

GREENERGY TECHNOLOGY LIMITED

GREENERGY TECHNOLOGY LIMITED

PRE-FEASIBILITY STUDY REPORT ON:

**INVESTMENT IN SUPPLY HIGH CAPACITY OF MOTORCYCLE
EQUIPMENT**

**Presented To:
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GREENERGY TECHNOLOGY LIMITED

Strategic Pre-feasibility Report

GREENERGY TECHNOLOGY LIMITED

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*This profile is strictly for information only and projections in the pre –feasibility study report have been compiled by the consultant with close cooperation of the Promoters of the Business the **GREENERGY TECHNOLOGY LIMITED** and Sector Experts for illustrative purposes and do not constitute actual forecasts.*

GREENERGY TECHNOLOGY LIMITED
Business Profile: Pre-feasibility Study Report

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1.0 EXECUTIVE SUMMARY

1.1 Company & Project concept

GREENERGY TECHNOLOGY LIMITED is a limited Company incorporated in Tanzania under the Company act of 2002. The Company was incorporated 28th May, 2023, and bears Certificate of Incorporation No.165852966. Company implements project which is under manufacturing sector

GREENERGY TECHNOLOGY LIMITED will be located at PWANI REGION. Our company goals and objectives seek to ensure that we generate an income that benefits both Nationals and non-Nationals so as to strengthen the economic status of the society. The company believes in customers, suppliers, and investors therefore it struggles to create good Rapport with both parties.

1.2 Company Goals and Objectives

In Brief **GREENERGY TECHNOLOGY LIMITED** aims to;

- ❖ Engage in the business of supply of goods, import and export services like motorcycle for whole country
- ❖ Create a compelling value proposition for both suppliers and customers
- ❖ Manage **GREENERGY TECHNOLOGY LIMITED** by human resource policies and other managerial principles which motivates employees and feel safe and protected at Work.
- ❖ Develop key supply relationships with investors in motorcycle,
- ❖ Achieve level standards of profit sufficient to provide for reinvestment and suitable returns to shareholders and investors
- ❖ Adopt best commercial practice and ethical standards in dealing with clients, suppliers of goods and services and other contacts
- ❖ Seek to comply with all statutory legislation and other external relevant authorities. Define and keep under review Company policy, allowing flexibility for local requirements.

GREENERGY TECHNOLOGY LIMITED

1.3 Purpose of Business Plan

The primary purpose of this document is be used as a Pre-feasibility study report for **GREENERGY TECHNOLOGY LIMITED** for investment in Transportation. But also the Pre-feasibility study report shall be submitted to TIC for an award of Certificate of Incentives. The implementation of this project will compromise the following activities:-

- ❖ Supply for whole country all goods like minerals and another goods.
- ❖ Procurements Machineries and Equipment's for this project.
- ❖ Equipping the project will all necessary modern furniture and facilities
- ❖ Hiring employees who will operate the Machines for Production

1.4 The project promoter

The project will be managed and operated by **GREENERGY TECHNOLOGY LIMITED**. It is owned by Tanzania and china entrepreneurs.

NAME OF SHAREHOLDERS	NATIONALITY	NUMBER OF SHARES TAKEN BY EACH SUBSCRIBER	SHARE%
1. LAITON YOHANA KILUMILE	TANZANIA	40000	4%
2. XU YI,	CHINE	960000	96%

1.5 Company Legality

The legal documents and certificates such as Memorandum and Article of Association, certificate of incorporation, Tax Identification Number, and value added Tax certificates Justify that **GREENERGY TECHNOLOGY LIMITED** is operating within the ambit of the law of the Land

1.6 Project Organization Structure

The management of **GREENERGY TECHNOLOGY LIMITED** constituted by the following organization set up:-

- Board of Directors,
- General Manager who is responsible on the supervision on the entire operations of the Company,
- Company accountant,
- Production Manager who will be directly responsible for all matters pertaining Transportation of the products.

