

Islamic Republic of Iran

Organization for investment economic and technical assistance of Iran

"Summary of technical-economical prefeasible study"

The name: Bisotun Resort and Recreational Complex

Sector:

subsector:

ISIC code:

The owner of:

General Directorate of Cultural Heritage, Tourism, and Handicrafts of Kermanshah Province

Counselor plan:

Razi University

The ADDRESS:

Iran, Kermanshah Province, Harsin County, Bisotun City, Bisotun Forest Park

Date of P.F.S:

**Manager of Iran Investment Opportunities
SHAHRIG Engineering Company**

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1- Abstract:

PROJECT PROFILE - SUMMARY SHEET

Project Introduction	
1- Project title: Soleiman Shah Dam Tourism Complex	
2- Sector:	Sub Sector:
3- Products / Services: Tourism Industry: Accommodation, Restaurant, Café, Store, Outdoor and Indoor Sports Facilities	
4- location (address): Iran, Kermanshah Province, Sonqor City, Shohada-e Soleiman Shah Dam.	
Free Zone <input type="checkbox"/>	Economic Special Zone <input type="checkbox"/> Industrial Estate <input type="checkbox"/> Main Land <input checked="" type="checkbox"/>
5- Project description: Bisotun: A Unique Blend of History, Nature, and Culture	
<p>Bisotun, one of Iran's most prominent historical and natural regions, offers a unique combination of ancient relics, breathtaking landscapes, and valuable cultural heritage. Situated along a major trade and tourism route and home to numerous archaeological treasures, this region reflects Iran's rich history and its key role in global cultural and commercial exchanges from ancient times to the present day. Bisotun is not only a historical symbol but also an ideal destination for eco-tourism and nature exploration.</p> <p>Despite these exceptional potentials, the tourism infrastructure in Bisotun remains underdeveloped to accommodate the growing number of visitors. A lack of eco-friendly accommodations, insufficient infrastructure for recreational and cultural activities, and inadequate catering and hospitality services are among the major challenges facing the region.</p> <p>To address these needs, the Bisotun Tourism and Recreation Complex has been designed over an area of 42,850 square meters amidst the stunning pine forests of Bisotun Forest Park. This complex, with its environmentally friendly architecture and focus on preserving the region's natural and cultural values, offers a unique and memorable experience for tourists.</p>	

Project Status	
6- Local / internal raw material access : The equipment and consumable materials required for the project can be sourced domestically.	
7- Sale :	
<p>- Anticipated local market : The domestic market includes residents (domestic tourists) from nearby cities such as Kermanshah, Sanandaj, Hamedan, and Ilam, as well as tourists from other provinces of Iran.</p> <p>- Anticipated export market : Foreign tourists from the Gulf countries, Europe, Asia, and America.</p>	
8 – Project total time (from start of activities to start of commercial operation in years) : 13 months	
Schedule	<p>Start of activities : 2024</p> <p>Start of works at site 2026</p> <p>End of Works : 2026</p> <p>Start of commercial operation : 2027</p>

9- Project status :

- Feasibility study available? Yes ☐ No ☐
- Required land provided? Yes ☐ No ☐
- Legal permissions (establishment license, foreign currency quota, environment, etc) taken? Yes ☐ No ☐
- Partnership agreement concluding with local /foreign investor? Yes ☐ No ☐
- Financing agreement concluding? Yes ☐ No ☐
- Agreement with local /foreign contractor(s) concluding? Yes ☐ No ☐
- Infrastructural utilities (electricity water supply, telecommunication, fuel, road, etc) procured? Yes ☐ No ☐
- List of know- how, machinery, equipment, as well as seller /builder companies defined? Yes ☐ No ☐
- Purchases agreement machinery, equipment and know-how concluded? Yes ☐ No ☐

Financial Table**10- Financial structure :**

Descriptions	Local Currency Required			Foreign Currency Required Million Euro	Total Million Euro
	Million Rials	Rate	Equivalent in Million Euro		
Fix Capital	42.850	508.428	0.08	2.73	2.82
Current Capital	0	508.428	0	0.13	0.13
Total Investment	42.850	508.428	0.08	2.86	2.94

- Value of foreign equipment / machinery - Million Euro
- Value of local equipment / machinery 0.41 Million Euro
- Value of foreign technical know-how - Million Euro
- Value of local technical know-how - Million Euro
- Net present value (NPV): 0.57 Million Euro
- Internal Rate of Return (IRR): 30 %
- Capital Rate of Return: 37.02 %
- Payback Period 4 year and 5 months

General Information11 - Project type : Establishment ☒Expansion and completion ☐**12- Company Profile**

- Name (Legal/Natural persons) :
- Company's current activities
- Address :
- Tel :
- E-mail :
- Company's legal structure :

Fax :

Web Site :

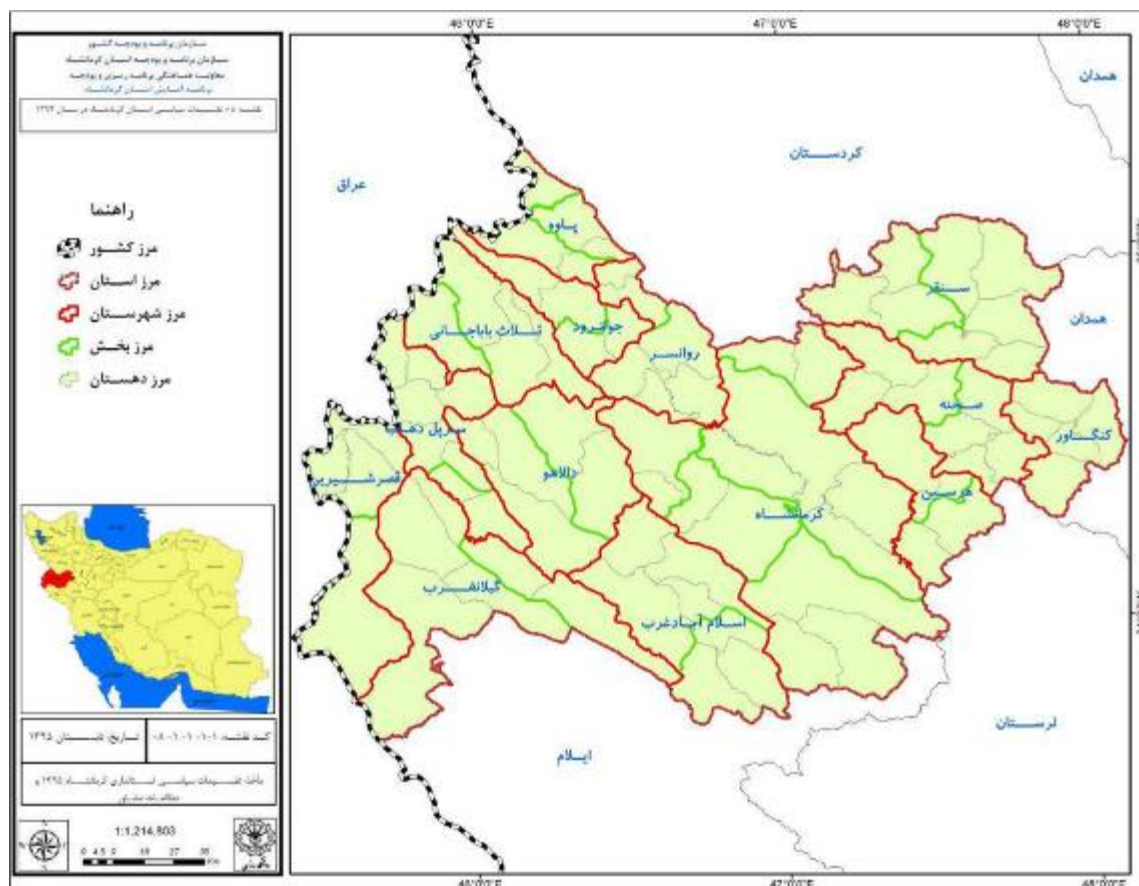
Government ☐Non-Governmental ☐Public non-governmental ☐

2- Project's location:

2-1- Kermanshah Province:

Kermanshah Province, with an area of 25,045.4 square kilometers and its capital in the city of Kermanshah, is located in the mid-western region of Iran. It lies between 33°41' to 35°17' northern latitude from the equator and 45°24' to 48°06' eastern longitude from the Greenwich Meridian. The province borders Kurdistan Province to the north, Lorestan and Ilam Provinces to the south, Hamadan Province to the east, and shares a 371-kilometer border with Iraq to the west. Its average elevation above sea level is approximately 1,200 meters. Administratively, Kermanshah Province is divided into 14 counties, 34 districts, 35 cities, and 87 rural districts. Geographically, the province is situated along the north-south axis of the Zagros mountain range, specifically on its western slope. (Kermanshah Province Management and Planning Organization, Kermanshah Province Statistical Yearbook, 2022).

Image1 : The Map of Kermanshah Province



Source 1: Kermanshah Province Land Use Planning Document (2018)

Rainfall and Climate the average rainfall in different areas of Kermanshah Province varies between 300 and 800 millimeters. Overall, the province's average annual rainfall is approximately 400 to 500 millimeters. Kermanshah Province features four distinct climatic zones: mild winters and hot, dry summers; cold winters and dry summers; semi-arid cool

steppe; and semi-arid warm steppe climates. The province is generally divided into two main regions: warm and cold climates.

Population and Demographics According to the latest General Census of Population and Housing conducted in November 2016, the population of Kermanshah Province was 1,952,434, comprising 50.6% men and 49.4% women. With an average annual population growth rate of 0.07% (Kermanshah Province Management and Planning Organization, Kermanshah Province Statistical Yearbook, 2022), the population is projected to reach 1,959,277 in 2021, 1,966,144 in 2026, and 1,973,035 in 2031, assuming a constant growth rate.

Strategic Location Kermanshah Province is located along the main transportation routes connecting eastern to western and northwestern to southwestern Iran. It serves as a key transit hub for goods and services to Iraq, offering the shortest route to Baghdad, Iraq's capital. Thanks to its strategic border position, Kermanshah Province, especially the city of Kermanshah, attracts millions of Iranian and Iraqi pilgrims traveling to religious destinations such as Karbala, Mashhad, and Qom. Its rich history, culture, arts, and natural attractions present significant potential for investment.

Special Economic and Free Trade Zones Special zones are established to stimulate regional economic activity, facilitate international trade, and promote production, processing, and export. These zones encourage domestic and foreign investment, re-export, and goods transfer. With its strategic location neighboring Iraq, Kermanshah Province hosts two special economic and free trade zones in Eslamabad-e Gharb and Qasr-e Shirin counties:

Zagros Special Economic Zone: Located near Eslamabad-e Gharb, along the Karbala highway and railway junction, and at the crossroads of Parvizkhan, Mehran, and Khuzestan roads. It benefits from abundant water and mineral resources, making it suitable for investments in industries such as metal, non-metal, chemical, agro-processing, packaging, and warehousing. Investors in this zone face minimal import and export formalities.

Qasr-e Shirin Free Trade Zone: This border county, with a population of over 27,000, shares a 186-kilometer border with Iraq, including two official border crossings: Parvizkhan and Khosravi. Economic exchanges, trade, and exports to Iraq's Kurdistan Region and central government occur through these borders. Khosravi border, located 20 kilometers from Qasr-e Shirin, hosts the Middle East's largest international land terminal, while Parvizkhan border, established in 2007, facilitates significant trade with Iraqi Kurdish regions and cities like Sulaymaniyah, Mosul, Khanqin, and Kirkuk¹.

Industrial Infrastructure Kermanshah Province hosts 24 industrial parks covering over 2,000 hectares, most of which are located along main roads and railways. Investors in these parks benefit from simplified licensing processes, affordable land prices with flexible payment options, and in some cases, free land allocation. Industrial parks are exempt from

¹ - Free Trade Zones and Special Economic Zones News Agency – News Code: 61751- <https://B2n.ir/s96256>

municipal regulations and are equipped with comprehensive infrastructure and facilities, including roads, water, electricity, gas, industrial wastewater systems, telecommunications, internet, fiber optics, insurance offices, banks, medical services, and technological services^۱.

By the end of 2023, Kermanshah Province had 3,875 registered industrial units with an investment of 923,199 billion IRR, employing 4,246 individuals. In the mining sector, there are 229 operational licenses with 699 million tons of proven reserves, 7,601 billion IRR in investments, and 2,313 employees. The value added by the province's industrial, mining, and trade sectors amounted to 5,424 billion IRR in 2021, ranking 21st among provinces. Key products include petrochemicals, steel, automobiles, gray cement, ceramics, vegetable oil, tomato paste, dairy products, and flour.^۲

Tourism and Cultural Heritage Kermanshah Province offers unique natural, cultural, and historical attractions, with 50 designated tourism zones for large-scale projects featuring diverse tourist facilities. The province's climatic diversity, distinctive architecture, and 14 target tourism villages create exceptional opportunities for traditional investments. With over 4,000 identified historical sites, 2,200 are nationally registered, and one (Bisotun) is a UNESCO World Heritage site. Sixty handicraft fields actively operate in the province.

Between 2011 and 2023, the number of accommodation facilities in the province increased from 46 to 117, driven mainly by eco-tourism accommodations and tourism complexes, reflecting a growing public interest in various forms of tourism within the province (Kermanshah Province Management and Planning Organization, Kermanshah Province Statistical Yearbook, 2022).

From 2006 to 2023, historical monuments and museums in Kermanshah Province recorded 365,579 and 564,866 visitors, respectively. Despite the COVID-19 pandemic in 2019-2021, domestic and foreign visitors to the province's historical and cultural sites increased by 55%. This growth positions Kermanshah as a prominent tourism hub (Kermanshah Province Management and Planning Organization, Kermanshah Province Statistical Yearbook, 2022).

Investment Potential Kermanshah Province, with its strategic export position, skilled and affordable labor, well-equipped industrial parks, abundant water and energy resources, and numerous incentives, offers significant opportunities for investment.

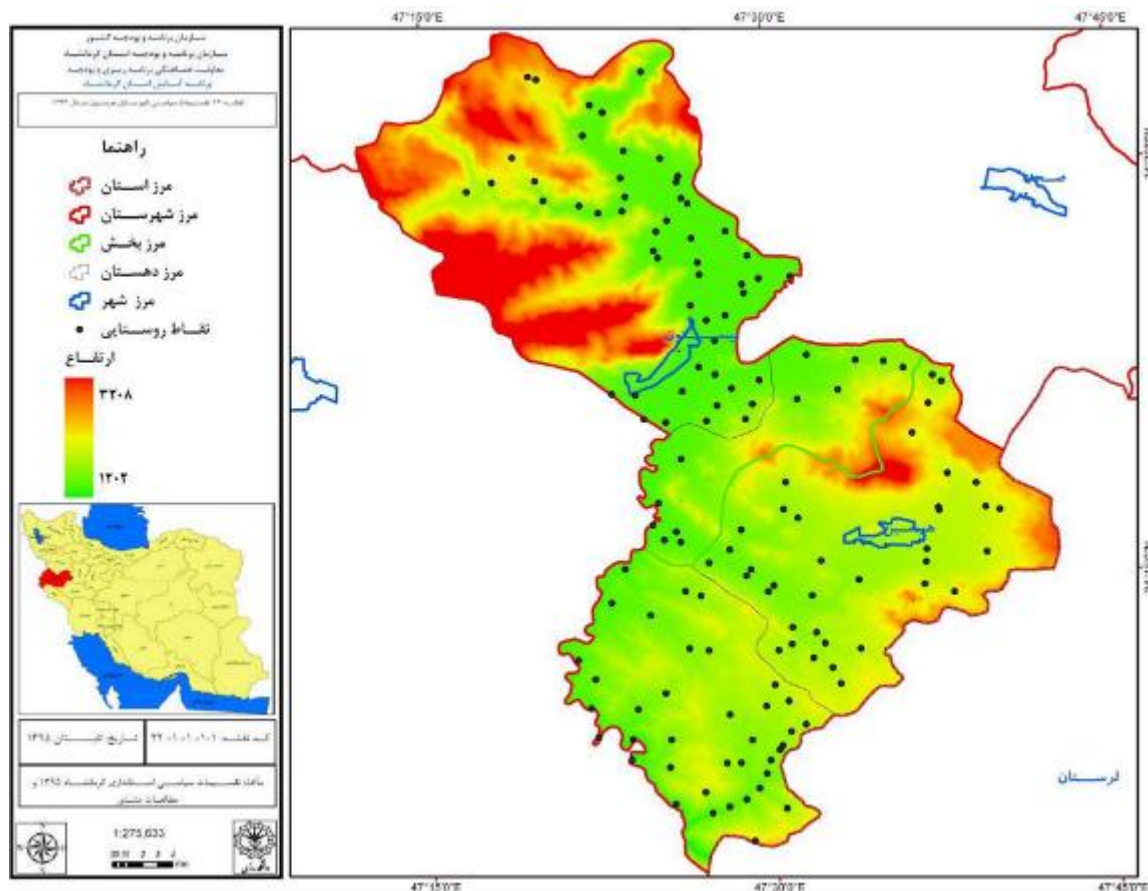
^۱ - Website of the Kermanshah Province Investment Services Center - <https://B2n.ir/p29700>

^۲ - Website of the Industry, Mine, and Trade Organization of Kermanshah Province – Provincial Capabilities - <https://ksh.mimt.gov.ir/s/mfacbcF>

2-2- Harsin County

Harsin County, covering an area of 1,081.6 square kilometers, accounts for 4.3% of Kermanshah Province's total area. Located in the southeastern part of the province, it spans between 33°41' to 35°17' N latitude and 45°24' to 48°6' E longitude. It borders Sahneh County to the north and east, Lorestan Province to the south, and Kermanshah County to the west. The county has two cities, two districts, four rural districts, and 130 inhabited villages. Its average elevation is approximately 1,800 meters above sea level. (Statistical Yearbook of Kermanshah Province, 2022).

