

**BRILLIANT CARE
PRODUCT TANZANIA CO.
LIMITED**

BUSINESS PLAN

FOR

**MANUFACTURING OF BABY DIAPERS SANITARY PADS
AND RELATED PRODUCTS**

1.0 INTRODUCTION

This report has been prepared for **BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED** a local registered company under Companies Act, 2002 with certificate of incorporation No. 190160831 issued on 15th October, 2025 by BRELA. The project intends to engage in the business of manufacturing of baby diapers, sanitary pads and related products.

1.1 THE PROJECT CONCEPT

Most of Tanzania families can't imagine living without baby diapers. To meet the rising demand for accessible baby hygiene solutions in Tanzania, **BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED** propose launching a project of high-quality, affordable diapers designed for local needs. The product will prioritize super absorbency and leak-proof protection while using gentle materials suitable for infants' skin. Cost-effectiveness will be central-offering bulk purchase discounts and smaller trial packs to encourage adoption among price-sensitive households.

Ladies sanitary and maternity pads are the most essential items women cannot do without when the timings are bad. It is one of product that has a perfect inelastic demand.

The machines are planned to be installed at KWALA INDUSTRIAL PARK, KIBAHA, PWANI, TANZANIA. This location is ideal for this kind of business as it easily accessible for delivering raw material to the factory and products to the market. And the location is situated as it is in the business area for the targeted market.

This business plan determines the benefits that will be derived from the proposed business plan. And also shows the promoter's capacity and commitment in financing and developing this proposal.

This document will guide the promoter on how to develop the project and shows his commitment and the benefit to be gained by the TIC accepting this proposal.

1.2 LOCATION

The manufacturing facilities will be located at KWALA INDUSTRIAL PARK, KIBAHA, PWANI, TANZANIA. This location is suitable for this business. The location is suitable for this kind of production as the machines are environmentally friendly and the infrastructure for new factory and roads are good to connect to other areas of the city and upcountry.

The communications on the area are quite good to support the development of the business as the factory is close to the main road, spacious that it can accommodate large

fleet of Lorries for deliveries of raw materials from the Dar es Salaam port and KWALA dry port and the delivery van. Its strategic location within the consumers' area increases the marketability of the products.

The plant will be powered by TANESCO and a 10 kVA stand by generator will be in place to support the erratic power supply from the giant utility supplier.

The Area is the most accessible area to locate a new factory. The growth of the city of the region over the last decade has created a reliable road network to most major cities and towns in the northern and central parts of Tanzania (in fact, PWANI is known as the Gate Way to all regions and neighbouring countries. In addition, it should be noted that the location of the company allows for a strong penetration strategy due to its close proximity the other regions and neighbouring countries.

The project will acquire some trucks and for the transportation of the raw materials to the factory and finished products to the markets.

The major products will be:

- Baby Diapers
- Sanitary Pads

The project promoter expects to serve domestic market and will enter into export markets where they anticipate

selling produced products in Uganda, Kenya, Zambia, South Africa, Malawi, Brundi and in other foreign markets.

1.3 THE SPONSORS

BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED

will be sponsoring this project.

BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED is invested by two shareholders. The biggest shareholder is a listed company on Shanghai Stock Exchange. The share capital of the company is 61.7 Billion Tanzania S hillings (61,700,000,000/=),

Name of shareholders	% of shares	Nationality
HANGZHOU HAOYUE PERSONAL CARE CO. LIMITED	99	China, Company
HANGZHOU YIBEIJIA CARE PRODUCTS CO. LIMITED	1	China, Company

1.4 PROJECT MANAGEMENT

BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED

will be under the Management of Managing Director, the Managing Director who has experience in managing various businesses over 10 years, under this management which are well qualified individuals in their area of specialization, **BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED** is expected to reach highest heights as per planned development proposal. Around 800 people will be employed.

1.5 PRODUCT AND RAW MATERIAL BASE

Since the sustainability and productivity of the project will highly depend on availability of raw materials, BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED will be manufacturing Baby diapers and Sanitary Pads. These raw materials are processed by machine to be able to produce the high-quality products.

Advantages:

- Lower cost
- Flexible and high strength
- Can make different size depending on the moulding
- Can be stored for long time
- Long life due to durability
- Can be recycled so as to prevent environmental degradation
- The machines can work for long hours (24 hours non-stop)

The raw materials and machines for baby diapers and sanitary pads are readily available in China, USA and Turkey etc. This material is of very superior quality that fits well with the kind of machine being used for production.

This raw material is prepared to fit into machines specifications and this make them to reduce production costs.

