Municipality of Farsan

Proposed package for Construction of Funfair in Farsan city

To attract investors through Provincial Investment Services Center

Consulting company:

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Abstract

1-Investment table

All numbers are in million rials					Cost(Euro)
Year					
Row	Description	Price	Done	Required	
1	land	0	0	0	0
2	Landscaping	24,025	0	24,025	72,803
3	Building	1,650	0	1,650	5,000
4	Installations	196	0	196	592
5	Luggage and office supplies	396	0	396	1,200
6	equipment and machinery	18,272	0	18,272	55,368
7	Costs before operation	445	0	445	1,350
8	Unforeseen costs	900	0	900	2,726
Total fixed investment costs		45,883	0	45,883	139,039
Capital in the first year's turnover		1,999	0	1,999	6,059
Total investment of the plan		47,882	0	47,882	145,098

All numbers are in million rials			
Description	Build time	Operation time	total
Total Financial source	45,883	1,999	47,882
Total Financial source(Euro)	139,039	6,059	145,098

a) Internal rate of return(IRR): 21.58 Percent
b) Breakeven point : 23 Percent
c) Payback Period(PP): 4.26 Year
d) Net Present Value(NPV): 83943 Million rials= 254372 Euro
e) Equipment and Machinery Value: 18272 Million rials= 55368 Euro

Currency calculation (Euro) this section uses the weighted average rate of currency purchase and sale based on transactions registered in the Senate Currency Monitoring System in December 2020. Accordingly, the exchange rate (Euro) of 330000 Rials has been used as the basis for currency calculations (Source: https://www.sanarate.ir/).

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Introduction

Today, Funfair are seen as an opportunity to attract more tourists. Many municipalities build outdoor and indoor Funfair to provide better services to their citizens. Therefore, the municipality of Farsan plans to build a funfair unit on a 10000-square-meter to attract more tourists and provide more entertainment and entertainment services to the citizens of Farsan. Therefore, this package is designed to attract investors.

Chapter 1:

Specifications of the project

1-1-location

The project site is located in Chaharmahal va Bakhtiari province, Farsan city. Table 1-1 shows the geographical coordinates of the project implementation.

Table (1-1): Geographic coordinates of project location

Row	Eastern longitude	Northern latitude
1	458066	3570150
2	459417	3570107
3	460201	3567570
4	457748	3568685

Figure 1 also shows the scope of project implementation in Google earth.

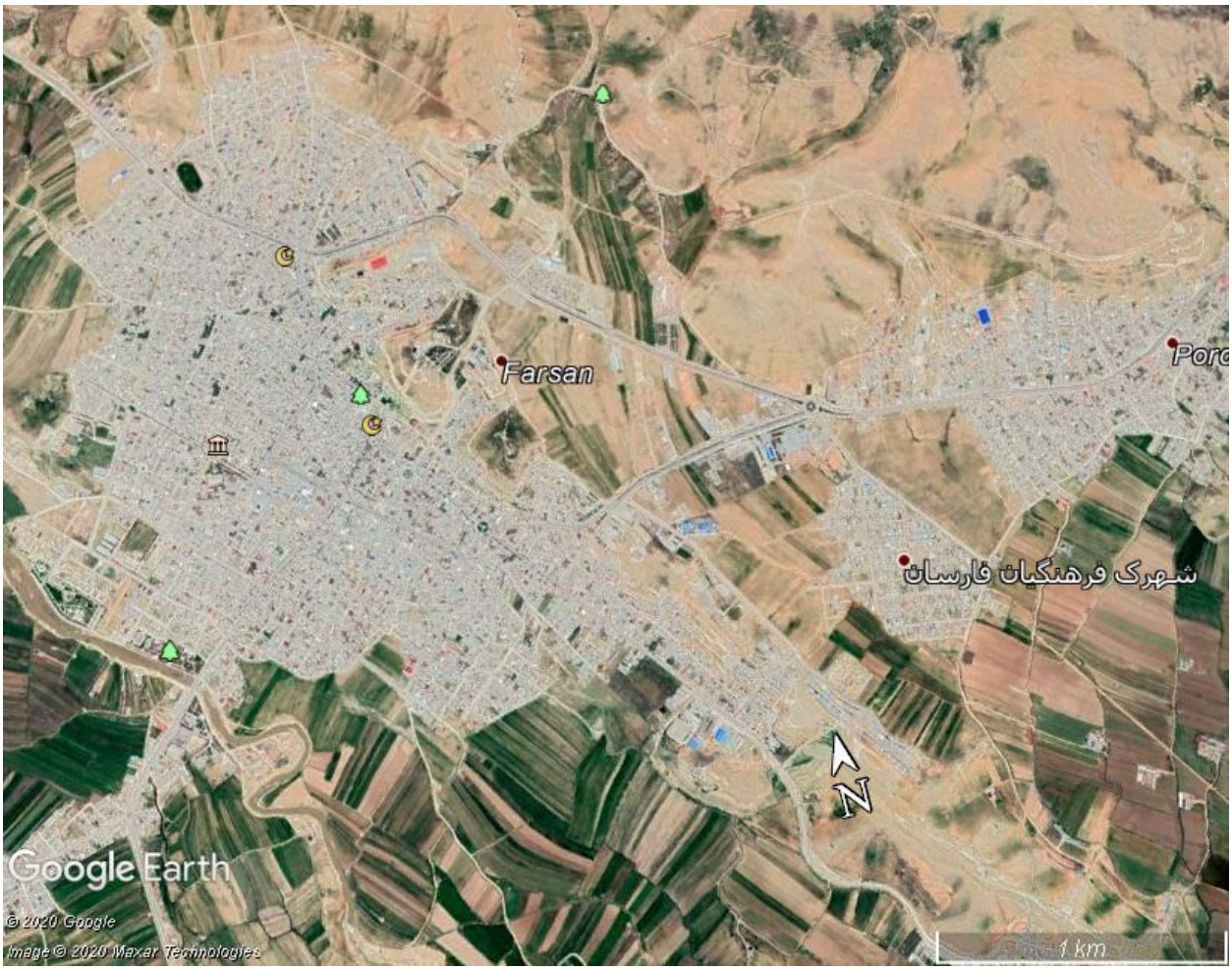


Figure (1-1): Location of Project

2-1- Access routes

The route presented in Table 1-2 can be used to access the project site.

