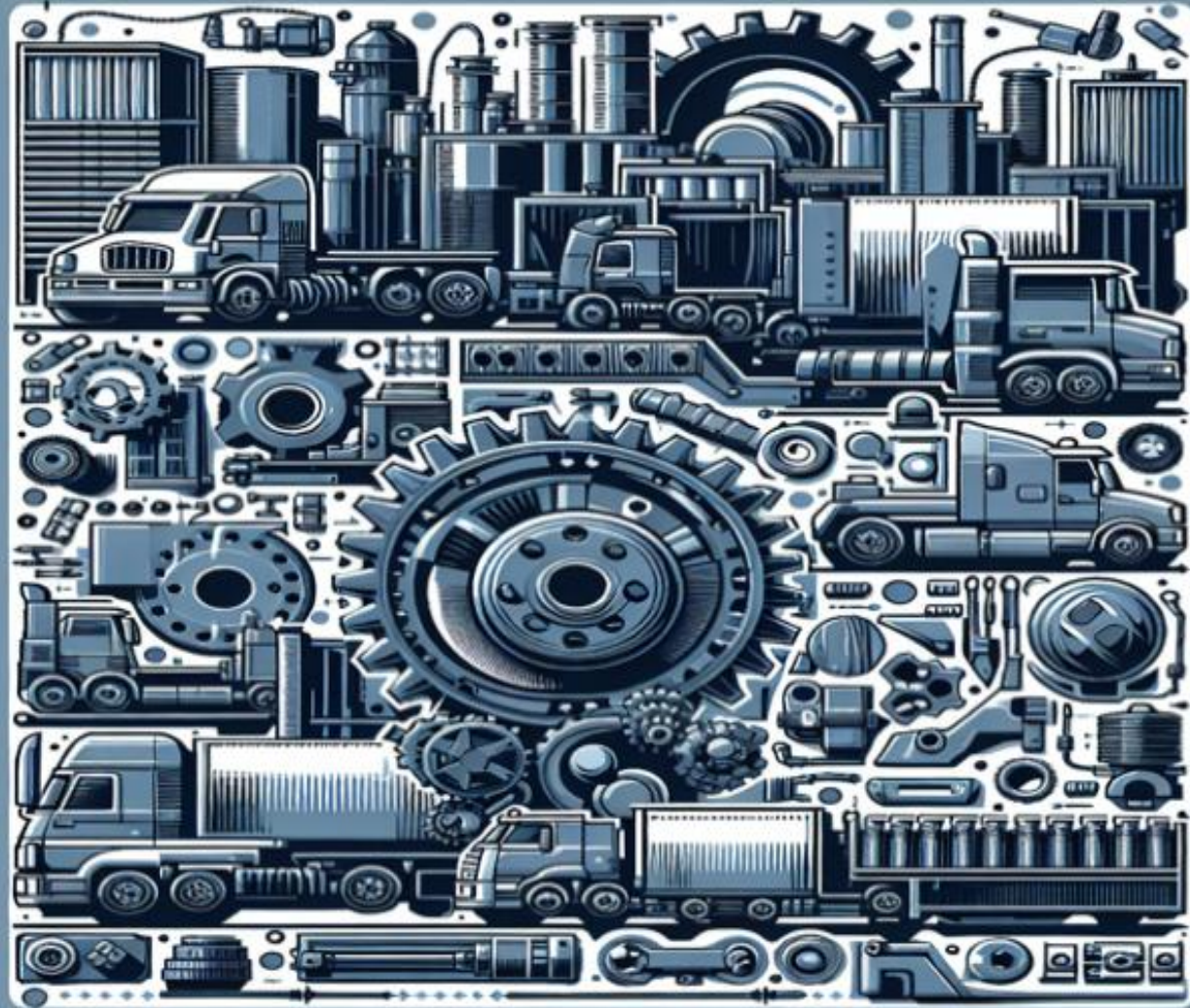


Business Plan & Valuation Presentation



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OUR

VISION & MISSION

Our Mission

A & J LTD is dedicated to providing high-quality machinery, equipment, and supply solutions to enhance the operational efficiencies of our clients in the heavy equipment, machinery, and trucking industries. We aim to be the trusted partner for their sourcing needs, ensuring reliability, unparalleled service, and optimal performance. By delivering not just products but comprehensive support and expertise, we strive to minimize downtime and maximize productivity for the industries that keep our world moving.

Our Vision

A & J LTD envisions becoming the leading global supplier of heavy equipment and machinery parts. By consistently innovating and expanding our product range and service offerings, we aim to set the industry standard for quality and reliability. Our goal is to support the growth and efficiency of enterprises worldwide, fostering a future where businesses can confidently rely on us for their operational needs.



