

NOVUS DISTILLERIES LIMITED

CASH FLOW PROJECTIONS

FOR THE PERIOD ENDING JANUARY 2023 TO 31 DECEMBER 2027

NAME:NOVUS DISTILLERIES LIMITED													
Period of Cash Flow Projections year													
	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
Inflows:													0
Cash and Debtors Collections	0	0	206,177,400	201,595,680	180,977,940	190,141,380	160,360,200	158,069,340	148,905,900	180,977,940	160,360,200	183,268,800	1,770,834,780
Capital Injections	200,000,000												200,000,000
Directors current account		30,000,000	0										30,000,000
Total Inflows	200,000,000	30,000,000	206,177,400	201,595,680	180,977,940	190,141,380	160,360,200	158,069,340	148,905,900	180,977,940	160,360,200	183,268,800	2,000,834,780
FOR THE PERIOD ENDING JANUARY 2023 TO 31 DECEMBER 2027													
													0
FIXED & VARIABLE EXPENSES													0
Commissions and fees	-	-	4,123,548	4,031,914	3,619,559	3,802,828	3,207,204	3,161,387	2,978,118	3,619,559	3,207,204	3,665,376	35,416,696
Sales and marketing	-	-	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	121,000,000
Interest expense	6,556,333	6,415,464	6,272,598	6,127,709	5,980,767	5,831,743	5,680,608	5,527,332	5,371,885	5,214,236	5,054,353	4,892,205	68,925,234
Purchases of Raw materials	-	-	145,878,700	85,811,000	85,811,000	171,622,000	85,811,000	85,811,000	163,040,900	85,811,000	85,811,000	180,203,100	1,175,610,700
Salary and wages - Experts	-	-	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000	82,500,000
Salaries/ wages - Other Staffs	-	-	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	58,500,000
Workers Compensation Fund (WCF)	-	-	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	292,500
Social Security Contributions	-	-	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000	17,950,000
Skills and Development Levy (SDL)	-	-	718,000	718,000	718,000	718,000	718,000	718,000	718,000	718,000	718,000	718,000	7,180,000
Repairs and maintenance	1,073,333	1,073,333	1,073,333	1,073,333	1,073,333	1,073,333	1,073,333	1,073,333	1,073,333	1,073,333	1,073,333	1,073,333	12,880,000
Water & Electricity	514,800	514,800	514,800	514,800	514,800	514,800	514,800	514,800	514,800	514,800	514,800	514,800	6,177,600
Auditing Fee	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
Telephone, postage and Internet	176,000	176,000	176,000	176,000	176,000	176,000	176,000	176,000	176,000	176,000	176,000	176,000	2,112,000
Tax Consultations	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,800,000
Oil and Lubricants	2,083,333	2,083,333	2,083,333	2,083,333	2,083,333	2,083,333	2,083,333	2,083,333	2,083,333	2,083,333	2,083,333	2,083,333	25,000,000
Road Toll	6,414,408	6,414,408	6,414,408	6,414,408	6,414,408	6,414,408	6,414,408	6,414,408	6,414,408	6,414,408	6,414,408	6,414,408	76,872,896
Weight and Measures	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	13,200,000
Permits and other costs	-	-	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000	4,400,000
Bank Charges	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
Loan Processing fees	-	-	-	-	-	-	-	-	-	-	-	-	0
City service levy	-	-	618,532	604,787	542,934	570,424	481,081	474,208	446,718	542,934	481,081	549,806	5,312,504
Rent	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	16,660,800
Demurrage and handling charges	1,157,000	1,619,800	1,619,800	1,619,800	1,619,800	1,619,800	1,619,800	1,619,800	1,619,800	1,619,800	1,619,800	1,619,800	18,974,800
Insurance	1,458,333	2,041,667	2,041,667	2,041,667	2,041,667	2,041,667	2,041,667	2,041,667	2,041,667	2,041,667	2,041,667	2,041,667	23,616,667
Courier Services	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
Business Licences	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	400,000
Security Expenses & Accessories	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
Parking and Gate pass Expenses	76,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	1,000,000
Plant and machinery													0
Taxes paid	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	6,000,000
Plant and machinery	175,000,000												175,000,000
Total Outflows	198,781,275	24,694,538	204,354,703	144,036,734	143,415,584	229,288,329	142,641,218	142,435,252	219,298,946	142,649,053	142,014,962	236,771,812	1,970,382,396
Net flow	1,218,725	5,305,462	1,822,697	57,558,946	37,562,356	-39,146,940	17,718,982	15,634,088	-70,393,046	38,328,887	18,345,238	-53,503,012	30,452,384
Opening Cash Balance	-	1,218,725.33	6,524,187.11	8,346,884.12	65,905,830.05	103,468,185.95	64,321,246.38	82,040,228.74	97,674,316.77	27,281,271.21	65,610,158.19	83,955,396.01	
Net flow	1,218,725.33	5,305,461.78	1,822,697.01	57,558,945.93	37,562,355.91	(39,146,939.58)	17,718,982.37	15,634,088.03	(70,393,045.56)	38,328,886.98	18,345,237.82	(53,503,012.14)	
Accumulated cash flow	1,218,725.33	6,524,187.11	8,346,884.12	65,905,830.05	103,468,185.95	64,321,246.38	82,040,228.74	97,674,316.77	27,281,271.21	65,610,158.19	83,955,396.01	30,452,383.86	