Image2 : Political Division Map of harsin County



Source 2: Kermanshah Province Land Use Planning Document (2018)

The average annual rainfall in Harsin County varies between 180.5 mm and 720.4 mm across different areas, with a general county-wide average of approximately 389.2 mm. The region is characterized by a semi-arid and warm steppe climate. (Statistical Yearbook of Kermanshah Province, 2022).

Based on the most recent census conducted in November 2016, the population of Harsin County was 78,350 people, with 50.47% male and 49.6% female. With an average annual

growth rate of 0.07%, the population is projected to reach 81,131 by 2021, 82,234 by 2026, and 86,992 by 2031. (Statistical Yearbook of Kermanshah Province, 2022).

Harsin County consists of two districts: Central (centered in Harsin city) and Bisotun (centered in Bisotun city). It includes four rural districts: Houmeh, Cheshmeh Kabood, Chamchamal, and Shirz. Strategically located on major east-to-west (Hamadan–Kermanshah) and northwest-to-southwest (Sanandaj–Harsin–Khorramabad) transit routes, Harsin is a key hub for goods and tourism. (Razi University, Regional Planning Studies, 2018).

Harsin County is recognized as a key industrial and mining hub. It features a 100-hectare industrial park housing over 50 active units and 759 production facilities (General Department of Standards and Industrial Research of Kermanshah Province[¶]). Prominent enterprises include Pegah Bisotun Meat Products, Bisotun Dairy and Pasteurized Milk, Bahram Gharb, Bisotun Agricultural and Industrial Complex, Bisotun Sugar Factory, Garehban Agricultural and Industrial Company, and Kermanshah Petrochemical. This industrial presence reflects the county's strategic role in the region's economic landscape, as corroborated by local observations and expert interviews. (Field observations and interviews with experts and local communities by the author). The mines of Kermanshah province are categorized into five mineral zones, with Harsin County hosting significant reserves of stone, manganese, and limestone. As one of the province's major mining hubs, Harsin accounts for over one-third of its total mines. The county features two main stone mines, one for decorative and marble stones and another for manganese. Additionally, Harsin includes a conical hill mine and a sand mine, showcasing its rich and diverse mineral resources.[♠]

The people of Harsin are primarily engaged in agriculture and animal husbandry. Major crops include wheat, barley, legumes, sugar beets, vegetables, apples, grapes, and peaches, with some also being key exports, like cotton and chickpeas. Agriculture is both irrigated and rainfed, supported by springs, wells, and kariz systems. The soil is fertile, composed of sandy, clay, and black loam types. Dairy products are significant exports, while Harsin's handwoven rugs and kilims are internationally renowned for their quality and artistry[♣].

Harsin County is renowned nationally and internationally for its historical relics in the Bisotun heights. Notable sites include Ganji Tappeh (Chia Khazineh), the Ishaqvand rock tombs, Shamsabad tomb, the Bisotun inscription, Hercules statue, Harsin Castle, Dezbar Castle, Sarmaj Castle, Farhad Tarash Bisotun, the Stone Pool (Clock Pool), Stone Staircase, Takht-e Shirin, Sasanian Wall, Khosrow Bridge, Sasanian structures, and Bisotun columns. These artifacts highlight the county's rich historical and cultural heritage[♣]. The historical province of Kermanshah, like many other ancient parts of Iran, preserves remnants of the nation's past glory within its mountains and plains. Unlike other regions of Iran, which were intermittently inhabited, Kermanshah has been continuously inhabited throughout various periods of history. Archaeological evidence shows that this region was one of the earliest

[¶] - National Standards Organization website - <https://B2n.ir/fl7903>

[♠] - ISNA News Agency – News Code: 1400061813337 - <https://B2n.ir/u46001>

[♣] - Website of the General Directorate of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province - <https://B2n.ir/t51710>

[♣] - Website of the General Directorate of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province - <https://B2n.ir/t51710>

human habitats and an important center in the central Zagros area. All stages of human development, from the Stone Age to prehistorical civilizations, unfolded here. The Shakar Cave in Bisotun, for example, sheds light on human life in the Paleolithic era in Iran. Around 9,000 years ago, due to rising temperatures, humans abandoned caves and turned to settled life, which led to agriculture, livestock farming, and the establishment of villages. The first villages likely formed in this province, including Ganji-Dareh, Gakieh, and Tappeh Sarab. The prehistoric inhabitants of Ganji-Dareh, near the village of Givsund in Harsin, were among the first to invent pottery in Iran and engage in industrial activities[^].

It can be said that Harsin County is a reflection of thousands of years of human history and culture, which has continued to flourish from the Medes to the Sassanids. This historical region, with outstanding works such as the relief of Darius the Great, ancient inscriptions and structures, Sassanid bridges and unique stone capitals, not only preserves the legacy of ancient civilizations in its heart, but is also a symbol of art and culture. This region is not only a symbol of ancient civilizations of Iran, but also a place where tourists can have an unparalleled journey into the depths of human history by walking among its historical monuments and beautiful nature. A place where thousands of years of history, art and culture come together in one place, providing an unforgettable experience for visitors from all over the world (field observations and interviews with experts and local communities by the author).

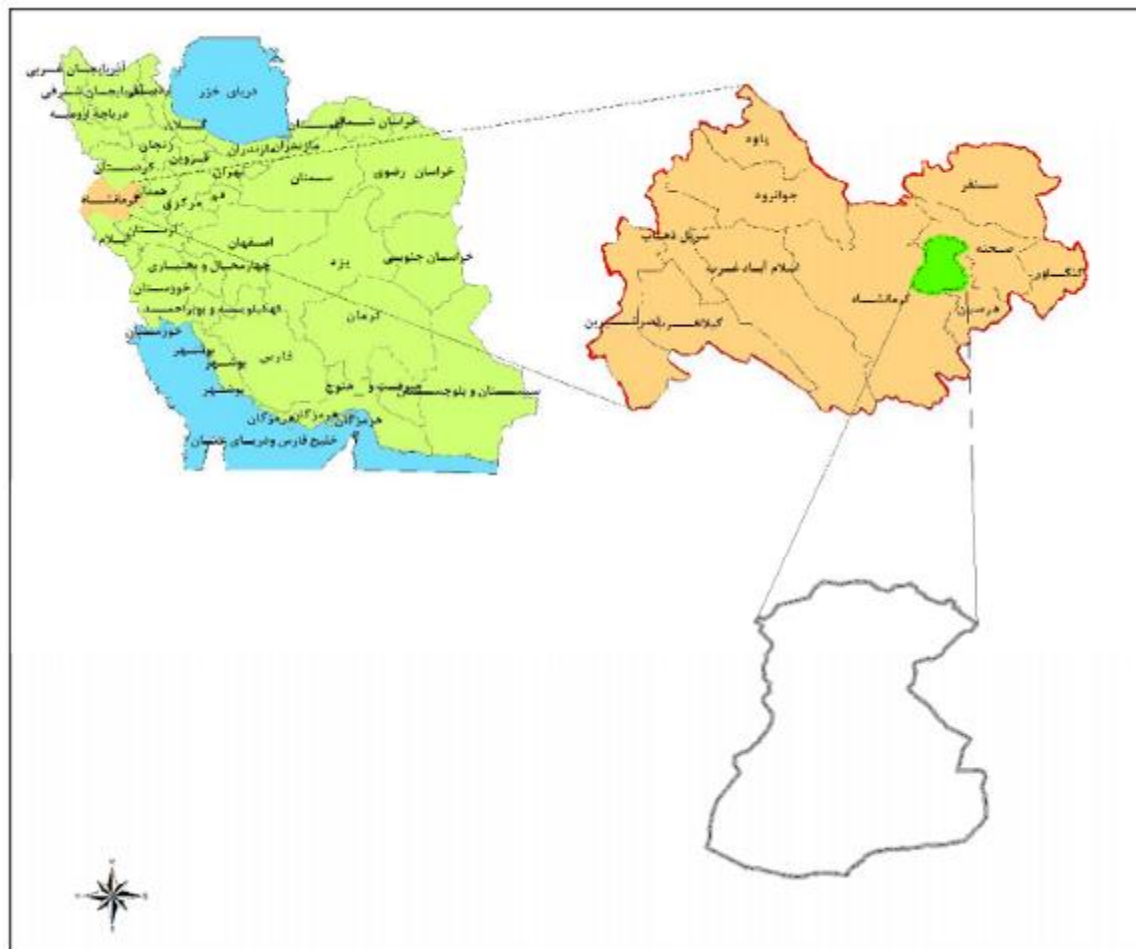
[^] - Kermanshah Governorate Website – Investment and Employment Coordination Office - <https://B2n.ir/s73777>

2-3- Bisotun City:

Bisotun City has an area of 1081.6 square kilometers, equivalent to 4.3 percent of the area of Kermanshah Province. This city is located in the north-southeast region of the province and is bordered by Sahneh County to the north and east, Harsin City and Lorestan Province to the south, and Kermanshah County to the west. It is the gateway to the Bisotun Corridor to Kermanshah. This city has 1 urban center, 1 district, 2 rural districts, and 60 inhabited villages. (Razi University, Land Planning Studies, 2018). Its average altitude above sea level is about 1300 meters (Kermanshah Province Management and Planning Organization, Kermanshah Province Statistical Yearbook, 2018).

The average rainfall in different areas of Bisotun City fluctuates between 236.1 and 1022 millimeters, and in general, the average rainfall in the city can be considered to be about 500 millimeters; Harsin County also has a semi-arid and hot steppe climate (ibid.).

Image3 : Map of political divisions of Bisotun city



Source 3: Kermanshah Province Statistical Yearbook (1401)

The Bisotun region is a mountainous and highland area with geographical coordinates of 46 degrees 53 minutes to 47 degrees 27 minutes east longitude and 34 degrees 20 minutes to 34 degrees 4 minutes from the Greenwich meridian and has an area of about 54,663 hectares; this area was declared a no-hunting area by the Supreme Council for Hunting and Fishing Supervision in 1967, and in 1975, with the approval of the Supreme Council for

Environment, about 45,000 hectares of its western part were declared as the Bisotun Wildlife Sanctuary (Vermanjeh) and 50,000 hectares of its eastern part were declared the Bisotun Protected Area. It should be noted that the implementation area of the project is located in the Bisotun Protected Area and is located on the southern side of the historical area at a distance of less than 500 meters (Adibpour & Khoshraftar, 2010).

The Bisotun Protected Area, due to its mountainous location, has pristine and untouched nature; this area has beautiful landscapes, wooded habitats, views and amazing natural phenomena such as the peak, the Parav Cave, and the high rocky walls of Bisotun; it should be noted that the wall of this mountain is one of the seven prestigious walls in the world for rock climbing (ibid.).

Numerous springs and mirages, valleys and slopes covered with beautiful wild and rare plants, and a suitable habitat for animals such as the Armenian pazan, goat, ram and ewe, have created a set of beautiful natural landscapes and effects in the area that attract different groups of people to spend their leisure time, mountaineering and caving (ibid.).

The Bisotun area is located 30 kilometers east of Kermanshah and on the main road from Kermanshah to Hamedan. This route is connected to other parts of the country via the country's main highways and provides convenient access for travelers.

2-4- Project Location

The project area with an area of 50 hectares is located in Bisotun city, 37 km from Kermanshah city, 29 km from Harsin city, 32 km from Sahneh city, 500 meters from the historical site of Bisotun and 500 meters from the main road of the Hamedan-Kermanshah highway; the distance of 500 meters from the historical site of Bisotun provides the opportunity to exploit the tourism potential of this area (the Bisotun site, as one of the works registered in the UNESCO World Heritage List, hosts more than 171 thousand domestic and foreign tourists annually); also, given the strategic location of this area and its proximity to historical attractions and main communication routes, this area has high potential for the development of recreational, tourism and residential complexes. Also, its proximity to important cities of the province facilitates access to labor and the consumer market (Adibpour & Khoshraftar, 2010).

The site of the Tourism Development Company and the General Directorate of Cultural Heritage, Handicrafts and Tourism of Kermanshah Province, with an area of 42,850 meters, has been provided to the executor by the Tourism Development Company of Kermanshah Province for the implementation of the tourism project as shown in the image below. It should be noted that, given the previous history of the site and the existence of appropriate infrastructure and facilities for the implementation of the present project, as well as the agreement and approval of the main stakeholders regarding the implementation area of the project, the implementation of the location process within the Bisotun Forest Park area has been waived and the above site has been considered for studies with the following specifications; the following images are provided regarding the current status of the project implementation area:

Image4 : Aerial view of the project implementation area (Bisotun Forest Park)



Source 4: Kermanshah Province Tourism Development Company

Image5 : Empty space between the pine trees - the construction site



Source 5: In-person imaging by the researcher

Image6 : View of the site from Farhad Tarash (Bisotun Mountain)



Source 6: In-person imaging by the researcher

Image7 : View of the site from the entrance to the Bisotun Historical Site



Source 7: In-person imaging by the researcher

Furthermore, with the aim of identifying the strengths, weaknesses, opportunities, and threats within the proposed project's geographical scope, as well as understanding the driving and key advantages of tourism in the project area, the status of the geographical scope has been gathered based on secondary data, observations, interviews, the Provincial Land Use Studies Report (2018), and the Provincial Statistical Yearbook (2022), as outlined below:

Table 1: Summary of the Current Situation in the Project's Geographical Domain

Components	Status
Social and Cultural Features	
Religion	Shia Islam
Language	Laki
Social Structure	Ethnic-Cultural
Ethnic Composition	Homogeneous
Access to Services and Infrastructure	
Access to Services	Minimum distance (within a radius of 1 to 5 kilometers)
Communication Network with Adjacent Areas	Bisotun – Sahneh, Bisotun – Sonqor, Bisotun – Harsin, Bisotun – Kermanshah (Bisotun – Taq Bostan tourism corridor)
External Connections Outside the Province	Bisotun – Sonqor – Ghorveh – Sanandaj, Bisotun – Harsin – Khorramabad, Bisotun – Qasr-e Shirin – Iraq, Bisotun – Kangavar – Hamedan
On-Site Infrastructure	In terms of tourism, including hotels and restaurants (average: one hotel and average-level restaurants), access to clinics and hospitals within less than 1 kilometer, access to military and security services within less than 1 kilometer, and access to water, electricity, gas, and communications within a distance of less than 200 meters from the intended site.
Service Level Score	37.44 out of 100 based on the Kermanshah Province Spatial Planning Project
Natural Recreational Attractions	
Forests and Recreational Areas	Bisotun Forest Park, Sarab Badiyeh Forest Park, Chonaran Sarmadj Forest
Mountains and Peaks	Bisotun, Zarrin, Shirz, Divangah
Caves	Qala, Paraw, Bisotun, Shikarchikan, Mordar, Gharobi, Markhasht, and seven other caves
Springs and Water Sources	Sarab Bisotun, Sarab Harsin, Sarab Nojobaran
Rivers	Gamasiab and Simreh
Non-Natural Attractions	
Historical	Ishaqvand Rock Tomb, Sorkhe Deh Rock Tomb, Takht-e Shirin, Harsin Castle, Ganj Dareh, Chehr Bridge, Bisotun Historic Site, Sarmadj Castle, Farhad Tarash, Sarab Harsin Stone Pool, and 15 other sites
Cultural and Religious	Imamzadeh Mahdi and Imamzadeh Mohammad

Source 8: Researcher's findings derived from field observations and upstream documents

Status of Natural Attractions:

The location amidst pine forests and at the foothills of Mount Bisotun is one of the main natural attractions of the project's implementation area. Additionally, the area provides access to caves, shelters, peaks, hiking and climbing routes, rock-climbing walls, and natural springs within the mountains. Detailed information and images of the natural attractions in the city of Bisotun are provided below. Due to its mountainous nature, the Bisotun region boasts pristine and untouched natural landscapes. This area features stunning scenery, forested growth sites, scenic views, and remarkable natural phenomena, such as the Paraw Peak and Cave, the towering rock walls of Mount Bisotun, which hold a significant position in sports activities. The rock wall of this mountain is one of the seven internationally recognized climbing walls in the world (Razi University, Kermanshah Province Spatial Planning Studies: Analysis of Economic Activity Contexts, 2018). The presence of multiple springs and water sources, valleys, and slopes covered with rare and beautiful wild plants, along with suitable habitats for wildlife such as ibex, wild goats, and Armenian mouflons, creates a stunning collection of natural landscapes and features in the region. These elements make the area a popular destination for various groups to spend leisure time and engage in activities such as mountaineering and caving. The key and driving natural attractions, identified as tourism development catalysts in the project's implementation area, are described as follows:

-Parav Mountain

These heights, with an area of about 1020 square kilometers, are located in the northwest of Kermanshah city and are along the Alvand heights and its branches; which start from the east of Darchiman village and the Kermanshah-Sanandaj axis and extend southeast to the village of Sangharabad and Bisotun; The Bisotun Wall, located on Bisotun Mountain, is among the most technical rock climbing walls in the world, with a height of 1200 meters and a width of more than 5000 meters, and is known as the Everest of the world's rocks.

