

Goldlion Foods Company

Limited

Business Plan for Deep Processing of Meat

Products

May 2024

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Feasibility study for meat processing plant

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1. Introduction

Tanzania has the second highest number of livestock and poultry in Africa.

Less than 1% of meat is processed locally, and a large amount of processed meat is imported. As a backward industry in agriculture, the deep processing industry of agricultural products is directly related to the expansion of intermediate demand for agricultural products. By 2015, Tanzania had the third largest livestock population on the African continent, including 25 million cows, of which 98% were local breeds, as well as 16.7 million goats, 8 million sheep, 2.4 million pigs, and 36 million chickens. All basic economic indicators indicate that with the growth of population and wealth, the demand for Tanzanian livestock products in countries, regions, and globally has sharply increased. It is expected that by 2030, Tanzania's demand for meat will double.

The important symbol of developing agricultural modernization is to vigorously develop the agricultural product processing industry, which is the basic trend and general law of agricultural economic development. From the experience of various countries, in the mid-term of industrialization, with the transformation of economic structure and the increasing diversification of consumer demand, the connection between agriculture and agricultural product processing industry is becoming increasingly close, and the direction of development is increasingly towards agricultural industrial complexes. The agricultural industrialization management that has emerged in our country in recent years with the development of processing industry as the main economic content, as well as the increasing proportion of the food industry in the agricultural product processing industry, is actually a reflection of this law and trend.

The food industry, as a processing industry for agricultural and sideline products, is not only the continuation, development, and deepening of agricultural production, but also one of the main industries in the consumer goods industry. According to the Tanzania Development Vision (2025 Vision) proposed by the President, the "Twenty Five Year Plan" for national economic and social development aims to eliminate poverty within 25 years. By working together in a targeted and strategic manner, this goal can be achieved, and the growth rate of GDP and consumption funds will continue to maintain a stable upward trend. The demand for food quality and convenient food among the public is increasing day by day.

Considering the market prospects and meat optimization and upgrading, it is decided to establish a formal, advanced, scientific, and hygienic processing project for livestock and poultry meat products. We will fully implement relevant national laws and regulations, implement modern and scientific management, and provide processed meat products that meet food safety standards. Providing food that meets food safety standards will help reduce foodborne diseases. The enterprise will adhere to the spirit of "unity and pragmatism, hard work, progress with the times, and

common glory", and become a trustworthy and trustworthy enterprise for citizens and the government through factory technology transformation. We will make trustworthy meat, safe meat, high-quality meat, and hygienic meat for the general public and consumers, and contribute to the health of the whole nation.

The project complies with relevant domestic industrial policies and has certain economic and significant social benefits, making its construction feasible. After the project is completed, it will provide 300-500 employment opportunities for residents in the project area, providing convenient conditions for local residents to increase their income. The meat processing plant will have the ability to process 4 tons of meat per day and will operate for 7 days per week. The product line will include chicken nuggets, chicken patties, sausages, and skewers. The initial production capacity of the factory will reach 70% in the first year and 95% of its maximum production capacity in the fifth year, depending on the increase in demand and customer base. Meat will be processed in accordance with food safety standards and equipped with appropriate automation facilities for processing, packaging, refrigeration, transportation, etc. Processed products can also be exported after obtaining the required national and international certifications.

2. Market analysis

In Tanzania, the supply of local chickens meets over 70% of the chicken and egg production needs in rural areas, and up to 20% in urban areas.

Tanzania's poultry industry is steadily developing, including both domestic and foreign (broiler and laying hens). The demand for local chicken remains high, mainly due to Tanzanians liking the taste of chicken and the generally trusted chicken farming methods. With changes in dietary habits, especially in urban areas, the domestic market for imported chicken and eggs may continue to grow, and the economy is growing. The current estimated number of chicken herds is 72 million, of which 40 million are local chickens and the remaining 32 million are foreign poultry, including 24 million broiler chickens and 8 million laying hens. Out of the existing 4.7 million households in Tanzania, 3.7 million raise chickens.

