

**SINO-TAN BUILDING MATERIALS COMPANY LIMITED**

**BUSINESS PLAN**



**BUILDING MATERIALS MANUFACTURING**

**2024**

# **SINO-TAN BUILDING MATERIALS COMPANY LIMITED**

## **MANUFACTURING BUSINESS PLAN**

**2024**

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## EXECUTIVE SUMMARY

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SINO-TAN Building Materials Company Limited, is a locally registered private company limited by shares, incorporated in Tanzania under the Companies Act. The company main objective is to increase the supply of high quality and affordable building materials yet involve Tanzania in supply of raw materials and finished goods meanwhile increasing forex by limiting importation. The company envisions to be based in Tanzania and remain the leading brand for building materials solutions in Africa.

The company's main products are SINO-TAN-Heavy Calcium Carbonate (Limestone), Putty Powder for wall finishing and Binder Paint for enhanced wall thickness and paint durability.

The company sources raw materials such as dolomite, titanium oxide, fungicides and cellulose. The production process is supported by state-of-the-art machinery, including crushers, washing chambers, dryers, grinders, loaders, mixers stirring tools, testing, weighing and grading chamber and packaging system.

As population, economic and urbanization grow, the demand for housing grows. This implies overtime, new apartments for lease and sale are having an increased demand. As the majority grow to middle income class, the demand for decent and well painted houses increases. The company is focus on these growth indicators to penetrate into the market.

The company is led by a four board of directors, comprising Tanzanian and Chinese nationals, supported by a dedicated executive team. It employs over 425 direct laborers and technical staff, ensuring efficient production and administration. Having an initial investment totals TZS 1.84 billion, allocated to property, plant, and equipment (TZS 1.01 billion), stocks and inventories (TZS 750 million), and cash reserves (TZS 84.69 million). This robust financial base ensures sustainable growth and market penetration. With a projected profitability margin of 25%, SINO-TAN ensures competitive pricing and attractive returns for stakeholders. This margin reflects the company's operational efficiency and cost management in producing and delivering premium products

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## SECTION ONE

### THE COMPANY

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#### ***1.1 COMPANY OVERVIEW***

**NAME, STATUS AND PRINCIPAL OFFICE:** SINO - TAN BUILDING MATERIALS COMPANY LIMITED a having its principal address at Karege, Pwani Bagamoyo Dar-es-Salaam, is a locally registered private company limited by shares, incorporated in Tanzania under the Companies Act with registration number 179-991-349 The company is a registered tax payer with TIN 179-991-349 since day 26<sup>th</sup> month November year 2024.

**SHAREHOLDERS:** The company's registered share capital is TZS 1,500,000,000 equivalent to USD 632,579.36 dividend into 150,000 (Number) shares are held by 2 (Number and nationality), ZANG XIAOQING and GANG HUANG (Number and nationality) of whom 2 (number) are serving directors.

**BUSINESS HISTORY:** THE COMPANY is newly established in Tanzania whose shareholders and directors have vast experience in exporting building products from China to majority of East African countries mainly Tanzania. Their stay in the same business signored potentials of market growth and decided to be established. The company looks forward to dominate the East African market with high quality finishing materials in the building and construction industry.

#### ***1.2 THE COMPANY'S OBJECTIVES, VISION AND MISSION***

##### ***1.2.1 Objectives***

The company through its Business operation has identified several objectives as highlighted;

- a) Increase production of building materials
- b) Increase competitiveness to increasing quality and supply of building materials
- c) Generation of employment opportunities

- d) Reducing importation of building materials our products to forex
- e) Exporting our products to neighboring countries that increasing forex
- f) Utilize local raw materials, increase resources value and contribute to economy growth by industrializations and employment creating.
- g) Involving Tanzania in supply or raw materials and agents in supply of wall put and other finished goods.

### *1.2.2 Vision*

To be based in Tanzania and remain the leading brand for building materials solutions in Africa.

### *1.2.3 Mission*

*Maintain strong and unfailing innovation in quality, affordability, reliability and accessibility.*

## **1.3.2 COMMUNITY OUTREACH PROGRAMS**

The company intends to empower young and upcoming traders in general supply to supply raw materials to our factory and supply finished good to building projects and whole sellers/retailers. Increase employment and decent income to employees and casual laborers at the factory premises.

