



ABC Explorers Fun Zone (Proposed Name)

Business Plan - 2025

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Executive Summary



1. Executive Summary

1.1. Business Overview & Mission

ABC Explorers Fun Zone is a proposed premium indoor children's play area meticulously designed to operate within a prominent shopping mall in Dubai. Our core mission is to provide a safe, stimulating, and highly entertaining environment for children aged approximately 6 months to 12 years, thereby enabling parents to enjoy a relaxed and productive shopping experience. Recognizing the dynamic and fast-paced lifestyle of Dubai's residents and the significant influx of international tourists, this business aims to fill a crucial and growing need for supervised, high-quality childcare and entertainment solutions conveniently located within bustling retail hubs. We understand that parents often seek engaging and secure spaces for their children while they attend to errands, enjoy leisure time, or simply unwind, and ABC Explorers Fun Zone is crafted to be the ideal solution.

1.2. Concept & Services

ABC Explorers Fun Zone will offer a diverse and thoughtfully curated range of engaging activities tailored for various age groups, from energetic toddlers to inquisitive pre-teens. Our comprehensive services will include:

- **Interactive Play Zones:** Featuring multi-level soft play structures, challenging climbing walls, exhilarating slides, engaging ball pits, and imaginative role-play setups that encourage creative thinking and social interaction. Each zone will be designed with age-appropriate challenges and sensory experiences.



- **Edutainment Activities:** Hosting a rotating schedule of creative workshops focusing on arts and crafts, interactive storytelling sessions that spark imagination, and age-appropriate learning games designed to enhance cognitive and motor skills in a fun, non-academic setting.
- **Supervised Care:** Employing a team of highly trained, certified, and empathetic staff members dedicated to ensuring the utmost safety, well-being, and active engagement of every child. Our staff-to-child ratios will adhere to best practices for supervision and personalized attention.
- **Birthday Party & Event Hosting:** Providing dedicated, vibrant spaces and customizable packages for unforgettable birthday celebrations, school outings, and other private events, complete with themed decorations, entertainment, and catering options.
- **Parent Amenities:** Offering comfortable and well-appointed waiting areas equipped with complimentary high-speed Wi-Fi, charging stations, and (where feasible) secure monitoring access to allow parents peace of mind while their children play. We will also include a small café offering healthy snacks and beverages.

1.3. Market Opportunity

Dubai's burgeoning family population, characterized by a high birth rate and a significant expatriate community, coupled with its status as a leading global tourism destination, presents a robust and continuously expanding market for specialized children's entertainment. Malls are not merely shopping centers but rather central pillars of Dubai's social and retail landscape, attracting millions of local residents and international visitors annually, a substantial portion of whom are families with young children. The consistent demand for secure, engaging, and conveniently located play solutions remains exceptionally high, allowing parents the much-needed freedom to shop, dine, socialize, or attend to other errands



knowing their children are not only well-cared for but also actively entertained and stimulated in a safe environment. This unmet need provides a significant market entry opportunity for a high-quality offering.

1.4. Location Analysis & Recommendation

Our comprehensive market study meticulously evaluated three prime locations in Dubai, each presenting unique opportunities and challenges: Nad al Sheba Mall, Mall of the Emirates, and the newly opened Expo City Mall.

- **Mall of the Emirates:** This is a well-established, high-traffic, and iconic luxury destination that consistently attracts a diverse and affluent demographic, including a significant number of expatriate families and high-spending tourists. Its ongoing **AED 5 billion** expansion plan underscores a continued and substantial commitment to enhancing its family and lifestyle offerings. While it promises immense footfall and a strong consumer base, it also presents challenges such as significantly higher rental costs and the presence of existing, well-entrenched entertainment options like Magic Planet and Ski Dubai, leading to intense competition for leisure spending.
- **Nad al Sheba Mall:** As a newly opened (April 2025) and distinctively community-centric lifestyle destination, Nad al Sheba Mall is strategically located near burgeoning residential communities and a concentration of international schools. It strongly emphasizes family-friendly facilities and already features existing kids' entertainment brands, indicating a proven demand in the immediate vicinity. This mall offers a strong, localized family base and potentially more favorable entry conditions for a new play area, aiming to become the quintessential go-to local hangout for families seeking convenience and quality close to home. Its fresh appeal and focus on local residents make it an attractive proposition.



