



Baku, Azerbaijan, R. Guliyev str.27, AZ1142
Tel.: +99450 210 93 73, +99455 212 14 61



+99450 210 9373

E-mail: atek.uniform@gmail.com

Business Project of Company ATEK Uniform LTD.

BAKU - 2018

1. TITUL VERSION

1.1 Entrepreneurship (Entrepreneur)

Name: ATEK Uniform Limited Liability Company

Legal address: Republic of Azerbaijan, Baku city, Nasimi district, R.Mammadov CCR, house 9, 20

Address: Ramiz Guliyev, Khatai district, Baku, Azerbaijan Republic 27.

1.2 Founders:

Name: Aghayev Elnur Aladdin

Address: Azerbaijan Republic, Baku city, Nasimi district, A.Salamzade street, 53, room 79

1.3 Baseline:

Name: Aghayev Elnur Aladdin

Position: Director

Address: Azerbaijan Republic, Baku city, Nasimi district, A.Salamzade street, 53/79

Contact phone: +99450 210 93 73

1.4 Legal Protection of the Organization: Limited Liability Company

1.5 Property Funding: Private Property

1.6 State registration: 20.04.2016

TIN: 1403399511

1.7 The essence of the investment project: The purchase of sewing equipment and the expansion of the sewing shop

Total investment project cost: 320,000 eur

Investment amount: 300.000 eur

Entrepreneur's contribution: 20,000 euros

Return on investment: 10 years (120 months)

Project duration: January 2019 - January 2029

2. INVESTMENT PROJECT SUMMARY

Summary of the investment project reflects the main purpose and content of the project, including the relevant information on the entrepreneurship subject (entrepreneur) in terms of its financial need, projected production (jobs and services), requirements for these products, project outcomes and so on. reflects. The summary is based on the preparation of the investment project and the completion of all relevant project requirements in a consistent, concise, and fuzzy manner.

2.1. Brief information on entrepreneurship (entrepreneur).

ATEK Uniform Limited Liability Company (hereinafter referred to as "ATEK Uniform") has been admitted into the state register by the State Registration Office of Commercial Legal Entities under the Ministry of Taxes under the Ministry of Taxes, No 1403399511. The enterprise was re-registered by the Ministry of Taxes of the Republic of Azerbaijan, the State Registration Office of Commercial Legal Persons of the Republic of Azerbaijan on 20.04.2016 and withdrawn from the State Register 1601020012507500.

Production area is located at 27 Ramiz Guliyev str., Khatai district, Baku, Azerbaijan Republic. The total area of the area is 400 square meters. The area of 200 m² of this area consists of the production area, 200 m² office and auxiliary areas. There is an opportunity to increase the existing production area to 2200 m². Production The main activity of the Entrepreneur is the construction of various types of uniforms, home textiles, sportswear, military uniforms, school uniforms and advertising products.

The enterprise has been operating for a long time and has acquired the sophistication of production. The sale of its products has been successfully implemented in the Azerbaijani market. It regulates enterprise production in line with the orders and requirements of the domestic market.

The main task of managing the production area is that the placement and assembly of the details are carried out at least at the expense of material and labor costs, following the technical requirements. This, in turn, is the result of the regulation of the work, the labor capacity, the duration of the production cycle, the number of employees, the demand for the production area, the cost value, profitability, profit, etc. - It has direct impact.

The main purpose of the project is to increase productivity through the production of embroidery, embroidery, emblems on various types of sewing products (different types of workwear, advertising products, sportswear, as well as other sewing products), using new opportunities for the production of new sewing equipment expansion of its base, as well as the liberation of raw materials by creating a raw material and furnace storehouse. It is planned to purchase 1 new 6-inch embroidery equipment, 1 piece of embroidery equipment, 1 textile

printing equipment, installation of new sewing equipment and expansion of high-quality raw materials and furnitures base meeting the EN ISO standards.

2.2. State-provided privileges for entrepreneurs:

The State Program on Socio-Economic Development of the regions of the Republic of Azerbaijan for 2014-2018 is of the utmost importance, as adopted on February 27, 2014, in the dynamic development of the Azerbaijani economy and the significant improvement of the social conditions of the population. Over the past four years, the economy of Azerbaijan has been rapidly developing and exceeding many countries for growth rates.

