

BUSINESS PLAN



BUSINESS PLAN

LIME & DOLOMITE PLANT AT, AMBONI DISTRICT, TANGA REGION

SUBMITTED TO

**Tanzania Investment Center
P.O. Box 938, Shaaban Robert
Street, Dar es Salaam**

PREPARED BY

**Newport Minerals Limited.
P.O.Box 665, Tanga,
Tanzania**



2020

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1. INTRODUCTION

Newport Minerals Limited is a Private company limited by shares registered under the Companies Act 2002 with certificate of incorporation No. 144348338 Dated 18th Day of October 2020. The company is 100% indigenous with a primary vision to explore mining in Ground Calcium Carbonate within United Republic of Tanzania.

The company has acquired a land with Lime and Dolomite extracts for processing at Amboni area, Amboni District in Tanga Region and later intends to expand further within the Tanga region and Tanzania at large.

NAME OF THE PROJECT	NEWPORT MINERALS LIMITED
DATE OF INCORPORATION	18TH OCTOBER 2020
LOCATION	TANGA REGION
PROJECT PROPONENT	KALPESH CHAVDA
OWNERSHIP	COMPANY LIMITED BY SHARES

Newport Minerals Limited is a processing company for Lime and Dolomite.

Tanzania's agricultural and other economies depend on lime. Among the oldest and most vital materials used by humans is lime. Lime products are in demand today more than ever before in human history.

Lime is a product of the calcination of calcium carbonate (limestone). It is divided into two industrial categories: Ground Calcium Carbonate (GCC) and precipitated calcium carbonate (PCC). The two categories use different manufacturing methods. GCC is manufactured by physically grinding and classifying limestone while PCC is manufactured through chemical synthesis using limestone as a raw materia

Newport hopes to start its operation initially with GCC and then integrate PCC as an additional method as resources and time allow.



2. BUSINESS

NEWPORT MINERALS LTD is a Manufacturer of Lime and Dolomite related Products.

2.1 PROFILE OF THE MANAGEMENT

MR. KALPESH KANTILAL CHAVDA
MR. DIPESH KANTILAL CHAVDA

2.2 INFRASTRUCTURE

Company Headquarter And Mine Details
Are As Follows

A Head Office & Quarry

P O BOX NO : 665
PLOT NO : 26
AREA : KITALU J AMBONI
TOWN : TANGA REGION
COUNTRY : UNITED REPLUBLIC
OF TANZANIA
PROVINE : EAST AFRICA
MOBILE NO : + 255- 784278152
TELEFAX NO : + 255- 784278152
EMAIL ID : kchavda2012@gmail.com

B Board Members

MR. KALPESH KANTILAL CHAVDA
MR. DIPESH KANTILAL CHAVDA

C Auditor & Advisor

NAME : SOLANI AND COMPANY
CERTIFIED PUBLIC
ACCOUNTANT
AREA : OPP. NEW CASTLE HOTEL
TOWN : MOSHI
COUNTRY : TANZANIA

D Head Office & Quarry

The company holds registration certificates
under different Acts of Republic of Tanzania
as mentioned below

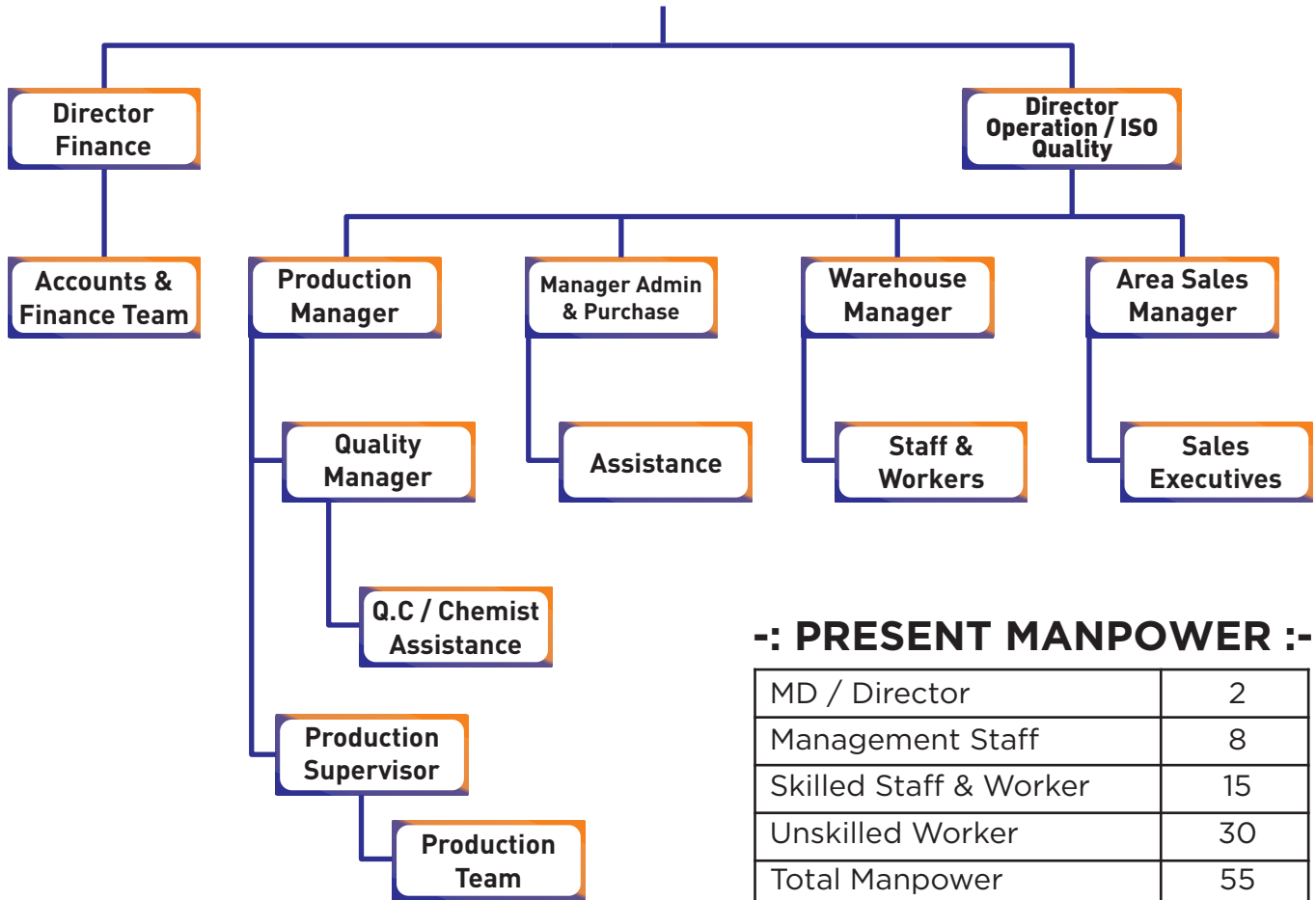
COI : 144348338
TIN : 144-348-338



3. CORPORATE GOVERNANCE

The Organization of **NEWPORT MINERALS LIMITED** is headed by a well managed team of experienced professionals from all fields of work who are involved in business affairs and its activities within the framework of corporate policy. They are all committed to doing the job right all times, while exceeding customer’s requirements with everyone contributing to the quality of products while having positive, continuous improvements. The corporate structure and hierarchy are as follows :

MANAGING DIRECTOR



-: PRESENT MANPOWER :-

MD / Director	2
Management Staff	8
Skilled Staff & Worker	15
Unskilled Worker	30
Total Manpower	55

Local	49
Foreign	6

4. BUSINESS PROCESS

BRIEF ON LIME, ITS CYCLE AND USAGE:

The word "lime" refers to products derived from burnt (calcite) limestone, such as quicklime and hydrated lime. Limestone is a naturally occurring and abundant sedimentary rock consisting of high levels of calcium and/or magnesium carbonate, and/or dolomite (calcium and magnesium carbonate), along with small amounts of other minerals. It is extracted from quarries and underground mines all over the world.

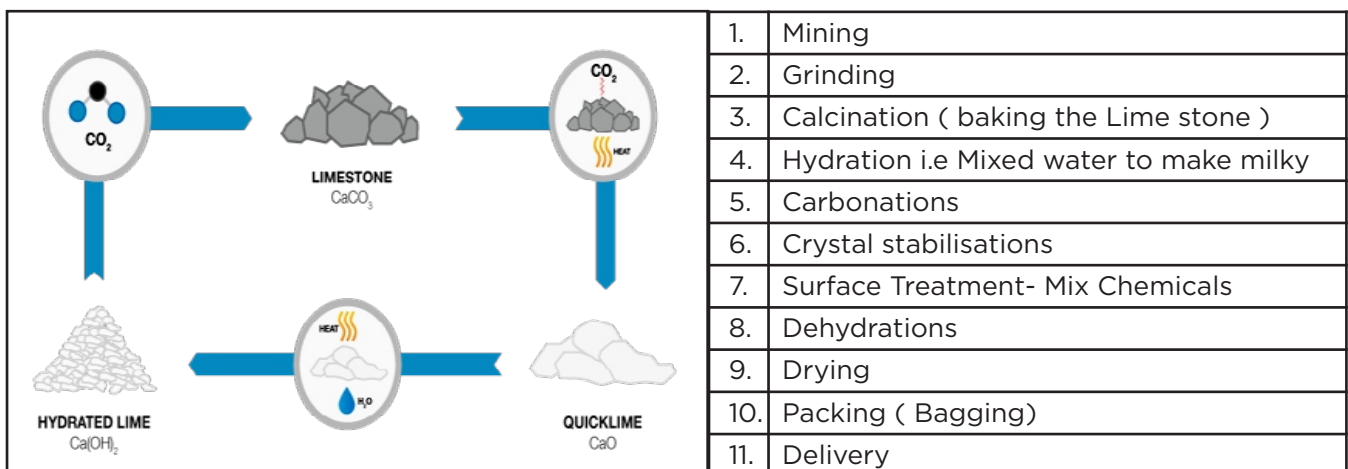
THE LIME CYCLE

After processing, products derived from limestone have the unique ability to return to their original chemical form. The lime cycle consists of first burning of limestone to form quicklime. Hydrated lime can then be produced by adding water to the quicklime. At this point, carbon dioxide in the atmosphere or from industrial processes reacts with hydrated lime to convert it back to limestone. This cycle is called the lime cycle. The time it takes for quicklime or hydrated lime to be converted back to limestone can span from less than an hour with the aid of certain industrial processes to several years if left at atmospheric conditions.

