Company	Team	Division	Date Created	Last Edited
3T Tanzania	Abdallah	If applicable	15.12.2025	

Business Plan

for

Community Carbon Project for Livelihoods and Conservation

Executive Summary

This Business Plan sets out the strategic intent for the Three Trees Tanzania Ltd (3T Tanzania). 3T Tanzania is a locally registered company engaged in forest landscape restoration, agroforestry, mangrove restoration, and related nature-based climate solutions in Tanzania. The company operates as a project developer and implementer, combining structured community partnerships, technical project development, and phased capital deployment.

Current operations are anchored in Morogoro Region (Kinole Ward), where 3T Tanzania has implemented and is is actively managing a 100-hectare pilot programme involving approximately 130 smallholder farmers (contracts can be accessed in https://drive.google.com/drive/folders/1lf750QqqLvw5Os26vROSpdfdkIP8KfwT?usp=drive link) and two local schools. This pilot provides demonstrated proof of execution and forms the foundation for responsible scaling into additional regions, including Bumbuli (Tanga Region), Kilimanjaro, Coast Region, and other suitable landscapes.

1. Introduction

This Business Plan sets out the strategic intent, implementation track record, and forward-looking pathway for Three Trees Tanzania Ltd as it transitions from pilot implementation to scaled forest landscape restoration activities across Tanzania. The document is structured as an execution-focused business plan, grounded in demonstrated work on the ground and a disciplined approach to growth.

2. Company Overview

Three Trees Tanzania Ltd was incorporated in Tanzania and registered with the Business Registrations and Licensing Agency (BRELA) in December 2024 with Certificate of Incorporation No. 180132562. The company operates as an in-country project developer and implementer, engaging directly with communities, district authorities, and relevant national institutions.

3T Tanzania is getting financial and strategic technical support while retaining operational autonomy from 3T Global. The 3T Global headquarter is in Singapore.

3. Track Record and Proof of Execution

3.1 Kinole Pilot Programme (Morogoro Region)

3T Tanzania has implemented a 100-hectare pilot programme in Kinole Ward, Morogoro Region. The pilot is implemented across aggregated smallholder plots and involves approximately 130 participating farmers, as well as two local schools where trees have been integrated into community and educational landscapes.

Formal Memoranda of Understanding (MOUs) have been executed with participating farmers and community representatives, establishing clear land-use arrangements, roles, and responsibilities. Trees established under the pilot are under active management and monitoring and are demonstrating healthy establishment.

The pilot site has hosted visits from partners and prospective investors, providing independent validation of implementation quality and informing discussions on scaling.

3.2 Preparatory and Technical Work

In parallel with pilot implementation, 3T Tanzania has completed the following preparatory and technical activities:

- Participatory Rural Appraisal (PRA)
- Free Prior and Informed Consent (FPIC) processes
- Completion of community consultations in Bumbuli (Tanga Region)
- Forest baseline surveys, remote sensing analysis, and ground-truthing

These activities demonstrate technical readiness, governance discipline, and social acceptance.

4. Strategic Focus in Tanzania

3T Tanzania focuses on restoring degraded landscapes while supporting livelihoods and long-term land stewardship. The company prioritises areas with demonstrated community engagement, ecological suitability, and alignment with national land-use and climate objectives.

Carbon finance and climate-linked revenues are applied as enabling mechanisms to support upfront investment and long-term management, rather than as standalone objectives.

5. Programme Portfolio

- Agroforestry systems integrated within smallholder farming landscapes
- Afforestation, Reforestation, and Revegetation (ARR)
- Mangrove restoration and blue carbon initiatives
- Select clean cooking and energy transition interventions

Each programme is structured for modular implementation and phased expansion.