Image8 : Par-Av Mountain



Source 9: Website of the General Department of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province

-Parav Cave

Parav Cave is located at an altitude of 3050 meters on Mount Parav with an altitude of 3357 meters in the southern square of Qobeh Parav in the Bisotun Protected Area; and with a length of 1454 meters and a depth of 752.5 meters, it is one of the most famous and highest caves in the world.

Image9 : Parav Cave



Source 10: Website of the General Department of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province

Status of Historical and Cultural Attractions:

In the historical and cultural domain of Bisotun, 28 significant historical sites stand out, narrating the continuity of settlement and habitation in this area. Some of these monuments are rightly considered among the finest and most valuable records of their era, reflecting notable historical events. Among these are the Darius Relief, the Hercules Relief, and Parthian Reliefs (Razi University, Spatial Planning Studies, 2018).

Other landmarks demonstrate the advanced technological and engineering skills of their creators, such as the Khosrow Bridge and the Bisotun Bridge. Additionally, some of these sites rank among the rarest artifacts of their time, shedding light on ambiguities related to that era through research and analysis—for instance, the Paleolithic caves (Adibpour & Khoshraftar, 2010).

Given the adjacency of the Bisotun Forest Park to its historical site and monuments, cultural and historical attractions can be regarded as key drivers of tourism development in this region. Detailed information on the status of historical and cultural tourism attractions, along with an introduction to some of the driving attractions, is presented below.

In total, the city of Bisotun boasts more than 90 nationally registered natural, historical, and cultural sites, highlighting the vast opportunities available for tourism development in this region.

- Bisotun Inscription

The Bisotun Inscription is one of the most important and famous historical documents of the Achaemenid period, which describes the victory of Darius the Great over the Magi and the enslaving of the rebels. Since the Bisotun Inscription is written in 3 similar (homonymous) versions in Elamite, Akkadian and Old Persian, and in cuneiform script, it has been one of the most important factors in deciphering cuneiform and Old Persian.

Image10 : Bisotun Inscription



Source 11: Website of the General Department of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province

- **Statue of Hercules**

The year of construction of the statue, as mentioned in its inscription, is 153 BC. This date corresponds to the middle of the reign of Mehrdad I of Parthia (Ishk IX 136–174 BC). The name of the builder of this statue is “Amen Kal” and is probably a local commander. The construction of this statue is at the same time as the conquest of Media by the Parthians.

Image11 : Statue of Hercules



Source 12: Website of the General Department of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province

- **Relief of Mehrdad II of Parthia**

In this sculpture, Mehrdad II of Parthia (87/88-123/124 BC) is standing, and five Parthian nobles are seen in front of him. These nobles are standing and raising an offering with their right hands in front of their faces and showing it to Mehrdad. Mehrdad II himself is raising his right hand in response.

Image12 : Relief of Mehrdad II of Parthia



Source 13: Website of the General Department of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province

- **Farhad Tarash**

A huge carved wall approximately 45 meters high and 200 meters wide, dating back to the Sassanid period, was supposed to be a palace at that time, but was left unfinished with the death of the king. In the book *Khosrow and Shirin* by Nezami, there is talk of a man named Farhad who falls in love with a woman named Shirin, according to which the legend of Khosrow Parviz orders Farhad to cut around the Bisotun mountain until he reaches water, and if he succeeds, he can marry Shirin. After years and the removal of half of the mountain, water is found, and in the meantime Khosrow informs Farhad that Shirin has died. Farhad jumps out of his seat and throws the axe up, and dies on the spot as a result of the axe blow, while Shirin did not die.

Image13 : Farhad Tarash



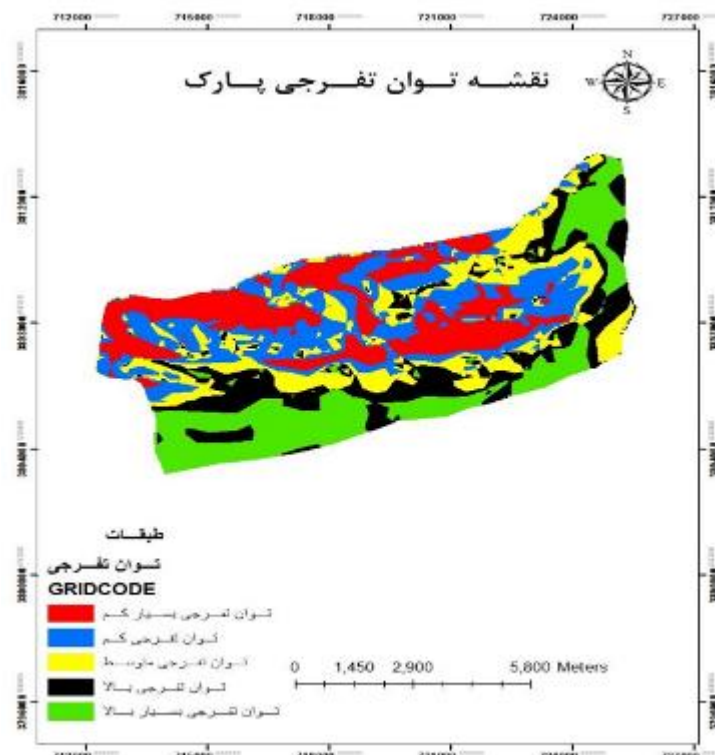
Source 14: Website of the General Department of Cultural Heritage, Tourism and Handicrafts of Kermanshah Province

Status of Recreational Attractions:

The Bisotun Forest Park, adjacent to the historical site, covers an area of 123 hectares and is considered one of the region's tourism potentials. Sarv Azad and colleagues (2013) conducted a study to evaluate the tourism potential of Bisotun Forest Park and identify suitable locations for tourism activities. The study revealed that 22% of the park's area has very high recreational potential, 17% high potential, 18% moderate potential, 23% low potential, and 20% very low recreational potential. In other words, a significant portion of the area under study (57%) exhibits moderate to high recreational potential (Sarv Azad, Oladi Qadikalaei, & Hosseini Nasr, 2013).

It is noteworthy that within the Bisotun Forest Park, the Zarrin Tourism Complex has been established for localized recreational use (within the region) to provide day-trip and leisure facilities. This complex is located 1.8 kilometers away from the project's implementation site (the recreational-residential complex site).

Image14 : Bisotun Forest Park Recreational Area Map



Source 15: (Sarv Azad, Oladi Qadikalaei, & Hosseini Nasr, 2013)

Status of Landscape and Scenery:

The project's implementation area (Bisotun Forest Park) has direct access to the secondary road and the southern entrance of the Bisotun historical site. It is located 260 meters from the main Kermanshah–Hamedan highway. The forest park encompasses the slopes of Mount Bisotun and pine forests. It is bounded by the historical site to the north and northwest, agricultural lands to the west, Al-Zahra Town to the south, and the Zarrin Recreational Camp to the southeast.

Below are images of the area, derived from field observations and expert interviews conducted by the researcher.

Image15 : Site view of the historical area of Bisotun and Laleh Hotel (Shah Abbasi Caravanserai)



Source 16: Photographed in person by researcher

Climatic Conditions (Weather):

Bisotun has a temperate mountainous climate (Kermanshah Province Management and Planning Organization, 2022). Based on climatic data from the Pol Chehr weather station, which shares a similar latitude with the project site, weather information for each month of 2022 is presented for detailed climatic analysis (Kermanshah Province Management and Planning Organization, Statistical Yearbook of Kermanshah Province, 2022).

Table 2: Climatic Conditions of the Project Area

Months	Temperature (Celsius)			Monthly Precipitation (mm)	Relative Humidity (%)	Number of Frost Days	Number of Dusty Days	Maximum Wind Speed (m/s)
	Highest Maximum	Average	Lowest Minimum					
Farvardin (March-April)	28.7	14.1	-2.6	3.8	35.4	2	0	21
Ordibehesht (April-May)	34.2	21	8.9	1.6	27	0	0	20
Khordad (May-June)	40.4	24.8	10.9	1	16.4	0	0	21
Tir (June-July)	39.3	29	18	0	13.9	0	0	17
Mordad (July-August)	40.9	29	18.8	0.4	17	0	0	30
Shahrivar (August-September)	37.4	26.5	14	0	13.9	0	0	17
Mehr (September-October)	32.3	20.3	8.5	0	21.6	0	0	18
Aban (October-November)	24.1	12	0.2	17.8	45.4	0	0	16
Azar (November-December)	17.5	8.8	-0.4	56.2	54.9	1	0	25
Dey (December-January)	14.6	4.5	-12.6	25.2	60.8	11	0	16
Bahman (January-February)	14.3	3.5	-13.5	37.7	44.4	19	0	19
Esfand	19.7	7.9	-5.7	36.8	45.1	7	0	19

Analysis:

- **Highest Recorded Temperature:** Mordad (August) with a max high of **40.9°C**.
- **Lowest Recorded Temperature:** Bahman (February) with a min low of **-13.5°C**.
- **Maximum Wind Speed:** Mordad (August) at **30 m/s**.
- **Minimum Wind Speed:** Aban (November) and Dey (January) at **16 m/s**.
- **Temperature Range:** The significant difference between the coldest (Bahman) and warmest (Mordad) months indicates a considerable temperature variation throughout the year.
- **Average Annual Temperature:** Approximately **12°C**, reflecting a relatively moderate climate overall.

The region experiences snowy winters and moderate summers, making it a temperate mountainous area suitable for various tourism activities.

Cultural Customs and Traditions:

Information on rituals, traditional ceremonies, and local games has been collected through secondary sources, field observations, and interviews with local residents. These are detailed in the table below:

Table 3: Customs and Traditions in the Project Area

No.	Rituals and Ceremonies	Local Games
1	Special religious ceremonies by the local community	Tarke-Bazi: A mock battle between two teams of local youths using sticks, accompanied by dance and music.
2	Kasamsa: Meaning "neighbor's share," this involves families exchanging portions of their meals with neighbors.	
3	Traditional local music featuring string instruments, a type of traditional drum, and flute.	
4	Rock Climbing Festival: Held annually during late October and early November, lasting 5 to 10 days.	

Source17 : Field observations and interviews with local residents by the researcher

Analysis:

The table highlights the richness of local customs, ceremonies, and games, which serve as a significant strength for tourism development. These traditions provide a foundation for crafting and defining events and festivals aimed at attracting tourists.

Leveraging the potential of these cultural customs can:

Enhance Tourist Interest and Satisfaction: Traditional ceremonies, music, and games can offer authentic experiences.

Support Regional Promotion: Introducing local rituals to domestic and international tourists can increase regional visibility.

Encourage Sustainable Development: Regular and well-planned festivals can create lasting impacts on the local economy, culture, and society.

By institutionalizing such events and ensuring their regularity, the region can achieve significant success in both attracting tourists and fostering secondary benefits, including cultural preservation and socio-economic development.

Status of Local Handicrafts in the Proposed Project Area

Information regarding handicrafts and souvenirs has been collected from secondary sources, field observations, and interviews with local residents. The details are presented in the table below:

Table 4: Status of Handicrafts in the Project Area

No.	Item	Description
1	Kilims	The region is one of the oldest and most significant producers of kilims in Kermanshah Province. Their patterns reflect a deep intertwining of civilization and culture.
2	Carpets	Bisotun carpets feature traditional designs and natural dyes, showcasing the artistry of local weavers. These durable carpets are typically made from high-quality wool.
3	Giveh	Giveh is a lightweight and durable traditional footwear made with cotton threads and leather soles.
4	Jajim	Jajim is a handwoven textile made with colorful threads in geometric patterns, often used as rugs or coverings.

Source 19: Field observations and interviews with local residents by the researcher.

Analysis:

The findings indicate a rich array of handicrafts in the project area, presenting a significant opportunity for sustainable tourism development. This includes:

- **Sustainable Economic Growth:** Promoting local handicrafts can create job opportunities, particularly for the local community, and enhance their involvement in the proposed project.
- **Tourist Attraction:** The renowned quality and heritage of local carpets, kilims, and other crafts can attract both domestic and international tourists.
- **Cultural Preservation:** Encouraging the production and sale of traditional crafts helps preserve cultural identity and skills passed down through generations.

Recommendations:

- **Annual Events and Festivals:** Organizing national and international festivals related to handicrafts, such as carpet exhibitions and weaving workshops, can bolster tourism and highlight local art.
- **On-Site Craft Markets:** Establishing a marketplace within the project area for artisans to showcase and sell their crafts can serve as a tourist attraction and enhance local incomes.
- **Marketing and Branding:** Leveraging the national and global reputation of local crafts, targeted marketing campaigns can position the region as a hub for authentic handicrafts.

Such initiatives can act as a cornerstone for the success of the proposed project, integrating cultural heritage with tourism-driven economic development.

Image16 : Kilim (Handicrafts of the project scope)



Source 18: Handicrafts store website

Status of Local and Traditional Foods in the Proposed Project Area:

Information regarding local foods and sweets has been collected from secondary sources, field observations, and interviews with local residents. The details are presented in the table below:

Table 4: Status of Local and Traditional Foods in the Project Area

No.	Item	Description
1	Khoresh Khelal	A delicious traditional dish from Kermanshah made with almond slices, meat, and saffron.
2	Khoresh Kangar	A dish made with fresh wild artichoke (kangar), meat, and local spices.
3	Ash Tarkhineh	A hearty soup made with dried yogurt, legumes, and vegetables, perfect for cold weather.
4	Kufta Rengi	A traditional dish of ground meat mixed with rice and local spices, served with tomato sauce.
5	Dolmeh Mo	Grape leaves stuffed with a mixture of rice, meat, and aromatic herbs.
6	Shirini Bezhi	A sweet made from wheat flour and oil, fried and coated with sugar or powdered sugar.

Source 19: Field observations and interviews with local residents by the researcher

Analysis:

Kermanshah Province, designated by UNESCO as a **Creative City of Gastronomy** in 2020, offers a unique culinary heritage. The local cuisine of the region, as listed in the table above, presents numerous opportunities for enhancing the tourism experience in the proposed project area. The following benefits can be derived from leveraging local food culture:

- **Cultural Tourism:** The rich local gastronomy can be a key driver for attracting both domestic and international tourists. Events like food festivals or cooking demonstrations can be organized to showcase the region's traditional dishes.

- **Local Involvement and Economic Impact:** The development of food-related tourism can foster collaboration with local residents, involving them in the production, preparation, and presentation of local foods, thus generating income for the local community.
- **Sustainability and Preservation:** Promoting local foods helps preserve traditional recipes and culinary techniques, fostering sustainable food tourism that benefits both the local culture and economy.

Recommendations:

- **Food Festivals and Culinary Events:** Hosting national and international culinary festivals in the historical site of Bisotun or in the proposed tourist and leisure site would not only enhance the visibility of the region's cuisine but also attract food lovers and tourists.
- **Interactive Culinary Experiences:** Organizing cooking classes or food tours where tourists can learn to prepare traditional dishes such as Khoresh Khelal, Kufta Rengi, or Dolmeh Mo could create an engaging cultural experience.
- **Collaborations with Local Vendors:** Establishing partnerships with local food vendors to provide traditional meals and sweets at tourist attractions would offer tourists an authentic taste of the region, while benefiting the local economy.

The rich culinary traditions of the region represent a unique opportunity for the proposed project, contributing to both cultural tourism and economic development for the local community.