- **Expo City Mall:** Now fully operational (opened in 2024) and nestled within the innovative and sustainable Expo City Dubai, this mall is an integral part of a future-focused urban community. It is designed to be a vibrant social hub with a strong emphasis on health, wellness, and eco-conscious living, attracting a forward-thinking demographic. Its newness provides a unique and compelling opportunity for a fresh concept like ABC Explorers Fun Zone to integrate seamlessly into a modern, pedestrian-friendly environment that includes dedicated children's play areas and a strong community ethos. The potential for synergy with other sustainable and educational initiatives within Expo City is significant.

1.5. Recommendation:

Based on our detailed market study, **Nad al Sheba Mall** and **Expo City Mall** emerge as the most strategically advantageous locations for the initial launch of ABC Explorers Fun Zone. While Mall of the Emirates undoubtedly offers high visibility and foot traffic, the newer, community-focused nature of Nad al Sheba Mall and the innovative, future-oriented environment of Expo City Mall provide more fertile ground for establishing a strong local presence. These locations are better positioned to foster repeat visits from resident families, build strong community ties, and potentially secure more competitive lease terms in the initial phase. These locations align perfectly with the objective of serving local families seeking convenient, high-quality, and modern entertainment solutions within their community retail hubs. A phased approach, potentially starting with one of these locations and then expanding to the other, would be a prudent and scalable strategy.



1.6. Market Highlights

The global market for Children Entertainment Centers was valued at **US\$13.3 Billion** in 2024 and is projected to reach **US\$23.8 Billion** by 2030, growing at a **CAGR of 10.2%** from 2024 to 2030

According to another report “The global children’s entertainment centers market size was valued at **USD 12.91 Billion** in 2024. Looking forward, IMARC Group estimates the market to reach **USD 23.62 Billion** by 2033, exhibiting a **CAGR of 6.59%** during 2025-2033. Asia Pacific currently dominates the market, holding a significant market share of **33.7%** in 2024. “

The MENA family/indoor entertainment centers market size was valued at **\$618.65 million** in 2019, and is projected to reach **\$1,685.36 million** by 2027, growing at a **CAGR of 13.3%** from 2020 to 2027.

The UAE indoor amusement center market generated a revenue of **USD 408.2 million** in 2024 and is expected to reach **USD 649.7 million** by 2030. The UAE market is expected to grow at a CAGR of **8.4%** from 2025 to 2030. In terms of segment, arcade games were the largest revenue generating type in 2024. ¹

According to another report “The UAE family entertainment market was about **USD 150 million** in 2019 and may reach more than **USD 400 million** by 2027. According to our calculations, the children’s entertainment market was **USD 63 million** in 2019, with projections to grow to around **USD 172 million** by 2027. The market size for edutainment centers was about **USD 20 million** in 2019, with projections to grow to **USD 54 million** by 2027. “²

¹ <https://www.grandviewresearch.com/horizon/outlook/indoor-amusement-center-market/uae>

² <https://www.researchandmarkets.com/reports/5675617/children-entertainment-center-in-uae-market#:~:text=The%20UAE%20family%20entertainment%20market,USD%20172%20million%20by%202027.>



1.7. Competitive Advantage

ABC Explorers Fun Zone will strategically differentiate itself through several key pillars:

