

Eight capability pillars along the formula-to-cash thread

EXHIBIT 3 What Prabandh does, and what it is worth to you

01 Formula & change control - Formulation held as a controlled, revisioned spec - Change requests and orders with BOM redlines Benefit · One approved formula, and its full history.	02 Recipes & routings - Plant recipes by version: scrap %, substitutes - Impact on open orders shown before a change Benefit · The plant always makes the approved version.
03 Specifications - Raw, packaging, process and finished-goods specs - Target, limits, method, frequency, AQL, criticality Benefit · One library of standards for R&D, QA and buyers.	04 Planning & production - Master schedule, MRP, lot sizing, finite capacity - Orders with material issue, yield, scrap and OEE Benefit · Fewer shortages and a real batch cost.
05 Quality & batch release - Quarantine until tested against the released spec - CoA, inspection, SPC, NC and CAPA, MRB decisions Benefit · Only batches that meet spec can be sold.	06 Inventory & traceability - Lots, FEFO, shelf life, bins, multi-godown stock - Batch genealogy, trace report, cycle counts Benefit · Less expiry loss; a fast answer when asked.
07 Sales, B2B & B2C - B2B: quotes, orders, credit limits, distributors - B2C: counter POS, loyalty and an online shop Benefit · Every channel sells from one stock.	08 Costing & accounts - Batch cost; AS 2 closing stock with WIP - GST, e-invoice, TDS; one GL, Schedule III Benefit · Stock value and margin you can defend.

EXHIBIT 4 Where the value shows up, and how to measure it

Value lever	How Prabandh enables it	KPI to track
Yield	Recorded scrap, rework and output per order	First-pass yield; scrap rate
Quality cost	Spec-based release, NC, CAPA and MRB	Cost of poor quality; batches on hold
Plant output	MPS, MRP and finite-capacity scheduling	Schedule attainment; OEE
Inventory	Lots, FEFO, shelf life and ageing	Expiry write-offs; inventory days
Margin	Batch cost, channel prices, one ledger	Cost per unit; margin by channel

Follow one batch from formula to invoice

A live walkthrough: formula, recipe, spec, batch, release, sale and stock value.

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