A & J LTD is a renowned entity specializing in the wholesale of machinery, equipment, and supplies. The company actively operates in the wholesale and retail trade, as well as the repair of motor vehicles and motorcycles sector. A & J LTD is a preeminent supplier of spare parts and services, primarily catering to the heavy equipment, machinery, and trucking industries. Their comprehensive range of products and services ensures that their clients have access to top-quality spare parts, professional repair services, and reliable supply chain solutions. By maintaining a solid focus on customer satisfaction, A & J LTD has managed to build a sterling reputation for reliability and efficiency in the industry. The company's dedicated team of experts is committed to providing tailored solutions to meet the diverse needs of their clientele, facilitating smoother operations and extended longevity of their machines and vehicles. Whether it is for heavy-duty machinery, industrial equipment, or commercial trucks, A & J LTD stands as the go-to supplier for businesses aiming to maintain optimum performance and reliability in their equipment.



01 Foundational Offering

Phase I.

A & J LTD. introduces its initial range of essential spare parts and services, targeting heavy equipment, machinery, and trucks, establishing a reliable Minimum Viable Product (MVP).

New Revenue Streams Integration

03

Phase III.

A & J LTD. explores adjacent opportunities like custom-tailored maintenance contracts and renting specialized machinery to tap into new profit streams, bolstering overall business resilience.

02 Core Enhancement & Market Expansion

Phase II.

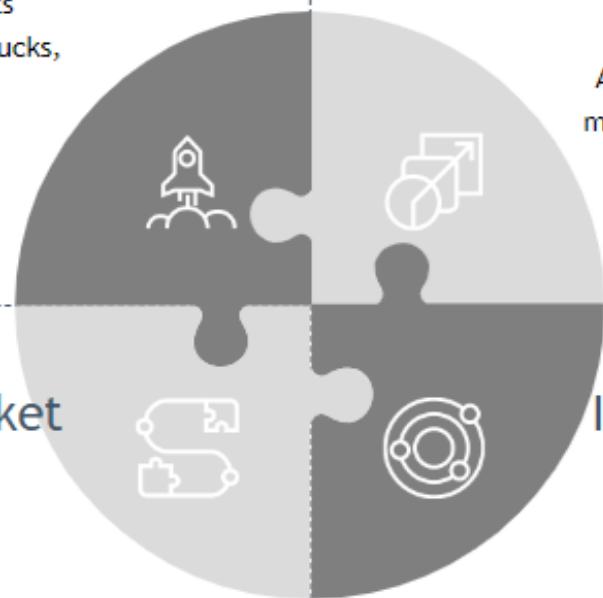
A & J LTD. enhances its core offering, diversifies its product range, and undertakes aggressive marketing efforts to solidify its market presence and expand its user base among industry customers.

Innovative Ventures & High-Risk Projects

04

Phase IV.

A & J LTD. invests in futuristic, high-risk ventures such as developing advanced diagnostic technologies and renewable energy solutions, aligning with long-term sustainability and technological advancement goals.



Main Stakeholder	Product Benefits
Customers	<ol style="list-style-type: none"> 1. Access to a reliable supply of high-quality spare parts and services initially. 2. Increased product range and services addressing diverse equipment needs. 3. Customized maintenance and rental solutions enhancing operational efficiency and cost-effectiveness.
Suppliers	<ol style="list-style-type: none"> 1. Steady demand for raw materials and parts, especially in the early phases. 2. Opportunities to expand their market reach as A & J LTD. grows and enters new sectors. 3. Potential for long-term partnerships through exclusive supply deals and joint ventures in innovative projects.
Investors	<ol style="list-style-type: none"> 1. Promising returns from a strategically phased business growth and market expansion. 2. Diversified investment through new revenue streams and reduced market risks. 3. Alignment with sustainability and technological advancements, catering to future market trends.
Employees	<ol style="list-style-type: none"> 1. Stable employment opportunities from consistent business growth. 2. Advanced training and skill development as new technologies and services are integrated. 3. Engaging in pioneering projects, contributing to both personal and professional growth.
Local Communities	<ol style="list-style-type: none"> 1. Economic boost from job creation and business activities. 2. Contribution to community development through corporate social responsibility initiatives. 3. Engagement in sustainable and environmentally friendly projects improving local quality of life.
Government and Regulatory Bodies	<ol style="list-style-type: none"> 1. Compliance with industry standards and regulations, ensuring operational legitimacy. 2. Contribution to economic growth and technological progress in related sectors. 3. Collaboration in sustainable initiatives promoting national environmental goals.
Industry Partners & Collaborators	<ol style="list-style-type: none"> 1. Opportunities for collaboration in specialized projects and innovations. 2. Synergistic growth through shared resources and technology exchange. 3. Enhanced competitive edge by participating in high-risk, high-reward ventures.



Competitive Advantage

Comprehensive Inventory

A & J LTD. maintains a vast inventory of spare parts and services for heavy equipment, machines, and trucks, ensuring customer needs are met promptly and efficiently.

