

## 1. INTRODUCTION

In today's fast-paced world, quality sleep is a precious commodity. The importance of a good night's sleep cannot be overstated, and one key factor that contributes to restful slumber is the choice of bedding. Cotton mattresses have become synonymous with comfort and eco-consciousness, making them an ideal choice for those seeking peaceful rest while adhering to sustainable living principles.

By harnessing the benefits of cotton, a natural and hypoallergenic material, we endeavor to contribute to the well-being of our customers while promoting sustainability. The tranquil surroundings and climate of Uttarakhand align perfectly with the essence of a peaceful night's sleep, making it an ideal location for our venture. This project profile offers a comprehensive insight into the world of cotton mattresses, from their production process to their diverse applications, illustrating our dedication to enhancing sleep quality and environmental consciousness.

## 2. PRODUCT & ITS APPLICATION

Cotton mattresses, often regarded as the epitome of comfort and sustainability, are the cornerstone of our venture. These mattresses are crafted with meticulous attention to detail and a commitment to using natural, eco-friendly materials. Here's a glimpse into our product and its versatile applications:

### Cotton Mattresses - Unparalleled Comfort:

Our cotton mattresses are designed to provide unparalleled comfort and support. The core of these mattresses is composed of layers of high-quality cotton, chosen for its breathability and natural hypoallergenic properties. This ensures that users experience a restful night's sleep, free from discomfort and allergens.

### Eco-Conscious Manufacturing:

Our commitment to sustainability extends to our manufacturing process. We source cotton from eco-friendly and responsibly managed farms. The cotton is processed using environmentally friendly techniques, and our production facilities are designed to minimize waste and energy consumption, reducing our carbon footprint.

#### Hypoallergenic and Health-Conscious:

Cotton mattresses are an excellent choice for individuals with allergies or sensitivities. Cotton is naturally hypoallergenic, resisting dust mites and common allergens. The use of non-toxic and chemical-free materials ensures a healthy sleeping environment.

#### Versatile Applications:

Our cotton mattresses find applications in various settings, including households, hotels, hostels, and retreat centers. They are equally suitable for regular home use, guest rooms, and accommodations that prioritize eco-consciousness and guest comfort.

In essence, our cotton mattresses are more than just bedding; they represent a commitment to a better night's sleep and a greener planet. With their exceptional comfort, health-conscious design, and versatile applications, our cotton mattresses are poised to meet the diverse needs of our customers while upholding the principles of sustainability and well-being.

### **3. DESIRED QUALIFICATION FOR PROMOTER**

The success of our venture in Uttarakhand's cotton mattress manufacturing industry hinges on the knowledge, dedication, and skills of the promoter. While no specific qualifications are mandatory, certain attributes and expertise are highly desirable. An understanding of business operations, including financial management, marketing strategies, and supply chain management, is crucial. Familiarity with the textile or bedding industry, including sourcing raw materials, manufacturing processes, and quality control, is advantageous.

An in-depth understanding of the local and regional market dynamics is essential, including identifying trends, consumer preferences, and competition within the mattress industry. Given the project's focus on eco-friendliness, a passion for sustainability and a commitment

to using environmentally responsible materials and practices are highly desirable. The ability to innovate, adapt to changing market demands, and incorporate technological advancements into the business model is important. Strong networking skills to build relationships with suppliers, distributors, and potential clients are invaluable.

Connections within the industry can open doors to opportunities and collaborations. A basic understanding of local business regulations, permits, and compliance requirements in Uttarakhand is necessary for the smooth establishment and operation of the business.

#### **4. INDUSTRY OUTLOOK AND TRENDS**

The cotton mattress industry in Uttarakhand is witnessing notable trends and developments. One of the prominent trends is the rising demand for eco-friendly products. Increasing environmental awareness has led consumers to seek sustainable bedding solutions, and cotton mattresses, known for their natural and hypoallergenic properties, are gaining popularity as eco-conscious choices.

Health-conscious consumers are prioritizing products that promote better sleep and well-being, making cotton mattresses, with their hypoallergenic properties, well-aligned with this trend. Additionally, there is a growing demand for customization in mattresses to meet specific comfort preferences.

