COMPREHENSIVE STRATEGIC PLAN

1 January 2027 – 31 December 2030

Mobilisation begins 1 July 2026 | Labl Fashion LTD operations begin 1 October 2026 | Full operations begin 1 January 2027

STRATEGIC INTENT To build an integrated, regenerative and transparent East African fashion value chain—from seed and community enterprise to finished garment and global market—while creating dignified livelihoods and measurable environmental value.

Planning horizon	Geographic anchor	Market orientation
Four full operating years: 2027–2030	Voi, Kenya, with phased East Africa expansion	Kenya, East Africa, European Union and other export markets

Prepared July 2026 • Management strategy and implementation framework

Document Control

Item	Details
Document	Labl Group East Africa Comprehensive Strategic Plan 2027–2030
Pre-operational mobilisation	1 July–30 September 2026
Labl Fashion LTD operational start	1 October 2026
Full group operations	1 January 2027
Strategic period	1 January 2027–31 December 2030
Review cycle	Quarterly performance reviews; annual strategy refresh; mid-term review in Q4 2028
Owner	Board of Directors and Group Chief Executive Officer
Status	Approved strategic framework—annual budgets and numeric targets subject to Board approval

How to Use This Plan

This document translates Labl Group East Africa's original strategic ambition into a time-bound operating strategy. It distinguishes the 2026 mobilisation and controlled launch from the four-year full-operating period, aligns the group and its ventures around one results framework, and provides annual outcomes, accountabilities, performance indicators, risks and decision gates.

All numerical targets identified as "planning targets" are management targets for validation during the July–December 2026 baseline exercise and annual budgeting process. They are not audited forecasts or contractual commitments.

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2026 CROSS-ENTERPRISE HARMONISATION

Labl Fashion LTD • Labl Farms LTD • Crostar Energy LTD

This controlled update harmonises the Labl Group East Africa LTD document set with the latest approved operating information from Labl Fashion LTD, Labl Farms LTD and Crostar Energy LTD. It supersedes inconsistent descriptions of entity roles, digital architecture, community organisation and the cotton-to-fashion-to-bioenergy interface.

A. Corrected corporate and delivery architecture

Entity	Status and accountability	Primary role
LABL GROUP EAST AFRICA LTD	Kenyan private social enterprise; registered 20 December 2019; Company No. PVT-PJU92LB; PIN P051868537Y.	Group strategy, governance, shared services, partnerships, capital mobilisation, market development and impact oversight.
Labl Fashion LTD	Independent Kenyan operating arm within the LGEA architecture.	Customer development, responsible sourcing, sampling, ethical garment production, quality, circular services and,

		later, weaving, knitting and organic-dye application.
Labl Farms LTD	Independent Kenyan operating arm within the LGEA architecture; farm operations begin January 2027.	Farmer mobilisation, regenerative and organic agriculture, research, aggregation, cotton and oilseed value chains, later cotton ginning and organic-dye production.
Crostar Energy LTD	Strategic partner; incorporated 1 September 2024 (PVT-MKU926M6; PIN P052358605F); subsidiary of Forest Energy B.V. It is not an LGEA subsidiary.	Specialist oilseed-to-biodiesel development, CEOS, energy market qualification and phased Crostar Energy Hub development.
AfriEuro Links	Consortium and facilitation platform led by LGEA, with a distinct public identity.	Facilitates development, deployment and use of the independent but interoperable Labl Digital Operating System (LaDOS) and Crostar Energy Operating System (CEOS).

B. Integrated value-creation sequence

Stage	Lead	Operating rule
1. Market qualification	LGEA + Labl Fashion LTD	Secure credible demand, specifications, pricing, delivery terms and responsible-sourcing requirements before scale commitments.
2. Community preparation	Labl Farms LTD	Mobilise voluntarily; sensitise; map land and households; establish transparent records; train; complete safeguarding and grievance arrangements.
3. Regenerative production	Labl Farms LTD	Start with 4,000 participating farmers in 2027, subject to verified demand, finance, capacity and county-entry gates; planning ambition doubles annually to 8,000, 16,000 and 32,000.
4. Responsible fashion ramp-up	Labl Fashion LTD	Initially source verified responsible materials; produce samples and small batches; build quality, workforce and customer feedback systems.
5. Local fibre and colour capability	Labl Farms LTD + Labl Fashion LTD	Labl Farms later gins cotton and develops qualified organic dyes; Labl Fashion later adds weaving, knitting and controlled dye application.
6. Circular use and recovery	Labl Fashion LTD + LaDOS	A QR-linked product identity supports traceability, care, repair, return, reuse, resale and, when no longer serviceable, repurposing or responsible material recovery.
7. Bioenergy pathway	Crostar Energy LTD	Assess qualified castor, jatropha, other oilseeds and cottonseed oil supplied through Labl Farms; proceed only after agronomic, food-security, environmental, technical, commercial and regulatory gates.

C. Community institutions and land aggregation

Self-help groups (SHGs) are voluntary, locally governed mobilisation and service units—not a transfer of land ownership. A planning model may organise up to 100 households in one SHG. Several SHGs may form a production cluster targeting at least 500 mapped acres where locally feasible. Acreage is a cluster planning threshold, not an assumed holding per farmer. Each participant retains control of land and makes an informed choice about participation.

SACCO participation is a separate, member-governed financial inclusion pathway. It may support savings, credit readiness, pooled services, emergency resilience and transparent payments, but must never be made a condition for employment, production contracts or access to grievances. SHGs organise production and community voice; SACCOs provide regulated member finance; Labl Farms LTD provides technical and market-linkage services.

