

Islamic Republic of Iran
Organization for investment economic and technical assistance of Iran

"Summary of technical-economical prefeasible study"

The name:

Religious and Health Tourism Center of Qasr-e Shirin

Sector: **Tourism** subsector: **Health tourism** ISIC code: 5520

The owner of:

**General Directorate of Economic and Financial Affairs of
Kermanshah Province**

Counselor plan:

Razi University of Kermanshah

The ADDRESS:

Qasr-e Shirin, Kermanshah Province

Date of P.F.S:

August 2024

Manager of Iran Investment Opportunities
SHAHRIG Engineering Company

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1- Abstract:

PROJECT PROFILE - SUMMARY SHEET

Project Introduction	
1- Project title: Religious and Health Tourism Center of Qasr-e Shirin	
2- Sector: Tourism	Sub Sector: Health tourism
3- Products / Services: : Medical Care ,Accommodation ,Dining ,Tourism ,Wellness ,Educational & Specialized Services	
4- location (address): Free Zone <input checked="" type="checkbox"/> Economic Special Zone <input type="checkbox"/> Industrial Estate <input type="checkbox"/> Main Land <input type="checkbox"/>	
5- Project description: <p>The Religious and Health Tourism Center of Qasr-e Shirin is a comprehensive and advanced project designed to provide high-quality health, medical, and accommodation services in a serene and pleasant environment. The center is situated on a 10,000-square-meter area and includes various sections to meet the diverse needs of visitors.</p> <p>The project will feature a highly advanced hospital equipped with modern and up-to-date technology to offer general, specialized, and super-specialized medical services. The hospital will include specialized clinics in various fields, including dentistry and cosmetic treatments. With 100 VIP beds, this hospital will be capable of delivering high-quality medical care under optimal conditions.</p> <p>The hotel's section of the center is designed to ensure the comfort and convenience of patients and their companions. The hotel includes 100 double VIP rooms, providing all the necessary amenities for guests. Among the hotel's facilities are a children's play and educational area, a beautiful green space, and 10 pavilions for relaxation and recreation.</p> <p>Special attention has been given to the design and development of green spaces and recreational areas in this project. The extensive green areas and family seating areas are designed to provide tranquility and enjoyment for visitors. The children's play and educational area has been created to entertain and educate children.</p> <p>The project is equipped with appropriate and advanced infrastructure, including air conditioning systems, sanitary facilities, and modern security equipment. All these amenities are designed to offer the best services to visitors and ensure their comfort and safety. The project aims to enhance the level of medical and welfare services in the region and attract religious and health tourists to Qasr-e Shirin, establishing itself as a unique center in this field.</p>	
Project Status	
6- Local / internal raw material access : 90%	
7- Sale : - Anticipated local market : 30% - Anticipated export market : 70%	
8 – Project total time (from start of activities to start of commercial operation in years) : 24 months	
Schedule	Start of activities: Month 1 to 4 (4 months) Start of works at site : Month 5 to 18 (14 months) End of Works: Month 19 to 22 (4 months) Start of commercial operation: Month 23 to 24 (2 months)

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	19608770	500000 Rial	39.22	23.4	62.62
Current Capital	13762604	500000 Rial	27.53	-	27.53
Total Investment	33371374	500000 Rial	66.75	23.4	90.15

- Value of foreign equipment / machinery 23.4 Million Euro
- Value of local equipment / machinery 23.4 Million Euro
- Value of foreign technical know-how - Million Euro
- Value of local technical know how - Million Euro
- Net present value (NPV): 37.84 Million Euro
- Internal Rate of Return (IRR): 85.47 %
- Capital Rate of Return: 37 %
- Payback Period 3 years and 2 months

General Information

11 - Project type : Establishment ☒ Expansion and completion ☐

12- Company Profile

- Name (Legal / Natural persons): Cultural heritage, handicrafts and tourism
- Company's current activities: Government services
- Address: Shahid Beheshti Boulevard, next to Shahed Park, Cultural Heritage Street, General Directorate of Cultural Heritage, Handicrafts and Tourism of Kermanshah Province - Postal Code: 6715875377
- Tel: 08338380046 Fax: 08338367401
- E-mail: Web Site: https://kermanshah.mcth.ir/
- Company's legal structure:

Government ☒
Non-Governmental ☐
Public non-governmental ☐

2- Project's location:

2-1- Province: **Kermanshah**



Kermanshah Province is situated in a mountainous region in western Iran, covering an area of 25,900 square kilometers. It shares a 370-kilometer border with Iraq and is bordered by Kurdistan Province to the north, Lorestan and Ilam Provinces to the south, Hamadan Province to the east, and Iraq to the west. The province, with Kermanshah City as its capital, comprises 14 counties, 21 cities, 31 districts, 86 rural districts, and 2,793 inhabited villages, with a population of approximately 2 million people. Kermanshah Province lies on the main

transit routes connecting east to west and northwest to southern regions of Iran. It plays a critical role in the transportation of goods and services to Iraq, serves as a vital corridor for pilgrims traveling to religious sites, and is strategically located near major economic hubs within the country. Due to its geographical location within the Zagros mountain range, Kermanshah Province enjoys a diverse climate, which has earned it the nickname “the four-season province.”

Kermanshah Province boasts a long shared border with Iraq, convenient access to land and air transportation, multiple vocational training centers, and 2,796 kilometers of communication roads. It is located along the Silk Road and main pilgrimage routes. As the healthcare and medical education hub of western Iran, it is situated on the west Iran railway (Arak-Kermanshah line). The province is home to Kermanshah Refinery, Bistoon Power Plant, significant oil and gas reserves, and Shahid Ashrafi Esfahani International Airport (the largest airport in western Iran). With potential for exporting engineering and technical services to Iraq, particularly in power, dam construction, energy, and infrastructure, Kermanshah also benefits from an unemployed yet skilled workforce and numerous public and private higher education centers. The province offers a safe and favorable socio-economic environment for attracting domestic and foreign investments, economic activities, and trade with Iraq and the Kurdistan Region. Located along the northwest-south transit axis and connecting Iraqi Kurdistan with southern Iranian ports, Kermanshah serves as a pilgrimage route to Karbala, hosting millions of travelers annually. Supporting the development of projects in 23 industrial towns and zones, the province provides essential infrastructure such as water, electricity, and gas. Kermanshah also features official customs offices at Khosravi and Parviz Khan crossings and markets like Shoushmi Nosoud, Sheikh Saleh, and Soomar. With significant ecotourism potential due to its diverse climate, forests, and biodiversity, Kermanshah is also home to the Qasr-e Shirin Free Trade-Industrial Zone and the Eslamabad-e Gharb Special Economic Zone. The province's west Iran railway connects to Iraq and Syria, and it has 8 operational dams with a combined capacity of 832 million cubic meters, among other notable features.

The industrial and mineral capabilities of Kermanshah Province are vast, including major industries such as Bistoon Petrochemical, Kermanshah Petrochemical, Steel Rolling Mills, Jahan Foolad Gharb, Saman Cement, Western Cement, Propylene Production Project, Kermanshah Refinery, and more. The province is rich in natural oil and gas reserves, as well as building materials mines, including decorative stones, gypsum, crushed stone, lime, and metallic and non-metallic minerals such as iron ore, silica, and feldspar.

The province also boasts natural bitumen (gilsonite and bitumen), with potential for processing and export. These mineral resources, particularly non-metallic minerals and upstream industries, distinguish Kermanshah from other western provinces.

Kermanshah Province is endowed with 22 reservoirs billion cubic and 9 meters of water resources. It also has 946,871 hectares of agricultural land, with 227,500 hectares under irrigation. The province produces 20,281 tons of safflower, 477,910 tons of wheat, 326,000 tons of barley, 208 tons of oilseed sunflower, and 14,903 tons of almonds. Additionally, Kermanshah has 1,038 industrial and semi-industrial units in the fields of livestock, cattle farming, and poultry farming, with 2,971,153 head of small livestock and 300,519 head of large livestock, producing annually 120,405 tons of red meat, 36,450 tons of white meat, 83,955 tons of poultry, and fish. The province also hosts 182 agricultural processing units, showcasing its significant agricultural and livestock capabilities.

Kermanshah is known for its rich historical and archaeological heritage, ranking third in Iran after Shiraz and Shush in terms of historical sites. It is home to notable landmarks such as Bistoon and Tagh-e Bostan within the city of Kermanshah. The province offers 6 tourism regions and 14 tourism hubs, with over 100 tourist attractions. These include the Tagh-e Bostan, Traditional Bazaar, Jameh Mosque, Sarabs Niloofar, and historical sites like Ganjdareh Hill, Darius's Inscription, Khosravi Shah Abbasi Castle, Anahita Temple, and scenic areas such as Sarabs Darband in Sahneh, Rijab River, Yazdgerd Castle, Abu Djaneh Tomb, Quri Qaleh Cave, Vis Al-Qarni Tomb, Sarabs Qasr-e Shirin, Rijab Waterfall, Hajij Village, Shamshir Village, Koohe Bazidraz, and Dirah Graveyard.

The province has international border crossings at Khosravi and Parviz Khan, providing excellent infrastructure for commercial and travel activities. Kermanshah also offers opportunities for investment in health tourism and medical tourism. Additionally, the province is home to protected areas that allow for the creation and expansion of wildlife tourism. Architectural attractions like the Moa'iniyeh Tekyeh and Beiglerbegi Tekyeh offer insight into the province's cultural heritage. Its diverse cultural, ethnic, and folk traditions provide opportunities for cultural and ethnographic tourism, showcasing the region's lifestyle, clothing, customs, dialects, religion, music, and rituals.

Kermanshah also offers significant potential for sports tourism, such as paragliding, rock climbing in the Simre River, fishing in dam reservoirs, caving, and mountain trekking. Promising tourism routes like the Bistoon-Tagh-e Bostan corridor, and rural destinations like Shamshir, Fesh, and others, further highlight the province's capabilities in the tourism sector.

2-2- the County: **Qasr-e Shirin**

Qasr-e Shirin is one of the cities in Kermanshah Province, located in the western part of Iran, and it is a free trade zone in the region. It lies to the east of the province and has a population of nearly 27,000 people. As the third largest city in Kermanshah Province, with an



area of 1,000 hectares, Qasr-e Shirin is bordered by Iraq to the north and west, Ilam Province to the south, and the cities of Sarpol-e Zahab and Gilan-e Gharb to the east. The residents of Qasr-e Shirin are Kurdish speakers. The county consists of the city of Qasr-e Shirin, the town of Somar, and the rural districts of Alvand, Nasrabad, Fathabad, and the Somar District.