NAME: NOVUS DISTILLERIES LIMITED													
Period of Cash Flow Projections year													
	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Total
Inflows:													0
Cash and Debtors Collections	183,268,800	190,141,380	197,013,960	187,850,520	224,504,280	213,049,980	144,324,180	116,833,860	116,833,860	139,742,460	148,905,900	183,268,800	2,045,737,980
Loan Disbursement													0
Cash and Debtors Collections	0												0
Total Inflows	183,268,800	190,141,380	197,013,960	187,850,520	224,504,280	213,049,980	144,324,180	116,833,860	116,833,860	139,742,460	148,905,900	183,268,800	2,045,737,980
FOR THE PERIOD ENDING JANUARY 2023 TO 31 DECEMBER 2027													0
FIXED & VARIABLE EXPENSES													0
Commissions and fees	3,665,376	3,802,828	3,940,279	3,757,010	4,490,086	4,261,000	2,886,484	2,336,677	2,336,677	2,794,849	2,978,118	3,665,376	40,914,760
Sales and marketing	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000	145,200,000
Interest expense	4,892,205	6,415,464	6,272,598	6,127,709	5,980,767	5,831,743	5,680,608	5,527,332	5,371,885	5,214,236	5,054,353	4,892,205	67,261,105
Purchases of Raw materials	180,203,100	189,213,255	85,811,000	85,811,000	85,811,000	245,811,000	65,811,000	67,811,000	85,811,000	85,811,000	85,811,000	85,811,000	1,349,526,355
Salary and wages - Experts	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000	8,250,000	99,000,000
Salaries/ wages - Other Staffs	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	70,200,000
Workers Compensation Fund (WCF)	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	29,250	351,000
Social Security Contributions	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000	21,540,000
Skills and Development Levy (SDL)	718,000	718,000	718,000	718,000	718,000	718,000	718,000	718,000	718,000	718,000	718,000	718,000	8,616,000
Repairs and maintenance	1,073,333	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	24,686,667
Water & Electricity	514,800	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	3,088,800
Auditing Fee	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
Telephone, postage and Internet	176,000	176,000	176,000	176,000	176,000	176,000	176,000	176,000	176,000	176,000	176,000	176,000	2,112,000
Tax Consultations	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,800,000
Oil and Lubricants	2,083,333	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	3,953,333
Road Toll	6,414,408	5,090,800	5,090,800	5,090,800	5,090,800	5,090,800	5,090,800	5,090,800	5,090,800	5,090,800	5,090,800	5,090,800	62,413,208
Weight and Measures	1,100,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	31,800,000
Permits and other costs	440,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	24,640,000
Bank Charges	250,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	965,000
Loan Processing fees	-												0
City service levy	549,806	570,424	591,042	563,552	673,513	639,150	432,973	350,502	350,502	419,227	446,718	549,806	6,137,214
Rent	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	1,388,400	16,660,800
Demurrage and handling charges	1,619,800	1,157,000	1,157,000	1,157,000	1,157,000	1,157,000	1,157,000	1,157,000	1,157,000	157,000	1,157,000	1,157,000	13,346,800
Insurance	2,041,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	14,875,000
Courier Services	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
Business Licence	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	400,000
Security Expenses & Accessories	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
Parking and Gate pass Expenses	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	1,008,000
Plant and machinery	-												0
Taxes paid	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	6,000,000
Plant and machinery	-	0	0	0	0	0	0	0	0	0	0	0	0
Total Outflows	236,771,812	246,956,087	143,569,036	143,213,387	143,909,482	303,497,009	121,765,181	122,979,628	140,824,181	140,193,429	141,244,305	141,872,504	2,026,796,042
Net flow	-53,503,012	-56,814,707	53,444,924	44,637,133	80,594,798	-90,447,029	22,558,999	-6,145,768	-23,990,321	-450,969	7,661,595	41,396,296	18,941,938
Opening Cash Balance	30,452,383.86	(23,050,628.28)	(79,865,335.24)	(26,420,411.12)	18,216,721.49	98,811,519.58	8,364,490.20	30,923,489.03	24,777,721.10	787,400.45	336,431.47	7,998,026.19	
Net flow	(53,503,012.14)	(56,814,706.96)	53,444,924.13	44,637,132.61	80,594,798.09	(90,447,029.38)	22,558,998.83	(6,145,767.93)	(23,990,320.64)	(450,968.98)	7,661,594.72	41,396,295.86	
Accumulated cash flow	(23,050,628.28)	(79,865,335.24)	(26,420,411.12)	18,216,721.49	98,811,519.58	8,364,490.20	30,923,489.03	24,777,721.10	787,400.45	336,431.47	7,998,026.19	49,394,322.05	