6. Implementation Model

Phase I – Foundations and Pilots
Phase II – Scaling
Phase III – Replication

7. Capital Deployment and Financial Commitments

Capital is deployed through 3T Tanzania Ltd to support project infrastructure, staffing, community engagement, and technical studies. In addition the capital is deployed through 3T Tanzania, and the projects (Agroforestry and Afforestation, Reforestation and Mangrove restoration projects). The projects are key nature-based solutions in the carbon market, involving planting trees and restoring ecosystems to absorb atmospheric CO2, storing it as biomass, and generating verifiable carbon credits for 3T Tanzania and 3T Global companies to offset emissions, focusing on removing carbon rather than just preventing it. These projects will help to combat climate change by increasing carbon sinks, providing biodiversity benefits, and supporting local communities through various alternative income generating activities ensuring long-term permanence and accurate measurement of sequestered carbon and livelihood improvement.

Deployment is phased to align with operational scale-up.

Investment Category	Phase I (USD)	Phase II (USD)	Purpose
Nurseries & Planting Infrastructure	120,000	180,000	Seedling production, tools, fencing

Field Operations & Equipment	90,000	140,000	Vehicles, GIS, monitoring equipment
Staffing & Local Operations	110,000	160,000	Technical and administrative staff
Community Engagement & PRA/FPIC	40,000	60,000	Consultations, agreements
Technical Studies & Monitoring	40,000	70,000	Baseline studies, MRV systems

8. Governance and Compliance

3T Tanzania operates under defined governance arrangements, internal financial controls, and compliance systems.

9. Long-Term Commitment

The company is committed to long-term stewardship of restored landscapes through reinvestment, community partnerships, and adaptive management over the full project lifecycle.

Annexes

Annex 1: Financial Projections and Assumptions

Expenses													
Year	**0**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
Calendar year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
Inflation adjustment	1.00	1.00	1.00	1.04	1.07	1.11	1.15	1.18	1.22	1.25	1.29	1.33	1.36
Operating Expenses													
Land protection		1,490	4,097	7,720	7,991	8,262	8,533	8,805	9,076	9,347	9,618	9,889	10,160
Annual tree maintenance (5 years)		828	2,276	4,289	4,440	4,590							
Monitoring & evaluation (5 years)		19,468	25,005	30,543	32,765	36,341							
Community training & engagement (5 years)		18,499	26,446	34,392	36,894	40,921							
Developer project management fee		125,000	125,000	129,548	134,095	138,643	0	0	0	0	0	0	0
Land manager project management fee		110,000	110,000	114,002	118,004	122,005	0	0	0	0	0	0	0
VVB Costs		0	0	0	59,002	0	0	65,005	0	0	71,007	0	0
Operating Expenses Total		275,285	292,824	320,493	393,191	350,762	8,533	73,809	9,076	9,347	80,625	9,889	10,160

Year	**13**	**14**	**15**	**16**	**17**	**18**	**19**	**20**	**21**	**22**	**23**
Calendar year	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048
Inflation adjustment	1.40	1.44	1.47	1.51	1.55	1.58	1.62	1.65	1.69	1.73	1.76
Operating Expenses											
Land protection	$10,431	$10,702	$10,973	$11,244	$11,515	$11,786	$12,057	$12,328	$12,599	$12,870	$13,141

Annual tree maintenance (5 years)											
Monitoring & evaluation (5 years)											
Community training & engagement (5 years)											
Developer project management fee	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Land manager project management fee	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VVB Costs	$0	$0	$83,013	$0	$0	$89,015	$0	$0	$95,018	$0	$0
Operating Expenses Total	$10,702	$10,973	$94,256	$11,515	$11,786	$101,072	$12,328	$12,599	$107,888	$13,141	$13,412

Year	**24**	**25**	**26**	**27**	**28**	**29**	**30**	**31**	**32**	**33**	**34**	**35**
Calendar year	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060
Inflation adjustment	1.80	1.84	1.87	1.91	1.95	1.98	2.02	2.06	2.09	2.13	2.16	2.20
Operating Expenses												
Land protection	$13,412	$13,683	$13,954	$14,225	$14,496	$14,767	$15,038	$15,309	$15,580	$15,851	$16,122	$16,393
Annual tree maintenance (5 years)												
Monitoring & evaluation (5 years)												
Community training & engagement (5 years)												
Developer project management fee	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Land manager project management fee	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
VVB Costs	$0	$101,021	$0	$0	$107,023	$0	$0	$113,026	$0	$0	$119,029	$0
Operating Expenses Total	$13,412	$114,703	$13,954	$14,225	$121,519	$14,767	$15,038	$128,335	$15,580	$15,851	$135,151	$16,393

