



AN ISO 9001 : 2015 CERTIFIED COMPANY

Detailed project report

Sample edition

Projections from FY 2027-28

Project report

Lithium Ion Battery Packs

Installed capacity 34 battery packs per day

Sector Electronics

Total project cost ₹447.08 lakh

Illustrative sample
Figures are representative

Project at a glance

Lithium Ion Battery Packs
34 battery packs per day

Product	Lithium Ion Battery Packs	Sector	Electronics
Installed capacity	34 battery packs per day	Annual capacity	10,200 battery packs per year
Selling price (ex-GST)	₹18,600 per battery pack	Working days	300 a year
Manpower	39 people	Plant and machinery	₹193.64 lakh
Total project cost	₹447.08 lakh	Promoter's contribution	₹111.77 lakh (25%)
Term loan	₹335.31 lakh (75%)	Cash credit limit	₹168.16 lakh
Revenue, Year 3	₹1,328.04 lakh at 70%	Net profit, Year 3	₹106.95 lakh
Return on investment	23.9% a year	Break-even, Year 3	42.3% of capacity
Average DSCR	1.90	Payback period	3.4 years

This is an illustrative sample. Its figures are generated from industry-typical ratios to show the format and depth of an NPCS project report. They are not taken from any NPCS report or any real project, and should not be used for investment or lending decisions.

Contents

1	Introduction	12	Projected profitability
2	Uses and applications	13	Cash flow statement
3	Market potential	14	Projected balance sheet
4	Manufacturing process	15	Depreciation
5	Raw materials	16	Term loan repayment
6	Plant and machinery	17	Debt service coverage
7	Land, building and utilities	18	Break-even analysis
8	Manpower	19	Financial ratios
9	Licences and approvals	20	Key assumptions
10	Project cost and means of finance	21	Conclusion
11	Working capital	A	Annexure: monthly loan repayment schedule

1 Introduction

The product covered in this sample is lithium ion battery packs, made in a plant sized at 34 battery packs per day (10,200 battery packs per year at full capacity). The unit is costed as a complete project, from land and building through to working capital, and its applications range from electric scooters to inverters.

Each section follows the layout of a bank-format project report: project cost, means of finance, working capital, profitability, cash flow, balance sheet, debt service and break-even. In Year 3, running at 70% of capacity, the model unit sells ₹1,328.04 lakh worth of lithium ion battery packs and keeps ₹106.95 lakh as net profit.

2 Uses and applications

Demand for the product comes mainly from the following uses:

- Electric scooters
- E-rickshaws
- Solar storage
- Inverters

3 Market potential

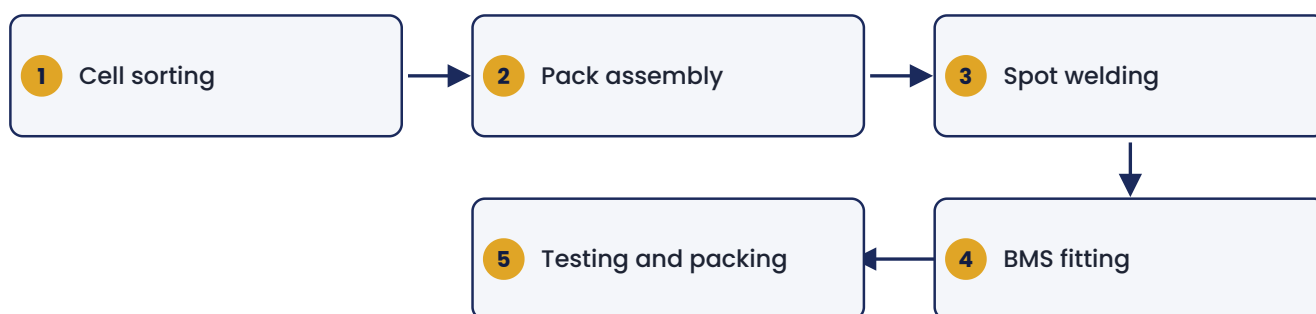
Lithium ion battery packs are replacing lead-acid batteries in e-rickshaws, electric two-wheelers, inverters and solar storage. Most Indian pack makers buy LFP or NMC cells, largely imported, and add value through cell grading, welding, the battery management system and testing. Buyers choose a supplier on pack quality, warranty support and delivery time as much as on price.