As a result of the adoption of the State Program, as well as favorable conditions for the development of entrepreneurship, new enterprises were created in the fields of industry, agriculture and processing, trade, services and other spheres, the activity of many enterprises was restored and the volume of production increased.

At the same time, it is possible to further strengthen the production process by introducing amendments to the Tax Code since 2019, reducing the profit to be generated as a result of the release of the tax burden for 7 years.

2.3. Funding sources, volume and designation:

Sufficient experience for the construction of various types of sewing products in the enterprise, labor force, etc. There are conditions. However, shortage of funds creates difficulties in implementing the action. In this regard, the venture plans to attract the investor to increase the demand and develop it. For the implementation of the project, 320,000 euros will be needed, of which 300,000 euros will be invested, and the remaining 20,000 euros will be paid to the enterprise's own resources.

Table 1. Purpose of the project to be involved

Purpose of the fund	Total fund	Investment fund	Own fund
Purchase of embroidery equipment (6 heads, 15 sticks)	21649	21649	0
Purchase of embroidery equipment (1 heads, 15 sticks)	10825	10825	
Repairing the production area	20000		20000

Purchase of new sewing equipment	35149	35149	
Equipment for sewing area	12010	12010	
Motor vehicle	30367	30367	
Purchase of raw materials	150000	150000	
Furnitur	40000	40000	
Total:	320000	300000	20000

2.4. Brief information on the sales market for the product (work and service) of production:

The selling price of the products was determined taking into account the difference between the actual cost price and the average market price. Depending on the socio-economic conditions, changes in pricing policy are not ruled out. Reducing the cost of product production at the expense of raw materials preparation and efficient utilization of domestic resources will always be considered. Risks will be reduced and the amount of returnable investment will be reimbursed.

The company now has a wide range of business clothing, advertising tools, and so on. sewing products. Within the project, it is planned to increase productivity and to record the requisites of the client organization on the work clothes to be constructed. The selling price of the products manufactured at the enterprise will be adjusted to the consumer's purchasing power. This will be the market price of buyers.

The sale of produced sewing products is mainly for sale in Baku, as well as outside the country. It is therefore advisable to take parts and furnaces that meet EN ISO standards. It will increase the competitiveness of the enterprise.

3. INFORMATION ABOUT THE SECURITIES SUBJECTS.

Information about entrepreneurship (entrepreneur).

In this section of the investment project, it is necessary to provide an understanding of the investor's business entity (entrepreneur) with the organization and potential advantages of the business, the level of existing opportunities for the implementation of the project and other such information. Information on the subject of entrepreneurship (entrepreneur) shall be reflected in the following sequence:

3.1. Business activity and business history.

Today, there are quite a lot of opportunities for entrepreneurship in Azerbaijan. It can be said from the legislative point of view as well as on the state-sponsored concern for entrepreneurs.

"ATEK Uniform" Limited Liability Company (hereinafter referred to as "Enterprise") was admitted to the state registration by the State Registration Office of Commercial Legal Entities under the Ministry of Taxes under the Ministry of Taxes with Certificate No 1403399511. The enterprise was re-registered by the Ministry of Taxes of the Republic of Azerbaijan, the State Registration Office of Commercial Legal Persons of the Republic of Azerbaijan on 20.04.2016 and withdrawn from the State Register 1601020012507500.

The company has been engaged in sewing activities since 2007. By recognizing quality raw material buyers, it also recognizes quality parts well. The company has accumulated experienced seamstresses around its activity.

Businessman - Aghayev Elnur Aladdin is the founder and director of the enterprise. Previously he worked in the financial and banking sector, treasury, but in parallel he was engaged in the preparation and sale of textile products.

3.2. Existing activity.

The production area is located in 27, Ramiz Guliyev str., Khatai district, Baku, the Republic of Azerbaijan. The total area of the area is 400 square meters. The area of 200 m² of this area consists of the production area, 200 m² office and auxiliary areas. There is an opportunity to increase the existing production area to 2200 m². Production The main type of activity of the Entrepreneur is the creation of uniform (uniform) clothing, bedding and advertising products.

The enterprise has been operating for a long time and has acquired the sophistication of production. The sale of its products has been successfully implemented in the Azerbaijani market. It regulates enterprise production in line with the orders and requirements of the domestic market.