NAME: NOVUS DISTILLERIES LIMITED													
Period of Cash Flow Projections year													
	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Total
Inflows:													0
Cash sale	88,510,500	131,203,800	116,625,600	104,963,040	116,625,600	125,372,520	91,842,660	74,348,820	74,348,820	96,216,120	115,167,780	116,625,600	1,251,850,860
Loan Disbursement	0												0
Total Inflows	88,510,500	131,203,800	116,625,600	104,963,040	116,625,600	125,372,520	91,842,660	74,348,820	74,348,820	96,216,120	115,167,780	116,625,600	1,251,850,860
FOR THE PERIOD ENDING JANUARY 2023 TO 31 DECEMBER 2027													
FIXED & VARIABLE EXPENSES													0
Commissions and fees	1,770,210	2,624,076	2,332,512	2,099,261	2,332,512	2,507,450	1,836,853	1,486,976	1,486,976	1,924,322	2,303,356	2,332,512	25,037,017
Sales and marketing	5,500,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	90,200,000
Interest expense	6,556,333	6,415,464	6,272,598	6,127,709	5,980,767	5,831,743	5,680,608	5,527,332	5,371,885	5,214,236	5,054,353	4,892,205	68,925,234
Purchases of Raw materials	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	655,284,000
Salary and wages - Experts	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	45,000,000
Salaries/ wages - Other Staffs	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	53,400,000
Workers Compensation Fund (WCF)	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	320,400
Social Security Contributions	995,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	14,360,000
Skills and Development Levy (SDL)	398,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	5,744,000
Repairs and maintenance	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	25,760,000
Water & Electricity	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	2,808,000
Auditing Fee	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
Telephone, postage and Internet	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	960,000
Tax Consultations	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,800,000
Oil and Lubricants	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	2,040,000
Road Toll	2,314,000	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	37,949,600
Weight and Measures	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	33,600,000
Permits and other costs	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	16,800,000
Bank Charges	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	780,000
Loan Processing fees	-												0
City service levy	265,532	393,611	349,877	314,889	349,877	376,118	275,528	223,046	223,046	288,648	345,503	349,877	3,755,553
Rent													0
Demurrage and handling charges													0
Insurance	833,333	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	13,666,667
Courier Services													0
Business Licence	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	400,000
Security Expenses & Accessories	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
Parking and Gate pass Expenses	76,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	1,000,000
Plant and machinery	-												0
Taxes paid	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	6,000,000
Plant and machinery	9,943,749	10,084,619	10,227,484	10,372,374	10,519,315	10,668,339	10,819,474	10,972,750	11,128,197	11,285,847	11,445,729	11,607,877	129,075,754
Total Outflows	99,814,857	104,571,736	104,236,438	103,968,199	104,236,438	104,437,817	103,666,430	103,264,072	103,264,072	103,767,020	104,202,908	104,236,438	1,243,666,224
Net flow	-11,304,357	26,632,064	12,389,162	994,841	12,389,162	20,934,903	-11,823,770	-28,915,252	-28,915,252	-7,550,900	10,964,872	12,389,162	8,184,636
Opening Cash Balance	49,394,322.05	38,089,964.92	64,722,028.55	77,111,190.78	78,106,031.90	90,495,194.13	111,430,097.21	99,606,327.06	70,691,075.23	41,775,823.41	34,224,923.68	45,189,795.78	
Net flow	(11,304,357.13)	26,632,063.63	12,389,162.23	994,841.11	12,389,162.23	20,934,903.07	(11,823,770.15)	(28,915,251.83)	(28,915,251.83)	(7,550,899.73)	10,964,872.09	12,389,162.23	
Accumulated cash flow	38,089,964.92	64,722,028.55	77,111,190.78	78,106,031.90	90,495,194.13	111,430,097.21	99,606,327.06	41,775,823.41	34,224,923.68	45,189,795.78	57,578,958.01		