Qasr-e Shirin shares a 186-kilometer border with Iraq, along which are two official border crossings, Khosravi and Parviz Khan. These crossings are key routes for economic, trade, and export exchanges with the Kurdistan region and central government of Iraq. Khosravi border, located 20 kilometers from Qasr-e Shirin, has the largest international land

terminal in the Middle East and serves as an official crossing point for pilgrims traveling to the holy shrines, particularly during the Arbaeen pilgrimage. The Parviz Khan border, officially established in 2007, lies along the Kurdistan region of Iraq and near the Sulaymaniyah Province. Currently, most of the exported goods pass through the Parviz Khan border, heading to the Kurdish regions of Iraq, including cities like Kalar, Sulaymaniyah, Mosul, Khanqin, and Kirkuk. The primary industries in Qasr-e Shirin include border trade, agriculture, and livestock farming.

The southern part of Qasr-e Shirin has a warm, mild desert climate, while the central area experiences a dry, semi-temperate climate. To the north and east, the climate is semi-dry and cold, with the higher elevations having a semi-humid, cold climate. The coldest months of the year average temperatures between 2.5 to 5°C, with rainfall varying between 350 to 450 millimeters. For this reason, Qasr-e Shirin is a major producer of citrus fruits in Kermanshah Province, growing oranges, lemons, tangerines, and grapefruits, with its sweet lemons being of particularly high quality.

Qasr-e Shirin is home to various historical and tourist attractions, such as Ban Qaleh, Chaharqabi, Khosrow Palace, Hosh Keri, the Abbasid Caravanserai, Shah Gadar Canal, Javanmir Castle, Haji Qalasi, Alvand River, Cham Imam Hassan, Falahat Park, the Caravanserai shopping center, and more. Handicrafts from the region include a variety of traditional men's and women's clothing, felt garments like hats and cloaks (Kulebal and Fereji), felt rugs, mats, Kilim, local sweets, and traditional souvenirs, all of which are easily accessible for visitors to explore and purchase.

2-3- the project:



The proposed location for the implementation of the project is proposed in coordination with the Secretariat of the Qasr-e Shirin Free Zone with the global geographic location UTM (34.500731,45.585680). The strategic location, in addition to having appropriate access to infrastructure facilities such as water, electricity, gas, and main and secondary communication roads and compliance with health care standards, has very easy access to the helicopter landing

pad, government offices, university, green space (park) and tourism (gardens and palm groves), sports space, etc..

2-4-access to the infrastructures:

No.	Needed infrastructures	distance to the project	The supply infrastructures
1	water	Less than 5 kilometers	Qasr-e Shirin Free Zone
2	electricity	Less than 5 kilometers	Qasr-e Shirin Free Zone
3	gas	Less than 5 kilometers	Qasr-e Shirin Free Zone
4	Telecommunications	Less than 5 kilometers	Qasr-e Shirin Free Zone
5	High way	Less than 5 kilometers	Qasr-e Shirin Free Zone
6	Sub way	Less than 1 kilometers	Qasr-e Shirin Free Zone
7	airport	166 kilometers	Shahid Ashrafi Esfahani Airport, Kermanshah
8	port	1640 kilometers	Ports and Maritime Organization of Iran, Bandar Abbas
9	Rail way	166 kilometers	Iranian Railways, Arak (Kermanshah)

3- Technical Specifications of plan:

3-1 –product:

The provided content outlines a comprehensive set of services for a health and tourism-oriented project, likely within the scope of a medical tourism or wellness resort. Here is a structured summary of the services in English:

❖ **Medical and Health Services:**

- **General and Specialized Medical Care:** Offering specialized healthcare services in areas like cardiology, orthopedics, internal medicine, and other medical specialties.
- **Non-invasive and Cosmetic Surgery:** Conducting cosmetic and therapeutic surgeries in a luxury, state-of-the-art setting.
- **Physiotherapy and Rehabilitation:** Providing rehabilitation services for patients recovering from surgeries or injuries.
- **Mental Health and Counseling:** Offering counseling and psychotherapy services with prominent specialists.
- **Health Check-ups:** Offering comprehensive health check-up packages for individuals and tourists.

❖ **Accommodation Services (Hotel Hospital):**

- **Luxury Stay with Medical Facilities:** Offering rooms equipped with medical equipment for patients needing 24-hour care.
- **Premium Hotel Services:** Equipped rooms with amenities, 24-hour service, internet, and smart TVs.
- **VIP and Private Rooms:** Providing specialized facilities for patients or their companions in exclusive rooms.
- **Healthy Restaurant:** Serving healthy food tailored to the needs of patients, elderly individuals, and tourists with specific dietary requirements.
- **Local Restaurants:** Offering a menu of local dishes like Kebab, Ash Paghazeh, and other regional specialties made from organic and locally sourced ingredients in open-air dining spaces.
- **Traditional Cafes and Teahouses:** Creating calm, cozy spaces with traditional furniture, local carpets, soft lighting, and serving local teas, herbal infusions, and traditional sweets.

❖ **Tourism and Pilgrimage Services:**

- **Pilgrimage Tours:** Organizing tours to visit sacred religious sites in Qasr-e Shirin and surrounding areas.
- **Nature and Cultural Tours:** Arranging visits to the natural, historical, and cultural landmarks around Qasr-e Shirin.
- **Tourist Guide Services:** Offering professional, multilingual guides for tourists.

❖ **Wellness and Fitness Services:**

- **Spa and Therapeutic Massage:** Providing specialized massage services and relaxing treatments for physical and mental well-being.
- **Hydrotherapy and Water Healing:** Utilizing mineral and hot water for healing physical ailments and promoting general health.
- **Fitness and Gym:** Offering fitness services and classes with a focus on health and wellness.
- **Yoga and Meditation in Nature:** Organizing yoga, meditation, and relaxing activities in open natural spaces.
- **Healing Gardens:** Designing therapeutic gardens with medicinal plants for visitors.

❖ **Educational and Research Services:**

- **Medical Workshops and Training:** Conducting workshops for medical professionals in collaboration with universities and institutions.
- **Health and Medical Research:** Supporting scientific research in medical fields, focusing on chronic diseases and innovative treatments.

❖ **Services for Patient Companions:**

- **Accommodation for Companions:** Providing accommodation for patient companions with full hospitality services.
- **Psychological Support:** Offering psychological counseling for patient companions to reduce stress and provide emotional support.
- **Transportation Services:** Providing exclusive transportation for patient companions to visit pilgrimage sites and tourist attractions.

❖ **Recreational and Cultural Services:**

- **Cultural and Artistic Programs:** Organizing cultural events such as concerts, art exhibitions, and cinema screenings.
- **Library and Study Center:** Providing a quiet space for reading and access to books related to health, medicine, and tourism.
- **Local Handicraft and Product Shops:** Offering local souvenirs like honey, traditional clothes, carpets, pottery, and handicrafts in specialized stores.
- **Local and Nature Tours:** Organizing walking tours to natural and historical sites with local guides familiar with the culture and history of the region.
- **Adventure Sports:** Providing activities like paragliding, mountain climbing, rock climbing, and similar experiences.

❖ **Business and Commercial Services:**

- **Shopping Center:** Establishing small shops for purchasing essentials, clothing, over-the-counter medicines, and personal items.
- **Banking and Financial Services:** Offering banking services and ATMs for tourists and patients.
- **Travel and Emergency Insurance:** Providing travel insurance services for covering emergencies and unexpected events.
- **Event Hosting:** Offering spaces for hosting conferences, seminars, and festivals.
- **Rental Services:** Renting camping equipment, bicycles, boats, and other recreational gear.

❖ **Digital and Technological Services:**

- **Online Health Platforms:** Providing online medical consultations and monitoring of patients' health through apps.
- **Internet and Digital Services:** Providing high-speed internet and digital services throughout the complex for ease of use for patients and tourists.
- **Interactive Mobile App or Website:** Designing an app or website that includes interactive maps, information about attractions, online bookings, voice guides, and personalized recommendations.

❖ **Special Services for International Tourists:**

- **Translation and Interpreter Services:** Offering professional translators fluent in various languages to facilitate communication for patients and tourists.
- **Health and Treatment Packages for Foreign Tourists:** Offering special medical and accommodation packages for foreign tourists in cooperation with international insurance companies.
- **Visa and Entry Services:** Assisting with visa issuance and facilitating entry and exit services for medical and pilgrimage purposes.

❖ **Transportation and Accessibility Services:**

- **Airport and Train Station Transfers:** Providing transportation from airports or train stations to the center.
- **Exclusive Parking:** Offering secure and spacious parking for patients, tourists, and their companions.

❖ **Special Services for Specific Groups:**

- **Family and Children Programs:** Creating spaces and activities suitable for children, including playgrounds, temporary childcare services, and educational activities.
- **Facilities for People with Disabilities:** Designing accessible facilities and services for individuals with special needs.
- **Programs for Retirees and Elderly:** Providing activities and services tailored to retirees and the elderly, such as gentle walking paths and relaxing classes.

❖ **Seasonal and Festival Services:**

- **Seasonal and Local Festivals:** Organizing events like harvest festivals, local music festivals, and handicraft exhibitions.
- **Weekend and Holiday Programs:** Offering special programs to attract tourists during holidays and weekends.

❖ **Health and Safety Services:**

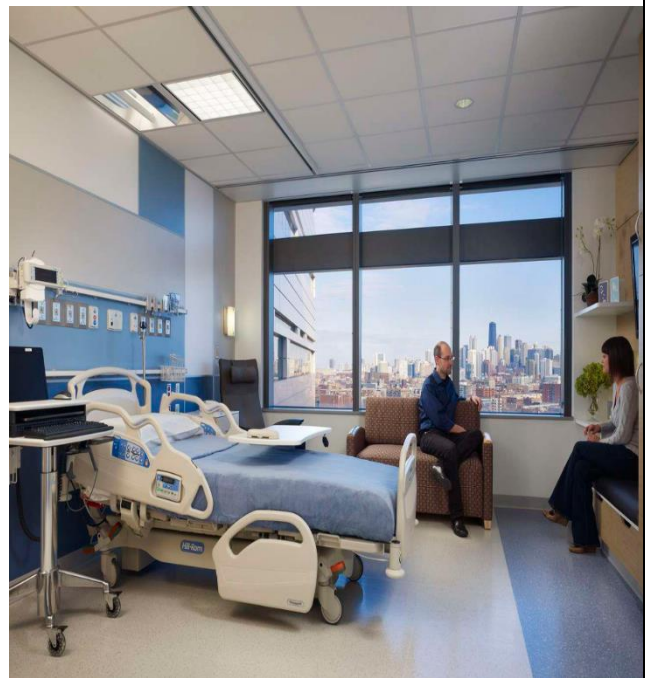
- **Disinfection and Environmental Hygiene:** Adhering to the highest hygiene standards and frequent disinfecting of the facilities for the health of patients and tourists.
- **Emergency Medical Care:** Providing an emergency department with 24/7 access to doctors and advanced equipment.
- **Safety and Rescue Services:** Coordinating with local authorities to ensure the safety of tourists in emergencies.