NOW A DAYS, LIME IS USED:

1. In our homes for copper, dry bleaches, dyes, glass, gold, lawn and garden neutralizers, leather, masonry, mortar, paint, paper, pharmaceuticals, plaster and stucco, sugar, table salt, toothpaste and tortilla flour.
2. In our communities for agricultural liming, apple storage, asphalt, sewage treatment and water treatment.
3. For the preservation of our environment in mine tailing drainage treatment, air pollutant abatement, epidemic diseases control, remediation, waste water treatment.
4. In industries for alumina, barium, glass, lead, lithium, magnesium, nickel, petroleum refining, silver, sodium alkali, solar-grade silica, steel, uranium, wood pulp, zinc.

THE LIME PROCESS BRIEFLY



4.1 PROCUREMENT:

4.1 RAW MATERIALS :-

Basic Raw material is Lime. It is used to make quick lime and hydrated lime procured from Local Mine and distributors.

4.2 Packing Materials

HDPE Bags

4.3 Power and Electricity

At Present Company has Power supply from TANESCO (Tanzania Electric Supply Company TANGA) having a capacity of 1000 KVA which is suitable for use in Lime mining

4.4 LPG / Diesel

Company uses Gas and Diesel utility for its internal consumption

4.5 Goods & Services

All administrative and selling services are procured locally.

4.6 Major Suppliers:

List of few major supplier for basic procurement namely Raw Materials, Packaging Materials , Power and Fuel and other Miscellaneous services are as follows:

A. RAW MATERIAL

1. Dolomite
2. Lime

B. PACKING MATERIAL

1. HDPE Bags

C. POWER & FUEL

TANESCO
Oil Com Ltd.
Kobil (T) Ltd
BP Tanzania

D. SERVICES

TTCL / AIRTEL
TRC
CLEAR SERVICES T LTD

5. PRODUCTION PROCESS

Ground Calcium Carbonate (GCC) is usually obtained by grinding natural carbonate minerals such as calcite, marble and limestone. It is a kind of common powdery inorganic fillers, characterized by high purity, large inertia and excellent thermal stability. GCC never decomposes below 400. Beside, it has advantages such as high whiteness, low oil absorption, low refractive index, low hardness, low abrasion value and good dispersion. GCC is soft, dry / water-free, non-toxic, tasteless and odorless.

1. Crushing Stage:

Big blocks of natural carbonate minerals like calcite, marble or limestone are crushed into particles within the range of 15mm-50mm diameter--- the feeding size of grinding mills.

2. Grinding Stage:

The small qualified pieces would be evenly sent, by conveyor and feeder, into the grinding cavity where the materials would be ground into powder.

Often, LM vertical grinding mill, MTW European grinding mill and MTM over-pressure trapezoidal grinding mills are used for fine powder processing while LUM ultra fine vertical and XZM ultra fine grinding mills are used for ultra fine grinding.

3. Grading Stage:

The Ground Calcium Carbonate(GCC) with air flow would be graded by powder separator. After that, the unqualified powder would be sent back to the grinding cavity for another round of processing.

4. Powder Collecting Stage:

With air flow, powder meeting the laid out standards(which standards) enters into the powder collecting system along the pipe. The finished powder products are sent to finished product warehouse by conveyor and packed by powder filling tankers and automatic packing machines.

Detailed Mining Process:

NEWPORT buys limestone from local miners or local suppliers around the plant. It takes for crushing the ore into small sizes followed by grinding into powder form before sending it to the kiln for calcination process for which the final product will be purchasable lime.

The production of lime begins with quarrying and crushing of limestone. Limestone is a general term that covers numerous varieties of sedimentary rock. Limestone can be composed of the following four minerals, plus impurities: calcite (CaCO_3), aragonite (also CaCO_3 but with a different crystal structure from calcite), dolomite ($\text{CaMg}(\text{CO}_3)_2$), and magnesite (MgCO_3). Limestone can be categorized as either high calcium or dolomitic. Pure high-calcium limestone is 100 per cent calcium carbonate (100 per cent calcite or aragonite). Generally, limestone of this purity does not occur naturally. High-quality, high-calcium limestone would actually contain 97 to 99 per cent calcium carbonate and 1 to 3 per cent impurities. Dolomitic limestone generally contains 40 to 43 per cent magnesite and 1 to 3 per cent impurities, with the rest made up of calcium carbonate.

Detail Process:

1.1 Pre-Construction Phase

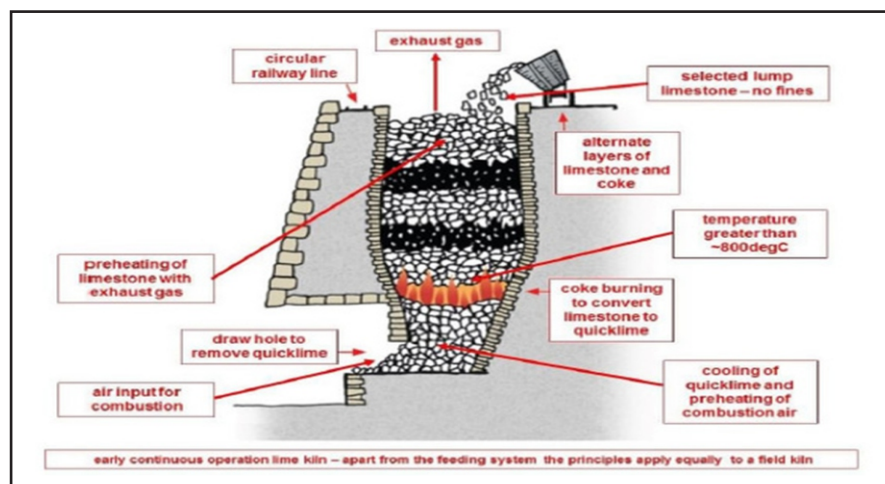
During this phase the proposed project will undergo several activities including undertaking environmental studies, feasibility study for the purpose of making the project environmental friendly and viable.

1.2 Construction Phase

During construction phase there will be some activities including, site clearance, Boundary Wall, general plant construction, supporting facilities, plant machinery installation (this include a crusher, and four manual operated kilns and Dolomite crushing and processing plant with their supporting facilities including motors, shafts etc).

1.3 Operational Phase

The production of lime begins with the quarrying and crushing of limestone which are then converted into lime by the calcination process.



Limestone is a general term that covers numerous varieties of sedimentary rocks. Limestone can be composed of the following four minerals, plus impurities: calcite (CaCO_3), aragonite (also CaCO_3 but with a different crystal structure from calcite), dolomite ($\text{CaMg}(\text{CO}_3)_2$), and magnesite (MgCO_3). Limestone can be categorized as either high calcium or dolomitic.

