

**VIO WIN - BUSINESS PLAN  
JULY 2024 – JUNE 2026**

**VIO WIN COMPANY LIMITED  
SINGIDA TANZANIA**

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## INTRODUCTION OF VIO WIN LIMITED

### i. Basic Company Information

<b>Company</b>	VIO WIN LIMITED
<b>Company type</b>	Private company Limited by shares
<b>Registered office</b>	Region: Arusha, District: Arusha City CBD, Ward: Themti, Postal code Street: Corridor Area Physical Location: PLOT No 60 BLOCK No II
<b>Contacts</b>	Email: huang666888@126.com
<b>Business activity</b>	Manufacture of Soft Drinks (Juice, Soda and Energy Drinks)
<b>Company Reg No</b>	173963149
<b>Company Tin No</b>	173-963-149
<b>Company License No</b>	BL01395022023-2400018596

### ii. SOFT DRINK MARKET IN TANZANIA

#### a) Soda (Carbonated Soft Drinks)

- The market is experiencing strong growth, driven by expanding retail distribution with more kiosks and supermarkets.

#### b) Juice

- The juice market is in its early stages of development but is projected to grow at a significant rate (Compound annual growth rate (CAGR) of 11.66% per year from 2020-2025).
- Leading brands include Azam Juice and Minute Maid.

#### c) Energy Drinks

- The energy drink market is also experiencing strong growth, with a projected Compound annual growth rate (CAGR) of 9.1% from 2021 to 2027.
- Factors like new product offerings, a growing preference for sugar-free options, and increased marketing are driving this growth.

### **iii. VIO WIN LIMITED Contribution to National and International Goals**

#### **a) Contribution to Sustainable Development Goals (SDGs)**

This Business will contribute to Sustainable Development Goals number 8 on Decent Work as well as Goal 9: Industry, Innovation and Infrastructure and Goal 12: Responsible Consumption and Production.

#### **b) Contribution to National Goals and Strategies**

This business will contribute to National Vision 2025 Goals and National Five Years Development Plan. Also, it will contribute to Trade and Commerce Development Policy.

#### **c) Environmental Aspect**

This Company is friend of environment with environmental Policy which embrace the three “Rs”; Reduce, Reuse and Recycle which is one crucial way in which a green business can manage waste production, improve efficiency, and ultimately maximize profits. In the whole process of these Businesses, green business approach will be considered and implemented.

## EXECUTIVE SUMMARY

<b>This Business Plan is a Projection for the Period</b>	<b>From:</b>	July 2024	<b>To:</b>	June 2026
<b>Name of the Business:</b>	VIO WIN LIMITED			
<b>Type of business:</b> <b>Manufacturing of the following good(s):</b>	Juice (300 MI) Juice (500 MI) Soda (300 MI) Soda (500 MI) Energy Drink (300MI)	<b>Legal form:</b>	COMPANY LIMITED BY SHARES	
<b>Company Owners:</b> 1. HUANG YIXU 2. LIU BAO 3. HUANG BINGNAN				
<b>Customers:</b>	Wholesalers	<b>Manager:</b>	HUANG YIXU	
<b>Sources of Start-up Capital:</b> • Savings	<b>Amount (TShs):</b> 1,292,730,793.65 <b>Amount (USD):</b> 500,000.31 <b>1 Dollar (\$) =</b> 2585.46			

### 1. BUSINESS IDEA

<b>Name of the business:</b>	VIO WIN LIMITED
<b>Type of the business:</b>	Manufacturer
<b>The business is going to produce the following products:</b>	Juice (300 MI) Juice (500 MI) Soda (300 MI) Soda (500 MI) Energy Drink (300MI)
<b>The customers will be:</b>	Wholesalers of Juice, Soda and Energy Drinks
<b>The business will sell in the following ways:</b>	Wholesaling
<b>The business will satisfy the following needs of the customers:</b>	On time and Quality Access to soft drinks (Soda, Energy Drink and Juice)

<b>Motivation to Business Owners on this business idea:</b>	There are growth needs of soft drinks in Northern Part of the Country.
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## 2. MARKETING PLAN