3.3. Existing production infrastructure and material supply.

The enterprise is located in the address of Ramiz Guliyev 27, Khatai district, Baku, the Republic of Azerbaijan, and it will also operate in that area. Buildings and equipment owned by the enterprise are structured as follows. The water supply, gas and electricity supply are available, the routes are satisfactory.

Table 2. Production, auxiliary building and construction, which is used by the enterprise.

##	Name of buildings and facilities	Unit of measure	Quantity	Value
1	Sewing shop	m ²	200	60000
2	Production, sales and auxiliary fields	m ²	200	150000
	Total cost in eur			210000

Table 3. Production and subsidiary affiliates of the enterprise.

##	Product name	Measure unit	Quantity	Price	Value
1	Sewing machine Yamata	Pieces	11	300	3300
2	Sewing machine Juki	Pieces	10	300	3000
3	Sewing machine Brother	Pieces	1	600	600
4	Special machine Yamata	Pieces	1	1850	1850
5	Special machine Yamata	Pieces	1	1900	1900

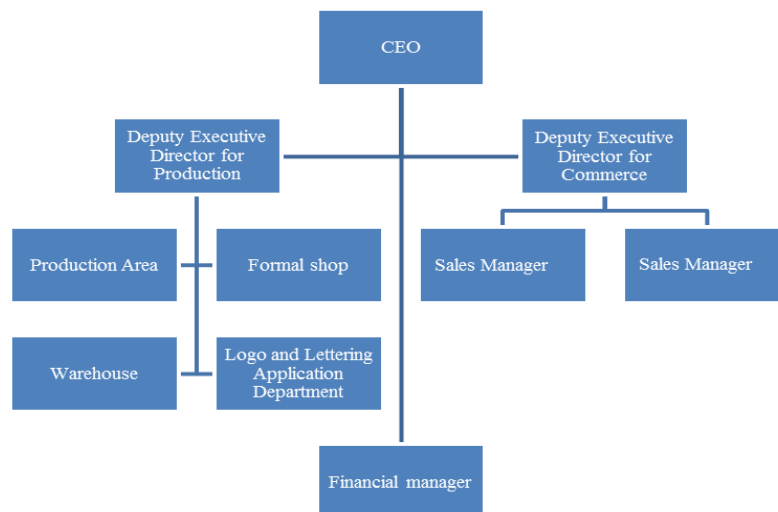
6	Overlok	Pieces	5	800	4000
7	Iron	Pieces	2	450	900
8	Tailor made –equipments	Pieces	15	300	4500
		Total			20 050

3.4. Staff and personnel specialty:

It is important to achieve high ethical standards in our business, as well as to protect the national traditions of the Azerbaijani people and to demand from every legal and physical person involved in business. It is important to emphasize that in our country there are many professionals. There is a need for the project in the country to create the required workplace requirements.

In order to deal with the production of sewing products, it is planned that the plant will consistently employ 30 people and 10 workers will be employed. However, depending on the volume of production, our employees will also be involved. According to the project, the number of new jobs will be 30 people.

Graphics ## 1.



3.5. Importance of the project implementation.

The essence of the project consists of:

- Providing employment for 50 workers;
- Payments from employees' salaries to the State Budget and to SSPF;
- selling high quality sewing products to customers;
- Development of industrial areas;
- Duplication of names, logos, emblems, adverts on various sewing products;
- Enterprise gains greater profits through increased investment opportunities.
- The new revenue generation facility will be built and put into operation in order to achieve sustained development.
- Increase product range






4. PURPOSE OF INVESTMENT PROJECT


The section in which the investment project aims at its purpose is a comprehensive interpretation of the intentions of the investor by the entrepreneurial entity (entrepreneur). The following information should be included in the section.

4.1. Detailed information on fixed and working capital (machinery and equipment, machinery and equipment, vehicles, raw materials and materials) to be invested by an entrepreneur.