1.7 Investment Structure

This business project is estimated to cost 1,000,000\$. The money covers motorcycle but also allocated fund include investment in, Machineries and equipment, furniture and fittings, pre expenses and working Capital. The equity contributed by the shareholders is 500,000\$ equivalent to 50. %.The remaining part of 50% of investment financing will be done through borrowing from banks. However a financial policy of the Company state that the profits generated will be re-invested

1.8 Forecasted financial Information

Financial information of **GREENERGY TECHNOLOGY LIMITED** is projected within three years. The company projected profit and Loss, account show a respectable turnover of more than 18,570\$ in the second year. The profits gained on fifth year are projected to be 55,450 \$. The projected balance sheet, shows the net worth increase of more than 63,439\$ in the fifth year of operation and more than 113,106 \$ in the 3rd year of the usefully lifetime of the implementation during which the business will be evaluated again. The financial documents show that the business has a positive net cash flow.

1.9 Statement of Purpose

This Profile is drawn for the purpose of seeking CERTIFICATE OF PERMANENT INDUSTRIAL LICENCE and pre –feasibility study report for Supply High Capacity of Motorcycle Equipment.

1.10 Purpose of Investment

This document is prepared to the serve the purpose as a feasibility study for **GREENERGY TECHNOLOGY LIMITED** for establishment of Supply High Capacity of Motorcycle Equipment.

The implementation of this project will comprise the following activities:-

- ❖ Supply of goods and another product like motorcycle
- ❖ Procurements Machineries and equipment for this project.
- ❖ Equipping the project will all necessary modern furniture and facilities
- ❖ Hiring employees for Machine operations

1.11 Investment Financing Plan

The company expect to invest 1,000,000 USD from shareholders' funds and Loan from the Banks. Profits generated from business operation will be re-invested. There shall be a loan from commercial banks as the investor has set aside 50% of USD 500,000 USD for the investment in phase one up to phase 3 and the rest 50% shall be financed by Project promoters' equity. Table below show the assumptions how the investment financing plan will look like.

TABLE 1: FINANCING

<i>Financing</i>	\$
Long-term liabilities	
Long-term loan	500,000
Owner's equity	
Cash	375,000
Contributed asset value	125,000
Total	1,000,000

GREENERGY TECHNOLOGY LIMITED

TABLE 2: INVESTMENT COST PLAN

COST INVESTMENT STRUCTURE	\$
Current assets	
Working capital	140,000
Opening inventory	100,000
Other	
	250,000
Property and equipment	
Land	140,000
Building	150,000
Equipment	30,000
Furniture and fixtures	70,000
Leasehold improvements	10,000
Plant	200,000
Motor Vehicles	80,000
Other _____	70,000
Total assets	1,000,000

1.12 Summary of the Expected Results

At the end, the project is expected to achieve the following:-

- Provide an opportunity for availability of different supply of motorcycle
- Increase the number of direct and indirect employment opportunities.
- Increase tax contributed to the government
- Generate foreign currency.

2.0 BUSINESS DESCRIPTION

GREENERGY TECHNOLOGY LIMITED is limited Company incorporated in Tanzania under the Company act of 2002. The Company was incorporated 28th May, 2023, and bears Certificate of Incorporation No.165852966. Company implements project which is under importation of motorcycle sector.

The Company will be responsible among other activities, operating and managing supply high capacity of motorcycle equipment.

2.1 Legal Status

Legal certificates and documents such as Memorandum and Article of Association, certificate of incorporation, business license, Tax Identification Number, and value added Tax certificates Justify that **GREENERGY TECHNOLOGY LIMITED** is operating within the ambit of the law of Tanzania land.

2.2 Mission and Vision of the company

2.2.1 The Company Vision

“To be the leading company in producing and supplying high quality of supply of motorcycle and equipment in Tanzania”

2.2.2 The Company Mission

“To penetrate the markets within motorcycle and equipment in Tanzania”

The company can achieve its mission and vision through

- ❖ Supply of motorcycle and equipment that may be used by all people of different level of economy,
- ❖ Establishing conducive Business environment for both local and international market
- ❖ Proper and reasonable remuneration of the personnel that will increase employees motivation and reduce employee turnover
- ❖ Continuing networking with our esteemed clients

2.3 Project Promoters

The project will be managed and operated by **GREENERGY TECHNOLOGY LIMITED**.

2.4 Operations

The project will be managed and operated by **GREENERGY TECHNOLOGY LIMITED**. The Company will run its activities in a more professional way and it seeks to satisfy its customers by meeting customer expectations. Although the company will use an automated system, people will also be used to manage the operations.