### 2.1 MARKET RESEARCH SUMMARY

Products	Customers	Needs and Preferences of Customers	Competitors	Gaps (that competitors have not fulfilled)
Juice (300 MI) and Juice (500 MI)	Soft drinks Wholesalers	Short time to access the Product	Waiting time is long due to orders in place	Time taken to receive product is too long
		Volume, Size and Capacity of a container which gives more options	The need for different volume, size and capacity	Having Varieties of bottles volumes
		Durability and Portability	The need for varieties of durability and portability of packages	Low durability and portability of packages
		Design, Flavors	Limited Unique design of bottles and flavors	Absence of different unique bottles designs and flavors
Soda (300 MI) and Soda (500 MI)	Soft drinks Wholesalers	Short time to access the Product	Waiting time is long due to orders in place	Time taken to receive product is too long
		Size and Capacity of a container that holds 1.5 liters of liquid	The need for different volume, size and capacity	Having Varieties of bottle volumes

		Durability and Portability	The need for varieties of durability and portability of Bottles	Low durability and portability
		Design	Unique design of Plastic bottles	Absence of different unique bottles designs
Energy Drink (300MI)	Soft drinks Wholesalers	Short time to access the Product	Waiting time is long due to orders in place	Time taken to receive product is too long
		Size and Capacity	The need for different volume, size and capacity	Having Varieties of bottle volumes
		Durability and Portability	The need for varieties of durability and portability of Bottles	Low durability and portability
		Design	Unique design of Plastic bottles	Absence of different unique bottles designs

## 2.2 PRODUCTS

Product	Quality	Color	Volume	Packaging	Certification
Juice	Different Flavors, Durability and Portability and timely delivery	Different Colors	300ml	Bottle	Respective Authorities
Juice	Different Flavors, Durability and	Different Colors	500ml	Bottle	Respective Authorities

	Portability and timely delivery				
Soda	Different Flavors, Durability and Portability and timely delivery	Different Colors	300ml	Bottle	Respective Authorities
Soda	Different Flavors, Durability and Portability and timely delivery	Different Colors	500ml	Bottle	Respective Authorities
Energy Drink	Different Flavors, Durability and Portability and timely delivery	Golden yellow	300ml	Bottle	Respective Authorities

### 2.3 PRICE

Product	Cost (Tshs)	The Price Customers Willing to Pay	Competitors' Prices	Price (Tshs)	Price Reason	Discounts will be given to the following Customers
Juice (300 MI)	205	400.00	430	400.00	All production Cost Covered. Market Price and Profit Margin	Wholesaler who will purchase more than 10 tones
Juice (500 MI)	285	800.00	800	800.00	All production Cost Covered.	Wholesaler who will purchase more than 10 tones

Soda (300 MI)	205	400.00	430	400.00	Market Price and Profit Margin	Wholesaler who will purchase more than 10 tones
Soda (500 MI)	285	800.00	800	800.00	All production Cost Covered.	Wholesaler who will purchase more than 10 tones
Energy Drink (300MI)	205	400.00	450	400.00	Market Price and Profit Margin	Wholesaler who will purchase more than 10 tones

## 2.4 PLACE

<b>Location</b>	Arusha
<b>This location is chosen for the following reasons.</b>	<ul style="list-style-type: none"> <li>- Near Target Client</li> <li>- Production labor will be minimum.</li> <li>- Reasonable Renting Costs</li> </ul>
<b>The monthly Renting cost</b>	Tshs 10,000,000.00
<b>This cost includes:</b>	Rent Only
<b>Method of Distribution</b>	<b>The business will sell to:</b> Soft Drinks Wholesalers.
<b>This Method of Distribution is chosen for the following reason:</b>	Nature of business is manufacturer so the target will be soft drinks Wholesalers.

## 2.5 PROMOTION

Means	Details	Costs per Year
<b>Direct Marketing</b>		
<ul style="list-style-type: none"> <li>• Display</li> </ul>	<ul style="list-style-type: none"> <li>• This will be done at designated place with the industry compound</li> </ul>	5,000,000/=
<b>Advertising</b>		
<ul style="list-style-type: none"> <li>• Social media and Local Radios</li> </ul>	<ul style="list-style-type: none"> <li>• Will be advertised through social media such as Instagram, Facebook, n.k</li> </ul>	20,000,000/=
<b>Publicity</b>		
<ul style="list-style-type: none"> <li>• Banners, Posters, fliers and other Printed media</li> </ul>	<ul style="list-style-type: none"> <li>• Posters will be developed and fliers for Soda, juice and Energy drink</li> </ul>	20,000,000/=
<b>Sales Promotion</b>		