Socio-Cultural Status:

Social and cultural status: Includes information related to social and psychological security, quality of labor force, general acceptance of residents from the project implementation area; which was collected based on secondary information, the provincial land planning study document (2018) and the provincial statistical yearbook (2021) as well as objective observations and is as follows. It should be noted that in cases where it was not possible to extract the status from upstream documents, the opinion of elites was collected in the form of interviews or the study of scattered published content in that component.

The history of the last few decades has shown that one of the factors of lack of development has been the low participation of people in development plans and programs. Social capital can play an effective role by creating areas of trust among groups and organizations. In the economic dimension, social capital plays an effective role in economic transactions; since trust and participation in different groups are important variables in the field of economics, mutual trust and trust in institutions play an effective role in facilitating affairs and norms in this field. Trust reduces transaction costs, improves economic performance, and reduces the cost of formal control. It will also be effective in increasing economic power and success rates through emphasis on collective activities. Therefore, in order to enrich the scientific extraction of the current situation in the cultural and social field and determine the current situation of the project's implementation area in the components related to satisfaction and local participation and participation with tourists, the following indicators have been taken from the Kermanshah Province Land Planning Studies Document at the level of the target province and city (Razi University, 2018).

The status of the province and cities in the variable of extra-group interaction was obtained as 6.6 for the province (from the range of 3 to 15) and 6.59 for Harsin city, which generally indicates a low level of interaction; The level of this index is low for the entire province of Kermanshah and Harsin County, and considering the importance of out-group interactions for the creation and expansion of civil society and development based on social capital, it seems undesirable (ibid.).

The average individual trust index for the province is 13.8 (from a range of 4 to 20) and for Harsin County is 13.63, which indicates a medium to low level of trust; and this seems worrying. According to the findings, the greater the social distance between people, the less trust they have; in other words, trust is still based on relative and causal relationships and not on the standards of citizenship, civil society, and law (ibid.).

The average public trust index for the province is 9.7 (from a range of 4 to 20) and for Harsin County is 9.78, which generally indicates a medium to low level of trust; in more detailed dimensions, the level of trust people have in each other is also low (ibid.).

The average index of willingness to participate in society for the province is 14.5 (ranging from 4 to 20) and for Harsin County is 14.90, which generally indicates an average level of participation. About 7.5 percent of the people have no desire for social participation,

while 30 percent have a very high desire for social participation. The highest level of unwillingness is related to participation in building public facilities (ibid.).

Considering the above assumptions and the consensus of elites regarding the state of social security and satisfaction in the implementation area of the plan, the following conclusions can be drawn:

The level of satisfaction with the presence of tourists in the implementation area by local people is high and they welcome this event, and in the field of cooperation in the implementation of the tourism development plan by the local community, cooperation will be moderate to low. Regarding tourists' satisfaction with the local community, according to interviews with elites and activists in the tourism basin, the level of satisfaction and welcome is in a favorable state. Regarding the existence of a highly skilled and cheap labor force, it should be said that high immigration rates, youth unemployment, future aging of the population, and the decline in the rural population can be considered as threats, and increasing literacy rates and low wages can be considered as opportunities in the tourism development plan within the executive area (Razi University, Planning Studies of Kermanshah Province; Demographic Analysis, 2018).

Information status:

This section focuses on the state of information dissemination and marketing regarding the tourism attractions in the proposed project area. It examines the extent to which the tourism potentials of the region are recognized by both domestic and international tourists. Given the limited access to secondary data and higher-level documents related to tourism advertising and information dissemination in the area, alternative data sources have been utilized. Specifically, the tool *Google Trends* was used to extract search volume data for key terms related to the tourism potential of the proposed area. Additionally, to assess the information dissemination more accurately, the keyword with the highest search volume in the area was compared with similar tourism potentials across Iran.

Key Findings on Information and Advertising:

Among the tourism potentials in the Bisotun region and the proposed project area, three keywords had the highest search volume on *Google Trends*: **Darius inscription (Kettebe Darius)**, **Farhad's sculpture (Farhad Tarash)**, and **Dande Kebab (a famous dish of Kermanshah)**. The following table outlines the volume of searches over a 5-year period⁹ (2019-2024).

Based on the data obtained, it was concluded that the most frequently searched keywords in the proposed project area, in order, are **Dande Kebab**, **Darius inscription**, and **Farhad Tarash**. Notably, **Dande Kebab** (Kermanshah's brand) had high search volumes in 31 provinces, while the **Darius inscription** had the highest searches in 21 provinces, and **Farhad Tarash** in 15 provinces.

Image17 : Search Volume for Keywords Related to the Tourism Potentials of the Project Area



Source 20: Google Trends Keyword Analysis Tool

⁹ - Output of search volume analysis of keywords on the Google Trends website - <https://B2n.ir/j93233>

Comparative Analysis of Search Volume

The keyword **Bisotun**, which is a representative term for the proposed project area, was compared with other popular tourism-related keywords such as **Ganj Nameh** in Hamedan, **Persepolis** in Shiraz, and **Shapur Cave** in Kazerun to assess recognition across Iran¹¹.

Image18 : Comparison of search volume for keywords related to tourism potentials in the project execution area with other similar potentials in Iran



Source21 : Google Trends Keyword Analysis Tool

Interpretation of Data

The comparison of the search volumes for tourism-related keywords within the proposed project area with those of other regions across the country provides an estimate of the relative awareness of the project area among tourists. The comparison shows the following order of search volumes:

Persepolis (Shiraz) had the highest search volume.

Bisotun followed, showing significant interest.

Ganj Nameh and **Shapur Cave** had lower but still notable search volumes.

This suggests that users who search for keywords related to these attractions may have been influenced by news, video clips, or travel intentions. Given the high search volume for **Bisotun** over the past five years (2019-2024), it can be concluded that the region has a reasonable level of recognition across the country. This also indicates that the proposed project area benefits from adequate information dissemination and advertising, which could be leveraged for further tourism development.

Conclusion

From the data obtained, it can be concluded that **Bisotun** and its tourism potentials are well-known within Iran, with significant search activity over recent years. The recognition of **Bisotun** and other local attractions shows that the area is well-positioned for tourism marketing, with considerable potential for further promotion both domestically and internationally. This highlights the existing effectiveness of the information dissemination efforts, which can be further enhanced through strategic marketing campaigns.

¹¹ - Output of search volume analysis of keywords on the Google Trends website - <https://B2n.ir/z66783>

Central stories:

Stories, as the strongest drivers of development, especially tourism development, enable creativity, innovation, and the elimination of mental limitations to create amazing experiences for tourists and investors; Stories have historical roots and are told in the local community, so if tourism projects have the opportunity to be based on these stories; first, attracting comprehensive local participation for project implementation and management is maximized. Second, creativity in design, implementation, and management is provided. Finally, stories have high potential for branding and advertising and can help to increase recognition and attract more foreign tourists. The following is the central story of Bisotun based on the narrative told by a local village elder.

-The story of Shirin and Khosrow among the people of Bistoun:

From the sixth century of the lunar calendar onwards, when Nizami Ganjavi composed the story of his and Shirin's love story in the story of Khosrow and Shirin, Farhad's fame in Persian literature surpassed Khosrow. In this story, Farhad Hajjar is an engineer and a simple-hearted and uncompromising person, extremely strong and wealthy, and steadfast (Kolejoubi & Mubarak, 2016).

According to legend, Farhad fell in love with Shirin on a mission, but Khosrow Parviz forced him to dig up the Bistoun Mountain, on the condition that if he succeeded in this task, he would give him Shirin, but in the hope that he would die in the process. Farhad undertook this task with great enthusiasm and ability, and dug up the heavy pieces of the mountain that ten men were unable to lift. It is said that, at the instigation of Khosrow Parviz, an old woman, on Khosrow Parviz's orders, falsely gave him a gold chain that told him Shirin's death. Upon hearing this news, Farhad first punished the old woman for giving him bad news. He threw her against Mount Bisotun and she remained there, and her bladder was emptied. Then he threw his axe seven times into the sky, and the angels prevented the axe from hitting her six times. The seventh time, he struck Farhad on the head and died instantly. Of course, in a story that Vahshi Bafqi later wrote, imitating Nizami, Farhad commits suicide by striking his own head with the axe. Farhad's character is presented as a myth of pure love and loyalty in a halo of legend in Persian poetry and literature, and many poetic stories have been created around the story of his love for Shirin and his rivalry with Khosrow Parviz, which, despite some differences, share the same essence (ibid.).

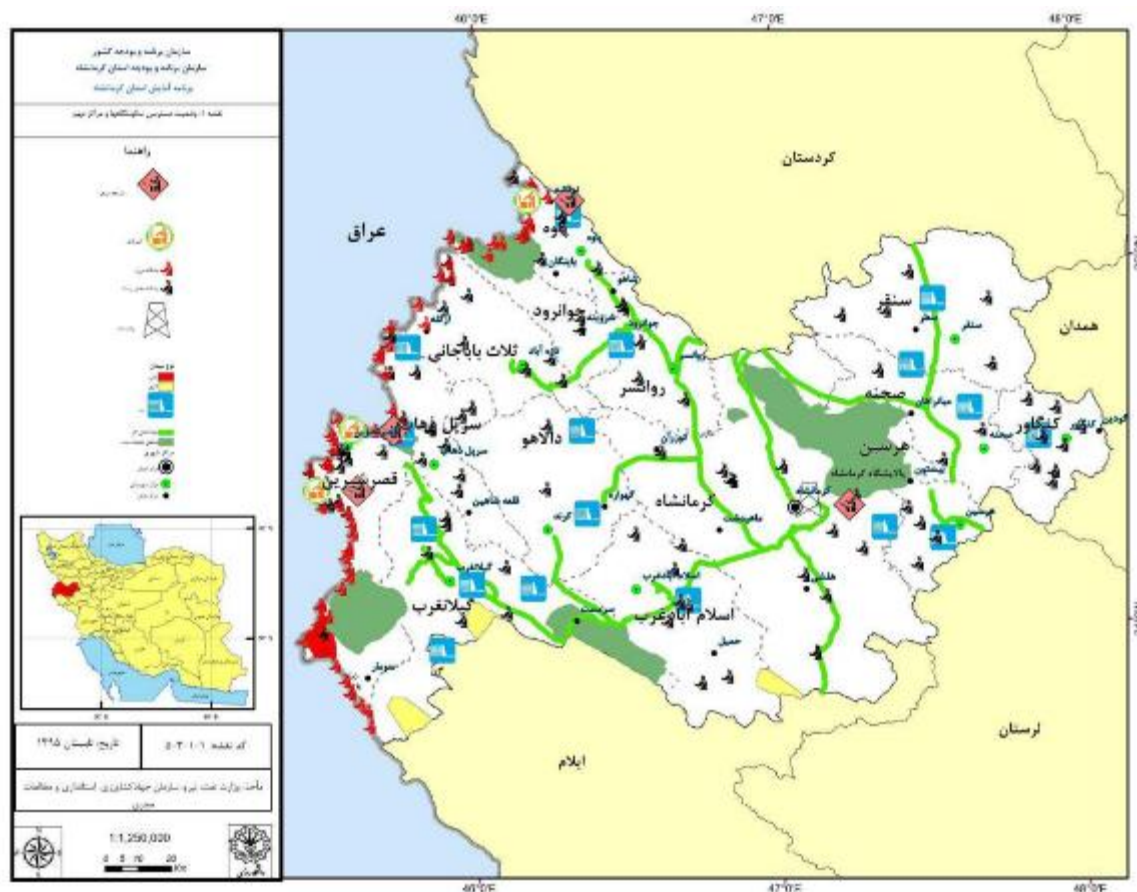
2-5-access to the infrastructures

Transportation status:

Includes information on the communication routes of the project's executive area, including access routes to the executive area, public transportation system, access routes from the executive area to surrounding villages, surrounding counties, the provincial center and other neighboring provinces, access routes to urban and rural services, residences, recreational and sports centers, and medical centers; which is collected based on secondary information, the provincial land use planning study document, and the provincial statistical yearbook (2021) and is as follows.

The image below shows a map of access to important centers in Kermanshah province; as can be seen in the image, the project's executive area (Bisotun Forest Park) is located in Bisotun city and on the main Kermanshah-Hamedan communication route.

Image19 : Map of Access Routes to Important Centers in Kermanshah Province



Source 22: Provincial Land Use Studies 2018

In the table below, the access routes to the project area are provided, broken down by distance and time (by vehicle).

Table 5: Access roads to the project area.

No.	Destination	Type and Quality of Road	Distance (km)	Travel Time (min)
1	Main Kermanshah-Hamadan road	Good / Asphalt	0.5	1
2	Bisotun Historical Site	Good / Asphalt	0.5	1
3	Airport - Railway Station	Good / Asphalt	32	29
4	Kermanshah City	Good / Asphalt	35	35-40
5	Khosravi Border	Good / Asphalt	236	200
6	Sanqar City	Good / Asphalt	60	54
7	Sanandaj City	Good / Asphalt	160	146
8	Hamadan City	Good / Asphalt	153	133
9	Khorramabad City	Good / Asphalt	168	138
10	Dinvar Village	Good / Asphalt	34	30
11	Takht Shirin	Good / Asphalt	21	19
12	Chahar Bridge	Good / Asphalt	10	10
13	Nearest Health Center	Good / Asphalt	1	1
14	Nearest Hotel	Good / Asphalt	1-2	2

Source 23: The calculations by the researcher using Google Maps.

As a result of the above information, the project's implementation area regarding access to the main road (Hamedan - Kermanshah) exists in the best possible conditions, such that the distance to this axis is less than 500 meters; the project's implementation area is also less than 2 kilometers from the city center; access to the city of Sonqor and the cities of Sahneh and Harsin is also less than 35 kilometers; the project's implementation area (and the city of Bisotun as the spatial territory of the project) to the cities of Kermanshah, Hamedan, Qorveh and Sanandaj, Harsin and Noorabad has a suitable and asphalted connection road, and its distance and time interval on all axes is less than 2.5 hours. Access to sectors and villages with tourism potential is suitable and at intervals of less than 30 minutes; also, access from the project's implementation area to the airport and railway is about 32 kilometers and is considered an advantage as an infrastructure for tourism development. The access of the project's implementation area to the first hospital and police station is about 1 kilometer, which can be considered as an advantage and potential for the project.

Accommodation - Catering:

The closest hotel (Laleh Bisotun Hotel - Sassanid Caravanserai) is located less than 700 meters from the implementation area (Razi University, Planning Studies of Kermanshah Province; Analysis of Economic Activities, 2018). In field surveys conducted by the author, tourist complexes, traditional-native residences, and suites have been identified within a range of less than 12 kilometers from the implementation area of the plan, which are given below (Table 6); It should also be noted that given that the spatial territory of the plan (Kermanshah Province) has been recognized as a creative food city at the global level, considering holding national and international events within the implementation area of the plan can be a potential source of income for the locals and the present plan.

Table 6: Tourism Complexes and Traditional Accommodations in the Project Area

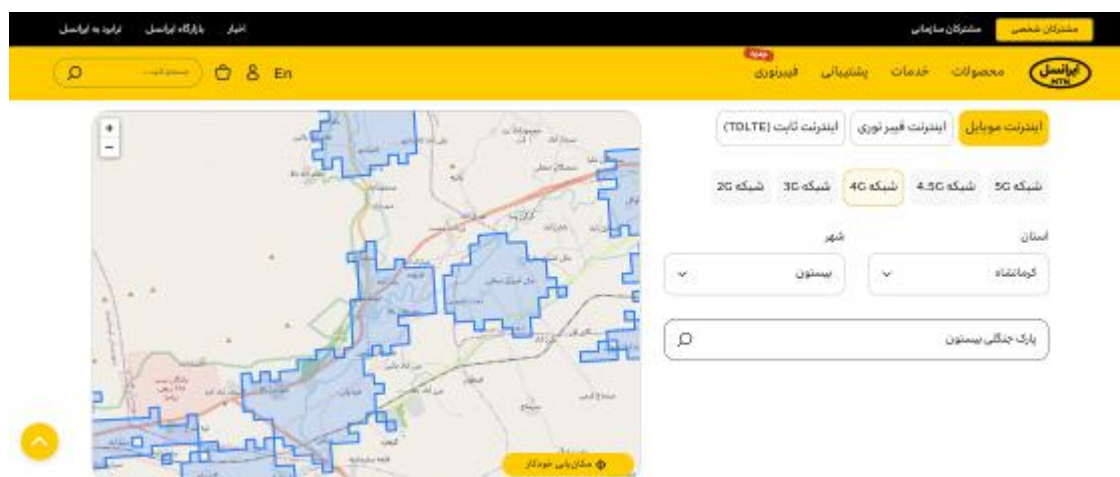
No.	Name of Village/Accommodation	Distance from Project Site (km)
1	Najviran Village	1 Accommodation
2	Zarrin Tourism Complex	Less than 1 km
3	Hasani Tourism Garden	12 km
4	Najovaran Accommodation	12 km
5	Fraz Bisotun Suite	Less than 2 km
6	Mohammadi Suite	Less than 1 km
7	Bisotun Suite	Less than 1 km

Source 24: Field Research and Google Maps Data Extraction

Communication status:

There is full access to the mobile phone network and high-speed internet in the project implementation area; based on field observations and questions from local residents, as well as inquiries from the Irancell website, it was determined that this area has access to high-speed internet, calls, and SMS. It should be noted that within the project implementation area, access to landlines is currently possible through physical infrastructure and networking lines as well as through wireless phones.