Sales are typically made to electric two- and three-wheeler makers; e-rickshaw dealers and fleet operators; inverter, home UPS and solar storage integrators; telecom tower and industrial backup buyers; and replacement and lead-acid conversion workshops.

A full NPCS report adds a market survey with present demand, expected growth and the names and addresses of existing manufacturers, worked out for the location you choose.

4 Manufacturing process

The manufacturing process runs in five stages. Each stage is described below, and the flow chart shows the sequence.



Process flow for lithium ion battery packs

- 1 Cell sorting.** Cells are tested and grouped by capacity and resistance.
- 2 Pack assembly.** Cells are arranged in holders to the series and parallel layout.
- 3 Spot welding.** Nickel strips are spot welded to join the cells.
- 4 BMS fitting.** The battery management system is wired and fixed.
- 5 Testing and packing.** Each pack is charged, discharged and checked before packing.

5 Raw materials

The plant uses lithium ion cells, BMS boards, and casing and wiring. Raw material purchases in Year 3 are estimated at ₹833.74 lakh, which is 62.8% of sales. The split by material is shown below.

Raw material	Share of cost	Year 3 cost (₹ lakh)
Lithium ion cells	80.0%	666.99
BMS boards	12.0%	100.05
Casing and wiring	8.0%	66.70
Total raw materials	100.0%	833.74

6 Plant and machinery

Plant and machinery for the model unit is estimated at ₹193.64 lakh, before the contingency allowance. The spot welding machine is the largest single item. A full NPCS report adds specifications and supplier names for each machine.

Machinery and equipment	Indicative cost (₹ lakh)
Cell sorting machine	38.73
Spot welding machine	48.41
BMS testing	38.73
Charge discharge testers	48.41
Packing	19.36
Total plant and machinery	193.64

7 Land, building and utilities

The model includes land and site development of ₹20.20 lakh and building and civil works of ₹126.93 lakh, covering the production shed, raw material and finished goods stores, and an office. Other fixed assets such as electrification, furniture, laboratory equipment and a DG set add ₹24.69 lakh.

Power and fuel cost ₹15.14 lakh in Year 3, about 1.1% of sales. Water is needed for cleaning, domestic use and, where the process calls for it, production.

8 Manpower

A team of 39 runs the plant, from management and supervision to skilled operators and helpers. The Year 1 wage bill is ₹84.36 lakh, rising 5% a year.

Category	Number	Monthly wage (₹)	Annual cost (₹ lakh)
Management, supervision and administration	6	30,500	21.96
Skilled workers and operators	14	19,500	32.76
Semi-skilled and unskilled workers	19	13,000	29.64
Total (Year 1)	39		84.36

9 Licences and approvals

A unit of this kind typically needs the following registrations and approvals. Requirements vary by state and by the exact product, so confirm them with the local authorities before applying.

- Udyam (MSME) registration
- GST registration
- Consent to establish and consent to operate from the State Pollution Control Board
- Factory licence or registration under the applicable labour law, where the workforce threshold applies
- Fire safety NOC, where required
- Trade licence from the local body
- BIS registration under the Compulsory Registration Scheme for lithium cells and batteries (IS 16046 Part 2), where the product is covered
- AIS-156 compliance for packs used in electric two- and three-wheelers
- Producer registration and EPR under the Battery Waste Management Rules, 2022 on the CPCB portal

10 Project cost and means of finance

Project cost is estimated at ₹447.08 lakh, including fixed assets of ₹381.49 lakh and margin money for working capital of ₹56.05 lakh.

Cost of project	₹ lakh
Land and site development	20.20
Building and civil works	126.93
Plant and machinery	193.64
Other fixed assets (electrification, furniture, lab equipment, DG set)	24.69
Contingencies	16.03
Preliminary and pre-operative expenses	9.54
Margin money for working capital	56.05
Total cost of project	447.08

Means of finance

The project is financed 75:25 between bank debt and the promoter's own funds. A term loan covers ₹335.31 lakh and the promoter brings in ₹111.77 lakh. Separately, a cash credit limit of ₹168.16 lakh finances 75% of the working capital requirement.