<ul style="list-style-type: none"> <li>• Visiting Soft Drinks Wholesales</li> </ul>	<ul style="list-style-type: none"> <li>• Marketing Team will visit clients for strategic meetings</li> </ul>	20,000,000
<ul style="list-style-type: none"> <li>• Engaging in Trade Fairs</li> </ul>	<ul style="list-style-type: none"> <li>• The events like Nanenane and other selected Trade Fair will be attended</li> </ul>	30,000,000
<b>Total Promotion Costs</b>		<b>95,000,000/=</b>

## 2.6 PEOPLE

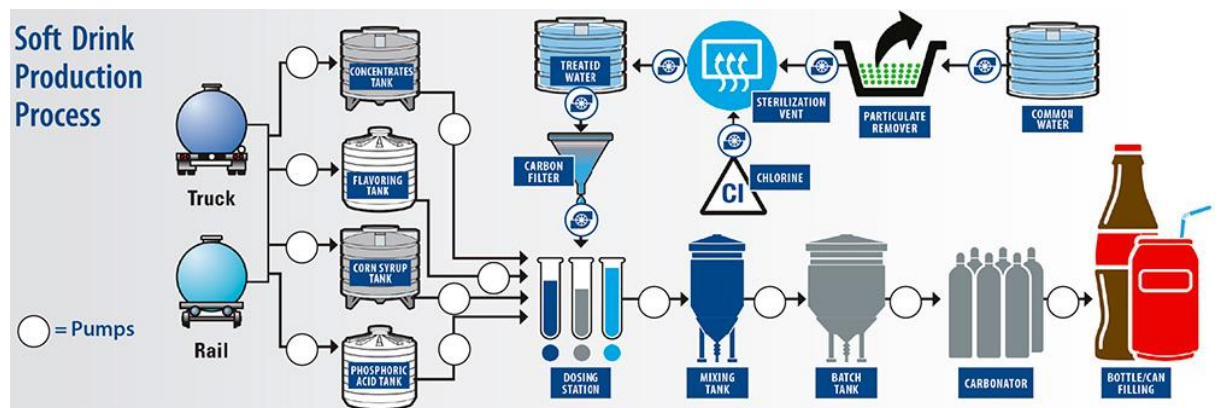
There will be two types of recruitment to be done. The staff that are directly involved with Production and those who will deal with operations. Non-Production staff will be 7 and the Production labour will include 15 staff. From time to time as per demand Casual labors will be contracted.

Position	Recruiting Criteria	Training Plan
1. Production Manager	<ul style="list-style-type: none"> <li>• Experience on the Production.</li> <li>• At least 3 years working on the Production.</li> <li>• Form Four and above Education Background.</li> </ul>	<ul style="list-style-type: none"> <li>• They will be Trained as per Recruitment Schedule.</li> </ul>
2. Marketing Manager	<ul style="list-style-type: none"> <li>• Experience on the Marketing.</li> <li>• At least 3 years working on the Marketing.</li> <li>• Form Four and above Education Background.</li> </ul>	<ul style="list-style-type: none"> <li>• They will be Trained as per Recruitment Schedule.</li> </ul>
3. Finance & Administration Manager	<ul style="list-style-type: none"> <li>• Experience in Finance and Administration of at least 3 years</li> </ul>	<ul style="list-style-type: none"> <li>• They will be Trained as per Recruitment Schedule.</li> </ul>
4. Managing Director	<ul style="list-style-type: none"> <li>• Working in Managerial level for at least 8 years</li> </ul>	<ul style="list-style-type: none"> <li>• They will be Trained as per</li> </ul>

		Recruitment Schedule.
5. Cleaner Staff 6. Security Staff	<ul style="list-style-type: none"> <li>• Has cleaning skills.</li> <li>• Has security work experience</li> </ul>	<ul style="list-style-type: none"> <li>• They will be Trained as per Recruitment Schedule.</li> </ul>
7. 15 Casual Labors	<ul style="list-style-type: none"> <li>• Easy to be trained.</li> <li>• Experience working in industry is added advantage.</li> </ul>	<ul style="list-style-type: none"> <li>• They will be Trained as per Recruitment Schedule.</li> </ul>

### 7.7 PROCESS

The Following is the Production Process of soft drinks to be done. It is very efficient and effective which guarantees quality and durable products.