2.1 Market demand analysis

Chicken deep processing products in improving economic efficiency, enhance food safety, meet the market demand and promote agricultural modernization has significant advantages, these advantages jointly promote the development of the related industry and the prosperity of the market deep processing chicken products, such as frozen chicken, chicken sausage, instant chicken meal especially in the urbanization process of accelerating areas. Deep processing transforms primary

products into high value-added products, significantly increasing the economic benefits.

Ham sausage is livestock, poultry meat as the main raw material, supplemented by filler (starch, plant protein powder, etc.), and then add condiments, spices, quality amendments, color conditioner, water retention, preservatives, curing, cut, high temperature cooking processing process, its characteristic is fine meat, fresh and refreshing, easy to carry, simple food, long shelf life. It is rich in carbohydrates, constituting an important substance of the body; storing and providing heat energy; the energy necessary to maintain brain function; regulating fat metabolism; providing dietary fiber; saving protein; detoxification; and enhancing intestinal function. Rich in fat, maintaining body temperature and protecting the viscera; providing essential fatty acids; promoting the absorption of these fat-soluble vitamins; and increasing satiety. Rich in protein, maintaining potassium and sodium balance; eliminate edema. strengthen your immune system. Low blood pressure, buffer anemia, is conducive to growth and development. Rich in sodium, regulate the osmotic pressure, and maintain the acid-base balance. Normal blood pressure was maintained. Enhance the neuromuscular excitability.

With the increase of obese population in developed countries and the increase of the proportion of related diseases such as cardio cerebrovascular diseases, the consumption of Braised pork belly with high fat and cholesterol content is controlled in developed countries such as Europe, America and Japan. The cooked meat products of this project are mainly chicken. Chicken is a typical white meat product with high protein (23.3%), low cholesterol (117 mg/100g), low fat content (1.2%), and low calorie (104 kcal/100g) nutritional characteristics. It conforms to the basic characteristics of healthy food and is increasingly favored by consumers. At present, chicken has become the fastest-growing meat in the world due to its good quality, affordable price, convenience and health. In addition, there is no religion or ethnicity in the world that has any taboos on consuming chicken, making chicken the largest consumer group in the world compared to other meats. With the increasing popularity of safety and health consumption concepts in our country, chicken consumption is bound to maintain a good development momentum.

2.2 Status of industrial processing

At present, there are only a few small and medium-sized private chicken processing companies in Dar es Salaam Province, Tanzania, and there is almost no processing or value-added in other regions. Although it accounts for over 60% of the total number of chickens raised in Tanzania and supplies almost all poultry meat and eggs consumed in rural areas, as well as about 20% of domestic poultry meat and eggs in urban areas, the potential of the local poultry industry remains largely untapped. Most commercial farmers in Tanzania do not have cold chain infrastructure from farms to

markets, including export ports, so most of them are severely affected in terms of quality and therefore unable to enter more complex export markets. Due to the high investment cost required, it is mainly due to large companies having or being able to use third-party logistics for cold chain infrastructure.

3. Rationale for establishing the plant

This section will explain the economic, social and environmental viability of establishing meat processing plants in KP.

3.1 Economic Factors

In Tanzania, the livestock and poultry industry is also a major part of the Ministry of Agriculture, and the supply of local chickens meets over 70% of the chicken and egg production needs in rural areas, with up to 20% in urban areas. Tanzania's poultry population includes approximately 72 million chickens, approximately 40 million of which are local breeds, 32 million of which are commercial poultry, of which 24 million are used for meat and 8 million are used for egg production. Dar es Salaam has a superior geographical location, with wholesale sales to five East African countries. Meat value-added products that meet food safety standards can be sold to both domestic high-end markets and exported to international markets. Value added products can be sold at higher profit margins, which can further improve the livelihoods of participants in the value chain.