Table (2-1): Access routes

Row	Beginning	Address	Destination	Distance (km)
1	Shahrekord	Sureshjan-Pordanjan	Farsan	35

Figure 1-2 also shows the route of access to the project site.



Figure (1-2): Route of access to project site

3-1-Climate

According to the coupon division of Chaharmahal va Bakhtiari province, in general, the eastern part of the region has a temperate and cold climate with hot and dry summers (Dcas) which can be mentioned as examples of its stations in Shahrekord and Imam Qus. The region has 2 to 5 m of elevation, cold temperate climate, and dry summers (Dcas). The western part of the area is covered with oak forests, with a subtropical climate with hot and dry summers (Dcas), which is located at Lordegan and Manj station, and finally has more than 2 m of elevation (H) that is covered by snow.

Table (3-1): Climatic factors of Farsan city

Climatic Factor	Mean
Temperature(c)	12.1
Rain(mm)	600
The number of frosty days	112

4-1- The population of residential centers

The purpose of the residential population survey is to identify investors in the primary target markets for product sales as well as to provide the manpower and equipment needed to continue operating. Hence, Table 1-4 shows the average population of the neighboring cities to the project site.

Table (4-1): Average Project Area Population (2016)

Row	residential centers	Population(2016)
1	Shahrekord city	190441
2	Sureshjan city	12308
3	Pordanjan city	8699
4	Farsan city	30504

5-1- Access to infrastructure facilities

Table 1-5 presents the status of project site access to infrastructure facilities.

Table (5-1): Status of project site access to infrastructure facilities

Infrastructure facilities	Yes	No	Description
Phone coverage	*		
Access Road	*		The access road is asphalted
Access to human resources	*		Worker and specialist workforce
Electricity	*		
Water	*		
Gas	*		

Second chapter:

Specifications of Funfair equipment

1-2-Introduction

Funfairs are said to have fun facilities and amenities that create fun, thrilling, joyful and satisfying emotions for people. The Funfair is one of the public places where families and everyone come and take advantage of its amenities like playgrounds, parks, and other amenities.

2-2- Funfair Types

In general, these recreational places can be divided into two types:
1- Indoor Funfair

2- Outdoor Funfair

2-2-1- Outdoor Funfair

Outdoor Funfair is exactly what comes to our mind after hearing this name; the great carousels and the world of light and color that will stare into the eyes of every viewer. But in terms of equipping this type of space with less choice constraints, your options will be more difficult because open-air ammunition generally uses heavy and super heavy equipment and requires careful design and expert placement. Structures used in outdoor sports generally require a foundation, so infrastructure is one of the major issues considered in these projects. The design of ammunition in this type of space is often such that all space is utilized and no part of the ammunition area is wasted.

2-2-2- Indoor Funfair

Most of the Funfairs used in indoor gaming are electronic or gaming, which, with the appropriate dimensions and high product variety, can guarantee the success of an indoor game center or indoor game. Simulators and virtual reality as well as laser rooms are among the suggestions offered to investors to equip equipment. With regard to indoor Funfair, the dimensions and height of your space ceiling will be important in selecting products. Because in this type of play space the height constraints, the weight constraints of the structures and the foundations should all be considered to avoid possible dangers.

Due to these limitations, however, the use of super-heavy ammunition in indoor spaces is not common. But if the indoor amphibian is built on a level ground, the possibility of equipping it with some basic structures will also be explored.

3-2- Funfair equipment

To create a wide range of leisure activities as well as to create different emotions for the clients, they usually have different parts of the Funfair. Parts of the Funfair include:

1-3-2- Elevated railroad

The railroad train is usually long, with some inclines and inclinations in parts of its route. Of course, the construction of these trains must be very careful not to overload the trains. The train is most used in the city of games and is one of the most popular riding equipment.

2-3-2- Funfair Swing

Among other things that make Funfair attractive is swing. As several boards are hung from a rotating ceiling, the ceiling starts to move and the Funfair rotates.

3-3-2- Carousel

As most of you will see in every city in this game, this large wheel and carousel is of a horizontal type. These types of wheels and carousels are in different forms. Wheels and carousels usually have simple or horse-shaped chairs and people sit on them to move the carousel vertically from bottom to bottom and make a circular motion.

4-3-2- Booths and shops

Usually we see booths and shops in every Funfair, some of which sell food and snacks, but others challenge you for a fee, and if you win, you can win prizes, Take advantage.

5-3-2- Tunnels and slides

These slides are one of the main parts of Funfair. It is usually blue or waterless, with people descending down a steep slope.

6-3-2- Driving

Usually this section exists in the city of indoor games. There are several simple machines with a steering wheel that are driven by a steering wheel on a specific surface.

7-3-2- Tunnels of Terror

To create a sense of dread for the participants, the tunnels are usually closed and you are created in narrow widths with scary characters and dolls. These dolls suddenly and unexpectedly come on stage and frighten the participants.

