

**MIDEA IMPORT EXPORT ELECTRONIC COMPANY
LIMITED**

FAN MANUFACTURING BUSINESS PLAN

**KARIBU TEXTILE INDUSTRIAL AREA
2021**

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SECTION ONE

THE COMPANY

1.1 COMPANY OVERVIEW

NAME AND PRINCIPAL OFFICE: MIDEA IMPORT EXPORT ELECTRONIC COMPANY LIMITED is a locally registered company, incorporated in Tanzania under the Companies ACT. The company was incorporated in 15th day of MAY TWO THOUSAND AND TWENTY-FOUR. The company's headquarter located at TEMEKE DAR ES SALAAM Dar-es-salaam.

SHAREHOLDERS: The company shareholders are Chinese people with majority share holdings in the company, moreover the same people and one Tanzania are Directors.

BUSINESS HISTORY: THE COMPANY is newly established in Tanzania established in manufacturing and assembly sector focusing on plastic wares and electric appliances. The company starts with assembly of an electric domestic floor fan and manufacturing of plastic wares and plastic parts. Its shareholders are based in China and have a long history of electric equipment and appliance dealership in China. They are introducing a plastic manufacturing factory and an electric fan assembly plan.

1.2 THE COMPANY'S OBJECTIVES, VISION AND MISSION

1.2.1 Objectives

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

- a) Generation of employment opportunities
- b) Reducing importation of fans and thus reducing forex outflows
- c) Exporting Fans and Plastics to neighboring countries that increasing forex
- d) Grow to introducing many varieties of fans and AC at a relatively low price.

1.2.2 Vision

To be the leading brand for cooling solutions in East Africa.

1.2.3 Mission

Maintain strong and unfailing innovation in good looking, affordable cooling solutions.

1.3.2 COMMUNITY OUTREACH PROGRAMS

The company intends to empower young and upcoming technicians to understand innovation and manufacturing fan and AC accessories. For Example, young electricians shall be linked to china to learn making of motors, thermostats, and assembly of fan and AC parts.

