BUSINESS PLAN FOR THE

IMPLEMENTATION PROGRAMME

OF

M/S IYAN GROUP LIMITED

IN

ESTABLISHING AND OPERATING A PROJECT FOR CARGO TRANSPORTATION

PREPARED BY
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M/S IYAN GROUP LIMITED
ESTABLISHING A PROJECT FOR CARGO TRANSPORTATION

1. INVESTMENT PLAN

The investment plan has been prepared by **M/S IYAN GROUP LIMITED** for the company's cargo transportation to cover Tanzania mainland and neighboring countries such as Kenya, Uganda, Rwanda, Burundi, DRC, Zambia, Malawi, and Mozambique.

The investment plan has also been prepared to give an analysis of the financial, human, technical and other resources required for the cargo transportation project and also assess its economic viability and commercial viability in order to allocate funds for the cargo Project especially in acquiring fleet of vehicles, communication equipment, workshop equipment, cargo handling equipment, generators, transformer etc.

The certificate of incentives will enable the project to qualify for duty exemption on fleet of vehicles, supporting vehicles, recovery trucks, communication equipment, workshop equipment, cargo handling equipment, generators, transformer etc and enjoy services under one stop shop at Tanzania investment Centre such as approvals, licenses and permits such as resident / work permits, Business License, protection of investment, arbitration and transfer of foreign currency etc

2. COMPANY'S BACKGROUND

M/S IYAN GROUP LIMITED is a private owned company incorporated in Tanzania by Registrar of Companies under company's ordinance on 23rd day of October 2017 with Certificate of Incorporation No: 138775

The company has been incorporated with a major objective of conducting business of cargo transportation. Currently the Company intends to order facilities for cargo haulage Project such as trucks, tractors, horse, pickups, hardtop, Forklift, trailers, recovery trucks, cargo handling equipment, security equipment, Communication equipment, workshop equipment, generators etc.

The company determines to lease office, vehicle yard, workshop in order to facilitate the project for cargo haulage activities.

The main purpose of the Intended project is to provide quality facility for cargo haulage business to correspond with the clients' demand especially in this competitive market. The quality of company's cargo haulage business will guarantee clients satisfaction in intended programme.

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There is an extensive market in Tanzania Mainland as well as neighboring Countries to absorb cargo haulage facility which will be efficiently provided by M/S IYAN GROUP LIMITED. It is on the basis of the above reasons the management resolved to invest in establishing and operating a project for cargo transportation.

In the establishment programme, the proposed cargo haulage project will also import trucks, tractors, horse, pickups, hardtop, recovery trucks, Fork lift, trailers, cargo handling equipment, security equipment, Communication equipment, workshop equipment, generators etc.

Hence the establishment programme of three years in setting up facilities for cargo transportation project is estimated to be USD 3,000,000. The estimated capital investment cost of USD 3,000,000 will be on trucks, tractors, horse, pickups, hardtop, recovery trucks, Forklift, trailers, cargo handling equipment, security equipment, Communication equipment, workshop equipment, generators etc.

3. MARKET POTENTIAL

There is very big market potential for the cargo transportation business in Tanzania Mainland and neighboring Countries. In Tanzania Mainland there are far places/ very remote with poor roads and acute shortage of this facility. And another reason is the growth of business in remote areas. They need merchandise from Dar es Salaam where the source of business is.

The economic growth influenced such movement of goods especially industries, Mining and business as the demand is growing day by day for the increased imported goods, transit and transshipment of containers to landlocked countries

Land locked countries need cargo haulage services to transport fuel and containers from Dar es Salaam Port to their countries which do not have Ports. And the market is growing day by day due to growth of business, industries, oil marketing companies (OMC) etc.

The recent market survey undertaken by the company has realized that there is high demand for cargo transportation business in Tanzania as well as Land locked countries which do not have the ports to receive their imported goods. They get their containers of imported goods through Dar Es Salaam Port.

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High quality, efficient and goodwill are the factors which will make the cargo haulage project to dominate the market. There are few cargo haulage companies which can compete with the company's services due to efficient, goodwill, promptness and having new fleet of vehicles.

The company also expects to increase cargo transport services such as Transit, Transshipment, Internal cargo transportation within Tanzania Mainland where there is acute shortage of such services due to remoteness and poor roads.