4-2- Game City Automation System

The beating heart of an ambulance is the Ambulance Sales Control System. Easily managing the collection and controlling its revenue on the one hand, and encouraging customers to use gaming machines on the other, has always been a concern for city owners. With the ammunition automation system, customers no longer have to carry a large number of coins in their pockets or spend a lot of time in long queues at the mall to buy tickets. In this system, with only one electronic Funfair card, you can use at any moment all Funfair machines (indoor and outdoor) and services offered in the complex such as: coffee shop, fast food, and parking and.... Other benefits of this system are the management of the sales volume of the military and the precise control of the gaming machines and all the services provided, as well as the ease of operation of the staff and operators of the complex. Ultimately, it will be possible for management to report on the total revenue of the city, from anywhere in the world, online.

1-4-2- Benefits of Game City Automation

• Opportunity to open the parking lot with the Funfair card

• Possibility to open the entrance gates of the collection by the military card

• Ability to control the gaming machine with the card reader

• Ability to charge credit card

• Ability to manage the system with comprehensive urban software

• Ability to control card performance by customer performance display

• Ability to use all services offered in the complex (buffet, restaurant, shop, etc.)

• Possibility of connecting to a ticket printer to receive card charging receipts

• Ability to view credit card balances by displays installed in different locations

• Ability to group customers used for different prices in Funfair software

• Has a restaurant and buffet system for use in the Funfair system

• Ability to control and manage Fun fairing

• Ability to produce various reports and charts based on date, devices, and user and...

• Define the timeframe for using the devices and users to prepare the devices

• Ability to use memory cards (wristbands) to use set features

• Ability to register specific customer specifications for discounts and...

• The possibility of registering customers as members with special discounts

• Ability to define and manage contracting organizations for use in the military

• Ability to charge cards through software and complete reports of the charged cards

• Ability to send settings to card readers installed at various locations in the city through the network

• Ability to report the financial performance of each operator and the total revenue of the Funfair

• Ability to automatically control bowling and billiards from time to time

• Ability to control gaming machines with specific amounts per customer

Chapter 3:

Investment and technical justification of the plan

1-3- Fixed costs

Table (1-3): The land

All numbers are in million rials								
Row	Description	Unit	Ownership type	Value	Unit price	Total price	The final cost	Cost to Euro
1	Land	M^2	proprietary	10000	0	0	0	0
Total							0	0

Table (2-3): Landscaping

	All numbers are in million rials							Cost(Euro)
Row	Description	Value	Unit	Unit price(Rials)	Total price	Done	Required	
1	Excavation and leveling	10,000	M^2	50,000	500	0	500	1,515
2	Sidewalk	60	M^2	600,000	36	0	36	109
3	green space	350	M^2	270,000	95	0	95	286
4	Street asphalt and asphalt	7,000	M^2	1,800,000	12,600	0	12,600	38,182
5	Yard fencing	2,800	M^2	3,500,000	9,800	0	9,800	29,697
6	Door	1	Number	25,000,000	25	0	25	76
7	Alachiq	6	Number	58,000,000	348	0	348	1,055
8	Outdoor Seats	40	Number	5,500,000	220	0	220	667
9	Big trash	6	Number	6,900,000	41	0	41	125
10	Small trash can	30	Number	1,500,000	45	0	45	136
11	Lighting (LED base and fancy lighting)	50	Number	6,300,000	315	0	315	955
Total						0	24,025	72,803

Table (3-3): Building

All numbers are in million rials								Cost(Euro)
Row	Description	Value	Unit	Unit price(Rials)	Total price	Done	Required	
1	Storage and storage of raw materials (concrete building)	30	M^2	22,000,000	660	0	660	2,000
2	Office & Welfare Building (Concrete Building)	45	M^2	22,000,000	990	0	990	3,000
Total						0	1,650	5,000

Table (4-3): Installations

	All numbers are in million rials							Cost(Euro)
Row	Description	Value	Unit	Unit price(Rials)	Total price	Done	Required	
1	Telephone line and internet subscription fee	1	Line	25,000,000	25	0	25	76
2	CCTV	1	Set	160,000,000	160	0	160	485
3	Fire extinguishing system	3	Device	3,500,000	11	0	11	32
Total							196	592

Table (5-3): equipment and machinery

All numbers are in million rials								
Row	Description	Amount	Unit	Unit price(Rial)	Total price	Done	Required	Cost(Euro)
1	Baby air jumper	1	Device	84,500,000	85	0	85	256
2	Large windsurfing	1	Device	123,500,000	124	0	124	374
3	Large inflatable pool	1	Device	58,500,000	59	0	59	177
4	Slippery Waterfall	1	Device	910,000,000	910	0	910	2,758
5	Urbaji	1	Device	455,000,000	455	0	455	1,379
6	Clown swing	1	Device	325,000,000	325	0	325	985
7	Airhaki	2	Device	58,500,000	117	0	117	355
8	Foosball	2	Device	19,500,000	39	0	39	118
9	Handicap	2	Device	58,500,000	117	0	117	355

10	GameVR (Simulation)	1	Device	260,000,000	260	0	260	788
11	Mary Grand	1	Device	195,000,000	195	0	195	591
12	Hurdle jumping	1	Device	325,000,000	325	0	325	985
13	Trampoline 6 boards	1	Device	52,000,000	52	0	52	158
14	Moonlight Carousel	1	Device	455,000,000	455	0	455	1,379
15	Ship	1	Device	5,200,000,000	5200	0	5,200	15,758
16	Freezer	1	Device	7,800,000,000	7800	0	7,800	23,636
17	Saba ship	1	Device	780,000,000	780	0	780	2,364
18	Crushing machine	5	Device	195,000,000	975	0	975	2,955
Total						0	18,272	55,368

Table (6-3): vehicles

All numbers are in million rials								Cost(Euro)
Row	Description	Value	Unit	Unit price(Rials)	Total price	Done	Required	
1	motorcar	0	Device	0	0	0	0	0
Total						0	0	0