The company is committed to engage local people in majority of its opportunities especially in creating young and upcoming business people who are able to penetrate the African market, involve in exports and tender in pantry building projects.

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## SECTION TWO

### BUSINESS DESCRIPTION

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#### ***2.0 Products, Services and Operations***

This section explains all products that shall be produced and sold and the operations plan as underlined;

#### ***2.1. PRODUCTS AND SERVICES***

The company is penetrating into the construction and building industry by supplying finishing materials before painting of walls. The production of finishing materials has considered the comparison of what is currently supplied and improved in quality to offer the industry with new quality materials in finishing stages. The products are resistance to salty areas, fungus, heavy rains and excessive heating thus assuring builders and clients and eventual attractive and long rusting painting and walls decoration in all weather and roofing styles. The products include;

##### **2.1.1 Heavy Calcium carbonate / Limestone**

This product is a raw material in production of other company products and is also available for sale to other producers who use it as raw material. The product shall be packaged in woven bags and available in different packaging weight ranging from 10Kg and 25kg.

##### **2.1.2 Putty Powder**

The product is for finishing of walls before painting, it gives a background for eventual decorative painting and fixtures. The product shall be packaged in woven bags and available in different packaging weight ranging from 10Kg and 25kg.

##### **2.1.3 Putty Powder**

##### **2.1.4 Binder Paint**

This is applied immediately and after putty powder is applied to increase wall thickness, reduce weather effects to paint quality and ensure true view and paint quality per builder and customer expectations. The product shall be packaged in buckets and available in different packaging weight ranging from 10litters and 20 litters.

##### **2.1.5 Putty Powder**

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## SECTION THREE

### PRODUCTION AND FACTORY OPERATION

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**3.1 AREA:** The factory is established at Kamarl Industrial Estate, Kerege, Bagamoyo, Coast Region covering an area of 3800, the area is built with factory facilities which include go downs, warehouses, factory/ building for machinery installation, management offices and all other facilities for staff welfare and effective manufacturing performance.

#### 3.2 RAW MATERIALS

The production of all products demands cellulose, Titanium Oxide, Fungicides and dolomite, white cement, cilium, Koalin.



GRINDED  
PUTTY POWDER

#### 3.3 PRODUCTION PROCESS, TECHNOLOGY AND PATENTS

The machinery combination and the production process explain the factory technology.

**(a) Machinery:** The factory machinery Include Crushers, washing chambers, Dryers, Grinders, Loaders, Mixers stirring tools, testing, weighing and grading chamber and packaging system.

**(b) Production Process**

**(i) Heavy calcium Carbonate (SINO LYMESTONE)**

In order to produce Heavy calcium Carbonate, Dolomite is sorted, and loaded to the crusher, then washed, dried, grinded, graded and packaged for eventual utilized. The product is a raw material in other production processes.

**(ii) Putty Powder (SINO WALL PUTTY)**

Its production involves mixing and stirring, heavy calcium carbonate, white cement and cilium are loaded into the mixer then stirring for required time and required temperature level till production of final putty powder. Finally graded, weighed and packaged for sale.

**(iii) Binder (SINO BINDER PAINT)**

The production of it includes mixing and gridding, the raw materials namely cellulose, fungicide, emulsion titanium dioxide and Koaline are loaded into mixers then grinded ready for grading and packaging.

(c) **Assembling:** Assemblers of plants and machines are tested and manufactured and licensed for the same activity, moreover the sellers of manufacturing machines have patents for same machines are supplying Human resources to train company staff on daily management for a period of twelve months and as long as their service is needed.

(c) **PATENTS:** The Patents for a current floor fan is already for public usage since the owner is past twenty years since innovations. All components are internationally certified for internal stands for usage as fan components.

(d) **COPYRIGHT:** The look of all plastic components is designed to be unique and the copy right is owned by its shareholders since molders for the parts are protected.

### **3.4 STORAGE AND DISTRIBUTION**

The factory sight has sufficient storage facilities of both raw materials and finished goods, given its design and area size the company can store raw materials and finished goods maintaining acceptable standards all the time.

The factory is designed in way to accommodate suppliers and buyers' business without interruption. Moreover, the company call whole sellers from all over Tanzania to become agents on conditions of having sufficient working capital including storage space'. Potential partners have already been contracted and upcoming young traders envisioning support are waiting a training program from shortlisted and contracted consultants and financiers.

