661	0	#DIV/0!	0.1676
c)	VVM Label / Sticker	NOS.	0	1.9761	0	#DIV/0!	1.7434
d)	Aluminium Seals	NOS.	0	0.0628	0	#DIV/0!	0.0585
e)	Leaflet	NOS.					
f)	Primary / Unit Carton	NOS.					
g)	Misc./ Others				0	#DIV/0!	1.4032

Total Primary Packing Material Cost					0	#DIV/0!	4.3887
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Total Material Cost (A 1+ A2)			0	39,749	#DIV/0!	33.9610
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B CONVERSION COST**B1 Production Cost Centres****1 Media**

a)	Fixed				0	#DIV/0!	0.4757
b)	Variable				0	#DIV/0!	0.9835
Total					0	#DIV/0!	1.4592

2 Blending

a)	Fixed				0	#DIV/0!	4.8104
b)	Variable				0	#DIV/0!	2.1761
Total					0	#DIV/0!	6.9866

3 Filling / Sealing

a)	Fixed				0	#DIV/0!	2.4585
b)	Variable				0	#DIV/0!	1.9647
Total					0	#DIV/0!	4.4232

Total Production Centre Cost

a)	Fixed				0	#DIV/0!	7.7446
b)	Variable				0	#DIV/0!	5.1243
Total					0	#DIV/0!	12.8690

B2 Service Cost Centres**1 Washing**

a)	Fixed				0	#DIV/0!	0.2241
b)	Variable				0	#DIV/0!	0.2618
Total					0	#DIV/0!	0.4859

Total Service Centre Cost

a)	Fixed				0	#DIV/0!	0.2241
b)	Variable				0	#DIV/0!	0.2618
Total					0	#DIV/0!	0.4859

B3 Packing Cost Centres**1 Packing**

a) Fixed	0	#DIV/0!	1.1272
b) Variable	0	#DIV/0!	0.7651
Total	0	#DIV/0!	1.8923

2 Boxing / Cartoning

a) Fixed	0	#DIV/0!	0.0000
b) Variable	0	#DIV/0!	0.0000
Total	0	#DIV/0!	0.0000

Total Packing Centre Cost

a) Fixed	0	#DIV/0!	1.1272
b) Variable	0	#DIV/0!	0.7651
Total	0	#DIV/0!	1.8923

Total CONVERSION COST

a) Fixed	0	#DIV/0!	9.0959
b) Variable	0	#DIV/0!	6.1513
Total	0	#DIV/0!	15.2472

C **Total COST (A + B)** **39,749** **#DIV/0!** **49.2082**

Add : Cost of Opening WIP

0

Less : Cost of Closing WIP

0

D **Total COST OF PRODUCTION** **VIALS** **0** **#DIV/0!** **39,748.80** **#DIV/0!** **49.2082**

**SCHEDULE - II
(See Rule 3)
Proforma - D 3**

(BIOPHARMA - Indonesian Bulk)

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXXXX, INDIA

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXXXX, INDIA

**Statement showing the Cost of Production of Formulation - Oral Polio Vaccine VIALS (Bulk - BioPharma Indonesia)
to Formulations - Oral Polio Vaccine (VIALS) (OPV s)**

Produced \ Processed During the year ended 31st of March, XXXX

1	Name of the Formulation		ORAL POLIO VACCINE (OPV)				
2	Type of Formulation		ORAL POLIO VACCINE				
3	Type of Packing		Glass Vials (3.0 M.L.)				
4	Size of Pack		2 M.L. (20 Oral dosages each Vial)				
5	Batch Size		45000-55000 VIALS (EACH BATCH)				
6	No. of Batches Charged		190		BATHCES		
7	No. of Batches Produced		190		BATHCES		
8	Production	UNIT			Actual		
	a) Current Year	VIALS			5980000		
		DOSES			119600000		
	b) Previous Year	VIALS			3500000		
		DOSES			70000000		
9	Packed Production						
	a) Current Year	VIALS			5980000		
		DOSES			119600000		
	b) Previous Year	VIALS			3500000		
		DOSES			70000000		

