

PROJECTED CASH FLOW

(Appendix 1A)

Description	2024	2025	2026
Revenue			
Sales	3,432,000,000	4,461,600,000	7,207,200,000
Cost of Sales			
Purchases of TRUCKS (FOB)	1,680,000,000	1,680,000,000	1,700,000,000
Purchases of TRAILERS (FOB)	450,000,000	450,000,000	480,000,000
Total Revenue	1,302,000,000	2,331,600,000	5,027,200,000
Expenditure			
Direct Cost			
Clearing Agency Fee	14,000,000	14,000,000	14,000,000
Container Dropping Charges	3,000,000	3,000,000	3,000,000
Container service charges	2,000,000	2,000,000	2,000,000
Import Duties	0	0	0
Insurance on Importation	0	0	0
Stuffing Fee	5,200,000	5,200,000	5,200,000
Local Charges	450,000	450,000	450,000
Movement for custom verification	5,200,000	5,200,000	5,200,000
Removal Charges	7,800,000	7,800,000	7,800,000
Shifting Charges	3,120,000	3,120,000	3,120,000
Storage Charges	10,400,000	10,400,000	10,400,000
Demurrage	3,120,000	3,120,000	3,120,000
Inspection	9,360,000	9,360,000	9,360,000
Sub Total	63,650,000	63,650,000	63,650,000
Administrative Expenses			
Airtime Expenses	300,000	300,000	350,000
Electric Items	1,300,000	1,275,408	1,650,000
Fire Equipments and Inspection	1,000,000	1,224,510	2,250,000
Fuel and Oil	660,000,000	1,500,000,000	2,625,000,000
Medical Expenses	1,850,000	2,100,000	2,350,000
Office Rent	31,200,000	6,000,000	6,000,000
Parking Fees	250,000	255,000	650,400
Printing and Stationery	2,500,000	2,500,000	2,500,000
Repair and Maint-Machinery	500,000	500,000	500,000
Service Fees	150,000	153,000	153,065
Spare Parts	3,000,000	5,000,000	5,000,000
Staff welfare	1,650,000	2,200,000	2,890,000
Water Expenses	500,000	463,131	463,350
Travelling and Accommodation	286,000,000	7,151,220	7,154,080
Security Charges	5,500,000	3,712,800	3,714,285
Sanitary Expenses	220,510	224,920	255,010
Penalties	500,000	500,000	500,000
City Service Levy	10,296,000	150,000	150,000
Environmental Expenses	120,000	120,000	120,000
Osha Expenses	1,170,000	1,193,400	1,193,875
Sub Total	1,008,006,510	1,535,023,389	2,662,844,065
Finance Cost			
Bank Charges	120,000.00	150,000.00	150,000.00
Loan/ Overdraft Repayment	0.00	0.00	0.00

Interest on loan/ Overdraft	0.00	0.00	0.00
Sub Total	120,000.00	150,000.00	150,000.00
Payroll Expenses			
Salaries and Wages	174,000,000	322,800,000	496,800,000
NSSF Contributions	743,000	32,280,000	49,680,000
WCF contributions	870,000	1,614,000	2,484,000
SDL	6,960,000	12,912,000	19,872,000
Sub Total	182,573,000	369,606,000	568,836,000
Total Expenses	1,254,349,510	1,968,429,389	3,295,480,065
Net Cash Flow from Operating Activities	47,650,490	363,170,611	1,731,719,935

2027	2028
9,609,600,000	12,012,000,000
1,700,000,000	1,840,000,000
480,000,000	502,500,000
7,429,600,000	9,669,500,000
15,000,000	16,000,000
3,100,000	3,100,000
2,300,000	2,300,000
0	0
2,827,100	2,827,100
5,300,000	5,300,000
525,000	525,000
5,900,000	6,000,000
8,700,000	9,000,000
3,480,000	3,600,000
11,600,000	12,000,000
3,480,000	3,600,000
10,440,000	10,800,000
72,652,100	75,052,100
350,000	350,000
1,650,000	1,650,000
2,250,000	2,250,000
2,812,500,000	3,656,250,000
2,600,000	2,850,000
6,000,000	6,000,000
650,400	650,400
2,500,000	2,500,000
500,000	500,000
153,065	153,065
5,000,000	5,000,000
2,890,000	2,890,000
463,350	463,350
7,154,080	7,154,080
3,714,285	3,714,285
255,010	255,010
500,000	500,000
150,000	150,000
120,000	120,000
1,193,875	1,193,875
2,850,594,065	3,694,594,065
150,000.00	150,000.00
0.00	0.00

380,379.82

0.00	0.00
150,000.00	150,000.00
1,086,600,000	1,350,600,000
108,660,000	135,060,000
5,433,000	6,753,000
43,464,000	54,024,000
1,244,157,000	1,546,437,000
4,167,553,165	5,316,233,165

3,262,046,835	4,353,266,835
----------------------	----------------------

(Appendix 1E)

Financial Performance				
	2024	2025	2026	2027
Sales	3,432,000,000	4,461,600,000	7,207,200,000	9,609,600,000
Gross Margin	0.32	0.20	0.16	0.26
Gross Margin %	0.32	0.20	0.16	0.26
Operating Expenses	2,326,126,020	3,567,102,778	6,021,974,130	7,090,799,330