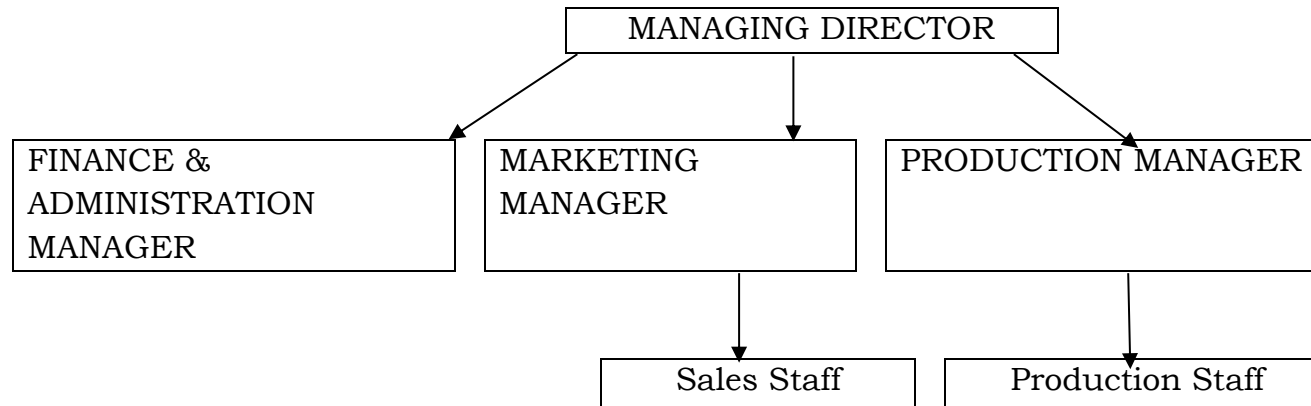


### 2.8 PHYSICAL EVIDENCE

Physical Evidence	Description
Office premises and interior decoration	Will be decorated with White and Blue
Internet presence and website	<a href="http://www.viowin.co.tz">www.viowin.co.tz</a>
Packaging	Products will be packaged on customers' preference.
Signage	Pictures of Products with logo

<b>Employee Uniforms</b>	There will be uniform with company color which is white
<b>Business Cards</b>	Will be available to Client facing staff
<b>Mailboxes, etc</b>	Email: Mob no/Tel no: P.O. Box

### 3. ORGANIZATION STRUCTURE



Tasks and Responsibilities	Position	Staff
<ul style="list-style-type: none"> <li>• Developing and implementing the company's business strategies</li> <li>• Creating, executing and monitoring the performance of comprehensive business plans</li> <li>• Establishing internal company policies, procedures and legal protocols</li> </ul>	Managing Director	1

<ul style="list-style-type: none"> <li>• Overseeing the investments, business ventures and financial stability of the company</li> <li>• Overseeing employment, professional development and employee performance activities</li> <li>• Establishing long-lasting relationships with shareholders, partners, local authorities and regulators</li> <li>• Creating a company culture and monitoring its adoption</li> <li>• Representing the company at public events and attending conferences</li> </ul>		
<ul style="list-style-type: none"> <li>• Allocating labor resources</li> <li>• Tracking Production Schedules.</li> <li>• Production Control</li> <li>• Quality control</li> <li>• Cost adjustment to ensure everything runs smoothly.</li> <li>• Analysis and Selection.</li> </ul>	Production Manager	1
<ul style="list-style-type: none"> <li>• Managing budgets</li> <li>• Measuring success and impact</li> <li>• Managing agencies and external suppliers.</li> <li>• Management of marketing mix</li> <li>• Ensuring timely delivery to budget and quality standards.</li> </ul>	Marketing Manager	1

<ul style="list-style-type: none"> <li>• Developing guideline and marketing policies</li> <li>• Making customer focus decisions</li> <li>• Identifying target markets and developing strategies to communicate with them.</li> </ul>		
<ul style="list-style-type: none"> <li>• Wears two hats, overseeing both financial and administrative functions within an organization</li> </ul>	Finance & Administration Manager	1

#### 4. STAFF REQUIREMENTS AND COSTS

Name	Salary	Social (NSSF10%) and Health(NHIF3%) Insurance	Total(Tshs)
<b>PRODUCTION LABOUR</b>			
<b>Direct Labour:</b>			
1.Factory Staff	140,000.00	18,200.00	158,200.00
2.Factory Staff	140,000.00	18,200.00	158,200.00
3.Factory Staff	140,000.00	18,200.00	158,200.00
4.Factory Staff	140,000.00	18,200.00	158,200.00
5.Factory Staff	140,000.00	18,200.00	158,200.00
6.Factory Staff	140,000.00	18,200.00	158,200.00
7.Factory Staff	140,000.00	18,200.00	158,200.00