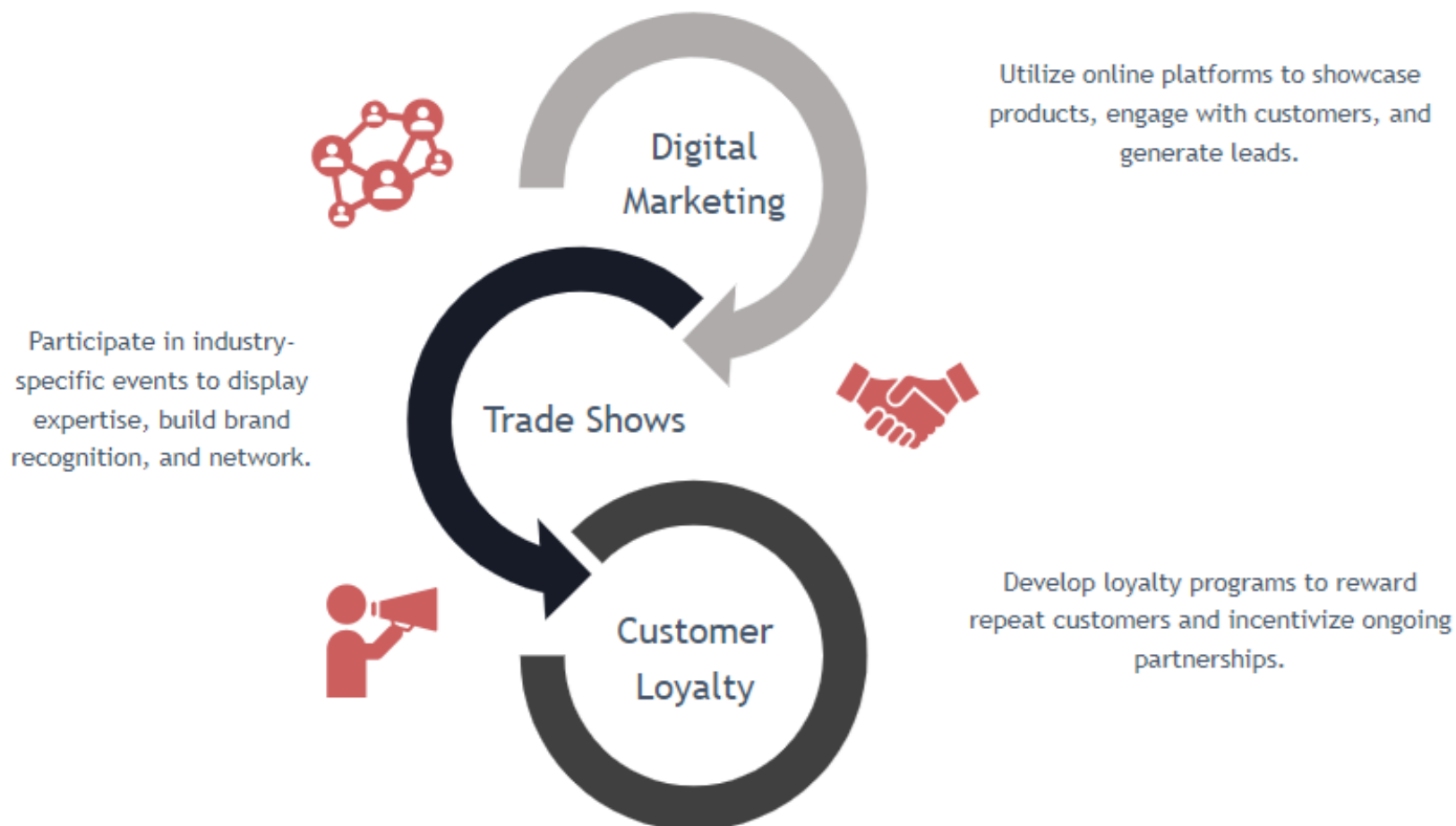
Expert Services








The company offers specialized repair and maintenance services, backed by a team of experienced technicians skilled in handling a wide range of machinery and equipment.

Customer-Centric Approach

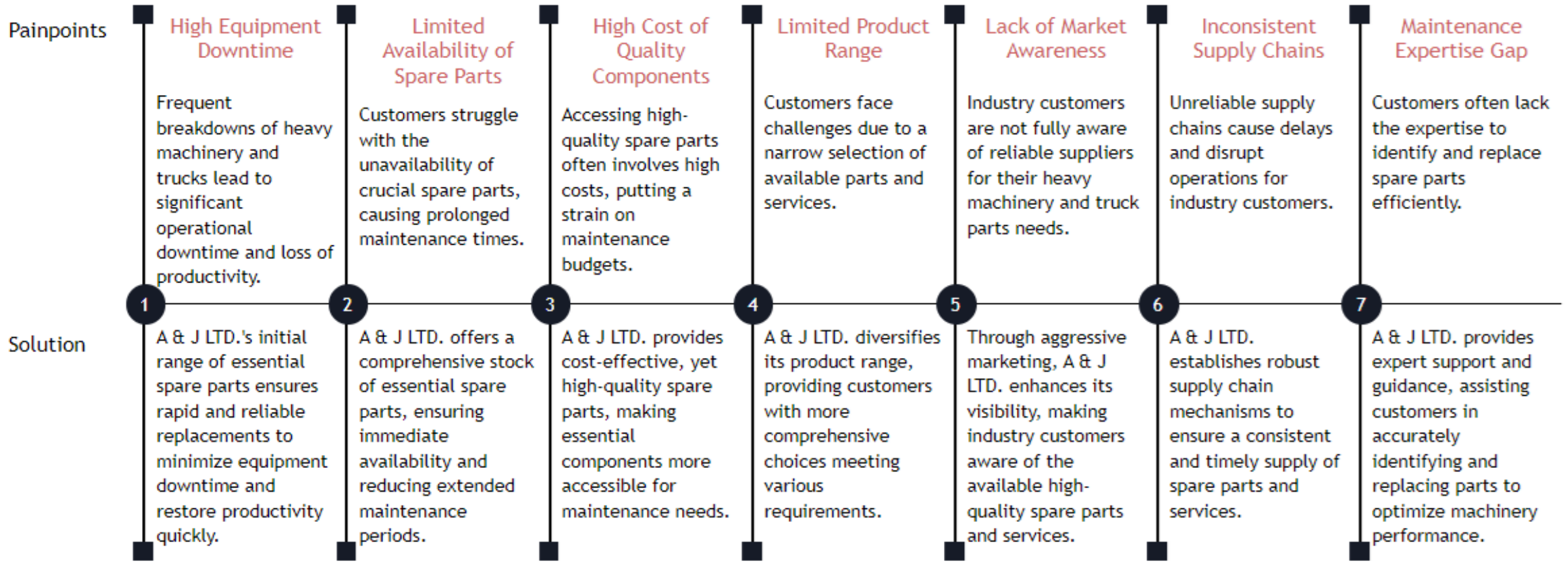
A & J LTD. prioritizes customer satisfaction by providing tailored solutions, timely delivery, and exceptional after-sales support, making them a trusted partner in the industry.

