

**BUSINESS PLAN FOR POTENTIAL INVESTMENT
PERMIT**

IN FAVOUR OF

**M/S TUNNEL INCORPORATION COMPANY LTD
KAHAMA - SHINYANGA**

JUNE 2025

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EXECUTIVE SUMMARY

M/S Tunnel Incorporation Company Ltd of P.O. Box of Mhungula area in Kahama district, Shinyanga region is an experienced company residing at Mhungula area. The company is registered under the companies Act, 2002 and that the company is limited on 16th December 20214 with registration number 113799. The company owns a factory at Mhungula area, Kahama districts, dealing with the production of wine. The company is registered under the Business Registration and licensing Authority (BRELA) with the business license for Small Scale Industry for wine production, also has the Tanzania Bureau of Standard (TBS) certificate and the certificate from the Tanzania Food and Drugs Authority (TFDA), this shows the company operates the business in good faith and follows the business regulations with a valid business licence and recent Tax clearance certificate.

The company is amongst successful companies in this line of business at Kahama district and Shinyanga region in general. The directors of the company are honest and loyal customers who always look to maintain good business relationship with partners like the Tanzania Chamber of Commerce Industry and Agriculture (TCCIA) and banks. The company has been in this line of business for more than 10 years with enough experience, well established customer base, contacts, established market, various dynamic distribution and marketing models and customer goodwill.

With strong investment made by the company with continuous effort to support and contribute to the growth of the economy in the district and region at large, the company's growth has been supported by a number of factors like continuous government support, good location of the business premises and growing population pressure within the region which in turn increase the demand for company's products.

The business does not face stiff competitions from the market as there are few competitors with low capacity compared to the customer within the region and neighbouring regions and thus enjoy the supernormal profit in this line. The risks related to this line are slightly degree of competition from traders in wine industry, Price fluctuation of wine that drive high price for wine.

M/s Tunnel Incorporation company limited contributes to the country's economy through

- **Economic diversification:** Introducing wine production as a new agricultural industry, reducing reliance on traditional cash crops like maize, tobacco and cotton.
- **Employment Creation:** Providing jobs in viticulture, winemaking, marketing, and tourism, benefiting the local community
- **Revenue generation:** Contributing to national revenue through taxes and other fees payments
- **Skill development:** Offering training programs in modern farming techniques and winemaking processes.
- **Cultural Promotion:** Showcasing Tanzania's potential in wine production, enhancing the country's image globally.

The investment will cost TZS 2,174,382,474/= out of it is TZS 100,000,000/= is the additional equity by the company, the remaining amount worth TZS 2,074,382,474/= will be company's own equity out of which TZS 258,643,164/= will be used as working capital.

It is projected that the investment will generate total revenue of TZS 1,978,476,138/= in the first year of business operation. The income statement reveals that the investment is viable with a net profit of TZS 350,426,347/= in year 1.

The financial and technical analysis shows that it is viable to invest in wine production business in Kahama, Shinyanga. It is therefore recommended that an investment permit from the Tanzania Investment Centre (TIC) should be provided to M/S Tunnel Incorporation Limited to increase investments in the area, contribute to the growth of government revenue and provision of employment to the surrounding community.

1.0 INTRODUCTION

1.1 Promoter's Profile

M/S Tunnel Incorporation Company Ltd of P.O. Box of Mhungula area in Kahama district, Shinyanga region is an experienced company residing at Mhungula area. The company is registered under the companies Act, 2002 and that the company is limited on 16th December 20214 with registration number 113799. The company owns a factory at Mhungula area, Kahama districts, dealing with the production of wine. The company is registered under the Business Registration and licensing Authority (BRELA) with the business license for Small Scale Industry for wine production, also has the Tanzania Bureau of Standard (TBS) certificate and the certificate from the Tanzania Food and Drugs Authority (TFDA), this shows the company operates the business in good faith and follows the business regulations with a valid business licence and recent Tax clearance certificate.

The company is amongst successful companies in this line of business at Kahama district and Shinyanga region in general. The directors of the company are honest and loyal customers who always look to maintain good business relationship with partners like the Tanzania Chamber of Commerce Industry and Agriculture (TCCIA) and banks. The company has been in this line of business for more than 10 years with enough experience, well established customer base, contacts, established market, various dynamic distribution and marketing models and customer goodwill.

With strong investment made by the company with continuous effort to support and contribute to the growth of the economy in the district and region at large, the company's growth has been supported by a number of factors like continuous government support, good location of the business premises and growing population pressure within the region which in turn increase the demand for company's products.

The business does not face stiff competitions from the market as there are few competitors with low capacity compared to the customer within the region and neighbouring regions and thus enjoy the supernormal profit in this line. The risks related to this line are slightly degree of competition from traders in wine industry, price fluctuation of wine that drive high price for wine.

To stabilize the situation and continue maintaining the customer base, the company produce in large quantity when the price is at minimum and store them while continue to buy and sell at prevailing market price however and enjoying supernormal profit. Other business risks

include theft, buying materials of low quality. Through good management all the identified risks are minimized and controlled not to cause loss in the business.

1.2 Vision, Mission and Goals

- **Vision:** To become the most outstanding and reliable in wine producer, seller of wine with quality standards always fit for both local and foreign markets.
- **Mission:** To establish, adopt and perpetually develop latest technical achievements in wine with suitably equipped staff always positively responding to customer needs as a guide to performance.

1.3 Goals and Core Values

- **Goals**
 - ✓ To have a sustainable working capital base that will enable the business to flourish
 - ✓ Increase annual sales turnover
 - ✓ Increase gross profitability
 - ✓ Increase market share
- **Core values**
 - ✓ Consistent High Product Quality Standards
 - ✓ Reliability in partnership with customers
 - ✓ Social Responsibility
 - ✓ Ethical trading
 - ✓ Commitments to customers
 - ✓ Team working spirit
 - ✓ Quality goods and services
 - ✓ Financial transparency and accountability
 - ✓ Eco-friendly services

1.4 Products

- Red Wines (Cabernet Sauvignon, Shiraz)
- White Wines (Chenin Blanc, Sauvignon Blanc)
- Sweet Table Wines
- Fortified Wines

1.6 Purpose of the Investment

The promoter's investment aim's to:

- Establish and maintain a sustainable wine production facility in Kahama, Shinyanga, utilizing local resources and labour.
- Introduce innovative grape cultivation techniques and wine production processes to enhance the product quality
- Contribute to the diversification of Tanzania's agricultural sector, reducing dependency on traditional crops
- Create employment opportunities and provide training in viticulture and ecology
- Promote agro tourism by developing a wine tourism destination in the region.