8.Factory Staff	140,000.00	18,200.00	158,200.00
9.Factory Staff	140,000.00	18,200.00	158,200.00
10.Factory Staff	140,000.00	18,200.00	158,200.00
11.Factory Staff	140,000.00	18,200.00	158,200.00
12.Factory Staff	140,000.00	18,200.00	158,200.00
13.Factory Staff	140,000.00	18,200.00	158,200.00
14.Factory Staff	140,000.00	18,200.00	158,200.00
15.Factory Staff	140,000.00	18,200.00	158,200.00
<b>Total Direct Labour Costs</b>			<b>2,373,000.00</b>
<b>Indirect Labour:</b>			
16.Cleaner Staff	200,000.00	26,000.00	226,000.00
17.Security Staff	300,000.00	39,000.00	339,000.00
<b>Total Indirect Labour Cost</b>			<b>565,000.00</b>
<b>NON-PRODUCTION LABOUR</b>			
18.Managing Director	5,000,000.00	650,000.00	5,650,000.00
19.Finance & Administration Manager	1,000,000.00	130,000.00	1,130,000.00
20.Marketing Manager	2,000,000.00	260,000.00	2,260,000.00
21.Production Manager	3,000,000.00	390,000.00	3,390,000.00
22.Sales & Marketing Staff	500,000.00	65,000.00	565,000.00

Total Salaries Per Month	19,100,000.00		
Total Non-Production Labour Cost			12,995,000.00

## 5. LEGAL FORM OF BUSINESS

<b>The business will operate as</b>	COMPANY LIMITED BY SHARES		
<b>The reason for choosing this form of business is:</b>	Limited Liability, Increase Tax Efficiency and Maintain Credibility and Reputation		
<b>The owners are:</b>			
HUANG YIXU, FUZHOU, FUJIAN, LIANJING APARTMENT, CHINA	LIU BAO, FUZHOU, FUJIAN, LIANJING APARTMENT, CHINA	HUANG BINGNAN, FUZHOU, FUJIAN, LIANJINGAPARTMENT, CHINA	

### 5.1 LEGAL RESPONSIBILITIES AND INSURANCE

<b>The following taxes apply to this business:</b>	Corporate Tax, Withholding Tax, Stamp Duty, Property Tax and VAT
<b>The following regulations apply to the employees:</b>	PAYEE, NSSF, WCF and Skills Development Levy (SDL)
<b>The business will need the following licenses and permits:</b>	Business Permit, Work Permits and Residence Permits
<b>The business will have the following insurance:</b>	Industrial Production Insurance related

Other legal responsibilities of the business:	None
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## 6. COSTING

### 6.1 INITIAL CAPITAL INVESTMENT COSTS

DETAILS	AMOUNT (TSHS)	AMOUNT IN USD
<b>ASSET COSTS :</b>		
Furniture	10,000,000.00	3,867.78
Plant & Machinery (Juice)	240,000,000.00	92,826.81
Plant & Machinery(Soda)	240,000,000.00	92,826.81
Plant & Machinery(Energy)	230,000,000.00	88,959.02
Land Acquisition costs in SHY	50,000,000.00	19,338.92
Vehicle 1	25,000,000.00	9,669.46
Vehicle 2	25,000,000.00	9,669.46
Vehicle 3	25,000,000.00	9,669.46
Printer	1,000,000.00	386.78
Laptops 1	1,000,000.00	386.78
Laptops 2	1,000,000.00	386.78
Laptops 3	1,000,000.00	386.78
<b>FIXED COSTS:</b>		
Rent	10,000,000.00	3,867.78
Electricity Bill	6,000,000.00	2,320.67
Water Bill	5,000,000.00	1,933.89
Salary/Wages(NSSF&WCF) For Non-Production/Administration	13,560,000.00	5,244.71
Transportation	400,000.00	154.71
Nilon for Packaging(Cartons)	10,833,334.00	4,190.10