NAME: NOVUS DISTILLERIES LIMITED													
Period of Cash Flow Projections year													
	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Total
Inflows:													0
Cash sale	88,510,500	131,203,800	116,625,600	104,963,040	116,625,600	125,372,520	91,842,660	74,348,820	74,348,820	96,216,120	115,167,780	116,625,600	1,251,850,860
Loan Disbursement	0												0
Cash and Debtors Collections	0												0
													0
Total inflows	88,510,500	131,203,800	116,625,600	104,963,040	116,625,600	125,372,520	91,842,660	74,348,820	74,348,820	96,216,120	115,167,780	116,625,600	1,251,850,860
FOR THE PERIOD ENDING JANUARY 2023 TO 31 DECEMBER 2027													0
FIXED & VARIABLE EXPENSES													0
Commissions and fees	1,770,210	2,624,076	2,332,512	2,099,261	2,332,512	2,507,450	1,836,853	1,486,976	1,486,976	1,924,322	2,303,356	2,332,512	25,037,017
Sales and marketing	5,500,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	90,200,000
Interest expense	6,556,333	6,415,464	6,272,598	6,127,709	5,980,767	5,831,743	5,680,608	5,527,332	5,371,885	5,214,236	5,054,353	4,892,205	68,925,234
Purchases of Raw materials	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	655,284,000
Salary and wages - Experts	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	45,000,000
Salaries/ wages - Other Staffs	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	53,400,000
Workers Compensation Fund (WCF)	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	320,400
Social Security Contributions	995,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	14,360,000
Skills and Development Levy (SDL)	398,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	5,744,000
Repairs and maintenance	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	25,760,000
Water & Electricity	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	2,808,000
Auditing Fee	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
Telephone, postage and Internet	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	960,000
Tax Consultations	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,800,000
Oil and Lubricants	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	2,040,000
Road Toll	2,314,000	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	37,949,600
Weight and Measures	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	33,600,000
Permits and other costs	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	16,800,000
Bank Charges	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	780,000
Loan Processing fees	-												0
City service levv	265,532	393,611	349,877	314,889	349,877	376,118	275,528	223,046	223,046	288,648	345,503	349,877	3,755,553
Rent													0
Demurage and handling charges													0
Insurance	833,333	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	13,666,667
Courier Services													0
Business Licence	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	400,000
Security Expenses & Accessories	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
Parking and Gate pass Expenses	76,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	1,000,000
Plant and machinery	-												0
Taxes paid	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	6,000,000
Plant and machinery	9,943,749	10,084,619	10,227,484	10,372,374	10,519,315	10,668,339	10,819,474	10,972,750	11,128,197	11,285,847	11,445,729	11,607,877	129,075,754
Total Outflows	99,814,857	104,571,736	104,236,438	103,968,199	104,236,438	104,437,617	103,666,430	103,264,072	103,264,072	103,767,020	104,202,908	104,236,438	1,243,666,224
Net flow	-11,304,357	26,632,064	12,389,162	994,841	12,389,162	20,934,903	-11,823,770	-28,915,252	-28,915,252	-7,550,900	10,964,872	12,389,162	8,184,636
Opening Cash Balance	49,394,322.05	38,089,964.92	64,722,028.55	77,111,190.78	78,106,031.90	90,495,194.13	111,430,097.21	99,606,327.06	70,691,075.23	41,775,823.41	34,224,923.68	45,189,795.78	
Net flow	(11,304,357.13)	26,632,063.63	12,389,162.23	994,841.11	12,389,162.23	20,934,903.07	(11,823,770.15)	(28,915,251.83)	(28,915,251.83)	(7,550,899.73)	10,964,872.09	12,389,162.23	
Accumulated cash flow	38,089,964.92	64,722,028.55	77,111,190.78	78,106,031.90	90,495,194.13	111,430,097.21	99,606,327.06	70,691,075.23	41,775,823.41	34,224,923.68	45,189,795.78	57,578,958.01	