D. Interoperable digital operating ecosystem

Layer	LaDOS — LGEA value chain	CEOS — Crostar energy chain
Identity and consent	Farmer, worker, supplier, customer, product and consent records.	Grower, feedstock, processor, buyer, consent and permit records.
Field intelligence	GIS plots, weather-station feeds, extension visits, input records and regenerative-practice evidence.	GIS feedstock zones, logistics, hub data, quality and environmental controls.
Operations	Orders, product development, small-batch production, quality, inventory, payments and QR traceability.	Feedstock aggregation, testing, conversion batches, storage, logistics and energy-product traceability.
Intelligence	Human-governed AI for planning, anomaly detection, demand scenarios and advisory support.	Human-governed AI for yield, feedstock, maintenance, logistics and risk scenarios.
Assurance	Role-based access, audit trails, data minimisation, cybersecurity, ESG/MEL evidence and climate-finance records.	Independent permissions, audit trails, environmental evidence, chain of custody and regulatory reporting.
Interoperability	Consent-based exchange through documented APIs and shared identifiers; no uncontrolled database merger.	Receives only authorised, purpose-limited data; Crostar remains accountable for CEOS and energy data.

AfriEuro Links facilitates the programme, standards and partnerships required to develop, deploy and use both systems. LGEA remains the business owner of LaDOS; Crostar Energy LTD remains the business owner of CEOS; Afrisol Technologies provides technology development and support under approved contracts, security controls, testing and handover requirements.

E. Technology, evidence and finance enhancements

- Weather stations: phased local stations and trusted external data will support agronomic advice, production planning, drought and rainfall alerts, research and climate-risk records. Advice must be locally validated and must not be presented as a guarantee.
- GIS and environmental mapping: plot boundaries, land-use constraints, biodiversity and water-risk overlays will inform county entry, farm planning, monitoring and no-go decisions.
- AI governance: AI may assist forecasting and exception detection, but consequential decisions remain human-approved, explainable, reviewable and subject to data-quality checks.
- Payments: approved mobile-money, payment-gateway and banking integrations will reconcile contracts, deliveries, deductions and beneficiary payments, with segregation of duties and dispute controls.
- ESG, MEL and climate finance: evidence will be designed once and reused across operations, impact reporting and eligible climate-finance applications, without double counting or unsupported claims.

- Circular bioeconomy: cotton fibre, cottonseed, oilseeds, residues, organic colour sources and textile recovery will be assessed as connected but separately controlled material pathways. Food security, worker safety, environmental approvals and commercial viability are non-negotiable gates.

F. Geographic and implementation implications

The Rakhasi/Sagalla site near Voi remains LGEA's demonstration and production anchor. Labl Fashion LTD begins initial operations from October 2026; Labl Farms LTD begins field operations in January 2027; full Group operations begin January 2027. The Westlands, Nairobi office is planned from January 2027. Expansion to other counties is conditional on demand, ecological suitability, community consent, partner readiness, infrastructure, finance, security and regulatory clearance.

Crostar Energy LTD's pilot hub is separately planned for Mavueni, Kilifi County, with later consideration of Lamu, Kitui, Homa Bay and Nyeri subject to its own investment, permitting and market gates. These locations do not automatically become LGEA operating counties.

G. Updated management implications for this document

The strategy should be governed as a portfolio of gated pathways rather than a single linear scale promise. Annual plans must show market commitments, farmer verification, workforce readiness, system assurance, capital availability and county approvals before expansion.

H. Updated source hierarchy

This update is informed by the latest approved Labl Fashion LTD business plan and operating manuals; the latest approved Labl Farms LTD business plan and operating model manual; the latest available Crostar Energy LTD business plan; and the LGEA governance, strategic, business, concept-note and white-paper record. Where information conflicts, signed legal records, approved board decisions, executed contracts and current regulatory approvals take precedence.

Version note: Cross-enterprise harmonisation completed July 2026. Financial figures remain planning assumptions unless expressly identified as approved budgets, contracted revenue, committed financing or audited results.

Executive Alignment Dashboard

This dashboard incorporates the latest operating, financial and governance positions of Labl Farms LTD and Labl Fashion LTD. It is controlling where an earlier narrative is less specific; annual plans, contracts, permits and Board approvals remain the instruments of implementation.

GROUP PROPOSITION	One governed local-to-global value chain: regenerative materials and farmer services through Labl Farms LTD; ethical garment production and customer delivery through Labl Fashion LTD; shared strategy, capital, digital infrastructure, partnerships and consolidated assurance through Labl Group East Africa LTD.

Operating architecture and accountability

Entity / platform	Accountability	Start / anchor	Scale discipline
Labl Group East Africa LTD	Group strategy, governance, capital allocation, consolidated risk, partnerships, impact assurance and the shared digital operating system.	Registered 20 Dec 2019 (PVT-PJU92LB; PIN P051868537Y). Mobilisation: 1 Jul 2026; full Group operations: 1 Jan 2027; Sagalla/Voi and Westlands, Nairobi.	Quarterly Board gates; annual bottom-up budgets; Q4 2028 mid-term review.
Labl Fashion LTD	Customer contracts, product development, responsible sourcing, sampling, garment production, quality, circularity and buyer delivery.	Controlled operations: 1 Oct 2026; full operating plan: 1 Jan 2027.	Responsible suppliers first; textile integration only after demand, technical, environmental, people and finance gates.
Labl Farms LTD	Farmer services, regenerative agriculture, aggregation, agricultural research, traceability evidence and qualified fibre, dye and oilseed pathways.	Preparation only in 2026; formal farmer operations: 1 Jan 2027; validation in Taita Taveta and Kilifi.	No automatic acreage, volume, certification or processing claim; expansion follows county and value-chain decision packs.
AfriEuro Links	Facilitates funded development, deployment and use of the Labl digital operating system under Labl Group product and data governance.	Begins with approved operating locations and extends to every county that passes Group gates.	One Labl platform—not a competing system; privacy, security, offline operation and acceptance testing are mandatory.

Integrated field-to-garment sequence

01 • PROVE	02 • CONNECT	03 • PILOT	04 • SCALE
Responsible third-party materials; stable sampling, quality and garment production.	Labl Farms traceable cotton, qualified ginning and validated plant-based dye inputs.	Labl Fashion weaving/knitting and controlled dyeing/finishing after technical and environmental approval.	Integrated field-to-fabric-to-garment production only where contracts, margins, capacity and safeguards are proven.