Year	36	37	38	39	40	
Calendar year	2061	2062	2063	2064	2065	TOTAL
Inflation adjustment	2.24	2.27	2.31	2.35	2.38	
Operating Expenses						
Land protection	$16,664	$16,935	$17,206	$17,477	$17,748	$489,485
Annual tree maintenance (5 years)						
Monitoring & evaluation (5 years)						
Community training & engagement (5 years)						
Developer project management fee	$0	$0	$0	$0	$0	$652,285
Land manager project management fee	$0	$0	$0	$0	$0	$574,011
VVB Costs	$0	$125,032	$0	$0	$131,034	$1,235,234
Operating Expenses Total	$16,664	$141,966	$17,206	$17,477	$148,782	$3,268,711

Annex 2: 2026 Planned Activities and Funding Scenarios

The main planned activities for the Forest Landscape Restoration and Climate-Aligned Investments under 3T Tanzania generally follow the core stages of project development, with specific actions tailored to each ecosystem type. Generally the Project is implementing the following main activities:

- Project Design and Planning: This involves site selection, feasibility assessments, identifying the drivers of degradation, engaging local communities, establishing a baseline scenario for carbon sequestration, and developing a monitoring plan.
- Implementation: The active restoration work on the ground.
- Monitoring, Reporting, and Verification (MRV): Regularly collecting data to quantify carbon benefits and ensure the project is meeting its goals.
- Carbon Credit Generation and Benefit Sharing: The process of auditing the project and distributing revenue to stakeholders, particularly local communities.

The specific activities by project type are:

- ARR (Afforestation, Reforestation, and Revegetation): ARR projects focus on establishing new forests and restoring vegetation on deforested land.
    - Site assessment: Evaluating of micro-climate to ensure site suitability for tree growth;
    - Species selection: Choosing native and climate-adapted tree species to foster biodiversity and resilience;
    - Nursery establishment: Raising seedlings in five nursery areas.
    - Planting: Actively planting seedlings or promoting farmer-assisted natural regeneration.
    - Ongoing management: Implementing measures to ensure seedlings survival and long-term forest health.

Agroforestry

- Agroforestry integrates trees with agricultural systems (crops and/or livestock) to improve land productivity and sequester carbon. This involve integration of trees with crops in farmlands: Specific activities include:
    - Planting economic and native trees in farmland;
    - Planting trees along streams to protect water quality and control erosion;
    - Sustainable land management training: Providing farmers with training in practices such as reduced tillage, cover cropping, and composting to improve carbon sequestration; and
    - Diversified incomes: Developing value chains for diverse products to provide alternative livelihoods for local farmers.

Mangrove Restoration

- Mangrove projects will focus on restoring coastal ecosystems, which are highly effective blue carbon sinks. Activities will include:
    - Site preparation and assessment: Detailed assessment of tidal inundation, salinity, and soil quality to select appropriate planting locations.
    - Mangrove planting: Establishing nurseries and planting appropriate native mangrove species in suitable intertidal zones.
    - Coastal protection measures: Implementing erosion control or using temporary artificial structures to protect young seedlings from wave action and storm surges.
    - Monitoring and patrolling: Monitoring efforts often involve community members to prevent illegal logging and ensure the long-term protection of the restored areas.

- Community and Stakeholder Engagement

Generally, the overall project activity in all project types involve significant community engagement, capacity building, and developing benefit-sharing mechanisms to ensure long-term sustainability and prevent "leakage" of emissions.