Table (7-3): Furniture and office supplies and workshops

	All numbers are in million rials							Cost(Euro)
Row	Description	Value	Unit	Unit price(Rials)	Total price	Done	Required	
1	Computers & Accessories	2	Number	80,000,000	160	0	160	485
2	office furniture	1	Set	45,000,000	45	0	45	136
3	File and cupboard	6	Number	5,500,000	33	0	33	100
4	Refrigerator and stove	1	Device	85,000,000	85	0	85	258
5	Stationery and calculators	1	Set	5,000,000	5	0	5	15
6	Cleaning and sanitary ware	1	Set	3,000,000	3	0	3	9
7	Network equipment	1	Device	3,000,000	3	0	3	9

8	Phone-Fax	1	Device	15,500,000	16	0	16	47
9	Office Furniture & Supplies	1	Set	45,000,000	45	0	45	136
10	Health and safety equipment	1	Set	1,500,000	2	0	2	5
Total						0	396	1,200

Table (8-3): Cost before operation

All numbers are in million rials					Cost (Euro)
Row	Description	Total price	Done	Required	
1	Cost before operation (2% fixed capital)	445	0	445	1,350
Total (Euro)			0	445	1,350

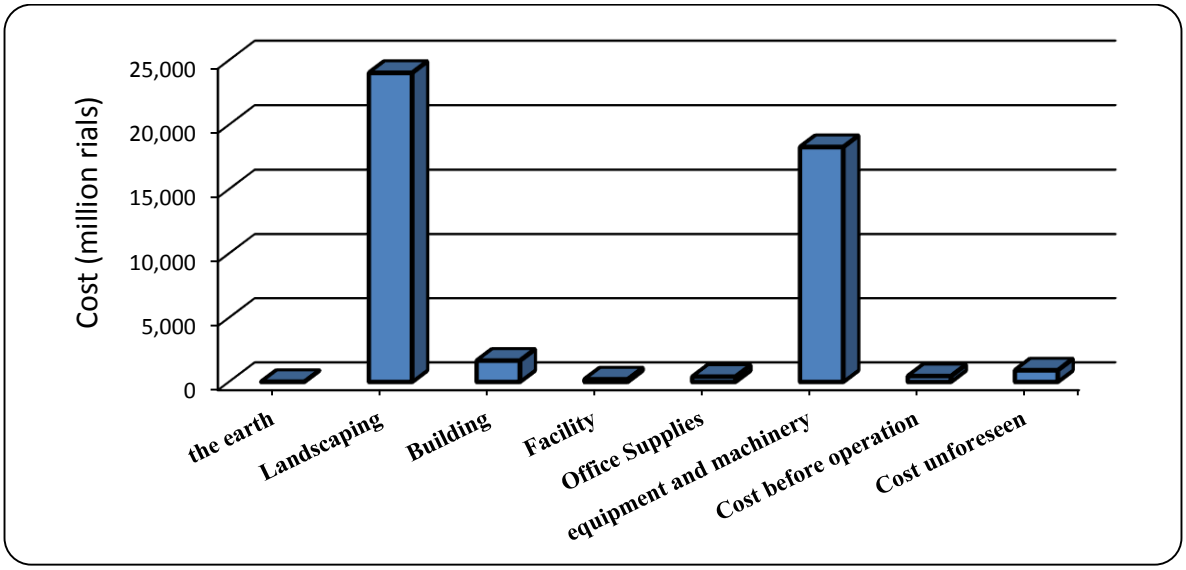


Figure (1-3): Project Investment Cost Ratio

2-3- Plan investment

Table (9-3): Working capital

All numbers are in million rials											
Year											
Description	Period(Day)	First year	Second year	Third year	Forth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
Expected capacity percentage											
		60%	80%	90%	100%	100%	100%	100%	100%	100%	100%
Cost of raw materials	45	5	5	5	5	5	5	5	5	5	5
Inventory of manufactured products	15	365	392	406	420	420	420	420	420	420	420
Product in Income	15	365	392	406	420	420	420	420	420	420	420
Accounts Received	30	730	785	812	840	840	840	840	840	840	840
Deducted: Payment Accounts	30	-107	-131	-144	-156	-156	-156	-156	-156	-156	-156
Cash (salary)	30	438	488	513	539	539	539	539	539	539	539
Total working capital required		1,795	1,931	1,999	2,068	2,068	2,068	2,068	2,068	2,068	2,068
Annual increase in working capital		1,795	136	68	68	0	0	0	0	0	0
Total working capital required (EUR)		5,440	5,853	6,059	6,265	6,265	6,265	6,265	6,265	6,265	6,265

Table (10-3): Summary investment plan

All numbers are in million rials					Cost(Euro)
Year					
Row	Description	Price	Done	Required	
1	land	0	0	0	0
2	Landscaping	24,025	0	24,025	72,803
3	Building	1,650	0	1,650	5,000
4	Installations	196	0	196	592
5	Luggage and office supplies	396	0	396	1,200
6	equipment and machinery	18,272	0	18,272	55,368
7	Costs before operation	445	0	445	1,350
8	Unforeseen costs	900	0	900	2,726
Total fixed investment costs		45,883	0	45,883	139,039
Capital in the first year's turnover		1,999	0	1,999	6,059
Total investment of the plan		47,882	0	47,882	145,098

Table (11-3): How to get funding to complete the project

All numbers are in million rials			
Description	Build time	Operation time	total
Total Financial source	45,883	1,999	47,882
Total Financial source(Euro)	139,039	6,059	145,098