Source of funds	₹ lakh
Promoter's contribution (25%)	111.77
Term loan from bank (75%)	335.31
Total means of finance	447.08
<i>Cash credit limit for working capital (separate)</i>	<i>168.16</i>

11 Working capital

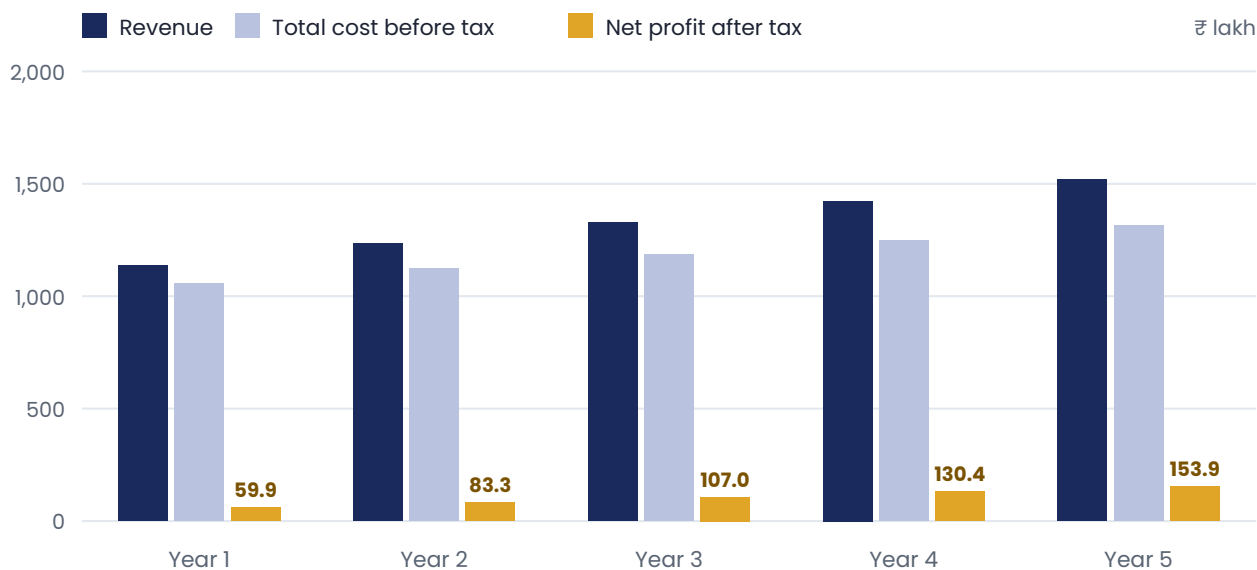
Working capital is worked out from holding periods: 45 days of raw material, 20 days of finished goods and 45 days of credit to customers, less 30 days of credit from suppliers. In Year 1 the requirement is ₹224.21 lakh. The bank funds ₹168.16 lakh through cash credit and the promoter's margin covers ₹56.05 lakh.

Particulars (₹ lakh)	Year 1 FY 2027-28	Year 2 FY 2028-29	Year 3 FY 2029-30	Year 4 FY 2030-31	Year 5 FY 2031-32
Raw material stock (45 days)	88.11	95.45	102.79	110.13	117.47
Work in progress (5 days)	11.12	12.01	12.90	13.80	14.69
Finished goods (20 days)	47.59	51.39	55.20	59.02	62.86
Trade receivables (45 days)	140.34	152.04	163.73	175.43	187.12
Total current assets	287.16	310.89	334.62	358.38	382.14
Less: trade creditors (30 days)	62.95	68.20	73.44	78.69	83.93
Working capital requirement	224.21	242.69	261.18	279.69	298.21