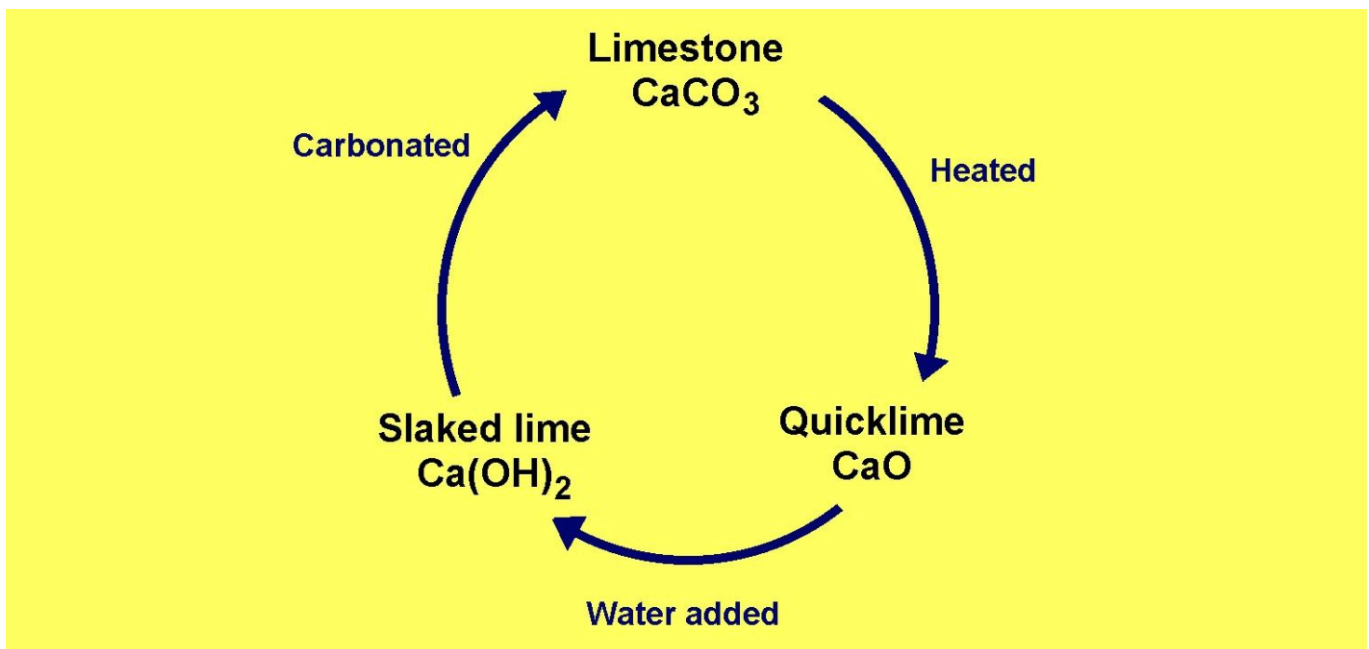
High-Calcium Lime $\text{CaCO}_3 + \text{heat} \rightarrow \text{CO}_2 + \text{CaO}$

Dolomitic Lime $\text{CaCO}_3 \text{ - } \text{MgCO}_3 + \text{heat} \rightarrow 2\text{CO}_2 + \text{CaO} \text{ - } \text{MgO}$

To complete the thermal decomposition of limestone into lime, the stone must be heated to the dissociation temperature of the carbonates, and this temperature must be maintained for a certain period. The dissociation temperature varies depending on the type of limestone being burned. For example, calcite dissociates at 898°C while magnesium carbonate dissociates within the range of 402°C to 480°C.

Because this is a reversible chemical reaction, the carbon dioxide emitted because of calcination must be removed to prevent re-carbonation. Re-carbonation occurs when carbon dioxide is reabsorbed by the cooling lime, diminishing the quality of the finished product.

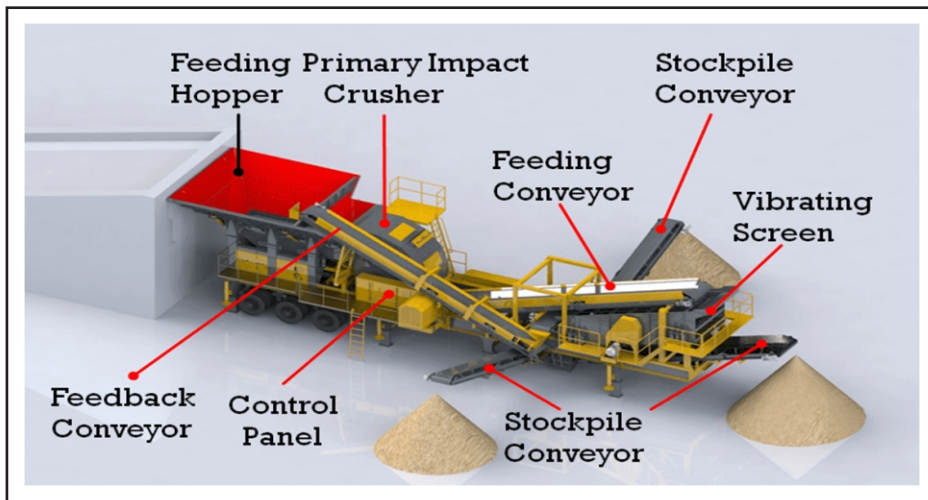
Limekilns can be categorized into three groups: rotary kilns, vertical kilns, and miscellaneous. All 100 percent of commercial lime capacity in Tanzania is calcite in manual vertical kilns, and small quantities are processed in other miscellaneous types of kilns



1.3.1 Crushing

The first step in the manufacturing of lime is to crush the pieces of limestone to make them smaller. There are two basic types of primary crushing processes: compression and impact. Compression crushers use slow, steady amounts of pressure to reduce the size of the rock, whereas impact crushers rely on intense, repeated blows. Compression crushers are

used mainly for larger stones and impact crushers for smaller sized stones. In some plants, stones undergo secondary crushing as well. The crushed stone is screened to provide the desired stone size and then conveyed to storage in stockpiles.



1.3.2 Calcination

Limestone is converted into lime through heating in a kiln, a process known as calcination. When limestone is subjected to high temperatures, it undergoes a chemical decomposition resulting in the formation of lime (CaO) and the emission of carbon dioxide Gas (CO₂).

6. SALES AND DISTRIBUTION PROCESS

a. Introduction:

Company's Sales and Marketing Policies are drawn by the Director and implemented through its Sales Team.

Company believes in grassroots marketing campaign; aim at partnering with more than 100 customers in Africa. It focuses mainly on Corporate suppliers who are manufacturers of Paints, Chemicals, Leather, Pharmaceuticals, Tooth Paste, Sugar, Dyes, Agricultural liming, sewage treatment and water treatment, Petroleum refining, steel, wood pulp, with initial concentration in Tanzania, Kenya and Uganda.

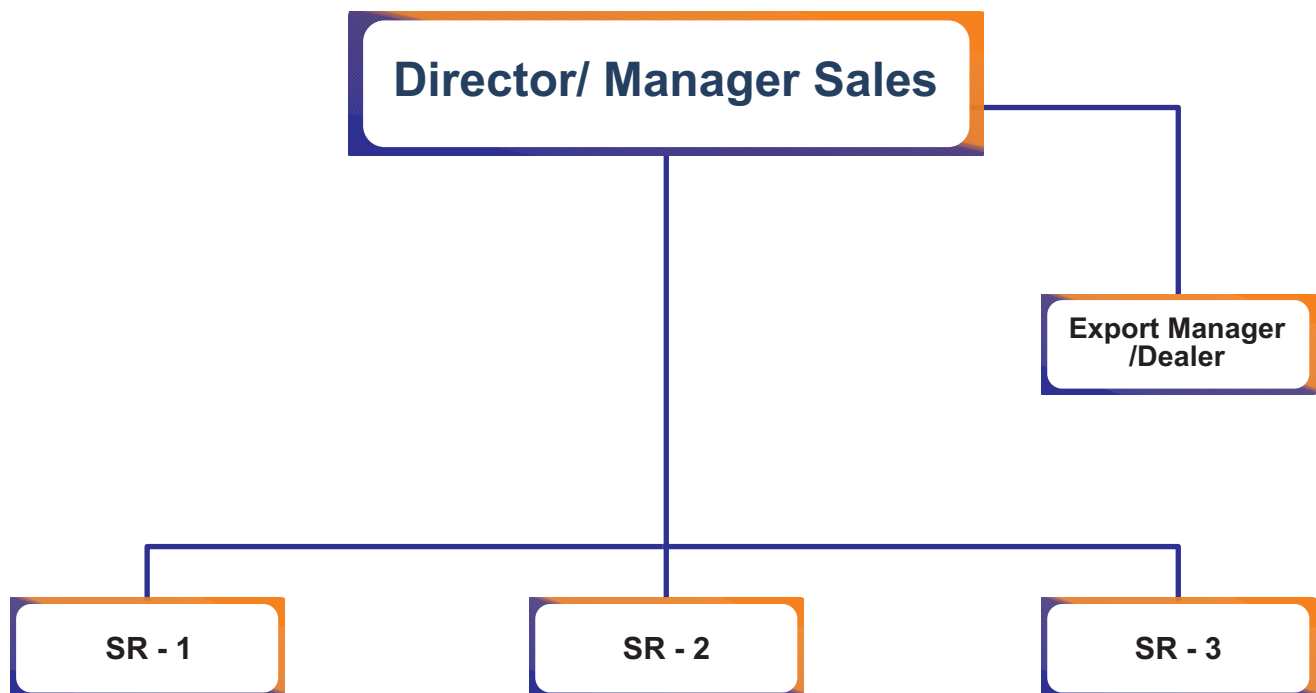
Aimed at state of the Art plant manufacturing facility with focus on ISO certification and International Standards.