SECTION TWO

BUSINESS DESCRIPTION

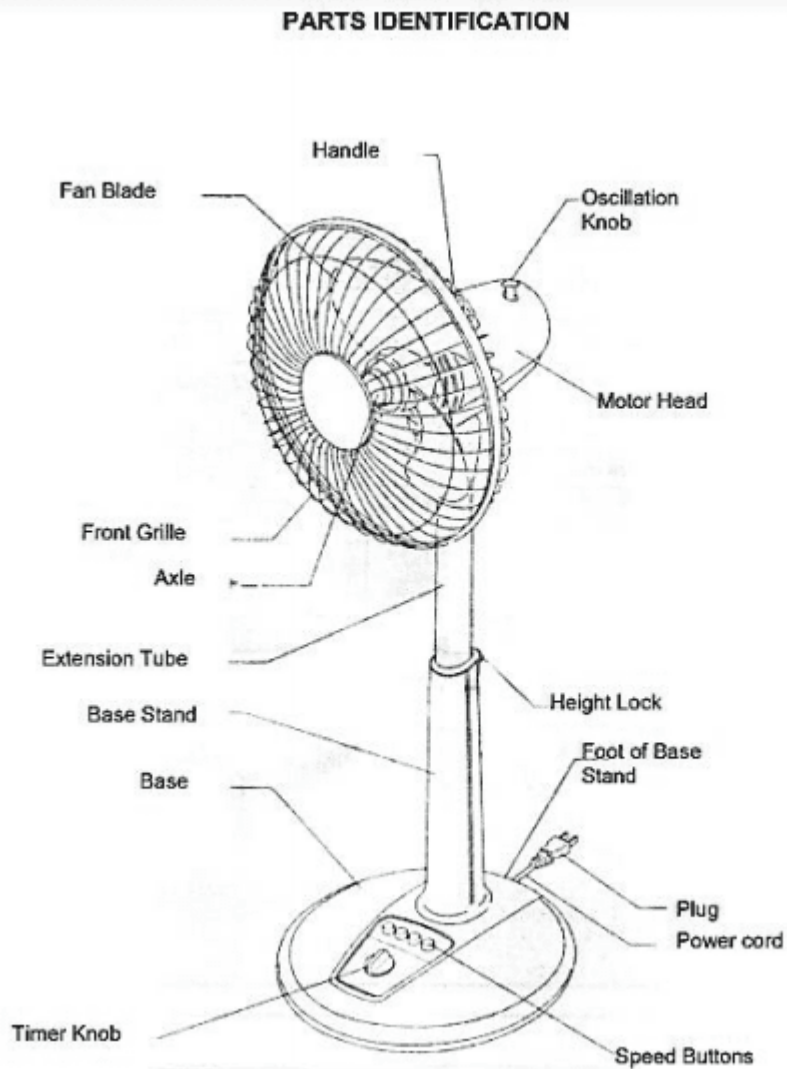
2.0 Products, Services and Operations

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

2.1. PRODUCTS AND SERVICES

2.1.1 DOMESTIC FLOOR FAN

(a) **Source and components:** The company indents to assemble a domestic floor fan with following components:



- (i) Plastic Components: All Plastic components shall be produced in Tanzania at our factory, the plastic Components include:
- (ii) No Plastic Components: These shall be either imported or purchased in Tanzania, if available at a cost that shall ensure a produced fan competes imported fans. The imported accessories are the following’;

2.1.2 PLASTIC WARES AND PLASTIC PARTS

Below are three wares and parts shall be the first to be produced, in the long run, the company shall produce other plastic equipment, wares and parts for industrial and domestic usage. The first plastic products shall be;

- (a) Fan Blade
- (b) Fan Grille
- (c) Fan Base
- (d) Motor Head

2.1.3 SOLE TAPE

The company shall size sole tape from major rollers to alternative sizes for domestic and industrial usages.

SECTION THREE

PRODUCTION AND FACTORY OPERATION

MARKET ASSESSMENT AN

3.1 AREA: The factory is established at

3.2 TECHNOLOGY AND PATENTS

(a) **Plastic manufacturing,** the sellers of manufacturing machines have patents for same machines are supplying Human resources to train company staff on daily management for a period of twelve months and as long as their service is needed.

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

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

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

3.3 RAW MATERILAS AND ACCESSORIES

3.3.1 Raw materials: The company sources raw materials, that is, PP for manufacturing of plastics from China. The suppliers are registered and licensed. *Sole tapes* rollers are equally from china but nationally available shall be sourced in Tanzania keeping price competitive.

3.3.2 Packaging materials: These shall be sourced in Tanzania, different suppliers shall bid and a competitive one shall win the tender.

3.3.3 Spare parts: In order to match with consumer demand, deal with seasons and maintain reliability and availability of our products and services, the company also buys spares namely nuts, bolts, cables and the like. The first priority shall be Tanzania sources.

3.4 STORAGE AND DISTRIBUTION

The factory sight has sufficient storage facilities, moreover, the company call whole sellers from all over Tanzania to become agents on conditions of having sufficient working capital including storage space. All whole sellers have already been shortlisted already.

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

SECTION FOUR

MARKET ASSESSMENT AND MARKETING STRATEGY

4.1 Market Background

Tanzania national population is growing and urbanization is expanding. Urbanization raises with increased heating and need for cooling facilities including Fans and ACs. Depending on fan importations from china to Tanzania, the business the shareholders used to operate, statistics show that there is an ample market for fans in urban growing and emerging townships.

4.4.2 Market Supply

Our company shall be the first manufacture and assemblers and producer of fans in the Local market. This gives us an advantage over imported fans. We compete based on quality and pricing. Tanzania has a very potential and reliable market for fans, most suppliers are from China, India and Turkey.

4.4 SWORT ANALYSIS

PARAMETER	STRATEGY
Strength	Sufficient Capital Sufficient market Sole Produce in the Tanzania Market
Personal relationship with customer management team	Before tender procurement, the company meets decision maker on a social background and invites interaction. After a complete realization comes business agreement before procurement to finally business realization. All customer does eventually direct social bond with shareholders, directors and decision makers.