❖ **Environmental Services:**

- **Waste Management and Energy Efficiency:** Using advanced systems for managing hospital waste and leveraging renewable energy resources.
- **Green Spaces and Relaxation Areas:** Creating gardens and green spaces for relaxation and peaceful environments for patients and tourists.

❖ **Loyalty and Incentive Programs:**

- **Discount and Loyalty Programs:** Offering special discounts and rewards for loyal and regular customers.
- **Combo Packages:** Providing combined packages for different customer groups, including accommodation, recreational, and dining services.



3-2-project's requirements:

3-2-1-Space and infrastructure required:

A. Land:

The minimum land required is estimated to be 10,000 square meters. Considering the approximate price announced by the Qasr-e-Shirin Free Zone (30 million rials per square meter), the total cost of purchasing the land is estimated to be 300 billion rials. Of course, this price may increase during the implementation of the project.

Land Area (Square Meters)	Unit Price (Million Rials)	Total Price (Million Rials)
10,000	30	300,000

B. Landscaping:

No.	Title	Description	Area (m ²)	Unit Cost (Thousand Rial)	Total Cost (Million Rial)
1	Land Leveling and Grading	Due to the natural unevenness of the project site, this phase requires significant precision and care.	Project Site	-	10,000
2	Fencing and Wall Construction	Building aesthetically pleasing walls with natural materials and quality finishing.	1,500	3,470	10,400
3	Outdoor Lighting Installation	Installing decorative lighting fixtures in the site's open spaces.	Project Site	Lump Sum	1,000
4	Green Space and Family Park Landscaping	Creating a 3,000 m ² green space with 10 gazebos, family seating areas, complete lawn planting, floral arrangements, sapling planting, artistic lighting, and beautification for tourist recreation in the open-air area.	3,000	Lump Sum	50,000
5	Children's Play and Environmental Education Area	Establishing play and learning spaces for children, with advanced play equipment and thorough beautification of the area.	1,300		
6	Parking Facility	Developing a parking area with necessary substructure, sectioning, shelters, markings, and signage as per standards over a 500 m ² area.	500	Lump Sum	7,600
Total					79,000

C. Building Construction Costs:

Section	Description	Area (m ²)
Basement	Parking	1200
	Entrance and exit ramps	
	Utility and public spaces	
Ground Floor (General Clinic and Reception)	Entrance lobby and exit	1200
	Reception unit	
	Security and surveillance unit	
	Specialized and super-specialized clinic reception	
	General medical clinic	
	Waiting room	
	Emergency and trauma unit	
	Pharmacy	
	Cafeteria	
	Nursing and care services	
	Connecting corridors	
	Utility and public spaces	
	Staff dining area	
	Storage areas	
	Laundry room	
	Sterile room for clothes and equipment	
First Floor (MRI and Imaging Center)	Radiology units including MRI, CT Scan, Nuclear Medicine, Oncology, and Radiotherapy	1200
	Specialized imaging and radiology units, ultrasound	
Second Floor (Dentistry)	General dental clinic	1200
	Specialized dental clinic	
	Clinic	
	Nursing and care services	
	Laboratory	
	Connecting corridors	
	Administrative and management section	
	Conference and meeting hall	
	Utility and public spaces	
	Waiting room	
	Rest area for staff and nurses	
	Rest area for doctors	
Third Floor (Super-Specialized and Cosmetic Clinic)	Super-specialized clinic	1200
	Cosmetic specialized clinic	
	Nursing and care services	
	Laboratory	
	Connecting corridors	
	Administrative and management section	
	Conference and meeting hall	
	Utility and public spaces	
	Waiting room	
	Rest area for staff and nurses	
	Rest area for doctors	
Fourth Floor (Residential and Recreational)	50 two-bed equipped residential units with all necessary supporting sections	1200
	Housekeeping room	
	Management unit for residential and recreational units	
	Amusement park	
	Children's care and playroom	
	Restaurant	
	Coffee shop and food court	
	Game room with billiards, bowling, tennis, darts,	
	Research and development unit for health tourism	
	Lobby on the floor	
Total Project Area		7200 m ²
Construction Cost Rate (million Rial)		300
Total Amount (million Rial)		2,160,000

D. Infrastructure and Utilities Costs:

No.	Description	Required	Total Amount (Thousand Rial)
1	Electrical System: Including transformers with 500 kW demand, all related equipment, emergency power generator, electrical panels (main and sub), wiring, and cabling. The system will include complete electrical setup with generator, installation, and startup, electrical and BMS systems, smart control of the building's various sections, boiler room, and emergency power generator. The necessary infrastructure for a 500 kW electrical connection will be installed, with specifications as per the project.	500 kW connection, including all installations	210,000
2	Water Supply System: Obtaining permits for connection to the municipal water network, water storage tanks, purification plant, and a connected and intelligent water supply network. This includes the necessary plumbing, septic systems, wastewater treatment plant, and pumping systems. Installation of water connections and pipes, sewage systems, and necessary equipment.	Water connection and sewage pipes	100,000
3	Intelligent Fire Alarm and Suppression System: Fire alarm and suppression system with centralized network, storage tanks, operation hoses, sensors, connections, and smart electrical panels. The system will include both dry and wet methods for fire suppression, along with the installation of fire extinguishers.	Complete setup with monitoring systems	10,000
4	CCTV and Intelligent Security System: CCTV surveillance system and centralized intelligent alarm system.	Full system setup	16,000
5	Intelligent Fuel Supply System: Including a gas connection with a capacity of 800 m ³ per hour and all associated piping and safety features. Includes the installation and setup of the station and all required stages.	Gas connection and piping	300,000
6	Heating and Cooling System: Centralized and intelligent heating and cooling system with HVAC equipment, fan coils, absorption chillers, and heating radiators. The system will be powered by a central boiler room and four cast iron boilers for hot water production.	HVAC system and installation	130,000
7	Ventilation System: Centralized and intelligent ventilation system to cover all areas of the hospital.	Complete ventilation system	40,000
8	Compressed Air and Oxygen Supply Station: Includes all equipment for compressed air systems, oxygen generators, and associated infrastructure.	Full compressed air system	20,000
9	Hospital Waste Disposal System: Waste management system for medical and hospital waste, complying with technical standards and regulations.	Full waste disposal system	3,000

10	Centralized Audio and Visual System: A networked smart audio-visual system throughout the hospital, including equipment for central information broadcasting.	Audio-visual system setup	10,000
11	Disinfection and Sterilization Systems: Including all necessary equipment for sterilization and quarantine facilities.	Full disinfection system	32,000
12	Elevator Systems: Installation of 2 elevators with all necessary features, including emergency stops, automatic operation, and medical stretcher capacity.	Elevator installation	200,000
13	Telecommunication Systems: Complete telecommunication setup with all related equipment.	Telecommunication systems	4,000
14	Electronic Systems: Complete electronic systems with smart technologies and associated equipment.	Full system installation	11,000
15	Information Technology and Smart Systems: Central server room and IT system for the hospital, including all related smart technologies and equipment.	IT infrastructure	12,000
16	Laundry Equipment: Full setup for laundry services.	Laundry equipment	24,000
17	Kitchen Equipment: Kitchen equipment for the clinic.	Kitchen setup	90,000
18	Drinking Water Equipment: Equipment for water coolers throughout the complex.	Water cooler setup	8,000
Total Amount			977,000

3-2-2-Equipment and machinery:

No.	Title	Quantity	Technical Specifications	Total Amount (Million Rial)
1	Complete Hospital Equipment Set	Full Set	Suitable for the needs of departments and clinics	22,527,225
2	Complete Hotel Equipment Set	Full Set	Suitable for the number of rooms and guest capacity	840,000
3	Welfare and Administrative Equipment	Full Set	All light and heavy equipment	3,000
4	Children's Playground Equipment	Full Set	Suitable for tourist needs	5,000
5	Sports Equipment	Full Set	Suitable for tourist needs	7,000
Total Amount				23,382,225

3-2-3- Raw materials and intermediate components:

Raw Materials and Intermediate Parts Required for the Project:

❖ **General and Specialized Medical Care:**

- Medications and disposable medical equipment (e.g., gloves, masks, syringes, sutures, and bandages)
- Disinfectant and hygiene solutions
- Laboratory consumables (e.g., diagnostic kits)

● **Non-invasive and Aesthetic Surgeries:**

- Materials for aesthetic surgery (e.g., fillers, Botox, silicones)
 - Supplies for laser and non-invasive surgeries (e.g., special gels, disinfectants)
- **Physiotherapy and Rehabilitation:**
 - Physiotherapy equipment and consumables (e.g., electrotherapy gels, resistance bands)
 - Rehabilitation tools (e.g., braces and special bandages)
- **Mental Health and Counseling:**
 - Software and digital tools for psychological support
 - Psychological books and educational resources
- **Health Check-ups:**
 - Laboratory kits and diagnostic materials for health check-ups (blood collection kits)
- ❖ **Accommodation Services (Hospital-Hotel):**
- **Luxurious Stay with Medical Facilities:**
 - Consumable hospital supplies in rooms (e.g., bed linens, pillows, hygienic bed covers)
 - Care equipment like small oxygen cylinders, emergency resuscitation equipment in rooms
- **Premium Hoteling Services:**
 - Room consumables (e.g., cleaning materials, disinfectants, hygiene products)
 - Accessories like smart TVs, controllable air conditioning systems
- **Restaurant with Healthy and Local Cuisine:**
 - Organic and local food materials (e.g., local vegetables, native meats, etc.)
 - Local spices and aromatic herbs for traditional dishes
- ❖ **Health and Wellness Services:**
- **Spa and Therapeutic Massage:**
 - Massage oils and lotions
 - Mineral salts and spa-specific products
- **Hydrotherapy:**
 - Mineral and herbal materials for hydrotherapy
 - Disinfectants and water treatment products
- **Fitness and Gymnasium:**
 - Sports equipment (e.g., dumbbells, resistance bands)
 - Sports drinks and supplements
- ❖ **Culinary and Local Restaurant Services:**
- **Raw Materials for Traditional Cuisine:**
 - Fresh vegetables, grains, and local meats
 - Organic products and medicinal herbs native to the region
 - Local spices and dried fruits
- **Herbal Plants and Teas for Local Beverages:**
 - Medicinal herbs and local teas for offering drinks at cafés and teahouses
- ❖ **Tourism and Pilgrimage Services:**
- **Pilgrimage and Ecotourism Tours:**
 - Tourism-specific equipment (e.g., backpacks, walking shoes)
- **Tour Guide Services:**
 - Printed materials and travel guides
 - Communication devices and interactive maps
- ❖ **Recreational and Cultural Services:**
- **Entertainment and Artistic Programs:**
 - Equipment for concerts and art performances (e.g., sound systems, lighting)
 - Art materials for exhibitions (e.g., paints, canvases)
- **Educational and Research Services:**