Balance Sheet

Current Assets				
Cash in Hand	100,000,000	250,000,000	150,000,000	200,000,000
Accounts Receivable	55,000,000	62,500,000	25,800,900	36,800,000
Cash at Bank	316,724,144	1,268,775,856	1,571,676,756	2,077,675,856
Total Current Assets	471,724,144	1,581,275,856	1,747,477,656	2,314,475,856
Long-term Assets				
Long-term Assets	1,680,000,000	1,680,000,000	1,700,000,000	1,700,000,000
Other Assets	220,000,000	220,000,000	256,000,000	256,000,000
Sub Total	1,900,000,000	1,900,000,000	1,956,000,000	1,956,000,000
Accumulated Depreciation	285,000,000	285,000,000	293,400,000	293,400,000
Total Long-term Assets	1,395,000,000	1,395,000,000	1,406,600,000	1,406,600,000
Total Assets	1,866,724,144	2,976,275,856	3,154,077,656	3,721,075,856
Current Liabilities				
Accounts Payable		278,987,831	200,353,512.00	350,000,829
Creditors		109,551,712	251,938,777.00	208,512,000
Other Current Liabilities (interest free)		1,000,000,000	1,000,000,000	1,000,000,000
Total Current Liabilities		1,388,539,543	1,452,292,289	1,558,512,829
Long-term Liabilities		-	-	-
Total Liabilities		1,388,539,543	1,452,292,289	1,558,512,829
Paid-in Capital	2,130,000,000	2,130,000,000	2,180,000,000	2,180,000,000
Retained Earnings	(263,271,856)	(542,263,687)	(478,214,633)	(17,436,973)
Earnings	-	-	-	-
Total Capital	1,866,728,144	1,587,736,313	1,701,785,367	2,162,563,027
Total Capital and Liabilities	1,866,728,144	2,976,275,856	3,154,077,656	3,721,075,856
Other Inputs				
Payment Days				
Sales on Credit				
Account receivable turnover				

	2028
12,012,000,000	
0.24	
0.24	
9,085,879,330	
300,000,000	
45,000,000	
2,741,400,856	
3,086,400,856	
1,840,000,000	633,962
312,500,000	2371724144
<i>2,152,500,000</i>	894,990.24
322,875,000	
1,517,125,000	
4,603,525,856	
1,934,000	
203,000,829	
2,000,000,000	
2,204,934,829	
-	
2,204,934,829	
2,342,500,000	803,774
56,091,027	
-	
2,398,591,027	
4,603,525,856	704,425.71

(Appendix 1F)

Market Analysis					
		2024	2025	2026	2027
Potential Customers	Growth				
Food and drinks (alsohol and non alcohol products) Industry	17%	250	300	400	400
Retail Industry	29%	500	700	700	700
Other	17%	250	300	400	400
Total	62%	1000	1300	1500	1500

2028
400
700
400
1500

(Appendix 1B)

Sales Forecast	2024	2025	2026	2027
Sales	3,432,000,000	4,461,600,000	7,207,200,000	9,609,600,000
Total Sales	3,432,000,000	4,461,600,000	7,207,200,000	9,609,600,000
Direct Cost	63,650,000	63,650,000	63,650,000	72,652,100
Administrative Expenses	1,008,006,510	1,535,023,389	2,662,844,065	2,850,594,065
Finance Cost	120,000	150,000	150,000	150,000
Payroll Expenses	182,573,000	369,606,000	568,836,000	1,244,157,000
Total Expenses	1,254,349,510	1,968,429,389	3,295,480,065	4,167,553,165
Total Profit	2,177,650,490	2,493,170,611	3,911,719,935	5,442,046,835

2028
12,012,000,000
<i>12,012,000,000</i>
75,052,100
3,694,594,065
150,000
1,546,437,000
5,316,233,165
6,695,766,835

(Appendix 1C)

Personnel Plan	No.	2024	2025	2026	2027
Manager-1	1	7,200,000	7,200,000	7,800,000	8,400,000
Sales and Marketing Officer	1	4,800,000	4,800,000	5,400,000	6,000,000
Administration officer	1	6,000,000	6,000,000	6,600,000	7,200,000
Accountant	1	7,200,000	7,200,000	9,000,000	9,000,000
Drivers	20	84,000,000	168,000,000	252,000,000	624,000,000
Assistant drivers	20	64,800,000	129,600,000	216,000,000	432,000,000
Total Payroll	44	174,000,000	322,800,000	496,800,000	1,086,600,000

2028
8,400,000
6,000,000
7,200,000
9,000,000
780,000,000
540,000,000
1,350,600,000

(Appendix 1D)

Forma Profit and Loss				
	2024	2025	2026	2027
Sales	3,432,000,000	4,461,600,000	7,207,200,000	9,609,600,000
Direct Cost of Sales	1,254,349,511	1,968,429,390	3,295,480,066	4,167,553,166
Total Cost of Sales	2,177,650,489	2,493,170,610	3,911,719,934	5,442,046,834
Gross Margin	0.63	0.56	0.54	0.57
Gross Margin %	63.45%	55.88%	54.28%	56.63%
Expenses				
Direct cost	63,650,000	63,650,000	63,650,000	72,652,100
Administrative Expenses	1,008,006,510	1,535,023,389	2,662,844,065	2,850,594,065
Payroll Expenses	182,573,000	369,606,000	568,836,000	1,244,157,000
Finance Cost	120,000	150,000	150,000	150,000
Total Operating Expenses	1,254,349,510	1,968,429,389	3,295,480,065	4,167,553,165
Corporate Taxes	276,990,294	157,422,366	184,871,961	382,348,101
Import taxes	909,582,542	909,582,542	909,582,542	909,582,542
Total taxes	1,186,572,835	1,067,004,908	1,094,454,502	1,291,930,642
Net Profit	(263,271,856)	(542,263,687)	(478,214,633)	(17,436,973)
Net Profit/Sales	-7.67%	-12.15%	-6.64%	-0.18%

2028
12,012,000,000
5,316,233,165
6,695,766,835
0.56
55.74%
75,052,100
3,694,594,065
1,546,437,000
150,000
5,316,233,165
413,860,101
909,582,542
1,323,442,643
56,091,027
0.47%