S.NO.	PARTICULARS	Unit	Quantity (units)	Rate (Rs. / Unit)	Amount (Rs.)	Current Year Cost Per Vial (Rs.)	Previous Year Cost Per Vial (Rs.)
A	A1 RAW MATERIAL COST						
	(Base Raw Materials)						
	a) Imported						
	1 BIOPHARMA - Indonesian BULK						
	Type I	Lac Doses	128019314				
	Type II	Lac Doses	134695265				
	Type III	Lac Doses	117179184				
	Total	Lac Doses	134695265	0.00	303325824	50.72	55.1215
	(Process Materials / Intermediates)						
	b) Indigeneous						
	1						
	Total				0	0.00	0.0000
	c) Own Manufactured						

1	1M Mgcl2 with Tween 80 - Diluent 2	Ltrs.	11522.00	18.69	215304.00		
2	Neomycin Stock Solution - Antibiotic Solution 1	Ltrs.	0.00	0.00	0.00		
3	Kanamycin Stock Solution - Antibiotic Solution 2	Ltrs.	4.94	8049.57	39748.80		0.0002
Total					255052.80	0.04	0.0255
Total Raw Materials (a+b+c)					303580877	50.77	55.1471
d) Less : Credit for Waste Recovery					0		
2 Net Raw Materials Consumed (a+b+c-d)					303580877	50.77	55.1471
A2 PRIMARY PACKING MATERIAL COST							
a)	Glass Vials (3.0 M.L.)	NOS.	6227000	1.2270	7640835	1.28	1.7410
b)	Rubber Stoppers	NOS.	6315000	0.1661	1049199	0.18	0.2578
c)	VVM Label / Sticker	NOS.	6054731	1.9761	11964481	2.00	2.6869
d)	Aluminium Seals	NOS.	6213200	0.0628	389920	0.07	0.0659
e)	Leaflet	NOS.					
f)	Primary / Unit Carton	NOS.					
g)	Misc./ Others				0	0.00	0.0000
Total Primary Packing Material Cost					21,044,435	3.52	4.7516
Total Material Cost (A 1+ A2)			0		324,625,312	54.29	59.8987
B CONVERSION COST							
B1 Production Cost Centres							
1 Media							
a)	Fixed				1,648,886	0.28	0.5238
b)	Variable				3,400,083	0.57	1.0269
Total					5048968	0.84	1.5507
2 Blending							
a)	Fixed				22,166,893	3.71	6.2348
b)	Variable				10,690,356	1.79	3.0883
Total					32857249	5.49	9.3231
3 Filling / Sealing							
a)	Fixed				9,098,121	1.52	2.8149
b)	Variable				11,186,717	1.87	2.6015
Total					20284838	3.39	5.4164
Total Production Centre Cost							
a)	Fixed				32,913,900	5.50	9.5734
b)	Variable				25,277,155	4.23	6.7168
Total					58,191,055	9.73	16.2902
B2 Service Cost Centres							
1 Washing							
a)	Fixed				1,230,289	0.21	0.3526
b)	Variable				1,831,071	0.31	0.3663
Total					3061360	0.51	0.7189
Total Service Centre Cost							
a)	Fixed				1,230,289	0.21	0.3526
b)	Variable				1,831,071	0.31	0.3663

Total		3,061,360	0.51	0.7189
B3 Packing Cost Centres				
1 Packing				
a) Fixed		3,978,680	0.67	1.0650
b) Variable		3,517,255	0.59	0.8633
Total		7495935	1.25	1.9283
2 Boxing / Cartoning				
a) Fixed		0	0.00	0.0000
b) Variable		0	0.00	0.0000
Total		0	0.00	0.0000
Total Packing Centre Cost				
a) Fixed		3,978,680	0.67	1.0650
b) Variable		3,517,255	0.59	0.8633
Total		7,495,935	1.25	1.9283
Total CONVERSION COST				
a) Fixed		38,122,870	6.38	10.9910
b) Variable		30,625,481	5.12	7.9464
Total		68,748,351	11.50	18.9374
C	Total COST (A + B)	393,373,663	65.78	78.8361
	Add : Cost of Opening WIP	0	0.00	0.0000
	Less : Cost of Closing WIP	0	0.00	0.0000
D	Total COST OF PRODUCTION	5980000	65.7815	78.8361