3.1.1 Government incentives for the sector

In the context of the poultry industry the institutional framework most relevant include the Livestock Sector Development Strategy 2010, Livestock Development Sector Programme 2011, Tanzania Livestock Modernization Initiative 2015 and ambitious Livestock Master Plan (LMP). The LMP stresses that successful poultry interventions would allow the subsector to move to improved family poultry with semi-scavenging crossbreds or pure exotic breeds and for substantial increases in the scale and number of specialized layer and broiler operations.

3.1.2 Export potential

The demand for high-quality poultry, including local chicken, has not been met in urban and rural areas as well as surrounding countries. The current supply estimate

cannot meet market demand. Therefore, a large number of processed chicken products (frozen chicken, eggs, hatchery (fertilized) eggs, etc.) are mainly imported from the United States, Brazil, the United Arab Emirates, Russia, France, Türkiye, Poland, and China until 2018.

Tanzania hardly exports processed poultry products, but eggs are mainly exported to Kenya, Uganda, Comoros, Ethiopia, Democratic Republic of Congo, and occasionally to Nigeria.

Therefore, if the local chicken deep processing project in Tanzania is improved, it is expected to export the products to the surrounding five East African countries.

3.2 Social Factors

The traditional local poultry system has insufficient feed supply, high disease prevalence, and insufficient housing and shelter. Most farmer marketing organizations involve small groups, often concentrated in urban areas. Lack of poultry slaughtering and meat processing facilities, as well as promoting the sales of poultry meat and eggs.

The meat processing plant will improve the livelihoods of relevant participants, enabling them to target the high-end market. Therefore, due to the socio-economic situation of women, they are most vulnerable to poverty and discrimination, and it is difficult to approach them. Factories should make special arrangements to provide employment opportunities for young people and women within the scope of local cultural norms.