3-3- Plan variable costs

Table (12-3): Main material cost

All numbers are in million rials					
Row	Description	Total price	Done	Required	Cost(Euro)
1	Health and disinfection requirements	15	0	15	45
2	Stationery	25	0	25	76
Total			0	40	121

Table (13-3): Fuel and energy costs

All numbers are in million rials								Cost(Euro)
Row	Description	annual consumption	Unit	Unit price(rials)	Total price	Done	Required	
1	consuming water	9,000	M^3	10,000	90	0	90	273
2	Power Consumption	396,000	KW	4,252	1,684	0	1,684	5,102
3	Fuel (municipal gas)	28,800	M^3	1,100	32	0	32	96
4	Phone	25000	Minute	330	8	0	8	25
5	Internet	720	GB	21,800	16	0	16	48
Total						0	1,829	5,544

Table (14-3): salary

All numbers are in million rials						
Row	Description	Number	Monthly salary for each person (thousand Rials)	Monthly salary(thousand Rials)	yearly salary	Cost(Euro)
1	Technician and technical force	10	20,000	200,000	2,400	7,273
2	Service worker	2	18,000	36,000	432	1,309
yearly salary					2,832	8,582
Employer share insurance equals 23% of annual salaries and benefits					651	1,974
Total salaries and benefits of Income personnel					3,483	10,556
3	the manager	1	60,000	60,000	720	2,182
4	Guard	1	18,000	18,000	216	655
yearly salary					936	2,836
Employer share insurance equals 23% of annual salaries and benefits					215	652
Total salaries and benefits of Income personnel					1,151	3,489
Total salaries and benefits for all personnel					4,635	14,044

Table (15-3): maintenance cost

All numbers are in million rials					
Row	Description	Asset value	Rate (%)	Cost	Cost(Euro)
1	Landscaping	24,025	0.02	480	1,456
2	Building	1,650	0.02	33	100
3	Installations	196	0.05	10	30
4	equipment and machinery	18,272	0.01	183	554
5	Office Supplies	396	0.05	20	60
Total		44,538	-	726	2,199

Table (16-3): Cost of depreciation

	All numbers are in million rials				Cost(Euro)
Row	Description	Asset value	Rate (%)	Cost	
1	Landscaping	24,025	0.01	240	728
2	Building	1,650	0.10	165	500
3	Installations	196	0.10	20	59
4	equipment and machinery	18,272	0.10	1,827	5,537
5	Office Supplies	396	0.10	40	120
6	Unforeseen costs	900	0.10	90	273
Cost of depreciation of fixed assets		45,438	-	2,382	7,217
Cost before operation		445	0.10	45	135
Total		45,883	-	2,426	7,352

Table (17-3): The cost of sales and insurance

All numbers are in million rials			Cost (Euro)
Row	Description	Total cost	
1	Distribution and Sales Costs (1% of Sales)	223	675
2	Administrative and organizational costs (15% of sales)	78	236
3	Insurance of fixed assets (2 per thousand assets value)	92	278
Total		392	1,189

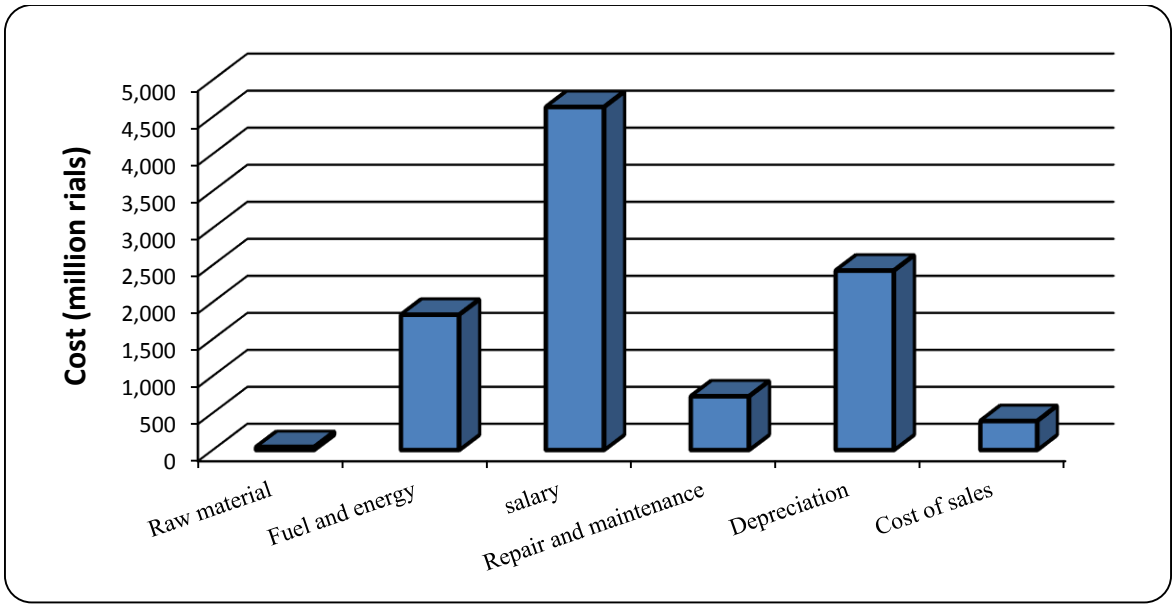


Figure (2-3): Project Income Cost Ratio

4-3- Total cost

Table (18-3): Product cost (direct Income costs)