**SCHEDULE - II
(See Rule 3)
Proforma - J**

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXXXX, INDIA

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXXXX, INDIA

**Statement showing the Cost of Packed Formulation - Oral Polio Vaccine VIALS
to Formulations - Oral Polio Vaccine (VIALS) (OPV s)**
Produced \ Processed During the year ended 31st of March, XXXX

S.NO.	PARTICULARS	Unit	Quantity	Rate	Amount	Cost Per Vial	
				(Rs. / Unit)	(Rs.)	Current Year (Rs. / Unit)	Previous Year (Rs. / Unit)
		1	2	3	4	5	5.0000
1	Name of the Formulation						
2	Type of Formulation						
3	Type of Packing						
4	Size of Pack						
5	Production	UNIT			Current Year	Previous Year	
a)	Quantity Produced	DOSAGES			119600000	70000000	
b)	Quantity Packed	DOSAGES			119600000	70000000	
c)	Number of Packs Produced	VIALS			5980000	3500000	
d)	Quantity & Number of Packs Sold	VIALS			7230000	3100000	
	Cost of Production (Transferred from Proforma - I)	VIALS	5980000	65.7815	393,373,663	65.78	78.8909
C	Packing Cost / Charges						
	1 Cartoning						
a)	Fixed						
b)	Variable						
	2 Boxing						
a)	Fixed						
b)	Variable						
	Total Packing Cost (1 + 2)						
a)	Fixed						
b)	Variable						
D	Cost of Packed Product	VIALS	5980000	65.78154895	393373663	65.78	78.8909
	Add : Cost of Opening Packed Stock	VIALS	1250000	79.05	98816700	16.52	16.0788
	Less : Cost of Closing Packed Stock	VIALS	0	65.78	0	0.00	-28.1753
E	Cost of Goods Sold						
a)	Domestic Sales	VIALS	7230000	68.08	492190363	68.08	75.4130
b)	Export Sales						
c)	Total Sales (a + b)				492190363	68.08	75.4130

SCHEDULE - II
(See Rule 3)
Proforma - K

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXXXX, INDIA

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXXXX, INDIA

Statement showing the Cost of Sales , Sales Realisation and Margin
from Packed Formulation - Oral Polio Vaccine VIALS - DOMESTIC SALES (Total)
Sold during the year ended 31-3-2005 (2004- 05)

		UNIT	Current Year	Previous Year
1	Name of the Formulation	ORAL POLIO VACCINE (OPV)		
2	Type of Formulation	ORAL POLIO VACCINE		
3	Type of Packing	VIALS		
4	Size of Pack	2 M.L. (20 Oral dosages each Vial)		
5	Sales Quantity			
	a) Domestic			
	i) Institutional Sales (Unicef)	VIALS	0	0
	ii) Government Sales (Ministry of Health)	VIALS	7230000	3100000
	Total Domestic Sales		7230000	3100000
	b) Export		0	0
	c) G. Total		7230000	3100000

S.NO.	PARTICULARS	Unit (Pack)	Quantity (VIALS)	Rate (Rs. / Unit)	Amount (Rs.)	Cost Per Vial	
						Current Year (Rs. / Unit)	Previous Year (Rs. / Unit)
		1	2	3	4	5	6.0000
1	Cost of Goods Sold (Transferred from Proforma - J)	VIALS	7230000	68.07612209	492190363	68.08	75.4130
	Secondary packing material cost				9127325	1.26	0.0043
2	Selling Overheads				1905999	0.26	0.4888
3	Distribution Overheads				7623996	1.05	1.9554
4	Interest Charges				429546	0.06	0.5042
5	Statutory (Minimum) Bonus^				0	0.00	0.0000
6	Statutory (Minimum) Gratuity^				0	0.00	0.1835
7	Total Cost of Sales (1 to 6)	VIALS	7230000	70.72	511277228	70.72	78.5492
8	Total Sales Realisation (Excl Excise Duty & Sales Tax)	VIALS	7230000	72.75	526015534	72.75	67.5502

9	MARGIN / (LOSS) (8 Minus 7	VIALS	7230000	2.04	14738306	2.04	-10.9990
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^ Considered as part of salaries and wages and absorbed as such in the processing cost.