1.7 Past Financial Performance.

The Company keep proper records of his business transactions, through historical evidence and some other information provided by the company, the table below shows past financial position of the company for three years.

Table 1: Summarized Income Statement of the Company's Business

Item/Year	2024	2023	2022
Income	1,884,262,969	1,532,921,129	1,266,050,520
Expenditure	1,343,670,430	1,120,493,373	980,540,450
Gross Profit	540,592,559	411,427,756	285,510,070

From the statement it can be noted that the company's business is growing as shown by the YoY income.

Assets Owned by the Promoter

- Equipment and Machineries

1.8 Legality

The Company operates at Mhungula with small scale industry, have acquired all legal documents for running and operating the business like the business licence, certificate of incorporation, tax clearance, TBS and TMDA showing the company operates in good faith by following rules and regulations.

2.0 ECONOMIC ASPECTS

2.1 Contribution of the Investment to the Country

The investment will contribute additional revenues in terms of tax payment to the tune of TZS 5,945,151/= during the first year of business operation that will rise to TZS 7,089,031/= in the fourth year (Annex 9).

2.2 Investment Contribution to the Promoter

This investment will have several benefits to the promoter including net profit of TZS 352,196,467/= in the first year of operation (Annex 9).

2.3 Employment Creation

The investment will provide direct employment to 9 people with their returns amounting to TZS 28,200,000/= in year 1 (Annex 3).

2.4 Overall Contribution to the Economy

It is projected that the investment will contribute to the economy with the gross return of TZS 84,100,000/= per year.

Table 2: Projected Incremental Returns of the Investment

Incremental Return to Investment									
Investment		Return to Investor and Their Employees			Value of Goods & Services and People Employed		Value of Produce and Business Families Benefiting		Government Revenue
Equity	Loan	Investor	No of Causal Labourers per Annum	Wages to Employees	Value of Goods & Services	No of People Employed	Value of Produce	Number of Business Families Engaged	
100,000,000	-	352,196,467	8	28,200,000	181,259,569	10	1,410,874,952	2	5,945,151

3.0 TECHNICAL ASPECTS

3.1 Location and Description of the Investment

The company is located at Mhungula area in Kahama district, the industrial area suitable for industrial activities including the company's business. The area is a designated area by the local municipal authority for industrial activities in Kahama with all necessary requirements including security, stable electricity, tarmac roads and strong supervision from the municipal and selected management at the area.

The investment involves purchasing grapes from Dodoma and other areas and production of varieties of wine. The company has installed modern equipment for the production processes which ensures efficiency in business operations.

3.2 Climate Suitability

Dodoma's tropical climate, with distinct wet and dry seasons and an average annual rainfall of 600-900 mm, is conducive to grape cultivation. The region's average temperature of 23.9C supports the growth of various grape varieties.

3.3 Raw materials sourcing

Grape Purchase

Grapes will be sourced from local farmers and directly from the vineyard in Dodoma, Morogoro and in shortage of raw materials in the country the company will purchase grapes from South Africa. The company will partner with local farmers who will grow the designated grape varieties. Quality control will be emphasized in selecting grapes.

3.4 Sorting and Grading

Grapes will be hand-sorted to remove any damaged or under-ripe fruit. This process ensures only the highest quality grapes are used for wine production.

3.5 Crushing and Fermentation

Grapes will be crushed, and the juice will be separated. For red wines, the skins will remain in the juice during fermentation to extract colour and tannins. The fermentation process will be controlled to ensure optimal temperature and yeast activity.

3.6 Aging Process

Wines will be aged in oak barrels (for red wines) or stainless-steel tanks (for white wines) to enhance flavour profiles. The aging process will take several weeks to months depending on the wine type.

3.7 Bottling and Storage

After aging, the wine will be filtered and then bottled. The wine will be stored in a controlled environment to maintain the ideal conditions for aging.

The company ensures proper packaging that reflects the premium nature of the product.

3.8 Equipment

Investment is made in modern wine-making equipment, including crushers, fermentation tanks, oak barrels, bottling lines, and storage facilities.

Climate Control Systems: To maintain optimal temperatures for fermentation and storage.

3.9 Staffing and Skills

- ✓ Oenologists (wine makers) will be hired to oversee the wine production process.
- ✓ Local labour will be employed for tasks like grape harvesting, sorting, bottling, and marketing.
- ✓ Training Programs will be implemented to build local skills in viticulture and oenology.

4.0 FINANCIAL PROJECTION

4.1 Investment and Financing Plan

The investment will cost TZS 2,174,382,474/= out of it is TZS 100,000,000/= is the additional equity by the company, the remaining amount worth TZS 2,074,382,474/= will be company's own equity out of which TZS 258,643,164/= will be used as working capital. (Annex 1).

4.2 Working Capital

The required working capital for the investment is TZS 1,550,058,981/= in year 1, this money will be used to finance required operation cost, manpower and direct cost for the first year.

4.3 Revenues Projection

It is projected that the investment will generate total revenue of TZS 1,978,476,138/= in year 1, (Annex 7).

4.4 Income Statement

The income statement in annex 7 suggests that the investment is viable with positive net profit of TZS 352,196,467/= in year 1.

4.5 Cash Flow Projections

The sources and uses of funds have been shown in the projected cash flow statement. The analysis indicates that the business will meet all its financial with net cash flow of TZS 264,128,843/= (Annex 8).

5.0 MARKETING ASPECT

5.1 Produce

The company produces a variety of products basing on customer preferences and demand, the company produces and sells;

- Red Wines: From local grape varieties, aged in oak barrels for complexity.
- White Wines: From both locally grown white grapes and imported varieties suited to Tanzania's climate.
- Sweet Table Wines
- Fortified Wines

5.2 Prices

The wine produced is positioned as a **premium product**, priced competitively with similar wines in the local market. The price varies depending on the quality of the wine, ranging from affordable entry-level options to high-end reserve wines. The company has set its pricing strategy to cater and meet the variation of class level to its customers, the average price for a bottle of 750ml is TZS 15,000/- and for 250ml is TZS 5,000/-.