Marketing and Growth Strategy



		Industries	Description
I		Construction Companies	Construction companies require reliable spare parts for their heavy machinery to ensure seamless operations and minimize downtime.
II		Logistics and Transport Firms	Logistics and transport firms benefit from our specialized truck parts and maintenance services to maintain their fleet reliability.
III		Agricultural Enterprises	Agricultural enterprises depend on our machinery and equipment supplies to maintain the efficiency and productivity of their operations.
IV		Industrial Manufacturing Plants	Manufacturing plants need premium spare parts and equipment to ensure consistent operational output and reduce the risk of machinery failures.
V		Municipal and Government Agencies	Municipal and government agencies require our heavy equipment parts for the maintenance of public works vehicles and machines.
VI		Mining Companies	Mining companies rely on durable and high-performance spare parts for their heavy equipment to ensure safety and operational efficiency.
VII		Rental Service Providers	Rental service providers need our extensive range of spare parts to maintain their fleet of machinery available for rent.

Solution from Phase I to Phase IV



Strength



1. Wide range of machinery and spare parts offerings.
2. Established reputation in the wholesale market.
3. Strong supplier relationships ensure reliable inventory.
4. Extensive network of clients across multiple sectors.
5. Expertise in providing maintenance and repair services.

Weaknesses



1. Heavy reliance on specific supplier agreements.
2. High inventory holding costs.
3. Limited online presence and e-commerce capabilities.
4. Dependency on a regional market.
5. High operational costs due to specialized equipment.

Opportunities



1. Expansion into new geographical markets.
2. Adoption of digital sales channels.
3. Growing demand for machine automation.
4. Strategic partnerships with manufacturers.
5. Enhancement of after-sales service and support.