12 Projected profitability

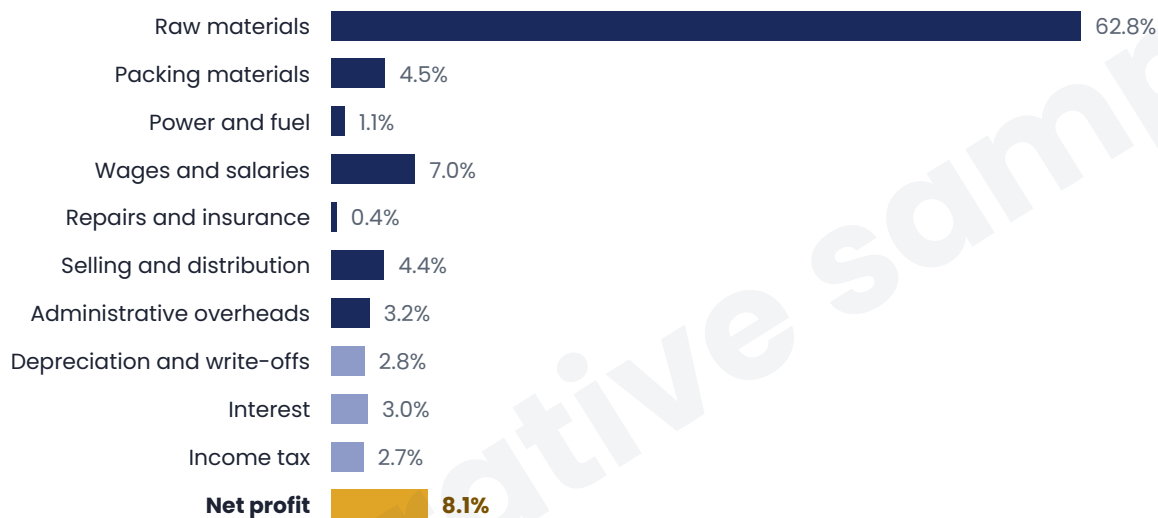
As utilisation climbs from 60% to 80%, sales increase from ₹1,138.32 lakh to ₹1,517.76 lakh. Operating profit in Year 3 is ₹219.71 lakh, a margin of 16.5%, and net profit after tax grows from ₹59.90 lakh in Year 1 to ₹153.86 lakh in Year 5.

Particulars (₹ lakh)	Year 1 FY 2027-28	Year 2 FY 2028-29	Year 3 FY 2029-30	Year 4 FY 2030-31	Year 5 FY 2031-32
Capacity utilisation (%)	60%	65%	70%	75%	80%
Revenue from operations	1,138.32	1,233.18	1,328.04	1,422.90	1,517.76
Raw materials consumed	714.64	774.19	833.74	893.30	952.85
Packing materials	51.25	55.52	59.79	64.06	68.33
Power and fuel	12.98	14.06	15.14	16.22	17.30
Wages and salaries	84.36	88.58	93.01	97.66	102.54
Repairs and maintenance	3.87	4.07	4.27	4.48	4.71
Insurance	1.45	1.45	1.45	1.45	1.45
Cost of production	868.55	937.87	1,007.40	1,077.17	1,147.18
Gross profit	269.77	295.31	320.64	345.73	370.58
Selling and distribution expenses	50.19	54.37	58.55	62.74	66.92
Administrative overheads	38.44	40.36	42.38	44.50	46.72
Operating profit (EBITDA)	181.14	200.58	219.71	238.49	256.94
Depreciation	46.30	40.14	34.84	30.25	26.28
Preliminary expenses written off	1.91	1.91	1.91	1.91	1.90
Interest on term loan	34.56	29.00	21.86	13.93	5.12
Interest on cash credit	18.50	18.50	18.50	18.50	18.50
Profit before tax	79.87	111.03	142.60	173.90	205.14
Income tax	19.97	27.76	35.65	43.48	51.28
Profit after tax	59.90	83.27	106.95	130.42	153.86



Revenue, total cost before tax and net profit after tax, ₹ lakh

Where each rupee of sales goes in Year 3



Each cost head as a percentage of Year 3 sales

13 Cash flow statement

The cash flow statement sets out the sources and uses of funds year by year. The unit stays cash positive throughout and closes Year 5 with a cash balance of ₹312.44 lakh after meeting the loan repayments due.

Particulars (₹ lakh)	Year 1 FY 2027-28	Year 2 FY 2028-29	Year 3 FY 2029-30	Year 4 FY 2030-31	Year 5 FY 2031-32
Sources of funds					
Promoter's contribution	111.77	–	–	–	–
Term loan from bank	335.31	–	–	–	–
Cash credit (working capital) from bank	168.16	–	–	–	–
Net profit after tax	59.90	83.27	106.95	130.42	153.86
Depreciation	46.30	40.14	34.84	30.25	26.28
Preliminary expenses written off	1.91	1.91	1.91	1.91	1.90
Increase in trade creditors	62.95	5.25	5.24	5.25	5.24
Total sources	786.30	130.57	148.94	167.83	187.28
Application of funds					
Fixed assets	381.49	–	–	–	–
Preliminary and pre-operative expenses	9.54	–	–	–	–
Increase in inventories	146.82	12.03	12.04	12.06	12.07
Increase in trade receivables	140.34	11.70	11.69	11.70	11.69
Repayment of term loan	29.95	64.82	71.96	79.89	88.69
Drawings	–	–	–	–	–
Total application	708.14	88.55	95.69	103.65	112.45
Net cash flow	78.16	42.02	53.25	64.18	74.83
Opening cash balance	–	78.16	120.18	173.43	237.61
Closing cash balance	78.16	120.18	173.43	237.61	312.44

14 Projected balance sheet

The projected balance sheet balances in every year. Net worth grows from ₹164.04 lakh at the end of Year 1 to ₹646.17 lakh at the end of Year 5, while the term loan outstanding falls from ₹305.36 lakh to nil.