5.3 Market for the Produce

M/S Tunnel Incorporation sells her products in Shinyanga that cover areas like Kahama district, Shinyanga town, Kakola. Also, the company sells her products in Tabora, Geita and Mwanza. To strive in the market and beat the existing competition, the company has adopted and invested in several activities like;

- ✓ **Branding:** The brand emphasizes quality, local craftsmanship, and Tanzanian heritage, appealing to both local consumers and international markets.
- ✓ **Digital Marketing:** A strong social media presence is developed to engage with young consumers and wine enthusiasts. Platforms like Instagram, Facebook, and Twitter will be key in building the brand.
- ✓ **Wine Tourism:** Creating wine-tasting events, vineyard tours, and partnerships with local hotels and tour operators to build awareness and attract tourists.
- ✓ **Promotions and Events:** The company participates in local food and beverage fairs and international wine expos to showcase the wines.

5.4 Distribution Channels

- ✓ **Retail Distribution:** The wine is distributed through local supermarkets, bottle stores, and hospitality establishments such as restaurants and hotels in major Tanzanian cities.
- ✓ **Export:** The company will pursue export opportunities to markets in Kenya, Uganda, Rwanda, and beyond. The goal is to establish relationships with wine distributors abroad.
- ✓ **Online Sales:** The company continues developing an online platform to sell directly to consumers, particularly for premium wines and special releases.

5.5 Competition

Current competition in Tanzania is minimal, with only a few wine producers, primarily from South Africa. However, competition from local breweries and international wine producers is substantial. In addition to that the business does not face stiff competitions from the market as there are few competitors with low capacity compared to the customer within the region and neighbouring regions and thus enjoy the supernormal profit in this line. The risks related to this line are slightly degree of competition from traders in wine industry, Price fluctuation of wine that drive high price for wine.

The strategy to compete will focus on quality, local production, and storytelling about the origins of the wine and the unique characteristics of Tanzanian grapes.

6.0 MANAGEMENT, HUMAN RESOURCES & WELFARE

6.1 Present Management

The business is supervised by the manager who is stationed at the factory, has one secretary and other staffs. The investment deals with several casual labours for carrying out different activities during production.

6.2 Availability of Labor

Manpower is available at the investment area, necessary for carrying all the investment duties.

6.3 Training and Technical Advice

Whenever need arise, the promoter can get advice from agricultural extension officers and professional wine makers in Kahama district.

6.5 HIV & AIDS and Corona

The promoter is aware of the disease's consequence and has created awareness to his employees and family.

7.0 CORPORATE SOCIAL RESPONSIBILITY (CSR)

6.1 Labor Right

6.1.1 Contractual Issues

The company deals with both permanent employees with employment contracts and casual employee without work contract with them.

6.1.2 Working Hours

The working hour for the employee is from early in the morning to the evening at 1730 hrs.

6.1.3 Freedom of Association and Collective Bargaining

The channel of communication is very narrow as the manager communicates directly with the employees without passing information to anybody. That creates freedom to the employees for bargaining and suggestions.

6.1.4 Wages

The promoter uses the minimum wage scale to pay the employees.

6.2 Occupational Health and Safety

6.2.1 Actual Working Environment

There are minimal dusts, but workers are wearing dust mask, gloves and caps, advised should consider wearing the mask, when necessary, especially during application of different chemicals during the processes.

6.2.2 Hazard Control and Protective Equipment

workers will be wearing protective gears during processing activities.

6.2.3 Welfare Facilities

Toilets are accessible to the company's premises.

6.4 Environment

6.4.1 Procedures Preventing Pollution

- For Wine production, the company follows recommended procedures which does not cause any pollution in the environment.

8.0 ENVIRONMENTAL ASPECTS

Negative environmental impacts as result of the investment and mitigating measures have been shown in table 4.

Table 3: Summary of Environmental Impact and Mitigation Measures

Area of Impact	Type of Impact	Mitigation Measures
Energy consumption and Greenhouse Gas Emissions	<p>High Energy Consumption: Energy-intensive processes such as fermentation, refrigeration, and bottling can contribute to the depletion of fossil fuels and increase the winery’s carbon footprint.</p> <p>Greenhouse Gas Emissions: Emissions from the combustion of fossil fuels (e.g., for transportation or equipment) contribute to global warming and climate change.</p>	<ul style="list-style-type: none"> <li data-bbox="1062 506 1410 904">✓ Renewable Energy Sources: Invest in solar power and wind energy to power vineyard irrigation systems, lighting, and winery operations. Consider installing solar panels on winery roofs or other buildings. <li data-bbox="1062 981 1410 1301">✓ Energy Efficiency: Implement energy-efficient practices, such as LED lighting, high-efficiency fermentation tanks, and equipment designed to consume less power. <li data-bbox="1062 1377 1410 1697">✓ Sustainable Vineyard Equipment: Opt for electric-powered or low-emission equipment for vineyard operations (e.g., electric tractors, mowers, and harvesters). <li data-bbox="1062 1774 1410 2024">✓ Carbon Offset Programs: Participate in carbon offset programs by planting additional trees or contributing to environmental

		initiatives that reduce CO2 emissions
Spills of hazardous materials	Waste from Production: Wine production generates a variety of waste, including grape skins, stems, seeds (pomace), packaging materials, and other organic and non-organic waste.	<ul style="list-style-type: none"> ✓ Waste Reduction: Minimize waste production by improving production processes, such as better sorting and grading of grapes to reduce unwanted waste. ✓ Composting: Convert grape pomace and other organic materials into compost for use as natural fertilizer on the vineyard, reducing landfill waste. ✓ Recycling and Reusing: Implement a recycling program for glass bottles, corks, and plastic. Consider adopting sustainable packaging (e.g., eco-friendly glass, biodegradable corks, or recyclable packaging). ✓ Re-use of By-products: Investigate the possibility of creating value-added products (e.g., grape seed oil or wine vinegar) from the by-products of wine production. ✓ Zero-Waste Goals: Establish a zero-waste policy, where all waste generated is

		either recycled, composted, or reused in some capacity.
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9.0 RECOMMENDATION AND CONCLUSION