- ❖ **Medical Training Workshops:**
 - Educational materials (e.g., books, handouts, and laboratory training kits)
 - Online medical education platforms
- ❖ **Health and Medical Research:**
 - Laboratory materials and research kits for scientific studies
 - Statistical tools and medical data analysis software
- ❖ **Special Services for Patient Companions:**
 - **Accommodation for Companions:**
 - Accommodation essentials (e.g., bed linens, towels, hygiene supplies)
 - Special snack and beverage packages
 - **Psychological Support:**
 - Therapeutic materials and tools (e.g., psychology books, psychotherapy software)
 - Relaxation and soothing items (e.g., scented candles, calming oils)
 - **Transportation Service:**
 - Internal transportation services (e.g., electric cars or bicycles for movement around the complex)
- ❖ **Recreational and Cultural Services:**
 - **Library and Study Center:**
 - Books related to medicine, health, and tourism
 - Library furniture and accessories (e.g., tables, chairs, study systems)
 - **Local Handicraft Shops:**
 - Raw materials for local handicrafts (e.g., traditional threads, leather, metal raw materials)
 - Regional natural products (e.g., honey, vegetable oils, dried fruits)
 - **Sports and Adventure Equipment:**
 - Equipment for adventure sports (e.g., ropes, safety harnesses, inflatable boats, bicycles)
 - **Local Musical Instruments:**
 - Instruments for cultural and artistic programs
- ❖ **Business and Commercial Services:**
 - **Shopping Center and Retail Stores:**
 - Consumables for stores (e.g., packaging materials, daily-use products)
 - Health and beauty products for sale
 - **Travel Insurance and Emergency Services:**
 - Insurance materials and emergency equipment
- ❖ **Digital and Technology Services:**
 - **Online Health Platforms:**
 - Software and medical information systems
 - Health apps for remote patient monitoring and management
 - **Internet and Advanced Technologies:**
 - Network and communication systems (e.g., routers, cables, wireless equipment)
- ❖ **Special Services for Foreign Tourists:**
 - **Translation and Interpretation Services:**
 - Translation software and digital tools to facilitate communication
 - Printed materials and multilingual brochures
 - **Special Health and Treatment Packages:**
 - Health and wellness kits for international tourists
- ❖ **Transportation and Accessibility Services:**
 - **Airport and Train Station Transfers:**
 - Vehicles suitable for transferring patients and tourists
 - Consumables for transfers (e.g., snack packages and packaged beverages)

❖ **Special Services for Specific Groups:**

• **Programs for Families and Children:**

- Children's toys and educational games
- Safety and hygiene products suitable for children

• **Facilities for Disabled Individuals:**

- Equipment to assist accessibility (e.g., ramps, elevators)

❖ **Environmental Services:**

• **Waste and Energy Management:**

- Waste separation bags and bins
- Renewable and eco-friendly materials for energy management

• **Materials for Green Spaces and Landscaping:**

- Native plants and local trees for landscaping
- Soil, fertilizers, and organic materials for plant care
- Landscaping materials (e.g., sand, pebbles, decorative stones)

❖ **Support System Materials:**

• **Materials for Water and Wastewater Systems:**

- Pipes, tanks, water filters, and water recycling equipment

3-2-4-management and human resources:

No.	Job Title	Number of People	Monthly Salary (Million IRR)	Annual Salary (Million IRR)
Hospital Staffing Requirements				
1	Doctor	14	400	67200
2	Nurse	90	300	32400
3	Administrative	34	200	81600
4	Service Staff	40	200	96000
5	Technician	12	200	28800
Total				306000
Employer's Share of Insurance (23%)				70380
Added to this are seniority, vacation, bonus, and annual holiday (equivalent to four months' salary).				102000
Grand Total for Hospital Staff				478380
Tourism Complex and Hotel Staffing Requirements				
No.	Job Title	Number of People	Monthly Salary (Million IRR)	Annual Salary (Million IRR)
1	Security Guard	10	200	24000
2	Accounting and Finance	5	300	18000
3	Service Staff	30	200	72000
4	Management	5	400	24000
Total				138000
Employer's Share of Insurance (23%)				31740
Added to this are seniority, vacation, bonus, and annual holiday (equivalent to four months' salary).				46000
Grand Total for Tourism Complex and Hotel Staff				215740
Grand Total for Both Hospital and Tourism Complex		240	-	694120
No.	Skill Level	Number of People	Base Salary (IRR)	
1	Specialist	19	4,000,000	
2	Skilled Worker	95	3,000,000	
3	Unskilled Worker	126	2,000,000	

- Number of skilled personnel required: **95 persons**
- number of non- skilled personnel required: **126 persons**
- number of expert personnel required: **19 persons**

4- Ownership and legal permission:

4-1- ownership of land:

Given that the service unit is proposed within the Khosravi Free Zone area, the land ownership belongs to the Khosravi Free Zone. Through an agreement and as part of the support for establishing production and service units in underdeveloped and free zone areas, a portion of the payment is made in cash, while the remainder is transferred to investors in the form of long-term installments. After obtaining the operation license, the title deed is transferred to the unit's name.

4-2- Intellectual property and incentives:

Intellectual property in a health tourism unit acts as a strategic tool for differentiation, attracting tourists, increasing economic productivity, and protecting innovations. These intellectual properties facilitate the enhancement of services and technologies, attract investors, and create a sustainable competitive advantage in the international market. In the establishment of a health tourism unit, intellectual property plays a critical role in protecting intellectual assets and creating competitive advantages. Specifically, intellectual property in this field includes the following:

❖ Patent in Medical Equipment and Methods:

A health tourism unit may use advanced medical equipment or innovative treatment methods that are eligible for patent registration. For example:

- **New diagnostic tools:** If the unit utilizes unique devices for diagnosing diseases (such as high-precision medical imaging machines or smart diagnostic systems), these tools can be patented.
- **New treatment methods:** If the unit employs specific treatment protocols that yield better results (e.g., non-invasive surgical techniques or new rehabilitation technologies), these methods can be patented.
- This patent not only prevents competitors from copying but also positions the unit as a leader in innovative services on the international stage, which can play a key role in attracting health tourists and investors.

❖ Trademarks and Brand Identity:

In the health tourism industry, branding and a strong visual identity are vital for differentiation and attracting clients. Trademarks can include:

- **Logo and trade name:** For instance, the name and logo of the health tourism unit, which operates as a hospital-hotel, should be registered to prevent misuse by competitors.
- **Trademarks for specific services:** If the unit offers unique services such as "hydrotherapy" or "stay in therapeutic gardens," these services can be trademarked. This registration can help differentiate the unit in the market and attract customers.
- **Specific treatment and accommodation packages:** Registering trademarks for specialized treatment packages helps establish sub-brands for the unit, such as packages for elderly patients or heart patients.
- Trademark registration also helps prevent similar or counterfeit brands from entering the market, increasing customer trust.

❖ Industrial Designs in Architecture and Therapeutic Spaces:

The interior and exterior designs of a health tourism unit are valuable intellectual properties that should be protected. Unique designs in the unit may include:

- **Design of VIP and hospital accommodation rooms:** If the interior design of rooms and hospital sections is done with special decoration and unique elements, these designs can be registered as industrial designs. This not only prevents copying but also provides a unique and luxurious experience for patients and tourists.
- **Design of therapeutic and wellness spaces:** Spaces like healing gardens or spa and massage centers can be registered for their unique designs, optimizing sensory experiences and relaxation for visitors.
- Registering industrial designs can help attract more tourists and enhance the unit's position in the market.

❖ **Copyright in Educational Content and Digital Technologies:**

Given the importance of technology in health tourism, the use of health-related software and applications is a key component in the industry. Items covered by copyright include:

- **Health management software:** If the health tourism unit uses software to manage medical files, track patient conditions remotely, or offer online consultations, these software solutions should be copyrighted.
- **Educational and research content:** If the unit provides educational workshops or treatment courses for doctors and patients, the content of these courses (e.g., slides, educational videos, and articles) should be protected.
- Copyrights also enable the unit to generate revenue by selling or licensing this content to other healthcare centers.

❖ **Utility Models for Medical and Wellness Equipment:**

In many cases, the health tourism unit may have innovative tools or equipment that don't qualify as patents but are still unique. These tools can include:

- **Practical medical and therapeutic devices:** Simpler tools such as physiotherapy devices or specialized patient care equipment can be registered as utility models.
- **Wellness and comfort tools:** Equipment designed to enhance comfort for patients and tourists in accommodation settings, such as smart beds, can be protected under utility models.
- This protection increases the unit's efficiency in utilizing equipment and reduces the risk of copying.

❖ **Licensing and Technology Transfer:**

One way to leverage intellectual property in a health tourism unit is by licensing inventions, trademarks, or educational content to other healthcare and tourism units. This process includes:

- **Brand licensing:** The health tourism unit can license its brand to other healthcare centers or tourism hotels nationally or internationally, generating revenue.
- **Software licensing or sales:** If the unit uses advanced software to manage patient files or online consultations, it can sell or license these technologies to other healthcare centers.

❖ **Geographical Indications (GIs):**

Geographical indications are intellectual property rights that associate certain products or services with a specific geographic location. In health tourism units, some services or products may be linked to a particular location, adding value and reputation to that location. For example:

- **Use of unique local resources:** If the project provides hydrotherapy services using local hot springs, these services can be registered as a unique feature of the region.
- **Local and traditional products:** Organic food products or herbal medicines from a specific area can also be protected under a geographical indication.
- Registering these indications ensures the health tourism unit can capitalize on the unique reputation of the region and prevent misuse.