4. CARGO TRANSPORTATION FACILITIES:

- Fleet of trucks, tractors, fuel tankers, horse,
- supporting vehicles such as hardtops & Pickups, recovery trucks
- Cargo handling equipment; forklift, reach stackers, crane,
- Communication/ security equipment; Radio calls, Base Station, GPS, car tracking systems.
- Workshop equipment, generators
- etc

5. THE COMPANY'S OBJECTIVES

M/S IYAN GROUP LIMITED is a project for setting up facilities for cargo transportation business to Tanzania Mainland and neighboring Land Locked countries.

The mission of intended cargo haulage project is basically aimed at transportation, business and marketing/ promotion of the cargo transportation in order to increase customers from Tanzania Mainland and neighboring countries to achieve the following objectives.

- To foster the growth of cargo haulage industry in Tanzania.
- To reduce dependence on external cargo hauliers for cargo transportation. Two decade ago Tanzania depended on foreign cargo hauliers.
- To promote business, transit, transshipment, agriculture, mining and industries by cargo transportation services.
- To promote growth and expansion of private sector.
- The Company will create more employments (drivers. Turnboys, mechanic, accountants, managers etc.)
- Skill development (human resources development) through on job training and use of modern vehicles and new technology application.

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- Income generation, alleviation of poverty and improve their social welfare employees such as drivers, turnboys, mechanics and other staffs etc.

- The Company contributes to the government revenue through taxes and other levies like Corporate taxes, PAYE etc

6. PLAN/PROSPECTS

- High performance of transportation of cargo.

- To increase cargo transport business to remote area in Tanzania,

- The facility will involve transportation of containers to neighboring landlocked countries and hence resulting foreign earnings in addition to the prevailing local market.

- To increase new fleet of vehicles, cargo handling machinery, modern communication equipment/ security devices with introduction of new technology.

- To increase the volume/ capacity of cargo to be transported.

7. SHAREHOLDERS (PROMOTERS)

M/S **IYAN GROUP LIMITED** is a project for cargo transportation. The following are the shareholders/ promoters of **M/S IYAN GROUP LIMITED** and their shareholder's position are:-

No	Name of Shareholders	nationality	shares	Shareholding percentage
1.	Rashid salim Said	Tanzanian	8000	50%
2.	Halima Abdallah Salim	Tanzanian	8000	50%
	TOTAL		16000	100%

Therefore, the authorized capital of the company is Tshs. 30,000,000/= divided into 30,000 ordinary shares of Tshs. 1,000/= each. The Company shall have power to increase its capital and to divide the shares in its capital for the time being into several classes of stock or shares and to attach thereto respectively such preferential, deferred or special rights, privileges or conditions as may be determined by or in accordance with the Articles of Association of the Company.

8. LOCATION

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The company's business office is located at Samora/ Mkwepu, Ilala District, Plot No. 2199/6 Dar es Salaam – DSM. Postal Address P. O. Box 6258 Dar es salaam.

9. COMPANY'S IMPLEMENTATION SCHEDULE

9.1 JULY - 2023

- ❖ Preparing feasibility study for the Cargo transportation Project.
- ❖ Registration of the cargo haulage project with Tanzania Investment Centre i.e. Application for the Certificate of incentives.
- ❖ Getting Certificate of Incentives

9.2 AUGUST - 2023

- ❖ Application for Import Duty exemptions on trucks, tractors, horse, pickups, hardtop, Forklift, trailers, cargo handling equipment, security equipment, Communication equipment, workshop equipment, generators etc. after being awarded certificate of incentives in the Establishment Programme.
- ❖ Ordering/Importing trucks, tractors, supporting vehicles,workshop equipment, communication equipment, cargo lifting equipment, generators, transformer etc.
- ❖ Clearing the Fleet of cargo haulage vehicles from customs control.