To address this demand, offering customization options in terms of mattress thickness and firmness can be advantageous. E-commerce and online sales channels are becoming increasingly important in reaching a broader audience, making a strong online presence and e-commerce strategy vital for success.

The India mattress market is growing at a CAGR of over 7.97% over the next five years. Major companies operating in the Indian mattress market include: Springfit, Coirfit Mattress, Springwel, Duroflex, Sheela Foam.

## **5. MARKET POTENTIAL AND MARKETING ISSUES, IF ANY**

Uttarakhand offers a promising market for cotton mattresses, driven by its tranquil environment and a growing focus on sustainable living. Residents and businesses in the state are increasingly inclined toward eco-friendly bedding options. Furthermore, the state's thriving tourism sector presents opportunities to supply comfortable and sustainable mattresses to hotels, resorts, and lodges.

Effective marketing strategies will be crucial for tapping into this potential market. These strategies may include targeted branding that highlights the eco-friendliness, comfort, and health benefits of cotton mattresses. Local partnerships, particularly with hotels and resorts, can establish a strong foothold in the hospitality sector. Leveraging online platforms, social media, and e-commerce channels will be essential for reaching a broader audience. Educating customers about the advantages of cotton mattresses and their customization options is vital, and emphasizing quality control and certifications can build trust with customers.

While there may be challenges such as competition from established brands, the need for an efficient supply chain, and the balance between affordability and product quality and sustainability, strategic planning and a commitment to customer satisfaction can address these issues effectively.

Uttarakhand has many mattress brands, including Soulmate Mattress, Duroflex, and Singh Handlooms.

In Dehradun, several mattress dealers are catering to the diverse needs of customers seeking comfortable and quality bedding options. Among these, Virendra And Company Interiors and Kalyaani Furniture & Home Decore stand out for their extensive range of furnishings and decor that complement any home aesthetic. Godrej Interio Stores, known for their reliability and quality, also offer a selection of mattresses as part of their broader range of home furniture and decor solutions.

## 6. RAW MATERIAL REQUIREMENTS

The production of high-quality cotton mattresses is a meticulous process that begins with the careful selection of raw materials from reputable suppliers known for their commitment to sustainable and ethical farming practices. At the core of these mattresses is cotton, chosen for its purity, hypoallergenic properties, and unparalleled comfort. To augment the natural comfort of cotton, high-density foam and padding materials are integrated to provide additional support and ensure the mattress maintains its shape over time. The choice of fabric for the mattress cover is critical; thus, durable, breathable, and skin-friendly fabrics, preferably cotton-based or blends with moisture-wicking properties, are selected to further enhance the sleeping experience. The construction of the mattress is reinforced with quality thread and stitching materials, employing strong and durable techniques to withstand wear and tear. High-quality zippers and fasteners are incorporated for the convenience of removing and cleaning the cover, while labels and tags are attached in compliance with industry standards, detailing product information and care instructions. Throughout the production process, stringent quality control measures are in place to ensure that every component, from the cotton to the smallest fastener, meets the highest standards of quality, sustainability, and comfort.

### **Raw Material Suppliers:**

- Ekta Grah Udyog: 746, Shanti Nagar, Jabalpur, Jabalpur - 482001, Madhya Pradesh, India. CONTACT NUMBER: 08046061852
- Cotex Cure Private Limited: Shop No.B-257, Royal Plaza, BRTS Road, Near Bapa Sitaram Chawk, Simada, Surat-395010, Gujarat, India: Call 07942969356
- MLD Cottons: Shed No.2, Plot No. 89, Nh 27, Near. Kanaiya Mamra Factory, Gidc Jamvadi, Gondal - 360311, Rajkot, Gujarat, India. Call: 08047627636

## 7. MANUFACTURING PROCESS

The manufacturing process of our cotton mattresses is a meticulously orchestrated operation, beginning with the raw material inspection stage.