2.0 AN OVERVIEW OF BABY DIAPERS PRODUCTS INDUSTRY IN TANZANIA.

Tanzania in general is in many aspects in short supply hygienic and sanitary products especially in the low-end street markets where most of the urban and rural dwellers reside.

Baby diapers significantly improve infant health and quality of life in Tanzania by enhancing hygiene, reducing infections, and easing childcare burdens.

Traditional cloth alternatives often require frequent washing with limited clean water, increasing risks of skin irritation and other diseases. Disposable diapers especially affordable, locally made options will help prevent these issues while saving time for caregivers.

They also support infant comfort and better sleep, contributing to early development. For working parents, diapers are a practical solution that aligns with Tanzania's growing health awareness and economic needs.

2.1 SANITARY PADS

One of a very essential products a lady cannot miss is the pad. Pads have no substitute and lady cannot do without when the timings are bad. Any ladies at the age of puberty need pads to control menstruation period monthly and delivering period. The age group is between 13-55 years. Hence the product is one of much sought at product in the

shops around the world. Economies can go up or down but will never affect their sales.

3.0 TRADING CONDITIONS AND LICENSE PROCEDURES FOR MANUFACTURING BUSINESS.

The Government of Tanzania has simplified procedures for trading and manufacturing to encourage manufacturing sector. Any trader basically is expected to have a business licence obtained from Ministry of Industry, Trade and Marketing, Tax Identification Number (TIN) from Tanzania Revenue Authority, Industrial Licence from BRELA, etc

4.0 MARKETING ASPECTS

4.1 THE PRODUCTS

The main products of the proposed project mainly involve different categories of hygienic products such as:

- Baby diapers
- Sanitary pads

4.2 SUPPLY POSITION AND COMPETITION

For a country whose economy is heavily reliant on importation of industrial products from abroad developing an industry that deal with hygienic products does not only add to the economic development of the country but also create employment and reduce dependence on importation and create a chance also for export markets baby diapers and sanitary pads help a great deal to

household healthy improvement and businesses alike. As lack of cleanliness pose a great danger of one's health also pose a great danger of losing clients in hospitality industry for lack of having these papers. Currently, there are two main producers of baby diapers and sanitary pads in Tanzania (Softcare, Baby Cheeky for baby diapers and Softcare for sanitary pads) which serve almost the country of Tanzania.

There are two main manufacturers of baby diapers and sanitary pads in Tanzania Softcare and Baby Cheeky. These are the main manufacturer of baby diapers and sanitary pads in the market and there are other brands from South Africa, China and Kenya. BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED is going to produce self-owned branded products.

In short, our proximity and new technology will enable us to provide a better service to our potential customers: high quality baby diapers and sanitary pads delivered cheaply and faster due to the decrease in transport costs. This is a strong incentive for buyers to switch to our product.

Due to the limited availability of high-quality hygiene products, no stiff competition is foreseen. However, it must be cautioned that the targeted market is very conscious regarding quality. Hence, production of

sub-standard products or selling at prohibitive prices will immediately shift customers to competitors.

4.3 DISTRIBUTION

A well-coordinated supply chain will be put in place to make sure all the products are pushed to the market once the production has taken place. The target customers are wholesalers, distributors and retailers. The company is planning to put in place delivery vans that will shuttle through the three municipalities of Dar es Salaam-Kinondoni, Ilala and Temeke. As the product is not seasonal and being used across the demographic setting then all the small shops and kiosk will be directly served as per their needs.

For up country market arrangement is in place to have their orders fulfilled once the payment has been received to our respective bank account. And in turn shipment will be delivery to their preferred logistic company's same day.

4.4 DISTRIBUTION PLAN

Distribution will be done into 5 stages

- Direct Distribution to retailers in Dar es Salaam that will be accompanied by vigorous advertisement and marketing.
- Distribution to major cities and municipalities (Zanzibar, Arusha, Mwanza, Tanga, Morogoro, Moshi, Dodoma, Mbeya and Iringa)
- Rest of the major towns and municipals (Lindi, Mtwara, Songea, Sumbawanga, Kigoma, Musoma, Bukoba, Singida, Shinyanga, Tabora)

- Districts towns across the country
- Neighbouring countries

4.5 PROMOTION

Appropriate promotion means will be employed after consultations with promotion experts to enable the company properly promote its products to the target market. Generally, the company will put more efforts in promotion by participating in different trade fairs like SabaSaba, NaneNane and any other, BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED will be sponsoring some activities as promotion strategy.

