AU MIN AFRICA (PTY) LTD
PROJECTED PROFIT & LOSS STATEMENT
FOR FIVE YEARS OPERATION 2015-2019

PRECIOUS GEMS (DIAMOND, AMETHYST, EMERALDS)

		2015	2016	2017	2018	2019	
		RATE CAPACITY INCR.	475%	237%	126%	244%	
		RATE PRICE INCREASE	141%	125%	120%	111%	
	Ratio %	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	TOTAL
PRODUCTION:{IN CARATS OR GRAMS}							
❖ AMETHYST (UNREFINED)	32%	3,840.000	18,240.00	43,200.00	54,400.00	132,800.00	252,480.000
❖ AMETHYST (REFINED)	8%	960.000	4,560.00	10,800.00	13,600.00	33,200.00	63,120.000
❖ DIAMOND	60%	7,200.000	34,200.00	81,000.00	102,000.00	249,000.00	473,400.000
TOTAL PRODUCTION{In Metric Ton}	**100%**	**12,000.000**	**57,000.000**	**135,000.000**	**170,000.000**	**415,000.000**	**789,000.000**
GEMS PRICES PER CARAT OR GRAMS							
❖ AMETHYST (UNREFINED)		$ 850.00	$ 1,200.00	$ 1,500.00	$ 1,800.00	$ 2,000.00	
❖ AMETHYST (REFINED)		$ 60.00	$ 84.60	$ 105.75	$ 126.90	$ 141.00	
❖ DIAMOND		$ 4.00	$ 5.65	$ 7.06	$ 8.47	$ 9.41	
GEMS NET SALES:{IN DOLLAR}							
❖ AMETHYST (UNREFINED)	97%	$ 3,264,000.00	$ 21,888,000.00	$ 64,800,000.00	$ 97,920,000.00	$ 265,600,000.00	453,472,000.000
❖ AMETHYST (REFINED)	2%	$ 57,600.00	$ 385,776.00	$ 1,142,100.00	$ 1,725,840.00	$ 4,681,200.00	7,992,516.000
❖ DIAMOND	1%	$ 28,800.00	$ 193,129.41	$ 571,764.71	$ 864,000.00	$ 2,343,529.41	4,001,223.529
TOTAL PRECIOUS GEMS SALES {In dollar}	**100%**	**$ 3,350,400.00**	**$ 22,466,905.41**	**$ 66,513,864.71**	**$ 100,509,840.00**	**$ 272,624,729.41**	**$ 465,465,739.53**
DIRECT COST:							
❖ UNREFINED GEMS _____@$_____/	72%	$ 2,420,000.00	$ 11,495,000.00	$ 27,224,758.0000	$ 34,284,137.75	$ 83,694,437.07	159,118,332.823
❖ CHEMICALS	11%	$ 367,632.00	$ 1,746,252.00	$ 4,135,823.2368	$ 5,208,242.20	$ 12,714,360.86	24,172,310.303
❖ ELECTRICITY	2%	$ 71,840.00	$ 341,240.00	$ 808,192.8160	$ 1,017,757.21	$ 2,484,548.91	4,723,578.938
❖ SPAREPARTS & CONSUMABLES	1%	$ 24,000.00	$ 114,000.00	$ 269,997.6000	$ 340,007.98	$ 830,027.48	1,578,033.053
TOTAL DIRECT COST	**86%**	**$ 2,883,472.00**	**$ 13,696,492.00**	**$ 32,438,771.65**	**$ 40,850,145.14**	**$ 99,723,374.32**	**$ 189,592,255.12**
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FACTORY OVERHEAD							-
❖ Salaries & Wages	9%	$ 285,120.00	$ 402,019.20	$ 502,524.00	$ 603,028.80	$ 669,361.97	2,462,053.968
❖ Emplyee Benefits Co. Share	0%	$ 5,702.40	$ 8,040.38	$ 10,050.48	$ 12,060.58	$ 13,387.24	49,241.079
❖ Health Care Premium Co. Share	0%	$ 5,702.40	$ 8,040.38	$ 10,050.48	$ 12,060.58	$ 13,387.24	49,241.079
❖ SSS, Premium Co. Share	6%	$ 199,584.00	$ 281,413.44	$ 351,766.80	$ 422,120.16	$ 468,553.38	1,723,437.778
❖ Repair & Maintenance & others	0%	$ 5,000.00	$ 7,050.00	$ 8,812.50	$ 10,575.00	$ 11,738.25	43,175.750
❖ Factory Supplies	0%	$ 8,000.00	$ 11,280.00	$ 14,100.00	$ 16,920.00	$ 18,781.20	69,081.200
❖ Representation & Business Entertainment	0%	$ 5,000.00	$ 7,050.00	$ 8,812.50	$ 10,575.00	$ 11,738.25	43,175.750
❖ Trucking Charges	1%	$ 50,000.00	$ 70,500.00	$ 88,125.00	$ 105,750.00	$ 117,382.50	431,757.500
❖ Taxes & Licenses	0%						
Customs Duties	1%	$ 20,000.00	$ 28,200.00	$ 35,250.00	$ 42,300.00	$ 46,953.00	172,703.000
Business Permit	0%	$ 10,000.00	$ 14,100.00	$ 17,625.00	$ 21,150.00	$ 23,476.50	86,351.500
❖ Miscellaneous	0%	$ 5,000.00	$ 7,050.00	$ 8,812.50	$ 10,575.00	$ 11,738.25	43,175.750
TOTAL FACTORY OVERHEAD	**18%**	**$ 599,108.80**	**$ 844,743.41**	**$ 1,055,929.26**	**$ 1,267,115.11**	**$ 1,406,497.77**	**$ 5,173,394.35**