9.1 Risks

In wine production line normally, there are potentials risks facing the business. The table below summaries possible risk and its mitigation measures, which the farmer is advised to apply:

No.	Risk	Risk Mitigation techniques.
i.	Agricultural Risks (Grape Supply and Quality)	<ul style="list-style-type: none"> ▪ Diversified Sourcing: Establish contracts with multiple local farmers and vineyard owners to ensure a steady supply of quality grapes. Additionally, if one variety suffers due to climate or disease, others may still thrive. ▪ Integrated Pest Management (IPM): Use IPM strategies to minimize pest damage and reduce reliance on chemical pesticides. This includes biological control, crop rotation, and introducing natural predators. ▪ Climate-Resilient Varieties: Grow drought-tolerant and fungus-resistant grape varieties that can withstand shifts in climate and extreme weather patterns. ▪ Agro-Meteorological Monitoring: Use weather forecasting and climate monitoring tools to anticipate adverse conditions like drought, frost, or excessive rain, allowing for better preparedness.
ii.	Climate Change Risks	<ul style="list-style-type: none"> ▪ Climate-Resilient Vineyard Practices: Plant drought-resistant varieties, adapt irrigation techniques like drip irrigation to conserve water, and use shade nets to protect vines from heat stress. ▪ Water Management: Invest in rainwater harvesting systems and ensure efficient use of water resources through sustainable irrigation practices. ▪ Climate Change Monitoring: Invest in climate forecasting technologies to track and predict climate patterns, allowing for better planning and mitigation measures.

iii.	Operational Risks (Equipment Failure, Supply Chain Disruptions)	<ul style="list-style-type: none"> ▪ Preventative Maintenance: Regular maintenance schedules for all critical machinery and equipment to reduce the likelihood of unplanned breakdowns. ▪ Spare Parts Inventory: Maintain an inventory of key spare parts to quickly replace malfunctioning components and minimize downtime. ▪ Supplier Diversification: Avoid dependence on a single supplier by establishing relationships with multiple suppliers for critical materials (e.g., bottles, corks, labels, packaging materials). ▪ Supply Chain Risk Management: Develop a contingency plan for supply chain disruptions, including alternate suppliers, storage solutions, and delivery schedules to ensure production continuity.
iv.	Market and Demand risks	<ul style="list-style-type: none"> ▪ Market Research and Adaptation: Continuously monitor market trends, including consumer preferences for wine styles, packaging, and pricing. Adapt offerings to meet consumer demands (e.g., organic wine, premium wines, low-alcohol options). ▪ Branding and Positioning: Invest in building a strong brand identity and positioning the company as a premium, sustainable, and local wine producer. Use storytelling and emphasize the unique qualities of Tanzanian-grown grapes. ▪ Sales and Distribution Expansion: Diversify sales channels by targeting both local and international markets. Develop a robust online presence and consider direct-to-consumer sales through an e-commerce platform. ▪ Pricing Strategy: Offer a range of products at different price points, from affordable wines for the local market to premium wines for export. Regularly review pricing based on market conditions and competition.
v.	Financial Risks (Cost Overruns, Cash Flow Issues)	<ul style="list-style-type: none"> ▪ Accurate Financial Planning: Develop a detailed financial model with realistic cost projections and timelines. Regularly track cash flow to avoid liquidity problems. ▪ Diversified Revenue Streams: Look beyond just wine sales by exploring options like wine tourism,

		<p>private wine clubs, events, or merchandising to increase revenue.</p> <ul style="list-style-type: none"> ▪ Debt and Equity Management: Maintain a balanced approach to financing with equity investments, loans, or government grants, ensuring manageable debt levels and optimal capital structure. ▪ Cost Control Measures: Regularly review operational expenses and implement lean production techniques to ensure cost efficiency without compromising quality
vi.	Regulatory and Legal Risks	<ul style="list-style-type: none"> ▪ Compliance Monitoring: Stay updated on local and international regulations, including food safety standards, import/export requirements, and alcohol-related laws. ▪ Legal Counsel: Engage with legal experts in the wine industry to ensure compliance with all applicable regulations. Regularly review contracts, licensing agreements, and intellectual property protections (e.g., trademarking the wine brand). ▪ Licensing and Certifications: Ensure the company has all necessary permits and licenses to operate legally. Consider obtaining certifications like organic certification or fair-trade certification to attract specific market segments. ▪ Government Relations: Maintain open channels with relevant government agencies to anticipate changes in policies and remain in compliance with new regulations.
vii.	Human Resource Risks	<ul style="list-style-type: none"> ▪ Training Programs: Invest in training and development programs to upskill employees in winemaking, vineyard management, marketing, and business operations. ▪ Attractive Compensation and Benefits: Offer competitive wages and benefits to attract and retain top talent in the industry. ▪ Health and Safety Standards: Implement workplace health and safety measures to ensure employee well-being and reduce the risk of workplace accidents.

- | | |
|--|--|
| | <ul style="list-style-type: none">▪ Employee Engagement: Foster a positive workplace culture that encourages innovation, teamwork, and employee satisfaction. |
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9.2 Opportunities

9.2.1 Expanding Wine Market in Africa

Opportunity:

Africa's wine consumption is growing, especially in countries with increasing disposable incomes and a rising middle class. While wine consumption in Tanzania itself may still be in its infancy, there is a growing trend towards alcoholic beverages that are not only imported but also locally produced.

Potential Actions:

Market Expansion: Position the wine company as a local producer to meet the growing demand for affordable and high-quality wines.

Wine Education: Run wine-tasting events, wine education programs, and workshops to introduce consumers to the culture of wine and develop a taste for local wine.

Promote Wine as a Lifestyle: Promote wine as part of an emerging lifestyle trend, especially among younger, urban consumers.

9.2.2 Tourism and Wine Tourism

Opportunity:

Tanzania is a popular tourist destination known for its wildlife, beaches, and cultural experiences. Wine tourism, or ecotourism, has seen an uptick globally, and Tanzania is well-positioned to tap into this trend, especially as international tourists seek authentic experiences that combine nature, culture, and local products.

Potential Actions:

Vineyard Tours: Develop vineyard tours where visitors can explore the wine production process from grape to bottle while enjoying the scenic views of Tanzania's landscapes (e.g., vineyards near Mount Kilimanjaro or the Serengeti).