Table 4. Equipment to be purchased for investment purposes is as follows:

s/s	Equipment	Quantity	Price	Total	
			EUR	EUR	
1	Lockstitch	25	515	12887	
2	Interlock	5	593	2964	
3	Overlock	4	825	3299	
4	Overlock	6	387	2320	

5	Specialist	2	773	1546	
6	Specialist	2	1340	2680	
7	Specialist	1	1340	1340	
8	Lockstitch	5	928	4639	
9	Purchase of embroidery equipment (1 heads, 15 sticks)	2	5412	10825	

10	Purchase of embroidery equipment (6 heads, 15 sticks)	1	21649	21649	
11	Ironing table	2	593	1186	
12	Iron 5 lt	4	237	948	
13	Equipment	2	335	670	
14	Press	2	335	670	
Total		63	35263	67624	

Embroidery machine CHT-1206



Condition	New
Producing country	USA
Brand name	RICHOME
Model number	CHT-1206
Type	Embroidery machine
Activity	Computerized
Title number	6 titles
Number of cufflinks	12 needles
Title range	450mm
Stitch area	450 * 450mm
Color	White

Features

Because of the wide range of sewing equipment, the construction of embroidery, embroidery and embroidery on the products made of hat, t-shirt, combine, jacket, breed, clothes, towels and other ready-made cotton, silk and fiber fabrics.

Embroidery machine RCM-1201TC-7S



Condition	New
Producing country	USA
Brand name	RICHOME
Model number	CHT-1206
Type	Embroidery machine
Activity	Computerized
Title number	1 heading
Number of cufflinks	12 or 15 needles
Title range	560mm
Stitch area	560 * 340mm
Color	White

4.5. Creating Business Opportunities.

Totally 50 people will be working in the sewing area. 45 of them will be permanent and 5 will be wounded. By the end of the project, 30 new jobs will be created, which can be clearly seen in the following table.

Table 5.

##	Position State	Unit	Existing Workplace	Newly opened workplace
1	General direktor	1	1	
2	Executive Director Production Manager	1		1
3	Executive Director on Commerc	1		1
4	Financial Manager	1	1	
5	Sales Manager	4	1	3
6	Logo service	2		2
7	Production area	30	14	16
8	Raw materials and finished products	10	3	7
	Total:	50	20	30

6. THE CHARACTERISTICS OF PRODUCTS AND EXPORTING MATERIALS

6.1. Harakedehyde of the products to be consumed.

First of all, we would like to note that the products produced on the project are in high demand. The finished products will be produced in different names and sounds. All products will be made from raw materials (fabrics and accessories) made from Turkey, Belarus, China, Belgium and England. The products to be sewn are grouped as follows.

##	Products to be manufactured
1	Working clothes that meet the different EN ISO standards
2	Home textile
3	Promo textile
4	Sports and recreation
5	Military uniforms
6	Scholl uniforms

- Product quality advantages.

All sewing products will be produced from the highest quality raw materials. The sewing products that will be produced by the enterprise will be eliminated by experts and any shortcomings will be eliminated immediately. The products produced by the enterprise are produced from qualitative raw materials, and sales prices will also be consistent with the market prices the buyers prefer.

- Packaging and design.

Customized salafans and labels will be used in packaging production. The cost of packaging is reflected in the cost of sewing products.

6.2 Technological process.

In the case of technological innovation, it is assumed that the production of sewing products is based on agreed dimensions (scale). Storage of sewing products will be carried out in special rooms that meet the storage conditions.

6.3. Competitive advantages.

Today there are quite a few large enterprises dealing with this activity in the territory of the Republic. All these factors, in turn, are based on competitiveness and will be able to further develop this activity.

7. THE CHARACTERISTICS OF THE SALES MARKET

7.1. Market analysis

The sewing products that the company has to offer are in the range of products, especially uniforms (apparel workwear). These products are produced in the domestic market and are imported from foreign countries. Many businesses prefer local produce because they can not be imported from abroad. At the same time, competitive products will be produced from products imported from foreign countries. The embroidered embroidery is the embodiment of advertising and requisites of the company represented on any uniforms and advertising means. This is very important for each of the major businesses.

The enterprise will mainly work on orders. In addition, it will also sell many sewing samples to its sales points by selling it at the sales outlet owned by the owner. At the same time, ATEK Uniform own exhibition shop will also operate.

The enterprise will also comply with the marketing requirements. Marketing covers all stages from market research and analysis to product delivery.

The marketing services of the production area include:

- To learn the market, the demand, the taste and the wishes of consumers in a thorough and comprehensive way.
- To produce production according to these requirements, to produce products that meet the requirements.
- Affect the needs of the market and society in the interests of the enterprise.
- Price policy formulation.
- Sales operations planning.
- Management of product movement on the market.