2.5 Project Location

The project shall be located at PWANI Region. This is due to the accessibility of customers and raw materials used to make Tanzania. However, the offices are within Dar es Salaam except for productions.

2.6 Postal Address

**GREENERGY TECHNOLOGY LIMITED
P.O.BOX 280
PWANI
TANZANIA**

3.0 CORE ACTIVITIES OF THE COMPANY

GREENERGY TECHNOLOGY LIMITED will be dealing with establishing and operating the following facilities;

3.1 Make and Supply Motorcycle and Goods

This is a core activity that will be performed by **GREENERGY TECHNOLOGY LIMITED**.

3.2 Technical requirements of the project

The project implementation shall require some of technical facilities some of the facilities are.

1. Supply of motorcycle
2. Adhesive tape –
3. Cardboard
4. Metal ruler
5. Compasses
6. Utility knife
7. Blades for utility knife
8. Shoe last
9. Hammers:
10. . Nickel hammer for folding
11. Big shoemakers hammer
12. . Pincers

4.0 MANUFACTURING INDUSTRY

4.1 Supply of Motorcycle Sector in Tanzania

Economy The Government of Tanzania conceives industrialization as the main catalyst to transform the, generate sustainable growth and reduce poverty. The Government of Tanzania introduced its Sustainable Industrial Development Policy (SIDP) in 1996 to phase itself out of investing directly in productive activities and let the private sector take that role. The main purpose of the Government's SIDP is to design a plan for industrializing Tanzania so that the country becomes semi-industrialized by 2025. In order for Tanzania to become a semi-industrialized country, the contribution of manufacturing to the national economy must reach a minimum of 40% of the GDP by 2025. Foreign Direct Investments (FDIs) are expected to provide the capital for desired industrial development

On the other hand, the sector is not a big employer, compared to agriculture, but it is the most reliable source of government revenue in form of import, sales, corporate and income taxes, accounting for over half of government annual revenue collection. Manufacturing earns the country a fifth of total foreign exchange earnings, thus ranking third after agriculture and tourism. Most production is however concentrated in the Dar es Salaam region.

Great prospects are pinned on development of a robust SME sector, whose promotion, as government has already realized, still lacks appropriate policy backing. A strong and productive industrial structure can only be achieved where SMEs and large enterprises not only coexist but also function in a symbiotic relationship. In this regard, successful promotion of agro-businesses can be considered in the SME development context.

Among the comparative advantages of Tanzania's manufacturing sector are the availability of a potentially large domestic market and Tanzania's adhesion to the EAC and the SADC organization, as they are potentially important market destinations. But Kenya is proving to be competing better in the region.

4.2 Importance and Supply of motorcycle Sector in Tanzania

The primary objective why Tanzania needs a vibrant manufacturing sector today is to ensure economic independence in the long-run. This can be achieved through investing in manufacturing sector to reduce the import of goods and products. Once products are manufactured within the land, people will afford to purchase the products; hence the income will increase due to decrease in spending.

Moreover, it helps to diversify the economy away from primary sector towards manufacturing and hence reduce risks and vulnerability to the long-term deteriorating commodity terms of trade and the associated loss in the real income. Manufacturing sector has also substantial forward and backward linkages with other sectors of the economy, particularly agriculture. Also, with proper choice of technology, the sector is determined to create a large number of employments to both skilled and unskilled. Fourthly, large manufacturing sector can enable export diversification that is necessary to reduce Tanzania's vulnerability to external shocks. However the sector provides opportunity to transfer, adapt and create new technology.

4.3 Supply motorcycle and goods in Tanzania

Currently there are few way of Supply of motorcycle and equipment or goods in Tanzania, Some of them include;

- Road
- Railways
- Air
- Sea

As there are few companies which manufacture Plywood related products in Tanzania, the competitive advantage for **GREENERGY TECHNOLOGY LIMITED** is reasonable. The Supply of motorcycle and equipment and does not match with demand of these products in local market (within Tanzania) which is highly consumed.