Upon the arrival of raw materials, each batch undergoes a thorough inspection to ensure its quality, purity, and adherence to sustainability standards. Following this, the cotton layers, alongside foam and padding materials, are precisely cut and shaped to the required dimensions using advanced cutting machines. These components are then carefully layered and compressed in accordance with the mattress design specifications, ensuring even material distribution and the correct firmness level. The next step involves the quilting and stitching of the mattress cover, which not only secures the internal layers but also significantly enhances the mattress's durability and visual appeal.

Edge reinforcement is meticulously added to bolster structural integrity and prevent sagging. The quilted cover, equipped with high-quality zippers and fasteners for ease of removal and cleaning, is then attached. Throughout the production journey, rigorous quality control checks are conducted at various stages to guarantee that each mattress unequivocally meets our stringent criteria for comfort, durability, and environmental friendliness. Finally, upon passing the quality assurance tests, the mattresses are carefully packaged to ensure their protection during transportation and storage. This entire process underscores our commitment to delivering a product that is not only of superior quality and comfort but also aligns with our eco-conscious values, offering our customers a restful sleep experience that they can feel good about.

The Bureau of Indian Standards (BIS) establishes quality guidelines for various products, including bed mattresses through IS 13489 (2000), which covers mattresses made from materials like rubberized coir and polyurethane, emphasizing good manufacturing practices. Additionally, BIS standards such as IS 17217 for camouflage cloth, IS 745 for cotton bed sheets, and IS 17549 for Cotton Khadi Durries, ensure the quality and durability of cotton and woollen items. These standards demonstrate the BIS's role in safeguarding consumer interests and endorsing the reliability of Indian manufactured goods.

## 8. MANPOWER REQUIREMENT

Sr. No	Particulars	No. of Person	Months	Monthly Wages Amount/Person (Rs in Lakhs)	Monthly Wages - Total (Rs in Lakhs)	Annual Expenses (Rs in Lakhs)
1	Skilled	2	12	0.22	0.44	5.28
2	Semi-skilled	2	12	0.17	0.34	4.08
3	Unskilled	4	12	0.12	0.48	5.76
	<b>Total</b>					<b>15.12</b>

## 9. IMPLEMENTATION SCHEDULE

Sr. No.	Activity	Time Required (in months)
1	Acquisition of premises	1
2	Construction (if applicable)	2
3	Procurement & installation of Plant & Machinery	2
4	Arrangement of Finance	1
5	Recruitment of required manpower	1
	<b>Total time required (some activities shall run concurrently)</b>	<b>7</b>

## 10. COST OF PROJECT

Sr. No.	Particulars	Amount (Rs in Lakhs)
1	Pre-operative Expenses	1.20
2	Land and Building	8.00
3	Machinery	6.18
4	Equipment and Furniture	0.70
5	Working Capital	2.00
	<b>Total Project Cost</b>	<b>18.08</b>

Assumed production capacity is to manufacture 5 mattress a day.

## 11. MEANS OF FINANCE

Bank-term loans are assumed @ 75 % of fixed assets.

Sr. No.	Particulars	Percentage Share	Amount (Rs in Lakhs)
1	Promoter's Contribution	25%	4.52
2	Bank Finance	75%	13.56
	<b>Total</b>		<b>18.08</b>

## 12. LIST OF MACHINERY REQUIRED

### A. Machinery

Sr. No.	Particulars	Unit	Unit Cost (Rs in Lakhs)	Total Amount (Rs in Lakhs)
1	Basic Mattress Sewing Machine	1	0.75	0.75
2	Cotton Carding Machine	1	1.50	1.50
3	Mattress Filling Machine	1	1.00	1.00
4	Mattress Edge Taping Machine	1	0.60	0.60
5	Fabric Cutting Machine	1	0.50	0.50
6	Compressor for Mattress Packing	1	0.40	0.40
	<b>Total Amount</b>			<b>4.75</b>
	Tax, Transportation, Insurance, etc.			0.95
	Electrification Expenses (Wiring)			0.48
	<b>Grand Total Amount</b>			<b>6.18</b>