As at year end (₹ lakh)	Year 1 FY 2027-28	Year 2 FY 2028-29	Year 3 FY 2029-30	Year 4 FY 2030-31	Year 5 FY 2031-32
Liabilities					
Promoter's capital	111.77	111.77	111.77	111.77	111.77
Reserves and surplus	59.90	143.17	250.12	380.54	534.40
Term loan	305.36	240.54	168.58	88.69	–
Cash credit from bank	168.16	168.16	168.16	168.16	168.16
Trade creditors	62.95	68.20	73.44	78.69	83.93
Total liabilities	708.14	731.84	772.07	827.85	898.26
Assets					
Gross fixed assets	381.49	381.49	381.49	381.49	381.49
Less: accumulated depreciation	(46.30)	(86.44)	(121.28)	(151.53)	(177.81)
Net fixed assets	335.19	295.05	260.21	229.96	203.68
Preliminary expenses not written off	7.63	5.72	3.81	1.90	–
Inventories	146.82	158.85	170.89	182.95	195.02
Trade receivables	140.34	152.04	163.73	175.43	187.12
Cash and bank balance	78.16	120.18	173.43	237.61	312.44
Total assets	708.14	731.84	772.07	827.85	898.26

15 Depreciation

Fixed assets are depreciated on the written-down value method, at 15% a year for plant and machinery, 10% for building and 10% for other assets. Land carries no depreciation.

Preliminary and pre-operative expenses are written off in equal parts over five years.

Particulars (₹ lakh)	Year 1 FY 2027-28	Year 2 FY 2028-29	Year 3 FY 2029-30	Year 4 FY 2030-31	Year 5 FY 2031-32
Building and civil works (cost ₹133.28 lakh, 10% WDV)					
Opening written-down value	133.28	119.95	107.95	97.15	87.43
Depreciation	13.33	12.00	10.80	9.72	8.74
Closing written-down value	119.95	107.95	97.15	87.43	78.69
Plant and machinery (cost ₹203.32 lakh, 15% WDV)					
Opening written-down value	203.32	172.82	146.90	124.86	106.13
Depreciation	30.50	25.92	22.04	18.73	15.92
Closing written-down value	172.82	146.90	124.86	106.13	90.21
Other fixed assets (cost ₹24.69 lakh, 10% WDV)					
Opening written-down value	24.69	22.22	20.00	18.00	16.20
Depreciation	2.47	2.22	2.00	1.80	1.62
Closing written-down value	22.22	20.00	18.00	16.20	14.58
Total depreciation	46.30	40.14	34.84	30.25	26.28
Preliminary expenses written off	1.91	1.91	1.91	1.91	1.90

16 Term loan repayment

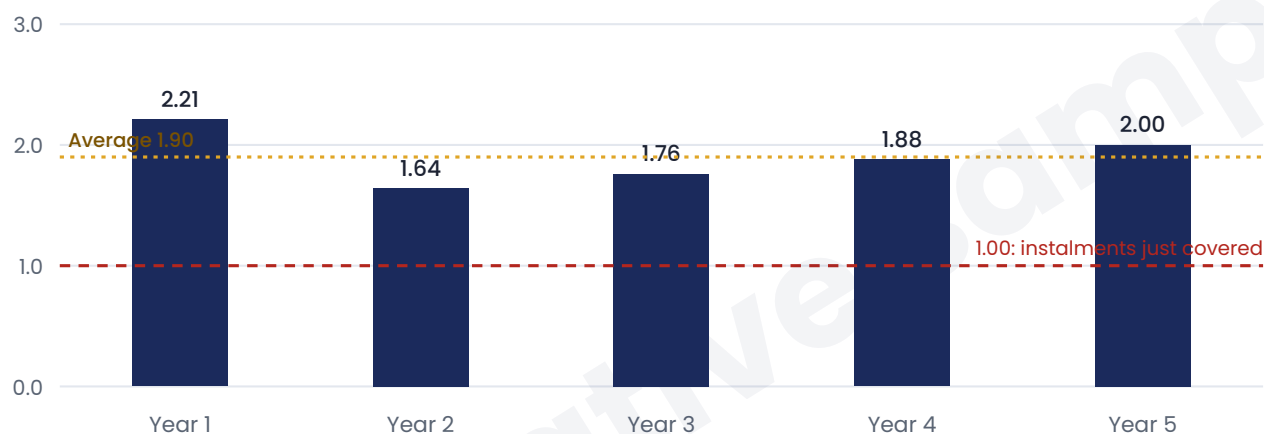
The term loan of ₹335.31 lakh carries interest at 10.5% a year. Only interest is paid during the 6-month moratorium, after which the loan is repaid in 54 equal monthly instalments of ₹7,81,815. The month-by-month schedule is in the annexure.