Conditional scale and financial controls

Control	2027	2028	2029	2030
Active farmers	4,000	8,000	16,000	32,000

Control	2027	2028	2029	2030
Annual growth	Starting base	100%	100%	100%
Integration	Responsible sourcing	Ginning/dye pilots	Textile pilots	Conditional scale
Review status	Prove	Assure	Integrate	Consolidate
FINANCIAL RULE	Financial alignment: the submitted 2027 Group annual budget is USD 3,288,939. Within it, the current Labl Farms LTD resource schedule is USD 1,614,388 and the Labl Fashion LTD planning envelope is USD 1,425,911. These figures are management planning assumptions—not audited forecasts or automatic spending authority. The residual Group/shared-services requirement, intercompany allocations and any double counting must be reconciled before approval. The 2026 base budget remains lean and excludes Labl Farms operations.			

County expansion protocol

Taita Taveta and Kilifi are the initial validation counties for the farmer-service model. Additional counties are opportunities, not commitments. Entry requires a Board-ready decision pack covering confirmed demand, agro-ecological suitability, community and county readiness, safeguards, logistics, cost-to-serve, working capital, digital/offline support, quality, processing throughput and statutory approvals.

2027 non-negotiable controls

- No farmer is counted active without a unique validated record, verified service interaction and reconciled reporting.
- No customer order proceeds without specification, costing, capacity, quality, payment and compliance acceptance.
- No county, ginning, dye, weaving, knitting or finishing expansion proceeds without its gate memorandum and financing.
- No impact, origin, organic, regenerative, circularity or market-access claim is published without defined scope and evidence.
- No restricted funding, intercompany charge or customer cash is commingled without approved accounting and reporting treatment.

Executive Summary

Labl Group East Africa (LGEA) is a privately held social enterprise within the wider Labl Fashion Group ecosystem. It is building a local-to-global value chain that connects regenerative agriculture, ethical production, community enterprise, traceability, skills and market access. The commercial proposition is to help small and medium fashion brands source high-quality, flexible and responsibly produced garments while enabling farmers, artisans, workers and local entrepreneurs to share in the value created.

The strategy begins with mobilisation on 1 July 2026. During July–September, LGEA will establish governance, confirm financing, validate the baseline, prepare the Voi site, recruit the core team, install operating systems and complete Labl Fashion LTD's readiness requirements. Labl Fashion LTD will begin controlled operations on 1 October 2026, using the final quarter to commission workflows, sample products, onboard initial customers and suppliers, and resolve quality or traceability gaps. Full group operations will begin on 1 January 2027.

From January 2027 to December 2030, the group will execute seven mutually reinforcing strategic pillars: market development; ethical manufacturing; regenerative materials and farming; community enterprise and inclusion; digital traceability; organisational capability; and financial resilience. The plan deliberately uses stage gates: stabilise in 2027, scale in 2028, integrate in 2029, and consolidate and replicate in 2030.

Period	Strategic theme	Primary result
Jul–Sep 2026	Mobilise	Governance, people, finance, site and systems ready for launch
Oct–Dec 2026	Controlled launch	Labl Fashion LTD operating; products, quality controls and customer workflows commissioned
2027	Stabilise and prove	Repeatable production, first anchor customers, baseline traceability and farm/community pilots
2028	Scale and certify	Higher utilisation, supplier/farmer growth, priority standards and export market development
2029	Integrate and expand	Deeper seed-to-garment integration, stronger digital evidence and regional partnerships
2030	Consolidate and replicate	Financial resilience, verified impact and a replicable East Africa model

2030 OUTCOME LGEA will be recognised as a reliable East African producer platform for social and sustainable fashion, combining credible product quality, transparent sourcing, regenerative supply development, fair work and commercially disciplined growth.

1. Organisational Identity and Strategic Mandate

1.1 Company profile

LGEA is an East African social enterprise and part of the Labl Fashion Group network, with a strategic relationship to Labl Fashion Group B.V. in the Netherlands and access to wider European Union partners and markets. The group's East African platform is anchored at Voi in Taita Taveta County, Kenya, where it has a five-acre property and existing support and pilot infrastructure. The model combines commercial production with community-centred supply development rather than treating social and environmental action as separate projects.

1.2 Vision

A world in which fashion is a force for good—empowering communities, regenerating the planet, and making transparent, sustainable and fair production the norm.

1.3 Mission

To build and operate an integrated East African fashion value chain that produces high-quality garments for local and international brands through regenerative materials, ethical work, flexible community production, radical traceability and equitable market participation.

1.4 Core values

Value	Expected behaviour
Integrity	We tell the truth about origin, cost, conditions, quality and impact.
People and dignity	We protect safe work, fair treatment, inclusion, voice and opportunity.
Regeneration	We improve soil, biodiversity, resource efficiency and community resilience.
Quality	We meet agreed specifications consistently and learn from every defect.
Collaboration	We co-create with communities, customers, suppliers, investors and institutions.
Innovation	We test practical improvements in materials, production, data and circularity.
Accountability	We assign owners, measure results, manage risks and correct underperformance.

1.5 Theory of change

If LGEA organises farmers and community producers, builds relevant skills, enables finance and shared services, introduces responsible production technology, creates reliable traceability, and secures recurring demand from East African and European brands, then communities can earn more resilient livelihoods while buyers receive dependable, differentiated and lower-impact products. Over time, this creates a commercially viable value chain in which regenerative practice and fair work are rewarded by the market.