9.3 SEPTEMBER - 2023

- ❖ Recruiting new Drivers. Turn boys, Mechanics and other administration staffs.
- ❖ Fully commencement of cargo transportation

10. CAPITAL INVESTMENT COST

Land/Building	USD $	50,000
Plant/Machinery	USD $	250,000
Vehicles	USD $	2, 500,000
Furniture and Fittings	USD $	-
Pre-expenses	USD $	100,000
Working Capital	USD $	100,000
TOTAL CAPITAL	**USD $**	**3,000,000**

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The proposed project for cargo transportation is to be implemented within 3 years. The company's promoters (shareholders) have resolved to register the intended cargo Project with Tanzania Investment Centre (TIC) and securing the certificate of incentives so as to benefit from fiscal and non fiscal incentives.

11. FINANCIAL PLAN (SOURCE OF FUNDS)

M/S IYAN GROUP LIMITED has firmed up finances for the implementation programme by its own fund: -

Own fund (equity)	USD $ 3,000,000
Foreign loan	USD $ -
TOTAL	**USD $ 3,000,000**

12. CARGO HAULAGE FACILITIES

i. - Trucks.
ii. – Tractors,
iii. – Horse,
iv. – Hard Top,
v. – Pickups.
vi. - Forklift.
vii. – Crane,
viii. – Radio Calls and Radio Base Station.
ix. – GPS & Car tracking Systems.
x. - Mobile workshop, Tool boxes
xi. – Weigh bridge, Generators, Transformers etc

13. SUBMISSION

M/S IYAN GROUP LIMITED wishes to submit its investment plan and application to the Tanzania Investment Centre (TIC) for registration and award of certificate of incentives for the commencement of cargo haulage Project.

The cargo transportation Project will soon commence after the Company is registered by Tanzania Investment Centre and being issued the Certificate of incentives. Thereafter the Company will order and import trucks, tractors, supporting vehicles, recovery trucks, workshop equipment, communication equipment, cargo handling equipment, generators, etc.

The Project will qualify for tax exemption on Capital/Deemed Capital Goods which are trucks, tractors, supporting vehicles, recovery trucks, workshop equipment, communication equipment, cargo lifting equipment, generators etc.

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14. ECONOMIC GROWTH

Positive economic growth which had been registered in Tanzania, have attracted more investments, transportation and business in the Tanzania like the proposed cargo transportation project in business of cargo haulage. The economic growth influenced such movement of goods especially industries, minerals and businessmen as the demand is growing day by day for the increased business, imported goods, export/transit and transshipment of containers to landlocked countries.

15. COMPETITION/MARKET

Despite there being numbers of cargo transporters of containers still the facility is not enough compared to the level of demand.

However, the proposed project for cargo transportation intends to provide trustworthy, efficient and quality services to dominate the local and export market because the project ensures high quality, promptness and goodwill.

16. ADVERTISEMENT

Advertisement, which forms part of the marketing strategy, will be embarked upon in the newspapers, street banners and later on in the televisions in a manner benefiting the promotional role of any company or private institutions.

17. BUSINESS STRATEGY

In order to meet the current demand and high productivity the management of the company will develop and implement additional strategies which will capture markets

- Technology/quality fleet of vehicles,
- Advertisement/promotion,
- Employing qualified and experienced drivers, mechanics,
- On job training,
- Business Discipline.

18. ENVIRONMENTAL ISSUE

The cargo transportation business and the whole vehicle servicing is environmental friendly. The workshop activities of services vehicles will not cause any harm to people.

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19. PROJECT MANAGEMENT

The overall management of the company is vested in the Board of Directors. Mr. Rashid Salim Said is the Managing Director of the Company; he is well versed in cargo transportation. The other Director is Halima Abdallah Salim

20. MANPOWER AND TRANSFER OF TECHNOLOGY

This project being the cargo transportation in its establishment programme will usher in the technology (Transfer of knowledge/technology) by using modern vehicles and workshop activities. The advantages to the country are quite significant, and will get the advantage of value addition due to such incoming technology.

Furthermore the country can reduce its dependence on cargo transporters from neighboring countries. Hence Tanzania businessmen, farmers, miners. Oil marketing companies, importers and industries will be able to get the service from local hauliers at affordable price.

The Proposed cargo haulage project will cause more people to be employed in as drivers, turn boys, mechanic, security Guards, accountant, logistic manager and about 30 local people and 5 foreigners people will increase their income, improve their social welfare and pay taxes; it is poverty alleviation programme to them.

Local employees will get on training and in a long run will improve the technical competence in the cargo transportation.