All numbers are in million rials										
Year	First year	Second year	Third year	Fourth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
Expected capacity percentage	60%	80%	90%	100%	100%	100%	100%	100%	100%	100%
Raw material costs	40	40	40	40	40	40	40	40	40	40
Salary of production personnel	2,996	3,240	3,361	3,483	3,483	3,483	3,483	3,483	3,483	3,483
Repair and maintenance	726	726	726	726	726	726	726	726	726	726
Fuel and energy	1,244	1,537	1,683	1,829	1,829	1,829	1,829	1,829	1,829	1,829
unexpected	100	111	116	122	122	122	122	122	122	122
Cost of depreciation on fixed assets	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382
Total cost of services	7,487	8,034	8,308	8,582	8,582	8,582	8,582	8,582	8,582	8,582
Total Cost of Services (Euro)	22,688	24,347	25,176	26,005	26,005	26,005	26,005	26,005	26,005	26,005

Table (19-3): Operating costs

All numbers are in million rials										
Year	First year	Second year	Third year	Fourth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
Expected Capacity	60%	80%	90%	100%	100%	100%	100%	100%	100%	100%
The salary of the administrative staff	1,013	1,082	1,117	1,151	1,151	1,151	1,151	1,151	1,151	1,151
Administrative and organizational	134	178	200	223	223	223	223	223	223	223
Depreciation of costs before operation	78	78	78	78	78	78	78	78	78	78
Total Operating Costs	45	45	45	45	45	45	45	45	45	45
Total Operating Costs (Euro)	1,269	1,383	1,440	1,496	1,496	1,496	1,496	1,496	1,496	1,496

Table (20-3): Non-operating costs

All numbers are in million rials										
Year	First year	Second year	Third year	Fourth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
Expected Capacity	60%	80%	90%	100%	100%	100%	100%	100%	100%	100%
Fixed asset insurance (0.02% fixed asset)	92	92	92	92	92	92	92	92	92	92
Total non-operational costs	92	92	92	92	92	92	92	92	92	92
Total non-operational costs(Euro)	278	278	278	278	278	278	278	278	278	278

Table (21-3): Breakdown of fixed and variable costs

Breakdown of fixed and variable costs						
Row	Description	Total cost	Fixed costs		Variable costs	
		Amount	Amount	Percent	Amount	Percent
Direct income costs (sales cost)						
1	Cost of raw materials	40	0	0%	40	100%
2	Production personnel salaries and benefits	325	211	65%	114	35%
3	repair and maintenance	726	726	100%	0	0%
4	Fuel and energy	1,829	366	20%	1,464	80%
5	Miscellaneous and Unforeseen (5% of items above)	58	29	50%	29	50%

6	Fixed asset depreciation expense	2,382	2,382	100%	0	0%
Total direct Income costs (sales cost)		5,360	3,714	69%	1,646	31%
Operating Costs						
7	Salary of administrative personnel	1,013	709	70%	304	30%
8	Sales & Distribution (0.005 Sell)	223	0	0%	223	100%
9	Administrative & Organizational (1% Sales)	78	78	100%	0	0%
Total Operating Costs		1,314	787	60%	473	40%
Non-operating costs						
10	Fixed Assets (0.002 Fixed Assets)	92	92	100%	0	0%
11	Depreciation of costs before operation	45	45	100%	0	0%
Total Non-operating costs		136	136	100%	0	0%
Total		6,810	4,637	64%	2,173	36%
Total(Euro)		20,637	14,052	68%	6,585	32%

5-3- Service delivery program

Table (22-3): service plan

Row	Type of exercise	Number of clients per day (People)	Number of clients per month (People)	Active months	Number of clients per year (People)	Cost per turn (Rial)	total income (million rials
1	Baby air jumper	30	900	7	6,300	100,000	945
2	Large windsurfing	30	900	7	6,300	150,000	1,260
3	Large inflatable pool	30	900	7	6,300	150,000	1,260
4	Slippery Waterfall	30	900	7	6,300	200,000	1,575
5	Urbanji	30	900	7	6,300	100,000	945
6	Clown swing	30	900	7	6,300	100,000	945
7	Air Hockey	30	900	7	6,300	50,000	630
8	Foosball	30	900	7	6,300	50,000	630
9	Handicap	30	900	7	6,300	50,000	630
10	Game VR (Simulation)	30	900	7	6,300	70,000	630
11	Mary Grand	30	900	7	6,300	100,000	1,260
12	Hurdle jumping	30	900	7	6,300	150,000	945
13	Trampoline 6 boards	100	3,000	7	21,000	150,000	3,150
14	Moonlight Carousel	30	900	7	6,300	100,000	945

15	Ship	50	1,500	7	10,500	150,000	1,575
16	Freezer	50	1,500	7	10,500	150,000	1,575
17	Saba ship	50	1,500	7	10,500	100,000	2,100
18	Running Machine	30	900	7	6,300	150,000	1,260
Total		670	20,100	-	140,700	-	22,260

Table (23-3): App Providing Funfair Services

All numbers are in million rials										
Description	First year	Second year	Third year	Fourth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
Design capacity	60%	80%	90%	100%	100%	100%	100%	100%	100%	100%
Game City Income	22,260	22,260	22,260	22,260	22,260	22,260	22,260	22,260	22,260	22,260
Total annual capacity revenue	13,356	17,808	20,034	22,260	22,260	22,260	22,260	22,260	22,260	22,260
Total Sales (Euro)	40,473	53,964	60,709	67,455	67,455	67,455	67,455	67,455	67,455	67,455