Image20 : Status of High-Speed Internet Access in the Project Area



Source 25: Official Website of Irancell Company

Status of Water, Sewerage, Electricity, and Energy Infrastructure:

Status of water, sewage, electricity and energy facilities: This section of the report includes information on the status of water, electricity and energy facilities; which was collected through visits to the area, interviews with local managers and a review of the relevant existing infrastructure in terms of the capacity of water, electricity and fuel distribution networks. Initial surveys show that access to water, electricity and fuel resources is available within the Bisotun Forest Park. In this regard, it should be noted that Al-Zahra Residential Town is less than 200 meters away, the administrative area of the Bisotun Historical Area is less than 100 meters away, and the Laleh Bisotun Hotel is less than 150 meters away from the project implementation area, and the infrastructure related to water

supply, electricity distribution and gas pipelines in the Bisotun area can be used for the site in question, and the cost of the aforementioned items has been included in the financial calculations. The relevant information is given in the following table:

Table 7: Infrastructure Status of the Project Area

No.	Required Infrastructure	Distance to Project Site (km)	Infrastructure Source
1	Water	Available	Bisotun Water Supply System - Al-Zahra Complex (less than 200 m)
2	Electricity	Available	Bisotun Power Distribution Network - Al-Zahra Complex (less than 200 m)
3	Gas	Available	Gas Pipeline System - Al-Zahra Complex (less than 200 m)
4	Telecommunications	Available	Bisotun Telecommunication Center - Al-Zahra Complex (less than 200 m)
5	Main Road	0.5 km	Hamadan - Kermanshah Expressway
6	Secondary Road	1 km	Local Secondary Roads: Bisotun - Sanqur Road

Source 26: Researcher's field visit and interviews with local managers

To provide the water required by the project, it is recommended to use storage in large tanks and utilize water consumption optimization technologies such as recycling systems and drip irrigation. In the field of electricity, the construction of a solar power plant or the use of gas-fired generators can be proposed as alternative solutions to provide the required electricity; in this regard, gas generators are foreseen in the plan to provide electricity for the complex. Also, for fuel, providing on-site storage tanks and creating urban gas transmission infrastructure can help overcome the challenges.

Status of sports and recreational facilities:

This section of the report includes information related to the status of sports and recreational facilities within the plan's implementation area and adjacent areas; which was collected based on secondary information, the provincial land-use planning study document and the provincial statistical yearbook (1401) as well as objective observations and is as follows.

Harsin County has 21 sports venues with an area of 72 thousand square meters, including: 8 outdoor sports venues with an area of 62 thousand square meters and 13 indoor sports venues with an area of 10 thousand square meters. The total per capita indoor and outdoor sports space is lower than the provincial average (Razi University, Kermanshah Province Planning Studies; Analysis of Economic Activities, 2018). Also, regarding the status of the county in cultural venues, it should be said that this county has 2 public libraries, 1 intellectual development center for children and adolescents, which indicates that the status of the county's cultural venues is lower than the provincial average (ibid.). According to field observations, Bisotun Forest Park and Zarrin Tourism Complex can be considered the main recreational potentials in the area. Therefore, considering the above information, the status of sports, cultural, and recreational places in Harsin County and Bisotun City can be considered as an opportunity for tourism development within the plan area.

2-6- SWOT Matrix of the Current Situation

In this section of the report, in order to summarize the current situation and identify the potentials and limitations of the project's implementation area, a SWOT matrix including strengths, weaknesses, opportunities, and threats in the internal environment (including: the implementation area and the city of Bisotun) and the external environment (including: Kermanshah province and Iran) has been used. The following are the indicators identified to achieve the successful implementation of the Bisotun residential-recreational complex project, the current situation in the form of strengths and weaknesses for the internal environment of the project at the level of the implementation area and the city of Bisotun. The most important indicators driving the success of the project include the location of the project among the pine forests and close to the historical site of Bisotun, natural attractions such as mountains, caves, waterfalls, etc., the ancient historical and local story of Shirin and Farhad's love, a global brand in the field of rock climbing and mountaineering, and the global brand of the creative city of food. In addition to successful cases, the location of the implementation site in terms of access to key and main axes to Hamedan, Sanandaj, Khorramabad, and Kermanshah provinces can help the project as a potential to attract domestic and foreign tourists (observations and expert interviews of the researcher and Razi University, Planning Studies of Kermanshah Province; Analysis of Economic Activities Fields, 2018).

Table 8: Internal Environment Status of the Project (Strengths and Weaknesses)

Strengths	Weaknesses
Location in Bisotun Forest Park	Limited hotel and accommodation options
Unique natural attractions (mountains, caves, springs)	Average awareness and promotion of tourist sites
World-renowned for rock climbing and mountaineering	Low cooperation from local authorities for investment
Proximity to historical sites with 28 cultural monuments	Average local work culture, high unemployment rate
Easy access to the main Kermanshah-Hamadan road	
Rich local historical narrative (Shirin and Farhad)	
Availability of local food, crafts, and customs	
Access to essential infrastructure (telecom, utilities)	
Local community is welcoming to visitors	

Source 27: Researcher's findings based on expert interviews and the Provincial Spatial Planning Document (2017).

The following are the indicators identified from the current situation in terms of opportunities and threats for the external environment of the project at the provincial and national levels. Among the important issues in this regard, which will lead to the success of the project implementation, we can mention the growth of domestic and foreign tourism at the provincial level in recent years, the growth in the number of eco-lodges and tourism complexes in recent years, and the increase in the willingness of tourists to stay within the project implementation area (Razi University, Kermanshah Province Planning Studies; Analysis of Economic Activities Areas, 2018).

Table 9: Status of the External Environment of the Project (Opportunities and Threats)

Opportunities	Threats
Growth of domestic and international tourism	Weak tourism promotion and advertising
Increase in eco-lodges and tourism complexes	Lack of sufficient accommodation and healthcare infrastructure
Rising interest in staying in the tourism area	Low support from provincial and municipal authorities for tourism investments
Investment-friendly policies and secure regulations	Low economic growth and productivity
Kermanshah's strategic location on historical trade routes	Economic sanctions and international isolation
Location on the priority development route (Azerbaijan-Khuzestan)	

Source 28: Findings from the researcher based on expert interviews and the Spatial Planning Document of the Province (2017)

2-7- Stakeholder Requirements

In a tourism plan, in order to create consensus among stakeholders, including managers and employees, industries adjacent to the tourist area, and community residents, in order to create a pleasant experience for tourists, as well as to know their preferences and requirements in appropriate design and planning, it is necessary to extract, document, and consider the requirements of stakeholders in decision-making; therefore, in this section of the report, the output of the process of extracting stakeholder requirements obtained through the study of upstream documents (Kermanshah Province Land Planning Studies Document) and interviews with managers and employees and local communities has been presented. It should be noted that in some cases, general information about the province is referred to, but these cases do not have reliable differences and discrepancies in the province and cities targeted by the current studies.

Based on information from upstream documents and interviews with experts and elites, the mission and macro, intermediate, and micro roles of Harsin County and the executive area of the plan have been extracted (Razi University, Kermanshah Province Land Planning Studies; Design and Planning, 2018); Identifying the mission and expected capabilities within the executive scope can help design a tourism approach and business idea that is appropriate to the province's and city's grand plans, reduce conflicts, and increase productivity.

Table 10: Mission and Roles at Macro, Intermediate, and Micro Levels for Sonqor County

Functional Classification	Performance Level Elements	Performance Level
Exporting	Kermanshah - Bisotun	Macro
Industrial - Mining	Kermanshah - Bisotun	Macro
Agriculture	-	-
Tourism	Kermanshah - Bisotun	Macro
Communication	Road	-
	Railway	-
Energy	Electricity	Kermanshah - Bisotun
Development Hub	Industrial - Mining	-
	Railway Station	-
	Airport	-
	Customs	-
	Global Bisotun Complex	International

Source 29: Findings from expert interviews and the Kermanshah Provincial Spatial Planning Document (2017)

According to the assumptions obtained, the development axes predicted in the upstream documents as a basis for designing and selecting the approach and business idea are as follows (Razi University, Land Planning Studies, 2018):

The first axis of development: regional development, industrial development and mechanical factory activities and modern industries with emphasis on the Bisotun-Harsin axis.

The second axis of development: regional development, advanced and sustainable agricultural development with emphasis on horticulture and beekeeping in the Kangavar-Sahneh-Bisotun axis, agriculture, horticulture and beekeeping in the Bisotun-Harsin axis, and

industrial animal husbandry in the Bisotun-Sahneh axis, and modern horticulture and medicinal plants in the Harsin-Noorabad axis.

The third axis: In order to commercialize and prevent the export of virtual water, advanced and sustainable agricultural development is pursued in strong connection with the processing industries of the Bisotun-Sahneh axis.

The fourth axis of development: Also, planning to create a livable city that welcomes domestic investors and foreign tourists in Harsin and providing second levels of financial, commercial, recreational and cultural services is emphasized.

The fifth axis of development: Activities, planning and a set of activities for sustainable use of natural areas and lands of the region.

The sixth axis of development: In order to strengthen inter-regional and regional connections with the center of the country, the expansion of the Harsin-Khorramabad connecting road and the upgrading of the Kermanshah-Kangavar highway to a freeway are underway.

Consequently, considering the above assumptions extracted from the provincial land planning study document and information extracted from interviews with other stakeholders, their preferences and requirements have been presented for the design and feasibility of the idea and plan:

Table 11: Stakeholder Requirements

Requirement	Stakeholder
1. Design a commercial approach that can attract foreign investors	Organizations / Experts
2. The tourism project should foster local entrepreneurship	Experts / Local Community
3. The tourism project should act as a driver for tourism development in the region	Experts
4. The project should stimulate economic activity in the Kermanshah - Bisotun - Kangavar corridor	Organizations / Experts
5. The project should focus on natural (rock climbing) and historical attractions	Organizations / Experts

Source 30: Findings by the researcher based on expert interviews and Provincial Land Use Study document (2017).

2-8-Tourism Industry in the Geographical Scope of the Project:

This section of the report includes information about visitors to museums, historical sites, and foreign tourists staying in hotels, based on secondary data gathered from the Provincial Land Use Study document and the Provincial Statistical Yearbook (1401). It is important to note that due to the limitations in statistical data, provincial-level information has been used. Therefore, to document the current status in other components, interviews with experts and professionals in the tourism industry of the province and district have been utilized.

Table 12: Information on the number of visits to historical monuments and museums in Kermanshah province

Year	Museum		Historical Sites			Foreign Tourists Using Hotels
	Tekiyeh Ma'amen ol-Molk and Anthropology Museum	Tekiyeh Beiglerbeigi	Taq-e Bostan	Temple of Anahita	UNESCO World Heritage Site of Bisotun	
1385	15764	0	332608	17207	0	15879
1390	18103	1350	415653	42383	126000	27000
1395	20574	10659	241331	20254	231050	16943
1397	22903	16965	379461	8321	186412	16864
1398	25571	35975	360205	15738	198541	18532
1399	2152	1424	67181	1527	38471	1968
1400	2497	630	187745	4233	64993	11049
1401	20257	13462	342294	16978	171875	28755
Growth Rate	28.5	897.1	2.9	-1.3	36.4	81.08

Growth Rate (calculated from the first year with data to the end of 1401)

It should be noted that due to the absence of ticket sales at other provincial attractions, visitor information is not available. According to the data in the table, in 1401 compared to 1385, foreign tourists using hotels have increased by 81.08%. Additionally, the growth rates for visitors to the following attractions were:

- UNESCO World Heritage Site of Bisotun: 3604%
- Temple of Anahita: -1.3%
- Taq-e Bostan: 2.9%
- Tekiyeh Ma'amen ol-Molk: 28.5%.

Furthermore, based on the average annual growth rate of foreign tourist arrivals calculated as 0.98 (according to the data from the Organization for Management and Planning of Kermanshah Province, Statistical Yearbook of Kermanshah Province, 1401), the forecasted number of foreign tourists for Kermanshah Province in 1405 is 316,010, and in 1410, it will be 6,323,161.

Thus, it can be concluded that the province has seen growth in both domestic and foreign tourists, and based on interviews with experts, Kermanshah Province can be considered a tourism hub.

Additionally, the status of major tourism indicators in Kermanshah Province and the county of Harsin, including the number of accommodations, is provided in the table below.

Table 13: Major Tourism Indicators of Kermanshah Province

Kermanshah Province								
Year	Total Accommodations	Hotel	Guesthouse	Apartment Hotel	Pension	Tourism Complex	Traditional Accommodation	Ecotourism Accommodation
1390	46	22	23	1	0	0	0	0
1395	46	26	18	2	0	0	0	0
1401	117	28	20	5	0	14	4	48
Growth Rate (%)	154.3	27.27	11.11	400	0	-	-	-
Harsin County								
1390	0	0	0	0	0	0	0	0
1395	0	0	0	0	0	0	0	0
1401	4	1	0	0	0	1	1	1

From the information in the table above, we can conclude that in Kermanshah province in 1401 compared to 1390, we have faced a high growth in terms of major tourism indicators, and this growth has been more in the field of tourist complexes and eco-tourism resorts, as a result of which it can be said that in various forms of tourism, people's desire to stay in the province's tourist areas has increased; this increase is mostly related to the western part of the province. Also, by examining the status of major tourism indicators in Harsin County, a similar conclusion can be drawn, but by examining other counties in comparison to Harsin County, it can be said that this county is far behind other counties, especially Paveh, in attracting tourists for stay.

As mentioned, other components of this sector in the executive area of the plan and Harsin County can be defined and interpreted as follows using interviews with activists and elites in the field of tourism:

The number of tourists to the executive area of the plan in 1401 was 171,875 people, which has increased by more than 36 percent compared to 1385 and, considering the Corona period, for the years 1399 and 1400. In this regard, it should be said that the historical area of Bisotun, as a historical tourism center, has an intra-regional (provincial), national and transnational function, and most visitors travel to the region for historical visits. Considering the capacity of the foreign and domestic tourist area in the region and the lack of tourism infrastructure, the tendency to stay in neighboring private and traditional residences is increasing due to the geographical context, and renting out houses to tourists has become popular in the executive area in recent years, especially during holidays.

3- Technical Specifications of plan:

3-1 –product:

The idea and concept of the tourism project refers to defining and describing the project in a way that makes its appeal and importance clear and evident to various audiences, including investors, tourists, and the local community. This stage involves presenting a unique and compelling narrative about the project, highlighting its values, features, and advantages. In other words, definition is about what the tourism project does as a business, with its most important characteristic being the type of products and services it offers (Mosalhi Shirazi & Youssefpour, 2017). The selection and design of the business idea are based on assumptions drawn from the capabilities and potential of the spatial, economic, political, cultural, and environmental context of the project area.

Bisotun, one of the most prominent historical and natural regions of Iran, is a unique combination of ancient monuments, breathtaking natural landscapes, and valuable cultural heritage. This region, located on the main commercial and tourist route, with numerous historical sites, represents Iran's rich history and its key role in the exchange of culture and global trade from ancient times to the present. Bisotun is not only a historical symbol but has also become an ideal destination for nature tourism and outdoor activities with its natural resources.

Despite these unique capacities, the tourism infrastructure in Bisotun is not yet sufficiently developed to accommodate the large volume of tourists. The lack of eco-friendly accommodations, inadequate infrastructure for recreational and cultural activities, and insufficient hospitality and welfare services are some of the major issues in the region.

To address these needs, the Bisotun Tourist and Recreation Complex project has been designed on an area of 42,000 square meters, nestled among the beautiful pine forests of Bisotun Forest Park. This complex, with its environmentally friendly architecture and focus on preserving the natural and cultural values of the region, offers a unique experience for visitors.

Key features of this complex include:

1. **Eco-friendly accommodations:** Designed to provide a relaxing stay in harmony with nature.
2. **Handicraft and local product shops:** Offering tourists the opportunity to get acquainted with the culture and art of the region.
3. **Water sports hall:** Creating a space for recreation and enjoyment in a modern environment.
4. **Restaurant with local and international cuisine:** Offering a memorable taste of the region's culinary culture.
5. **Pedestrian paths and resting spaces:** Designed within nature for relaxation and enjoyment of the natural scenery.