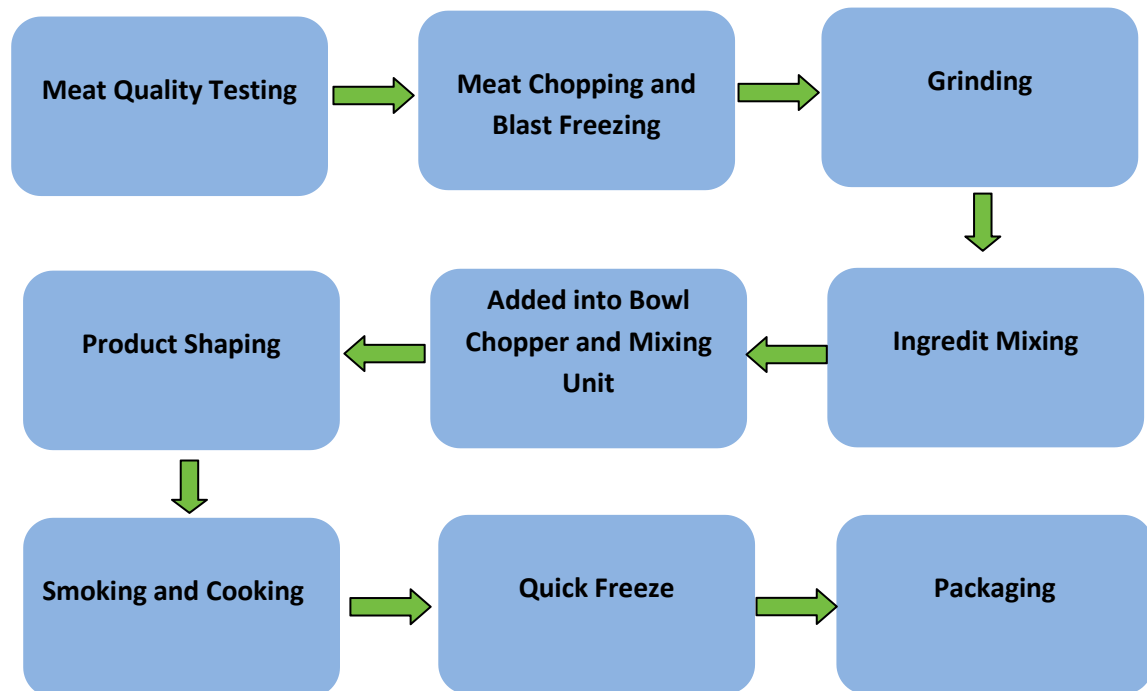
3.3 Environmental Factors

The processing plant will maintain the environmental safeguarding of its ecosystem, through sustaining the existing flora and fauna and not introducing any material or product that will affect or change them in a negative way. Additionally, the infrastructure and services that need to be developed and implemented will be planned in an environmental friendly way; where the introduction of proper waste management practices will be encouraged. The processing plant does not aim to upscale the current consumption of processed meat products rather improve the level of compliance, quality and hygiene and creating value addition.

4.Pre-Feasibility study for the plan

This section will outline the procedure, design and setup, quality control and additional factors required for the establishment of the meat processing plant.

4.1 Process flow chart of compliant meat processing unit



4.2 Additional factor

The location of the processing plant should be close to the city and have access to basic facilities such as water, electricity, and appropriate road networks, and can be used by 13 workers. It is also important to identify skilled labor and personnel training as part of the "Tanzania Agriculture, Food and Agriculture Industry Development Assistance Project" initiative according to the plan. Proper supply of high-quality animals, storage, packaging, and transportation, as well as appropriate marketing techniques, establishing a business network and connecting with the market will ensure the successful establishment of the factory.

4.3 Design and setup of the plant

Before establishing a meat processing plant, consideration must be given to location, physical layout, basic services, installation, and equipment. Furthermore, it is

important to remember that infrastructure meets specific requirements for processing meat for human consumption. This design must comply with the relevant laws and regulations of Tanzania. The feasibility study did not consider slaughtering animals at the facility. If slaughtering is carried out within the facility, a separate area will be required for animal husbandry and slaughter in accordance with relevant laws, standards, and requirements. The factory must be equipped with appropriate cooling and freezer areas, processing areas (smoking and cooking areas), and employee welfare areas. The floor must be made of sturdy materials and can be cleaned through appropriate drainage and treatment systems. These requirements are mandatory to ensure that meat is processed in a manner that meets food safety standards.

4.4 Quality control

The processing plant shall follow and comply with the national or provincial technical regulations and/or with the requirements of relevant food safety certifications selected by the operator. The design and the setup of the processing plant has to follow the requirements of these standards and accordingly the provided design and setup showcases a best practice and adjustments have to be made depending on the capacity as well as the resources of the operator. The processing plant shall also have at least one personnel in place during the operation of the facility that can monitor food safety practices and introduce corrective actions when and where required on a constant basis.

5. Required Features for the establishment of the plant

The proposed meat processing plant will have the capacity to process 4 tons of meat per day as per requirements of food safety compliance. This section will identify the preferred and required features for the establishment of the meat processing plant.

5.1 Land and Infrastructure

It is best to build a processing plant in an industrial area with water, electricity, appropriate road network, and human resources. The space requirement for the proposed meat processing plant is 20000 square meters, which includes an open area, coverage area for meat processing and offices, raw material storage area, refrigeration

room, restroom, administrative room, and loading and unloading area including parking lot. Considering future operational expansion, the unit will acquire a total of 28 acres of land.

Table 1.1

Description	Expected Area	Unit Cost in TZS	Total Cost in TZS
LAND	28Acre	17,857,000	500,000,000.00

Table 1.2 Building & Infrastructure

NO.	Description	Expected area (Square meter)	Unit Cost in TZS	Estimated Cost in TZS
1	Open area meat processing facility	2500	5,600.00	13,987,500.00
2	Covered area meat processing plat	5440	33,000.00	179,520,000.00
3	Management building	2720	25,000.00	68,000,000.00
4	Raw material Storage	2720	16,000.00	43,520,000.00
5	Staff washrooms	544	18,650.00	10,145,600.00
6	Cold storage area	1632	29,000.00	47,328,000.00
7	Pavement/driveway	5000	5,600.00	28,000,000.00
8	Cafeteria and parking area	1088	20,000.00	21,760,000.00
9	Duty staff accommodation and admin rooms	1360	20,000.00	27,200,000.00
10	Ground/Boundary wall	23004	2,000.00	46,008,000.00
Total Area		46008		485,469,100.00