4.4 Project Justification

The proposed project is under management of **GREENERGY TECHNOLOGY LIMITED**. It is in line with Tanzania Government efforts in attempt to revamp the Manufacturing sector. This has also been noted of recent drive of attracting investors in Tanzania in order to maximize Tanzania annual earnings from investment and also compete effectively with regional competitors. This also has been complemented by following measures

- i. The government is making a critical review of all existing laws and regulations, taxation and policies with ultimate aim of improving and creating conducive environment for private sector Investment, tourism sector is inclusive.
- ii. In 2007/2008 the Government reviewed the existing Industry and trade Policy, taking into consideration the social economic base and the dynamism of manufacturing industry in Tanzania.

4.5 Social and Economic Impact of the Project

The proposed project will result into the following social and economic impacts in Tanzania:

- The society around the premises will benefit from infrastructures made
- Improve and increase Importation of motorcycle in Tanzania
- Increased competitiveness among of investor for products of motorcycle in Tanzania
- The project will provide employment for more than 68 people
- The Government and other agencies will benefit from various taxes, fees and commissions that will be paid to the Treasury etc. by this Company.

5.0 OPPORTUNITY DRIVERS

5.1 Lack of Enough transport in Tanzania

Following the global change, people have changed the lifestyle to cope with the transitional changes. Technology allows using plies to make transport products. Therefore this technological change gives the opportunity to both **GREENERGY TECHNOLOGY LIMITED** and people are use motorcycle products.

5.2 Uniqueness Location of the Project

GREENERGY TECHNOLOGY LIMITED.'s project will be one of the Supply of motorcycle, located in PWANI region Tanzania.

5.3 Government Policy

The government policy of Tanzania through its President aims to increase the investors in Supply of motorcycle and equipment. **GEENERGY TECHNOLOGY LIMITED** has seen this opportunity so it supports the Government slogan of “**Kazi Iendelee**” by making sure it creates employment for local citizens.

5.4 Government Incentives Package

In 1997 Tanzania Government enacted Investment law that offers and guaranteed reasonable incentives to both local and foreign investors.

6.0 MARKET INFORMATION

6.1 Market Analysis (Strength, Weakness, Opportunity and Threats)

The company has used one of the marketing tools used to make business analysis in terms of how it can prosper.

Table below present the analysis of the company’s Strengths, Weaknesses, Opportunities and Threats SWOT Analysis

<p>Strengths</p> <ul style="list-style-type: none"> ▪ Strong production pool ▪ Quality products with high standards ▪ It has an outstanding financing ▪ Strong management and well paid personnel ▪ Strong customer services ▪ Has a will to diversification ▪ Access to reliable high technology 	<p>Weaknesses</p> <ul style="list-style-type: none"> ▪ Not yet emphasize on the marketing
<p>Opportunities</p> <ul style="list-style-type: none"> ▪ Fewer manufacturing industries of the same products ▪ Good government suitable facilitative policy 	<p>Threats</p> <ul style="list-style-type: none"> ▪ Unawareness of the new entrants in the Industry in the same location ▪ Effect of inflation ▪ Presence of fake suppliers of the same products.

The company has prepared for the action plans by doing the following:

1. The company will do delivery for its customers
2. In future if needs arises the Company may seek more funds from bank to finishing phase of this project.
3. The company will employ expatriates for marketing of its products/services and develop marketing plan.

6.2 Marketing Strategy

6.2.1 Overview

GREENERGY TECHNOLOGY LIMITED Mission, vision, objectives are strategic measures that ensure the business reach where it wants to be and determine its way.

The success of **GREENERGY TECHNOLOGY LIMITED** will be achieved by providing high quality products, providing friendly service and employing an aggressive marketing plan to build customer traffic.

The management slogan to create and maintain a positive, reputable image for the customers has brought a lot of success to the Company. This image will be consistently portrayed throughout all marketing channels and sales promotions. The following exemplifies some of the tactics we will use to drive more sales.

6.2.2 Customer Database

GREENERGY TECHNOLOGY LIMITED will aggressively seek to build a database of Customers. Customers will have an opportunity to be included in the database so that we create a strong Customer Relationship and increase sales by creating customer royalty. Customers` database will focus on things such as birthday or anniversary cards; email notification of upcoming specials; coupons; etc. The database will be gathered and maintained on special software. **GREENERGY TECHNOLOGY LIMITED** will gather names in a variety of manners including staff requests; business card drop for free lunch; menu insert promotion; etc

6.2.3 Advertising

GREENERGY TECHNOLOGY LIMITED will utilize both traditional and non-traditional methods of advertising. Management`s viewpoint on advertising is state in your own words, the philosophy **GREENERGY TECHNOLOGY LIMITED** will adopt towards the use of traditional advertising such as radio, newspaper, billboards or television.