Inputs and capabilities	Core activities	Outputs	Medium-term outcomes	Long-term impact
Land, facilities, capital, group expertise, community relationships, EU network and technology	Farmer mobilisation; training; production; quality assurance; product development; market access; traceability; finance facilitation	Skilled people, compliant suppliers, samples and orders, traceable materials, functioning producer groups and verified data	Recurring sales, better productivity, fairer incomes, resilient supply, lower waste and stronger customer trust	A regenerative, inclusive and competitive fashion system that improves livelihoods and environmental health

2. Strategic Context and Positioning

2.1 Strategic problem

The fashion industry's conventional model is characterised by fragmented and opaque supply chains, pressure for low prices and short lead times, uneven labour conditions, waste, pollution and limited participation by small producers. East Africa has strong agricultural, artisan, creative and labour potential, but gaps in aggregation, skills, quality systems, working capital, certification, market intelligence and customer access constrain value capture.

2.2 Market proposition

- Flexible product development, rapid sampling and small-to-medium batch production for emerging and established brands.
- A transparent producer identity that complements—not competes with—customer brands.
- Locally anchored sourcing and production, linked to regenerative cotton, natural dyes, responsible leather and other preferred materials as feasible.
- A credible social-production story supported by evidence, not marketing claims alone.
- Access to Kenyan and East African institutional, corporate and fashion markets, alongside European Union and other export opportunities.

2.3 Strategic analysis

Strengths	Weaknesses	Opportunities	Threats
Integrated seed-to-garment ambition; Voi asset and pilot experience; community-centred model; Dutch and wider EU network; flexible production proposition	Early-stage systems and limited scale; capital intensity; capability gaps; dependence on disciplined execution; certification and data maturity still to be built	Demand for traceable and responsibly produced goods; regional value addition; digital commerce; brand partnerships; circular services; climate and livelihood finance	Price competition; unreliable demand; supply and climate shocks; regulatory change; greenwashing scrutiny; skills attrition; logistics and foreign-exchange volatility

2.4 Strategic choices

1. Build credibility before scale: quality, delivery, worker welfare and data controls are mandatory launch disciplines.
2. Use demand-led expansion: new sites, equipment and farmer aggregation will follow validated offtake and financing.
3. Own critical standards, not necessarily every asset: LGEA will integrate the chain through contracts, data, controls and partnerships as well as direct operations.
4. Serve brands as a producer platform: LGEA's identity strengthens customer brands through quality and verified origin.
5. Make inclusion commercially relevant: community participation, skills, SACCOS and producer groups will improve supply reliability and shared value.
6. Treat sustainability claims as auditable performance: evidence, baselines, chain-of-custody and corrective action will precede public claims.

3. Strategic Results Framework, 2027–2030

Seven strategic pillars organise investment and accountability. Each pillar contributes to the same commercial and impact outcomes; none should be implemented as a stand-alone project.

Pillar	2030 strategic outcome	Principal measures
1. Markets and customers	Diversified recurring revenue from Kenya, East Africa, the EU and selected export markets	Revenue growth; repeat-order rate; active customers; customer concentration; on-time delivery
2. Ethical manufacturing	Reliable, flexible and resource-efficient production with consistent quality and safe work	Capacity utilisation; first-pass yield; defects; lead time; safety incidents; labour compliance
3. Regenerative supply	Growing availability of traceable, preferred materials from resilient producer networks	Farmers/suppliers onboarded; area under supported practice; yield and soil indicators; traceable material share
4. Community enterprise	Women, youth, artisans and producer groups participate in viable enterprises and decent work	Jobs and livelihoods; training completion; income change; women/youth participation; SACCO/group performance
5. Digital traceability	Decision-grade product, supplier, social and environmental data from source to customer	Traceability coverage; data completeness; verified product records; system uptime; corrective actions
6. Organisation and partnerships	A capable, accountable organisation with effective governance and strategic alliances	Critical roles filled; retention; performance reviews; partner deliverables; audit closure
7. Finance and resilience	Disciplined growth funded by balanced commercial, investment and catalytic capital	Gross margin; operating cash flow; working-capital days; budget variance; liquidity runway

4. Pillar Strategies

4.1 Pillar 1 — Markets, customers and brand partnerships

LGEA will build a balanced customer portfolio rather than depend on one buyer, geography or product. Customer development will combine local institutional and corporate orders, East African fashion and lifestyle brands, and European Union brand partnerships supported by Labl Fashion Group networks. Product promises will be based on confirmed capability and cost.

- Segment customers by product fit, order size, margin, compliance burden and strategic value.
- Operate a structured sampling-to-order funnel with design briefs, costing, approvals, deposits and production slots.
- Develop a producer-brand narrative supported by product-level origin and impact evidence.
- Use account plans and quarterly business reviews for anchor customers.
- Protect margin through standard costing, minimum order policies, change controls and foreign-exchange provisions.

Planning indicator	2027	2028	2029	2030
Active recurring customers	Baseline + first anchor portfolio	Diversify and reduce concentration	Regional/EU portfolio deepened	Balanced portfolio with no unmanaged dependency
Repeat-order rate	Establish baseline; target ≥50%	≥60%	≥65%	≥70%
On-time-in-full delivery	≥85%	≥90%	≥93%	≥95%
Customer satisfaction	Baseline and close-loop complaints	≥80% favourable	≥85% favourable	≥90% favourable

4.2 Pillar 2 — Ethical, flexible and high-quality manufacturing

Labl Fashion LTD will be the primary production and product-development platform. Its operating system will integrate design, sampling, sourcing, production planning, quality control, finishing, packing, dispatch and after-action learning. The Voi operation will be scaled in cells or modular micro-factory units so capacity can grow without losing control.

- Implement documented product specifications, bills of materials, approved samples and routing sheets.
- Use in-line and final quality gates, defect coding, root-cause analysis and corrective action.
- Maintain safe work, fair labour, grievance, safeguarding, working-time and occupational health controls.
- Adopt lean layout, preventive maintenance, production planning and skills matrices.
- Reduce offcuts and overproduction through accurate planning, marker efficiency, reuse, recycling and circular design.