Table 1.3 List of project implementation schedule plan

Unit: month

NO	job content	1	2	3	4	5	6	7	8	9	10	11	12
1	Feasibility study and EIA	▲	▲										
2	approve and initiate a project		▲	▲									
3	Engineering survey and building design		▲	▲									
4	detail design		▲	▲									
5	Project bidding and procurement			▲	▲								
6	Civil construction			▲	▲	▲	▲	▲	▲				
7	Equipment ordering and transportation						▲	▲	▲				
8	Equipment installation and commissioning						▲	▲	▲	▲	▲		
9	New staff training								▲	▲	▲		
10	Project completion acceptance										▲	▲	
11	Trial operation of the project											▲	▲
12	Officially put into operation											▲	▲

5.2 Required resources for operationalization

This section will outline the required equipment, furniture and fixtures and office equipment required to set up the processing plant with price estimates. (Table 2.1, Table 2.2 and Table 2.3)

Table 2.1 Machinery/ Equipment for meat processing plant

No.	Machine	Quantity	Unit cos TZS	Total Cost estimates TZS
1	Automatic meat processing line including bowl chopper, mixing unit, vacuum filler, formic shape, smoke house and fryer	1	400,000,000.00	400,000,000.00
2	Cold storage	1	75,000,000.00	75,000,000.00
3	Packaging line	1	90,000,000.00	90,000,000.00
4	Refrigerated vehicle	2	52,000,000.00	104,000,000.00
5	Generators and solar system	2	2,340,000.00	4,680,000.00
6	Tube well for water supply	1	2,340,000.00	2,340,000.00
7	Miscellaneous	1	18,000,000.00	18,000,000.00
Total				694,020,000.00

The miscellaneous costs will be used to ensure that the floor, walls, ceilings in wet areas are smooth and easily cleanable, junctions where the walls meet the floor are properly sealed, ensure proper airflow and ventilation and construction of external effluent disposal system and solid waste disposal systems. The cost will also include working clothes including gloves, boots, hair covers and aprons.

Table 2.2 Furniture & Fixture

No.	Description	Unit cost in TZS	Total cost in TZS
1	Furniture	10,000,000.00	10,000,000.00
2	Flooring (per square feet)	25,000.00	66,000,000.00
3	Electrical wire & lights	11,000,000.00	11,000,000.00
Total			87,000,000.00

Table 2.3 Office Equipment

No	Description	Quantity needed	Unit Cost in TZS	Total cost in TZS
1	Air Conditioner Inverter (1.5 ton)	8	750,000.00	6,000,000.00
2	Printers	2	206,000.00	412,000.00
3	Desktop Computers	4	600,000.00	2,400,000.00
4	Internet Service	1	280,000.00	280,000.00
5	Security Cameras	1	4,600,000.00	4,600,000.00
6	Telephone Exchange	1	2,200,000.00	2,200,000.00
7	Fax machine	1	420,000.00	420,000.00
8	Photocopier with scanner	1	1,400,000.00	1,400,000.00
Total				17,712,000.00

5.3 Production Scope and Supply Chain

Proper supply chain will help maintain the quality of meat products produced. Production of food safety compliant meat products will not only be consumed locally but can also be exported to other countries. Increased population growth, increase in disposable incomes of middle to high income families, increased food safety awareness and increased penetration in newer smaller markets in peri-urban and rural

areas have increased the demand for processed meat products. The processing plant will process and package up to 5 tons of meat per day.