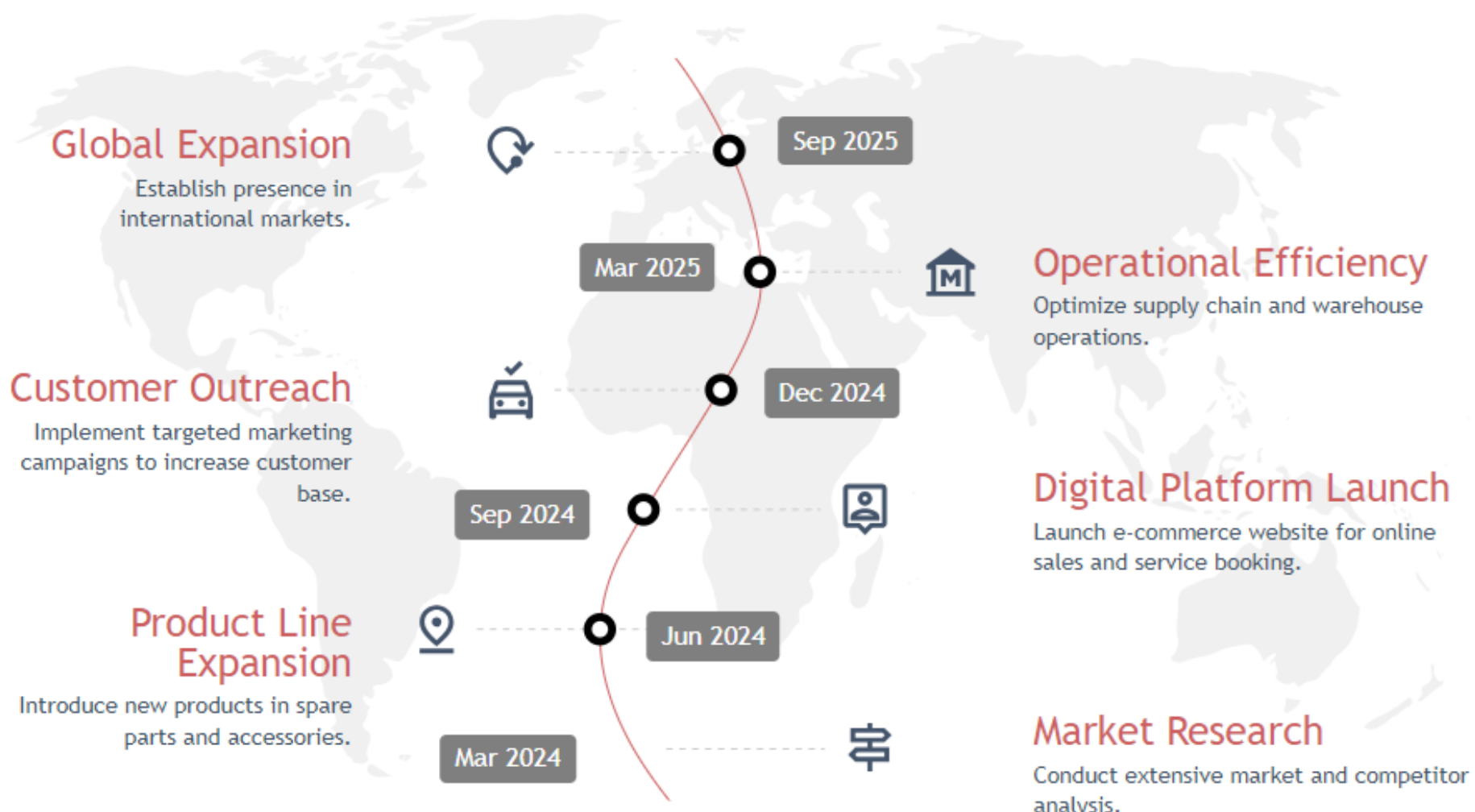
Threats



1. Fluctuating economic conditions affecting capital expenditure.
2. Intense competition from global brands.
3. Technological advancements reducing machinery demand.
4. Supply chain disruptions impacting inventory.
5. Regulatory changes and tariffs affecting import/export processes.



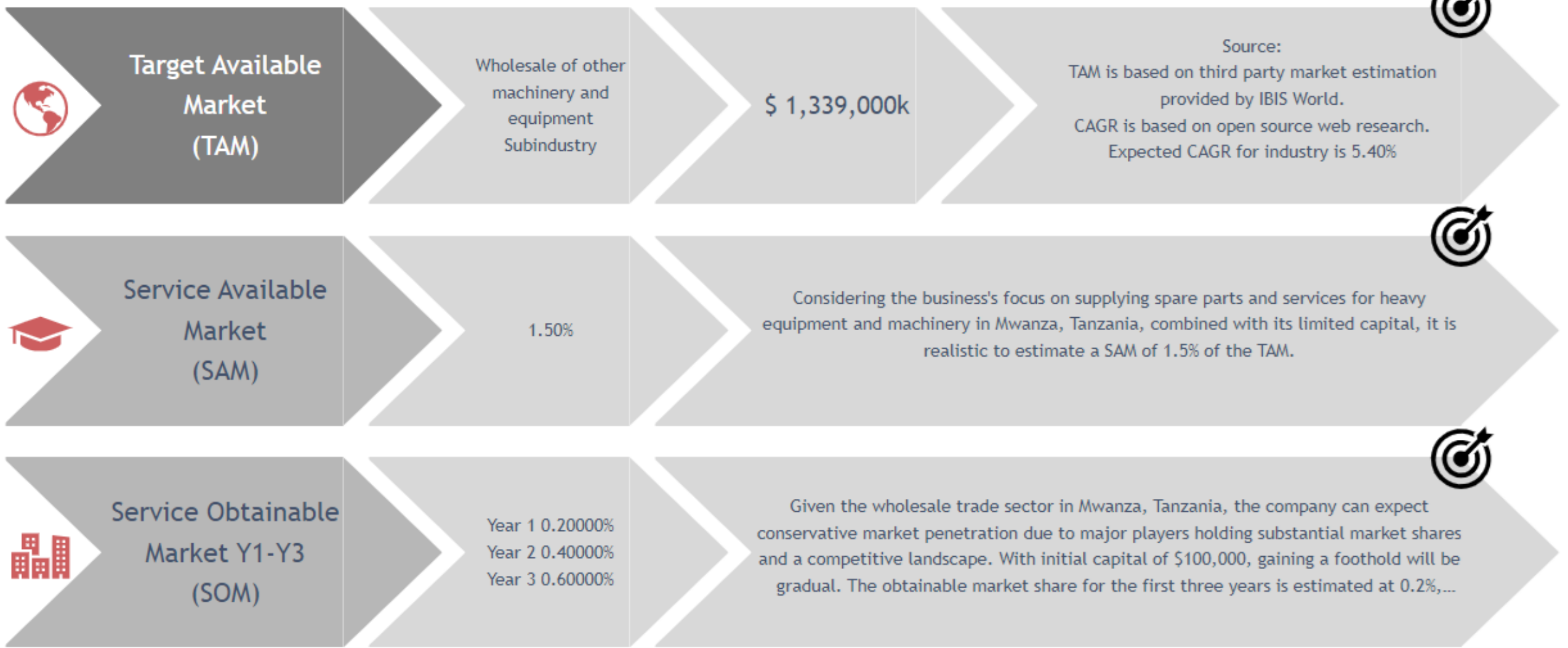
History & Roadmap



Current Status.