Weakness	Importation of most of the materials, we prefer to get most of the Materials in Tanzania.
Opportunities Growing population, growing urbanization	Growth goes with temperature raise thus demanding coolants
Threat Competition in industrial markets:	Competition is based on durability, affordability and reliability of spare parts.
PEST	<p>POLITICAL Stable political environment</p> <p>ECONOMIC Growing economy and populations</p> <p>SOCIALLY: China and Tanzania have long lasting relationships.</p> <p>TECHNICALLY: We have latest technology</p>

4.5 Marketing Strategy

The project will base on industrial market segmentation. The food stuff selling will largely be depending very much on the favorability of the supply contract, contract tenure, reliability of the contract, management lobbying ability to win organizational customers as well as the reputation the company built in the past years of operations.

In lieu of the above the company has in hand the following specification on relevant Ps' of the marketing mix;

4.1 PRODUCT

The has three main products namely; Domestic Floor Fans, Plastic wares and Sole Tapes. The products meet market demand.

4.2 PLACE

The products are produced in Tanzania distributed all over Tanzania, East and Central Africa.

4.3 PRICE

All products are having an incremental margin which ranges to 30% since most of what we park are bout from farmers unlike buying from processors. This remarks our competitive advantage on quality and price control.

4.4 PROCESS

MANUFACTURING PROCESS Is Appended

4.5 PROMOTION

The company promotes and engages in PR by supplying fans on credit to petty traders.

SECTION FIVE

THE MANAGEMENT AND HUMAN RESOURCE SUMMARY

5.1 BOARD OF DIRECTORS

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

5.2 EXECUTIVE COMMITTEE

Chief Executive Officer	ZHU XIANGWEI
Director of finance, Administration and Compliance	FLORIANUS MUKYANUZI
Head of Operations and Production manager	JING YUE LI

5.3 STAFF

Technicians	10
Causal laborers	750

6.3 FINANCIAL PLAN

6.3.1 PROJECTED STATEMENT OF FINANCIAL POSITION

	NOTE	31.12.2029	31.12.2028	31.12.2027	31.12.2026	31.12.2025	31.12.2024
		T.SHS	T.SHS	T.SHS	T.SHS	T.SHS	T.SHS
ASSETS EMPLOYED							
NON-CURRENT ASSETS							
Property, Plant and Equipment	2.0	262,500,000	387,500,000	512,500,000	637,500,000	762,500,000	787,500,000
TOTAL NON-CURRENT ASSETS		262,500,000	387,500,000	512,500,000	637,500,000	762,500,000	787,500,000
CURRENT ASSETS							
Stocks and Inventories	3.0	3,729,900,000	3,055,500,000	2,475,500,000	1,891,400,000	1,337,500,000	750,000,000
corporate tax							
Director Current A/C	4.0						
Debtors and Prepayments	4.0						
Cash and Bank Balances	5.0	417,557,769	326,339,096	285,474,508	378,561,005	151,968,460	577,900,000
Total Current Assets		4,147,457,769	3,381,839,096	2,760,974,508	2,269,961,005	1,489,468,460	1,327,900,000
TOTAL ASSETS		4,409,957,769	3,769,339,096	3,273,474,508	2,907,461,005	2,251,968,460	2,115,400,000
EQUITY AND LIABILITIES							
EQUITY							
Share Capital	10.0	2,500,000,000	2,500,000,000	2,500,000,000	2,500,000,000	2,100,000,000	2,100,000,000
Advance for purchase of shares							
Retained Profit /(Loss)		1,909,957,769	1,269,339,096	773,474,508	407,461,005	151,968,460	15,400,000
Total equity		4,409,957,769	3,769,339,096	3,273,474,508	2,907,461,005	2,251,968,460	2,115,400,000
NON CURRENT LIABILITY							
Long term loans							
Short term loans							
Total non Current Liabilities		-	-	-	-	-	-
CURRENT LIABILITIES							
Creditors and Accruals	6.0						
Bank Overdraft							
Directors current Account							
Corporate Tax	7.0						
Total Current Liabilities		-	-	-	-	-	-
TOTAL EQUITY AND LIABILITIES		4,409,957,769	3,769,339,096	3,273,474,508	2,907,461,005	2,251,968,460	2,115,400,000
		-	-	-	-	-	-