5.4 Human Resources

To run the processing plant operations smoothly, details of required human resources along with number of employees and monthly salary are suggested as below: (Table 3.1)

No	Human Resource	No. of Employees
1	Owner/Manager/CEO	1
2	Admin Officer	2
3	HR Manager	1
4	Cleaning Staff	10
5	Veterinary Doctor	1
6	Food Safety Expert	1
7	Food Technologist	2
8	Meat packers / processors	50
9	Marketing Manager	1
10	Marketing Assistants	3
11	Accounts Officer /Cashier	2
12	Security Guard	4
13	Drivers	5
14	Electrician	2
15	Sanitation Expert	2
16	Security Guard	3
Total		90

The processing plant will provide employment to 90 people directly; however, additional marketing and sales personnel, trainers and indirect employment will also be created depending on the capacity and operations of the processing plant. The management will be responsible for cleaning and disinfection on a regular basis and maintaining the hygienic standard.

6. Project Cost

Project Cost	
Description	Price (TZS)
Land	500,000,000.00
Building & Infrastructure	485,469,100.00
Machinery	694,020,000.00
Furniture and Fixtures	87,000,000.00
Office Equipment	17,712,000.00
Pre-operating costs (Licensing etc)	21,850,000.00
Total Capital Cost	1,806,051,100.00
Working Capital	
Raw Material Inventory	91,460,000.00
Upfront Insurance Payment	18,470,000.00
Cash	84,018,900.00
Total Working Capital	193,948,900.00
Total Project Cost	2,000,000,000.00

7. Financial Analysis

7.1 Projected Income Statement

Projected Income Statement					
	Year 1	Year 2	Year 3	Year 4	Year 5
Amount in (TZS)					
Revenue	5,489,271,725.00	6,758,769,331.00	8,024,476,343.00	9,527,210,863.00	11,311,360,764.00
Cost of Goods Sold	4,723,415,416.00	5,773,184,326.00	6,818,238,513.00	8,057,084,909.00	9,526,269,700.00
Gross Profit	765,856,309.00	985,585,005.00	1,206,237,830.00	1,470,125,954.00	1,785,091,064.00
General administrative & selling expenses					
Administration Expense	54,895,289.00	67,590,860.00	80,248,523.00	95,274,373.00	113,116,296.00
Office Expense	5,489,528.00	6,759,086.00	80,248,523.00	9,527,437.00	11,311,629.00
Travelling Expense	27,444,764.00	3,379,543.00	40,124,261.50	4,763,718.50	5,655,814.50
Communication Expense	560,000.00	616,000.00	678,654.00	746,519.00	821,171.00
Salarie	262,200,000.00	288,420,000.00	317,262,000.00	348,988,200.00	383,887,020.00
Promotional Expense	164,726,280.00	202,822,338.97	240,804,646.83	285,899,858.10	339,439,998.07
Insurance Expense	18,484,245.00	16,635,820.00	14,186,230.15	12,938,971.74	11,090,547.00
Ammortization Expense	1,869,758.48	1,869,758.48	1,869,758.48	1,869,758.48	1,869,758.48
Professional fees	550,000.00	676,000.00	802,700.00	953,000.00	1,131,465.00
Depreciation Expense	56,527,922.00	56,527,922.00	56,527,922.00	56,527,922.00	56,527,922.00
Subtotal	592,747,786.48	645,297,328.45	832,753,218.96	817,489,757.82	924,851,621.05
Operating Income	173,108,522.52	340,287,676.55	373,484,611.04	652,636,196.18	860,239,442.95
Other income Gain / (loss) on sale of assets					
Earnings Before Interest & Taxes	173,108,522.52	340,287,676.55	373,484,611.04	652,636,196.18	860,239,442.95
Interest Expense					
Earnings Before Tax	173,108,522.52	340,287,676.55	373,484,611.04	652,636,196.18	860,239,442.95
TAX	26,406,384.79	51,908,289.64	56,972,228.80	99,554,673.99	131,222,965.87
NET PROFIT/(LOSS) AFTER TAX	146,702,137.73	288,379,386.91	316,512,382.24	553,081,522.19	729,016,477.08