Distribution mechanism are based on locally available vehicles owned by local Tanzania's, the business value chain and shall be owned by Tanzanian business people.

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## SECTION FOUR

### MARKET ASSESSMENT AND MARKETING STRATEGY

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#### **4.1 Market Background**

As population, economic and urbanization grow, the demand for housing grows. This implies overtime, new apartments for lease and sale are having an increased demand. As the majority grow to middle income class, the demand for decent and well painted houses increases. The company is focus on these growth indicators to penetrate into the market.

According to the Tanzania Construction Report, The construction industry in Tanzania is expected to grow by **7.0%** to reach TZS 29.26 trillion in 2024. Such a size is significant enough to allow the penetration two billion investment and twelve billion annual sales implying a 0.034% market share reasonably sufficient to avoid cat throat competition.

Tenants are increasing that is why reports show that majority of low income earners dwell in small house hold, this indicates that there is an ample demand for housing and thus the market has greater potential growth indicators. IN DAR ES SALAAM townships, according to published surveys, 15 to 20 relatives share a small house hold and nearly 70% of residents in Dar es Salaam leaves in informal settlements. Home deficit is growing at a rate of 20,000 homes per year (National Census, 2022). The World Bank indicates that 61% of urban dwellers live in a slum.

#### **4.4.2 Market Supply**

The market characteristics necessitate incoming of new producers at a least competition if product quality attributes are considered. The company is therefore penetrating and a sounding competitive edge of quality, affordability, accessibility and reliability.

Currently the sector still demands imported products of the same nature while producing then in Tanzania increases Job Creation, lowers price and saves forex. Our company shall be among the existing manufacturers of the same product, the sector whose growth is greater than producer's growth rates demands incoming of new investors to lower price, and increase supply to growing demand.

#### 4.4 SWORT ANALYSIS

<b>PARAMETER</b>	<b>STRATEGY</b>
<b>Strength</b>	Sufficient Capital Sufficient market Product quality attributes
<b>Weakness</b>	Importation of some materials which could be available in Tanzania if there were many raw material industries most of the Materials in Tanzania.
<b>Opportunities</b> Growing population, growing urbanization	Sector growth, availability of expensive products imported from other countries and population growth.
<b>Threat</b> <b>Competition in industrial markets:</b>	Competition is based on durability, affordability and reliability of spare parts. Low experience in the market, existing of many producers most of the materials.
<b>PEST</b>	<p>POLITICAL Stable political environment</p> <p>ECONOMIC Growing economy and populations</p> <p>SOCIALLY: China and Tanzania have long lasting relationships.</p> <p>TECHNICALLY:</p>

	We have latest technology
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#### ***4.5 Marketing Strategy***

The project will base on industrial market segmentation where most products are intended for decent housing plans. Below is he marketing Mix;

#### **4.1 PRODUCT**

The products maintain quality, packaging in low kilograms of ten and 25 woven bags and 10 liters' buckets. The products shall maintain quality, availability and reliability.

#### **4.2 PLACE**

The products are produced in Tanzania distributed all over Tanzania, East and Central Africa. The company is associated with national agents who sell imported products to introduce such same product at low cost.

#### **4.3 PRICE**

All products are having an incremental margin which ranges to 25 since most of what we park are bout from farmers unlike buying from processors. This remarks our competitive advantage on quality and price control. The pricing strategy is scheming where we start with very low price to prove our quality and reliability and increase price. The strategy further guarantees greater margins to agents and retailers so that they are motivated to supply our products while the company will start getting margin when the customers have prioritized the products.

#### **4.4 PROCESS**

MANUFACTURING PROCESS Is Appended

#### **4.5 PROMOTION**

The company does incur a lot of costs to promote but supply the products at low coats so that they are tested by customers unlike spend a lot of resources in advertisements.