6.3.2 PROJECTED STATEMENT OF COMPREHENSIVE INCOME

	NOTE	31.12.2029	31.12.2028	31.12.2027	31.12.2026	31.12.2025	31.12.2024
		T.SHS	T.SHS	T.SHS	T.SHS	T.SHS	T.SHS
SALES							
Income from sales of products		5,600,000,000	4,885,000,000	4,170,000,000	3,455,000,000	2,740,000,000	2,025,000,000
Income from other sources							
TOTAL		5,600,000,000	4,885,000,000	4,170,000,000	3,455,000,000	2,740,000,000	2,025,000,000
LESS: COST OF SALES/OPERATIONS	8.0	4,120,810,000	3,623,250,000	3,104,400,000	2,563,450,000	2,027,500,000	1,500,000,000
GROSS PROFIT		1,479,190,000	1,261,750,000	1,065,600,000	891,550,000	712,500,000	525,000,000
		0.26	0.26	0.26	0.26	0.26	0.26
LESS: OPERATING EXPENSES							
Staff cost	12.0	95,900,000	94,648,750	93,397,500	90,046,250	88,795,000	94,500,000
Administrative Expenses	13.0	291,940,000	282,804,800	273,669,600	263,219,933	255,574,733	248,229,533
Depreciation	17.0	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	112,500,000
Directors Emoluments	19.0	-	-	-	-	-	-
Selling Expenses	16.0	37,105,000	36,953,000	36,801,000	36,649,000	36,497,000	36,345,000
Financial Expenses	14.0	3,575,467	3,465,467	3,355,467	3,245,467	3,135,467	3,025,467
Professional & Audit Fees	15.0	10,500,000	10,500,000	10,500,000	8,400,000	8,400,000	8,400,000
TOTAL OPERATING EXPENSES		564,020,467	553,372,017	542,723,567	526,560,650	517,402,200	503,000,000
OPERATING PROFIT/(LOSS) BEFORE TAX		915,169,533	708,377,983	522,876,433	364,989,350	195,097,800	22,000,000
Less: Corporate Tax		274,550,860	212,513,395	156,862,930	109,496,805	58,529,340	6,600,000
NET PROFIT AFTER TAX		640,618,673	495,864,588	366,013,503	255,492,545	136,568,460	15,400,000