Sales order will be processed from the Mine in Tanga.

b. Order Processing:

Sales Field representatives collect Orders from suppliers or Orders directly come to In house Cell through Telephone/Email. These orders are given to Credit Control Department where it is checked for Credit Limits parameter and then sent to Finished Goods Stores for Deliveries. All Deliveries leave at 9.00 A.M. by hired Trucks/Pick up to be delivered at the Customer's door step.

c. Sales and Marketing Structure:



d. List of Valued Customers in the Field:

FARMING



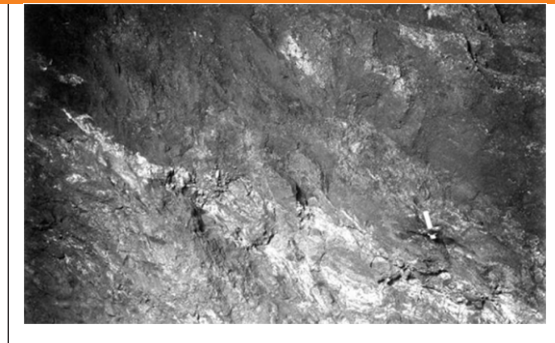
PAINT INDUSTRIES



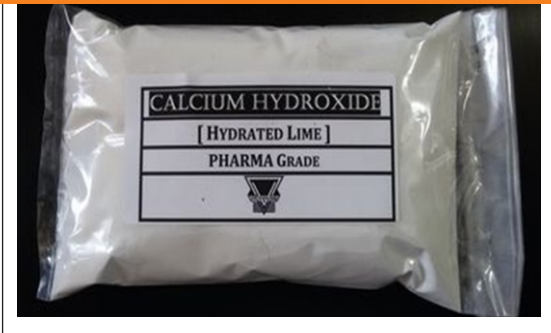
GOLD MINING



COPPER MINING



PHARMA COMPANIES



SUGAR COMPANIES



CHEMICALS COMPANIES

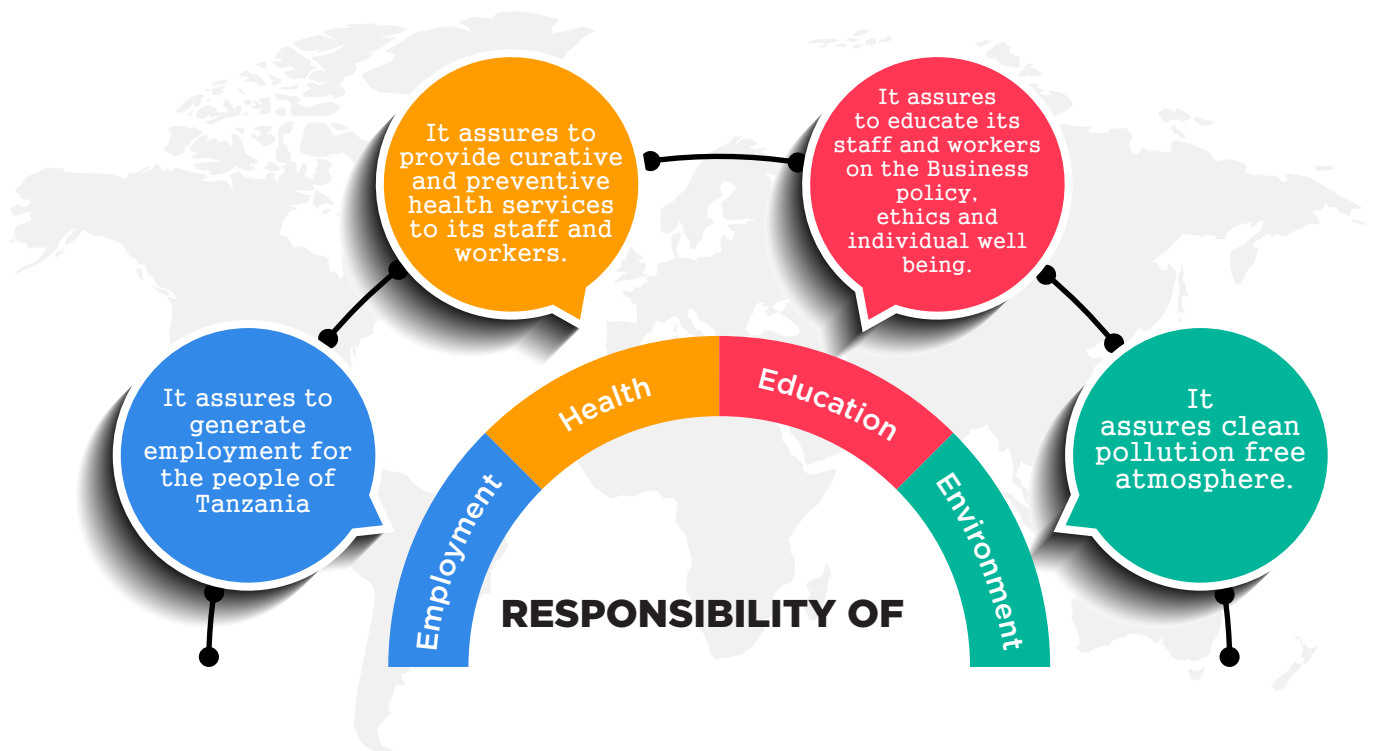


7. COMPLIANCE TO THE STATUTORY ACTS

Company is holding the entire valid license to do business in Tanzania with Committed compliance to statutory regulation of the country. This Office is under direct supervision of the Managing Director.

7.1 Corporate Social responsibility

Management of NEWPORT MINERALS LIMITED carries the corporate social



8. BUSINESS OUTLOOK, PLANS AND NEED

Business Outlook

Tanzania is a well populated country and on it's all growth plan with various upcoming projects in infrastructure, national and international projects are on a high front. Projects like this look forward to the substantial growth in Lime and Lime stock mining business.

The potential demand is not only from local market but also international markets as the country is surrounded by developing countries such as Democratic Republic of Congo, Angola, Uganda, Kenya, Rwanda, Malawi and Mozambique where Lime and Lime products are on high demand .

Market Demand:

The demand for the Lime stock is from:

- a. Current Paint Manufacturing Industries.
- b. Pharmaceutical Industries.
- c. Chemicals Industries What about agricultural industries?

Supply

There is enough supply available for Lime stone and the demand is available to cater the markets needs.

Imports

A considerable amount of Imports are happening in the country from other African continents and demand still persists to fulfill the Supply Gap.

8.1 Business Plans

Business Plan has set to create a road map to attain its corporate Goals. The corporate plans are divided into short term and long term goals.

Short Term Goals (0 to 3 years)

- o Operationalized Mining by July 2021
- o Imports of All Machineries and basic needs by April 2021
- o Set Sales and Distribution channel and its network
- o Economical Cost and Price Analysis and strict monitoring.
- o Focus on Quality and its Stringent checks
- o Brand awareness
- o Manpower recruiting
- o System and Procedure implementation.
- o ISO 9001:2020 Certification.
- o Safety, Security and Hazardous program.

Long Term Plans (4 years to 10 years)

- o Expansion on Capacity
- o Increase the Production facility by more than 100%
- o Brand Building
- o In house Laboratory to offer better quality products on cost effective range.

8.2 Business Needs

The company has identified the current business needs as follows:

1. Term Loan: Current minimum size of manufacturing will be started on whose? own sources and then extend the facility in 1st run business by 100% which requires Term Loan for development of Industrial Building Plant and Machinerics as well as other fixtures.

2. Working Capital: With the existing and increasing business, we project the need of working capital to fuel our expected demand to run the business smoothly.

3. Manpower: Technocrats are required to be recruited, trained and retained with infusing local manpower.

8.3 Project Sources and its Applications:

SOURCES OF FUNDS		APPLICATION OF FUNDS	
CAPITAL & LIABILITIES	AMT	ASSETS	AMT.
		LAND & BUILDINGS	
OWN FUNDS	\$400,000	LAND	\$75,000
		INDUSTRIAL BUILDING	\$100,000
BORROWED FUNDS	\$600,000		
		MACHINES AND EQUIPMENTS	
		GROUND CALCIUM CARBONATE (GCC) PLANT	\$375,000
		WALL PUTTY PLANT	\$20,000
		LAB MACHINES	\$25,000
		TOOL ROOM MACHINES	\$40,000
		FIRE & SAFETY MACHINES	\$30,000
		BORE WELL PLANT	\$15,000
		ELECTRICAL TRANSFORMERS	\$40,000
		TRUCKS & VEHICLES	
		TRUCKS & TEMPO	\$200,000
		CARS	\$50,000
		COMPUTER & EQUIPMENTS	
		IT SERVER MACHINES	\$6,000
		COMPUTERS & LATOPS	\$9,000
		FURNITURE & FIXTURES	
		OFFICE FURNITURE & FIXTURES	\$15,000
	\$1,000,000		\$1,000,000



8.4 Project Analysis:

1. Economic benefits

- a. Bridge the Gap between Demand and Supply : With the current capacity, this Investment Company is strongly believed to meet Market demand and replace the reliance on imports in the Country as it is also capable to export in the neighboring Countries.
- b. Employment: Company will give employment to local residents and will grow as per the requirements and market demand.
- c. International Quality products: Company is looking forward for ISO 9001:2020 certifications after its start up and state of the art laboratory.

8.4 Financial Benefits

Increased revenue

This project will earn revenue which will contribute to government.

Treasury by way of various taxes, duties and levies and contribute to substantial economic development of the country.

8.5 Project evaluation

With the current market demand and limitation on the supplies this Project will bring benefits to all and ensure to give world class products at affordable prices.