Particulars (₹ lakh)	Year 1 FY 2027-28	Year 2 FY 2028-29	Year 3 FY 2029-30	Year 4 FY 2030-31	Year 5 FY 2031-32
Opening balance	335.31	305.36	240.54	168.58	88.69
Interest	34.56	29.00	21.86	13.93	5.12
Principal repaid	29.95	64.82	71.96	79.89	88.69
Closing balance	305.36	240.54	168.58	88.69	—

17 Debt service coverage

The debt service coverage ratio averages 1.90 over the repayment years, with a low of 1.64 in Year 2. A DSCR above 1 means the unit earns enough to meet its loan instalments, and the model keeps a margin above that in every year.

Particulars (₹ lakh)	Year 1 FY 2027-28	Year 2 FY 2028-29	Year 3 FY 2029-30	Year 4 FY 2030-31	Year 5 FY 2031-32
Net profit after tax	59.90	83.27	106.95	130.42	153.86
Depreciation and write-offs	48.21	42.05	36.75	32.16	28.18
Interest on term loan	34.56	29.00	21.86	13.93	5.12
Total available for debt service (A)	142.67	154.32	165.56	176.51	187.16
Principal repayment	29.95	64.82	71.96	79.89	88.69
Interest on term loan	34.56	29.00	21.86	13.93	5.12
Total debt service (B)	64.51	93.82	93.82	93.82	93.81
DSCR (A / B)	2.21	1.64	1.76	1.88	2.00

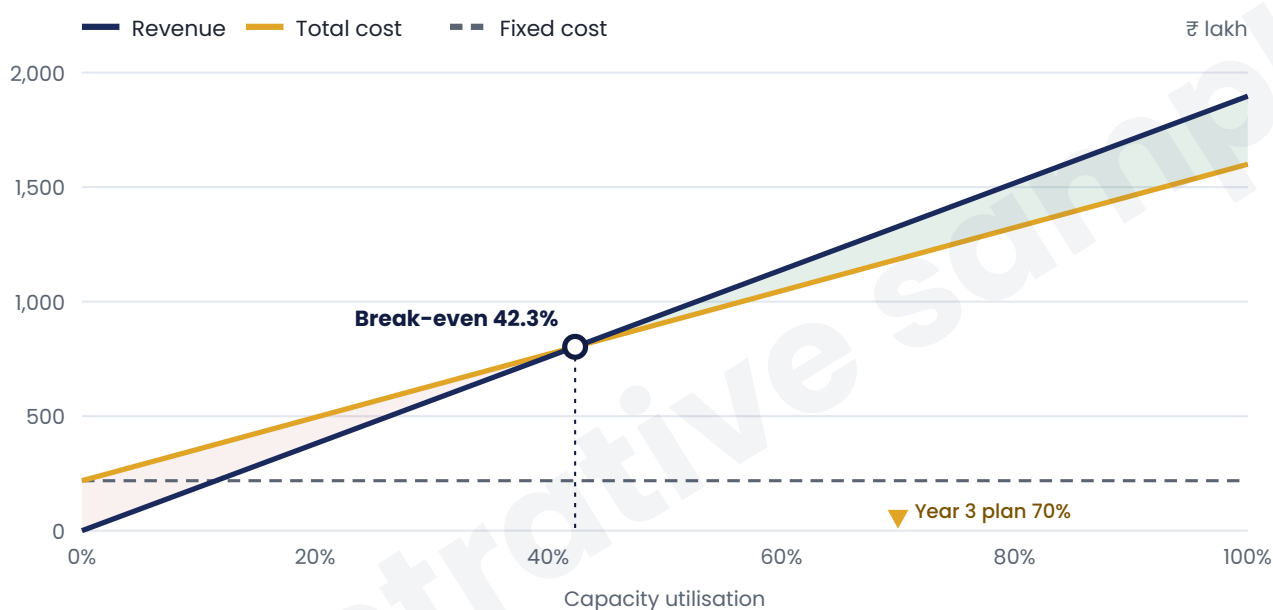


DSCR by year. A ratio above 1.00 means cash accruals cover the term loan instalments.