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## SECTION FIVE

### THE MANAGEMENT AND HUMAN RESOURCE SUMMARY

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#### 5.1 BOARD OF DIRECTORS

- |                                 |           |
|---------------------------------|-----------|
| 1. ZHU XIANGWEI                 | CHINESE   |
| 2. ZHANG LILI                   | CHINESE   |
| 3. FLORIANUS MUKYANUZI KARUGABA | TANZANIAN |
| 4. ALLY                         | TANZANIAN |

#### 5.2 EXECUTIVE COMMITTEE

Chief Executive Officer

Director of finance, Administration and Compliance

Head of Operations and Production manager

Head of Marketing and Public Relations

Human Resources manager

#### 5.3 STAFF

Technicians	10
Administrators	15
Direct Labour	400

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## SECTION SIX

### FINANCIAL PLAN, PERFORMANCE AND FUTURE PLAN

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#### 6.1 INVESTMENT CAPACITY

<b>Property, Plant and Equipment</b>	1,006,146,750
Stocks and Inventories	750,000,000
Cash and Bank Balances	84,692,533
<b>TOTAL INVESTMENT/ INITIAL CAPITAL</b>	<b>1,840,839,283</b>

#### 6.2 PRODUCTION CAPACITY

##### QUANUTY IN TONS

	YEAR				
	2	3	4	5	
<b>Heavy Calcium Powder</b>	500	1000	1,100	1,400	1,500
<b>Putty Powder</b>	10,000	20000	22000	22500	25000
Binding	2500	5000	600	700	1000

## 6.3 FINANCIAL PLAN

**SECTION SIX**

**FINANCIAL PLAN, PERFORMANCE AND FUTURE PLAN**

	NOTE	31.12.2029	31.12.2028	31.12.2027	31.12.2026	31.12.2025	31.12.2024
		T.SHS	T.SHS	T.SHS	T.SHS	T.SHS	T.SHS
<b>ASSETS EMPLOYED</b>							
<b>NON-CURRENT ASSETS</b>							
Property, Plant and Equipment	2.0	287,470,500	431,205,750	574,941,000	718,676,250	862,411,500	1,006,146,750
<b>TOTAL NON-CURRENT ASSETS</b>		<b>287,470,500</b>	<b>431,205,750</b>	<b>574,941,000</b>	<b>718,676,250</b>	<b>862,411,500</b>	<b>1,006,146,750</b>
<b>CURRENT ASSETS</b>							
Stocks and Inventories	3.0	1,200,000,000	750,000,000	650,000,000	500,000,000	375,000,000	750,000,000
corporate tax							
Director Current A/C	4.0						
Debtors and Prepayments	4.0						
Cash and Bank Balances	5.0	4,988,827,642	4,097,253,901	2,969,137,367	2,003,971,689	721,911,392	84,692,533
<b>Total Current Assets</b>		<b>6,188,827,642</b>	<b>4,847,253,901</b>	<b>3,619,137,367</b>	<b>2,503,971,689</b>	<b>1,096,911,392</b>	<b>834,692,533</b>
<b>TOTAL ASSETS</b>		<b>6,476,298,142</b>	<b>5,278,459,651</b>	<b>4,194,078,367</b>	<b>3,222,647,939</b>	<b>1,959,322,892</b>	<b>1,840,839,283</b>
<b>EQUITY AND LIABILITIES</b>							
<b>EQUITY</b>							
Share Capital	10.0	2,400,000,000	2,400,000,000	2,400,000,000	2,400,000,000	2,000,000,000	2,000,000,000
Advance for purchase of shares							
Retained Profit /(Loss)		4,076,298,142	2,878,459,651	1,794,078,367	822,647,939	(40,677,108)	(159,160,717)
<b>Total equity</b>		<b>6,476,298,142</b>	<b>5,278,459,651</b>	<b>4,194,078,367</b>	<b>3,222,647,939</b>	<b>1,959,322,892</b>	<b>1,840,839,283</b>
<b>NON CURRENT LIABILITY</b>							
Long term loans							
Short term loans							
<b>Total non Current Liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CURRENT LIABILITIES</b>							
Creditors and Acruals	6.0						
Bank Overdraft							
Directors current Account							
Corporate Tax	7.0						
<b>Total Current Liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>6,476,298,142</b>	<b>5,278,459,651</b>	<b>4,194,078,367</b>	<b>3,222,647,939</b>	<b>1,959,322,892</b>	<b>1,840,839,283</b>