Wine Tastings and Events: Organize wine-tasting sessions, wine-pairing dinners, or local wine festivals to attract both local and international tourists.

Eco-Tourism: Promote the sustainability of the vineyard and winery, especially for eco-conscious travellers who value green production practices and organic farming.

Collaboration with Safari and Beach Resorts: Partner with luxury resorts and safari operators to offer wine experiences as part of the complete tourist package.

9.2.3 Growing Interest in Sustainable and Organic Wines

Opportunity:

With global consumers becoming increasingly aware of environmental issues and sustainability, there is a growing demand for organic and sustainably produced wines. This trend is also emerging in Africa, and Tanzania's wine industry could capitalize on the demand for clean, green wines that align with these values.

Potential Actions:

Sustainable Farming Practices: Focus on organic grape cultivation, using environmentally friendly practices such as permaculture, no-till farming, and composting to appeal to environmentally conscious consumers.

Eco-Certification: Obtain certifications like organic certification, Fair Trade, or Biodynamic Certification to attract the growing base of eco-conscious consumers.

Transparency: Use storytelling and marketing to highlight sustainable farming methods and ethical production processes, creating a narrative around responsible, local production.

9.2.4 Local and International Export Potential

Opportunity:

As Tanzania's wine industry matures, there is significant potential for exporting wine to other African countries, as well as international markets, especially where wine is becoming more popular. The African wine market, while still small, is growing in terms of consumption, especially in countries like Kenya, South Africa, and Nigeria.

Potential Actions:

Regional Market Expansion: Explore opportunities for exporting to neighboring countries such as Kenya, Uganda, and Rwanda, which have growing middle-class populations and increasing demand for wine.

International Exports: Target export markets in Europe, North America, and Asia, where there is a growing interest in exotic wines from emerging wine regions. Tanzania's wine, being unique and locally grown, can position itself as a niche product.

Collaborations with International Wine Distributors: Partner with wine distributors to access established international markets and establish the company's presence at international wine fairs and exhibitions.

9.2.5 Premium Wines and Niche Products

Opportunity:

There is an increasing demand for premium wines, including wines with unique characteristics, small-batch production, or limited editions. The Tanzanian wine industry could position itself to cater to this emerging market by focusing on high-quality, unique wines that showcase the region's terroir and culture.

Potential Actions:

Limited Edition Wines: Develop premium wine lines (e.g., small-batch or single-vineyard wines) to appeal to high-end consumers and collectors.

Wine Varietals: Focus on creating signature varietals that are unique to Tanzania, such as wines from indigenous grape varieties or experimental blends.

Export High-End Wines: Export these premium wines to international markets where there is a demand for niche, exotic wines.

9.2.6 Agricultural Development and Job Creation

Opportunity:

Wine production can drive agricultural development and provide significant economic opportunities, especially for rural communities. By establishing vineyards and a wine processing plant, the company can create jobs, boost the local economy, and improve the livelihoods of local farmers.

Potential Actions:

Outgrower Programs: Establish outgrower schemes, where local farmers grow grapes under contract, providing them with training and guaranteed buy-back of their harvest.

Employment: Create jobs in the winery, vineyard, and distribution sectors. Employment could include agronomists, winemakers, laborers, and logistics personnel.

Community Development: Invest in local infrastructure and training programs, supporting local communities through social responsibility initiatives and contributing to economic development.

9.2.7 Government Support and Policy Incentives

Opportunity:

The Tanzanian government is keen on boosting the agricultural and manufacturing sectors, including the development of the wine industry. There could be opportunities for subsidies, tax incentives, and support programs aimed at fostering local wine production.

Potential Actions:

Engage with Government Programs: Apply for grants, subsidies, or tax breaks that may be available for agricultural and manufacturing projects that create jobs and promote local production.

Public-Private Partnerships: Partner with the government to help build infrastructure (e.g., roads, storage facilities) and promote the wine industry within Tanzania's broader economic development strategy.

9.2.8 Innovative Packaging and Branding

Opportunity:

In the global wine market, packaging and branding are key differentiators. Wine brands that stand out through innovative packaging, sustainable materials, and strong storytelling tend to resonate well with consumers.

Potential Actions:

Eco-Friendly Packaging: Use sustainable and innovative packaging solutions such as recycled glass bottles, biodegradable labels, or lightweight packaging to reduce environmental impact and appeal to eco-conscious consumers.

Unique Brand Identity: Develop a strong brand narrative that reflects Tanzania's unique landscape, culture, and agricultural heritage. This can resonate particularly well in export markets, where storytelling is a key part of premium product sales.

Social Media Marketing: Engage with potential customers via digital platforms and social media to share the story of Tanzanian wine and educate consumers on the culture of wine.

9.3 Recommendation and Conclusion

The financial and technical analysis shows that it is viable to invest in wine processing company with its effect to the surrounding community through employment creation, Community support through Corporate Social Responsibility (CSR), increase government revenue through taxation. It is therefore recommended that the Tanzania Investment Centre to grant permit to M/S Tunnel Incorporation Company Limited to invest in Kahama as the company follows all required rules and regulations and contribute to the country's economy.

Pictures of Investment Area







ANNEXES

Annex 1: Investment and Financing Plan			
Description	Equity Contribution		Total
	Existing	Additional	
Property, plant and Equipment	985,631,692		985,631,692
Sub-Total	985,631,692	-	985,631,692
Inventories			
Stock	215,334,450		215,334,450
Deposits & Prepayments	550,455,751		550,455,751
Receivables	270,120,367		270,120,367
Cash & cash equivalents	52,840,214		52,840,214
Total	1,088,750,782	-	1,088,750,782
Pre-Operating Expenses		100,000,000	100,000,000
Operational costs		258,343,164	258,343,164
Sub Total	-	100,000,000	100,000,000
GRAND TOTAL	2,074,382,474	100,000,000	2,174,382,474

Annex 2: Depreciation Costs (TZS)							
Description	Value	Rate	Method	Years			
				2025/26	2026/27	2027/28	2028/29
Property, plant and Equipment							
Opening Balance	985,631,692	7.1%	Straight Line	985,631,692	915,356,152	845,080,613	774,805,073
Allowance				70,275,540	70,275,540	70,275,540	70,275,540
Closing Balance				915,356,152	845,080,613	774,805,073	704,529,533
Total depreciation				70,275,540	70,275,540	70,275,540	70,275,540
Closing Balance				915,356,152	845,080,613	774,805,073	704,529,533