9. FINANCIALS OF THE PROJECT

Company's key financials with sensitive ratio Analysis are given below

- 1 Project Assumption:
- 2 Sales: Sales include sale of Lime and Lime products in local and international markets.
- 3 Sales are net of VAT, goods returned and discounts.
- 4 Sales are projected on Normal industry and country's Growth.
- 5 Cost of Sales: Cost of sales include Raw material, Packing Material Power and Electricity, Repairs and Maintenance, Direct Factory overheads and Production Wages.
- 6 Establishment Expenses include amount paid for Rent for Staff quarters , Insurance, Taxes & duties.
- 7 Production wages is shown in cost of sales while Administrative & selling staff costs shown under Staff costs.
- 8 Administrative expenses are recurring business expenditure
- 9 Financial expenses are Bank charges
- 10 Interest is on Term Loan & Bank OD are calculated at 16%
- 11 Currency: Financial Statements are converted into US\$ at exchange rate of 1 Usd = TZS. 2400/- depending on the current exchange rates.
- 12 Inflation : Financial projections are highly affected by material prices.
- 13 Taxation : Tax incentives are not considered and provision is made @30%
- 14 Plant is expected to start with the current 50% market demand and gradually increasing to capture the entire country as well as neighboring countries in Africa at large.
- 15 Basic Raw Materials are strictly on advance payment and so it is essential to keep control on its supply.
- 16 We expect grace Period of 18 months for payment of Term Loan and Interest to expand on capacity.



FINANCIAL STATEMENT

(As attached separately)

BALANCE
SHEET

CASH FLOW

PROFIT & LOSS
ACCOUNT

DEPRECIATION
WORKING

KEY RATIOS

MAJOR CAPITAL
EXPENDITURES

TERM LOAN &
WORKING
CAPITAL STATEMENT

FINANCIAL PROJECTION

Given For 5 Years From 2021 Five Months
& 2022 To 2026 Which Includes:

NEWPORT MINERALS LIMITED

BALANCE SHEET

PARTICULARS	31ST DEC 2021 1st YEAR (6th months)	31ST DEC 2022 2nd YEAR	31ST DEC 2023 3rd YEAR	31ST DEC 2024 4th YEAR	31ST DEC 2025 5th YEAR	31ST DEC 2026 6th YEAR
EQUITY						
SHARE CAPITAL	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000
RESERVES & SURPLUS	111,343,321	1,111,246,091	1,174,505,147	1,281,393,000	1,434,063,616	1,729,409,432
	861,343,321	1,861,246,091	1,924,505,147	2,031,393,000	2,184,063,616	2,479,409,432
LOANS FUND						
TERM LOAN FROM BANK	1,453,660,698	1,025,089,270	596,517,841	167,946,413	-	-
BANK OD	450,000,000	450,000,000	450,000,000	900,000,000	900,000,000	900,000,000
	1,903,660,698	1,475,089,270	1,046,517,841	1,067,946,413	900,000,000	900,000,000
TOTAL EQUITY & LIABILITIES	2,765,004,019	3,336,335,361	2,971,022,989	3,099,339,412	3,084,063,616	3,379,409,432
FIXED ASSETS						
GROSS BLOCK	2,037,970,250	1,874,074,738	1,766,422,313	1,663,274,430	1,463,633,556	1,584,316,678
LESS: DEPRECIATION	298,895,513	242,652,424	218,147,883	199,640,875	181,263,221	151,785,632
NET BLACK	1,739,074,738	1,631,422,313	1,548,274,430	1,463,633,556	1,282,370,334	1,432,531,045
CURRENT ASSETS, LOANS & ADVANCES						
INVENTORIES	992,500,000	1,269,337,500	1,282,030,875	1,311,348,019	1,770,822,900	2,153,964,582
SUNDRY DEBTORS	555,500,000	777,700,000	845,748,750	1,006,149,375	1,207,379,250	1,497,150,270
CASH & BANK BALANCE	87,500,000	96,250,000	101,062,500	116,221,875	139,466,250	167,359,500
DEPOSITS, LOANS & ADVANCES	473,750,000	630,187,500	690,598,125	793,662,844	1,011,661,875	1,261,186,920
	2,109,250,000	2,773,475,000	2,919,440,250	3,227,382,113	4,129,330,275	5,079,661,272
LESS: CURRENT LIABILITIES & PROVISIONS						
SUNDRY CREDITORS	846,037,901	543,424,614	951,387,823	971,639,908	1,586,525,263	2,262,466,001
ADVANCE FROM CUSTOMERS	90,900,000	199,980,000	209,979,000	241,475,850	289,771,020	347,725,224
ACCRUED EXPENSES	134,453,176	206,095,257	209,485,032	241,268,391	297,691,038	337,297,793
PROVISION FOR TAXATION	11,929,642	119,062,081	125,839,837	137,292,107	153,649,673	185,293,868
TOTAL	1,083,320,718	1,068,561,953	1,496,691,692	1,591,676,256	2,327,636,994	3,132,782,885
NET CURRENT ASSETS	1,025,929,282	1,704,913,047	1,422,748,558	1,635,705,857	1,801,693,281	1,946,878,387
TOTAL ASSETS	2,765,004,019	3,336,335,361	2,971,022,989	3,099,339,412	3,084,063,616	3,379,409,432

PROFIT & LOSS ACCOUNT

PARTICULARS	31ST DEC 2021	31ST DEC 2022	31ST DEC 2023	31ST DEC 2024	31ST DEC 2025	31ST DEC 2026
	1st YEAR (6th months)	2nd YEAR	3rd YEAR	4th YEAR	5th YEAR	6th YEAR
SALES & OTHER INCOME	3,030,000,000	6,666,000,000	6,999,300,000	8,049,195,000	9,659,034,000	11,590,840,800
	3,030,000,000	6,666,000,000	6,999,300,000	8,049,195,000	9,659,034,000	11,590,840,800
LESS COST OF GOODS SOLD						
OPENING STOCK	-	875,000,000	799,975,000	851,639,250	979,385,138	1,199,409,750
ADD : PURCHASES AND OTHER DIRECT OH	2,250,000,000	2,999,700,000	3,289,671,000	3,783,121,650	4,829,517,000	6,027,237,216
LESS : CLOSING STOCKS	992,500,000	1,269,337,500	1,282,030,875	1,311,348,019	1,770,822,900	2,153,964,582
	1,257,500,000	2,605,362,500	2,807,615,125	3,323,412,881	4,038,079,238	5,072,682,384
GROSS PROFIT	1,772,500,000	4,060,637,500	4,191,684,875	4,725,782,119	5,620,954,763	6,518,158,416
% TO SALES EXPENSES	58%	61%	60%	59%	58%	56%
ESTABLISHMENT EXPENSES	224,534,000	497,952,800	523,614,080	596,689,632	733,870,876	899,576,758
STAFF COST	292,496,000	643,491,200	675,665,760	777,015,624	932,418,749	1,118,902,499
ADMINISTRATIVE EXPENSES	221,894,760	431,789,520	507,136,944	666,061,277	988,069,309	1,103,407,834
SELLING EXPENSES	13,000,000	28,600,000	62,920,000	138,424,000	304,532,800	372,467,040
FINANCE COST	562,617,840	628,657,140	526,335,712	517,389,283	432,137,499	401,433,750
DEPRECIATION	298,895,513	242,652,424	218,147,883	199,640,875	181,263,221	151,785,632
Total overheads	1,613,438,113	2,473,143,085	2,513,820,379	2,895,220,690	3,572,292,455	4,047,573,513
% TO SALES	53%	37%	36%	36%	37%	35%
NET PROFIT BEFORE TAX	159,061,887	1,587,494,415	1,677,864,496	1,830,561,428	2,048,662,308	2,470,584,903
LESS : PROV FOR TAXATION	47,718,566	476,248,325	503,359,349	549,168,428	614,598,692	741,175,471
NET PROFIT AFTER TAX	111,343,321	1,111,246,091	1,174,505,147	1,281,393,000	1,434,063,616	1,729,409,432
% TO SALES	4%	17%	17%	16%	15%	15%

RATIO ANALYSIS

PARTICULARS	31ST DEC 2021	31ST DEC 2022	31ST DEC 2023	31ST DEC 2024	31ST DEC 2025	31ST DEC 2026
	1st YEAR (6th months)	2nd YEAR	3rd YEAR	4th YEAR	5th YEAR	6th YEAR
Capacity Utilisation	70%	90%	90%	95%	95%	95%
PRODUCTION QTY.	959	1350	1350	1425	1425	1425
SALES QTY.	900	1250	1250	1350	1350	1350
Total Capacity (Tonne) PM	1500	1500	1500	1500	1500	1500
Utilisation on Production						
% of Utilisation	64%	90%	90%	95%	95%	95%
Dividend on Equity (Dividend / Equity)	NIL	NIL	NIL	NIL	NIL	NIL
Return on Capital Employed {Profit before Tax / Net Assets }	6%	48%	56%	59%	66%	73%
Debt Equity Ratio (Total Liability / Equity)	77.6%	57.7%	56.9%	56.7%	59.6%	61.9%
Total Asstes to Liability Ratio (Total Assets / Total Liability)	129%	173%	176%	176%	168%	161%
Growth Ratios (Annualised)						
Growth in Sales	-	-	5%	15%	20%	20%
Growth in Net Profit	-	-	6%	9%	12%	21%
Growth in Retained Profits	-	-	6%	9%	12%	21%
Expenses Ratios						
a. Cost of sales to Sales	42%	39%	40%	41%	42%	44%
b. Mark up	41%	56%	49%	42%	39%	28%
c. Gross Profit to Sales	58%	61%	60%	59%	58%	56%
d. Establishment Exps to Sales	7%	7%	7%	7%	8%	8%
e. Staff Cost to Sales	10%	10%	10%	10%	10%	10%
f. Administrative Exps to Sales	7%	6%	7%	8%	10%	10%
g. Financial Charges to Sales	19%	9%	8%	6%	4%	3%
h. Total overheads to sales	53%	37%	36%	36%	37%	35%
i. Net Profit before Tax to Sales	5%	24%	24%	23%	21%	21%
Working Capital Ratio						
Stock Turnover Ratio – {Clo Stock to Avg.Sales}	0.33	0.19	0.18	0.16	0.18	0.19
Debtors Turnover Ratio – {Clo.Drs to Avg.Sales }	5.50	0.12	0.12	0.13	0.13	0.13
Creditors Turnover Ratio – Current Liab. Turnover Ratio (Crs to Cost of Sales)	8.38	0.08	0.14	0.12	0.16	0.20
Current Ratio {Current Assets / Current Liab.}	1.95	2.60	1.95	2.03	1.77	1.62
Debt Service Ratio {NP before Int &Tax/ (Interest+Debt)}	1.69	0.55	0.31	0.08	-	-