Bank Charges	70,000.00	27.07
Depreciation of Assets	19,234,126.98	7,439.34
Food and Drinks (If Any)	300,000.00	116.03
Stationaries	200,000.00	77.36
Communication(Internet&calls)	300,000.00	116.03
Sales & Marketing expenses(Promotion &Entertainment)	95,000,000.00	36,743.94
Business Licence per year	100,000.00	38.68
Levies	150,000.00	58.02
Company Registration Costs(BRELA & Consulting)	42,000.00	16.24
NEMC	42,000.00	16.24
TIC Facilitation Fees (\$1100)	237,000.50	91.67
<b>TAXES</b>		-
- Pay as You Earn (PAYE)	1,284,000.00	496.62
- Corporate Tax	125,000.00	48.35
- Withholding Tax	1,500,000.00	580.17
- Stamp Duty	50,000.00	19.34
- Land & Property Tax	50,000.00	19.34
- VAT	-	-
Work Permit Costs (If Any)	2,353,332.17	910.22
Occupational Safety & Health Cost(OSHA)	1,000,000.00	386.78
<b>VARIABLES COSTS :</b>		
<b>1.Juice (300 MI)</b>		
-Direct labour (15 People for 20 Days of Production)	2,100,000.00	812.23

-Direct Raw Material - Nutrients Per bottle	18,000,000.00	6,962.01
- Bottles(Empty)	45,000,000.00	17,405.03
-Bottles Cap	16,800,000.00	6,497.88
<b>2.Juice (500 MI)</b>		
-Direct labour (15 People for 20 Days of Production)	2,100,000.00	812.23
-Direct Raw Material - Nutrients	10,000,000.00	3,867.78
- Bottles (Empty)	17,000,000.00	6,575.23
-Bottle Caps	5,600,000.00	2,165.96
<b>3.Soda (300 MI)</b>		
-Direct labour (15 People for 20 Days of Production)	2,100,000.00	812.23
-Direct Raw Material - Nutrients	18,000,000.00	6,962.01
- Bottles(Empty)	17,000,000.00	6,575.23
-Bottle Caps	5,600,000.00	2,165.96
<b>4.Soda (500 MI)</b>		
-Direct labour (15 People for 20 Days of Production)	2,100,000.00	812.23
-Direct Raw Material - Nutrients	10,000,000.00	3,867.78
- Bottles (Empty)	17,000,000.00	6,575.23
-Bottle Caps	5,600,000.00	2,165.96
<b>5.Energy Drink (300MI)</b>		
-Direct labour (15 People for 20 Days of Production)	2,100,000.00	812.23

-Direct Raw Material - Nutrients	18,000,000.00	6,962.01
- Bottles (Empty)	45,000,000.00	17,405.03
-Bottle Caps	16,800,000.00	6,497.88
<b>Total</b>	<b>1,292,730,793.65</b>	<b>500,000.31</b>
<b>EXCHANGE RATE:</b>	<b>1 Dollar(\$) = 2585.46</b>	

## 6.2 FIXED COST FORM

FIXED COST FORM			
Details	Cost per Month (Tshs)	Month	Cost Per Year(Tshs)
Rent	10,000,000.00	12	120,000,000.00
Electricity Bill	6,000,000.00	1	6,000,000.00
Water Bill	5,000,000.00	12	60,000,000.00
Salary/Wages(NSSF&WCF) For Non-Production/Administration	13,560,000.00	12	162,720,000.00
Transportation	400,000.00	12	4,800,000.00
Nilon for Packaging(Cartons)	10,833,334.00	12	130,000,008.00
Bank Charges	70,000.00	12	840,000.00
Depreciation of Assets	19,234,126.98	12	230,809,523.81
Food and Drinks (If Any)	300,000.00	12	3,600,000.00
Stationaries	200,000.00	12	2,400,000.00
Communication(Internet&calls)	300,000.00	12	3,600,000.00

Sales & Marketing expenses(Promotion &Entertainment)	95,000,000.00	1	95,000,000.00
Business License per year	100,000.00	12	1,200,000.00
Levies	150,000.00	12	1,800,000.00
Company Registration Costs(BRELA & Consulting)	42,000.00	12	504,000.00
NEMC	42,000.00	12	504,000.00
TIC Facilitation Fees (\$1100)	237,000.50	12	2,844,006.00
TAXES			
- Pay as You Earn (PAYE)	1,284,000.00	12	15,408,000.00
- Corporate Tax	125,000.00	12	1,500,000.00
- Withholding Tax	1,500,000.00	1	1,500,000.00
- Stamp Duty	50,000.00	1	50,000.00
- Land & Property Tax	50,000.00	1	50,000.00
- VAT	-	1	-
Work Permit Costs (If Any)	2,353,332.17	1	2,353,332.17
Occupational Safety & Health Cost(OSHA)	1,000,000.00	1	1,000,000.00
<b>Total Fixed Cost per Month</b>	<b>167,830,793.65</b>		
<b>Total Fixed Cost per Year</b>			<b>848,482,869.98</b>