A & J LTD. focuses on machinery, equipment, and supplies wholesale. Initially, the company will perform thorough market research by Mar 2024. The next phase will see a product line expansion by Jun 2024. In Sep 2024, a digital platform will be launched for online transactions and bookings. By Dec 2024, targeted marketing campaigns will increase customer outreach. Operational efficiency will be enhanced by Mar 2025 through supply chain and warehouse optimizations. Finally, by Sep 2025, A & J LTD. aims to expand globally, establishing an international market presence.





Funding Allocation

The funding will be used to finance the CAPEX and cash deficit from Year 1 operations, aiming to expedite the development process. In subsequent years the company plans to sustain operations without requiring major additional capital injection.

Table below presents the overview of expected inflows and outflows.

The total investment required is \$ 173k

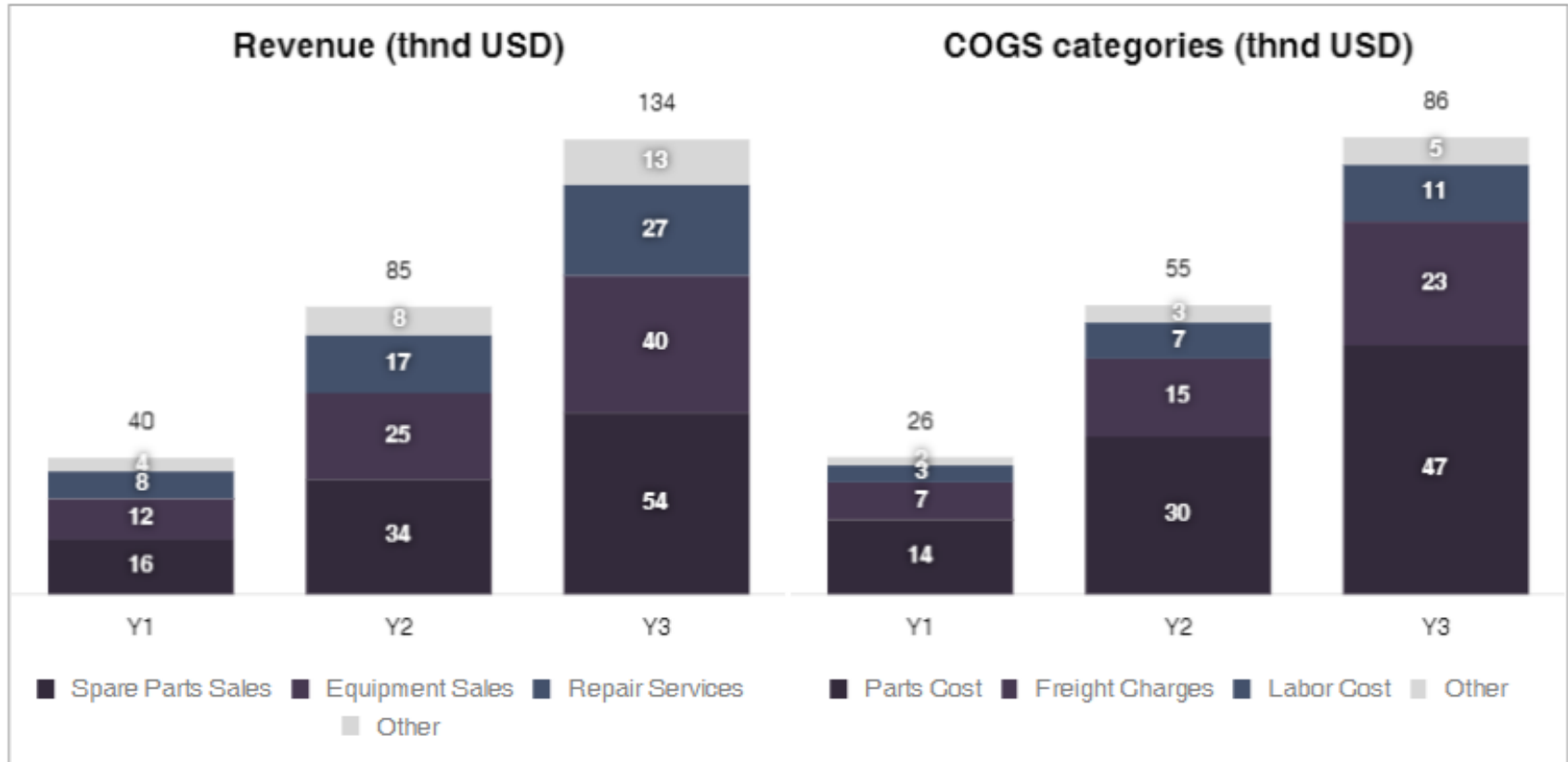
Y1 Cash Flow Stream (thnd USD)	Inflows	Outflows
Gross Profit	14	
Payroll Expenses		3
Rent & Utilities		1
Marketing and Branding		1
Communication Expenses		1
Capex		180
Office supplies		0
Legal and Professional Fees		0
Other Miscellaneous		0
Representation and Entert.		0
Training and Development		0
CAPEX & WC shortage Y1		173
Buffer		0
Total Required Investment (thnd USD)		173