4.6 COSTING AND PRICING

From the survey made in different supermarkets, wholesalers and retailers' shops, there are differences in pricing depending on quality of the product, since the company will be using new technology; BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED products will be market based priced after taking into consideration cost of production, the emphases will be on quality and customized services

4.7 ADVERTISING

The company will be using FM radio and other radio, Television, billboard, Posters, T-shirt etc to promote company's products.

4.8 PACKAGES

The baby diapers, and sanitary pads will be produced and packed into different size and packages depending on the pre determine customer needs and requirements. The machines have the capability of producing on different size and packing them to different quantities.

5.0 MANAGEMENT AND MANPOWER REQUIREMENTS

5.1 MANAGEMENT

A Board of Directors will closely supervising the proposed project as it has been mentioned above. The General Manager will be assisted by properly trained managers in areas of Sales and Marketing, Finance and Administration and Production, who will together comprise the management team.

5.2 MANPOWER REQUIREMENTS.

The management team will be supported by a team of 800 permanent staff in various capacities. Casual laborers will also be employed on a daily or weekly payment basis.

6.0 ASPECTS OF PROJECT SUSTAINABILITY

The project sponsors having studied market environment and the infrastructure in Tanzania are convinced that the project will be able to operate undisturbed taking into consideration that, the management has got vast knowledge and experiences in this sector. The growing

demand for quality hygienic products gives them assurance of a steady market. The peace and tranquillity that exist in Tanzania is another aspect of assured business sustainability.

7.0 MONITORING AND EVALUATION

The monitoring and evaluation tools that have been successful in various hygiene industry will be applied in this project expanded as well, the project sponsors are determined to cooperate fully with the government and other stakeholders for smooth business running.

8.0 PROJECT INVESTMENT COST

The estimated capital investment of the project is US\$25m

BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED COST STRUCTURE

PARTICULAR	US\$
Land/Building	12,500,000
Plant	5,000,000
Vehicles	500,000
Furniture & Fittings	500,000
Pre-expenses	3,000,000
Others	500,000
Working Capital	3,000,000
TOTAL	25,000,000

For the project to be a reality a total investment amounting to US \$25m is needed.

(i) Land/Building: US \$12,500,000

US \$12,500,000 is planned on Land/Building. The project area is estimated to be 80,000 square meter land at KWALA INDUSTRIAL PARK for manufacturing center, the

board of directors has planned to construct a manufacturing center at KWALA INDUSTRIAL PARK. And it shall be constructed in accordance with high-standard requirements to ensure that the buildings, structures and supporting facilities meet the quality standards.

(ii) Plant: US\$ 5,000,000

US \$5,500,000 is anticipated to be spent on the purchase of various factory tools and equipment which will accommodate new technology.

(iii) Vehicles: US \$500,000

A sum of USD 500,000 is allocated to the procurement of motor vehicles to support daily business operations, staff commuting, goods transportation, and client visits. Selection criteria prioritize cost-effectiveness, durability, and adaptability to local road conditions in Tanzania, with spending strictly aligned with the company's operational needs and financial plan.

(iv) Furniture & Fittings: US \$500,000

A sum of USD 500,000 is allocated to the procurement of office furniture and fittings to underpin daily office operations, workplace layout optimization, staff daily work needs, and client reception arrangements. Selection criteria prioritize cost-effectiveness, sturdiness, and adaptability to the local office environment and actual

usage demands in Tanzania, with spending strictly in line with the company's operational needs and financial plan.

(v) Pre-expenses: US\$ 3,000,000

A sum of USD 3,000,000 is allocated to the settlement of pre-operational expenses to support the smooth launch and preliminary setup of the company in Tanzania. Such expenses cover company registration and filing, qualification application and approval, market research and analysis, pre-site decoration and preparation, initial legal and tax consulting services, as well as other essential preliminary administrative and operational outlays. Spending adheres to the principles of compliance, rationality and necessity, in full alignment with local Tanzanian laws, regulations and commercial practices, and strictly in line with the company's overall operational planning and financial budget.

(vi) Others: US \$500,000

A sum of USD 500,000 is reserved for the purchase of miscellaneous office-related assets and supplies, covering office furniture (desks, chairs, storage cabinets), electronic equipment (computers, printers, servers) and essential office consumables. The expenditure is designed to meet basic team operational requirements, ensure smooth daily office work, and optimize the

workplace environment, all within a pre-defined budget limit.