Annex 1: Direct Costs

Item	Amount	Rate/Month	No of months	Total Cost/Yr
Manager	1	400,000	12	4,800,000
Secretary	1	300,000	12	3,600,000
Other staffs	6	250,000	12	18,000,000
Security	1	150,000	12	1,800,000
Total	9			28,200,000

Yearly Man power Cost	Years			
	2025/26	2026/27	2027/28	2028/29
Manager	4,800,000	4,968,000	5,141,880	5,321,846
Secretary	3,600,000	3,726,000	3,856,410	3,991,384
Other staffs	18,000,000	18,630,000	19,282,050	19,956,922
Security	1,800,000	1,863,000	1,928,205	1,995,692
Total	28,200,000	29,187,000	30,208,545	31,265,844

Annex 4: Direct Costs

Yearly Direct Cost	Years			
	2025/26	2026/27	2027/28	2028/29
Opening stock	152,601,225	160,231,286	168,242,851	176,654,993
Purchases	1,258,273,727	1,321,187,413	1,387,246,783	1,456,609,123
Total	1,410,874,952	1,481,418,699	1,555,489,634	1,633,264,116

Annex 5: Indirect Costs				
Annual costs	Years			
	2025/26	2026/27	2027/28	2028/29
Telephone and Postage	2,272,928	2,386,574	2,505,903	2,631,198
Water and Electricity	413,508	434,183	455,892	478,687
Stationery and printing	990,751	1,040,288	1,092,303	1,146,918
Transport, handling, travelling	100,084,486	105,088,710	110,343,146	115,860,303
Medical expenses	1,646,453	1,728,775	1,815,214	1,905,975
Bank charges and others	3,050,655	3,203,188	3,363,347	3,531,515
Professional fees	1,737,750	1,824,638	1,915,869	2,011,663
District levy	420,000	441,000	463,050	486,203
Business licence	367,500	385,875	405,169	425,427
Total	110,984,030	116,533,231	122,359,893	128,477,887

Annex 2: Working Capital

Yearly Working capital Items	Years			
	2025/26	2026/27	2027/28	2028/29
Direct Cost	1,410,874,952	1,481,418,699	1,555,489,634	1,633,264,116
Manpower	28,200,000	29,187,000	30,208,545	31,265,844
Indirect Cost	110,984,030	116,533,231	122,359,893	128,477,887
Total	1,550,058,981	1,627,138,930	1,708,058,072	1,793,007,847

Annex 7: Income Statement

Description	2025/26	2026/27	2027/28	2028/29
Revenue				
Sales	1,978,476,138	2,077,399,945	2,181,269,943	2,290,333,440
Total Revenue	1,978,476,138	2,077,399,945	2,181,269,943	2,290,333,440
Direct Cost				
Wine production	1,410,874,952	1,481,418,699	1,555,489,634	1,633,264,116
Sub-Total Direct Cost	1,410,874,952	1,481,418,699	1,555,489,634	1,633,264,116
Salary and Wages	28,200,000	29,187,000	30,208,545	31,265,844
Indirect Costs	110,984,030	116,533,231	122,359,893	128,477,887
Profit before Int & Depreciation	428,417,157	450,261,015	473,211,871	497,325,592
Depreciation	70,275,540	70,275,540	70,275,540	70,275,540
Profit Before Tax	358,141,618	379,985,475	402,936,331	427,050,053
Taxation	5,945,151	6,307,759	6,688,743	7,089,031
Net Profit	352,196,467	373,677,716	396,247,588	419,961,022
Retained Earnings	352,196,467	725,874,183	1,122,121,771	1,542,082,793
Net Profit Margin	18%	18%	18%	18%

Annex 8: Cash Flow Statement				
Table 1: Yearly Cash Flow	Years			
Description	2025/26	2026/27	2027/28	2028/29
Equity	100,000,000			
Profit Before Interest & Depreciation	428,417,157	450,261,015	473,211,871	497,325,592
Total Cash Inflows	528,417,157	450,261,015	473,211,871	497,325,592
Cash Outflows				
Fixed Assets	-			
Initial working capital	258,343,164			
Taxation	5,945,151	6,307,759	6,688,743	7,089,031
Total Cash Outflow	264,288,314	6,307,759	6,688,743	7,089,031
Net Cash Flow	264,128,843	443,953,256	466,523,128	490,236,562
Commulative Cash Flow	264,128,843	708,082,099	1,174,605,227	1,664,841,788

Annex 9: Balance Sheet

Description	Years			
	2025/26	2026/27	2027/28	2028/29
Current Assets				
Receivables	270120367	283626385.4	297807704.6	312698089.8
Inventories	215334450	204772817	216712544	229220816
Deposits & prepayments	627325060	658691313	691625878.7	726207172.6
Cash	264,128,843	649,742,366	1,057,209,881	1,485,466,492
Initial working capital	258,343,164	258,343,164	258,343,164	258,343,164
Total Current Assets	1,635,251,883	2,055,176,045	2,521,699,172	3,011,935,734
Fixed Assets				
Machinery and Equipment	915,356,152	845,080,613	774,805,073	704,529,533
Total Fixed Assets	915,356,152	845,080,613	774,805,073	704,529,533
Total	2,550,608,036	2,900,256,658	3,296,504,245	3,716,465,267
Represented By:				
Equity	2,174,382,474	2,174,382,474	2,174,382,474	2,174,382,474
Retained Earnings	352,196,467	725,874,183	1,122,121,771	1,542,082,793
Current Liabilities				
Payables	24,029,095	25,230,550	26,492,077	27,816,681
Total	2,550,608,036	2,900,256,657	3,296,504,245	3,716,465,267