SCHEDULE - II
(See Rule 3)
Proforma - K (A)

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXXXX, INDIA

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXXXX, INDIA

Statement showing the Cost of Sales , Sales Realisation and Margin
from Packed Formulation - Oral Polio Vaccine VIALS - DOMESTIC SALES - UNICEF (INSTITUTIONAL SALE)
Sold during the year ended 31-3-2005 (2004- 05)

1	Name of the Formulation		ORAL POLIO VACCINE (OPV)					
2	Type of Formulation		ORAL POLIO VACCINE					
3	Type of Packing		VIALS					
4	Size of Pack		2 M.L. (20 Oral dosages each Vial)					
5	Sales Quantity		UNIT		Current Year	Previous Year		
	a) Domestic							
	Institutional Sales (Unicef)		VIALS		0	0		
S.NO.	PARTICULARS	Unit (Pack)	Quantity (VIALS)	Rate (Rs. / Unit)	Amount (Rs.)	Cost Per Vial		
		1	2	3	4	Current Year (Rs. / Unit)	Previous Year (Rs. / Unit)	
						5	6.0000	
1	Cost of Goods Sold (Transferred from Proforma - J)	VIALS			0	#DIV/0!	#DIV/0!	
	Secondary packing material cost				0	#DIV/0!	0.0000	
2	Selling Overheads				0	#DIV/0!	#DIV/0!	
3	Distribution Overheads				0	#DIV/0!	#DIV/0!	
4	Interest Charges				0	#DIV/0!	#DIV/0!	
5	Statutory (Minimum) Bonus^				0	#DIV/0!	#DIV/0!	
6	Statutory (Minimum) Gratuity^				0	#DIV/0!	#DIV/0!	
7	Total Cost of Sales (1 to 6)	VIALS			0	#DIV/0!	#DIV/0!	
8	Total Sales Realisation (Excl Excise Duty & Sales Tax)	VIALS	0	#DIV/0!	0	#DIV/0!	#DIV/0!	
9	MARGIN / (LOSS) (8 Minus 7)	VIALS	0	#DIV/0!	0	#DIV/0!	#DIV/0!	

^ Considered as part of salaries and wages and absorbed as such in the processing cost.

**SCHEDULE - II
(See Rule 3)
Proforma - K (B)**

Name & Address of the Company : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXXXX, INDIA

Name & Address of the Factory : **ABC PHARMA CO. LTD.**
VPO XXXXX
XXXXXX, INDIA

**Statement showing the Cost of Sales , Sales Realisation and Margin
from Packed Formulation - Oral Polio Vaccine VIALS - DOMESTIC SALES - MINISTRY OF HEALTH (GOVT. SALE)
Sold during the year ended 31-3-2005 (2004- 05)**

1 Name of the Formulation **ORAL POLIO VACCINE (OPV)**
2 Type of Formulation ORAL POLIO VACCINE
3 Type of Packing VIALS
4 Size of Pack 2 M.L. (20 Oral dosages each Vial)
5 Sales Quantity UNIT

Institutional Sales (Ministry of Health)	VIALS	Current Year	Previous Year
	Million Doses	7230000	3100000
		144.60	62.00

S.NO.	PARTICULARS	Unit (Pack)	Quantity (VIALS)	Rate	Amount	Cost Per Vial	
				(Rs. / Unit)	(Rs.)	Current Year (Rs. / Unit)	Previous Year (Rs. / Unit)
		1	2	3	4	5	6.0000
1	Cost of Goods Sold (Transferred from Proforma - J)	VIALS			492190363	68.08	75.4130
	Secondary packing material cost				9127325	1.26	0.0043
2	Selling Overheads				1905999	0.26	0.4888
3	Distribution Overheads				7623996	1.05	1.9554
4	Interest Charges				429546	0.06	0.5042
5	Statutory (Minimum) Bonus				0	0.00	0.0000
6	Statutory (Minimum) Gratuity				0	0.00	0.1835
7	Total Cost of Sales (1 to 6)	VIALS			511277228	70.72	78.5492
8	Total Sales Realisation (Excl Excise Duty & Sales Tax)	VIALS			526015534	72.75	67.5502
9	MARGIN / (LOSS) (8 Minus 7)	VIALS	7230000	2.04	14738306	2.04	-10.9990

14738306