In addition, **GREENERGY TECHNOLOGY LIMITED** will use Advertising Agencies on website to create more customers.

6.2.4 Costing and Pricing

The costing and pricing is done by the management of **GREENERGY TECHNOLOGY LIMITED** the costing takes into consideration various aspects depending on the cost which has already been incurred, inflation factor and operating costs. The project promoters of the company are in business for long time i.e. they are business oriented personnel.

However, **GREENERGY TECHNOLOGY LIMITED** considers the opportunity to invest in Tanzania as God`s grace, therefore, it intend to make sure the price for its product is reasonable as their production is fully done in Tanzania.

6.2.5 Target Customers

GREENERGY TECHNOLOGY LIMITED. Limited is targeting to all customers from all regions in Tanzania especially building constructors and exporters of plywood.

6.2.6 Products

The company will be Supply goods and product that can be used for different people

6.3 Marketing Plan

The company has both short term and long-term marketing plan:

The short term marketing plan includes:

- Participating in business show case exhibitions
- Building sustainable long-term relationship with customers
- Training of sales staff sales and Marketing.

Long Term Plans includes:

- Take over the supply of motorcycle market
- Investing Market Research and Development

7.0 MANAGEMENT & ADMINISTRATION

7.1 Management

The management team of **GREENERGY TECHNOLOGY LIMITED** planned to be constituted by the following management team:-

7.2 Board of Directors

GREENERGY TECHNOLOGY LIMITED will be managed by the board of Directors which is responsible body for strategic decision making of the project.

Directors of the Company are the ones who having shares in **GREENERGY TECHNOLOGY LIMITED**, The Company which shall manage this project.

7.3 General Manager

General Manager will be responsible for daily operation of the company. The manager sees the daily turnover to assess the progress of the company.

7.4 Production Manager

Production Manager will be employed who expected to have an extensive background in shoes industry. As the production Manager will be directly responsible for all production functions including manufacturing all types of shoes related products, maintenance of quality standards of the products; training of employees in methods of producing these products, etc.

Under production manager there shall be reasonable number of technical staffs who will be involved in daily production within this project.

7.5 Accountant/cash

An accountant will be employed and is expected to have good experience in accounting system as well as he will be responsible in managing cash of **GREENERGY TECHNOLOGY LIMITED** but also keeping books of accounts properly.

7.6 Management Agreements

Management Agreements will be done by all management teams and decisions will consider the opinions from all parts. However, the agreement may be terminated by looking available grounds for company`s sake

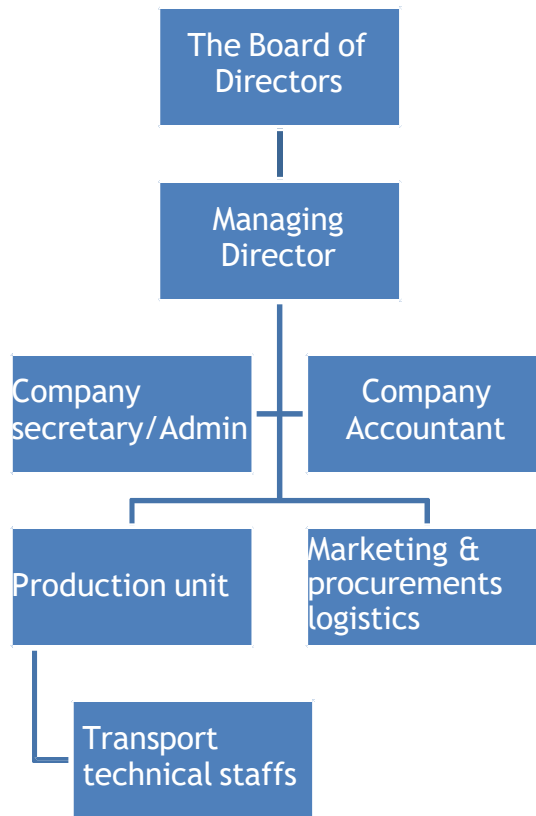
7.7 Confidentiality Agreements

GREENERGY TECHNOLOGY LIMITED will enforce that all employees sign a confidentiality agreement. Confidentiality agreements with our employees and partners

Will protect our products, operating systems, policies and procedures. Having a confidentiality agreement in place is essential to protect the company's trade secrets, and show our employees that we take our business seriously.