❖ **Commercialization of Intellectual Property (IP):**

Once intellectual property is registered, the health tourism unit can use these rights to generate income and expand its business activities. Commercialization includes several methods:

- **Licensing:** Granting permission to others to use technologies, inventions, or services under intellectual property rights. For example, if the health tourism unit has an innovative treatment technology, it can license it to other hospitals and health centers and receive royalties in return.
- **Selling intellectual property rights:** In some cases, the organization may decide to sell part of its intellectual property rights to other companies.
- **Partnerships and collaborations:** The health tourism unit can collaborate with other medical and research entities to use new knowledge and technologies for further development.

❖ **Using Intellectual Property to Attract Investors and Secure Funding:**

Intellectual property rights can be viewed as valuable assets, signaling to investors that the company holds protected technologies and innovations. These rights can be used as collateral for

loans or investments, providing investors with security. Offering exclusive rights to investors ensures them a return on their investment and serves as a strong marketing tool.

❖ **Managing Intellectual Property on an International Scale:**

If the health tourism unit intends to expand its activities to international markets, it should register its intellectual property in each destination country. Registering IP globally requires compliance with various laws and regulations. For example:

- **Patent Cooperation Treaty (PCT):** This treaty allows you to file a patent application simultaneously in multiple countries.
- **International trademark registration:** Branding for the health tourism unit internationally is crucial. Registering trademarks in target countries helps prevent misuse and unauthorized imitations.
- These measures support the development and growth of the health tourism unit in global markets, creating more opportunities for international collaborations and income generation.

❖ **Supporting Medical and Therapeutic Innovations:**

In a health tourism unit, new medical technologies, treatment methods, or devices may be introduced and utilized. Patent or utility model registrations for these innovations can prevent unauthorized access by other centers.

❖ **Educational and Research IP:**

Health tourism units may implement medical and therapeutic educational and research programs. The results of these research activities and educational courses can also be protected under intellectual property rights. Registering IP for research and scientific articles can enhance the unit's academic credibility and attract research collaborations.

4-3-legal permission:

To establish and operate a tourism and ecotourism unit in Kermanshah's Qasr-e Shirin Free Zone, obtaining various legal permits is essential. These permits are issued by different organizations and entities to ensure compliance with environmental, safety, technical, and other mandatory regulations. The most important permits required include:

- **Construction Permit (Establishment License):** This permit is issued by the Qasr-e Shirin Free Zone Organization, the University of Medical Sciences, and the Cultural Heritage, Tourism, and Handicrafts Organization of Kermanshah Province. To obtain this permit, a technical and economic feasibility plan, company registration documents, and other required documents must be submitted.
- **Environmental Permit:** Issued by the Qasr-e Shirin Free Zone Organization and the Department of Environmental Protection. To obtain this permit, an Environmental Impact Assessment (EIA) of the project must be conducted, and a waste management plan for the unit must be provided.
- **Health and Safety Permit:** Issued by the Qasr-e Shirin Free Zone Organization and the Ministry of Cooperatives, Labor, and Social Welfare of Kermanshah Province. To obtain this permit, the industrial unit must comply with occupational health and safety standards.
- **Fire Safety Permit:** Issued by the Qasr-e Shirin Free Zone Organization. To obtain this permit, the unit must meet fire safety standards for the building and equipment.
- **Utilities Permits (Electricity, Water, Gas):** These permits are issued by the Qasr-e Shirin Free Zone Organization and the relevant utility companies (Electricity Distribution Company, Water Affairs, and Gas Company of Kermanshah). To obtain these permits, precise calculations for electricity, water, and gas consumption and compliance with the relevant standards are required.
- **Operation License:** This license is issued by the Qasr-e Shirin Free Zone Organization, the University of Medical Sciences, and the Cultural Heritage, Tourism, and Handicrafts Organization. It serves as the legal authorization to begin operations.

5- Market study and Competition:

The health and religious tourism industry, due to its dynamic nature and rapid changes in needs and technologies, requires specialized and strategic approaches. Iran holds a high ranking in medical and health fields in the West Asia region and earns about one billion dollars annually from health tourism. In 2023, the number of health tourists from 69 nationalities entering Iran reached approximately 1.5 million. This number shows a significant increase compared to the previous year, which was 1.2 million. These tourists mainly travel to Iran from Iraq, Afghanistan, Turkey, Oman, Pakistan, and Turkmenistan, with Iraq accounting for about 40% of the total. Additionally, more than 20,000 tourists from the Kurdistan Region, primarily visiting the provinces of Kermanshah and Kurdistan. Although the number of IPD-licensed centers (health tourism licensing centers) in the country is around 290, the provinces of Tehran, Qom, Mashhad, and Kermanshah have had the highest number of patients (Kayhan, 2023).

A thorough analysis of market trends, consumer needs, competition, and challenges is essential to develop effective strategies and capitalize on emerging opportunities. Countries and companies active in this field can secure a larger share of this growing market by investing in innovation, international collaborations, and improving service quality. Below is a detailed analysis of key factors:

❖ Market Trends

To conduct an in-depth analysis of market trends in health and religious tourism, we need to focus on the following key issues:

- **Increase in International Standards for Health and Religious Services:** The global health tourism market is moving toward standardizing services at the international level. These standards cover treatment quality, infection control methods, and patient management. In the religious tourism sector, countries and religious destinations are working to provide a comprehensive experience for pilgrims, ensuring the infrastructure, security, and comfort of visitors are enhanced.
- **Demographic Changes in Demand:** The aging populations in developed and even developing countries require more healthcare and medical services, driving the demand for health-oriented travel. Additionally, the younger generation is increasingly interested in combining religious and medical tourism, prompting shifts in service offerings and destination marketing.
- **Emergence of Luxury Health Tourism:** Alongside more affordable healthcare options, luxury health tourism is on the rise. This segment caters to individuals with high income levels seeking private, personalized services. Private medical centers offer VIP services and luxury accommodations, which are especially popular in countries such as the UAE, Turkey, and Singapore.

❖ Competition

Analyzing competition in health and religious tourism requires attention to the following factors:

- **Economies of Scale:** Countries and destinations that have successfully attracted a large number of international patients benefit from economies of scale, reducing operational costs effectively. For example, Turkey enjoys this advantage in health tourism. Similarly, Iran, with its large number of religious tourists, can reduce the costs of religious and welfare services.
- **Differentiation Strategies:** Some countries and destinations focus on service differentiation rather than price competition. For instance, India is known for its expertise in cardiovascular surgery, while South Korea excels in cosmetic treatments. In religious tourism, Iran and Iraq, with sites like Mashhad and Karbala, offer specialized services to Shia pilgrims.

- **Government Support:** One of the key competitive factors in this industry is the level of government support. Countries with policies encouraging the development of health and religious tourism infrastructure, including tax incentives and easy visa processes for health tourists, have been able to capture a larger share of the global market. Dubai and Thailand, for example, attract more health tourists through specialized health visas and advanced medical infrastructure.

❖ **Consumer Needs**

A deeper analysis of consumer needs in this industry reveals that, in addition to basic service quality, several other factors influence decision-making:

- **Increased Consumer Awareness:** Health and religious tourists often have higher awareness of their specific service needs. These consumers seek clear, accurate information about treatments, doctors, facilities, and the success rates of medical centers. Data-driven user experiences and digital recommendations play a critical role in patients' decision-making processes. This can be enhanced through online health consultation platforms or mobile apps.
- **Need for Multilingual and Culturally Appropriate Support:** Many health tourists come from countries with different languages and cultures, requiring multilingual services and cultural adaptation. For example, in health tourism destinations across Asia, having medical staff fluent in English, Arabic, or even Chinese can be a major factor in attracting international patients.
- **Post-Treatment Follow-Up:** A major concern for health tourists is the ability to follow up on their treatments once they return to their home country. This need has led many international medical centers to develop advanced communication networks for post-treatment care and consultation. Technologies like telemedicine play a crucial role in meeting this need.

❖ **Challenges**

The health and religious tourism industries face several complex and multidimensional challenges that require specialized approaches:

- **Legal and Tax Complexities:** Many countries still lack clear legal frameworks for health tourism services. Tax issues related to medical treatment costs, the transfer of drugs and medical equipment, and international insurance payments present significant challenges. Companies must be familiar with these complex international regulations and provide appropriate legal solutions.
- **Crisis Management in Health and Security:** Pandemics and security concerns (especially regarding religious tourism security) can directly affect the flow of health and religious tourists. The COVID-19 pandemic demonstrated the need for global healthcare systems to be prepared for such crises, with stricter health protocols for tourists.
- **Economic and Currency Fluctuations:** Currency exchange rates and inflation can significantly impact health tourism costs. Countries with stable currency rates and strong financial infrastructures have a competitive edge in this area. For instance, Iran, due to favorable exchange rates for foreign tourists, has become an attractive destination, although currency fluctuations pose risks to the industry.

❖ **Opportunities**

Despite the challenges, the health and religious tourism industries offer numerous opportunities for growth and development:

- **International Collaboration and Networking:** International collaboration in this industry can increase trust among international patients and raise service standards. For example, partnerships between medical centers in different countries can facilitate the transfer of technology and technical expertise.

- **Integrated Service Packages:** Designing comprehensive packages that include medical treatments, accommodation, and cultural and religious experiences can meet the multifaceted needs of health and religious tourists. These packages can be marketed through digital platforms and partnerships with international tourism companies.
- **Investment in Education and Research:** By investing in the education of doctors and medical research, countries and medical centers can position themselves as advanced healthcare hubs globally. Research into specific diseases and innovative treatments can contribute to the development of the health tourism market.

5-1- Introduce target market:

A specialized analysis of the target market in the health and religious tourism industry requires a closer examination of market segmentation, which helps companies and service providers adopt specific and optimized strategies to attract and retain customers. Analyzing the target market in health and religious tourism shows that service providers in this industry need strategies tailored to different customer groups. A thorough review of the psychological, income-related, geographical, and behavioral needs of customers and the offering of integrated, multi-level, and multi-cultural services can help attract and retain clients. To more accurately define the target market, the following aspects should be considered:

❖ Psychographic Segmentation:

This segmentation is based on values, attitudes, personality, and lifestyle of individuals. In the health and religious tourism industry, people with different spiritual, cultural, and health motivations seek different services:

- **Religious and Spiritual Tourists:** This group includes individuals seeking spiritual and religious experiences, particularly those who travel to religious and pilgrimage sites. They place great importance on services that provide mental and physical peace.
- **Health Tourists focusing on Mental and Physical Health:** This group includes individuals seeking to improve their physical and mental well-being, with services such as yoga, meditation, and complementary therapies being attractive to them. In this market, combining health services with spiritual and religious experiences could be a strong point.