21. CONCLUSION AND RECOMMENDATION

The financial evaluation of the intended cargo transportation done so far indicates that this project will be profitable both economically and financially viable venture. There are many other benefits direct and indirect of this project.

The management being experienced businessmen possesses ample managerial capabilities in various business disciplines. Based on the above factors, it is recommended that the company should be granted the certificate of incentives for the implementation of the proposed cargo transportation project so that the project will import and enjoy tax exemption on Capital/Deemed Goods and increase its production capacity.

22. FINANCIAL AND ECONOMIC ANALYSIS

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Personnel
Years 1 to 4
TZS

	Year 1	Year 2	Year 3	Year 4
Net Revenues	464,640,000,000	534,336,000,000	614,486,400,000	706,659,360,000
Sales & Marketing				
Sales Manager	72,000,000	79,200,000	87,120,000	95,832,000
Marketing Manager	48,000,000	52,800,000	58,080,000	63,888,000
Customer service	31,200,000	34,320,000	37,752,000	41,527,200
Tech support	19,200,000	21,120,000	23,232,000	25,555,200
(other...)	4,320,000	4,752,000	5,227,200	5,749,920
Total Salary	174,720,000	192,192,000	211,411,200	232,552,320
Benefits				
Percent (%)	15%	15%	17%	20%
Total benefit costs	26,208,000	28,828,800	35,939,904	46,510,464
Total S & M Compensation	200,928,000	221,020,800	247,351,104	279,062,784
% of Revenue	0.0%	0.0%	0.0%	0.0%
Research and Development				
R & D Manager	26,400,000	29,304,000	32,527,440	36,105,458
Engineers	19,200,000	21,312,000	23,656,320	26,258,515
Technicians	12,000,000	13,320,000	14,785,200	16,411,572
Total Salary	57,600,000	63,936,000	70,968,960	78,775,546
Benefits				
Percent (%)	15%	15%	17%	20%
Total benefit costs	8,640,000	9,590,400	12,064,723	15,755,109
Total R & D Compensation	66,240,000	73,526,400	83,033,683	94,530,655
% of Revenue	0.0%	0.0%	0.0%	0.0%
General & Administration				
Chief Executive Officer	24,000,000	26,400,000	29,040,000	31,944,000
Chief Financial Officer	19,200,000	21,120,000	23,232,000	25,555,200
Accounting	7,200,000	7,920,000	8,712,000	9,583,200
Secretarial	16,800,000	18,480,000	20,328,000	22,360,800
Clerks and admin personnel	14,400,000	15,840,000	17,424,000	19,166,400
(other...)	4,800,000	5,280,000	5,808,000	6,388,800
Total Salary	86,400,000	95,040,000	104,544,000	114,998,400
Benefits				
Percent (%)	15%	15%	17%	20%
Total benefit costs	0	14,256,000	17,772,480	22,999,680
Total G & A Compensation	86,400,000	109,296,000	122,316,480	137,998,080
% of Revenue	0.0%	0.0%	0.0%	0.0%
Cost of Revenue				
Direct Cost				
Fuel and Oil	34,618,180,800	36,349,089,840	38,166,544,332	40,074,871,549
Tyre & Tube	37,171,200,000	39,029,760,000	40,981,248,000	43,030,310,400