3-2- Project Capacity

The nominal capacity of this tourism complex, based on the regulations for establishing and operating a first-class tourism complex (Tourism Deputy of the Ministry of Cultural Heritage, 2020), the existing potentials in the plan, and the specifications proposed by experts, includes the provision of 30 double rooms and 30 quadruple rooms, with a daily capacity of 180 people (calculations made by the researcher based on the available area and space allocated for each service in similar projects). It also includes an indoor sports complex (including a swimming pool, sauna, jacuzzi, and gym) with a capacity of 180 people in 6 sessions and an outdoor sports field (including tennis, volleyball, and changing rooms) with a capacity of 50 people in 6 sessions per day. In the tourist accommodation area, a restaurant with an area of 1000 m² and a store of 195 m² for the tourists staying in the complex have been allocated (calculations made by the researcher based on the available area and space allocated for each service in similar projects).

In the design and planning of the tourism project for the recreational and accommodation complex, determining the practical capacity is one of the key elements for resource management, cost control, and sustainable operational planning. Therefore, for the first year of operation, a practical capacity of 40% of the nominal capacity has been considered (calculations made by the researcher based on the break-even analysis of the plan), with the maximum long-term operating capacity set at 80%. This decision was made based on a comprehensive analysis of the region's constraints, potentials, and management requirements, which are explained in detail below.

In the first year of operation, achieving 100% of the nominal capacity of the project is impossible due to various reasons, including infrastructure limitations, the need for coordination among departments, and consumer behavior (marketing and product development). Therefore, utilizing 40% of the nominal capacity is a logical decision to reduce operational and execution risks in the early stages. This decision is justified for the following reasons:

- **Time for Coordination and Stabilizing Operations:** Launching large-scale tourism projects requires time for coordination among management, operational, and support sectors.
- **Reputation Development and Attracting Audience:** In the first year, building a reputation for the project and attracting tourists will happen gradually. Hence, forecasting a lower capacity at the beginning is more logical.
- **Testing and Optimizing Systems:** Operating 60% of the capacity in the first year allows for testing infrastructure and optimizing service and management processes.

Moreover, in the long term, the maximum operational capacity of the project has been set at 80% of the nominal capacity. This decision has been made based on the following considerations:

- **Maintaining Service Quality:** In tourism projects, maintaining service quality and customer experience is crucial. Full capacity utilization could lead to a decline in service quality, increased pressure on infrastructure, and decreased customer satisfaction. Setting the ceiling at 80% ensures optimal use of resources while maintaining service quality.
- **Response to Seasonal and Unexpected Changes:** In the tourism industry, there are always seasonal fluctuations and unexpected changes in tourist numbers. Leaving 20% of the capacity as a buffer allows better management of unforeseen conditions.
- **Management and Maintenance Considerations:** Time needed for infrastructure maintenance and equipment repairs prevents the continuous and full utilization of nominal capacity.

The decision to set the practical capacity at 40% in the first year and the long-term operational ceiling at 80% is a rational choice based on a realistic analysis of the project's conditions. This decision not only helps in better resource management and reducing risks but also ensures that the project will continue to operate sustainably with high-quality services in the long term. Maintaining a balance between optimal utilization and respecting infrastructure and environmental considerations will guarantee the success of the project in attracting tourists and its economic sustainability.

Below are the tables related to the services, capacity, and unit price of each service, which have been used for the financial and economic analysis of the project.

Table 14 :Project Capacity

No.	Description	Unit	Nominal Capacity	Practical Capacity	Unit Price (Rial)
1	Double Room Accommodation	Unit/Year	10,950	9,855	11,000,000
2	Quadruple Room Accommodation	Unit/Year	10,950	9,855	20,000,000
3	Restaurant - Café	Unit/Year	197,100	177,390	4,000,000
4	Indoor Sports Complex	Group/Year	64,080	57,672	3,500,000
5	Outdoor Sports Complex	Stall/Year	26,280	23,652	2,500,000
6	Store	12 months	12 months	12 months	120,000,000

Source 31: Attached File: Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex

3-3-project's requirements

3-3-1-Space and infrastructure required

This section encompasses all the physical and service infrastructure required for implementing the project, which must be executed within the designated area of 42,850 square meters, as outlined in the table below:

Table 15: Space and Infrastructure Required for the Project

Description	Covered Area (m ²)	Open Area (m ²)	Total Area (m ²)	Notes
Double Suites	1,500	0	1,500	30 units
Quadruple Suites	2,100	0	2,100	30 units
Shared and Access Spaces	0	1,440	1,440	Corridors - connectivity spaces - 40% of accommodation complex area
Landscaping	0	1,660	1,660	Based on local narratives - Deducted from the total accommodation-related spaces
Total Accommodation Space	3,600	3,100	6,700	
Restaurant	605	0	605	Space for 180 daily visitors - includes dining, service areas, and restrooms
Café	150	0	150	Space for 50 simultaneous visitors - includes server and service areas
Shared and Landscaping Spaces	0	1,045	1,045	
Total Restaurant & Café Space	755	1,045	1,800	
Management & Reception Space	200	0	200	
Storage	840	0	840	
Central Facilities	221	0	220.5	
Public Prayer Room	94	0	94	
Public Restrooms	30	0	30	Includes (sink + WC), calculated at 3 m ² per facility for 20 individuals
Guardroom	45	0	45	For 3 staff per shift: 20 m ² control room, 15 m ² rest area, 10 m ² public access
Shared & Landscaping Spaces	0	421	421	
Total Management & General Services	1,430	421	1,850	
Covered Aquatic Sports Space	1,005	0	1,005	Includes pool, gym, locker room (30 people simultaneously), sauna, jacuzzi, massage (10 people simultaneously)
Shared & Landscaping Spaces	0	352	352	
Total Indoor Sports Space	1,005	352	1,357	
Tennis Court	0	350	350	International standard dimensions, including play area and safety margins
Volleyball & Basketball Court	0	550	550	International standard dimensions, including play area and safety margins
Sports Equipment Storage	90	0	90	10% of the total sports area
Locker Room	75	0	75	1.5 m ² per person, max 50 people simultaneously
Landscaping & Access Spaces	0	213	213	20% of the total sports area
Total Outdoor Sports Space	165	1,113	1,278	
Retail Space	195	0	195	Supermarket - Local Products
Benches & Related Spaces	0	30	30	2 m ² per individual
Cultural and Historical Landscaping	0	120	120	Inspired by Bisotun's history (e.g., local stone pavements or related historical symbols)
Access Paths and	0	250	250	

Description	Covered Area (m ²)	Open Area (m ²)	Total Area (m ²)	Notes
Walkways				
Total Resting Areas	0	400	400	
Forested Area	0	27,270	27,270	Existing - Pinewoods
Parking Lot	0	1,950	1,950	For 120 vehicles simultaneously, 12.5 m ² per vehicle
Guardroom	50	0	50	
Total Parking Area	50	1,950	2,000	
Grand Total	7,199	35,650	42,850	

Source32 : Attached File: Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex

Based on expert opinions and assumptions regarding the space and infrastructure of the project, the land cost is considered as shown in the table below:

Table 16: Land Cost of the Project

Description	Area (m ²)	Price per m ² (Rial)	Cost (Million Rial)	Completed	Required	Total
Land	42,850	1,000,000	42,850	0	42,850	42,850

The space and infrastructure plans are as shown in the following image.

Image21 : Space and Infrastructure Plans



Source 33: Land Use Mapping by the Researcher in Google Earth Software

3-3-2-Equipment and machinery

Due to the size of the project, listing all the headings and detailed items related to the required equipment may reduce the effectiveness of the report. Therefore, only the necessary and sufficient information regarding each section and the equipment considered for that section, along with the total cost of the required equipment, is provided below. Additionally, the full details of this section are available in the attached file (Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex). It is important to note that all required items can be sourced within the country.

Table 17: Required Equipment and Machinery for the Project

No.	Description	Total Cost (Million IRR)	Required Equipment
1	Equipment for Central Management Area (management office, storage, prayer room, and public restrooms)	24,944	Management desk, ergonomic chairs, employee desks, office chairs, reception desk, office sofas (3-person set), bookshelf, lockable drawers, small conference table with chairs (6-person), desktop computer, TV, multi-function printer (print, scan, copy, fax), telephone, high-speed modem and router, full stationery set, whiteboard, hospitality set (electric kettle, coffee maker, dishes), accounting software, ...
2	Open-Air Sports Facilities Equipment	17,145	Tennis net, tennis net poles, court markings, tennis court flooring, player benches, tennis balls, volleyball net poles, basketball hoop, multi-purpose court flooring, court markings, player benches, volleyballs, basketballs, locker room equipment,
3	Indoor Aquatic Sports Hall Equipment	16,316	Pool water filtration pump, sand filter, pool water heater, waterproof LED lights, automatic chlorinator, non-slip tiles, pool ladder, lifeguard equipment, dry sauna heater, steam sauna heater, thermowood for sauna, moisture-proof sauna lights, steam sauna water tank, jacuzzi jet pump, jacuzzi water heater, waterproof LED lights,
4	Restaurant and Café Equipment	37,600	Indoor dining tables and chairs, outdoor tables and chairs, café bar and counter, reception and sales desk, industrial oven, industrial grill, industrial stove, industrial dishwasher, standing industrial refrigerator, industrial freezer, industrial ventilation hood, industrial espresso machine,
5	Parking Equipment	1,540	Parking directional signs, entry and exit gates, monitoring desk, ergonomic office chairs, resting beds, monitoring screens, intercom system (walkie-talkies),
6	Quadruple Suites	60,150	Luxurious double bed, luxurious single bed, bedside table, bedside lamp, wardrobe, desk and study chair, bedroom curtains, comfortable seating (3+2+1 set), coffee table,...
7	Double Suites	52,350	Similar to quadruple suites, but with fewer beds and smaller space.
Total		210,045	

Source 34: Attached File: Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex

3-3-3- Raw materials and intermediate components

The detailed list of materials and consumables required for the project is extensive and would reduce the effectiveness of the report if included in full. Therefore, in the following section, only the necessary and relevant information about each section and the associated consumables, along with their total cost, is provided. Additionally, the full details of this section are available in the attached file (Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex). It should be noted that all required items are available domestically.

Table 18: List of Raw Materials and Intermediate Parts Required for the Project

No.	Consumables	Annual Cost (Million IRR)	Required Consumables
1	Consumables for Double Suites (30 Beds Annually)	12,507	Cleaning supplies (floor and surface detergents), liquid soap, shampoo and soap (per bed), tissue paper, garbage bags, air fresheners, bed sheets and pillowcases, blankets and covers, towels (bath and hand), mattresses and pillows, dishwashing liquid, freezer bags, paper towels, coffee and tea (per bed), sugar, disposable cups and utensils, LED bulbs, batteries for TV and AC remote controls, brochures and booklets (tourism information).
2	Consumables for Quadruple Suites (30 Beds Annually)	17,536	Cleaning supplies (floor and surface detergents), liquid soap, shampoo and soap (per bed), tissue paper, garbage bags, air fresheners, bed sheets and pillowcases, blankets and covers, towels (bath and hand), mattresses and pillows, dishwashing liquid, freezer bags, paper towels, coffee and tea (per bed), sugar, disposable cups and utensils, ...
3	Consumables for Central Management Area	11,116	Printer paper and cartridges, pens, markers, office supplies, cleaning and sanitation materials, tissue paper, bottled water, tea and coffee, sugar and candies, light bulbs, fuel (for official trips), snacks for hospitality, industrial cleaning towels, large garbage bags, lighting equipment, air filters (for storage ventilation), oils and grease (for machinery and door maintenance), diesel fuel, fire extinguisher refills (annual),
4	Consumables for Restaurant and Café	122,824	Rice, red meat (sheep and beef), chicken, fish and shrimp, cooking oil, fresh vegetables, seasonal fruits, bread, dairy (yogurt, milk, cheese), eggs, coffee, tea, sugar, bottled water, soda, juice, tissue paper, disposable tableware, cleaning and disinfectant products, propane gas, salt, spices, and additives.
5	Consumables for Open-Air Sports Grounds	1,448	Special paint for court markings, futsal balls, tennis balls, futsal nets, tennis nets, rackets, chalk or paint for tennis court, cleaning tools (brooms, brushes, etc.), floodlights (bulb replacements), surface disinfectants, minor repair adhesives, safety nets for fencing.
6	Consumables for Indoor Sports Hall	22,029	Water disinfectants (chlorine), salt rocks for sauna, disposable towels, fragrances for sauna, liquid soap, shampoo, cleaning supplies for locker rooms and showers.
7	Parking Consumables	535	Cleaning supplies and disinfectants for parking area, safety tape and directional signs, lighting and bulbs, safety gear (gloves, vests, helmets), communication equipment (radios and phones), consumables for guards, food and beverages for staff.
Total		187,994	

Source 35: Attached File: Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex

3-3-4-management and human resources

Designing the organizational structure and defining job positions for the Bisotun Residential and Recreational Complex is one of the key factors for the success of this large project. This complex, with an area of 42,850 thousand square meters and a daily capacity of more than 200 people (based on the services and capacity to be provided, researcher calculations and the standards and regulations of the tourism complex (National Tourism Deputy, 2018)), includes various facilities such as restaurants, residential suites, and sports halls. For efficient operation and provision of quality services, a coherent and specific organizational structure is needed that clearly defines roles, tasks, and working relationships.

In designing this structure, the characteristics and needs of the complex were first carefully examined. Analysis of existing facilities, types of services, and workload of each department provided information on which the organizational structure was based. For example, a 1000-square-meter restaurant and cafe require teams to manage the kitchen, catering, and service, while residential suites require forces to manage reservations and provide welfare services. Also, departments such as security, green space maintenance, and parking management are considered critical units of the complex (researcher's calculations based on the criteria and standards of the tourism complex and competitor optimization).

For each section of the complex, specific job titles were defined, which include 27 job titles with specific tasks. These positions are designed to cover all operational and management needs. These positions include the overall management of the complex, restaurant supervisors, technical and facility managers, recreation and sports staff, and security teams. Each of these roles was determined based on the number of employees required and the workload, so that a total of 57 people were considered for this complex. The following is information about jobs, positions, numbers, and salaries:

Table 19 :Classification of Jobs by Skill Level

No.	Skill Level	Description	Number
1	Specialist	Sports coach, lifeguard, waiter, bartender, nurse, emergency medical services	28
2	Skilled	Management, administrative, and sales sections	6
3	Unskilled	Services (suites), landscapers, waiters, services (restaurants and cafes, etc.), water site workers, security guards	23
Total			57

Table 20 :Human Resources of the Plan

No.	Position	Required (Number)	Monthly Salary per Person (Rial)*
1	CEO	1	450,000,000
2	Executive Manager (Operations)	1	260,000,000
3	Financial and Administrative Manager	1	260,000,000
4	Accountant Expert	1	180,000,000
5	Human Resources	1	180,000,000
6	Operations Planning	1	180,000,000
7	Sales Expert	2	220,000,000
8	Marketing Expert	2	220,000,000
9	IT and Information Technology	1	220,000,000
10	Reception and Reservation Officer	2	180,000,000
11	Tour Guide and Coordinator	2	160,000,000
12	Warehouse Supervisor	1	220,000,000
13	Assistant Warehouse Keeper	2	160,000,000
14	Driver and Logistics	2	160,000,000
15	Purchasing Officer	2	180,000,000
16	Facilities Technician	1	200,000,000
17	Safety and Health Officer	1	160,000,000
Administrative Salaries Total	24		
18	Sports Coach	2	180,000,000
19	Lifeguard	2	140,000,000
20	Service Staff (Suites)	6	120,000,000
21	Landscaper	3	120,000,000
22	Chef	2	300,000,000
23	Assistant Chef	2	160,000,000
24	Waiter	4	120,000,000
25	Bartender	2	200,000,000
26	Service Staff (Restaurants, Cafes)	5	120,000,000
27	Security Guard	5	120,000,000
Service Salaries Total	33	-	
Grand Total Salaries	57	-	

*The salary data was extracted from the annual salary report of Job Vision recruitment company and is adjusted according to the location and structure of the project.

4- Ownership and legal permission

4-1- ownership of land

The land intended for the implementation of the recreational and residential complex project with an area of approximately 42,850 meters is owned by the Bisotun World Heritage Site, according to the announcement of the Director of the Tourism Development Company and the Director General of the Cultural Heritage, Tourism and Handicrafts Organization. According to the documents provided, this land has a valid registration document and there are no legal obstacles to its use as a recreational and tourism complex. The location of the land near the historical area of Bisotun and among the pine trees of the Bisotun Forest Park and the enjoyment of a natural and historical landscape add to its value and is considered as one of the key points for the development of tourism infrastructure in the region.