6-3- Economic Schedule

Table (24-3): Prediction of profit and loss account

All numbers are in million rials										
Description	First year	Second year	Third year	Fourth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
net sales	13,356	17,808	20,034	22,260	22,260	22,260	22,260	22,260	22,260	22,260
Deducted: the cost of the sold goods	-7,487	-8,034	-8,308	-8,582	-8,582	-8,582	-8,582	-8,582	-8,582	-8,582
Gross profit	5,869	9,774	11,726	13,678	13,678	13,678	13,678	13,678	13,678	13,678
Deductions: Operating Costs	-1,269	-1,383	-1,440	-1,496	-1,496	-1,496	-1,496	-1,496	-1,496	-1,496
Operating profit	4,600	8,391	10,286	12,182	12,182	12,182	12,182	12,182	12,182	12,182
Deductible non-operating costs	-92	-92	-92	-92	-92	-92	-92	-92	-92	-92
Special interest before tax deduction	4,508	8,299	10,195	12,090	12,090	12,090	12,090	12,090	12,090	12,090
Deductible tax	-451	-830	-1019	-1209	-1209	-1209	-1209	-1209	-1209	-1209

Net profit	4,057	7,469	9,175	10,881	10,881	10,881	10,881	10,881	10,881	10,881
Accumulated profit	4,057	11,526	20,701	31,583	42,464	53,345	64,226	75,107	85,988	96,869
Net profit (Euro)	12,294	22,634	27,803	32,973	32,973	32,973	32,973	32,973	32,973	32,973

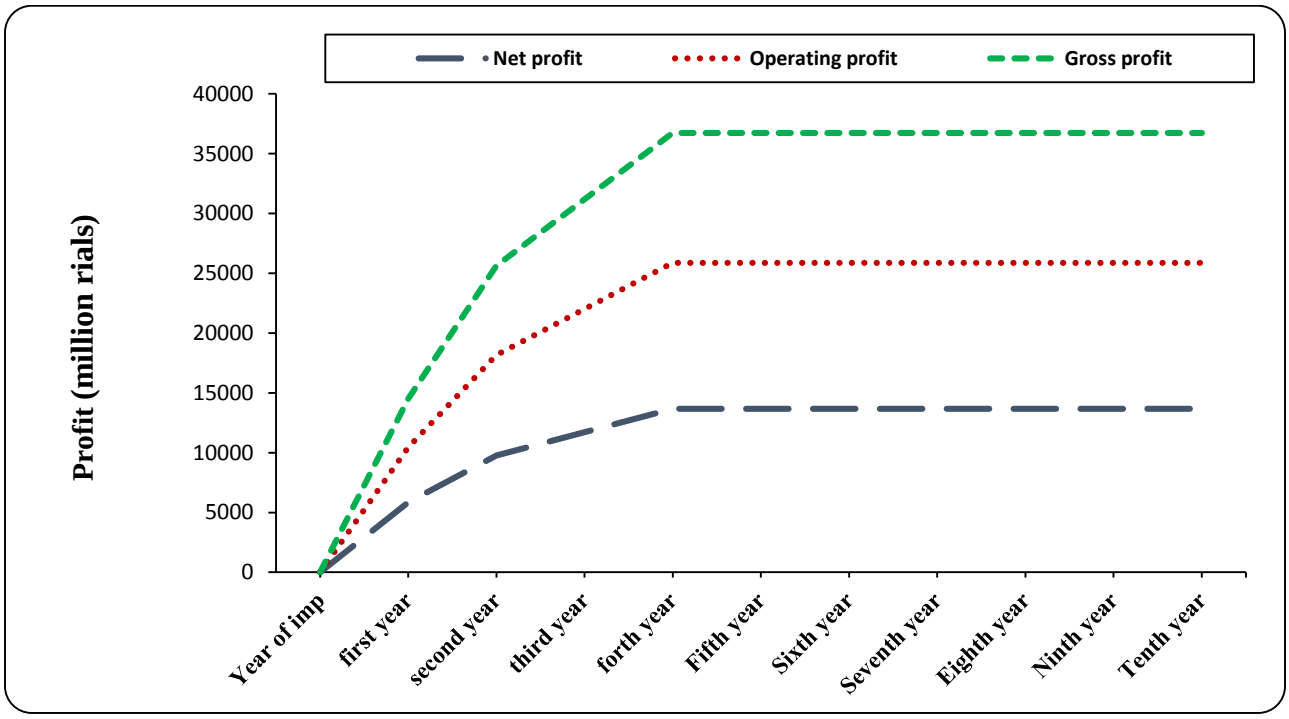


Figure (3-3): Projections of project profit and loss

Table (25-3): Prediction of projected revenue

All numbers are in million rials										
Description	First year	Second year	Third year	Fourth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
Special interest before tax deduction	4,508	8,299	10,195	12,090	12,090	12,090	12,090	12,090	12,090	12,090
non-movable assets depreciation	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382	2,382

Depreciation of costs before operation	45	45	45	45	45	45	45	45	45	45
Total cash flow plans	6,934	10,725	12,621	14,516	14,516	14,516	14,516	14,516	14,516	14,516
Total cash flow plans(Euro)	21,012	32,500	38,244	43,989	43,989	43,989	43,989	43,989	43,989	43,989
Fixed investment project	45,883			139,039 (Euro)						
Capital in Circulation Scheme	1,999			6,059 (Euro)						
Total investment plan	47,882			145,098 (Euro)						
Project return rate(IRR)	21/58 %									
Return of capital	4/26 year									

Table (26-3): Net Present Value (NPV)

All numbers are in million rials			Net Value(Euro)
Row	Rate (%)	Net Value	
1	0	83,943	254,372
2	5	80,133	242,827
3	10	29,795	90,288
4	15	16,141	48,913
5	20	2,860	8,667
6	25	-5,583	-16,918
7	30	-12,012	-36,399
8	35	-17,005	-51,532
9	40	-20,956	-63,502
10	50	-26,723	-80,979
11	60	-30,591	-92,701