Revenue Formation Narrative

A & J LTD, a reputable supplier of spare parts and services for heavy equipment, machinery, and trucks, operates within the wholesale trade sector, excluding motor vehicles and motorcycles. With a focus on the market in Mwanza, Tanzania, the company's Total Addressable Market (TAM) is valued at 1,339,000k USD . Given our targeted approach and limited initial capital, we have conservatively estimated our Serviceable Addressable Market (SAM) at 1.50% of the TAM. This estimate is based on the business's niche focus and operational constraints related to capital and geographical scope. Consequently, our SAM narrative accounts for the concentration and competitive nature of the market. For our Serviceable Obtainable Market (SOM), we estimate conservative penetration rates of 0.2%, 0.4%, and 0.6% for Year 1, Year 2, and Year 3, respectively. This reflects a gradual gain in market share, aligning with our realistic growth expectations in a competitive and resource-limited SME environment. Revenue projections reflect these obtainable market shares, with anticipated total revenues of 40.17k USD for Year 1, 84.678k USD for Year 2, and 133.876k USD for Year 3. The primary revenue streams are segmented as follows: Spare Parts Sales (40.00%), Equipment Sales (30.00%), Repair Services (20.00%), and Other (10.00%). This breakdown underscores our focus on diversified revenue generation, bolstered by our core lines of business in sales and service offerings for heavy equipment and machinery.

\$ 134k Y3 Projected Revenue **0.30%** Market Share



Revenue Formation	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Y1	Y2	Y3
Spare Parts Sales	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%
Equipment Sales	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%
Repair Services	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Other	10 %	10 %	10 %	10 %	10 %	10 %	10 %	10 %	10 %	10 %	10 %	10 %	10 %	10 %	10 %

Spare Parts Sales	1	1	1	1	1	1	1	1	1	1	2	2	2	16	34	54
storeRevenueLOB.value?.res2?.name	1	1	1	1	1	1	1	1	1	1	1	1	1	12	25	40
Repair Services	1	1	1	1	1	1	1	1	1	1	1	1	1	8	17	27
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	4	8	13

Total Revenue (thnd USD)	3	3	3	3	3	3	4	4	4	4	4	4	40	85	134
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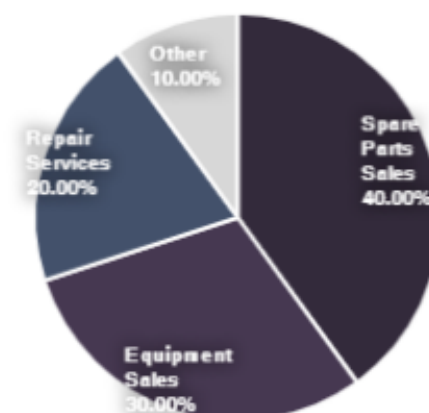
Total revenue is expected to reach \$ 134k by year 3.

Main revenue driver are:

- Spare Parts Sales which generates \$ 54k by Year 3
- Equipment Sales which generates \$ 40k by Year 3

Expected CAGR for total Revenue in Y1-Y3 is 82.56 %

Revenue Breakdown



COGS Formation	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Y1	Y2	Y3
Parts Cost	35.20%	35.20%	35.20%	35.20%	35.20%	35.20%	35.20%	35.20%	35.20%	35.20%	35.20%	35.20%	35.20%	35.20%	35.20%
Freight Charges	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%	17.50%
Labor Cost	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Other	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%	3.90%

Parts Cost	1	1	1	1	1	1	1	1	1	1	1	1	14	30	47
Freight Charges	0	0	0	1	1	1	1	1	1	1	1	1	7	15	23
Labor Cost	0	0	0	0	0	0	0	0	0	0	0	0	3	7	11
Other	0	0	0	0	0	0	0	0	0	0	0	0	2	3	5
Total COGS (thnd USD)	2	2	2	2	2	2	2	2	2	3	3	3	26	55	86

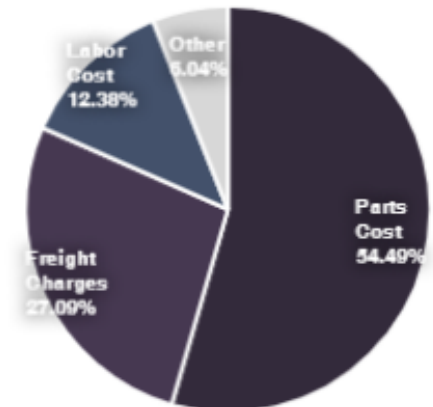
Total COGS is expected to reach \$ 86k by year 3.