SCHEDULE BALANCE SHEET

PARTICULARS	31ST DEC 2021 1st YEAR (6th months)	31ST DEC 2022 2nd YEAR	31ST DEC 2023 3rd YEAR	31ST DEC 2024 4th YEAR	31ST DEC 2025 5th YEAR	31ST DEC 2026 6th YEAR
SHAREHOLDERS FUND						
SHARE CAPITAL	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000
ISSUED & PAID UP CAPITAL	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000
RESERVES & SURPLUS	-	111,343,321	1,222,589,412	2,397,094,559	3,678,487,559	5,112,551,174
OPENING	111,343,321	1,111,246,091	1,174,505,147	1,281,393,000	1,434,063,616	1,729,409,432
PROFIT DURING THE YEAR	111,343,321	1,222,589,412	2,397,094,559	3,678,487,559	5,112,551,174	6,841,960,607
LOANS FUND						
BANK FINANCE	1,453,660,698	1,025,089,270	596,517,841	167,946,413	-	-
TERM LOAN FROM BANKS	450,000,000	450,000,000	450,000,000	900,000,000	900,000,000	900,000,000
OVERDRAFT FROM BANKS	1,903,660,698	1,475,089,270	1,046,517,841	1,067,946,413	900,000,000	900,000,000
LOAN FUND						
FIXED ASSETS	-	1,739,074,738	1,631,422,313	1,548,274,430	1,463,633,556	1,282,370,334
GROSS BLOCK	2,037,970,250	135,000,000	135,000,000	115,000,000	-	301,946,343
ADD : ADDITION	298,895,513	242,652,424	218,147,883	199,640,875	181,263,221	151,785,632
LESS: DEPRECIATION	1,739,074,738	1,631,422,313	1,548,274,430	1,463,633,556	1,282,370,334	1,432,531,045
FIXED ASSETS						
INVENTORIES	446,625,000	571,201,875	576,913,894	590,106,608	796,870,305	969,284,062
FINISHED GOODS	491,287,500	628,322,063	634,605,283	649,117,269	876,557,336	1,066,212,468
RAW MATERIALS	54,587,500	69,813,562	70,511,698	72,124,141	97,395,259	118,468,052
SPARES PARTS & ASSESORRIES	992,500,000	1,269,337,500	1,282,030,875	1,311,348,019	1,770,822,900	2,153,964,582
STOCK						
TRADE DEBTORS	555,500,000	777,700,000	845,748,750	1,006,149,375	1,207,379,250	1,497,150,270
SUNDRY DEBTORS	555,500,000	777,700,000	845,748,750	1,006,149,375	1,207,379,250	1,497,150,270
	250,000,000	275,000,000	288,750,000	332,062,500	398,475,000	478,170,000
CASH & BANK BALANCE	87,500,000	96,250,000	101,062,500	116,221,875	139,466,250	167,359,500
CASH IN HAND						
DEPOSITS, LOANS & ADVANCES	375,000,000	499,950,000	548,278,500	630,520,275	804,919,500	1,004,539,536
ADVANCE TO SUPPLIERS	93,750,000	124,987,500	137,069,625	157,630,069	201,229,875	251,134,884
OTHER ADVANCE	5,000,000	5,250,000	5,250,000	5,512,500	5,512,500	5,512,500
SECURITY DEPOSIT	473,750,000	630,187,500	690,598,125	793,662,844	1,011,661,875	1,261,186,920
BALANCE SHEET	31ST DEC 2021	31ST DEC 2022	31ST DEC 2023	31ST DEC 2024	31ST DEC 2025	31ST DEC 2025
PARTICULARS						
CURRENT LIABILITIES	846,037,901	543,424,614	951,387,823	971,639,908	1,586,525,263	2,262,466,001
TRADE CREDITORS	90,900,000	199,980,000	209,979,000	241,475,850	289,771,020	347,725,224
ADVANCE FROM CUSTOMERS	134,453,176	206,095,257	209,485,032	241,268,391	297,691,038	337,297,793
ACCRUED EXPENSES	11,929,642	119,062,081	125,839,837	137,292,107	153,649,673	185,293,868
PROVISION FOR INCOME TAX	1,083,320,718	1,068,561,953	1,496,691,692	1,591,676,256	2,327,636,994	3,132,782,885

PROFIT & LOSS ACCOUNT

PARTICULARS	-	875,000,000	799,975,000	851,639,250	979,385,138	1,199,409,750
	2,250,000,000	2,999,700,000	3,289,671,000	3,783,121,650	4,829,517,000	6,027,237,216
SELLING EXPENSES						
ART WORK CHARGES	5,000,000	11,000,000	24,200,000	53,240,000	117,128,000	122,984,400
SALES COMMISSION & INCENTIVES	3,000,000	3,000,000	6,600,000	14,520,000	31,944,000	70,276,800
ADVERTISEMENT & PROMOTIONS	5,000,000	5,000,000	11,000,000	24,200,000	53,240,000	117,128,000
SELLING EXPENSES	13,000,000	28,600,000	62,920,000	138,424,000	304,532,800	372,467,040
	%	0.43%	0.90%	1.72%	3.15%	3.21%
FINANCE COST						
BANK CHARGES	375,000,000	337,500,000	303,750,000	273,375,000	246,037,500	221,433,750
INTEREST ON T/L A/C	142,617,840	201,157,140	132,585,712	64,014,283	6,099,999	-
INTEREST ON OD FACILITY	45,000,000	90,000,000	90,000,000	180,000,000	180,000,000	180,000,000
FINANCE COST	56,26,17,840	62,86,57,140	52,63,35,712	51,73,89,283	43,21,37,499	40,14,33,750
	%	18.57%	7.52%	6.43%	4.47%	3.46%
DEPRECIATION						
DEPRECIATION ON FIXED ASSETS	298,895,513	242,652,424	218,147,883	199,640,875	181,263,221	151,785,632
DEPRECIATION	298,895,513	242,652,424	218,147,883	199,640,875	181,263,221	151,785,632
	%	10%	4%	3%	2%	1%



PROFIT AND LOSS
BUSINESS

CASH FLOW STATEMENT

Particulars	31ST DEC 2021 1st YEAR (6th months)	31ST DEC 2022 2nd YEAR	31ST DEC 2023 3rd YEAR	31ST DEC 2024 4th YEAR	31ST DEC 2025 5th YEAR	31ST DEC 2026 6th YEAR
Cash Flow from operating Activities						
Profit before Tax	159,061,887	1,587,494,415	1,677,864,496	1,830,561,428	2,048,662,308	2,470,584,903
Tax Paid	-47,718,566	-476,248,325	-503,359,349	-549,168,428	-614,598,692	-741,175,471
Dividend Paid						
Add:- Depreciation	298,895,513	242,652,424	218,147,883	199,640,875	181,263,221	151,785,632
Profit before change in Working Capital	410,238,833	410,238,833	1,353,898,515	1,392,653,030	1,481,033,874	1,615,326,837
change in Stocks	-992,500,000	-276,837,500	-12,693,375	-29,317,144	-459,474,881	-383,141,682
Debtors	-555,500,000	-222,200,000	-68,048,750	-160,400,625	-201,229,875	-289,771,020
Deposit & Advances	-473,750,000	-156,437,500	-60,410,625	-103,064,719	-217,999,031	-249,525,045
Creditors	846,037,901	-302,613,286	407,963,208	20,252,085	614,885,355	675,940,738
Advance from Customers	90,900,000	90,900,000	109,080,000	9,999,000	31,496,850	48,295,170
Accrued Expenses	134,453,176	71,642,081	3,389,774	31,783,359	56,422,647	39,606,755
Provision for Taxations	11,929,642	107,132,440	6,777,756	11,452,270	16,357,566	31,644,195
Cash generated from operation	-528,190,448	683,664,750	1,679,630,019	1,283,235,951	1,472,583,787	1,763,903,209
Cash Flow from Investing Activities						
Purchase of Fixed Assets	-2,037,970,250	-135,000,000	-135,000,000	-115,000,000	0	-301,946,343
Cash Flow from Financing Activities						
Share Capital	7,500,00,000	0	0	0	0	0
Retained Profits	0	-111,343,321	-1,111,246,091	-1,174,505,147	-1,281,393,000	-1,434,063,616
Term Loan	1,903,660,698	-428,571,429	-428,571,429	2,142,8571	-167,946,413	0
	87,500,000	8,750,000	4,812,500	15,159,375	23,244,375	2,78,93,250
Cash & Bank Bal at the beginning	0	87,500,000	96,250,000	101,062,500	116,221,875	13,94,66,250
Cash & Bank Bal at the end	87,500,000	96,250,000	101,062,500	116,221,875	139,466,250	167,359,500
Balance from Balance Sheet	87,500,000	96,250,000	101,062,500	116,221,875	139,466,250	167,359,500
	0	0	0	0	0	0