6.3.3 PROJECTED STATEMENT OF CASHFLOW

	31.12.2029	31.12.2028	31.12.2027	31.12.2026	31.12.2025	31.12.2024
	TSHS	TSHS	TSHS	TSHS	TSHS	TSHS
CASH FLOW FROM OPERATING ACTIVITIES						
Profit/(Loss) for the period before tax	915,169,533	708,377,983	522,876,433	364,989,350	195,097,800	22,000,000
Adjustment for items not involving movement of cash:						
Depreciation	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	112,500,000
Operating profit/ loss before working capital changes	1,040,169,533	833,377,983	647,876,433	489,989,350	320,097,800	134,500,000
Change in working capital						
(Increase)/Decrease in Trading Stocks	(674,400,000)	(580,000,000)	(584,100,000)	(553,900,000)	(587,500,000)	(750,000,000)
(Increase)/Decrease in Directors Current A/C						
(Increase)/Decrease in Debtors & prepayments						
Increase/(Decrease) in Bank overdraft						
Increase/(Decrease) in Creditors and Accruals	(674,400,000)	(580,000,000)	(584,100,000)	(553,900,000)	(587,500,000)	(750,000,000)
Cash Generated from/(used in) from operations	365,769,533	253,377,983	63,776,433	(63,910,650)	(267,402,200)	(615,500,000)
Less: Income Tax paid	274,550,860	212,513,395	156,862,930	109,496,805	58,529,340	6,600,000
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	91,218,673	40,864,588	(93,086,497)	(173,407,455)	(325,931,540)	(622,100,000)
CASH FLOWS FROM INVESTING ACTIVITIES:						
(Purchases) of non current assets					(100,000,000)	(900,000,000)
Disposal of non current Assets						
NET CASH FLOWS FROM INVESTING ACTIVITIES (B)	-	-	-	-	(100,000,000)	(900,000,000)
CASH FLOW FROM FINANCING ACTIVITIES:						
Dividends/Drawing						
Contribution from members				400,000,000		2,100,000,000
Proceeds from a borrowing Bank loan (additional loan)						
Loan capital repayment						
CASHFLOW FROM FINANCING ACTIVITIES (C)	-	-	-	400,000,000	-	2,100,000,000
Net increase/(decrease) in cash and equivalents (A + B + C)	91,218,673	40,864,588	(93,086,497)	226,592,545	(425,931,540)	577,900,000
CASH AND CASH EQUIVALENTS AS AT 01. 01. 20	326,339,096	285,474,508	378,561,005	151,968,460	577,900,000	
CASH AND CASH EQUIVALENTS AS AT 31. 12. 20	417,557,769	326,339,096	285,474,508	378,561,005	151,968,460	577,900,000

6.3.4 PROJECTED STATEMENT OF INCOME APPROPRIATION

	NOTE	31.12.2029	31.12.2028	31.12.2027	31.12.2026	31.12.2025	31.12.2024
		T.SHS	T.SHS	T.SHS	T.SHS	T.SHS	T.SHS
NET PROFIT AFTER TAX FOR THE YEAR	0.0	640,618,673	495,864,588	366,013,503	255,492,545	136,568,460	15,400,000
RETAINED PROFITS B/D		1,269,339,096	773,474,508	407,461,005	151,968,460	15,400,000	
ADD: Net Profit /(Loss) for the year		640,618,673	495,864,588	366,013,503	255,492,545	136,568,460	15,400,000
Drawings/Dividends							
RETAINED PROFIT AS AT 31ST DECEMBER,		1,909,957,769	1,269,339,096	773,474,508	407,461,005	151,968,460	15,400,000

6.3.5 PROJECTED STATEMENT OF OWNERS EQUITY

EQUITY							
Share Capital	10.0	2,500,000,000	2,500,000,000	2,500,000,000	2,500,000,000	2,100,000,000	2,100,000,000
Advance for purchase of shares							
Retained Profit /(Loss)		1,909,957,769	1,269,339,096	773,474,508	407,461,005	151,968,460	15,400,000
Total equity		4,409,957,769	3,769,339,096	3,273,474,508	2,907,461,005	2,251,968,460	2,115,400,000

6.3.6 DEPRECIABLE ASSET

NOTE 2.0 . FIXED ASSETS SCHEDULE								
ASSETS	COST/VALUATION				DEPRECIATION			
	Balance as at 01.01.2024	Additions During the Period	Disposals/Adjustment During the Period	Balance as at 31.01.2024	Accumulated as at 01.01.2024	CHARGE FOR THE YEAR	ACCUM CHARGE 31.04.2024	NET BOOK VALUE AS AT 30.04.2024
	\$HS	\$HS	\$HS	\$HS	\$HS	\$HS	\$HS	\$HS
	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"
Land and Building	-	-	-	-	-	-	-	-
Assembly equipments	-	900,000,000	-	900,000,000	-	112,500,000	112,500,000	787,500,000
Motor Vehicles	-	-	-	-	-	-	-	-
Work in progress	-	-	-	-	-	-	-	-
TOTAL	-	900,000,000	-	900,000,000	-	112,500,000	112,500,000	787,500,000