Control point	Minimum launch requirement	Scale requirement
Product development	Signed technical pack and approved sample	Digital version control and customer portal
Production planning	Order, capacity and material plan	Integrated planning with utilisation and bottleneck analytics
Quality	Incoming, in-line and final inspection	Statistical trends, supplier scorecards and first-pass yield improvement

Control point	Minimum launch requirement	Scale requirement
People	Contracts, induction, safety, grievance and time records	Competency pathways, supervisor development and worker voice
Environment	Waste segregation, energy/water baseline and chemical register	Efficiency targets, approved inputs and verified circular outlets

4.3 Pillar 3 — Labl Farms and regenerative material supply

Labl Farms will organise and support producer networks for regenerative cotton, organic dyes and other priority materials. Expansion will be based on agro-ecological suitability, demand, extension capacity, financing and traceability. The earlier multi-location ambition—Voi, Tharaka, Eldoret, Kendu Bay and Kieni—will be revalidated in 2026–2027 rather than treated as an automatic construction schedule.

- Mobilise farmers through self-help groups, cooperatives and SACCOS with clear membership and governance rules.
- Provide quality inputs, field training, demonstration plots, weather information, soil health practices and integrated pest management.
- Create aggregation, grading, storage and purchasing protocols with transparent pricing and records.
- Pursue certification only where the market premium, buyer requirement and producer economics justify it.
- Support crop diversification, intercropping, water stewardship and biodiversity to reduce single-crop risk.

Stage	Decision gate
Pilot	Site suitability, farmer consent, baseline, extension plan, offtake pathway and pilot budget approved
Validate	Agronomic performance, quality, farmer economics, traceability and social safeguards meet thresholds
Scale	Multi-season evidence, confirmed demand, working capital, aggregation capacity and partner roles secured
Replicate	Standard operating model documented and local governance capable of independent delivery

4.4 Pillar 4 — Community enterprise, decent work and inclusion

Community participation is central to LGEA's supply and production model. The group will support enterprise groups and individuals to become reliable commercial partners while protecting inclusion, dignity and informed participation. Women and youth will be priority participants, without excluding other vulnerable or skilled community members.

- Use transparent participant selection and communicate commercial risks, prices and responsibilities.
- Provide technical, business, financial-literacy and governance training linked to actual opportunities.
- Facilitate SACCOS and bank relationships while keeping credit decisions independent and responsible.
- Track income quality, not only headcount: regularity, net earnings, safety, bargaining position and resilience.
- Maintain grievance, safeguarding, anti-harassment and non-discrimination mechanisms across group and partner operations.

4.5 Pillar 5 — Digital systems and radical traceability

The traceability platform will connect customer orders, product specifications, materials, suppliers, farmers, production batches, quality records and verified impact information. Technology will be proportionate to operational maturity: reliable identifiers and data discipline come before advanced features such as blockchain.

2026–2027 foundation	2028 scale	2029–2030 maturity
Data model; supplier/farmer identifiers; order and batch records; user roles; privacy controls; basic dashboards	Mobile/field capture; supplier portal; customer-facing product record; audit workflow; integration with finance and inventory	Automated exception alerts; deeper chain-of-custody; impact analytics; selective independent assurance; scalable multi-site architecture

4.6 Pillar 6 — Organisational capability, governance and partnerships

LGEA will operate through clear decision rights, accountable executives and cross-functional delivery. The Board will protect purpose, approve strategy and capital, oversee risk and hold management accountable. Management will translate the strategy into annual business plans, budgets, departmental scorecards and weekly operating rhythms.

- Fill critical leadership, production, quality, commercial, finance, people, supply and data roles in sequence with growth.
- Use role charters, delegated authority, segregation of duties and documented approvals.
- Build strategic partnerships with communities, brands, financiers, universities, certification bodies, government and development institutions.
- Make every partnership outcome-based, with responsibilities, milestones, data rights, safeguarding and exit provisions.

4.7 Pillar 7 — Financial sustainability and capital strategy

Commercial discipline is necessary to protect LGEA's social and environmental purpose. Annual plans will separate operating viability from catalytic programme costs, use product-level costing, forecast cash weekly during scale-up, and match each funding source to an appropriate use.

Capital type	Appropriate use	Control principle
Customer revenue and deposits	Direct production, delivery and replenishment	Do not accept loss-making work without an approved strategic case
Equity / patient investment	Core assets, systems, scale capacity and market entry	Release capital against stage gates and utilisation evidence
Debt / asset finance	Revenue-generating equipment and working capital	Match repayment to conservative cash-flow capacity
Grants / catalytic finance	Farmer transition, skills, inclusion, R&D, measurement and public-good infrastructure	Separate restricted funds and report outcomes and additionality
Community / cooperative finance	Member services and productive inputs under independent governance	Protect members through responsible credit and transparent terms

5. Mobilisation and Launch Plan: July–December 2026

NON-NEGOTIABLE TIMELINE Mobilisation starts on 1 July 2026. Labl Fashion LTD begins controlled operations on 1 October 2026. Full LGEA operations begin on 1 January 2027.

Workstream	Jul 2026	Aug 2026	Sep 2026	Oct–Dec 2026
Governance	Approve plan governance and launch authority	Policies, delegations and risk register	Launch-readiness review	Monthly Board/management oversight; approve 2027 plan
People	Confirm structure and priority roles	Recruit/contract and define scorecards	Induction, safety and simulations	Coach teams; close capability gaps
Facility/equipment	Technical and safety assessment	Repairs, layout and procurement	Install, test and commission	Operate controlled batches; preventive maintenance
Commercial	Validate segments and target accounts	Sampling calendar and outreach	Secure pipeline, terms and deposits	Produce samples/orders; review customer feedback
Supply	Map suppliers and farmer/community partners	Due diligence and agreements	Materials and contingency stocks	Score suppliers and begin traceable purchases
Systems	Define minimum data and controls	Configure finance, inventory, production and traceability	User testing and data migration	Live use; resolve defects; lock 2027 reporting
Finance	Confirm mobilisation budget and capital	Cash controls and product costing	Opening balance and runway review	Weekly cash forecast; approve 2027 budget
Compliance/impact	Register, permit and policy gap assessment	Close priority gaps; establish baseline tools	Readiness audit and corrective action	Baseline data collection and launch assurance