	%	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	TOTAL
ADMIN AND OPERATING EXPENSES							
❖ Salaries & Wages	4%	$ 118,000.00	$ 166,380.00	$ 207,975.00	$ 249,570.00	$ 277,022.70	1,018,947.700
❖ Provision For 13th month	4%	$ 118,000.00	$ 166,380.00	$ 207,975.00	$ 249,570.00	$ 277,022.70	1,018,947.700
❖ Provision For Retirement	2%	$ 59,000.00	$ 83,190.00	$ 103,987.50	$ 124,785.00	$ 138,511.35	509,473.850
❖ Incentive/Bonus	2%	$ 59,000.00	$ 83,190.00	$ 103,987.50	$ 124,785.00	$ 138,511.35	509,473.850
❖ Employees Welfare & Benefits	0%	$ 10,000.00	$ 14,100.00	$ 17,625.00	$ 21,150.00	$ 23,476.50	86,351.500
❖ Employee Benefit Co. Share	0%	$ 2,360.00	$ 3,327.60	$ 4,159.50	$ 4,991.40	$ 5,540.45	20,378.954
❖ SSS, Premium Co. Share	2%	$ 82,600.00	$ 116,466.00	$ 145,582.50	$ 174,699.00	$ 193,915.89	713,263.390
❖ Health Premium Co. Share	0%	$ 2,360.00	$ 3,327.60	$ 4,159.50	$ 4,991.40	$ 5,540.45	20,378.954
❖ Security Expense	0%	$ 8,000.00	$ 11,280.00	$ 14,100.00	$ 16,920.00	$ 18,781.20	69,081.200
❖ Admin Forms & Office Supplies	0%	$ 6,000.00	$ 8,460.00	$ 10,575.00	$ 12,690.00	$ 14,085.90	51,810.900
❖ Transportation & Travel	0%	$ 10,000.00	$ 14,100.00	$ 17,625.00	$ 21,150.00	$ 23,476.50	86,351.500
❖ Repairs & Maintenance	0%	$ 5,000.00	$ 7,050.00	$ 8,812.50	$ 10,575.00	$ 11,738.25	43,175.750
❖ Gas & Oil	0%	$ 12,000.00	$ 16,920.00	$ 21,150.00	$ 25,380.00	$ 28,171.80	103,621.800
❖ Representation	0%	$ 10,000.00	$ 14,100.00	$ 17,625.00	$ 21,150.00	$ 23,476.50	86,351.500
❖ Courier	0%	$ 5,000.00	$ 7,050.00	$ 8,812.50	$ 10,575.00	$ 11,738.25	43,175.750
❖ Telephone	0%	$ 4,000.00	$ 5,640.00	$ 7,050.00	$ 8,460.00	$ 9,390.60	34,540.600
❖ Water	0%	$ 1,500.00	$ 2,115.00	$ 2,643.75	$ 3,172.50	$ 3,521.48	12,952.725
❖ Interest On Loans	0%	$ -	781,233.26	781,233.26	781,233.26	781,233.26	3,124,933.056
❖ Bank Charges	0%	$ -	$ 5,000.00	$ 6,250.00	$ 7,500.00	$ 8,325.00	27,075.000
❖ Miscellaneous	0%	$ 7,000.00	$ 9,870.00	$ 12,337.50	$ 14,805.00	$ 16,433.55	60,446.050
TOTAL ADMIN AND OPERATING COST	**16%**	**$ 519,820.00**	**$ 1,519,179.46**	**$ 1,703,666.01**	**$ 1,888,152.56**	**$ 2,009,913.69**	**$ 7,640,731.73**
TOTAL COST OF GOODS MANUFACTURED	**119%**	**$ 4,002,400.80**	**$ 16,060,414.87**	**$ 35,198,366.93**	**$ 44,005,412.82**	**$ 103,139,785.78**	**$ 202,406,381.20**
GROSS PROFIT BEFORE TAX & DEPRECIATION	**-0.195**	**$ (652,000.80)**	**$ 6,406,490.54**	**$ 31,315,497.78**	**$ 56,504,427.18**	**$ 169,484,943.63**	**$ 263,059,358.33**
LESS : CORPORATE INCOME TAX (32%)		**$ -**	**$ (2,050,076.97)**	**$ (10,020,959.29)**	**$ (18,081,416.70)**	**$ (54,235,181.96)**	**$ (84,178,994.67)**
INCOME BEFORE DEPRECIATION	**74%**	**$ (652,000.80)**	**$ 4,356,413.57**	**$ 21,294,538.49**	**$ 38,423,010.48**	**$ 115,249,761.67**	**$ 178,880,363.66**
LESS : DEPRECIATION	26%	**$ (224,938.44)**	**$ (224,938.44)**	**$ (224,938.44)**	**$ (224,938.44)**	**$ (224,938.44)**	**$ (50,346.15)**
NET INCOME/( ) LOSS	**100%**	**$ (876,939.24)**	**$ 4,131,475.13**	**$ 21,069,600.05**	**$ 38,198,072.05**	**$ 115,024,823.23**	**$ 178,830,017.51**
RETURN ON INVESTMENT (IN YEARS)		**(8.67)**	**1.84**	**0.36**	**0.20**	**0.07**	**0.04**
COST PER METRIC TON		**$ 1,042.29**	**$ 880.51**	**$ 814.78**	**$ 808.92**	**$ 776.66**	**$ 801.67**

NOTE: THIS IS THE COMPUTATION ON HOW TO ARRIVE TO THE EXACT USAGE OF UNREFINED STONES

Weight of Gems per Carat or Gram of Ore

Total Yearly Diamond, Amethyst, Emerald et.Produced

- **____ tons x _____ troy ounce=_____mt**
- **# _____mt @ ____ $ __cost_____/mt= $_____ per year**