(vii) Working Capital: US \$3,000,000

A sum of USD 3,000,000 is allocated as core working capital to underpin the steady daily operation and maintain healthy operational liquidity of the company in Tanzania. This fund covers routine office expenditures, employee salaries and welfare benefits, utility and property fees, small-sum daily operational procurement, client relationship maintenance, emergency operational working capital allocation, as well as other recurring essential outlays for the normal running of business activities. The deployment and utilization of the fund adhere to the principles of compliance, efficiency and prudent liquidity management, and are strictly aligned with the company's operational needs, cash flow planning and overall financial budget.

9.0 CONSIDERATIONS AND ASSUMPTIONS

The corporate tax charged is 30% of the profits. Capital investment allowance is 50%. The capital assets are exempted from custom duty and Value Added Tax. The straight-line method to depreciate the project's capital items has been applied.

9.1 PROJECTED PROFIT AND LOSS STATEMENT

The Income and Expenditure Statement shows the projected income for the 8 years period. The position depicted is that the project earns profit throughout its life. Accumulated after tax profits grow from. US \$ -904,350 in first year to US\$ 30,591,375 in the 8th year.

9.2 PROJECTED CASH FLOWS

This is shown in the financial statements. The project has a positive end of year cash flow from 1st year US\$ -588,933 of operation to the 8th year U S \$ 37,558,458.

9.3 PROJECTED BALANCE SHEET

The projected Balance Sheet of the projected is shown in the financial statements under same heading. Shareholder's equity increases from US\$ 25,000,000 in the first year of operation to US \$ 55,591,375 in the 8th year.

9.4 PROJECT PROJECTED PAYBACK PERIOD

The projected investment Cost is US\$25,000,000, Accumulated cash flow in year 7th is US\$ 29,893,802, which is greater than initial investment cost, therefore project payback period is within seven years.

10.0 ECONOMIC ASPECTS

Implementation of this project will have the following social and economic values

- The project is an ideal option for import substitution project

- The project will create employment for **800 people**.
- It will create more business opportunities to local suppliers which will also have a trickledown effect in the environmental issues.
- It will generate substantial revenue to the government in the form of corporate tax, value added tax and pay as you earn.
- The project will have transfer of knowledge and skills to manufacturing sector
- The project will generate foreign earnings.

10.1 IMPLEMENTATION

Project implementation is expected to be relatively very short once project has been approved it is estimated that renovation and installation of machines will be completed within one year:

Implementation

S/N	ACTIVITY	PERIOD
1	Processing TIC industrial license	January 2026
2	Land Purchase	January-February 2026
3	Pruduction Line	March-July 2026
4	Design and Construction of Manufacturing Center	February-November 2026
5	Installing machines	October-November 2026
6	Recruitment	January-November 2026
7	In house training	October-November 2026
8	Testing production	December 2026
9	Commercial operations	January 2027

11.0 CONCLUSION & RECOMMENDATIONS

The project is technically feasible, financially viable, and economically sound, provided the sponsors will manage it efficiently.

It is recommended that the project be issued with industrial license with its associated privileges and benefits.

BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED PROJECTED INCOME & EXPENDITURE STATEMENT US\$

Year	1	2	3	4	5	6	7	8
Revenue	1,310,929	9,293,561	26,051,692	45,526,821	54,860,875	54,860,875	54,860,875	54,860,875
Operating Expenses:	1,899,862	10,262,923	22,907,624	37,420,706	44,327,795	44,327,795	44,327,795	44,327,795
Profit before Depreciation	-588,933	-969,362	3,144,068	8,106,115	10,533,081	10,533,081	10,533,081	10,533,081
Depreciation	315,417	821,667	971,667	971,667	971,667	871,667	871,667	871,667
Gross Profit	-904,350	-1,791,029	2,172,401	7,134,448	9,561,414	9,561,414	9,561,414	9,561,414
Tax (30%)	0	0	651,720	2,140,334	2,868,424	2,868,424	2,868,424	2,868,424
Profit After Tax	-904,350	-1,791,029	1,520,681	4,994,114	6,692,990	6,692,990	6,692,990	6,692,990
Accumulated Profit	-904,350	-2,695,378	-1,174,698	3,819,416	10,512,406	17,205,395	23,898,385	30,591,375

BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED PROJECTED CASH FLOW US\$