### 6.3 VARIABLE COSTS

Products	Quantity Produce/Used Per Month(Tshs)	Variable Cost Per Item(Tshs)	Total Variable Cost Per Month
<b>1.Juice (300 MI)</b>			-
-Direct labour (15 People for 20 Days of Production)	15	7,000.00	2,100,000.00
-Direct Raw Material - Nutrients Per bottle	600,000	30.00	18,000,000.00
- Bottles (Empty)	600,000	75.00	45,000,000.00
-Bottle Caps	600,000	28.00	16,800,000.00
<b>Total Variable Cost (Bottle 300ml)</b>			<b>81,900,000.00</b>
<b>2.Juice (500 MI)</b>			
-Direct labour (15 People for 20 Days of Production)	15	7,000.00	2,100,000.00
-Direct Raw Material - Nutrients	200,000	50.00	10,000,000.00
- Bottles (Empty)	200,000	85.00	17,000,000.00
-Bottle Caps	200,000	28.00	5,600,000.00
<b>Total Variable Cost (Bottle 0.5 Litres)</b>			<b>34,700,000.00</b>
<b>3.Soda (300 MI)</b>			
-Direct labour (15 People for 20 Days of Production)	15	7,000.00	2,100,000.00
-Direct Raw Material - Nutrients	600,000	30.00	18,000,000.00
- Bottles(Empty)	600,000	75.00	45,000,000.00
-Bottle Caps	600,000	28.00	16,800,000.00
<b>Total Variable Cost (Bottle 300ml)</b>			<b>81,900,000.00</b>
<b>4.Soda (500 MI)</b>			
-Direct labour (15 People for 20 Days of Production)	15	7,000.00	2,100,000.00

-Direct Raw Material - Nutrients	200,000	50.00	10,000,000.00
- Bottles(Empty)	200,000	85.00	17,000,000.00
-Bottle Caps	200,000	28.00	5,600,000.00
<b>Total Variable Cost (Bottle 0.5 Litres)</b>			<b>34,700,000.00</b>
<b>5.Energy Drink (300MI)</b>			
-Direct labour (15 People for 20 Days of Production)	15	7,000.00	2,100,000.00
-Direct Raw Material - Nutrients	600,000	30.00	18,000,000.00
- Bottles (Empty)	600,000	75.00	45,000,000.00
-Bottle Caps	600,000	28.00	16,800,000.00
<b>Total Variable Cost (Energy Drink (300MI))</b>			<b>81,900,000.00</b>
<b>TOTAL I VARIABLE COST PER MONTH</b>			<b>315,100,000.00</b>

#### 6.4 DEPRECIATION COST

Assets	Estimated cost of Purchase(Tshs)	Estimated Life of the Equipment	Depreciation per year(Tshs)	Depreciation per Month(Tshs)
Furniture	10,000,000.00	6	1,666,666.67	138,888.89
Plant & Machinery (Juice)	240,000,000.00	4	60,000,000.00	5,000,000.00
Plant & Machinery(Soda)	240,000,000.00	3	80,000,000.00	6,666,666.67
Plant & Machinery(Energy)	230,000,000.00	3	76,666,666.67	6,388,888.89

Vehicle 1	25,000,000.00	7	3,571,428.57	297,619.05
Vehicle 2	25,000,000.00	6	4,166,666.67	347,222.22
Vehicle 3	25,000,000.00	6	4,166,666.67	347,222.22
Printer	1,000,000.00	7	142,857.14	11,904.76
Laptops 1	1,000,000.00	7	142,857.14	11,904.76
Laptops 2	1,000,000.00	7	142,857.14	11,904.76
Laptops 3	1,000,000.00	7	142,857.14	11,904.76
<b>Total</b>	<b>799,000,000.00</b>			
<b>Total Depreciation per Year</b>			<b>230,809,523.81</b>	
<b>Total Depreciation per Month</b>				<b>19,234,126.98</b>



### 7.3 Profit Plan

DETAILS	FIRST YEAR												SECOND YEAR												TOTAL
	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024		
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
Total Sales Value (1)	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	480,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	
Total Variable Cost(2)	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	
Gross Profit(1)-(2)	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	164,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	724,900,000.00	
Total Fixed Cost(4)	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	
Purchase Of Assets(5)	854,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Profit Total(1)-(4)-(5)	291,930,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	2,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	562,070,000.00	