**SECTION SIX**

**FINANCIAL PLAN, PERFORMANCE AND FUTURE PLAN**

0	NOTE	31.12.2029	31.12.2028	31.12.2027	31.12.2026	31.12.2025	31.12.2024
		T.SHS	T.SHS	T.SHS	T.SHS	T.SHS	T.SHS
<b>SALES</b>							
Income from sales of products		14,850,000,000	14,135,000,000	13,420,000,000	12,705,000,000	5,637,500,000	-
Income from other sources							
<b>TOTAL</b>		<b>14,850,000,000</b>	<b>14,135,000,000</b>	<b>13,420,000,000</b>	<b>12,705,000,000</b>	<b>5,637,500,000</b>	<b>-</b>
<b>LESS: COST OF SALES/OPERATIONS</b>	8.0	<b>11,101,750,000</b>	<b>10,565,500,000</b>	<b>10,029,250,000</b>	<b>9,493,000,000</b>	<b>4,228,125,000</b>	<b>-</b>
<b>GROSS PROFIT</b>		<b>3,748,250,000</b>	<b>3,569,500,000</b>	<b>3,390,750,000</b>	<b>3,212,000,000</b>	<b>1,409,375,000</b>	<b>-</b>
<b>LESS: OPERATING EXPENSES</b>							
Staff cost	12.0	29,705,610	28,829,735	27,230,500	26,123,625	16,145,938	-
Administrative Expenses	13.0	417,604,400	402,074,000	386,543,600	369,698,733	355,658,333	-
Depreciation	17.0	143,735,250	143,735,250	143,735,250	143,735,250	143,735,250	143,735,250
Directors Emoluments	19.0	-	-	-	-	-	-
Selling Expenses	16.0	3,360,000	3,208,000	3,056,000	2,904,000	2,752,000	8,000,000
Financial Expenses	14.0	3,575,467	3,465,467	3,355,467	3,245,467	3,135,467	3,025,467
Professional & Audit Fees	15.0	10,500,000	10,500,000	10,500,000	4,400,000	4,400,000	4,400,000
<b>TOTAL OPERATING EXPENSES</b>		<b>608,480,727</b>	<b>591,812,452</b>	<b>574,420,817</b>	<b>550,107,075</b>	<b>525,826,988</b>	<b>159,160,717</b>
<b>OPERATING PROFIT/(LOSS) BEFORE TAX</b>		<b>3,139,769,273</b>	<b>2,977,687,548</b>	<b>2,816,329,183</b>	<b>2,661,892,925</b>	<b>883,548,013</b>	<b>(159,160,717)</b>
Less: Corporate Tax		941,930,782	893,306,264	844,898,755	798,567,878	265,064,404	-
<b>NET PROFIT AFTER TAX</b>		<b>2,197,838,491</b>	<b>2,084,381,284</b>	<b>1,971,430,428</b>	<b>1,863,325,048</b>	<b>618,483,609</b>	<b>(159,160,717)</b>