5.1 Launch readiness gates

Gate	Evidence required	Decision
Safety and compliance	Site inspection, worker documentation, emergency controls, statutory requirements and unresolved actions	No production where critical risk remains open
Commercial	Approved sample/specification, signed terms, viable costing, material availability and realistic delivery date	Accept, revise or decline order
Operations	Equipment commissioned, trained operators, quality plan, production schedule and maintenance support	Authorise controlled batch

Gate	Evidence required	Decision
Data and traceability	Unique order/batch identifiers, supplier records, access controls, backups and required evidence fields	Release traceable record
Finance	Approved budget, bank/cash controls, working-capital runway and delegated approvals	Release spending and production
Full operations	Q4 review confirms stable controls, credible pipeline, trained team and approved 2027 operating plan	Commence full operations 1 January 2027

6. Four-Year Implementation Roadmap

6.1 2027 — Stabilise and prove the model

The first full operating year will establish disciplined routines and demonstrate customer value. LGEA will prioritise repeatability over rapid geographic expansion.

- Stabilise Labl Fashion LTD's production, quality, costing, delivery and worker-management systems.
- Win and retain an initial portfolio of anchor and recurring customers.
- Operate traceability for all production batches, with priority-material origin captured where available.
- Complete farm/community baselines and implement controlled regenerative supply pilots.
- Establish Board, management, finance, risk, safeguarding and performance review routines.
- Approve expansion only where customer demand, funding and operational capacity are evidenced.

6.2 2028 — Scale, certify and deepen the market

- Increase productive capacity and utilisation in modular steps tied to orders.
- Expand trained producer, supplier and farmer networks and strengthen aggregation.
- Pursue priority certifications or independent assurance justified by buyer requirements.
- Deepen European Union customer development and diversify regional revenue.
- Enhance mobile data capture, supplier scorecards and product-level traceability.
- Conduct the mid-term strategic review in Q4 and reset 2029–2030 targets as necessary.

6.3 2029 — Integrate and expand

- Increase the share of products using verified local or preferred materials.
- Build stronger linkages between farms, aggregation, production planning and customer demand.
- Test one regional replication or strategic production partnership through formal stage gates.
- Launch selected circular services such as repair, take-back, remanufacture or upcycling where viable.
- Strengthen impact verification and publish a proportionate annual impact and sustainability report.

6.4 2030 — Consolidate, verify and replicate

- Achieve reliable margins, cash discipline, quality and delivery at the chosen scale.
- Institutionalise leadership succession, workforce development and partner governance.
- Complete independent verification of selected traceability and impact claims.
- Document the LGEA operating model, investment case and replication standards.
- Approve the 2031–2035 strategy based on evidence, market conditions and stakeholder consultation.

Outcome area	2027	2028	2029	2030
Commercial	Prove product-market fit and repeat orders	Diversify and scale profitable accounts	Deepen EU/regional portfolio	Consolidate resilient portfolio
Operations	Stable Voi operating system	Modular capacity increase	Integrated multi-partner supply	Replicable production standard
Supply	Pilot farmer/material pathways	Expand and assure priority supply	Increase local/verified content	Mature supplier development model
Digital	Minimum viable traceability	Field and supplier integration	Impact and exception analytics	Assured, scalable architecture
Impact	Baseline and safeguards	Demonstrate early outcomes	Verify selected outcomes	Publish cumulative results and next targets

7. Operating Model and Governance

7.1 Governance structure

Level	Primary responsibilities
Shareholders	Purpose, capital commitments, reserved matters and appointment of the Board
Board of Directors	Strategy, CEO oversight, budgets, major capital, risk appetite, ethics and performance
Board committees / designated leads	Audit and risk; people and remuneration; sustainability and impact, proportionate to scale
Group CEO	Enterprise performance, strategy execution, culture, partnerships and cross-venture integration
Executive leadership	Finance; operations; commercial/marketing; people; R&D/design; legal/compliance; sustainability; administration
Venture leadership	Labl Fashion LTD and Labl Farms delivery, unit economics, people, quality and stakeholder performance
Community and worker mechanisms	Structured consultation, grievance, worker voice and producer-group governance

7.2 Management rhythm

Frequency	Forum	Purpose
Daily	Production stand-up	Safety, attendance, plan, bottlenecks, quality and maintenance
Weekly	Operating review	Orders, pipeline, capacity, supply, cash, data issues and corrective action
Monthly	Executive performance review	Financials, pillar scorecards, risks, people, customers and decisions
Quarterly	Board strategy and risk review	Performance against strategy, capital, risk appetite and stage gates
Annually	Strategy and budget refresh	Approve targets, resources, assumptions and next-year portfolio
2028 Q4	Mid-term review	Independent or Board-led assessment and reset for 2029–2030

7.3 Policies and systems required

- Finance and procurement; delegated authority; anti-fraud and conflicts of interest.
- Human resources; fair labour; occupational health and safety; safeguarding; grievance and whistleblowing.
- Quality management; product safety; supplier due diligence; responsible sourcing; chemical and environmental management.

- Data governance; privacy; cybersecurity; traceability evidence; public claims approval.
- Community engagement; free and informed participation; responsible finance; complaints and remediation.