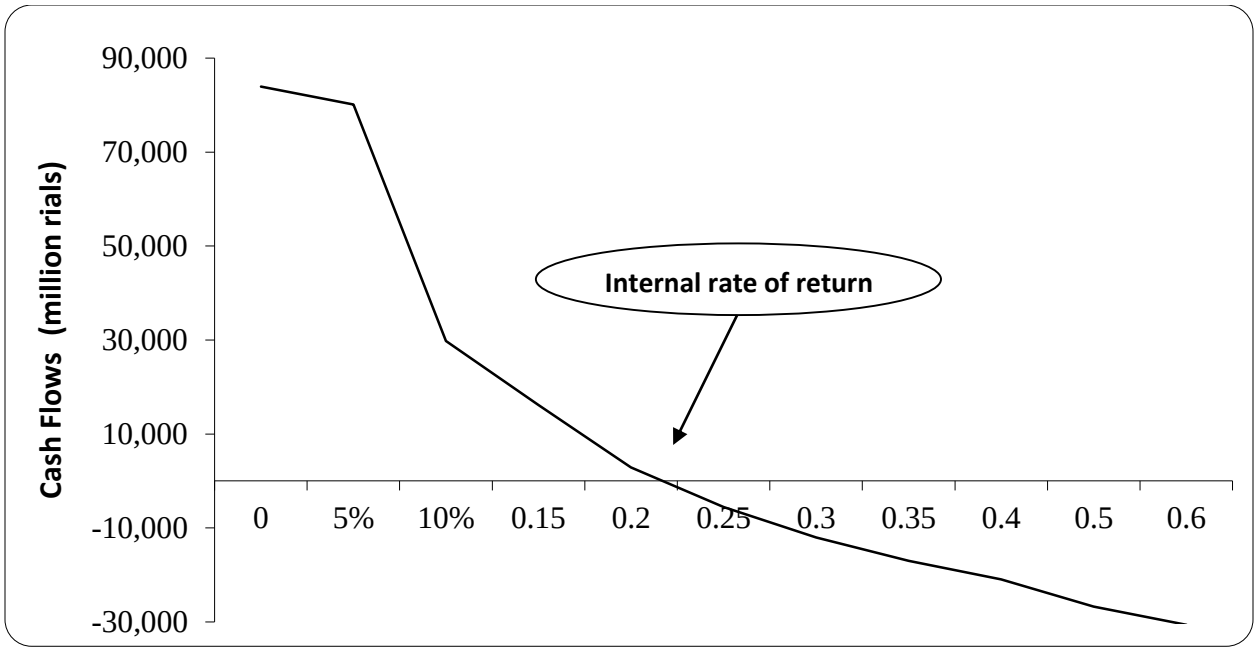


Figure (4-3): Net present value of cash flows

Table (27-3): Head-to-head analysis

All numbers are in million rials		Amount	Amount(Euro)
Row	Description		
1	Fixed Costs (M.Rials)	4,637	14,052
2	Variable Costs (M.Rials)	2,173	6,585
3	Total fixed and variable costs (M.Rial)	6,810	20,637
4	Total Sales (M.Rial)	22,260	67,455
5	Total Sales Margin (Total Cost Variable - Total Sales)	20,087	60,870
6	Margin Ratio (Sales / Margin)	0.90	0.90
7	Head-to-Head Rial Sales = (Sales Margin / Fixed Cost Ratio)	5,139	15,572
8	Safety margin (Sales total / (Sales per head - Total sales))	0.77	0.77
9	Head-to-head production capacity (safety margin - 1)	0.23	0.23
10	Head-to-head point * 100 (Sales margin / Fixed costs)	23%	23%

Table (28-3): Description of Value Added

Row	Description	Total cost	Total cost(Euro)
1	Gross Value Added Gross (Income Costs-Sales Costs	16,907	51,234
2	Net domestic value added (fixed asset depreciation - gross domestic product)	14,526	44,017
3	Gross Value Added Gross Value	76%	
4	Net value added net worth	65%	

Table (29-3): Cash Flow Forecast Table

All numbers are in million rials										
Description	year									
	First year	Second year	Third year	Fourth year	Fifth year	Sixth year	Seventh year	Eightieth year	Ninth year	Tenth year
Expected capacity percentage	0%	60%	80%	90%	100%	100%	100%	100%	100%	100%
Cash Flows (Internal Resources)	0	6,934	10,725	12,621	14,516	14,516	14,516	14,516	14,516	14,516
External Resources										
Brought to shareholders	47,882	1,795	136	68	68	0	0	0	0	0
Total external resources	47,882	1,795	136	68	68	0	0	0	0	0
Internal and external resources	47,882	8,729	10,861	12,689	14,584	14,516	14,516	14,516	14,516	14,516
Uses										
Fixed investment costs	47,437	0	0	0	0	0	0	0	0	0
Cost before operation	445	0	0	0	0	0	0	0	0	0
capital in circulation	0	1,795	1,931	1,999	2,068	2,068	2,068	2,068	2,068	2,068
tax	0	451	830	1,019	1,209	1,209	1,209	1,209	1,209	1,209
Total use	47,882	2,246	2,761	3,019	3,277	3,277	3,277	3,277	3,277	3,277
Surplus (deficit) of resources	0	6,483	8,100	9,670	11,308	11,240	11,240	11,240	11,240	11,240
Resource surplus (Euro)	0	19,646	24,546	29,303	34,266	34,060	34,060	34,060	34,060	34,060

Chapter 4:
Schedule

Table (1-4): Schedule

Row	Stage	Month						
		1	2	3	4	5	6	7
1	The process of getting to know the project implementation site and identifying opportunities and challenges							
2	Go through the administrative steps of getting started							
3	Equipping the ingot workshop							
4	Getting Started							

References

1- 1- Dedicated Funfair equipment sales site

2- Iran Census Center, Population and Housing Census, 2016.

Chapter 5:

Appendix

Appendix (1)
Proposed plan for locating ammunition equipment




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