❖ Challenges:

- **Coordination between Different Needs:** Individuals seeking religious and spiritual experiences may have different priorities compared to those focused on physical health. Creating a service combination that satisfies both groups is a major challenge.
- **Differentiating Spiritual and Health Services:** While many centers aim to offer medical services, providing high-quality spiritual and religious services may not receive sufficient attention, which could hinder customer attraction from this segment.

❖ Opportunities:

- **Creating Integrated Services:** Offering service packages that address both physical and spiritual needs is a highly attractive opportunity in this market. Creating environments that provide a holistic experience of physical healing, mental tranquility, and spiritual growth can attract special clients.
- **Spirituality and Health Connection:** Emphasizing that the healthcare services provided not only improve physical health but also enhance mental and spiritual well-being could help attract the psychographic market.

❖ Income and Economic Behavior Segmentation:

Income-based market analysis allows you to design services and products tailored to each group based on their financial level:

- **High-Income Tourists:** This group seeks luxury services, five-star hotels, and private medical centers with international standards. They are willing to pay high fees for

premium medical and wellness services. Offering customized experiences and VIP services can attract this group.

- **Middle and Low-Income Tourists:** These individuals seek affordable healthcare services in countries where treatment costs are lower than in their home country. In such countries, tourists can be attracted by offering high-quality yet affordable medical services.

❖ **Challenges:**

- **Balancing Quality and Cost:** Striking a balance between offering quality and affordable services for different groups is a fundamental challenge. Healthcare centers need to maintain the quality of their services while minimizing costs to attract middle- and low-income tourists as well.
- **Service Standard Differences Across Income Levels:** Creating significant differences between luxury and basic services without alienating low-income tourists is an important challenge in this market.

❖ **Opportunities:**

- **Multi-Level Service Packages:** Designing and offering service packages with different price levels for various income groups provides an opportunity to attract a wider customer base. Economical packages with fewer amenities can attract low-income markets, while luxury and customized services can cater to high-income tourists.
- **Currency Exchange Advantages:** In countries with significant currency exchange rate differences, foreign tourists can receive high-quality services at a lower cost. This currency difference presents a great opportunity to attract low-income health tourists.

❖ **Geographic Segmentation:**

The geographic market in health and religious tourism is highly diverse, and cultural, linguistic, and local regulations have a significant impact on tourist behavior. This section includes analyzing customers from different geographical regions:

- **Tourists from Developed Countries:** This group seeks high-quality treatments at a lower cost than in their home country. Countries like Iran, with lower treatment costs and high standards in certain medical services, can attract these tourists.
- **Tourists from Neighboring and Regional Countries:** Neighboring countries, due to cultural, linguistic proximity, and shared religious sites, are key destinations for religious and health tourism. Countries like Iran and Iraq, as two major religious hubs in the region, can attract these groups.

❖ **Challenges:**

- **Cultural and Linguistic Differences:** Providing services to tourists from different languages and cultures requires appropriate infrastructure and multilingual, well-trained staff. This could pose a challenge for some healthcare centers.
- **Regional Competition:** Neighboring and competing countries offering similar religious and medical services with competitive pricing can capture a large share of the market. For example, countries like Turkey and the UAE are heavily developing their health tourism industries.

❖ **Opportunities:**

- **Multilingual and Multicultural Services:** Offering services in different languages and respecting the cultural needs of tourists can be a major competitive advantage. Healthcare centers that can communicate with clients in their native language and respect cultural differences are more likely to attract customers from various regions.
- **Geographic Positioning:** The geographic proximity to religious countries such as Iraq offers a great opportunity to attract health and religious tourists. This proximity reduces travel and accommodation costs, which is attractive to many tourists.

❖ Behavioral Segmentation:

Behavioral segmentation is based on how tourists interact with healthcare and religious services. Consumption behaviors and short- or long-term needs play a critical role in this segmentation:

- **Tourists Seeking Immediate Treatments:** This group seeks simple, short-term treatments that do not require long stays. Cosmetic surgeries, dentistry, or emergency treatments can address the needs of this group.
- **Tourists Seeking Long-Term Treatments:** This group requires treatments that may take weeks or months, such as cancer treatments, complex surgeries, or cardiac care. These tourists need long-term accommodation and are looking for quality medical services and suitable lodging.

Challenges:

- **Managing Long-Term Stays:** Providing accommodation and wellness services for tourists requiring long-term treatments can pose challenges such as high costs and the need for adequate infrastructure.
- **Post-Treatment Services:** Providing post-treatment services, especially for patients requiring complex and long-term care, is a significant challenge. Offering follow-up and support services directly or through telemedicine is essential to increase customer satisfaction.

Opportunities:

- **Offering Comprehensive Treatment Services:** Healthcare centers that can provide integrated and comprehensive treatment and accommodation services can attract a larger market of health and religious tourists with long-term needs.
- **Digital Follow-up and Telemedicine:** Using modern technologies like telemedicine to provide consultation and follow-up care for patients after treatment presents a significant opportunity to increase customer satisfaction and reduce the need for long-term stays at the destination.

6- Physical Progress of project: yes ☐ No ☒

This project has been proposed to the private and non-governmental sector by the Investment and Economic and Technical Assistance Organization of Iran, the Kermanshah Governorate, the Ministry of Economic Affairs and Finance, the General Directorate of Cultural Heritage, Tourism and Handicrafts of the province, and the University of Medical Sciences of the province. It is currently in the stage of preparing a technical-economic feasibility study.

7- Action plan and Implementation schedule:

Project Implementation Timeline Table

Phase	Activity Description	Duration	Notes
Feasibility Studies	<ul style="list-style-type: none"> - Detailed analysis of target market (domestic and international) - Competitive analysis and competitor review - Assessment of demand for health and religious tourism services - Assessment of client and patient needs 	1 month	Requires in-depth analysis to identify market opportunities and threats, examine supply chain and regional/international demand.
Strategic Project Design	<ul style="list-style-type: none"> - Formulation of long-term and short-term strategies - Identification of key revenue-generating sectors (hotel, hospital, medical services) - Determination of business model - SWOT analysis 	1 month	Establishing financial and marketing goals, formulating strategies for optimal resource use, and designing a detailed financial plan to attract investment.
Architectural Design & Development	<ul style="list-style-type: none"> - Design of architectural and structural plans - Review of legal requirements and construction permits - Compliance with hotel and medical standards (separately) 	1 month	Special attention should be paid to health and medical standards in hospital space design. Architectural design must also consider the psychological and physical needs of patients and tourists.
Obtaining Official Permits	<ul style="list-style-type: none"> - Follow-up on construction and health permits - Coordination with government bodies for environmental and health permits 	1 month	Obtaining the necessary permits from the Ministry of Health and related authorities to ensure compliance with required standards and regulations.
Financial Planning & Investment Attraction	<ul style="list-style-type: none"> - Budget planning - Negotiating with investors - Obtaining loans and bank facilities 	1 month	A precise budget plan and investment attraction are required, including identifying investment opportunities and securing financing through bank loans and other sources.
Site Preparation & Infrastructure Construction	<ul style="list-style-type: none"> - Excavation and leveling - Foundation creation and initial infrastructure - Installation of water, electricity, and gas systems 	2 months	A critical phase involving the creation of key infrastructure for buildings and initial equipment, ensuring construction quality and compliance with environmental and medical standards.

Main Building Construction	<ul style="list-style-type: none"> - Construction of hotel and hospital buildings - Mechanical, electrical, and ventilation installations - Creation of medical and recreational spaces 	12 months	Buildings must be constructed to high quality and in compliance with medical and hospitality standards. Attention to details like green spaces, lighting, and interior design for patient and companion comfort is essential.
Procurement & Installation of Medical and Hospitality Equipment	<ul style="list-style-type: none"> - Procurement of advanced medical equipment (operating rooms, ICU, diagnostic equipment) - Installation of hospitality management systems and customer welfare systems 	2 months	Selection and procurement of medical equipment according to treatment needs, as well as equipment related to hospitality and hospital services, such as ventilation, air conditioning, and safety systems.
Human Resource Preparation	<ul style="list-style-type: none"> - Recruitment of medical and hospitality staff - Specialized staff training in treatment, nursing, and hotel management - Development of training programs 	1 month	Specialized training is required for hospital and hospitality staff, as well as continuous training programs to maintain service quality.
Marketing & Advertising	<ul style="list-style-type: none"> - Development of internal and international advertising strategy - Execution of digital and traditional advertising campaigns - Collaboration with tourism and health companies 	1 month	Requires targeted marketing to attract domestic and international tourists, with ads focusing on special services (such as cosmetic surgery and advanced medical services), and partnerships with insurance and travel organizations.
Pilot Launch	<ul style="list-style-type: none"> - Full testing of medical and hospitality systems and equipment - Evaluation of initial client and patient satisfaction - Troubleshooting technical issues 	1 month	The pilot phase includes testing medical, safety, and hospitality systems, gathering feedback from trial customers, and improving systems before the official launch.
Grand Opening & Full Operation	<ul style="list-style-type: none"> - Official launch of the complex - Planning for the provision of extensive medical and hospitality services - Productivity management and daily operations monitoring 	Long-term	Official opening and ongoing operational management to provide continuous services, monitor service quality, improve productivity, and enhance systems and processes.
The project duration based on the above timeline will be 24 months.			