NOTE 2.0 . FIXED ASSETS SCHEDULE								
ASSETS	COST/VALUATION				DEPRECIATION			
	Balance as at 01.01.2025	Additions During the Period	Disposals/Adjustment During the Period	Balance as at 31.01.2025	Accumulated as at 01.01.2025	CHARGE FOR THE YEAR	ACCUM CHARGE 31.12.2025	NET BOOK VALUE AS AT 31.12.2025
	\$HS	\$HS	\$HS	\$HS	\$HS	\$HS	\$HS	\$HS
	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"
Land and Building	-	-	-	-	-	-	-	-
Assembly equipments	900,000,000	100,000,000	-	1,000,000,000	112,500,000	125,000,000	237,500,000	762,500,000
Motor Vehicles	-	-	-	-	-	-	-	-
Work in progress	-	-	-	-	-	-	-	-
TOTAL	900,000,000	100,000,000	-	1,000,000,000	112,500,000	125,000,000	237,500,000	762,500,000

NOTE 2.0 . FIXED ASSETS SCHEDULE								
ASSETS	COST/VALUATION				DEPRECIATION			
	Balance as at 01.01.2026	Additions During the Period	Disposals/Adjustment During the Period	Balance as at 31.01.2026	Accumulated as at 01.01.2026	CHARGE FOR THE YEAR	ACCUM CHARGE 31.12.2026	NET BOOK VALUE AS AT 31.12.2026
	\$HS	\$HS	\$HS	\$HS	\$HS	\$HS	\$HS	\$HS
	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"
Land and Building	-	-	-	-	-	-	-	-
Assembly equipments	1,000,000,000	-	-	1,000,000,000	237,500,000	125,000,000	362,500,000	637,500,000
Motor Vehicles	-	-	-	-	-	-	-	-
Work in progress	-	-	-	-	-	-	-	-
TOTAL	1,000,000,000	-	-	1,000,000,000	237,500,000	125,000,000	362,500,000	637,500,000

NOTE 2.0 . FIXED ASSETS SCHEDULE								
ASSETS	COST/VALUATION				DEPRECIATION			
	Balance as at 01.01.2027	Additions During the Period	Disposals/Adjustment During the Period	Balance as at 31.01.2027	Accumulated as at 01.01.2027	CHARGE FOR THE YEAR	ACCUM CHARGE 31.12.2027	NET BOOK VALUE AS AT 31.12.2027
	\$HS	\$HS	\$HS	\$HS	\$HS	\$HS	\$HS	\$HS
	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"
Land and Building	-	-	-	-	-	-	-	-
Assembly equipments	-	100,000,000	-	100,000,000	362,500,000	12,500,000	375,000,000	(275,000,000)
Motor Vehicles	-	-	-	-	-	-	-	-
Work in progress	-	-	-	-	-	-	-	-
TOTAL	-	100,000,000	-	100,000,000	362,500,000	12,500,000	375,000,000	(275,000,000)

NOTE 2.0 . FIXED ASSETS SCHEDULE								
ASSETS	COST/VALUATION			Balance as at 31.01.2028	Accumulated as at 01.01.2028	DEPRECIATION		NET BOOK VALUE AS AT 31.12.2028
	Balance as at 01.01.2028	Additions During the Period	Disposals/Adjustment During the Period			CHARGE FOR THE YEAR	ACCUM CHARGES- 31.12.2028	
	SHS	SHS	SHS			SHS	SHS	
	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"
Land and Building		-	-	-		-	-	-
Assembly equipments	-	100,000,000	-	100,000,000	375,000,000	12,500,000	387,500,000	(287,500,000)
Motor Vehicles	-	-	-	-			-	-
Work in progress							-	-
TOTAL	-	100,000,000	-	100,000,000	375,000,000	12,500,000	387,500,000	(287,500,000)