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Materials and Logistics	32,524,800,000	34,151,040,000	35,858,592,000	37,651,521,600
Drive millage	3,199,999,200	3,359,999,160	3,527,999,118	3,704,399,074
Man power	2,238,216,000	2,350,126,800	2,467,633,140	2,591,014,797
Finance Cost	489,600,000	514,080,000	539,784,000	566,773,200
Workshop Expenses	1,152,000,000	1,209,600,000	1,270,080,000	1,333,584,000
Other Overheads	1,260,000,000	1,323,000,000	1,389,150,000	1,458,607,500
Credit Gurantee	-	-	-	-
Landed Cost/ Compliance Cost	39,799,200	41,789,160	43,878,618	46,072,549
Insuarance Expenses	1,511,452,800	1,587,025,440	1,666,376,712	1,749,695,548
Tax Payments	-	-	-	-
Devinded	-	-	-	-
Other personnel	-	-	-	-
(other...)	-	-	-	-
Total Direct Cost	114,205,248,000	119,915,510,400	125,911,285,920	132,206,850,216
Benefits				
Percent (%)	15%	15%	20%	20%
Total benefit costs	17,130,787,200	17,987,326,560	25,182,257,184	26,441,370,043
Total Salary Costs	131,336,035,200	137,902,836,960	151,093,543,104	158,648,220,259
Hourly Personnel				
Number of employees	250	250	250	320
Average wages per employee	48,000,000	53,760,000	60,211,200	67,436,544
Total wages	12,000,000,000	13,440,000,000	15,052,800,000	21,579,694,080
Benefits				
Percent (%)	15%	15%	20%	20%
Total benefit costs	1,800,000,000	2,016,000,000	3,010,560,000	4,315,938,816
Total Wage Costs	13,800,000,000	15,456,000,000	18,063,360,000	25,895,632,896
Service Personnel				
Number of employees	3	5	10	25
Salary per employee	12,000,000	13,440,000	15,052,800	16,859,136
Total salaries	36,000,000	67,200,000	150,528,000	421,478,400
Benefits				
Percent (%)	15%	15%	20%	20%
Total benefit costs	5,400,000	10,080,000	30,105,600	84,295,680
Total Salary Costs	41,400,000	77,280,000	180,633,600	505,774,080
Total COR's Compensation	145,177,435,200	153,436,116,960	169,337,536,704	185,049,627,235
% of Revenue	31.2%	28.7%	27.6%	26.2%
Total Salary & Wages	126,523,968,000	133,706,678,400	141,351,010,080	154,212,870,562
Total Benefits	18,965,635,200	20,056,001,760	28,258,594,291	30,842,574,112
Total Compensation	145,531,003,200	153,839,960,160	169,790,237,971	185,561,218,754
% of Revenue	31.3%	28.8%	27.6%	26.3%

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Property and Equipment
Years 1 to 4
($)

	Year 0 Purchased Assets	Year 1	Year 2	Year 3	Year 4
Net Revenues		80,640,000,000	92,736,000,000	106,646,400,000	122,643,360,000
Capital Expenditures					
Truck &Trailer		43,184,340,000	0	0	0
Plant & Equipment		252,000,000	0	0	0
Other		0	0	0	0
Total Capital Expenditures	0	43,436,340,000	0	0	0
% of Revenue		53.9%	0.0%	0.0%	0.0%
Depreciation Computers, Sofware & Office Equipment (allocated to General & Administrative Expenses)					
Depreciation Rate: Years	1	4	4	4	4
Year 0		0	0	0	0
Year 1		10,796,085,000	10,796,085,000	10,796,085,000	10,796,085,000
Year 2			0	0	0
Year 3				0	0
Year 4					0
Year 5					
Total Depreciation		10,796,085,000	10,796,085,000	10,796,085,000	10,796,085,000
Depreciation on Plant and Equipment (allocated to Cost of Revenue)					
Depreciation Rate: Years	1	4	4	4	4
Year 0		0	0	0	0
Year 1		63,000,000	63,000,000	63,000,000	63,000,000
Year 2			0	0	0
Year 3				0	0
Year 4					0
Year 5					
Total Depreciation		63,000,000	63,000,000	63,000,000	63,000,000
Depreciation Other (allocated to Cost of Revenue)					
Depreciation Rate: Years	1	10	10	10	10
Year 0		0	0	0	0
Year 1		0	0	0	0
Year 2			0	0	0
Year 3				0	0
Year 4					0
Year 5					
Total Depreciation		0	0	0	0
Total Depreciation		10,859,085,000	10,859,085,000	10,859,085,000	10,859,085,000
% of Revenue		13.5%	11.7%	10.2%	8.9%
Property & Equipment					
Gross Asset Value	0	43,436,340,000	43,436,340,000	43,436,340,000	43,436,340,000
Accumulated Depreciation		10,859,085,000	21,718,170,000	32,577,255,000	43,436,340,000
Net Property and Equipment	0	32,577,255,000	21,718,170,000	10,859,085,000	0
% of Revenue		40.4%	23.4%	10.2%	0.0%

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Working Capital

Years 1 to 4

($)