8. Performance, Learning and Accountability

8.1 KPI framework

Perspective	Core indicators	Owner
Commercial	Revenue, gross margin, active customers, repeat orders, pipeline conversion, customer concentration and satisfaction	Chief Commercial Officer
Operations	Output, utilisation, on-time-in-full, first-pass yield, defect/rework rate, lead time and downtime	Chief Operating Officer / Labl Fashion lead
Supply and farms	Active suppliers/farmers, delivery reliability, quality acceptance, area under supported practice, traceability and producer economics	Labl Farms / Supply lead
People and inclusion	Jobs, retention, training competency, women/youth participation, safety, grievances and wage/working-time compliance	People and Culture lead
Environment	Material mix, waste intensity, reuse/diversion, energy and water intensity, chemical compliance and soil/biodiversity proxy indicators	Sustainability lead
Digital and evidence	Traceability coverage, data completeness, record timeliness, system availability and audit exceptions	Digital/Traceability lead
Finance and governance	Cash runway, working-capital cycle, budget variance, audit findings, risk actions and Board decisions closed	Chief Financial Officer

8.2 Reporting principles

- Use a documented indicator definition, source, owner, frequency, baseline and target.
- Disaggregate people data by sex, age, location and participant type where lawful and useful.
- Separate outputs (people trained) from outcomes (skills applied, income or productivity improved).
- Record adverse events, complaints and unintended effects as well as positive results.
- Do not publish environmental or social claims without an evidence owner and approval.
- Use learning reviews to change activities and budgets—not merely to produce reports.

8.3 Annual scorecard and review

By 31 January each year, management will submit the prior-year performance report, including financial performance, pillar outcomes, risk movement, impact results, corrective actions and management’s proposed target revisions. The Board will approve material changes to ambition, capital allocation, geography or risk appetite.

9. Risk Management

Risk	Early warning indicators	Principal response	Owner
Insufficient or delayed capital	Runway decline; budget slippage; unpaid obligations	Stage-gate investments; rolling cash forecast; diversified capital; contingency plan	CFO
Weak or concentrated demand	Low conversion; order cancellations; one buyer dominates revenue	Segmented pipeline; deposits; account diversification; flexible capacity	Commercial
Quality or delivery failure	Rising defects, rework, complaints or missed dates	Quality gates; capacity discipline; root-cause action; customer communication	Operations
Supply/material disruption	Late inputs, rejection, price spike or climate event	Dual sourcing; buffers for critical inputs; producer support; demand planning	Supply/Farms
Labour, safety or safeguarding harm	Incidents, grievances, turnover or excessive hours	Prevention, confidential reporting, investigation, remediation and Board escalation	People/Operations
Greenwashing or traceability failure	Missing evidence, inconsistent claims or audit exceptions	Claims register; chain-of-custody; independent assurance; corrective action	Sustainability/Digital
Climate and environmental stress	Yield decline, water stress, extreme weather or pest pressure	Diversification, soil/water practices, forecasts, insurance/finance partnerships	Farms
Technology/cyber/privacy failure	Downtime, data loss, unauthorised access or low adoption	Access controls, backups, minimal data, training, incident response	Digital
Regulatory and trade change	Permit delay, tariff/rule change or non-compliance	Compliance calendar; legal advice; market diversification; documented controls	Legal/CEO
Partner/governance failure	Missed deliverables, conflicts, misuse of funds or weak group governance	Due diligence; contracts; milestone funding; audits; exit and remediation	CEO/Board

Risk appetite is low for harm to people, fraud, serious non-compliance, false claims and product safety failure; moderate and explicitly governed for innovation, new markets and pilot activity; and conditional for capital expansion, which must meet demand, cash and operational stage gates.

10. Financial Planning Framework

10.1 Four-year planning model

The original plan's financial-analysis sections are retained here as a management framework rather than unsupported forecasts. During mobilisation, the CFO will build an integrated 2026–2030 model containing profit and loss, cash flow, balance sheet, capital expenditure, working capital, funding sources and impact-programme budgets. The model will have base, downside and growth cases.

Model block	Required assumptions
Revenue	Customers, products, units, price, order frequency, market, currency, returns and seasonality
Cost of sales	Materials, labour, subcontracting, packaging, freight, duties, quality and wastage
Operating expenses	People, site, utilities, sales, technology, compliance, insurance and administration
Working capital	Customer deposits/credit, inventory days, supplier terms, production cycle and foreign exchange
Capital expenditure	Equipment, site works, digital systems, vehicles and maintenance with utilisation gates
Impact/programme costs	Farmer transition, training, community facilitation, measurement, certification and safeguards
Funding	Equity, grants, debt, asset finance, customer finance and internally generated cash

10.2 Budget allocation principles

7. Fund safety, compliance, quality, customer delivery and core controls first.
8. Release scale capital only after demand, utilisation and cash-flow evidence.
9. Separate restricted or catalytic funds from commercial operating funds.
10. Use standard costing and contribution margin at product and customer level.
11. Maintain contingency for equipment failure, supply disruption, currency movement and launch learning.
12. Review cash weekly during mobilisation and launch, then at least monthly after stabilisation.

10.3 Board financial dashboard

Measure	Decision use
Revenue and gross margin by product/customer	Identify profitable growth and loss-making complexity
13-week cash forecast and liquidity runway	Prevent cash crisis and time funding decisions
Receivables, inventory and payables days	Control working capital
Budget versus actual and committed spend	Protect delegated authority and capital
Capacity utilisation and contribution per production hour	Sequence equipment and hiring
Funding pipeline and restrictions	Match capital to uses and delivery obligations

11. Social, Economic and Environmental Impact

11.1 Intended social outcomes

- Safer, fairer and more reliable work in production and the wider supply chain.
- Skills, leadership and enterprise opportunities for women, youth, artisans and farmers.
- Stronger producer organisations, financial literacy and responsible access to finance.
- Preservation and market recognition of relevant cultural craftsmanship and knowledge.
- Accessible grievance, worker voice and community feedback mechanisms.

11.2 Intended economic outcomes

- Local job creation and household income diversification.
- Increased value addition within Kenya and East Africa.
- More resilient supplier relationships and stronger small enterprises.
- Export earnings and commercial links with European Union and other markets.
- Cost and productivity improvements through waste reduction, quality and collaboration.