8.0 ORGANIZATION STRUCTURE

The management of **GREENERGY TECHNOLOGY LIMITED** is planning to have the following organization structure.



9.0 CONCLUSION

- **GREENERGY TECHNOLOGY LIMITED** will be one of the best supply of motorcycle in Tanzania
- The company aims at expanding its operation to make the service available to its clients
- Revenue will be contributed to the Government through various taxes.
- The project will offer continuous direct and indirect employments.
- The company looks technically feasible and financially viable. It is therefore recommended that the project be supported.

Period Ended: TZS	Dec-25	Dec-26	Dec-27
Account Status:	Management	Management	Management
Net Sales	1,558,000,000	2,750,000,000	3,240,000,000
Cost of Goods Sold	820,000,000	1,815,000,000	2,050,000,000
Gross Profit	738,000,000	935,000,000	1,190,000,000
Other Income		-	-
Total Other income	-	-	-
Gross Profit & Other Income	738,000,000	935,000,000	1,190,000,000
<i>Gross Profit Margin</i>	<i>47.4%</i>	<i>34.0%</i>	<i>36.7%</i>
Less:Operating Expenses			
Administrative expenses	215,000,000	215,000,000	215,000,000
Selling and distribution expenses			
Salaries and wages			
Accountancy/Audit fees			
Other expenses		-	-
Total Operating Expenses	215,000,000	215,000,000	215,000,000
Operating Profit (EBITD)	523,000,000	720,000,000	975,000,000
Bank Interest and Charges	425,000	434,690	1,742,790
Depreciation	369,200	250,000	35,369,200
Profit/(Loss) Before Tax (EBTA)	522,205,800	719,315,310	937,888,010
<i>PBT Margin</i>	<i>33.5%</i>	<i>26.2%</i>	<i>28.9%</i>
Tax Expense			
NP/(Loss) After Tax	522,205,800	719,315,310	937,888,010
<i>NP Margin(After Tax)</i>	<i>33.5%</i>	<i>26.2%</i>	<i>28.9%</i>
<i>Customer Code</i>	<i>September-2024</i>		
<i>Customer Name</i>	<i>TAMNCL</i>		

Period Ended: TZS	Dec-25	Dec-26	Dec-27
Account Status:	Management	Management	Management
Land and Building	245,000,000	245,000,000	245,000,000
Plant and properties	2,150,000,000	1,935,000,000	1,741,500,000
Furniture & Fittings	32,500,000	29,250,000	26,325,000
Machinery & Equipment	300,000,000	270,000,000	243,000,000
Motor Vehicles	52,500,000	47,250,000	42,525,000
Other non current assets	2,809,000	220,763,746	281,701,400
Non-current assets	2,782,809,000	2,747,263,746	2,580,051,400
Cash & Bank	350,000,000	370,000,000	410,000,000
Trade debtors	35,100,000	2,100,000	83,000,000
Stocks	80,479,930	128,633,357	292,340,011
Other current assets/ advances	-	-	-
Total Current Assets	465,579,930	500,733,357	785,340,011
Total Assets	3,248,388,930	3,247,997,103	3,365,391,411
Bank overdraft	-	-	-
Short term borrowings	-	-	-
Trade Creditors	37,500,000	22,500,000	34,890,985
Accruals	2,588,683,130	1,883,975,993	1,051,091,306
Corporate tax and other current liabilities	-	-	-
Total Current Liabilities	2,626,183,130	1,906,475,993	1,085,982,291
Deferred tax liabilities	-	-	-
Term loan liability	-	-	-
Other Long Term Liab	-	-	-
Total Long Term Liabilities	-	-	-
Total Liabilities	2,626,183,130	1,906,475,993	1,085,982,291
Owners' Equity (Non Distributable)	100,000,000	100,000,000	100,000,000
Share Premium	-	-	-
Retained Earnings	522,205,800	719,315,310	937,888,010
Capital Reserve	-	522,205,800	1,241,521,110
Shareholders contribution	-	-	-
Shareholders' funds	622,205,800	1,341,521,110	2,279,409,120
Total liabilities and equity	3,248,388,930	3,247,997,103	3,365,391,411