	Year 1	Year 2	Year 3	Year 4	
Net Revenues	464,640,000,000	534,336,000,000	614,486,400,000	706,659,360,000	
Accounts Receivable					
% of Revenue	8.3%	8.3%	8.3%	8.3%	
Days Outstanding	30	30	30	30	
Accounts Receivable	6,693,120,000	13,760,736,000	14,657,932,800	19,232,680,320	
(Increase)/Decrease from Prev. Period		(6,693,120,000)	(7,067,616,000)	(897,196,800)	(4,574,747,520)
Inventory					
% of Revenue	8.3%	8.3%	6.7%	6.7%	
Inventory Turns	12	12	15	15	
Inventory Days	30	30	24	24	
Inventory	6,693,120,000	13,760,736,000	11,832,307,200	15,525,175,680	
(Increase)/Decrease from Prev. Period		(6,693,120,000)	(7,067,616,000)	1,928,428,800	(3,692,868,480)
Other Current Assets					
% of Revenue	1.0%	1.0%	1.0%	1.0%	
Days	4	4	4	4	
Other CA Value	806,400,000	1,657,920,000	1,766,016,000	2,317,190,400	
(Increase)/Decrease from Prev. Period		(806,400,000)	(851,520,000)	(108,096,000)	(551,174,400)
Accounts Payable & Accrued Expenses					
% of Revenue	8.7%	8.7%	8.7%	8.7%	
Days	31	31	31	31	
AP & Accrued Value	28,062,720,000	12,015,680,000	24,260,889,600	31,173,120,000	
Increase/(Decrease) from Prev. Period		28,062,720,000	(16,047,040,000)	12,245,209,600	6,912,230,400
Other Current Liabilites					
% of Revenue	1.0%	1.0%	1.0%	1.0%	
Days	4	4	4	4	
Other Current Liabilities		806,400,000	1,657,920,000	1,766,016,000	2,317,190,400
Increase/(Decrease) from Prev. Period		806,400,000	851,520,000	108,096,000	551,174,400

Revenues by Months & Quarters

TZS

	Year 1	Year 2	Year 3	Year 4
Month 1	6,720,000,000	6,720,000,000	7,392,000,000	8,131,200,000
Month 2	6,720,000,000	6,720,000,000	7,392,000,000	8,131,200,000
Month 3	6,720,000,000	6,720,000,000	7,392,000,000	8,131,200,000

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Total 1st Quarter	20,160,000,000	20,160,000,000	22,176,000,000	24,393,600,000
Month 4	6,720,000,000	6,720,000,000	6,720,000,000	6,720,000,000
Month 5	6,720,000,000	6,720,000,000	6,720,000,000	6,720,000,000
Month 6	6,720,000,000	6,720,000,000	6,720,000,000	6,720,000,000
Total 2nd Quarter	20,160,000,000	20,160,000,000	20,160,000,000	20,160,000,000
Month 7	6,720,000,000	6,720,000,000	6,720,000,000	6,720,000,000
Month 8	6,720,000,000	6,720,000,000	6,720,000,000	6,720,000,000
Month 9	6,720,000,000	6,720,000,000	6,720,000,000	6,720,000,000
Total 3rd Quarter	20,160,000,000	20,160,000,000	20,160,000,000	20,160,000,000
Month 10	6,720,000,000	-	16,518,400,000	21,720,000,000
Month 11	-	11,720,000,000	6,720,000,000	8,201,760,000
Month 12	6,720,000,000	13,816,000,000	20,912,000,000	28,008,000,000
Total 4th Quarter	20,160,000,000	32,256,000,000	44,150,400,000	57,929,760,000
Total for year	80,640,000,000	92,736,000,000	106,646,400,000	122,643,360,000

Accounts Receivable by Months & Quarters

TZS

	Year 1	Year 2	Year 3	Year 4
Month 1	6,693,120,000	6,693,120,000		
Month 2	6,693,120,000	6,693,120,000		
Month 3	6,693,120,000	6,693,120,000	7,362,432,000	8,098,675,200
Month 4	6,693,120,000	6,693,120,000		
Month 5	6,693,120,000	6,693,120,000		
Month 6	6,693,120,000	6,693,120,000	6,693,120,000	6,693,120,000
Month 7	6,693,120,000	6,693,120,000		
Month 8	6,693,120,000	6,693,120,000		
Month 9	6,693,120,000	6,693,120,000	6,693,120,000	6,693,120,000
Month 10	6,693,120,000	-		
Month 11	-	11,673,120,000		
Month 12	6,693,120,000	13,760,736,000	14,657,932,800	19,232,680,320