TUNEL INCOPERATION LIMITED LIST OF ITEMS FOR IMPORT DUTY EXEMPTION

NO	HS	ITEM	MODEL/	ITEM	UNIT	QUANTITY	TIN	Y/N (for official use only)
	CODE	NAME	SPECIFICATION	GROUP	MEASUREMENT		NO	
	98010030	RAW MATERIALS						
1								
2	94060099	Alcohol	95-97% ethanol	Liquid	litres	2,160,000	125-705-219	
		Galvanized steels coils	AISI,ASTM,GB,JIS,DIN	Steel	Tons	1,050,000	125-705-219	
		Caustic soda	9.5 -51.0 Total Alkalinit	Liquid	Tons	900,000	125-705-219	
		Industrial sugar	White	Granules	Tons	900,000	125-705-219	
	8431	INFRASTRUCTURE					125-705-219	
	25232910	Cement	Portland, ordinary and white		Tons	500,000	125-705-219	
3		Processing Unit	Structure		Tons	As per BQQ	125-705-219	
4		Liquor Mini Store	Structure		Tons	As per BQQ	125-705-219	
5		Truck Service Yard	Structure		Tons	As per BQQ	125-705-219	
6		Worker Canteen	Structure		Tons	As per BQQ	125-705-219	
7		Manager House	Structure		Tons	As per BQQ	125-705-219	
8		EXTERNAL WORKS	Structure		Tons	As per BQQ	125-705-219	
9		Boundary wall & Land scaping	Structure		Tons	As per BQQ	125-705-219	

10	72283011	High tensile hot rolled deformed steelbar 16mm BS4449:1997	16mm		Tons	18,000	125-705-219	
11	72283011	High tensile hot rolled deformed steel bar BS4449:1997	12mm		Tons	12,000	125-705-219	
12	72283011	High tensile rolled deformed steel bar BS4449:1998	8mm		Tons	10,000	125-705-219	
13		Glass			Tons	As per BQQ	125-705-219	
14		IT 5 sheets	Aluminium Africa		Tons	As per BQQ	125-705-219	
15		Heavy duty aluminium alloy windows accessories wood			Tons	As per BQQ	125-705-219	
16	73239300	MACHINERY	RELIABLE	Equipment	Tons	As per BQQ	104-978-471	125-705-219
	22021090	Part A Carbonated Drink & energy drink (cola&red bull) Filling & Packaging System						

17		Bottle unscramble machine	15000-18000BPH	Equipment	Sets	1	125-705-219	
18		Exchange parts	350ML*2/500ML*2	Equipment	Sets	2	125-705-219	
19		Washing Filling Capping 3-in-1 Machine CSD with cap loader	CGFD 72-72-15	Equipment	Set	1	125-705-219	
20		Exchange parts	SS-304	Equipment	Sets	1	125-705-219	
21		Air conveyor	SS-304	Equipment	M	1	125-705-219	
22		Flat conveyor	SS-304	Equipment	M	2	125-705-219	
23		Cap sterilizer	5m /	Equipment	M	5	125-705-219	
24		Light checker		Equipment	Set	1	125-705-219	
25		Bottle dryer	BD	Equipment	/	/	125-705-219	
26		Full-automatic Rotary OPP Labeling Machine (high-speed)	RM-24	Equipment	Set	1	125-705-219	

27		Exchange parts	350/500ml	Equipment	Sets	2	125-705-219	
28		Laser Printer	A4000	Equipment	Sets	1	125-705-219	
29		Linear Type PE Film Packaging Machine	RM-150B 35KG/min	Equipment	Set	1	125-705-219	
30		Exchange parts	RM-150B 35KG/min	Equipment	Set	2	125-705-219	
31		Bottle unscramble machine	15000-18000BPH	Equipment	Sets	1	125-705-219	
32		Exchange parts	Water 600/100/1600ml*2 Juice 300/500/1000ml*2	Equipment	Sets	2	125-705-219	
	84223000 Part B Water& Juice (concentrate cold fill juice) Filling & Packaging system							
33		Washing Filling Capping 3-in-1 Machine with cap loader	CGFA 60-60-15	Equipment	Sets	1	125-705-219	
34		Exchange parts	Water 600/100/1600ml*2 Juice 300/500/1000ml*2	Equipment	Sets	2	125-705-219	
35		Air conveyor	SS304 frame	Equipment	Sets	1	125-705-219	
36		Flat conveyor	SS304 frame	Equipment	Sets	1	125-705-219	
37		Cap sterilizer		Equipment	Sets	1	125-705-219	
38		Light checker		Equipment	Sets	1	125-705-219	
39		Bottle dryer		Equipment	Sets	1	125-705-219	
40		Full-automatic Rotary OPP Labeling Machine (high-speed)		Equipment	Sets	1	125-705-219	
41		Exchange parts		Equipment	Sets	1	125-705-219	
42		Laser Printer		Equipment	Sets	1	125-705-219	
45		Linear Type PE Film Packaging Machine		Equipment	Sets	1	125-705-219	

46		Exchange parts		Equipment	Sets	6	125-705-219	
	842121	Parts C RO water treatment system 30T/H						
47		Raw water pump		Equipment	Sets	1	125-705-219	
50		Multi-media filter		Equipment	Sets	1	125-705-219	
52		Active carbon filter		Equipment	Sets	1	125-705-219	
53		Security precision filter		Equipment	Sets	1	125-705-219	
54		One stage high pressure pump		Equipment	Sets	1	125-705-219	
55		Reverse osmosis device		Equipment	Sets	1	125-705-219	
56		RO cleaning device		Equipment	Sets	1	125-705-219	
57		Ozone generator machine		Equipment	Sets	1	125-705-219	
58		Ozone & Water mixer		Equipment	Sets	1	125-705-219	
59		Finish water tank 3*10m3		Equipment	Sets	2	125-705-219	
61		Instrumentation equipment, materials		Equipment	Sets	1	125-705-219	
62		Electrical, automatic equipment, materials		Equipment	Sets	1	125-705-219	
63		Pipes, valves, connect parts		Equipment	Sets	1	125-705-219	
	2202.10.0040	Part D. Mixing System for Carbonated drink & energy drink (cola&red bull)						
64		Syrup Melting Tank		Equipment	Sets	2	125-705-219	
65		Syrup storage tank		Equipment	Sets	3	125-705-219	