7.2. Potential consumers of the product.

Retail and wholesale trade outfit of sportswear, construction companies, the Ministry of Defense, production companies regardless of the kind of activity, etc., such as the potential buyers of the product. show them.

7.3. Promotion of advertising business and promotion of sales

In order to achieve its goals, the entity will adjust its activities in accordance with marketing principles. Demand for products, purchasing power of the population, quality of products will be studied, and commodities will be advertised.

Table 6. Sales Turnover of ATEK Uniform during investment in amount

N	Thrown the product	Annual rate of return									
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
1	Work suit	29 806	32 787	36 065	39 672	43 639	48 003	52 803	58 084	63 892	70 281
2	Work Coverall	36 552	40 207	44 227	48 650	53 515	58 867	64 753	71 229	78 351	86 187
3	Work Bib-overall	11 340	12 474	13 722	15 094	16 603	18 264	20 090	22 099	24 309	26 740
4	FR Coverall	14 459	15 905	17 495	19 245	21 169	23 286	25 615	28 176	30 994	34 093
5	FR long winter jacket	28 918	31 809	34 990	38 489	42 338	46 572	51 229	56 352	61 987	68 186
6	Medical Suit	4 639	5 103	5 613	6 175	6 792	7 471	8 219	9 040	9 944	10 939
7	Service stuff suit	5 196	5 715	6 287	6 916	7 607	8 368	9 205	10 125	11 138	12 252
8	Securty suit	11 598	12 758	14 034	15 437	16 981	18 679	20 546	22 601	24 861	27 347
9	Winter Jacket	42 526	46 778	51 456	56 602	62 262	68 488	75 337	82 871	91 158	100 274
10	Winter wind Jacket	7 371	8 108	8 919	9 811	10 792	11 871	13 058	14 364	15 801	17 381
11	HI-VIS vest	3 479	3 827	4 210	4 631	5 094	5 604	6 164	6 780	7 458	8 204
12	Rainwear	4 639	5 103	5 613	6 175	6 792	7 471	8 219	9 040	9 944	10 939
13	Corporate wear	18 557	20 412	22 454	24 699	27 169	29 886	32 874	36 162	39 778	43 756
14	Scholl Uniform	20 103	22 113	24 325	26 757	29 433	32 376	35 614	39 175	43 093	47 402
15	Sport wear	25 773	28 351	31 186	34 304	37 735	41 508	45 659	50 225	55 247	60 772
16	Heavy Tshirt	19 330	21 263	23 389	25 728	28 301	31 131	34 244	37 669	41 435	45 579
17	Polo tshirt	8 247	9 072	9 979	10 977	12 075	13 283	14 611	16 072	17 679	19 447
18	Sweat shirt	7 216	7 938	8 732	9 605	10 566	11 622	12 784	14 063	15 469	17 016
19	Men's authentic zipped hood	4 639	5 103	5 613	6 175	6 792	7 471	8 219	9 040	9 944	10 939

20	100% polyester men's quarter zip long sleeve outdoor fleece	4 639	5 103	5 613	6 175	6 792	7 471	8 219	9 040	9 944	10 939
	Total	309 028	339 930,62	373 923,68	411 316	452 448	497 692	547 462	602 208	662 429	728 671

8. PRODUCTION PLAN

Preparation of the production plan in the investment project involves the production process, logistics, production process management and other relevant production related products.

8.1. Existing production facilities of entrepreneurship.

The head of the enterprise has been operating for a long time and has accumulated a large number of buyers around its production equipment. It has always been in the market with a variety and quality of its products. The enterprise is currently receiving various orders and producing various sewing products.

8.2. Design capacity and projected production volumes

The volume and range of production will be increased through the equipment to be purchased. After removal of the investment, the production capacity is designed as follows.

Table 7. The Production plan of the entity is as follows.