Main revenue driver are:

- Parts Cost which generates \$ 47k by Year 3
- Freight Charges which generates \$ 23k by Year 3

Expected CAGR for total COGS in Y1-Y3 is 82.56 %

COGS Breakdown



OPEX Formation	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Y1	Y2	Y3
<i>Payroll Expenses</i>	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%
<i>Rent & Utilities</i>	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
<i>Communication Expenses</i>	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
<i>Office supplies</i>	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
<i>Legal and Professional Fees</i>	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
<i>Marketing and Branding</i>	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
<i>Representation and Entertainment</i>	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%	0.80%
<i>Training and Development</i>	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
<i>Other Miscellaneous</i>	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

<i>Payroll Expenses</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	3	7	11
<i>Rent & Utilities</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2	3
<i>Communication Expenses</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2
<i>Office supplies</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
<i>Legal and Professional Fees</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
<i>Marketing and Branding</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2	3
<i>Representation and Entertainment</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
<i>Training and Development</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
<i>Other Miscellaneous</i>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
Total SG&A (thnd USD)	0	0	0	1	1	1	1	1	1	1	1	1	1	7	15	24



Income Statement (thnd USD)	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Y1	Y2	Y3	
Revenue	3	3	3	3	3	3	4	4	4	4	4	4	40	85	134	
Spare Parts Sales	1	1	1	1	1	1	1	1	1	1	2	2	16	34	54	
Equipment Sales	1	1	1	1	1	1	1	1	1	1	1	1	12	25	40	
Repair Services	1	1	1	1	1	1	1	1	1	1	1	1	8	17	27	
Other	0	0	0	0	0	0	0	0	0	0	0	0	4	8	13	
COGS	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-3	-3	-3	-26	-55	-86
Parts Cost	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-14	-30	-47
Freight Charges	-0	-0	-0	-1	-1	-1	-1	-1	-1	-1	-1	-1	-7	-15	-23	
Labor Cost	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-3	-7	-11	
Other	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-2	-3	-5	
Gross Profit	1	1	1	1	1	1	1	1	1	1	1	1	14	30	47	
SG&A Personal Expenses	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-3	-7	-11	
SG&A Operating Expenses	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-0	-4	-8	-13	
EBITDA	0	0	0	1	1	1	1	1	1	1	1	1	7	14	23	
Depreciation	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-19	-19	-19	
EBIT	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-12	-4	4	
Interest Expense	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-19	-19	-19	
Profit before Tax	-3	-3	-3	-3	-3	-3	-3	-3	-3	-2	-2	-2	-31	-24	-15	
Tax	1	1	1	1	1	1	1	1	1	1	1	1	9	7	5	
Profit after Tax (thnd USD)	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-22	-17	-11	

Glossary

Financial and Technical

b \$ - Billions of \$
 B2B - Business to Business
 B2C - Business to Customer
 CAPEX - Capital Expenditure
 CAPM - Capital Asset Pricing Model
 COGS - Cost of goods sold
 DCF - Discounted cash flow
 Depr. - Depreciation
 EBIT - Earnings before interest and taxes
 EBITDA - Earnings before interest, taxes, depreciation, and amortization
 EBT - Earnings Before Tax
 ERP - Equity Risk Premium
 ETA - Estimated Time of Arrival
 EV - Enterprise Value
 FA (Tangible and Intangible) - Fixed assets (tangible and intangible)
 FX - Foreign Exchange
 FY - Fiscal year
 GP - Gross profit
 k \$ - Thousands of \$
 LLM - Large Language Model
 LFY - Last fiscal year
 m \$ - Millions of \$
 MTD - Month-to-date
 MVP - Minimum Viable Product
 NFT - Non-Fungible Token
 NPV - Net present value
 OPEX - Operating Expense
 P&L - A profit and loss (P&L) statement
 PaT - Profit after Tax
 POC - Proof of Concept
 PPE - Property, plant, and equipment
 SG&A - Sales, General and Administrative
 TSY bond rate - Treasury bond rate
 WACC - Weighted average cost of capital
 YTD - Year-to-date

Organisational Structure

CBDO - Chief Business Development Officer
 CEO - Chief Executive Officer
 CPO - Chief Product Officer
 CFO - Chief Financial Officer
 CTO - Chief Technology Officer
 C-level - Chief level
 Eng - Engineer
 Dev - Developer
 HR - Human Resources

Other

Av - Average
 EoP - End of Period
 LE - Legal Entity
 PE - Private Equity
 TOM - Target Operating Model



The following information and valuation analysis are provided for informational purposes only and do not constitute financial or investment advice. This presentation is based on assumptions, projections, and historical data, which are subject to inherent uncertainties and risks.

Please note that the valuation results presented here are based on the Discounted Cash Flow (DCF) method and various assumptions, including projected cash flows, growth rates, discount rates, and survival rates. These assumptions are subject to change and may not accurately reflect future market conditions or the performance of the business.

The valuation does not guarantee future financial performance or the accuracy of the projections. Actual results may differ materially from those presented in this analysis due to numerous factors, including but not limited to changes in economic conditions, market dynamics, competition, regulatory factors, and unforeseen events.

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