66		Syrup Pump		Equipment	Sets	5	125-705-219	
67		Double heads filter		Equipment	Sets	2	125-705-219	
68		Mixing tank		Equipment	Sets	3	125-705-219	
69		Beverage pump		Equipment	Sets	4	125-705-219	
70		Storage tank		Equipment	Sets	3	125-705-219	
71		CO2 mixing machine (5 tanks)		Equipment	Sets	1	125-705-219	
72		Plate Style Heat Exchanger		Equipment	Sets	1	125-705-219	
73		Water chiller		Equipment	Sets	1	125-705-219	
74		CIP cleaning system		Equipment	Sets	1	125-705-219	
75		Pipes and valves		Equipment	Sets	1	125-705-219	
76		Control Cabinet		Equipment	Sets	1	125-705-219	
77		CO2 tank		Equipment	Sets	1	125-705-219	
	85094090	Part E Mixing System for Juice (concentrate cold fill juice)						
78		Syrup melting tank		Equipment	Sets	2	125-705-219	
79		Syrup storage tank		Equipment	Sets	3	125-705-219	
80		Syrup pump		Equipment	Sets	5	125-705-219	

81		Double heads filter		Equipment	Sets	2	125-705-219	
82		Mixing tank		Equipment	Sets	3	125-705-219	
83		Beverage tank		Equipment	Sets	4	125-705-219	

84		Storage tank		Equipment	Sets	3	125-705-219	
85		Homogenizer		Equipment	Sets	1	125-705-219	
86		Storage tank		Equipment	Sets	1	125-705-219	
87		Beverage pump		Equipment	Sets	1	125-705-219	
88		UHT Sterilizer(semi-automatic)		Equipment	Sets	1	125-705-219	
89		Storage tank		Equipment	Sets	3	125-705-219	
90		Beverage pump		Equipment	Sets	2	125-705-219	
91		CIP Cleaning system		Equipment	Sets	1	125-705-219	
92		Pipes and valves		Equipment	Sets	1	125-705-219	
93		Control Cabinet		Equipment	Sets	1	125-705-219	
		Additional Boiler						
94		Boiler diesel oil		Equipment	Sets	1	125-705-219	
95		Boiler diesel oil		Equipment	Sets	1	125-705-219	
	8477309000	Blowing machine continuous heating with varying pitch 6 catives82 sets=25000~26000BPH					125-705-219	
96		High-speed energy-saving blow molding machine: RM-6		Equipment	Sets	1	125-705-219	
97		Preform supply system		Equipment	Sets	1	125-705-219	
98		Preform-unscrambled system		Equipment	Sets	1	125-705-219	
99		Bottle eject system		Equipment	Sets	1	125-705-219	
100		Mold (350ml Magnalium alloy 7075T61)		Equipment	Sets	1	125-705-219	

101		Mold (500ml Magnalium alloy 7075T61)		Equipment	Sets	1	125-705-219	
102		Chilled system		Equipment	Sets	1	125-705-219	
103		High-pressure air compressor system(10m3/min 35kg)		Equipment	Sets	1	125-705-219	
104	84282011	Part H. Conveyor system						
105		Empty bottle air conveyor		Equipment	M	106	125-705-219	
106		90 degree Empty bottle air conveyor		Equipment	Sets	12	125-705-219	
107		Air fan		Equipment	Sets	34	125-705-219	
108		Filled bottle air conveyor		Equipment	M	523	125-705-219	
109		Motor for Flat conveyor		Equipment	Sets	29	125-705-219	
110		90 degree Filled Bottle conveyor		Equipment	Sets	22	125-705-219	

111		Y air conveyor		Equipment	Sets	2	125-705-219	
112		Low pressure air compressor		Equipment	Sets	2	125-705-219	
213	8704	VEHICLES		Equipment	Sets	1	125-705-219	
214		Sinotruk HOWO 6x4 dump truck Model:ZZ3257N3847A RHD, Sinotruk HOWO 6X4 dump truck	ZZ3257N3847A RHD	Vehicle	Units	2	125-705-219	
215		SINOTRUK HOHAN 6X4 Tractor	ZZ4255N3246B1	Vehicle	Units	20	125-705-219	
216		Brand new 3 axles flatbed trailer Dimension:12500 x 2500 x 1500mm Axles:3 pcs 13T FUWA/BPW axle loading capacity :50-60 ton	50-60 Tons	Vehicle	Units	20	125-705-219	
217		Pick-up Double cabin,	4W.D. hard top	Vehicle	Units	15	125-705-219	

218		Double Cabin	4W.D cars	Vehicle	Units	10	125-705-219	
219		Passengers Bus for workers	C11	Vehicle	Pcs	1	125-705-219	
220		Fork Lift tons capacity	6Tons	Equipment	Pcs	2	125-705-219	
221		Fork Lift capacity	30Tons	Equipment	Pcs	2	125-705-219	
222		Mini Buses	3D Model 3D	Vehicle	Pcs	2	125-705-219	
	9403	OFFICE EQUIPMENT					125-705-219	
223		1.Computer	Dell XPS 8950	Equipment	Pcs	30	125-705-219	
224		2.Printer	HP Laser	Equipment	Pcs	5	125-705-219	
225		3.Photocopier	Canon PIXMA TS8320	Equipment	pcs	2	125-705-219	
226		4.CCTV camera System	Loxer 32	Equipment	Pcs	1	125-705-219	
227		5.Wireless Intercomm connections	Video Intercoms	Equipment	Pcs	100	125-705-219	
228		6.Walkie Talkies system (1-2 km coverage	Motorola solutions RMU2040	Equipment	Pcs	100	125-705-219	
229	94033011	OFFICE FURNITURE & EQUIPMENT		Equipment	Pcs	9	125-705-219	
230		1.Executive chairs 2.Executive desks		Equipment	Pcs	9	125-705-219	
231		3.Office chairs 4.Office desk		Equipment	Pcs	15	125-705-219	
232		5.Reception desk & fittings 6.Guest chairs		Equipment	Pcs	15	125-705-219	
233		7.Conference desk 8.Conference chairs		Equipment	Pcs	15	125-705-219	
234		9.Files cabinet 10.Safe (vaults)		Equipment	Pcs	1	125-705-219	
235				Equipment	Pcs	24	125-705-219	

236	
237	
238	
239	

	Equipment	Pcs	12	125-705-219	
	Equipment	Pcs	19	125-705-219	
	Equipment	Pcs	19	125-705-219	
	Equipment	pcs	5	125-705-219	