8- Financial projection:

8-1- The cost estimate:

The cost estimate

No.	Topic	Cost (Million Rial)
1	Fixed Investment	31,299,882
2	Operating Costs (Working Capital)	13,762,604
3	Financing Costs	-
Total (Million Rial)		45,062,486

Estimation of Fixed Investment (Capital Expenditure)

Estimation of Fixed Investment (Capital Expenditure)			
No.	subject		costs (million Rials)
1	land purchase		300,000
2	Site preparation and development		79,000
3	Civil works, structures and buildings		2,160,000
4	Plant machinery and equipment		23,367,225
5	Auxiliary and service plant equipment		3,000
6	Environmental protection		12,000
7	Incorporated fixed assets (project overheads)		2,592,123
8	Pre-production expenditures (net of interest)	Studies	518,425
		Management and organization	518,425
		license	259,213
9	contingencies costs		1,490,471
Total Fix investment			31,299,882

Working Capital Estimate (Production Costs)

Working Capital Estimate (Production Costs)				
No.	subject		Distribution Ratio	costs (million Rials)
Variable cost				6,550,528
1	Material		100%	5,475,000
2	Personnel		30%	208,236
3	Marketing (except personnel)		100%	280,000
4	Depreciation			
5	Other variable costs	Energy*	85%	9,025
		Maintenance*	20%	534,022
		Unforeseen Costs (2.5% of items*)	20%	44,245
Fixed cost				7,212,076
6	Material			
7	Personnel		70%	485,884
8	Marketing (except personnel)			
9	Depreciation		100%	4,412,328
10	Other Fixed Costs	Energy*	15%	797
			80%	2,136,086
		Maintenance*		
		Unforeseen Costs (2.5% of items*)	80%	176,981
Total Operating cost				13,762,604

8-2- Estimated revenues:

Project Revenues in the First Five Years After Operation

No.	subject	Season 1	Season 2	Season 3	Season 4	Year 1	Year 2	Year 3	Year 4	Year 5
1	Realization Ratio of Nominal Capacity	15%	15%	15%	15%	60%	70%	80%	90%	100%
2	Revenue (Million Rials)	4200000	4200000	4200000	4200000	16800000	19600000	22400000	25200000	28000000

8-3-Duration of project operation:

Considering various factors influencing the economic lifespan of industrial projects, such as tourism, including raw material reserves, localized technology, market fluctuations, and government support policies, the optimal operational period for this project is estimated to be 10 years. This timeframe has been determined by taking into account the desired rate of return for investors, anticipated maintenance and repair costs, as well as sensitivity analyses of changes in key parameters.

8-4-Break- even analysis:

The project's break-even analysis indicates that providing services to a minimum of **3,364** people annually, equivalent to **33.64%** of the project's nominal capacity, will result in profitability. This threshold has been calculated by accounting for fixed costs, including initial investment, general expenses, and fixed overheads, as well as variable costs per person/service. Given the service capacity and market forecasts, the project is expected to reach its break-even point quickly and transition into a phase of sustainable profitability.

8-5- Cost-benefit analysis:

The table of project efficiency indicators

total fixed investment Present value	106,912,816 million IRR
total net revenue Present value	125,834,416 million IRR
Net present value (NPV)	18,921,600 million IRR
benefit - Cost ratio B/C	1.25
Internal rate of return (IRR)	85.47%
Payback Period	3 years and 2 months

8-6- Sensitivity analysis of IRR:

A. Based on Annual Revenue

Percentage Change	New Revenue (Million IRR)	NPV (Million IRR)	IRR (%)	Payback Period (Years)
-30%	19600000	-1007904	20.45	6.89
-20%	22400000	4867840	36.23	4.76
-10%	25200000	10743680	57.8	3.73
0%	28000000	18921600	85.47	3.17
10%	30800000	22799520	129.87	2.77
20%	33600000	26677440	217.39	2.46
30%	36400000	30555360	476.19	2.21

B. Based on Annual Production Costs

Percentage Change	New Annual Production Costs (Million IRR)	NPV (Million IRR)	IRR (%)	Payback Period (Years)
-30%	9687894	34969450	434.78	2.23
-20%	10961520	29247100	196.08	2.51
-10%	12235146	23524750	123.46	2.81
0%	13762604	18921600	85.47	3.17
10%	14782398	12102320	60.24	3.66
20%	16056024	6399960	43.48	4.30
30%	17329650	688364	31.55	5.17

C. Based on Initial Investment Costs

Percentage Change	New Annual Production Costs (Million IRR)	NPV (Million IRR)	IRR (%)	Payback Period (Years)
-30%	31543740	23414990	370.37	2.27
-20%	36049989	20892990	217.39	2.46
-10%	40556237	18370990	138.89	2.72
0%	45062486	18921600	85.47	3.17
10%	49568734	13206990	65.79	3.52
20%	54074983	10684990	50.51	3.98
30%	58581231	8152990	39.53	4.53

Explanations:

- **Internal Rate of Return (IRR):** The IRR increases with an increase in annual revenue or a decrease in production costs and initial investment costs.
- **Payback Period:** The payback period decreases with an increase in annual revenue or a decrease in production costs and initial investment costs.

8-7- Summarize table

"Summary of economic issues"

activity	International Standard Industrial Classification (ISIC Code)	product name	Nominal capacity (unit)
Tourism	5520	Health and Religious Tourism	100 VIP Hospital Beds, 100 VIP Double Rooms
Activity duration	Fix investment (million Rials)	Variable investment (million Rials)	Human resources
24 months	31,299,882	13,762,604	240 people
Internal rate of return (IIR)	Net present value (million Rials)	Owners share (million Rials)	Benefit-cost ratio *B/C
85.47%	18,921,600	9,012,497	1.25

8-8-Estimation of exchange rate changes during the project implementation:

To analyze the impact of exchange rate fluctuations on the establishment of a tourism unit, various scenarios can be employed, each addressing critical aspects of the project, including costs, financing, and currency risk management. These scenarios help minimize the negative effects of exchange rate changes and achieve the desired profitability. The following points discuss these scenarios:

❖ Scenario of Currency Depreciation (Increase in Exchange Rate)

In this scenario, the national currency depreciates, and the exchange rate (e.g., USD) increases. The impacts are as follows:

A. Increase in Import Costs for Equipment and Raw Materials:

- Many of the equipment and raw materials needed for constructing tourism infrastructure are imported. With an increase in the exchange rate, the cost of purchasing these goods rises.

- **Solution:** Using domestic materials and equipment or localizing technology can mitigate the impact of rising import costs. Additionally, signing long-term currency contracts with suppliers can help avoid sudden fluctuations in exchange rates.

B. Positive Impact on Foreign Exchange Earnings:

- On the other hand, with the increased exchange rate, foreign tourists are more likely to visit the destination country (whose currency has depreciated) as the cost of travel and accommodation becomes cheaper for them. This could lead to an increase in foreign tourist arrivals and foreign exchange earnings.
- **Solution:** Focusing on attracting foreign tourists and enhancing promotional activities in target markets can help take advantage of this opportunity.

C. Impact on Project Financing:

- The increase in exchange rates may raise the financing costs for tourism projects, especially if loans or investments are denominated in foreign currencies. This could result in higher loan repayments and reduce the project's profitability.
- **Solution:** Using currency risk hedging tools like forward contracts or currency swaps can help manage risks arising from exchange rate fluctuations. Additionally, focusing on financing from local sources, using domestic bank facilities, could reduce the negative impact of currency fluctuations.

❖ Scenario of Currency Appreciation (Decrease in Exchange Rate)

In this scenario, the national currency appreciates, and the exchange rate decreases. The impacts are as follows:

A. Decrease in Import Costs:

- In this situation, a decrease in the exchange rate lowers the cost of importing equipment and raw materials for tourism projects. This can reduce initial investment costs and increase the project's profit margins.
- **Solution:** In such conditions, pre-paying for imported equipment can help reduce costs and avoid future fluctuations.

B. Decrease in Foreign Exchange Earnings:

- On the other hand, with the decreased exchange rate, foreign tourists may be less inclined to travel due to the increased cost of travel to the destination. This could lead to reduced foreign tourist arrivals and foreign exchange earnings.
- **Solution:** Diversifying target markets, focusing more on domestic tourists, and offering services less dependent on the exchange rate can help mitigate this risk.

C. Decrease in Foreign Financing Costs:

- A lower exchange rate can reduce the costs of repaying foreign loans and investments, thereby enhancing the project's profitability.
- **Solution:** Using long-term foreign currency loans or securing financing from international sources in such conditions could improve the project's financial status.

❖ Scenario of Extreme Exchange Rate Volatility

In this scenario, exchange rates fluctuate continuously and sharply. This situation presents the highest level of risk for tourism projects.

A. Unpredictability of Costs and Revenues:

- Extreme fluctuations in exchange rates complicate the financial planning of the project and can lead to higher financial risks and reduced investor confidence. Project costs may suddenly increase, or projected revenues from foreign tourists may decrease.
- **Solution:** Employing hedging strategies such as currency futures contracts or using more stable currencies can help reduce the risks associated with exchange rate volatility.

B. Risks Related to Contracts and Suppliers:

- Exchange rate fluctuations may cause delays or increase the costs of procuring equipment and raw materials, especially if the contracts with suppliers are denominated in foreign currencies.
- **Solution:** Signing fixed-currency contracts or choosing local suppliers can help avoid the negative effects of exchange rate volatility.

❖ **Scenario of Exchange Rate Stabilization**

In this scenario, the exchange rate remains stable for an extended period, with the following impacts:

A. Reduction in Currency Risk:

- Stabilizing the exchange rate can lead to stability in costs and revenues, making financial planning easier. This would reduce the risks associated with sudden exchange rate changes.
- **Solution:** In this scenario, focusing on operational efficiency and reducing internal costs can improve the project's profitability.

B. Decrease in the Attractiveness of Foreign Investment:

- Exchange rate stabilization may reduce the appeal of the project for foreign investors, especially if they expect the value of the local currency to rise in the future.
- **Solution:** Offering financial and tax incentives to foreign investors and collaborating with government institutions can help attract foreign capital.

Exchange rate fluctuations have complex effects on tourism projects, involving both opportunities and challenges. Analyzing different exchange rate scenarios can help project managers better identify risks and implement effective strategies to manage them. Utilizing hedging tools, diversifying funding sources, and focusing on international marketing are some actions that can help mitigate the negative impacts of exchange rate changes and enhance project profitability.

9- Capital needs, the supply and guarantees method:

9-1- Foreign currency needed:

No.	Year	Exchange rate
1	First	7.8
2	Second	7.8
3	Third	7.8
4	Fourth	-
5	Fifth	-

9-2- The Way of participation and finance method:

The participation and capital raising required for tourism projects necessitate multiple financial strategies and diverse funding sources. This process is designed to reduce risks, improve liquidity, and increase the project's attractiveness to both domestic and international investors. The following outlines various methods of financing and investment participation:

❖ **Public-Private Partnership (PPP)**

One of the most common methods of financing large tourism projects is the partnership between the private and public sectors. This model allows private investors to collaborate with the government or public institutions for investment. The benefits of this model include:

A. Government Financing

- The government can assist in attracting investors by providing low-interest loans, tax incentives, or even government subsidies. Additionally, the government facilitates access to land and infrastructure.
- In tourism projects, the government may play a role in providing necessary infrastructure such as roads, water, and electricity.