**SECTION SIX**

**FINANCIAL PLAN, PERFORMANCE AND FUTURE PLAN**

	31.12.2029	31.12.2028	31.12.2027	31.12.2026	31.12.2025	31.12.2024
	TSHS	TSHS	TSHS	TSHS	TSHS	TSHS
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
Profit/(Loss) for the period before tax	3,139,769,273	2,977,687,548	2,816,329,183	2,661,892,925	883,548,013	(159,160,717)
<b>Adjustment for items not involving movement of cash:</b>						
Depreciation	143,735,250	143,735,250	143,735,250	143,735,250	143,735,250	143,735,250
<b>Operating profit/ loss before working capital changes</b>	<b>3,283,504,523</b>	<b>3,121,422,798</b>	<b>2,960,064,433</b>	<b>2,805,628,175</b>	<b>1,027,283,263</b>	<b>(15,425,467)</b>
<b>Change in working capital</b>						
(Increase)/Decrease in Trading Stocks	(450,000,000)	(100,000,000)	(150,000,000)	(125,000,000)	375,000,000	(750,000,000)
(Increase)/Decrease in Directors Current A/C						
(Increase)/Decrease in Debtors & prepayments						
Increase/(Decrease) in Bank overdraft						
Increase/(Decrease) in Creditors and Accruals						
	(450,000,000)	(100,000,000)	(150,000,000)	(125,000,000)	375,000,000	(750,000,000)
<b>Cash Generated from/(used in) from operations</b>	<b>2,833,504,523</b>	<b>3,021,422,798</b>	<b>2,810,064,433</b>	<b>2,680,628,175</b>	<b>1,402,283,263</b>	<b>(765,425,467)</b>
Less: Income Tax paid	941,930,782	893,306,264	844,898,755	798,567,878	265,064,404	-
<b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>	<b>1,891,573,741</b>	<b>2,128,116,534</b>	<b>1,965,165,678</b>	<b>1,882,060,298</b>	<b>1,137,218,859</b>	<b>(765,425,467)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
(Purchases) of non current assets					-	(1,149,882,000)
Disposal of non current Assets						
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,149,882,000)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>						
Dividends/Drawing	(1,000,000,000)	(1,000,000,000)	(1,000,000,000)	(1,000,000,000)	(500,000,000)	
Contribution from members				400,000,000		2,000,000,000
Proceeds from a borrowing Bank loan (additional loan)						
Loan capital repayment						
<b>CASHFLOW FROM FINANCING ACTIVITIES ( C )</b>	<b>(1,000,000,000)</b>	<b>(1,000,000,000)</b>	<b>(1,000,000,000)</b>	<b>(600,000,000)</b>	<b>(500,000,000)</b>	<b>2,000,000,000</b>
Net increase/(decrease) in cash and equivalents ( A + B + C )	891,573,741	1,128,116,534	965,165,678	1,282,060,298	637,218,859	84,692,533
CASH AND CASH EQUIVALENTS AS AT 01. 01. 20	4,097,253,901	2,969,137,367	2,003,971,689	721,911,392	84,692,533	
<b>CASH AND CASH EQUIVALENTS AS AT 31. 12. 20</b>	<b>4,988,827,642</b>	<b>4,097,253,901</b>	<b>2,969,137,367</b>	<b>2,003,971,689</b>	<b>721,911,392</b>	<b>84,692,533</b>

**SECTION SIX**

**FINANCIAL PLAN, PERFORMANCE AND FUTURE PLAN**

<b>OPERATIONS</b>						
Opening Stocks	900,000,000.00	565,250,000.00	550,500,000.00	375,000,000.00	-	-
Opening Rawmaterial	750,000,000.00	650,000,000.00	500,000,000.00	375,000,000.00	750,000,000.00	750,000,000.00
<b>Add:</b> Purchases	10,516,750,000.00	9,586,750,000.00	8,852,000,000.00	8,523,000,000.00	3,382,500,000.00	-
<b>Cost of Materials Available for Use</b>	<b>12,166,750,000.00</b>	<b>10,802,000,000.00</b>	<b>9,902,500,000.00</b>	<b>9,273,000,000.00</b>	<b>4,132,500,000.00</b>	<b>750,000,000.00</b>
	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	
<b>PRODUCTION CAPACITY</b>	<b>243,335.00</b>	<b>216,040.00</b>	<b>198,050.00</b>	<b>185,460.00</b>	<b>82,650.00</b>	<b>15,000.00</b>
Add: Direct Packaging materials	148,500,000.00	141,350,000.00	134,200,000.00	127,050,000.00	56,375,000.00	-
Add: Direct Labour	519,750,000.00	494,725,000.00	469,700,000.00	444,675,000.00	197,312,500.00	-
Add; West Products Value	742,500,000.00	706,750,000.00	671,000,000.00	635,250,000.00	281,875,000.00	
Add: Direct Electricity	816,750,000.00	777,425,000.00	738,100,000.00	698,775,000.00	310,062,500.00	-
Less: Closing Rawmaterial	1,200,000,000.00	750,000,000.00	650,000,000.00	500,000,000.00	375,000,000.00	750,000,000.00
Less: Closing finished goods	1,350,000,000.00	900,000,000.00	565,250,000.00	550,500,000.00	375,000,000.00	
<b>COST OF SALES/ OPERATIONS</b>	<b>11,101,750,000.00</b>	<b>10,565,500,000.00</b>	<b>10,029,250,000.00</b>	<b>9,493,000,000.00</b>	<b>4,228,125,000.00</b>	