NOTE 2.0 . FIXED ASSETS SCHEDULE								
ASSETS	COST/VALUATION			Balance as at 31.01.2029	Accumulated as at 01.01.2029	DEPRECIATION		NET BOOK VALUE AS AT 31.12.2029
	Balance as at 01.01.2029	Additions During the Period	Disposals/Adjustment During the Period			CHARGE FOR THE YEAR	ACCUM CHARGES- 31.12.2029	
	SHS	SHS	SHS			SHS	SHS	
	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"
Land and Building		-	-	-		-	-	-
Assembly equipments	-	100,000,000	-	100,000,000	387,500,000	12,500,000	400,000,000	(300,000,000)
Motor Vehicles	-	-	-	-			-	-
Work in progress							-	-
TOTAL	-	100,000,000	-	100,000,000	387,500,000	12,500,000	400,000,000	(300,000,000)

6.3.7 PROJECTED NOTES

	31.12.2029	31.12.2028	31.12.2027	31.12.2026	31.12.2025	31.12.2024
	T.SHS	T.SHS	T.SHS	T.SHS	T.SHS	T.SHS
NOTE1: TURNOVER	5,600,000,000.00	4,885,000,000.00	4,170,000,000.00	3,455,000,000.00	2,740,000,000.00	2,025,000,000.00
NOTE3. STOCK						
Trading Stocks and Inventories	3,729,900,000.00	3,055,500,000.00	2,475,500,000.00	1,891,400,000.00	1,337,500,000.00	750,000,000.00
TOTAL	3,729,900,000.00	3,055,500,000.00	2,475,500,000.00	1,891,400,000.00	1,337,500,000.00	750,000,000.00
NOTE4. DEBTORS AND PREPAYMENTS						
Directors Currents A/C						
Trade Debtors						
Sundry Debtors and Prepayments						
TOTAL						
NOTE5. CASH AND CASH EQUIVALENT						
Cash at Bank and in hand						
Cash on Transit						
TOTAL						
NOTE6. CREDITORS AND ACCRUALS						
Directors current ac						
Trade Creditors						
Sundry creditors and Accruals						
TOTAL						
NOTE7. MOVEMENT IN TAXATION PROVISION						
Opening Balance 1st January	-	-	-	-	-	-
Tax payable for the year						
Total Tax Payable						
Less: Payment during the year(provision)						
Less: Payment during the year(Others)						
Balance c/f as 31 December						
NOTE8. COST OF SALES/ OPERATIONS						
Opening Stocks	3,094,000,000.00	2,230,000,000.00	2,115,000,000.00	1,340,000,000.00	750,000,000.00	-
Opening Rawmaterial	3,055,500,000.00	2,475,500,000.00	1,891,400,000.00	1,337,500,000.00	750,000,000.00	-
Add: Purchases	4,110,010,000.00	3,113,250,000.00	2,135,500,000.00	2,510,350,000.00	2,109,000,000.00	-
Cost of Goods Available for sales	10,259,510,000.00	7,818,750,000.00	6,141,900,000.00	5,187,850,000.00	3,609,000,000.00	-
Add: Direct Packaging materials	1,680,000,000.00	1,465,500,000.00	1,251,000,000.00	1,036,500,000.00	822,000,000.00	2,400,000,000.00
Add: Direct Labour	280,000,000.00	244,250,000.00	208,500,000.00	172,750,000.00	137,000,000.00	300,000,000.00
Add: Direct Electricity	280,000,000.00	244,250,000.00	208,500,000.00	172,750,000.00	137,000,000.00	300,000,000.00
Less: Closing Rawmaterial	3,729,900,000.00	3,055,500,000.00	2,475,500,000.00	1,891,400,000.00	1,337,500,000.00	750,000,000.00
Less: Closing finished goods	4,648,800,000.00	3,094,000,000.00	2,230,000,000.00	2,115,000,000.00	1,340,000,000.00	750,000,000.00
COST OF SALES/ OPERATIONS	4,120,810,000.00	3,623,250,000.00	3,104,400,000.00	2,563,450,000.00	2,027,500,000.00	1,500,000,000.00