7.2 Projected Cash Flow Statement

Projected Cash Flow Statement						
	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Operating activities						
Net profit		146,702,137.73	288,379,386.91	316,512,382.24	553,081,522.19	729,016,477.08
Add: depreciation expense		147,125,197.47	147,125,197.47	147,125,197.47	147,125,197.47	147,125,197.47
Amortization expesne		1,869,758.48	1,869,758.48	1,869,758.48	1,869,758.48	1,869,758.48
Accounts recievbale		(160,107,822.00)	(37,031,390.00)	(36,920,822.37)	(43,834,940.27)	(52,043,865.09)
Raw material inventory	(91,460,000.00)	(17,136,035.36)	(20,346,968.54)	(24,157,322.34)	(28,681,238.86)	(18,183,660.27)
Processed Meat Products Inventory		(88,981,289.00)	(15,987,667.00)	(18,948,118.89)	(22,459,621.33)	(26,625,035.28)
Advance insurance premium	(18,470,000.00)	1,847,000.00	1,847,000.00	1,847,000.00	1,847,000.00	1,847,000.00
Accounts payable		99,425,061.65	18,619,219.79	22,106,016.39	26,245,784.66	30,830,447.56
Cash provided by operations	(109,930,000.00)	130,744,008.97	384,474,537.11	409,434,090.98	635,193,462.34	813,836,319.95
Financing activities						
Change in long term debt						
Issuance of shares						
Purchase of (treasury) shares	2,176,323,148.85					
Cash by financing activities	2,176,323,148.85					
Investing activities						
Capital expenditure	(1,806,051,100.00)					
Cash by investing activities	(1,806,051,100.00)					
Net Cash						
Net Cash	84,018,900.00	197,155,028.85	416,222,278.58	519,858,693.50	638,011,267.93	796,204,732.32
Cash balance brought forward	84,018,900.00	84,018,900.00	281,173,928.85	697,396,207.43	1,217,254,900.93	1,855,266,168.86
Cash avaialble for appropriation Owner's Withdrawals	84,018,900.00	281,173,928.85	697,396,207.43	1,217,254,900.93	1,855,266,168.86	2,651,470,901.18
Cash carried forward	84,018,900.00	281,173,928.85	697,396,207.43	1,217,254,900.93	1,855,266,168.86	2,651,470,901.18

8.Key assumptions

8.1 Project Capacity Assumptions

Production Capacity	
Description	Calculation
Maximum Capacity Daily (tons)	4
Working days in a week	6
Weeks in a year	52
Capacity Year 1	70%
Capacity Year 2	76%
Capacity Year 3	82%
Capacity Year 4	88%
Capacity Year 5	95%
Division of Production Capacity	
Chicken Nuggets (400 gram)	25%
Chicken Seekh Kebab (540 gram)	25%
Chicken Burger Patties (1000 gram)	25%
Chicken Sausages (350 gram)	25%

8.2 Cost of Goods Sold Assumption

Cost of Goods Sold Assumptions	
Description	Calculation
Cost of Raw Material as percentage of selling price	70%
Cost of Meat as percentage of RM	50%
Cost of Additives as percentage of RM	5%
Cost of Plants & Labour as percentage of RM	45%
Wastage	2%
Transportation Cost (as percentage of total sales)	5%
Packaging cost per pack	
Chicken Nuggets (400 gram)	400
Chicken Seekh Kebab (540 gram)	500
Chicken Burger Patties (1000 gram)	900
Chicken Sausages (350 gram)	300
Other Manufacturing Costs (annual basis):	
Electricity	177,468,411.00
Direct Water Cost	22,417,062.47

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24: Tanzania Company Law;

25: Tanzania Investment Law;

- 26: Relevant laws and regulations on food safety;*
- 27: Tanzania's relevant preferential policies for agricultural and sideline product processing and manufacturing industry;*
- 28: Outline of the 13th Five Year Plan for National Economic and Social Development;*
- 29: Guidelines for Feasibility Study of Investment Projects;*
- 30: Relevant financial and accounting systems;*
- 31: Economic Evaluation Methods and Parameters for Construction Projects.*