SOURCES:	Year	1	2	3	4	5	6	7	8
Profit Before Depreciation	-	-588,933	-969,362	3,144,068	8,106,115	10,533,081	10,533,081	10,533,081	10,533,081
Equity	25,000,000								
Total Sources	25,000,000	-588,933	-969,362	3,144,068	8,106,115	10,533,081	10,533,081	10,533,081	10,533,081
Applications:									
Capital Expenditure	18,500,000								
Working Capital &Others	6,500,000								
Cash	-	-588,933	-969,362	2,492,347	5,965,780	7,664,656	7,664,656	7,664,656	7,664,656
Tax	-	-	-	651,720	2,140,334	2,868,424	2,868,424	2,868,424	2,868,424
Sub Total	25,000,000	-588,933	-969,362	3,144,068	8,106,115	10,533,081	10,533,081	10,533,081	10,533,081
Total Applications	25,000,000	-588,933	-969,362	3,144,068	8,106,115	10,533,081	10,533,081	10,533,081	10,533,081
Accumulated Cash		-588,933	-1,558,295	934,052	6,899,833	14,564,489	22,229,145	29,893,802	37,558,458

BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED PROJECTED BALANCE SHEET USD

Fixed Assets	Year	1	2	3	4	5	6	7	8
Opening Balance		15,500,000	15,184,583	17,362,917	16,391,250	15,419,583	14,447,917	13,576,250	12,704,583
Total Long-Term Assets	-	15,500,000	15,184,583	17,362,917	16,391,250	15,419,583	14,447,917	13,576,250	12,704,583
Less Depreciation	-	315,417	821,667	971,667	971,667	971,667	871,667	871,667	871,667
Closing Balance	-	15,184,583	14,362,917	16,391,250	15,419,583	14,447,917	13,576,250	12,704,583	11,832,917
Working Capital	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Accumulated Cash	-	-588,933	-1,558,295	934,052	6,899,833	14,564,489	22,229,145	29,893,802	37,558,458
Total Assets	6,500,000	21,095,650	19,304,622	23,825,302	28,819,416	35,512,406	42,305,395	49,098,385	55,891,375
Equity	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Accumulated Profit	-	-904,350	-2,695,378	-1,174,698	3,819,416	10,512,406	17,205,395	23,898,385	30,591,375
Total Equity	25,000,000	24,095,650	22,304,622	23,825,302	28,819,416	35,512,406	42,205,395	48,898,385	55,591,375
Long Term Loan	-	-	-	-	-	-	-	-	-
Total Equity And Debts	25,000,000	24,095,650	22,304,622	23,825,302	28,819,416	35,512,406	42,205,395	48,898,385	55,591,375

BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED PROJECT PROJECTED PAYBACK PERIOD US\$

Year	Profit After Tax	Depreciation	Total Cash Flow	Accumulatated Cash Flow
1	-904,350	315,417	-588,933	-588,933
2	-1,791,029	821,667	-969,362	-1,558,295
3	1,520,681	971,667	2,492,347	934,052
4	4,994,114	971,667	5,965,780	6,899,833
5	6,692,990	971,667	7,664,656	14,564,489
6	6,692,990	871,667	7,564,656	22,129,145
7	6,692,990	871,667	7,564,656	29,693,802
8	6,692,990	871,667	7,564,656	37,258,458

BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED COST STRUCTURE US\$

PARTICULAR	US\$
Land/Building	12,500,000
Plant	5,000,000
Vehicles	500,000
Furniture & Fittings	500,000
Pre-expenses	3,000,000
Others	500,000
Working Capital	3,000,000
TOTAL	25,000,000

BRILLIANT CARE PRODUCT TANZANIA CO. LIMITED FIXED ASSETS US\$

	1	2	3	4	5	6	7	8
Land And Buildings	5,500,000	5,408,333	8,041,667	7,675,000	7,308,333	6,941,667	6,575,000	6,208,333
Machinery, Tools & Equipment	4,000,000	3,920,000	3,840,000	3,760,000	3,680,000	3,600,000	3,520,000	3,440,000
Motor Vehicles	5,500,000	5,431,250	5,156,250	4,731,250	4,306,250	3,881,250	3,456,250	3,031,250
Furniture & Fixtures	500,000	425,000	325,000	225,000	125,000	25,000	-	-
Total	15,500,000	15,184,583	17,362,917	16,391,250	15,419,583	14,447,917	13,551,250	12,679,583
DEPRECIATION	1	2	3	4	5	6	7	8
Land and buildings	91,667	366,667	366,667	366,667	366,667	366,667	366,667	366,667
Machinery tools & Equipment	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Motor Vehicles	68,750	275,000	425,000	425,000	425,000	425,000	425,000	425,000
Furniture & Fixtures	75,000	100,000	100,000	100,000	100,000	25,000	-	-
ANNUAL DEPRECIATION	315,417	821,667	971,667	971,667	971,667	896,667	871,667	871,667