Annex 3: PRA and FPIC Summary

This Participatory Rural Appraisal and Benefit sharing report (https://drive.google.com/drive/folders/16esSvEDyodgnRQjQKMVpO93Br4PapznV) conducted by 3T Tanzania in Kinole and Bumbuli where 3T YTanzania is implementing an Agroforestry and Landscape Restoration (A&LR) project in the Eastern Arc Mountains. The report provide an overview of the socio-economic conditions and challenges in villages like Kinole and Bumbuli, noting the high dependency on subsistence agriculture and extensive forest loss due primarily to agricultural expansion and illegal logging. A significant portion of the report examines benefit sharing mechanisms for carbon projects in the country, promoting a community fund approach and highlighting the emerging legal frameworks and the preferred use of cooperative structures to ensure community ownership and equitable distribution of carbon credit revenues among local communities, developers, and the government. The key recommendations are

- For the 3T carbon project to be successful and sustainably implemented socio-economic interventions such as provision of economic seedlings and alternative income generation should be undertaken at household level. This will enable the communities to start realizing immediate incomes as they are waiting for Carbon benefits which take time to mature.
- Benefit sharing design stipulated by communities should be adhered to increase trust and cooperation
- Effective negotiations on actual ratio for benefit sharing required to be undertaken.

Annex 4: Implementation Timeline (Gantt Chart)

		2026												2027											
No.	Activities	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	LAND ACQUISITION																								

	Land lease agreement for new lands to be signed																									
	Land payment complete																									
	Land registration process complete																									
	MILESTONES ACHIEVED																									
2	PRE-PREPARATION																									
	Planting area identification																									
	Land Identification for Nursery construction																									
	Nursery construction																									
	Community engagement & FPIC complete																									
	PRA complete																									
	ESIA complete																									
	MILESTONES ACHIEVED																									
3	HIRING - NURSERIES																									
	JDs created																									
	Job interviews conducted																									
	Nursery staff recruited																									
	Nursery staff Trained																									
	MILESTONES ACHIEVED																									
4	NURSERY																									
	Seed Collection Committee established																									
	Identification and phenological study of trees for seeds collection																									
	Seed collection for native/Economic species initiated																									

	Plan for nursery set up designed and approved																										
	Seed storage facility for collected seeds constructed																										
	Materials for nursery procured																										
	Land for nursery construction prepared																										
	Large-scale nursery constructed																										
	Water supply system set up																										
	Seed & germination beds constructed																										
	Filling of polypots with medium/ packing																										
	Seeds sowed																										
	Fireline construction																										
	Pest management initiated & ongoing																										
5	PROCUREMENT																										
	Planting equipments (shovels, pick axe, cutlass, etc)																										
	Apparel & safety gear for field staff																										
	Pegs																										
	Motor vehicles																										
	MILESTONES ACHIEVED																										
6	MAINTENANCE																										
	Tending																										
	Management initiatives e.g mulching																										
	MILESTONES ACHIEVED																										
7	TENDING OF TREES, CROPS & SPICES (MANGALA FOREST-KINOLE)																										

	Weeding																									
	Fireline maintenance																									
	MILESTONES ACHIEVED																									
8	SOCIO-ECONOMIC BASELINE SURVEY																									
	Drafting of survey																									
	Preparation of survey																									
	Conduct survey																									
	Analysis of data collected & report drafted																									
	MILESTONES ACHIEVED																									
9	FIRE RISK MANAGEMENT & TRAINING																									
	Train communities on fire management																									
	MILESTONES ACHIEVED																									
10	ACTIVITY SUMMARY FOR GS GRANT																									
	REDD+ baseline satellite analysis																									
	ICS baseline survey																									
	LiDAR procurement																									
	MILESTONES ACHIEVED																									
11	DEVELOP PROJECT DESCRIPTION, VALIDATION & CERTIFICATION																									
	PDD Draft Prep.																									

Annex 5: Carbon Sequestration Estimates and Methodological Assumptions

To establish the baseline, we will use internationally accepted, high-quality, and scientifically robust methodologies that guarantee accuracy and transparency in estimating existing biomass and carbon stocks. Data collection will include remote sensing, ground truthing, High Conservation Value survey, and biomass inventory assessments.

The programme's outcomes would not occur under business-as-usual conditions. Without carbon finance, the necessary restoration and agroforestry activities would not be technically or financially viable. The propramme introduces interventions beyond common practice, thus meeting the additionality criteria.