Inventory by Months & Quarters

CamScanner

TZS

	Year 1	Year 2	Year 3	Year 4
Month 1	6,693,120,000	6,693,120,000		
Month 2	6,693,120,000	6,693,120,000		
Month 3	6,693,120,000	6,693,120,000	5,943,168,000	6,537,484,800
Month 4	6,693,120,000	6,693,120,000		
Month 5	6,693,120,000	6,693,120,000		
Month 6	6,693,120,000	6,693,120,000	5,402,880,000	5,402,880,000
Month 7	6,693,120,000	6,693,120,000		
Month 8	6,693,120,000	6,693,120,000		
Month 9	6,693,120,000	6,693,120,000	5,402,880,000	5,402,880,000
Month 10	6,693,120,000	-		
Month 11	-	11,673,120,000		
Month 12	6,693,120,000	13,760,736,000	11,832,307,200	15,525,175,680

Other Current Assets by Months & Quarters

TZS

	Year 1	Year 2	Year 3	Year 4
Month 1	6,693,120,000	806,400,000	887,040,000	975,744,000
Month 2	6,693,120,000	806,400,000	887,040,000	975,744,000
Month 3	6,693,120,000	806,400,000	887,040,000	975,744,000
Month 4	806,400,000	806,400,000	806,400,000	806,400,000
Month 5	806,400,000	806,400,000	806,400,000	806,400,000
Month 6	806,400,000	806,400,000	806,400,000	806,400,000
Month 7	806,400,000	806,400,000	806,400,000	806,400,000
Month 8	806,400,000	806,400,000	806,400,000	806,400,000
Month 9	806,400,000	806,400,000	806,400,000	806,400,000
Month 10	806,400,000	-	1,982,208,000	2,606,400,000
Month 11	-	1,406,400,000	806,400,000	984,211,200
Month 12	806,400,000	1,657,920,000	1,766,016,000	2,317,190,400

Accounts Payble & Accrued Expenses by Months & Quarters

CamScanner

TZS

	Year 1	Year 2	Year 3	Year 4
Month 1	-	295,680,000		
Month 2	0	0		
Month 3	31	31	7,717,248,000	8,488,972,800
Month 4	7,015,680,000	7,015,680,000	7,045,248,000	7,077,772,800
Month 5	7,015,680,000	7,015,680,000	7,015,680,000	7,015,680,000
Month 6	7,015,680,000	7,015,680,000	7,015,680,000	7,015,680,000
Month 7	7,015,680,000	7,015,680,000	7,015,680,000	7,015,680,000
Month 8	7,015,680,000	7,015,680,000	7,015,680,000	7,015,680,000
Month 9	7,015,680,000	7,015,680,000	7,015,680,000	7,015,680,000
Month 10	20,455,680,000	295,680,000	16,814,080,000	22,015,680,000
Month 11	7,607,040,000	11,720,000,000	7,446,809,600	9,157,440,000
Month 12	28,062,720,000	12,015,680,000	24,260,889,600	31,173,120,000

Other Current Liabilities by Months & Quarters

TZS

	Year 1	Year 2	Year 3	Year 4
Month 1	806,400,000	806,400,000	887,040,000	975,744,000
Month 2	806,400,000	806,400,000	887,040,000	975,744,000
Month 3	806,400,000	806,400,000	887,040,000	975,744,000
Month 4	806,400,000	806,400,000	806,400,000	806,400,000
Month 5	806,400,000	806,400,000	806,400,000	806,400,000
Month 6	806,400,000	806,400,000	806,400,000	806,400,000
Month 7	806,400,000	806,400,000	806,400,000	806,400,000
Month 8	806,400,000	806,400,000	806,400,000	806,400,000
Month 9	806,400,000	806,400,000	806,400,000	806,400,000
Month 10	806,400,000	-		
Month 11	-	1,406,400,000	806,400,000	984,211,200
Month 12	806,400,000	1,657,920,000	1,766,016,000	2,317,190,400

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