TERM LOAN - 36 MONTHS PLAN

Sr.	MONTH	BALANCE	INSTALMENT	O/S PRINCIPAL	INT @16%	O/S TOTAL	MTHLY PAY
1	Jan-21			-	-	-	
2	Feb-21			-	-	-	
3	Mar-21			-	-	-	
4	Apr-21			-	-	-	
5	May-21	-		-	-	-	
6	Jun-21	1,500,000,000		1,500,000,000	20,000,000	1,520,000,000	20,000,000
7	Jul-21	1,520,000,000		1,520,000,000	20,266,667	1,540,266,667	20,266,667
8	Aug-21	1,540,266,667		1,540,266,667	20,536,889	1,560,803,556	20,536,889
9	Sep-21	1,560,803,556		1,560,803,556	20,810,714	1,581,614,270	20,810,714
10	Oct-21	1,560,803,556		1,525,089,270	20,810,714	1,525,089,270	20,810,714
11	Nov-21	1,525,089,270		1,489,374,984	20,334,524	1,489,374,984	20,334,524
12	Dec-21	1,489,374,984		1,453,660,698	19,858,333	1,453,660,698	19,858,333
13	Jan-22	1,453,660,698	35,714,286	1,417,946,413	19,382,143	1,417,946,413	55,096,428
14	Feb-22	1,417,946,413	35,714,286	1,382,232,127	18,905,952	1,382,232,127	54,620,238
15	Mar-22	1,382,232,127	35,714,286	1,346,517,841	18,429,762	1,346,517,841	54,144,047
16	Apr-22	1,346,517,841	35,714,286	1,310,803,556	17,953,571	1,310,803,556	53,667,857
17	May-22	1,310,803,556	35,714,286	1,275,089,270	17,477,381	1,275,089,270	53,191,666
18	Jun-22	1,275,089,270	35,714,286	1,239,374,984	17,001,190	1,239,374,984	52,715,476
19	Jul-22	1,239,374,984	35,714,286	1,203,660,698	16,525,000	1,203,660,698	52,239,286
20	Aug-22	1,203,660,698	35,714,286	1,167,946,413	16,048,809	1,167,946,413	51,763,095
21	Sep-22	1,167,946,413	35,714,286	1,132,232,127	15,572,619	1,132,232,127	51,286,905
22	Oct-22	1,132,232,127	35,714,286	1,096,517,841	15,096,428	1,096,517,841	50,810,714
23	Nov-22	1,096,517,841	35,714,286	1,060,803,556	14,620,238	1,060,803,556	50,334,524
24	Dec-22	1,060,803,556	35,714,286	1,025,089,270	14,144,047	1,025,089,270	49,858,333
25	Jan-23	1,025,089,270	35,714,286	989,374,984	13,667,857	989,374,984	49,382,143
26	Feb-23	989,374,984	35,714,286	953,660,698	13,191,666	953,660,698	48,905,952
27	Mar-23	953,660,698	35,714,286	917,946,413	12,715,476	917,946,413	48,429,762
28	Apr-23	917,946,413	35,714,286	882,232,127	12,239,286	882,232,127	47,953,571
29	May-23	882,232,127	35,714,286	846,517,841	11,763,095	846,517,841	47,477,381
30	Jun-23	846,517,841	35,714,286	810,803,556	11,286,905	810,803,556	47,001,190
31	Jul-23	810,803,556	35,714,286	775,089,270	10,810,714	775,089,270	46,525,000
32	Aug-23	775,089,270	35,714,286	739,374,984	10,334,524	739,374,984	46,048,809
33	Sep-23	739,374,984	35,714,286	703,660,698	9,858,333	703,660,698	45,572,619
34	Oct-23	703,660,698	35,714,286	667,946,413	9,382,143	667,946,413	45,096,428
35	Nov-23	667,946,413	35,714,286	632,232,127	8,905,952	632,232,127	44,620,238
36	Dec-23	632,232,127	35,714,286	596,517,841	8,429,762	596,517,841	44,144,047
37	Jan-24	596,517,841	35,714,286	560,803,556	7,953,571	560,803,556	43,667,857
38	Feb-24	560,803,556	35,714,286	525,089,270	7,477,381	525,089,270	43,191,666
39	Mar-24	525,089,270	35,714,286	489,374,984	7,001,190	489,374,984	42,715,476
40	Apr-24	489,374,984	35,714,286	453,660,698	6,525,000	453,660,698	42,239,286
41	May-24	453,660,698	35,714,286	417,946,413	6,048,809	417,946,413	41,763,095
42	Jun-24	417,946,413	35,714,286	382,232,127	5,572,619	382,232,127	41,286,905
43	Jul-24	382,232,127	35,714,286	346,517,841	5,096,428	346,517,841	40,810,714
44	Aug-24	346,517,841	35,714,286	310,803,556	4,620,238	310,803,556	40,334,524
45	Sep-24	310,803,556	35,714,286	275,089,270	4,144,047	275,089,270	39,858,333
46	Oct-24	275,089,270	35,714,286	239,374,984	3,667,857	239,374,984	39,382,143
47	Nov-24	239,374,984	35,714,286	203,660,698	3,191,666	203,660,698	38,905,952
48	Dec-24	203,660,698	35,714,286	167,946,413	2,715,476	167,946,413	38,429,762
49	Jan-25	167,946,413	35,714,286	132,232,127	2,239,286	132,232,127	37,953,571
50	Feb-25	132,232,127	35,714,286	96,517,841	1,763,095	96,517,841	37,477,381
51	Mar-25	96,517,841	35,714,286	60,803,556	1,286,905	60,803,556	37,001,190
52	Apr-25	60,803,556	35,714,286	25,089,270	810,714	25,089,270	36,525,000

DEPRECIATION SCHEDULE:

YEAR 2021											
ASSETS	%	OP BAL	ADDITION	SALES/DIS	NET BAL	OP BAL	ADDITION	SALES/DIS	NET BAL	WDV 31.12.21	WDV 31.12.20
LAND	0.0%		150,000,000		15,00,00,000		-		-	150,000,000	
FACTORY BUILDING	5.0%		230,397,750		23,03,97,750		11,519,888		11,519,888	218,877,863	
PLANT & MACHINERY	12.5%		967,965,000		967,965,000		120,995,625		120,995,625	846,969,375	
ELECTRICAL FITTINGS	20.0%		79,900,000		79,900,000		15,980,000		15,980,000	6,3,920,000	
MOTOR VEHICLES	25.0%		581,390,000		581,390,000		145,347,500		145,347,500	436,042,500	
FURNITURE & FIXTURES	12.5%		16,215,000		16,215,000		2,026,875		2,026,875	14,188,125	
COMPUTER & EQUIPMENTS	25.0%		12,102,500		12,102,500		3,025,625		3,025,625	9,076,875	
TOTAL			2,037,970,250	-	2,037,970,250	-	298,895,513	-	2,988,95,513	1,739,074,738	-
YEAR 2022											
ASSETS	%	OP BAL	ADDITION	SALES/DIS	NET BALANCE	OP BAL	ADDITION	SALES/DIS	NET BAL	WDV 31.12.22	WDV 31.12.21
LAND	0.0%	150,000,000			150,000,000	-	-		-	150,000,000	150,000,000
FACTORY BUILDING	5.0%	230,397,750			230,397,750	11,519,888	10,943,893		22,463,781	207,933,969	218,877,863
PLANT & MACHINERY	12.5%	967,965,000	100,000,000		1,067,965,000	120,995,625	105,871,172		226,866,797	841,098,203	846,969,375
ELECTRICAL FITTINGS	20.0%	79,900,000	15,000,000		94,900,000	15,980,000	12,784,000		28,764,000	66,136,000	63,920,000
MOTOR VEHICLES	25.0%	581,390,000	10,000,000		591,390,000	145,347,500	109,010,625		254,358,125	337,031,875	436,042,500
FURNITURE & FIXTURES	12.5%	16,215,000	5,000,000		21,215,000	2,026,875	1,773,516		3,800,391	17,414,609	14,188,125
COMPUTER & EQUIPMENTS	25.0%	12,102,500	5,000,000		17,102,500	3,025,625	2,269,219		5,294,844	11,807,656	9,076,875
									-		
TOTAL		2,037,970,250	135,000,000	-	2,172,970,250	298,895,513	242,652,424	-	541,547,937	1,631,422,313	1,739,074,738
YEAR 2023											
ASSETS	%	OP BAL	ADDITION	SALES/DIS	NET BALANCE	OP BAL	ADDITION	SALES/DIS	NET BAL	WDV31.12.23	WDV 31.12.22
LAND	0.0%	150,000,000			150,000,000	-			-	150,000,000	150,000,000
FACTORY BUILDING	5.0%	230,397,750			230,397,750	22,463,781	10,396,698		32,860,479	197,537,271	207,933,969
PLANT & MACHINERY	12.5%	1,067,965,000	100,000,000		1,167,965,000	226,866,797	105,137,275		332,004,072	835,960,928	841,098,203
ELECTRICAL FITTINGS	20.0%	94,900,000	15,000,000		109,900,000	28,764,000	13,227,200		41,991,200	67,908,800	66,136,000
MOTOR VEHICLES	25.0%	591,390,000	10,000,000		601,390,000	254,358,125	84,257,969		338,616,094	262,773,906	337,031,875
FURNITURE & FIXTURES	12.5%	21,215,000	5,000,000		26,215,000	3,800,391	2,176,826		5,977,217	20,237,783	17,414,609
COMPUTER & EQUIPMENTS	25.0%	17,102,500	5,000,000		22,102,500	5,294,844	2,951,914		8,246,758	13,855,742	11,807,656
									-		
TOTAL		2,172,970,250	135,000,000	-	2,307,970,250	541,547,937	218,147,883	-	759,695,820	1,548,274,430	1,631,422,313