STRATA FINANCE CASH FLOW ANALYSIS-2025 TO 2027			
Year	Dec-25	Dec-26	Dec-27
Inflows:			
Sales	1,558,000,000	2,750,000,000	3,240,000,000
Debtors	35,100,000	2,100,000	83,000,000
Other income	320,000,000	320,000,000	320,000,000
Term loan		0	0
Total Inflows	1,913,100,000	3,072,100,000	3,643,000,000
Out Flows:			
Purchases	37,500,000	22,500,000	34,890,985
Rent	60,000,000	60,000,000	60,000,000
Salaries and wages	144,000,000	144,000,000	144,000,000
Transport	10,000,000	10,000,000	10,000,000
Business licence	4,000,000	4,000,000	4,000,000
Bank charges	3,600,000	3,600,000	3,600,000
Medical expenses	4,000,000	4,000,000	4,000,000
Water and eletricity	6,000,000	6,000,000	6,000,000
Telephone and communication	12,000,000	12,000,000	12,000,000
Security	140,833	140,833	140,833
Cleaness	4,000,000	4,000,000	4,000,000
Insurance	12,000,000	12,000,000	12,000,000
Accounting and legal expenses	3,000,000	3,000,000	3,000,000
Donations	10,000,000	10,000,000	10,000,000
Travelling and accomodation	15,000,000	15,000,000	15,000,000
Hiring costs	6,000,000	6,000,000	6,000,000
Purchase of food	12,000,000	12,000,000	12,000,000
Purchase of books	2,500,000	2,500,000	2,500,000
Repair and Maitenance costs	260,000	260,000	260,000
Construction costs	520,000,000	650,000,000	720,000,000
Machinery/equipment purchase	214,000,000	245,000,000	255,000,000
Service costs	35,600,000	35,600,000	35,600,000
Tax expenses	1,687,500	1,687,500	1,687,500
Miscellaneous Expenses	67,500	67,500	67,500
Total Outflows	1,117,355,833	1,263,355,833	1,355,746,818
Net flow	795,744,167	1,808,744,167	2,287,253,182
Opening Cash Balance	350,000,000	1,145,744,167	2,954,488,333
Net flow	795,744,167	1,808,744,167	2,287,253,182
Accumulated cash flow	1,145,744,167	2,954,488,333	5,241,741,515

Particulars/Years	Dec-25	Dec-26	Dec-27
PROFITABILITY ANALYSIS			
Return on Assets (ROA)	16.1%	22.2%	29.0%
Return on Equity (ROE)	84.1%	53.7%	42.8%
Gross Profit Margin	47.4%	34.0%	36.7%
Net Profit Margin	33.5%	26.2%	28.9%
LIQUIDITY ANALYSIS			
Current ratio	0.2	0.3	0.7
Quick ratio	0.1	0.2	0.5
Net working Capital Ratio	-1.4	-0.5	-0.1
ACTIVITY ANALYSIS			
Assets Turnover	0.48	0.85	0.96
Stock turnover (days)	36	26	52
Debtors turnover days	8	0	9
Creditors turnover days	17	5	6
<i>Operating cycle</i>	27	22	55
DEBT ANALYSIS (LEVERAGE)			
Debt to equity (Interest bearing only)	0.00	0.00	0.00
Debt to equity (Total liabilities)	4.22	1.42	0.48
Interst Coverage Ratio (EBITD/ Financing Costs)	1230.6	1656.4	559.4

2,150,000,000 - 215,000,000.00

Deprec - 408,500,000.00

32,500,000,000 - 3,250,000,000

Depr - 6,175,000,000.00

52,500,000 - 5,250,000.00

Depr - 9,975,000.00

300,000,000 - 30,000,000.00

1,558,000,000

1,935,000,000	-193500000	1,741,500,000		1,241,521,110.00
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29,250,000,000	-	2,925,000,000	26,325,000,000	2,179,409,120.00
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47,250,000	-	4,725,000	42,525,000	2025 2,588,683,130.00
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				2026 1,883,975,993.00
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270,000,000	-	27,000,000	243,000,000	2027 1,051,091,306.00
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2,750,000,000	3,240,000,000	5,388,000,000.00
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