NAME:NOVUS DISTILLERIES LIMITED													
Period of Cash Flow Projections year													
	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Total
Inflows:													0
Cash sale	88,510,500	131,203,800	116,625,600	104,963,040	116,625,600	125,372,520	91,842,660	74,348,820	74,348,820	96,216,120	115,167,780	116,625,600	1,251,850,860
Loan Disbursement	0												0
Cash and Debtors Collections	0												0
Total inflows	88,510,500	131,203,800	116,625,600	104,963,040	116,625,600	125,372,520	91,842,660	74,348,820	74,348,820	96,216,120	115,167,780	116,625,600	1,251,850,860
FOR THE PERIOD ENDING JANUARY 2023 TO 31 DECEMBER 2027													0
FIXED & VARIABLE EXPENSES													0
Commissions and fees	1,770,210	2,624,076	2,332,512	2,099,261	2,332,512	2,507,450	1,836,853	1,486,976	1,486,976	1,924,322	2,303,356	2,332,512	25,037,017
Sales and marketing	5,500,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	7,700,000	90,200,000
Interest expense	6,556,333	6,415,464	6,272,598	6,127,709	5,980,767	5,831,743	5,680,608	5,527,332	5,371,885	5,214,236	5,054,353	4,892,205	68,925,234
Purchases of Raw materials	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	54,607,000	655,284,000
Salary and wages - Experts	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	3,750,000	45,000,000
Salaries/ wages - Other Staffs	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000	53,400,000
Workers Compensation Fund (WCF)	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	26,700	320,400
Social Security Contributions	995,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	1,215,000	14,360,000
Skills and Development Levy (SDL)	398,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	486,000	5,744,000
Repairs and maintenance	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	2,146,667	25,760,000
Water & Electricity	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	234,000	2,808,000
Auditing Fee	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
Telephone, postage and Internet	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	960,000
Tax Consultations	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,800,000
Oil and Lubricants	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	170,000	2,040,000
Road Toll	2,314,000	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	3,239,600	37,948,600
Weight and Measures	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	33,600,000
Permits and other costs	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	16,800,000
Bank Charges	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	780,000
Loan Processing fees	-												0
City service levy	265,532	393,611	349,877	314,889	349,877	376,118	275,528	223,046	223,046	288,648	345,503	349,877	3,755,553
Rent													0
Demurrage and handling charges													0
Insurance	833,333	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	1,166,667	13,666,667
Courier Services													0
Business Licence	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	33,333	400,000
Security Expenses & Accessories	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	3,000,000
Parking and Gate pass Expenses	76,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	1,000,000
Plant and machinery	-												0
Taxes paid	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	6,000,000
Plant and machinery	9,943,749	10,084,619	10,227,484	10,372,374	10,519,315	10,668,339	10,819,474	10,972,750	11,128,197	11,285,847	11,445,729	11,607,877	129,075,754
Total Outflows	99,814,857	104,571,736	104,236,438	103,968,199	104,236,438	104,437,617	103,866,430	103,264,072	103,264,072	103,767,020	104,202,908	104,236,438	1,243,666,224
Net flow	-11,304,357	26,632,064	12,389,162	994,841	12,389,162	20,934,903	-11,823,770	-28,915,252	-28,915,252	-7,550,900	10,964,872	12,389,162	8,184,636
Opening Cash Balance	49,394,322.05	38,089,964.92	64,722,028.55	77,111,190.78	78,106,031.90	90,495,194.13	111,430,097.21	99,606,327.06	70,691,075.23	41,775,823.41	34,224,923.68	45,189,795.78	
Net flow	(11,304,357.13)	26,632,063.63	12,389,162.23	994,841.11	12,389,162.23	20,934,903.07	(11,823,770.15)	(28,915,251.83)	(28,915,251.83)	(7,550,899.73)	10,964,872.09	12,389,162.23	
Accumulated cash flow	38,089,964.92	64,722,028.55	77,111,190.78	78,106,031.90	90,495,194.13	111,430,097.21	99,606,327.06	70,691,075.23	41,775,823.41	34,224,923.68	45,189,795.78	57,578,958.01	

	NOVUS DISTILLERIES LIMITED	
	BASIC ASSUMPTIONS	
1	Corporate Tax	30%
2	Interest rate on Loan	8%
3	Debtors Collection Period	15 Days

FOR THE PERIOD ENDING JANUARY 2023 TO 31 DECEMBER 2027