18 Break-even analysis

The unit needs to run at 42.3% of capacity to break even in Year 3, well below the 70% assumed for that year. Cash break-even, which excludes depreciation and write-offs, is 35.2%.

Particulars (₹ lakh)	Year 1 FY 2027-28	Year 2 FY 2028-29	Year 3 FY 2029-30	Year 4 FY 2030-31	Year 5 FY 2031-32
Revenue from operations	1,138.32	1,233.18	1,328.04	1,422.90	1,517.76
Variable costs	829.06	898.14	967.22	1,036.32	1,105.40
Contribution	309.26	335.04	360.82	386.58	412.36
Fixed costs (incl. depreciation and interest)	229.39	224.01	218.22	212.68	207.22
Break-even as % of installed capacity	44.5	43.5	42.3	41.3	40.2
Cash break-even as % of installed capacity	35.2	35.3	35.2	35.0	34.7
Break-even sales	844.34	824.51	803.18	782.82	762.71



Break-even chart at Year 3 prices and costs, scaled to full capacity. Shaded areas show the loss zone (left) and profit zone (right).

19 Financial ratios

Liquidity and leverage improve over the projection. The current ratio stays at or above 1.58, while debt-equity drops from 1.86 to zero as the term loan is repaid.

Ratio	Year 1 FY 2027-28	Year 2 FY 2028-29	Year 3 FY 2029-30	Year 4 FY 2030-31	Year 5 FY 2031-32
Current ratio	1.58	1.82	2.10	2.41	2.76
Quick ratio	0.95	1.15	1.40	1.67	1.98
Debt-equity ratio (term loan / net worth)	1.86	0.97	0.47	0.18	0.00
Total outside liabilities / net worth	3.27	1.91	1.15	0.68	0.39
Interest coverage ratio	2.51	3.34	4.53	6.36	9.69
DSCR	2.21	1.64	1.76	1.88	2.00
Gross profit margin (%)	23.7	23.9	24.1	24.3	24.4
Operating profit (EBITDA) margin (%)	15.9	16.3	16.5	16.8	16.9
Net profit margin (%)	5.3	6.8	8.1	9.2	10.1
Return on capital employed (%)	20.8	24.1	26.3	27.6	28.1
Break-even (% of installed capacity)	44.5	43.5	42.3	41.3	40.2

20 Key assumptions

- Commercial production starts in April 2027, and all assets are in use from the first year.
- Capacity utilisation of 60% in Year 1, rising to 80% by Year 5, over 300 working days a year.
- Selling price of ₹18,600 per battery pack, excluding GST, held constant through the projection.
- Raw materials at 62.8% of sales, packing materials at 4.5%, power and fuel at 1.1%, and selling and distribution at 4.4%.
- Wages and salaries rise by 5% a year; repairs and administrative overheads rise by 5% a year.
- Working capital based on 45 days of raw material, 5 days of work in progress, 20 days of finished goods and 45 days of receivables, less 30 days of creditors.
- Term loan at 10.5% interest with a 6-month moratorium and 54 monthly instalments; cash credit at 11% on 75% of the working capital requirement.
- Depreciation on the written-down value method at Income Tax Act rates; income tax at a flat 25% of profit for simplicity.
- Contingency of 5% on building and machinery; preliminary and pre-operative expenses written off over five years.
- All amounts in ₹ lakh unless stated otherwise, excluding GST.

21 Conclusion

The model shows that a lithium ion battery packs unit sized at 34 battery packs per day can be financed 75:25 by a bank and its promoter, service its loan with an average DSCR of 1.90, and return about 23.9% a year on a project cost of ₹447.08 lakh. These are sample figures. A real project needs a report built on its own site, quotations and market.

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A Annexure: monthly loan repayment schedule

Term loan of ₹335.31 lakh at 10.5% a year. Amounts in ₹ lakh.