B. b. Attraction of Private Investment

- With the support from the government, the private sector is more inclined to invest in tourism projects. This model enables investors to benefit from investment security and reduced operational risks.

❖ **Financing through Bank Loans and Credit Facilities**

For tourism projects, bank loans can be an effective method of raising capital. Specialized and development banks often provide facilities for tourism projects:

A. Low-Interest Bank Loans

- Many banks offer low-interest loans with long repayment periods for tourism projects. In Iran, the National Development Fund and development banks can provide appropriate financial resources.
- Some banks also provide foreign currency loans for importing equipment or securing financing from foreign sources.

B. Use of Guarantee Facilities

- Bank guarantees and letters of credit can also play an important role in financing, especially in cases involving the import of equipment or foreign contracts.

❖ **Foreign Direct Investment (FDI)**

Foreign direct investment in tourism projects can be an important source of financing. This model is highly effective for large-scale projects or projects that require international equipment or resources:

A. Attracting Foreign Investors

- Foreign investors are looking for opportunities that provide attractive returns. Tourism projects, due to their potential to attract international tourists, can be highly appealing to foreign investors.
- BOT (Build-Operate-Transfer) or BOO (Build-Own-Operate) contracts can be used in this investment model. In these methods, the foreign investor executes and manages the project, and after a specified period, ownership or part of the revenue is transferred to the government.

B. Government Incentives for Foreign Investors

- Offering tax exemptions, faster permits, and facilities in transferring capital are actions that can attract foreign investors.

❖ **Investment Funds and Crowdfunding**

For smaller or more localized projects, investment funds and crowdfunding can be alternative methods of financing:

A. Venture Capital Funds

- Venture capital or private equity funds can provide financial resources for innovative tourism projects. This model is suitable for projects with high growth potential and rapid returns.

B. Crowdfunding

- In this method, individuals can contribute to financing projects through online platforms. This model is especially effective for local tourism projects where the local community plays an active role. Small investors can assist with financing by making smaller contributions.

❖ **Issuance of Debt Securities and Sukuk**

For financing large projects with long payback periods, issuing debt securities (such as participation bonds or Sukuk) is an effective and reliable method. These securities allow investors to participate in the projects and receive profits in return:

A. Participation Bonds

- Tourism projects can raise capital by issuing public or private participation bonds. These bonds typically offer fixed returns to investors, who are then repaid with the principal amount at the end of the term.

B. Sukuk

- Sukuk, a type of bond compliant with Islamic law, can also be used to finance tourism projects. In this method, investors hold shares in the ownership of the project and receive profits generated by the project.

❖ **Joint Venture (JV)**

A common method of financing tourism projects is through joint ventures. In this model, multiple domestic or foreign investors collaborate to execute the project and share both risks and profits:

A. International Collaboration

- In projects requiring significant investment or advanced technology, foreign investors can collaborate with local companies through joint ventures. This method aids in better financing and technology transfer.

B. Local Partnership

- In local communities, investors can collaborate with the private sector or local cooperatives to launch projects. This model enhances local interaction and supports sustainable development.

❖ **Use of International Facilities and Foreign Resources**

Some international organizations such as the World Bank, the International Monetary Fund, and the Islamic Development Bank provide financial resources for developmental and tourism projects. Using these resources can help implement projects on a larger scale:

A. International Development Loans

- Many international and regional organizations provide preferential loans for tourism projects, which may include long repayment periods and low-interest rates.

❖ **Community Participation**

In tourism projects aimed at local development and environmental preservation, community participation can be one of the key financing methods. In this model:

A. Cooperative Financing

- Local cooperatives can play a role in financing tourism projects. The local community, through direct or indirect investment, benefits from the economic and social advantages of the project.

B. Social Participation

- Local communities can contribute to tourism projects by participating in project ownership and sharing in the revenues. This method can contribute to the sustainability of the project and increase its appeal to tourists.

Financing for tourism projects requires a multidimensional approach using various financial resources. The selection of the best financing method depends on the project's scale, the payback period, currency risks, and the tourism attractions of the region.

9-3- Payback period:

Based on the studies conducted and the forecasts made, the payback period for this project is estimated to be within 3 years and 2 months. This estimate is calculated considering several factors, including the initial investment, operational costs, projected revenues, discount rate, and inflation rate. Furthermore, sensitivity analysis regarding changes in key parameters indicates that the project has a reasonable level of resistance to market fluctuations and changes in production costs.

10- Incentives, features and advantages of project:

❖ **Economic and Legal Incentives:**

- **Long-term Tax and Customs Exemptions:**
 - In the Qasr-e Shirin Free Zone, investors can benefit from tax exemptions ranging from 15 to 20 years, which is one of the biggest incentives for attracting investors, especially in capital-intensive sectors like hospitals and hospitality centers.
 - **Exemption from Customs Duties:** Advanced medical equipment and hospitality technologies require facilities for importing equipment without customs duties, which is available in free zones like Qasr-e Shirin.
- **Full Foreign Ownership:**
 - In Iran's free zones, foreign investors can own 100% of the projects. This feature accelerates joint ventures with foreign investors, especially in fields like medical tourism and health tourism, focusing on advanced technologies and new treatment methods.
- **Banking Facilities and Low-Interest Loans:**
 - Investors in free zones can benefit from low-interest loans with long-term repayment terms, making large projects like hotel-hospital complexes more financially feasible.
- ❖ **Strategic and Competitive Advantages of the Region:**
 - **Unique Geographical Location:**
 - **Access to Regional Markets:** Qasr-e Shirin, due to its proximity to the Iraq border and easy access to neighboring markets like Iraq and Syria, has a high potential to attract religious tourists and patients seeking medical care from these countries. Iraq, in particular, represents a major source of health tourism for Iran as many Iraqis seek medical treatment in Iran due to a lack of adequate domestic healthcare facilities.
 - **International Connections:** Proximity to borders and international transportation networks allows modern healthcare and welfare facilities in Qasr-e Shirin to be easily accessible to tourists.
 - **Religious and Historical Sites:**
 - **Pilgrimage Sites:** The region hosts significant religious sites, such as the shrine of Prophet Ibrahim, making it an attractive destination for religious tourists. Integrating these sites with health services presents a unique opportunity for providing comprehensive services to religious-health tourists.
 - **Cultural and Heritage Tourism:** The combination of spiritual experiences with the area's historical and natural attractions helps strengthen religious and health tourism and provides services that cater to both physical and mental well-being.
- ❖ **Proposed Features and Innovations for the Project:**
 - **Innovative Hotel-Hospital Concept:**
 - A key feature of this project is the integration of accommodation and medical services. Many patients, especially in medical tourism, require long-term stays and post-operative care. A luxury hotel alongside a hospital providing both welfare and medical services could create a comprehensive and comfortable experience for patients and their companions.
 - **VIP and Specialized Services for Foreign Tourists:**
 - By focusing on the needs of foreign patients, offering VIP services such as translators, access to international specialists, private transportation, and tailored nutrition and care programs can ensure the attraction of more clients.
 - **Use of Modern Medical Technologies:**
 - Another innovation is the use of advanced medical technologies in treatment and care. The use of cutting-edge medical equipment, telemedicine systems, and

new treatment methods can provide a competitive advantage in the regional market. Additionally, offering post-operative services through online systems and remote medical support allows patients to remain under specialist care even after returning to their home countries.

❖ **Special Advantages of the Health and Religious Tourism Project:**

- **Diversity of Specialized Services:**
 - The health and religious tourism project, as a hotel-hospital complex, could offer specialized services in various medical fields, such as cosmetic surgery, chronic disease treatment, and post-operative care, attracting foreign tourists, especially from neighboring countries. These services, combined with long-term stays in well-equipped hotels, can guarantee the comfort and relaxation of patients.
- **International Partnerships and Specialized Employment:**
 - Creating international partnerships with reputable global healthcare centers, utilizing foreign medical professionals, and providing international training can enhance the quality of services. These collaborations will also help attract both local and foreign specialists and create direct and indirect employment in fields like healthcare, nursing, hotel management, health technologies, and support services.
- **Provision of Welfare and Recreational Infrastructure:**
 - In addition to medical services, tourists can enjoy welfare and recreational amenities such as health spas, sports clubs, healthy nutrition services, and cultural and recreational programs. This competitive advantage can help attract various tourist groups.
- **Proximity to International Borders:**
 - The Qasr-e Shirin Free Zone, located near the Iraq and Syria borders, enables the health tourism project to tap into the high demand for healthcare in these countries. Many Iraqi patients seek affordable and quality medical services in neighboring countries. Offering these services in a hotel-hospital complex in Qasr-e Shirin could attract part of this demand.
- **Reduction in Transportation Costs for Patients:**
 - Proximity to borders means reduced transportation and logistics costs for patients and tourists. This is especially advantageous for patients needing long-term care, such as those with chronic illnesses or requiring surgeries. Easy access to the hospital from neighboring countries could be a key factor in the success of this project.
- **Growing Need for Advanced Healthcare Services in Iraq and Neighboring Countries:**
 - Health tourism in Iraq is growing due to the lack of adequate healthcare facilities. With a population of over 40 million and high healthcare demands, Iraq represents a target market for health tourism projects in Western Iran. Investment in the Qasr-e Shirin hotel-hospital project could attract a portion of this demand.
- **Existing Religious Tourism Support Infrastructure:**
 - Religious tourism is one of the most thriving sectors in Iran's tourism industry, with pilgrimage sites across the country hosting millions of visitors annually. Qasr-e Shirin, with its potential to attract religious tourists from Iraq and other Shiite-majority countries, provides an opportunity for expanding health and medical services for these groups. Combining pilgrimage with medical services in this region will not only provide a unique experience for pilgrims but also generate sustainable revenue for investors.

- **Attracting International Investors:**
 - Tax exemptions and full foreign ownership in free zones offer an attractive opportunity for foreign investors, especially from the Gulf countries and Iraqi investors. These countries face a lack of healthcare infrastructure and may seek to invest in health projects in Qasr-e Shirin.
- **Job Creation and Local Economic Development:**
 - This project, due to its need for skilled labor in various sectors like healthcare, hospitality, tourism, and management, can lead to widespread job creation in the region. Employment in healthcare, nursing, support services, and IT not only supports local economic development but also enhances service quality for patients and tourists.