4-2- Intellectual property and incentives

In this project, intellectual property and rights refer to the privileges and entitlements granted to the project owners and investors regarding the intellectual assets and innovations associated with the project. The main aspects related to intellectual property and rights are as follows:

- **Design and Branding:** All architectural designs, interior and exterior designs, logos, brands, and the visual identity of the complex are protected under intellectual property laws, with the rights exclusively belonging to the investors and operators of the project. It is also worth noting that the intellectual property of the geographic region, handicrafts, agricultural products, food, rituals, and customs related to the target tourism area are considered socially owned.
- **Innovations and Technologies:** If innovative technologies are used in the project for energy management, environmental protection, or tourism services, the rights related to these technologies must be registered and protected through patents and legal certifications.
- **Exploitation Rights:** Based on the BOT (Build-Operate-Transfer) contract, investors will have exclusive exploitation rights for the facilities and services of the complex for a specified period. These rights include the use of accommodation spaces, recreational areas, restaurants, and other facilities, which are discussed in section 2 of Chapter 8.

4-3-legal permission

According to legal provisions, sending all inter-agency inquiries (water, electricity, gas, environment, natural resources, etc.) and following up to receive their responses for each business license is the responsibility of the primary license issuing authority (the Cultural Heritage, Handicrafts, and Tourism Organization of Kermanshah province). Therefore, the primary issuing authority is required to clearly and precisely announce any necessary documents for obtaining responses to these inquiries on its specialized platform, and to

electronically receive them from the applicant and obtain the response within the specified time frame for issuing the license (Decisions of the Expediency Council, 1380).

Based on the relevant documents for obtaining a foreign investment license on the website of the Investment and Economic and Technical Assistance Organization of Iran, the steps for obtaining a foreign investment license in tourism projects are outlined as follows:

Step 1: Identifying and Selecting the Investment Project

It should be noted that for identifying and selecting projects related to hotel construction and accommodation centers, one can visit the Cultural Heritage, Handicrafts, and Tourism Organization of Iran and the Kermanshah provincial office in person or online, as well as the Investment and Economic and Technical Assistance Organization of Iran and the Kermanshah provincial office.

Step 2: Obtaining Activity Licenses from Relevant Executive Agencies

The license for the establishment of hotel and accommodation center projects is issued by the provincial offices of the Cultural Heritage, Handicrafts, and Tourism Organization. The license issuance time, once all required documents are completed, is a maximum of 75 days, and there is no payment required from the investor. The process for obtaining the license is as follows:

Table 21 :Steps and Required Documents for Obtaining a Hotel and Tourism Complex Project License

No.	Description
1	Request for the issuance of the preliminary agreement and uploading by the applicant in the system (my.mcth.ir)
2	Site visit and expert opinion
3	Review of the project in the investment technical committee
4	Issuance of the preliminary agreement
5	Issuance of inquiry letters from relevant agencies
6	Review of inquiry responses
7	Preparation and submission of project plans by the applicant
8	Obtaining and submitting the building permit by the applicant
9	Submission of project implementation timeline by the applicant
10	Issuance of establishment/modification/completion license by the organization
Required Documents	
National ID and birth certificate (if there is an internal partner) - Passport of the foreign investor for individual applicants - Official registration announcement of a foreign company outside the country for legal applicants - Resume of the foreign investor -Technical and economic feasibility study of the project	

Step 3: Obtaining a Foreign Investment License

The foreign investment license is issued by the Investment and Economic and Technical Assistance Organization of Iran. The license issuance time is 22 days from the completion of the required documents, and the validity of the license is 6 months. The conditions and required documents for obtaining the foreign investment license are as follows:

Table 22 :Conditions and Required Documents for Obtaining a Foreign Investment License

No.	Description
1	Submission of identity verification documents for the applicant
2	Company registration at the company registration authority for legal applicants
3	Obtaining the preliminary agreement based on the type of project from the Cultural Heritage, Handicrafts, and Tourism Organization of Kermanshah province
4	Submission of the preliminary agreement/building permit/foundation license/operation license/etc., issued by the relevant executive agency for the project
5	Submission of a list of machinery and equipment, detailing specifications, country of manufacture, year of manufacture, unit price, and total price in foreign currency (for cases where part of the foreign investor's investment is in machinery and equipment)
6	Submission of a list of raw materials and spare parts, detailing specifications, country of manufacture, year of manufacture, unit price, and total price in foreign currency (if part of the foreign investor's investment is in raw materials and spare parts)
7	Submission of documentation for determining the value of services (if part of the foreign investor's investment is in technical knowledge, engineering services, or trademarks)
8	Submission of the final signed contract (all pages) between the parties (the draft contract signed by both parties with justifiable reasons for not having the final signature is also acceptable)
9	Submission of the resume of the foreign investor
10	Submission of identity verification documents for the applicant
Required Documents	
National ID (if there is an internal partner) - Birth certificate (if there is an internal partner) -Passport of the foreign investor for individual applicants - Official registration announcement of a foreign company outside the country for legal applicants - Resume of the foreign investor - Partnership contract between the foreign investor and the receiving company - Completion of the application form in the single-window investment portal at www.iisw.ir - Preliminary agreement/building permit/operation license from the relevant ministries (depending on the project) - List of machinery and equipment, detailing specifications, country of manufacture, year of manufacture, unit price, and total price in foreign currency (for cases where part of the foreign investor's investment is in machinery and equipment) - List of raw materials and spare parts, detailing specifications, country of manufacture, year of manufacture, unit price, and total price in foreign currency (if part of the foreign investor's investment is in raw materials and spare parts) - Final signed contract (all pages) between the parties (the draft contract signed by both parties with justifiable reasons for not having the final signature is also acceptable)	

Step 4: Actions after Issuing the Foreign Investment License:

The actions following the issuance of the foreign investment license include the following:

- 1. Registration of an Iranian company by the foreign investor:** The foreign investor can register an Iranian company with 100% ownership at the Company Registration Office.
- 2. Registration of orders for machinery, equipment, and other investment items:** The foreign investor must obtain a commercial card through the Ministry of Industry, Mine, and Trade and the Chamber of Commerce (if required).
- 3. Issuance of short-term and long-term visas for the foreign investor, managers, and experts:** Issued by the Ministry of Foreign Affairs.
- 4. Issuance of residency visas for the foreign investor, managers, experts, and their immediate family members:** Visa renewals and extensions are handled by the Law Enforcement Force of the Islamic Republic of Iran.
- 5. Issuance of work visas for the foreign investor, managers, and experts:** Visa renewals and extensions are handled by the Ministry of Cooperatives, Labor, and Social Welfare.

6. **Transfer of cash capital by the foreign investor as contribution:** The transfer is confirmed through banking networks in Iran, and the confirmation is submitted to the Investment Organization.
7. **Clearance of any physical capital as foreign investment:** This includes obtaining a customs green card and presenting it to the Investment Organization, issued by the Customs of the Islamic Republic of Iran (if required).

5- Market study and Competition

This section of the report aims to evaluate the alignment between supply (the number of available beds in accommodation centers, including tourist complexes, traditional accommodations, and eco-lodges) and demand (the number of domestic tourists). The results of this section can provide a basis for planning the development of accommodation infrastructure in the province, identifying the need for new investments or the improvement of existing services. It is important to note that due to limitations in data within the scope of the project and the target city, the calculations have been carried out for the entire province. To this end, using the statistical yearbook data of the province (2014-2022), the occupancy rates of beds in tourist complexes, traditional accommodations, and eco-lodges have been calculated. The results indicate that in 2022, domestic tourists utilized various other types of accommodations, including tourist complexes, traditional accommodations, and eco-lodges. Therefore, it can be concluded that there is a limitation in accommodation infrastructure within the target area of the project.

The following presents the data from the provincial statistical yearbook (2014-2022) regarding the number of domestic tourists. It is noteworthy that data on domestic tourists (the number of Iranian tourists using the province's accommodations) is available up to 2018, and for the years 2019-2022, the average annual growth rate (calculated by the researcher based on the yearbook data and adjustments for changes in tourist inflows during the COVID-19 period) has been used.

Table 23: Number of Domestic Tourists and Average Annual Growth Rate

Year	Domestic Tourists*
2014	91,473
2015	78,600
2016	986,000
2017	691,650
2018	162,694
Average Annual Growth Rate	12%
2019	182,552
2020	36,510
2021	204,824
2022	229,824
2023	257,876
2024	289,353
2025	324,671
2026	364,300
2027	408,766

*Domestic tourists refer to Iranian tourists staying in the province's accommodations.

Based on the assumptions in the table, the number of domestic tourists using the province's accommodations in 2022 was 229,824. With an annual growth rate of 12%, this number is projected to reach 340,876 by 2026. The following provides information on the accommodation capacities in the province (Statistical Yearbook of Kermanshah Province, 2022).

Table 24: Number of Accommodations in the Province by Capacity (Beds)

Year	Total Accommodations	Hotel	Other
2006	0	0	0
2011	2706	230	392
2016	3207	230	412
2018	3569	277	360
2019	3860	300	342
2020	4215	300	342
2021	4285	300	342
2022	4607	300	342

Based on the information in the table and field surveys, the number of beds in tourist complexes, traditional accommodations, and eco-lodges in 2022 was 1,153 beds. Considering an average stay of 4 nights per tourist in the province, the bed occupancy rate is presented in the table below:

Table 25: Occupancy Rate of Beds in Target Accommodations

Year	Domestic Tourists	Stay (Person-Nights)	Accommodation Capacity	Occupancy Rate
2019	182,552	4	2,239	89%
2020	36,510	4	2,365	17%
2021	204,824	4	2,559	88%
2022	229,824	4	2,559	98%
2023	257,876	4	2,559	110%
2024	289,353	4	2,559	124%
2025	324,671	4	2,559	139%
2026	364,300	4	2,559	156%
2027	408,766	4	2,559	175%

Based on the assumptions in the table, it can be concluded that the number of domestic tourists exceeds the current and future accommodation capacity by a significant margin, indicating a shortage of beds. This suggests that tourists are likely staying in other types of accommodations, such as lower-quality hotels and informal lodgings.

The following table shows the required accommodation capacity for tourist complexes, traditional accommodations, and eco-lodges, assuming an ideal occupancy rate of 75%:

Table 26: Required Capacity of Beds in Tourist Complexes, Traditional Accommodations, and Eco-Lodges

Year	Domestic Tourists	Stay (Person-Nights)	Accommodation Capacity	Occupancy Rate	Desired Occupancy Rate	Required Accommodation Capacity	Capacity Shortfall
2019	182,552	4	2,239	89%	75%	2,667	428
2020	36,510	4	2,365	17%	75%	533	-1,832
2021	204,824	4	2,559	88%	75%	2,993	434
2022	229,824	4	2,559	98%	75%	3,358	799
2023	257,876	4	2,559	110%	75%	3,768	1,209
2024	289,353	4	2,559	124%	75%	4,228	1,669
2025	324,671	4	2,559	139%	75%	4,744	2,185
2026	364,300	4	2,559	156%	75%	5,323	2,764
2027	408,766	4	2,559	175%	75%	5,973	3,414

In conclusion, Kermanshah, as one of the historical and cultural provinces of Iran, has significant potential to attract both domestic and international tourists. However, due to the limitations in adequate accommodation infrastructure, addressing the gap between supply and demand and developing accommodation facilities could lead to increased tourist attraction and a larger share of the province's tourism revenue.

5-1- Introduce target market:

Based on the assumptions made from the current situation, the potential of territorial tourism and the anticipated characteristics for the implementation of the plan and interviews with the elites, the target market of the project is domestic and foreign tourists interested in ecotourism, nature tourism, rock climbing and history. This market includes families, friendly groups, and individuals interested in visiting historical monuments, familiarizing themselves with the culture and customs of the local community, rock climbing and mountaineering, and short-term stays in tourist areas

In terms of target market segmentation, based on the opinions of elites and experts in the field, focusing on attracting domestic customers from organizations and companies and domestic tourists with a luxury lifestyle along with foreign tourists interested in cultural and historical experiences can ensure the diversity and sustainability of the project's income. These strategies will not only help expand the range of customers, but will also create opportunities for brand growth and recognition at the national and international levels.

Foreign tourists: Includes tourists from neighboring countries, Europe and East Asia who are interested in experiencing the culture and history of Iran.

Domestic tourists interested in local and historical environments: These are tourists who are looking for a special and distinctive experience in local environments with luxury services. This group of tourists is mainly from the affluent or upper middle class and is willing to pay more for high-quality services.

Domestic tourists interested in sports environments: These are tourists who are looking for an adventurous experience, rock climbing and mountaineering and accommodation in a local luxury environment, historical and cultural attractions, this group of tourists is mainly from the affluent or upper middle class and is willing to pay more for high-quality services.

Organizations and businesses: One of the main strategies of the project is to cooperate with organizations and businesses to provide recreational tourism packages to their employees. These packages can include 3-5 day programs that create a fun and productive experience for work teams. This approach will increase employee satisfaction, strengthen team morale, and improve productivity in the workplace. On the other hand, these partnerships provide a stable and regular income for the project.

6- Operational Plan and Project Implementation Timeline

The operational plan of the project includes various phases from the initial stage of infrastructure construction to the completion and final operation of the project. The schedule for the implementation of the project is as follows; it should be noted that no physical progress has been made within the implementation area.

Table 27: Project Implementation Timeline

Phase	Activity	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Pre-development	Feasibility studies and economic analysis																				
	Preparing maps and architectural design																				
	Obtaining legal and regulatory permits																				
Land Preparation	Land preparation and leveling																				
	Implementing basic infrastructure (water, electricity, gas)																				
Initial Construction	Start constructing suites and accommodation units																				
	Building public spaces (restaurant, marketplace, green areas)																				
	Installing technical and comfort equipment (heating, cooling systems)																				
Facilities and Equipment	Installing security and safety equipment																				
	Final inspection and review																				
Final Preparation	Obtaining operational permits																				
	Equipment setup and preparation for opening																				
	Opening and commencing operations																				
Operation																					

Source 36: Attached File: Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex

7- Financial projection

Based on the assumptions derived from the project specifications, including the project introduction, infrastructure, and project capacities, the following financial information regarding investment costs, production costs, break-even point, economic indicators, etc., is provided. It is important to note that the detailed items, sources, calculation methods, and analyses are included in the attached Excel file (Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex). The financial and economic summary of the project is as follows:

Table 28 :Financial and Economic Summary of the Project

Title	Amount	Unit
Internal Rate of Return (IRR)	30	Percent
Payback Period	4 year and 5 months	-
Break-even Production Point	25,18	Percent
Fixed Investment	1,497,242	Million Rial
Working Capital	64,454	Million Rial
Total Investment	1,497,242	Million Rial
Production Costs	726,126	Million Rial
Annual Sales	1,419,030	Million Rial
Applicant's Cash Contribution	1,454,392	Million Rial
Applicant's Cash Contribution	3,179,875	USD

Source 37: Attached File: Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex

7-1- Cost Estimation

Below are the details of investment costs, working capital, and production costs:

Table 29: Investment Costs of the Project

No.	Description	Total (Million Rial)	Percentage
1	Land	42,850	3%
2	Landscaping	44,426	3%
3	Buildings	751,972	53%
4	Equipment	210,045	15%
5	Facilities	126,600	9%
6	Vehicles	113,500	8%
7	Miscellaneous and Contingency (10%)	128,939	9%
Total Fixed Assets	-	1,418,332	100%
8	Pre-Operation Costs	14,455	1%
Total Investment Costs	-	1,432,788	100%
9	Working Capital	64,454	4%
10	Other Assets	0	0%
Total Project Investment Costs	-	1,497,242	100%

Source 38: Attached File: Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex

According to the assumptions in Table 29, the highest investment cost with 53 percent is related to the buildings sector, and after the building, the equipment cost with 15 percent of the total fixed investment is allocated. It is worth noting that unforeseen costs equal to 10%

have been considered based on optimization and the practice of financial calculations of pre-feasibility plans.

Table 30: Production Costs by Fixed and Variable Categories

No.	Description	Fixed Costs	Fixed Cost Percentage	Variable Costs	Variable Cost Percentage	Total Costs (Million Rial)
1	Consumables	0	0%	187,994	100%	187,994
2	Salaries and Wages	125,936	70%	53,973	30%	179,908
3	Water, Electricity, Fuel, Communications	11,558	20%	46,232	80%	57,790
4	Maintenance and Repairs	13,618	20%	54,473	80%	68,092
5	Marketing and Advertising	14,190	20%	56,761	80%	70,952
6	Miscellaneous and Contingency (6%)	6,777	20%	27,107	80%	33,884
7	Depreciation	127,506	100%	0	0%	127,506
Total	-	299,585	-	426,540	-	726,126

Source 39: Attached File: Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex

According to the assumptions in Table 30, the highest production costs are related to consumables and salaries. It should be noted that, given the nature of the project and the potential of the spatial area, especially the analysis of the information and advertising situation, in order to achieve the project's efficiency, we need proportionate and extensive activities in the field of marketing and advertising. Therefore, the marketing and advertising costs have been set at 70.952 million rials (5 percent of total revenue).