11.3 Intended environmental outcomes

- Improved soil health, biodiversity and climate resilience in supported farming systems.
- Lower production waste and greater reuse, recycling, repair and upcycling.
- More responsible material and chemical choices and improved supply transparency.
- Reduced energy, water and emissions intensity over time, based on credible baselines.
- Products designed for durability, repairability and circular recovery where commercially feasible.

11.4 Impact safeguards

Positive intent does not remove risk. LGEA will assess land and resource rights, farmer indebtedness, child and forced labour, gender-based violence and harassment, unsafe work, data privacy, exclusion, benefit distribution and community conflict. Significant incidents will be escalated, investigated and remedied, and lessons will be built into design and partner agreements.

12. Strategy Review, Adaptation and Approval

The strategy will remain a living management instrument without becoming unstable. Annual plans may adjust activities and numeric targets within the approved strategic direction. Material changes to mission, ownership, geographic footprint, capital commitment, risk appetite or the launch/full-operation dates require Board approval.

Review	Timing	Output
Mobilisation review	31 July 2026	Confirmed baseline plan, budget, structure and critical-path risks
Pre-launch readiness review	By 20 September 2026	Go/conditional go/no-go decision for 1 October controlled operations
Full-operations review	By 15 December 2026	Go/conditional go/no-go decision for 1 January 2027
Quarterly reviews	Each quarter, 2027–2030	Scorecard, risk and capital decisions; corrective actions
Mid-term strategy review	Q4 2028	Evidence-based reset of 2029–2030 priorities and targets
Final evaluation	Q4 2030	Cumulative performance, lessons and 2031–2035 strategic options

Appendix A — Consolidated Strategic Action Plan

Action	Timing	Accountable lead	Key deliverable / KPI
Approve governance, launch authority and delegated powers	Jul 2026	Board Chair / CEO	Approved charter, delegations and meeting calendar
Complete baseline, statutory and site readiness assessment	Jul–Aug 2026	CEO / Operations	Gap register with owners and closure dates
Recruit and induct critical launch team	Jul–Sep 2026	People lead	Roles filled; signed objectives; induction and safety completed
Commission equipment, layout and utilities	Aug–Sep 2026	Operations	Commissioning certificates; open critical actions = 0
Implement finance, inventory, quality and traceability minimum systems	Aug–Sep 2026	CFO / Digital / Quality	User-tested workflows and controlled master data
Secure viable customer pipeline and launch orders	Jul–Sep 2026	Commercial	Approved samples, signed terms, deposits/pipeline coverage
Start Labl Fashion LTD controlled operations	1 Oct 2026	Labl Fashion lead	Controlled batches produced and reviewed
Complete Q4 learning and approve 2027 operating plan	Oct–Dec 2026	CEO / Board	Budget, scorecards, risk register and go decision
Stabilise quality, delivery, people and cash controls	2027	Executive team	OTIF, quality, safety and cash indicators within approved bands
Pilot regenerative supply and community enterprise models	2027	Labl Farms / Community	Baselines, pilots, commercial pathway and safeguards active
Scale demand-linked capacity and supplier/farmer network	2028	CEO / Venture leads	Stage gates passed; utilisation and demand evidence
Implement priority certification/assurance and expanded traceability	2028	Sustainability / Quality / Digital	Buyer-relevant assurance and improved data coverage
Deepen integrated seed-to-garment supply and test regional partnership	2029	CEO / Operations / Farms	Higher verified content; replication pilot evaluated
Consolidate financial resilience and independently verify selected claims	2030	Board / CEO / CFO	Resilient operating model and verified evidence

Action	Timing	Accountable lead	Key deliverable / KPI
Prepare 2031–2035 strategy	Q4 2030	Board / CEO	Approved successor strategy

Appendix B — KPI Definition Template

Field	Required entry
Indicator name	Short, unambiguous name
Strategic link	Pillar, outcome and decision supported
Definition	Exact numerator, denominator, inclusions and exclusions
Baseline	Value, period, method and limitations
Target	Annual and quarterly target with approved assumptions
Disaggregation	Sex, age, location, customer, product, supplier or other useful group
Source and frequency	System/document, collection frequency and reporting frequency
Owner and approver	Person responsible for data and person accountable for performance
Quality controls	Validation, reconciliation, sampling, audit or assurance
Corrective threshold	Point at which management action or escalation is mandatory

Appendix C — 2026–2030 Milestone Calendar

Date / period	Milestone
1 July 2026	Strategic mobilisation formally begins
31 July 2026	Governance, baseline plan, mobilisation budget and critical path confirmed
20 September 2026	Pre-launch readiness decision completed
1 October 2026	Labl Fashion LTD begins controlled operations
15 December 2026	Full-operations readiness review completed
1 January 2027	Full Labl Group East Africa operations begin
31 December 2027	Proof-of-model year completed
Q4 2028	Mid-term strategic review completed
31 December 2029	Integration and expansion year completed
31 December 2030	Four-year strategic period closes; successor strategy prepared

Appendix D — Management Assumptions to Validate During Mobilisation

- Legal entity, ownership, Board and Labl Fashion Group relationship details used in contracts and public materials.
- Condition, capacity and investment needs of the Voi land, buildings, production equipment and utilities.
- Customer pipeline, viable product categories, order economics, pricing, lead times and export requirements.
- Supplier, farmer and community-partner readiness, land/resource rights and agro-ecological suitability.
- Workforce availability, wage structure, skills, safeguarding and statutory obligations.
- Certification and assurance requirements demanded by priority customers.
- Digital system scope, data ownership, cybersecurity, privacy and integration requirements.
- Full financing requirement, timing, restrictions, foreign-exchange exposure and contingency.
- Numeric 2027–2030 targets for revenue, output, jobs, farmers, hectares, material mix and environmental performance.

Approval

This strategic plan becomes the controlling four-year framework when approved by the Board. Annual operating plans, budgets and departmental scorecards must align with it.

Approved by	Capacity	Signature	Date
	Board Chair		
	Group Chief Executive Officer		
	Director / Shareholder representative		