6.3.8 PROJECTED EXPENSES ANALYSIS

ITEM NOTE		Final Account	Final Account	Final Account	Final Account	Final Account	Final Account
		Non audited	Non audited	Non audited	Non audited	Non audited	Non audited
12	STAFF COSTS	31.12.2028	31.12.2028	31.12.2027	31.12.2026	31.12.2025	31.12.2024
	Skills development Levy(SDL)	9,800,000.00	8,548,750.00	7,297,500.00	6,046,250.00	4,795,000.00	10,500,000.00
	PAYE						
	NSSF contribution						
	WCF-Contribution						
	Salary and Wages	86,100,000.00	86,100,000.00	86,100,000.00	84,000,000.00	84,000,000.00	84,000,000.00
	Total	95,900,000.00	94,648,750.00	93,397,500.00	90,046,250.00	88,795,000.00	94,500,000.00
13	OPERATING EXEPENSES						
	Rent	84,250,000.00	83,000,000.00	81,750,000.00	80,500,000.00	79,250,000.00	78,000,000.00
	Direct Transportation (fuel)	15,950,000.00	14,800,000.00	13,650,000.00	12,500,000.00	11,350,000.00	10,200,000.00
	Repair & Maintanance	19,150,000.00	18,400,000.00	17,650,000.00	16,900,000.00	16,150,000.00	15,400,000.00
	Printing and Stationary	12,280,000.00	11,330,000.00	10,380,000.00	9,430,000.00	8,480,000.00	7,530,000.00
	Director's Remuneration						
	Damage of inventory						
	Insurance	52,470,000.00	50,980,000.00	49,490,000.00	48,000,000.00	48,000,000.00	48,000,000.00
	General expenses	19,336,000.00	18,440,800.00	17,545,600.00	16,650,400.00	15,755,200.00	14,860,000.00
	Social development levy						
	Cleaning & Sewages	10,100,000.00	10,100,000.00	10,100,000.00	9,000,000.00	9,000,000.00	9,000,000.00
	Food stuff						
	Security (items and services)	19,200,000.00	19,200,000.00	19,200,000.00	18,985,533.00	18,985,533.00	18,985,533.00
	Postage & Courier	13,575,000.00	12,425,000.00	11,275,000.00	10,125,000.00	8,975,000.00	8,125,000.00
	Intemate service and communication	5,201,000.00	4,651,000.00	4,101,000.00	3,551,000.00	3,001,000.00	2,451,000.00
	Donations						
	Tax payment for land						
	Transportation	40,428,000.00	39,478,000.00	38,528,000.00	37,578,000.00	36,628,000.00	35,678,000.00
	Total	291,940,000.00	282,804,800.00	273,669,600.00	263,219,933.00	255,574,733.00	248,229,533.00
14	FINANCIAL EXPENSES						
	Bank charges & Interest expenses	3,575,467.00	3,465,467.00	3,355,467.00	3,245,467.00	3,135,467.00	3,025,467.00
	Total	3,575,467.00	3,465,467.00	3,355,467.00	3,245,467.00	3,135,467.00	3,025,467.00
15	PROFESSIONAL FEES						
	Accountancy and audit fees	6,000,000.00	6,000,000.00	6,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
	Legal fees	4,500,000.00	4,500,000.00	4,500,000.00	3,400,000.00	3,400,000.00	3,400,000.00
	Total	10,500,000.00	10,500,000.00	10,500,000.00	8,400,000.00	8,400,000.00	8,400,000.00
16	Sales and Marketing expenses						
	Permits and Lisence	21,845,000.00	21,845,000.00	21,845,000.00	21,845,000.00	21,845,000.00	21,845,000.00
	Advertizing & Market promotion	15,260,000.00	15,108,000.00	14,956,000.00	14,804,000.00	14,652,000.00	14,500,000.00
	Total	37,105,000.00	36,953,000.00	36,801,000.00	36,649,000.00	36,497,000.00	36,345,000.00
17	Depreciation						
	Depreciation –Fumitures, Machinery & Equipment	12,500,000.00	12,500,000.00	12,500,000.00	125,000,000.00	125,000,000.00	112,500,000.00
	Depreciation – Vehicles						
	Total	12,500,000.00	12,500,000.00	12,500,000.00	125,000,000.00	125,000,000.00	112,500,000.00