7-2- Revenue Estimation

Given the breakeven point at the nominal capacity (25.18%) and expert opinion, the capacity for the first year is set at 40%. Below is the revenue table for the project for 5 years after commencement of operations:

Table 31: Project Revenues in 5 Years after Start of Operations

No.	Item	Year 1	Year 2	Year 3	Year 4	Year 5
Capacity		40%	60%	70%	80%	80%
1	Double Room Accommodation	48,180	72,270	84,315	96,360	96,360
2	Quadruple Room Accommodation	87,600	131,400	153,300	175,200	175,200
3	Restaurant - Café	315,360	473,040	551,880	630,720	630,720
4	Indoor Sports	89,712	134,568	156,996	179,424	179,424
5	Outdoor Sports	26,280	39,420	45,990	52,560	52,560
6	Store	480	720	840	960	960
Total		567,612	851,418	993,321	1,135,224	1,135,224

Source 40: Attached File: Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex

The total revenue is projected to grow steadily as the operational capacity increases from 40% in the first year to 80% in the fourth and fifth years. The total revenue for Year 1 is 56,612 million IRR, increasing to 1,135,224 million IRR by Year 4 and Year 5.

7-3- Project Operation Duration

The duration of the project operation has been determined based on the analysis of the useful life of the facilities, the nature of the project, and the evaluation of NPV (Net Present Value) and IRR (Internal Rate of Return). Since this project is in the tourism sector, the facilities and infrastructure used typically have a high economic useful life. With proper maintenance and updates, these facilities can be operational over long periods.

Given the nature of the project and the stable demand in the tourism industry, the proposed operation period is set to be between **25 to 35 years**, with a discount rate (IRR) of less than 30%. This period was selected considering the following factors:

- **Useful life of the facilities and infrastructure:** Tourism facilities such as hotels, recreational centers, and green spaces generally have a long useful life, which ensures their continued operation over time.
- **BOT contract type:** In Build-Operate-Transfer (BOT) contracts, it is essential to define a period during which the investor can recover the investment and generate profits. A 15 to 30-year period is typically sufficient for the return on investment and to ensure sustainable revenue generation.

7-4- Break-even Analysis

The break-even point for this project in the first year, with full capacity, has been calculated considering both operational and non-operational costs. The break-even point for production is **25,18%** and for sales is **28,68%**. Therefore, the minimum required production to balance revenue and costs is **25,18 %** of the nominal capacity.

Table 32: Break-even Point

Indicator	Value
Total Fixed Costs (FC)	299,585
Total Revenue (TR)	1,419,030
Total Variable Costs (VC)	426,540
Break-even Quantity	88,940
Break-even Value (Million IRR)	407,005
Production at Break-even	25,18
Sales at Break-even	28,68

Source 41: Attached File: Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex

Sensitivity Analysis:

The sensitivity of the project to various scenarios, such as changes in labor wages, material prices, and average service sales prices, was analyzed. The results indicated that increasing the average service sales price reduces the sales volume at the break-even point, while an increase in wages and raw material prices raises the break-even point.

Table 33: Break-even Sensitivity

Parameters	Changes	Break-even Production Percentage
Average Price of Product	+5%	23,58
	+10%	22,17
	+20%	19,80
Unit Variable Costs	+5%	25,64
	+10%	26,12
	+20%	27,13

Source 42: Attached File: Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex

This analysis demonstrates the project's sensitivity to pricing and cost changes, highlighting the need for careful monitoring of key factors such as material costs and pricing strategies to maintain profitability.

7-5- Cost-Benefit Analysis

The profitability indicators of the project for a 20-year period have been estimated using discount rates of 15%, 20%, 25%, and 30%, as shown in the table below. Based on the obtained information, the project is considered attractive for investment since the present value of total revenue exceeds the present value of total costs at various discount rates.

Additionally, the net present value (NPV) of the project is profitable at discount rates of 15%, 20%, and 25%, but results in a loss at discount rates higher than 30%. Furthermore, upon reviewing the benefit-cost ratio, it was found that the project is profitable at discount rates of 15%, 20%, and 25%, while it becomes unprofitable at a 30% discount rate.

Moreover, by evaluating the internal rate of return (IRR), it was concluded that the project is acceptable and attractive for investment at discount rates of 15%, 20%, and 25%, but not at a 30% discount rate.

Table 34: Project Profitability Indicators

No.	Item	15%	20%	25%	30%
1	Present Value of Total Revenue	5,481,970	3,979,872	3,024,131	2,380,786
2	Present Value of Total Costs	2,795,107	2,027,295	1,538,960	1,210,399
3	Net Present Value (NPV)	1,384,914	704,876	287,377	18,663
4	Benefit-Cost Ratio	1.96	1.96	1.97	1.97
5	Internal Rate of Return (IRR)	30%			

Source 43: Attached File: Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex

7-6- Sensitivity Analysis of the Project

The following sensitivity analysis examines the economic return indicators of the project in response to changes in both total costs and revenues at a discount rate of 20%. The impact of a 5%, 10%, and 20% increase in costs and revenues on the project's economic performance is summarized below.

Table 35: Changes in Performance Indicators with an Increase in Total Production Costs

Increase in Total Costs	Net Present Value (NPV)	Benefit-Cost Ratio	Internal Rate of Return (IRR)	Payback Period
5% Increase	623,220	1.41	29.4%	2.85 years
10% Increase	541,564	1.46	28.3%	3.02 years
20% Increase	378,252	1.57	26.1%	3.42 years

Source44 : Attached File: Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex

- Key Observations:**

- Increasing the total costs by 5%, 10%, and 20% results in a decrease in NPV, but the project remains economically viable with positive NPV in all scenarios.
- The Benefit-Cost Ratio remains above 1, indicating continued profitability.
- IRR slightly decreases with the rise in costs, but still remains attractive (above 26%).
- The Payback Period increases slightly with higher costs, but remains within a reasonable range.

Table 36: Changes in Performance Indicators with an Increase in Total Revenue

Increase in Total Revenue	Net Present Value (NPV)	Benefit-Cost Ratio	Internal Rate of Return (IRR)	Payback Period
5% Increase	884,161	1.37	32.8%	2.45 years
10% Increase	1,063,445	1.38	35.0%	2.24 years
20% Increase	1,422,015	1.41	39.3%	1.92 years

Source45 : Attached File: Technical, financial and economic calculations of the tourism plan for the Bisotun residential and recreational complex

- Key Observations:**

- Increasing the total revenue by 5%, 10%, and 20% leads to a significant increase in NPV, which highlights the strong impact of higher revenue on project profitability.
- The Benefit-Cost Ratio stays constant at around 1.37 to 1.41, indicating continued profitability with a slight improvement.
- IRR increases substantially with the rise in revenue, reaching 39.3% with a 20% increase in revenue, making the project even more attractive to investors.
- The Payback Period shortens significantly as revenue increases, with the payback period decreasing to 1.92 years for a 20% revenue increase, signaling quicker returns.

7-7- Summary of Economic Aspects

The table below provides a summary of the economic aspects of the project. Please note that the Excel file with the calculations is attached.

Table 37: Summary of the Economic Aspects of the Project

activity	International Standard Industrial Classification (ISIC Code)	product name	Nominal capacity (unit)
truism	None	Bisotun resort and recreational complex	353,161 people per year
Activity duration	Fix investment (million Rials)	Variable investment (million Rials)	Human resources
13 months	1,432,788	64,454	57 people
Internal rate of return (IRR)	Net present value (million Rials)	Owners share (million Rials)	Benefit-cost ratio *B/C
30%	1,384.914	1,454,392	1.96

- **Conclusion:**

The Internal Rate of Return (IRR) of the project is 30%, indicating that the investment is attractive.

The Net Present Value (NPV) is 1,384,914 million IRR, which shows profitability when compared to the project costs.

The Investor Contribution is 1,432,788 million IRR, representing the investor's share of the total project cost.

The Benefit-Cost Ratio (B/C) is 1.96, which means the project generates more benefits than costs, making it a financially viable investment.

Considering these indicators, the project appears to be economically feasible and attractive for investment.

7-8- Estimation of Exchange Rate Changes During the Project Execution Period

Currently, the exchange rate is 457,374¹¹ IRR/USD. Given the economic and political conditions in Iran and the historical trends of the exchange rate, it is clear that this rate will experience significant fluctuations. Past data shows that factors such as economic sanctions, domestic inflation, changes in monetary and fiscal policies, and fluctuations in global markets have greatly impacted the exchange rate.

To conduct a more detailed analysis and predict future exchange rate changes, data from the past 10 years has been reviewed, and the annual growth rate has been calculated (based on data from the Central Bank). This information allows us to formulate various scenarios for exchange rate changes over the next 5 years.

Table 38: Exchange Rate Changes (USD)

Year	Exchange Rate (IRR/USD)
1393	12,260
1394	29,630
1395	30,960
1396	32,770
1397	42,000
1398	42,000
1399	42,000
1400	42,000
1401	285,000
1402	420,000
1403	458,131
Annual Growth Rate	43.63%
1404	658,021
1405	945,126
1406	1,357,499
1407	1,949,797
1408	2,800,524

An increase in the exchange rate in a project aiming to attract foreign investment can have various impacts, and whether this increase is positive or negative depends on the nature of the project, the structure of income and costs, and the type of financial contracts. Below is an analysis of the advantages and disadvantages of these exchange rate changes:

- Advantages of Exchange Rate Increase for Foreign Investors:
- Increased purchasing power for foreign investors: If the exchange rate increases, the foreign investor can obtain more IRR for the same amount of foreign currency. This makes the initial investment cost more attractive.
- Relative decrease in operational costs in foreign currency: Local costs paid in IRR (such as labor or certain domestic raw materials) appear cheaper for foreign investors.
- Disadvantages of Exchange Rate Increase:
- Increased risk of exchange rate fluctuations: A high exchange rate may signal to investors that currency fluctuations are high, and managing this risk in Iran could be challenging. This could lead to hesitation in investment.

¹¹ - Central Bank website - <https://www.cbi.ir/showitem/29470.aspx>

- Decreased return attractiveness for foreign investors: If the project's return is calculated in foreign currency and the income or profit growth rate cannot compensate for the exchange rate increase, the return in USD or EUR will decrease, making the project less attractive.

In foreign investment projects, an increase in the exchange rate brings both opportunities and threats. If the project can benefit from increased foreign income or a relative decrease in internal costs, the change will be positive. However, if it leads to increased risk and decreased actual returns for foreign investors, it could hinder investment attraction.

Therefore, two cautious scenarios-stable exchange rate and pessimistic exchange rate increase-are analyzed for the foreign investor's contribution and the conversion of equity into foreign currency over the next 5 years. These scenarios are outlined in the table below.

Table 39: Exchange Rate Change Analysis

Year	Exchange Rate (IRR/USD)	Special Profit with Stable Exchange Rate	Special Profit in USD	Fixed Investment in USD
1403	458,131	69,873	69,873	3,174,621
Annual Growth Rate	43.63%			
1404	658,021	348,279	242,481	2,210,253
1405	945,126	487,482	236,297	1,538,835
1406	1,357,499	626,685	289,894	-
1407	1,949,797	858,993	201,832	-

As observed from the above table, the increase in the exchange rate leads to a decrease in the investor's contribution in the second and third years. Additionally, the special profit of the project over the next 5 years decreases compared to the optimistic scenario and the scenario where the exchange rate remains stable.

8- Capital Requirements, Financing Methods, and Guarantees

8-1- Foreign Currency Capital Requirements

The foreign investment share in this project amounts to 1,454,392 million rials, which needs to be converted to foreign currencies (euro and dollar) to determine the exact foreign currency resources required. Using the exchange rates of 508,428 rials/euro and 457,374 rials/dollar, the required foreign currency amounts are calculated as 2,860,567 euros and 3,179,875 dollars.

Table 40: Foreign Currency Capital Requirements

Exchange Rate (Euro)	Exchange Rate (Dollar)
508,428	457,374
Share of Foreign Investor (Million Rials)	1,454,392
Required Euros	2,860,567
Required Dollars	3,179,875

8-2- Capital Participation and Funding Method

The Bisotun Residential and Recreational Complex project requires a large investment with the aim of developing tourism infrastructure in the region and exploiting its natural and historical potential. In order to secure the required financial resources, the project uses a combined strategy that includes securing part of the capital from domestic sources and another part from attracting foreign investment. The total investment amount of the project is estimated at 1,497,242 million rials, of which 42,850 million rials is related to the value of the project's land and the remaining 1,454,392 million rials will be secured through attracting foreign investment.

8-3- Capital Participation and Funding Method

1. Domestic Participation and Land Value:

Part of the project costs are allocated to the value of the land, which is currently estimated at 42,850 million rials. This part of the investment, as one of the fixed assets of the project, can be used as a guarantee in the process of financing and attracting foreign investment. The project land is located near the historical site of Bisotun and among the pine forests of Bisotun Forest Park, in an area with high potential for attracting tourists and developing residential and recreational centers, the value of which will increase over time with the growth of tourism in the region.

2. Attracting Foreign Investment through a BOT Contract:

The remaining funding will be sourced through foreign investment under a BOT (Build-Operate-Transfer) model. The foreign investor will manage and operate the project for a specified period (15-25 years) before transferring ownership to the government or a local authority. This model ensures that the investor's risk is covered through revenue generation during the operation phase.

8-4- Payback Period

The payback period is an approximate method for comparing the economic performance of a project; in this method, the goal is to find the period or time period during which the income generated during this period equals the investment costs. In this method, any project with a shorter payback period will be more economical; the payback period for this project was found to be 4 year and 5 months. It should be noted that the Excel information related to the items and method of the financial interview is attached.

9- Incentives, Features, and Advantages of the Project

The Soleiman Shah Dam tourism project presents a unique investment opportunity by leveraging the region's natural and cultural assets. The project, with its strategic location and development potential, offers numerous advantages and incentives detailed below.

Features and Benefits:

- **Strategic Geographic Location:** Located in an area with pristine natural landscapes next to the Soleiman Shah Dam, covering 21 hectares, it serves as a key tourism destination in the province. It's easily accessible via major highways such as Kermanshah-Qorveh-Sanandaj, and Hamadan-Sahneh-Sonqor, offering excellent road connectivity.
- **Diverse Tourism Services:** The project includes various facilities like restaurants, accommodations, sports halls, an open-air amphitheater, boating sites, and fish farming in cages, catering to a wide range of tourist needs.
- **Positive Economic Impact:** The increase in tourist traffic will boost the local economy, develop infrastructure, and improve the quality of life for local residents.

Investment Incentives: Investment in Iran's tourism sector, especially in provinces with natural and cultural capacities, presents significant opportunities for both domestic and foreign investors. The Iranian government offers supportive laws and incentives to facilitate and attract investment in this sector (Iran's Expediency Council Regulations, 2001).

Tax Exemptions: According to Article 31 of the Competitive Production Removal Act, the income from services such as hotels and licensed accommodation centers is exempt from tax for five years from the start of operations, and for 10 years in less developed areas. This period can be extended by up to three years in industrial and special economic zones.

Customs Exemptions: Under Clause "G" of Article 119 of the Customs Law and subsequent amendments, imports of necessary tourism equipment and facilities are exempt from customs duties. This measure aims to reduce the setup and operational costs for tourism projects.

Bank Loans and Subsidies: Tourism investors can benefit from special bank loans with interest rate subsidies of up to 8%, aimed at reducing initial project costs and enhancing investment attractiveness.

Access to Land and Natural Resources: In accordance with related laws, national lands and forest areas can be made available to investors either at appraised prices or through lease agreements with an option for ownership. Additionally, land-use changes for tourism projects come with special facilities and exemptions regarding fees.

Free Trade Zone Benefits: Investing in free trade and industrial zones offers special advantages, such as exemptions from customs duties on imports of equipment and raw materials, free transfer of investment profits, and guaranteed purchase of locally produced products.

Legal Support and Investment Security: Foreign investors, upon obtaining a license from Iran's Foreign Investment Board, are entitled to the same rights and protections as domestic investors. These include the ability to resolve disputes through international forums, free transfer of profits and capital, and fast-track decision-making regarding investment applications.

Tourism-Specific Exemptions and Support: Under Article 8 of the Iran Tourism and World Tourism Industry Development Act, all tourism facilities are eligible for industry tariff and guideline benefits. This includes exemptions from charges for utilities, insurance services, and other operational costs. Additionally, tourism facilities enjoy tax exemptions for workforce expansion and export of related products.

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