### 7.4 Cash Flow Plan

DETAILS	FIRST YEAR												SECOND YEAR											
	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	
	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
1. Cash at the beginning of the Month (1)	1,292,730,000.00	1,000,800,000.00	1,562,869,999.99	2,124,939,999.99	2,687,009,999.99	3,249,079,999.98	3,811,149,999.98	4,373,219,999.98	4,935,289,999.97	5,497,359,999.97	6,059,429,999.97	6,621,499,999.96	7,183,569,999.96	7,745,639,999.96	8,307,709,999.95	8,869,779,999.95	9,431,849,999.95	9,993,919,999.94	10,555,989,999.94	11,118,129,999.93	11,680,259,999.93	12,242,329,999.93	12,804,439,999.92	13,366,499,999.92
2. Cash from Cash Sales	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	480,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	
3. Cash from Credit Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4. Other Cash In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Total Cash In - (1)-(3)-(4)	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	480,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	1,040,000,000.00	
6. Purchase Of Goods (Variable Cost)	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	315,100,000.00	
7. Purchase of Equipment	854,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8. Loan Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9. Other Payment(Fixed Cost)	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	162,830,000.00	
10. Total Cash Out (2)-(6)-(7)-(8)-(9)	1,331,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	518,660,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	477,930,000.00	
11. Cash at Month end(1)-(2)-(3)-(4)	1,000,800,000.00	1,562,869,999.99	2,124,939,999.99	2,687,009,999.99	3,249,079,999.98	3,811,149,999.98	4,373,219,999.98	4,935,289,999.97	5,497,359,999.97	6,059,429,999.97	6,621,499,999.96	7,183,569,999.96	7,745,639,999.96	8,307,709,999.95	8,869,779,999.95	9,431,849,999.95	9,993,919,999.94	10,555,989,999.94	11,118,129,999.93	11,680,259,999.93	12,242,329,999.93	12,804,439,999.92	13,366,499,999.92	

## ANNEX: FINANCIAL ANALYSIS ATTACHMENT



## 8. RISK AND MITIGATION STRATEGIES

VIO WIN management is knowledgeable and experienced that every business operates under a lot of uncertainties. This business has internal and the external environment within which will be operating which can pose uncertainties. Risk Management in the context of this Business Plan will entail four key processes:

- i. **Risk Identification:** To manage risks, this Business must identify existing risks or risks that may arise from both existing and new business initiatives.
- ii. **Risk Measurement:** Once risks have been identified, they should be measured in order to determine their impact on the business' profitability and capital.
- iii. **Risk Control:** After measuring risk, this Business should establish and communicate risk limits through policies, standards, and procedures that define responsibility and authority.
- iv. **Risk Monitoring:** Business entity should put in place an effective management information system (MIS) to monitor risk levels and facilitate timely review of risk positions and exceptions.

	Risk Area	Mitigation Strategies
1.	<b>Strategic Risks</b> Risks related to high level goals that are aligned with and support the Business entity mission	The Strategies will be developed on the rapid Risk Assessment tool which will be used after every 6 months. But also when there will be indicators of any category of risk
2.	<b>Operational Risks</b> Loss of resources resulting from breakdown in internal procedures, people and systems;	Operational manuals has been developed and clear operation processes
3.	<b>Financial Risks</b> Loss resulting from the use of money without an equivalent value	The Company has strong Financial policies with effective internal controls

	addition to Business entities operations;	
<b>4. Information and communication risks</b>	Failure of Business entity Information and Communication System to provide required availability, confidentiality and data integrity;	There is clear Communication policy which will guide Company operation.
<b>5. Compliance Risks –</b>	Failure of Business Entity operations adherence applicable laws and regulations;	The Company has Legal and Tax Consultants who will be providing technical expertise on these areas.
<b>6. Reputational Risks</b>	Any event committed directly or indirectly which can damage. Business Entity public image.	The Company is dedicated to quality products and world class customer care
<b>7. Market Risk:</b>	Market risk is the risk of losses in on and off-balance sheet positions as a result of adverse changes in market prices	The Company every year will be conduct marker Research as well as any time where need be.
<b>8. Liquidity Risk:</b>	Liquidity risk is the potential for loss to an institution arising from its inability to meet its obligations. as they fall due or to fund increases in assets without incurring unacceptable cost or losses.	The Company has well prepared financially to ensure there are enough money for Business activities to continue.

## 9. CONCLUSION

This Business Plan captures high level flow of the Plastic Bottles business. This strategic document will guide the operation of the Company in the coming two years, and it can be adjusted as the need be. For now, this is the best roadmap for VIO WIN Company to perform in the marketing for the coming two years.