To be Continue

DEPRECIATION SCHEDULE:

YEAR 2024											
ASSETS	%	OP BAL	ADDITION	SALES/DIS	NET BALANCE	OP BAL	ADDITION	SALES/DIS	NET BAL	WDV 31.12.24	WDV31.12.23
LAND	0.0%	150,000,000			150,000,000	-	-		-	150,000,000	150,000,000
FACTORY BUILDING	5.0%	230,397,750			230,397,750	32,860,479	9,876,864		42,737,343	187,660,407	197,537,271
PLANT & MACHINERY	12.5%	1,167,965,000	100,000,000		1,267,965,000	332,004,072	104,495,116		436,499,188	831,465,812	835,960,928
ELECTRICAL FITTINGS	20.0%	109,900,000	15,000,000		124,900,000	41,991,200	13,581,760		55,572,960	69,327,040	67,908,800
MOTOR VEHICLES	25.0%	601,390,000			601,390,000	338,616,094	65,693,477		404,309,570	197,080,430	262,773,906
FURNITURE & FIXTURES	12.5%	26,215,000	-		26,215,000	5,977,217	2,529,723		8,506,940	17,708,060	20,237,783
COMPUTER & EQUIPMENTS	25.0%	22,102,500	-		22,102,500	8,246,758	3,463,936		11,710,693	10,391,807	13,855,742
TOTAL		2,307,970,250	115,000,000	-	2,422,970,250	759,695,820	199,640,875	-	959,336,694	1,463,633,556	1,548,274,430
YEAR 2025											
ASSETS	%	OP BAL	ADDITION	SALES/DIS	NET BALANCE	OP BAL	ADDITION	SALES/DIS	NET BAL	WDV 31.12.25	WDV 31.12.24
LAND	0.0%	150,000,000			150,000,000	-	-		-	150,000,000	150,000,000
FACTORY BUILDING	5.0%	230,397,750			230,397,750	42,737,343	9,383,020		52,120,363	178,277,387	187,660,407
PLANT & MACHINERY	12.5%	1,267,965,000			1,267,965,000	436,499,188	103,933,226		540,432,415	727,532,585	831,465,812
ELECTRICAL FITTINGS	20.0%	124,900,000			124,900,000	55,572,960	13,865,408		69,438,368	55,461,632	69,327,040
MOTOR VEHICLES	25.0%	601,390,000			601,390,000	404,309,570	49,270,107		453,579,678	147,810,322	197,080,430
FURNITURE & FIXTURES	12.5%	26,215,000	-		26,215,000	8,506,940	2,213,508		10,720,447	15,494,553	17,708,060
COMPUTER & EQUIPMENTS	25.0%	22,102,500	-		22,102,500	11,710,693	2,597,952		14,308,645	7,793,855	10,391,807
TOTAL		2,422,970,250	-	-	2,422,970,250	959,336,694	181,263,221	-	1,140,599,916	1,282,370,334	1,463,633,556
YEAR 2026											
ASSETS	%	OP BAL	ADDITION	SALES/DIS	NET BALANCE	OP BAL	ADDITION	SALES/DIS	NET BAL	WDV 31.12.25	WDV 31.12.25
LAND	0.0%	150,000,000			150,000,000	-	-		-	150,000,000	150,000,000
FACTORY BUILDING	5.0%	230,397,750			230,397,750	52,120,363	8,913,869		61,034,232	169,363,518	178,277,387
PLANT & MACHINERY	12.5%	1,267,965,000	145,506,517		1,413,471,517	540,432,415	90,941,573		631,373,988	782,097,529	727,532,585
ELECTRICAL FITTINGS	20.0%	124,900,000	11,092,326		135,992,326	69,438,368	11,092,326		80,530,694	55,461,632	55,461,632
MOTOR VEHICLES	25.0%	601,390,000	145,347,500		746,737,500	453,579,678	36,952,581		490,532,258	256,205,242	147,810,322
FURNITURE & FIXTURES	12.5%	26,215,000			26,215,000	10,720,447	1,936,819		12,657,266	13,557,734	15,494,553
COMPUTER & EQUIPMENTS	25.0%	22,102,500			22,102,500	14,308,645	1,948,464		16,257,109	5,845,391	7,793,855
TOTAL		2,422,970,250	301,946,343	-	2,724,916,593	1,140,599,916	151,785,632	-	1,292,385,548	1,432,531,045	1,282,370,334

CAPITAL EXPENDITURE

		TOTAL USD	TOTAL TZS
LAND	Land 13.2 Acers- including Registration cost	\$75,000	150,000,000
FACTORY BUILDING	Office Block	\$25,000	50,000,000
	Dolomite Plant		56,400,000
	FG Store	\$1,00,000	47,000,000
	Spare Store & RM Store		23,500,000
	Weigh Bridge 30 tons	\$15,000	23,500,000
	Bore hole and pump and water tank	\$15,000	29,997,750
PLANT EQUIPMENTS	Dolomite Plant	\$3,75,000	822,500,000
	Wall Putty Plant	\$25,000	35,250,000
	Brightness meter for calcium carbonate powder whiteness tester	\$25,000	5,875,000
	Laboratory powder grinding, calcium carbonate grinding mill		12,690,000
	Master Sizer		23,500,000
	Leath Machine	\$40,000	21,150,000
	Others		47,000,000
TRUCKS & CAR	Plant Head		47,000,000
	Marketing		18,800,000
	Accounts		18,800,000
	Pickup for plant use -must		70,500,000
	Piki Piki office use - Must	\$2,50,000	5,640,000
	Bajaj		9,400,000
	FIXTURES		35,250,000
	Truck		258,500,000
Tipper		117,500,000	
ELECTRICAL FITTINGS	1000 KVA Transformer	\$40,000	56,400,000
	Electrical spares and Work		23,500,000
IT ROOMS	IT Equipment's		12,102,500
		\$15,000	
FURNITURE & FIXTURES	Furniture & Fixture		16,215,000
TOTAL		\$10,00,000	2,037,970,250

10 PROJECT SCHEDULE AND IMPLEMENTATIONS DATES :

PARTICULARS	DATES
MARKET STUDY	MAR-20 TO APRIL 20
SITE SEARCH	AUG-20 TO SEPT 20
ENVIRONMENTAL STUDY	JAN-21 TO FEB 21
SITE SELECTION & FEASIBILITY REPORT	OCT-20 TO DEC-20
SITE CLEARANCE	JAN 21 TO FEB 21
LAND MARKING & FENCING	MAR-21 TO APR 21
PRE CONSTRUCTION STAGE	APR 21 TO MAY 21
BUILDING STRUCTURE & PLITH	
INDUSTRIAL BUILDING & FACILITY	
GCC PLANT INSTALLATION	
TRAIL PHASE - 1	JUN 21
TRAIL PHASE - 2	
TESTING AND APPROVAL	JULY-21
FINAL PRODUCTION	
MARKET SALES	

11. RISK ANALYSIS

Project is prone to Economical Risk as follows:

Economic indicators:

Economically it is seen that country is very strong on controlling inflation and currency is getting better against dollar with stable GDP growth. Any reversal trend on economic indicators may affect the project as there will be fluctuation in Tanzania Shillings.

Demand and supply

Project also highly depends on demand and supply of the Lime products therefore any changes in the demand and supply of the products will affect the development of the company.

11.2 Market competition

Project is predicted to be affected by the current/future competition of any new entrant in the market within Tanzania and Outside Tanzania but we hope to be able to remain stable and keep growing- the growth mind set.

11.3 Government Policies :

Project is likely to be affected by and change in Government policies

i.e. Mining Control Acts.,

Domestic Policies as well as Foreign Policies, Corporate Tax Changes,

VAT and levies,

Tanzania Investment Policies, General Trade Agreement of SADAC, COMESA or East African Countries etc.

11.4 Natural Calamities :

Project may be affected by natural calamities like Flood, Famines, Cyclones, Earth quake, War and all other natural disaster



12. CONCLUSION:

- a. Project Report is prepared with the intention to get the approval from various Tanzanian Bodies and Financial Institute like Tanzania Investment Center, Banks etc.
- b. Project reports its Compliance and declaration are the responsibility of Director and its appointed Committee members.
- c. Project report is for knowledge and evaluation of the Company's prospects and its declaration may change as per the situation and current prevailing conditions.
- d. Any judgment taken by any party on this Project report required to be reconfirmed on the Directors written and signed statement.
- e. Directors are not responsible for assumptions or judgment by any party on this project report without its own checks and audit.





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