### B. Furniture & Equipment

Sr. No	Particulars	Unit	Unit Cost (Rs in Lakhs)	Total Amount (Rs in Lakhs)
1	Workbench for Mattress Assembly	1	0.10	0.10
2	Office Desk	1	0.05	0.05
3	Office Chairs	2	0.03	0.06
4	Basic Computer System	1	0.20	0.20



5	Printer and Scanner	1	0.10	0.10
6	Shelving Units for Storage	2	0.04	0.08
7	Small Water Cooler	1	0.06	0.06
8	Basic Fire Safety Equipment	1	0.05	0.05
<b>Total Amount</b>				<b>0.70</b>

1. K.K. Yadav Mattress  
Near Railway Station Govindgarh Ramgarh Alwar,  
Jaipur-303712, Rajasthan, India.
2. Gurnaaz Overseas  
Near Mahavir Dal Gate No 2 Devpuri,  
Sanoli Road Panipat, Huda,  
Panipat, Haryana - 132103, India
3. Silk Arena  
Office No. D-69 Krishna Park Devali Road,  
Sangam Vihar, Delhi, Delhi - 110062, India

### 13. SALES REALIZATION CALCULATION

Sr. No	Product	Quantity (in units)	Sales in Percentage	Total Sales (Rs in Lakhs)
1	Mattress	1400	100%	70.00
<b>Total</b>			100%	70.00

### 14. PROFITABILITY CALCULATIONS

Sr. No	Particulars - Amount (Rs.)	Year-I (Rs in Lakhs)
A.	Sales Realization	
	Sales (Assuming 15% growth per year)	70.00
	Other Income (Assuming constant)	
	Total Sales Realization	70.00
B.	Cost of Production	

	i) Raw Materials	40.60
	ii) Utilities (Assuming constant)	0.58
	iii) Manpower (Salaries/wages)	15.12
	iv) Administrative Expenses (Assuming constant)	0.62
	v) Selling & Distribution Expenses (Assuming constant)	0.65
	viii) Interest (Assuming constant)	1.81
	Total Cost of Production	59.38
	No of Units Produced	1,320
	Cost of Goods Sold	0.045
	Gross Profit/Loss (A – B)	10.63
	Less: Depreciation	1.45
C.	PBIT (Profit Before Interest and Tax)	9.18
D.	Income-tax (Assuming 28% tax rate)	2.57
E.	Net Profit/Loss (C - D)	6.61
F.	Repayment	1.81
	Retained Surplus (E - F)	4.8

## 15. BREAKEVEN ANALYSIS

Fixed cost	Year-I (Rs in Lakhs)
Depreciation	1.45
Interest	1.81
Manpower	4.54
<b>Total Fixed cost</b>	<b>7.80</b>
<b>Variable cost</b>	
Raw materials	40.6
Utilities	0.58
Manpower	10.58
Administrative expenses	0.62
Selling & distribution expenses	0.65
<b>Total Variable cost</b>	<b>53.03</b>

<b>Contribution margin</b>	<b>20%</b>
Break-Even Point in Value	39.00

## 16. STATUTORY/GOVERNMENT APPROVALS

Starting and operating a cotton mattress manufacturing business in Uttarakhand involves several statutory and government approvals to ensure compliance with local regulations and standards. The following approvals and permits may be required:

- **Business Registration:** The first step involves registering the business entity, which could be a sole proprietorship, partnership, or private limited company, depending on the chosen business structure. This registration ensures legal recognition and facilitates financial transactions.
- **GST Registration:** Goods and Services Tax (GST) registration is mandatory for businesses with an annual turnover above a specified threshold. It allows for the collection and remittance of GST on products and services.
- **Factory License:** If your manufacturing facility falls within the definition of a factory as per the Factories Act, a factory license may be required. This license ensures compliance with safety and labor standards.
- **Quality Certifications:** Depending on your product's target markets and customer requirements, obtaining quality certifications such as ISO (International Organization for Standardization) or BIS (Bureau of Indian Standards) certification can enhance product credibility.
- **Local Permits:** Check with local municipal authorities for any additional permits required for operating a manufacturing unit, such as trade licenses or fire safety clearances.
- **Health and Safety Compliance:** Ensure compliance with health and safety regulations, including proper fire safety measures, safe working conditions, and adherence to labor laws.
- **Taxation and Finance:** Understand and adhere to taxation regulations, including income tax, excise duty, and customs duty, if applicable. Compliance with financial reporting and auditing requirements is also essential.