N	Thrown the product	Annual rate of return									
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
1	Work suit	2224	2446	2691	2960	3256	3582	3940	4334	4767	5244
2	Work Coverall	2026	2229	2451	2697	2966	3263	3589	3948	4343	4777
3	Work Bib-overall	1000	1100	1210	1331	1464	1611	1772	1949	2144	2358
4	FR Coverall	300	330	363	399	439	483	531	585	643	707
5	FR long winter jacket	300	330	363	399	439	483	531	585	643	707
6	Medical Suit	360	396	436	479	527	580	638	702	772	849
7	Service stuff suit	360	396	436	479	527	580	638	702	772	849

8	Securty suit	500	550	605	666	732	805	886	974	1072	1179
9	Winter Jacket	1500	1650	1815	1997	2196	2416	2657	2923	3215	3537
10	Winter wind Jacket	550	605	666	732	805	886	974	1072	1179	1297
11	HI-VIS vest	1500	1650	1815	1997	2196	2416	2657	2923	3215	3537
12	Rainwear	500	550	605	666	732	805	886	974	1072	1179
13	Corporate wear	200	220	242	266	293	322	354	390	429	472
14	Scholl Uniform	1500	1650	1815	1997	2196	2416	2657	2923	3215	3537
15	Sport wear	1000	1100	1210	1331	1464	1611	1772	1949	2144	2358
16	Heavy Tshirt	5000	5500	6050	6655	7321	8053	8858	9744	10718	11790
17	Polo tshirt	2000	2200	2420	2662	2928	3221	3543	3897	4287	4716
18	Sweat shirt	1000	1100	1210	1331	1464	1611	1772	1949	2144	2358
19	Men's authentic zipped hood	500	550	605	666	732	805	886	974	1072	1179
20	100% polyester men's quarter zip long sleeve outdoor fleece	500	550	605	666	732	805	886	974	1072	1179
	Total	22820	25102	27612	30373	33411	36752	40427	44470	48917	53808

8.3. Safety and economic issues:

Special attention will be paid to the security measures of the ECOC. The expert opinion was taken into consideration when considering this area as an area of activity. The structure and location of the production facility allows the creation of safe working conditions here, and as a result of this production process, the environment is not damaged. The modern type of sewing equipment creates the basis for minimizing production waste. The supply of the workers in the field of supply will be ensured by moderate working conditions, environmental pollution prevention measures will be undertaken.

8.4. Calculation of expenditure (electricity, wages, social funds, depreciation, repair costs, property tax, land tax, etc.) with the production process

All work to be done in the area of the occupation will be carried out in full compliance with labor law and safety regulations. Employees who are hired will be subjected to regular medical examinations. All employees for the following years will be recycled at least once a year.

The production wage fund is based on available market values. The production of new jobs will be further activated. In the future, it is also planned to open additional jobs during the investment period.

The taxation in the wage fund will be based on the Tax Code, which will come into effect from 2019. Thus, from the year 2019, non-oil workers are exempt from income tax for a period of 7 years, while the employer has deducted social contributions from the salary fund from 25% to 10%.

Table 8. Total number of employees and their salaries

##	Position	State unit	Monthly salary in azn	Total Salary in azn	Unemployment insurance	Social insurance		Total Salary for year		Social insurance for year	
					0,50%	3%	10%	azn	eur	azn	eur
1	Director	1	1 500	1 500	8	6	130	18 000	9 278	1 722	841
2	Deputy Director for Production	1	1 250	1 250	6	6	105	15 000	7 732	1 407	687
3	Deputy Director for Commerce	1	1 250	1 250	6	6	105	15 000	7 732	1 407	687
4	Financial Manager	1	1 000	1 000	5	6	80	12 000	6 186	1 092	532
	Sales Manager	4	500	2 000	10	6	180	24 000	12 371	2 352	1 151
	Cutter	1	1 000	1 000	5	6	80	12 000	6 186	1 092	532

Logo and Lettering Application	2	350	700	4	6	50	8 400	4 330	714	346
Sewing woman	30	400	12 000	60	6	1 180	144 000	74 227	14 952	7 336
Paker	8	350	2 800	14	6	260	33 600	17 320	3 360	1 645
Driver	1	500	500	3	6	30	6 000	3 093	462	223
Cəmi:	50,00		24 000	120	60	2 200	288 000	148 454	28 560	13 979

Transportation costs:

During the enterprise's activity, the vehicle will be used to procure raw materials and materials, and to deliver to the customers sewing products.

Other expenses:

Other expenditures were taken as 2% of total expenditure. These costs include payroll, postage expense, bookkeeping costs, cost estimates, and so on. expenses are also reasonable.

Table 9. Calculation of the cost per product unit.