No.	Month	Opening balance	Interest	Principal	Instalment	Closing balance
1	Apr 2027	335.31	2.93	–	2.93	335.31
2	May 2027	335.31	2.93	–	2.93	335.31
3	Jun 2027	335.31	2.93	–	2.93	335.31
4	Jul 2027	335.31	2.93	–	2.93	335.31
5	Aug 2027	335.31	2.93	–	2.93	335.31
6	Sep 2027	335.31	2.93	–	2.93	335.31
7	Oct 2027	335.31	2.93	4.88	7.82	330.43
8	Nov 2027	330.43	2.89	4.93	7.82	325.50
9	Dec 2027	325.50	2.85	4.97	7.82	320.53
10	Jan 2028	320.53	2.80	5.01	7.82	315.52
11	Feb 2028	315.52	2.76	5.06	7.82	310.46
12	Mar 2028	310.46	2.72	5.10	7.82	305.36
13	Apr 2028	305.36	2.67	5.15	7.82	300.21
14	May 2028	300.21	2.63	5.19	7.82	295.02
15	Jun 2028	295.02	2.58	5.24	7.82	289.78
16	Jul 2028	289.78	2.54	5.28	7.82	284.50
17	Aug 2028	284.50	2.49	5.33	7.82	279.17
18	Sep 2028	279.17	2.44	5.38	7.82	273.80
19	Oct 2028	273.80	2.40	5.42	7.82	268.37
20	Nov 2028	268.37	2.35	5.47	7.82	262.90
21	Dec 2028	262.90	2.30	5.52	7.82	257.39
22	Jan 2029	257.39	2.25	5.57	7.82	251.82
23	Feb 2029	251.82	2.20	5.61	7.82	246.20
24	Mar 2029	246.20	2.15	5.66	7.82	240.54
25	Apr 2029	240.54	2.10	5.71	7.82	234.83
26	May 2029	234.83	2.05	5.76	7.82	229.06
27	Jun 2029	229.06	2.00	5.81	7.82	223.25
28	Jul 2029	223.25	1.95	5.86	7.82	217.39
29	Aug 2029	217.39	1.90	5.92	7.82	211.47
30	Sep 2029	211.47	1.85	5.97	7.82	205.50
31	Oct 2029	205.50	1.80	6.02	7.82	199.48
32	Nov 2029	199.48	1.75	6.07	7.82	193.41
33	Dec 2029	193.41	1.69	6.13	7.82	187.28
34	Jan 2030	187.28	1.64	6.18	7.82	181.10
35	Feb 2030	181.10	1.58	6.23	7.82	174.87
36	Mar 2030	174.87	1.53	6.29	7.82	168.58
37	Apr 2030	168.58	1.48	6.34	7.82	162.24
38	May 2030	162.24	1.42	6.40	7.82	155.84
39	Jun 2030	155.84	1.36	6.45	7.82	149.39

No.	Month	Opening balance	Interest	Principal	Instalment	Closing balance
40	Jul 2030	149.39	1.31	6.51	7.82	142.87
41	Aug 2030	142.87	1.25	6.57	7.82	136.31
42	Sep 2030	136.31	1.19	6.63	7.82	129.68
43	Oct 2030	129.68	1.13	6.68	7.82	123.00
44	Nov 2030	123.00	1.08	6.74	7.82	116.26
45	Dec 2030	116.26	1.02	6.80	7.82	109.45
46	Jan 2031	109.45	0.96	6.86	7.82	102.59
47	Feb 2031	102.59	0.90	6.92	7.82	95.67
48	Mar 2031	95.67	0.84	6.98	7.82	88.69
49	Apr 2031	88.69	0.78	7.04	7.82	81.65
50	May 2031	81.65	0.71	7.10	7.82	74.55
51	Jun 2031	74.55	0.65	7.17	7.82	67.38
52	Jul 2031	67.38	0.59	7.23	7.82	60.15
53	Aug 2031	60.15	0.53	7.29	7.82	52.86
54	Sep 2031	52.86	0.46	7.36	7.82	45.51
55	Oct 2031	45.51	0.40	7.42	7.82	38.09
56	Nov 2031	38.09	0.33	7.48	7.82	30.60
57	Dec 2031	30.60	0.27	7.55	7.82	23.05
58	Jan 2032	23.05	0.20	7.62	7.82	15.43
59	Feb 2032	15.43	0.14	7.68	7.82	7.75
60	Mar 2032	7.75	0.07	7.75	7.82	–