



THE UNITED REPUBLIC OF TANZANIA

00213286

Certificate of Incentives

(Section 17 of the Tanzania Investment Act, 1997)

No: 010235

This is to certify that

UTENGULE ESTATES TANZANIA LIMITED

of address

P.O.BOX 139

MBEYA

has been granted a Certificate of Incentives to invest in a new investment project. This Certificate replaces the previous one No. 010235 issued on 3/04/2007 due to amendment on section 1

PROJECT NAME - COFFEE PLANTATIONS

Which is located at

FARM NO. 1562 UTENGULE AREA

MBEYA-MBEYA

Further particulars required by Section 17 of the Tanzania Investment Act are set out overleaf

Ag. Executive Director

**Tanzania Investment Centre
P.O.Box 938 , Dar-es-salaam**

Dated: 25 June, 2022



Certified as True Copy of original
Happiness Leonard Mwanang
Advocate, Notary Public & Commissioner
for Oaths
Sign:
Date: 22/12/2025

This Certificate is issued in accordance with the provision of Section 17 of the Tanzania Investment Act, 1997 and subject to the conditions prescribed under item 14 and 15 hereafter:-

1. Shareholders
- | | Nationality | Shareholding (%) |
|----------------------|-------------|------------------|
| Hans Gerold Faessler | Switzerland | 90.9 |
| Monika Faessler | Switzerland | 0.00091 |
| Lui Fassler | Switzerland | 9.09 |
- 2 Proposed Activities: *To expand coffee farm acreage and facilities*
- 3 Sector **Agriculture** Sub Sector **Coffee Plantations**
- 4 Investment Cost Foreign (MS) **0** Local (MS) **0.5** Total (MS) **0.5**
- 5 Project Financing Equity (MS) **0.5** Loan (MS) **0** Total (MS) **0.5**
- 6 Source, terms and conditions of loan **None**
- 7 Assets to be Invested
- | Capital items: | Foreign (MS) | Local (MS) | Total (MS) |
|----------------|--------------|------------|------------|
| | 0 | 0.5 | 0.5 |
- 8 Technology Agreement **None**
- 9 Date of TIC Registration **30 March, 2007**
- 10 Implementation period **30 March, 2007** - **29 March, 2010**
- 11 Operative date **29 March, 2010**
- 12 Investment Incentive Grade : As defined in part III Section 19(1), (2) and Section 20 of the Tanzania Investment Act, 1997
- | | |
|---|---|
| (i) Applicable Import Duty | EAC Customs Management Act. 2004 and VAT Act. 2014 |
| (ii) Applicable with-holding Tax | As per Income Tax Act. 2004 (as amended) |
| (iii) Eligibility of Capital Allowances | As per Income Tax Act. 2004 (as amended) |
- 13 Protection of Investment , Arbitration and Transfer of Foreign Currency as defined in part III Section 21, 22 and 23 of the Act.
- 14 Conditions attached to this Certificate of Incentives
- Date of Commencement of investment has to be notified to the Centre
 - Certificate not to be transferred , assigned or amended
 - Failure to commence implementation within two years invalidates Certificate
 - Failure to operate investment must be notified to the Centre
 - Changes in shareholding, project activities and level of invested capital must be notified to the Centre
- 15 Additional conditions attached to Certificate **None**

Signed

Ag. Executive Director

Certified as True Copy of the Original
Happiness Leonard Masano
 Advocate, Notary Public & Commissioner
 for Oaths
 Sign: *[Signature]*
 Date: **20/12/25**