##	Article name	Investment Period									
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
1	Turn over	332 553,61	365 808,97	402 389,87	442 628,85	486 891,74	535 580,91	589 139,00	648 052,90	712 858,19	784 144,01
	Product Sales	309 027,84	339 930,62	373 923,68	411 316,05	452 447,65	497 692,42	547 461,66	602 207,83	662 428,61	728 671,47
	Logo and Lettering Application	23 525,77	25 878,35	28 466,19	31 312,80	34 444,08	37 888,49	41 677,34	45 845,08	50 429,58	55 472,54
2	Expenses:										
	Cloth consumption	125 671,65	138 238,81	152 062,70	167 268,97	183 995,86	202 395,45	222 634,99	244 898,49	269 388,34	296 327,18
	Salary	148 453,61	148 453,61	148 453,61	163 298,97	163 298,97	163 298,97	187 793,81	187 793,81	187 793,81	187 793,81
	Sosial Insurance	12 155,00	12 155,00	12 155,00	13 370,00	13 370,00	13 370,00	15 376,00	15 376,00	15 376,00	15 376,00
	Utility expenses	2 400,00	2 400,00	2 400,00	2 400,00	2 400,00	2 400,00	2 400,00	2 400,00	2 400,00	2 400,00
	Transportation costs	2 400,00	2 400,00	2 400,00	2 400,00	2 400,00	2 400,00	2 400,00	2 400,00	2 400,00	2 400,00
	Rent of building and office	6 185,00	6 185,00	6 185,00	6 185,00	6 185,00	6 185,00	6 185,00	6 185,00	6 185,00	6 185,00
	Other Expenses (2% of Total Expenses)	5 945,31	6 196,65	6 473,13	7 098,46	7 433,00	7 800,99	8 735,80	9 181,07	9 670,86	10 209,64
	Total:	303 210,56	316 029,07	330 129,43	362 021,39	379 082,83	397 850,41	445 525,60	468 234,37	493 214,02	520 691,63
3	Balance profit	29 343,05	49 779,90	72 260,44	80 607,46	107 808,91	137 730,51	143 613,40	179 818,53	219 644,17	263 452,38
4	Income Tax (20%)	5 868,61	9 955,98	14 452,09	16 121,49	21 561,78	27 546,10	28 722,68	35 963,71	43 928,83	52 690,48
5	Net Profit	23 474,44	39 823,92	57 808,35	64 485,97	86 247,13	110 184,40	114 890,72	143 854,82	175 715,34	210 761,91
6	Dividend Tax 10%	2 347,44	3 982,39	5 780,83	6 448,60	8 624,71	11 018,44	11 489,07	14 385,48	17 571,53	21 076,19

9. FINANCE PLAN

The investment project financial plan serves to summarize the information presented in other sections by reflecting cash flow project flows and to describe them in the value statement. This section is based on cash and cash equivalents at the disposal of a business entity and is conditioned by the flow of investment and funds and cash flow during the project period.

Table 10. Characteristics of cash flows.

#	Article name	Investment period									
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
1	Cash balance at the beginning of the reporting period		21 126,99	56 968,52	108 996,03	167 033,40	244 655,82	343 821,78	447 223,43	576 692,77	734 836,8
2	Cash receipts	652 553,61	365 808,97	402 389,87	442 628,85	486 891,74	535 580,91	589 139,00	648 052,90	712 858,19	784 144,1
	Product sales	332 553,61	365 808,97	402 389,87	442 628,85	486 891,74	535 580,91	589 139,00	648 052,90	712 858,19	784 144,1
	Investment	300 000,00									
	Own funds	20 000,00									
3	Remaining payments										
	Expenses (deductible amortization)	303 210,56	316 029,07	330 129,43	362 021,39	379 082,83	397 850,41	445 525,60	468 234,37	493 214,02	520 691,3
	Repairing works	20 000,00									
	Purchase of machinery and equipment	110 000,00									
	Raw materials and furnitur	190 000,00									
	Income taxes	5 868,61	9 955,98	14 452,09	16 121,49	21 561,78	27 546,10	28 722,68	35 963,71	43 928,83	52 690,8
	Dividend taxe	2 347,44	3 982,39	5 780,83	6 448,60	8 624,71	11 018,44	11 489,07	14 385,48	17 571,53	21 076,9
	Return Investment										300 000,0
	Total payments	631 426,62	329 967,44	350 362,35	384 591,48	409 269,32	436 414,95	485 737,36	518 583,56	554 714,39	894 458,0
4	Cash balance at the end of the period	21 126,99	56 968,52	108 996,03	167 033,40	244 655,82	343 821,78	447 223,43	576 692,77	734 836,58	624 522,9

Table 11. The project revenue and expenses will be as follows.