**SECTION SIX**

**FINANCIAL PLAN, PERFORMANCE AND FUTURE PLAN**

<b>ITEM NOTE</b>	<b>Final Account</b>	<b>Final Account</b>	<b>Final Account</b>	<b>Final Account</b>	<b>Final Account</b>	<b>Final Account</b>
	<b>Non audited</b>	<b>Non audited</b>	<b>Non audited</b>	<b>Non audited</b>	<b>Non audited</b>	<b>Non audited</b>
<b>12</b>	<b>31.12.2028</b>	<b>31.12.2028</b>	<b>31.12.2027</b>	<b>31.12.2026</b>	<b>31.12.2025</b>	<b>31.12.2024</b>
<b>STAFF COSTS</b>						
Salary	104,676,000.00	104,676,000.00	98,100,000.00	96,000,000.00	84,000,000.00	84,000,000.00
Skills development Levy(SDL)	18,191,250.00	17,315,375.00	16,439,500.00	15,563,625.00	6,905,937.50	-
NSSF contribution	10,467,600.00	10,467,600.00	9,810,000.00	9,600,000.00	8,400,000.00	
WCF-Contribution	1,046,760.00	1,046,760.00	981,000.00	960,000.00	840,000.00	
<b>Total</b>	<b>29,705,610.00</b>	<b>28,829,735.00</b>	<b>27,230,500.00</b>	<b>26,123,625.00</b>	<b>16,145,937.50</b>	<b>-</b>
<b>13</b>						
<b>OPERATING EXPENSES</b>						
Rent	69,068,400.00	67,818,400.00	66,568,400.00	65,318,400.00	64,068,400.00	-
Direct Transportation (fuel)	15,950,000.00	14,800,000.00	13,650,000.00	12,500,000.00	11,350,000.00	-
Repair & Maintenance	19,150,000.00	18,400,000.00	17,650,000.00	16,900,000.00	16,150,000.00	-
Printing and Stationary	12,280,000.00	11,330,000.00	10,380,000.00	9,430,000.00	8,480,000.00	-
Leveling the site	12,200,000.00	11,250,000.00	10,300,000.00	9,350,000.00	8,400,000.00	-
Office and daily necessities	21,140,000.00	20,190,000.00	19,240,000.00	18,290,000.00	17,340,000.00	-
Insurance	52,470,000.00	50,980,000.00	49,490,000.00	48,000,000.00	48,000,000.00	-

**SECTION SIX**

**FINANCIAL PLAN, PERFORMANCE AND FUTURE PLAN**

	General expenses	19,336,000.00	18,440,800.00	17,545,600.00	16,650,400.00	15,755,200.00	-
	Simple shed	16,396,000.00	15,500,800.00	14,605,600.00	13,710,400.00	12,815,200.00	-
	Cleaning & Sewages	10,100,000.00	10,100,000.00	10,100,000.00	9,000,000.00	9,000,000.00	-
	Ocean Freight Customs Clearance	48,260,000.00	45,760,000.00	43,260,000.00	40,760,000.00	38,260,000.00	-
	Security (items and services)	19,200,000.00	19,200,000.00	19,200,000.00	18,985,533.00	18,985,533.00	-
	Postage & Courier	13,575,000.00	12,425,000.00	11,275,000.00	10,125,000.00	8,975,000.00	-
	Telecommunication	5,201,000.00	4,651,000.00	4,101,000.00	3,551,000.00	3,001,000.00	-
	Installation fee	40,100,000.00	39,550,000.00	39,000,000.00	38,450,000.00	37,900,000.00	-
	Electricity	2,750,000.00	2,200,000.00	1,650,000.00	1,100,000.00	550,000.00	
	Transportation	40,428,000.00	39,478,000.00	38,528,000.00	37,578,000.00	36,628,000.00	35,678,000.00
	<b>Total</b>	<b>417,604,400.00</b>	<b>402,074,000.00</b>	<b>386,543,600.00</b>	<b>369,698,733.00</b>	<b>355,658,333.00</b>	<b>35,678,000.00</b>
<b>14</b>	<b>FINANCIAL EXPENSES</b>						
	Bank charges & Interest expenses	3,575,467.00	3,465,467.00	3,355,467.00	3,245,467.00	3,135,467.00	3,025,467.00
	<b>Total</b>	<b>3,575,467.00</b>	<b>3,465,467.00</b>	<b>3,355,467.00</b>	<b>3,245,467.00</b>	<b>3,135,467.00</b>	<b>3,025,467.00</b>
<b>15</b>	<b>PROFESSIONAL FEES</b>						