## 17. BACKWARD AND FORWARD INTEGRATIONS

### Backward Integration:

- **Cotton Cultivation:** Integrating backward could involve engaging in or establishing partnerships for cotton cultivation. This ensures a direct and controlled supply of the primary raw material used in mattress production.
- **Fiber Processing Facilities:** Backward integration may include owning or collaborating with facilities that process cotton fibers. This ensures the availability of high-quality processed cotton for mattress manufacturing.
- **Textile Manufacturing:** Integrating into textile manufacturing allows for in-house production of cotton fabrics used in mattress covers, providing better control over material quality and costs.
- **In-House Quilting and Tufting:** Owning or partnering with facilities for quilting and tufting processes can enhance control over the mattress design and quality.

### Forward Integration:

- **Branded Retail Outlets:** Forward integration may involve establishing branded retail outlets to sell cotton mattresses directly to consumers, enhancing brand visibility and customer interaction.
- **E-commerce Presence:** Developing an online presence through e-commerce platforms to directly reach consumers and expand market reach beyond physical locations.
- **Customized Mattress Services:** Offering customized mattress services where customers can personalize aspects like firmness, size, or cover materials.
- **Diversification into Bedding Accessories:** Forward integration might involve diversifying into related products such as pillows, mattress toppers, or bed linens, creating a comprehensive bedding product line.

- **Establishing Mattress Recycling Services:** Integrating forward could involve offering mattress recycling services, demonstrating commitment to sustainability and responsible product lifecycle management.
- **Collaborations with Furniture Retailers:** Collaborating with furniture retailers to feature cotton mattresses as part of bedroom furniture sets, increasing visibility and market reach.
- **Exporting to International Markets:** Exploring export opportunities for cotton mattresses in international markets, capitalizing on the global demand for high-quality bedding products.

## 18. TRAINING CENTERS AND COURSES

Our commitment to the growth and success of our cotton mattress manufacturing business extends to the professional development of our employees.

### A. Cotton Mattress Crafting Skills Training

- **Course Name:** "Advanced Cotton Mattress Manufacturing Techniques"
- **Objective:** This program is aimed at our manufacturing team, including machine operators and assemblers. It delves into advanced techniques in cotton mattress production, focusing on optimizing the manufacturing process, improving efficiency, and maintaining product quality at the highest standards.
- **Course Name:** "Quality Control and Assurance in Mattress Manufacturing"
- **Objective:** Quality control is integral to our operations. This course equips our quality control team with the knowledge and skills needed to ensure that every mattress meets our stringent quality standards. It covers inspection methodologies, defect identification, and maintaining consistency in product excellence.

### B. Repair and Maintenance Services Training

- **Course Name:** "Mattress Repair and Maintenance Specialist"
- **Objective:** Our repair and maintenance team members will benefit from this program. It equips them with the expertise needed to diagnose and address common mattress

issues promptly, maintain hygiene standards, and offer exemplary customer support in mattress servicing.

- Course Name: "Eco-Friendly Practices in Mattress Care and Maintenance"
- Objective: As part of our commitment to sustainability, this course educates our team on eco-friendly practices in mattress care and maintenance. It emphasizes the use of environmentally responsible materials and methods, aligning with our dedication to eco-consciousness. (<https://swayam.gov.in/>)

### **Disclaimer**

Only few machine manufacturers/institutes are mentioned in the profile, although many machine manufacturers/institutes are available in the market. The addresses given for machinery manufacturers/institutes have been taken from reliable sources to the best of knowledge and contacts. However, no responsibility is admitted, in case any inadvertent error or incorrectness is noticed therein. Further the same have been given by way of information only and do not carry any recommendation.