##	Article name	Investment Period									
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
1	Turnover	332 553,61	365 808,97	402 389,87	442 628,85	486 891,74	535 580,91	589 139,00	648 052,90	712 858,19	784 144,01
2	Expenses	303 210,56	316 029,07	330 129,43	362 021,39	379 082,83	397 850,41	445 525,60	468 234,37	493 214,02	520 691,63
3	Balance profit	29 343,05	49 779,90	72 260,44	80 607,46	107 808,91	137 730,51	143 613,40	179 818,53	219 644,17	263 452,38
4	Income Taxes	5 868,61	9 955,98	14 452,09	16 121,49	21 561,78	27 546,10	28 722,68	35 963,71	43 928,83	52 690,48
5	Net Profit	23 474,44	39 823,92	57 808,35	64 485,97	86 247,13	110 184,40	114 890,72	143 854,82	175 715,34	210 761,91
6	Satışın rentabelliği %-lə	7,06%	10,89%	14,37%	14,57%	17,71%	20,57%	19,50%	22,20%	24,65%	26,88%

Table 12. Income payments

##	Article name	Investment Period									
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
1	Social security deductions up to 10%	12 155,00	12 155,00	12 155,00	13 370,00	13 370,00	13 370,00	15 376,00	15 376,00	15 376,00	15 376,00
2	Taxes	5 868,61	9 955,98	14 452,09	16 121,49	21 561,78	27 546,10	28 722,68	35 963,71	43 928,83	52 690,48

Project profitability.

The project profitability is defined as the ratio of revenue generated during its implementation to the costs incurred in its implementation and calculated in the following way.

$$LR = ((S - C) / C) \times 100\%$$

$$LR = ((5\,300\,048.06 - 4\,015\,989.32) / 4\,015\,989.32) \times 100 = 31.97\%$$

S -- a common thread expected from the project implementation

C -- costs involved in project implementation

11. RISK ASSESSMENT

The risk assessment in the investment project envisages taking into account the hazardous situations that the entrepreneur can face at the stage of implementation of the project, taking preventive measures and minimizing them. The risks during the project cycle should be assessed and evaluated by the entrepreneur and a list of measures should be prepared to minimize them.

11.1. Risk grouping and brief commenting on the nature of the investment project.

Direct Risks

- Reducing prices by rivals;
- Removal of raw materials and materials for sewing products;

Political risks are the political situation in the country and the risks associated with the state's activity. Political risks are as follows.

Impossibility to carry out its activities related to military operations:

Suspension of charitable payments due to an emergency:

Risk Mitigation Measures:

The purposeful policy and activities of the country's leadership in this direction.

Legal risks are the inaccuracy of the legislation, the clear understanding of the documents, the extension of the contractor's license, and so on. related risks.

The recent economic reforms in Azerbaijan and the concern of the head of state for entrepreneurship have created conditions for the efficient functioning of the business people.

Measures to reduce risks:

Inviting professionals who are proficient in law and reporting.

Proper and accurate processing of documents.

11.2. Evaluation of risks for the preparation phase.

Technical risks - contracting with an experienced contractor in the implementation of this project guarantees the minimization of the project's risk.

Measures to reduce risks:

taking into account the necessary measures in the development of technical conditions, high material responsibility for the implementation of the work:

the acquisition of the guarantee of the conditions required for the technical equipping of equipment and complexes.

11.3. Evaluation of the risk of action

Production risks are the risks associated with the poor quality of the services provided. In this field, the company will be professionally qualified for many years in the field of production.

Risk Mitigation Measures:

permanent control over quality of products to be produced:

Preparation of single-dip galacters:

Environmental risks - These risks are associated with environmental pollution, emissions to the atmosphere and to the water.

Risk Mitigation Measures:

purchase of high-standard equipment:

Marketing risks are risks associated with delays in marketing, incorrect marketing strategy, price policy errors, and lack of proper market for raw materials and sales.

Measures to reduce risks:

- Creating a high-level marketing service;

- marketing strategy development;
- marketing research;
- selection of reliable raw material suppliers;