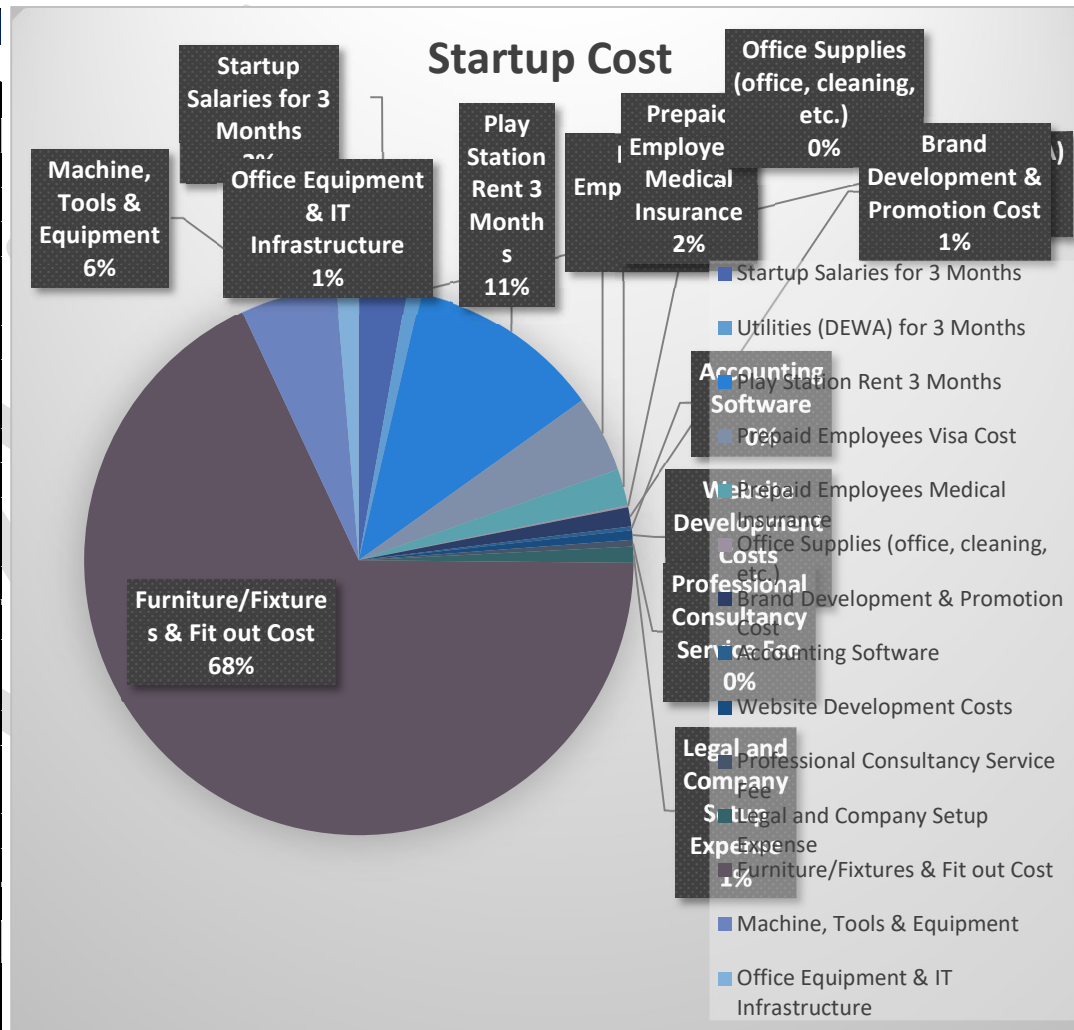
- **Superior Safety Standards:** Implementing and rigorously maintaining the highest international safety protocols and cleanliness standards, including regular sanitization, child-friendly materials, and secure entry/exit systems. Our commitment to a pristine and hazard-free environment will be paramount.
- **Innovative Play Structures:** Investing in unique, high-quality, and developmentally appropriate play equipment sourced from leading global manufacturers, ensuring a stimulating and engaging experience that goes beyond typical soft play offerings. This includes sensory play elements, interactive digital games, and creative construction zones.
- **Exceptional Staffing:** Employing a team of highly trained, empathetic, and engaging childcare professionals who are not only certified in first aid and child supervision but also passionate about fostering positive interactions and creative play. Our staff will actively engage with children, ensuring a dynamic and enriching experience.
- **Flexible Pricing & Membership Options:** Catering to diverse family needs with attractive and transparent pricing models, including hourly rates, multi-entry passes, and exclusive monthly or annual membership options that provide added value and encourage frequent visits.
- **Community Integration:** Actively collaborating with local schools, nurseries, and parent groups to host educational workshops, special events, and community-focused programs, establishing ABC Explorers Fun Zone as a valued and trusted resource within the neighborhood.



1.8. Project Financial Highlights

Startup Cost Indicator - Key Performance Indicator (KPI)

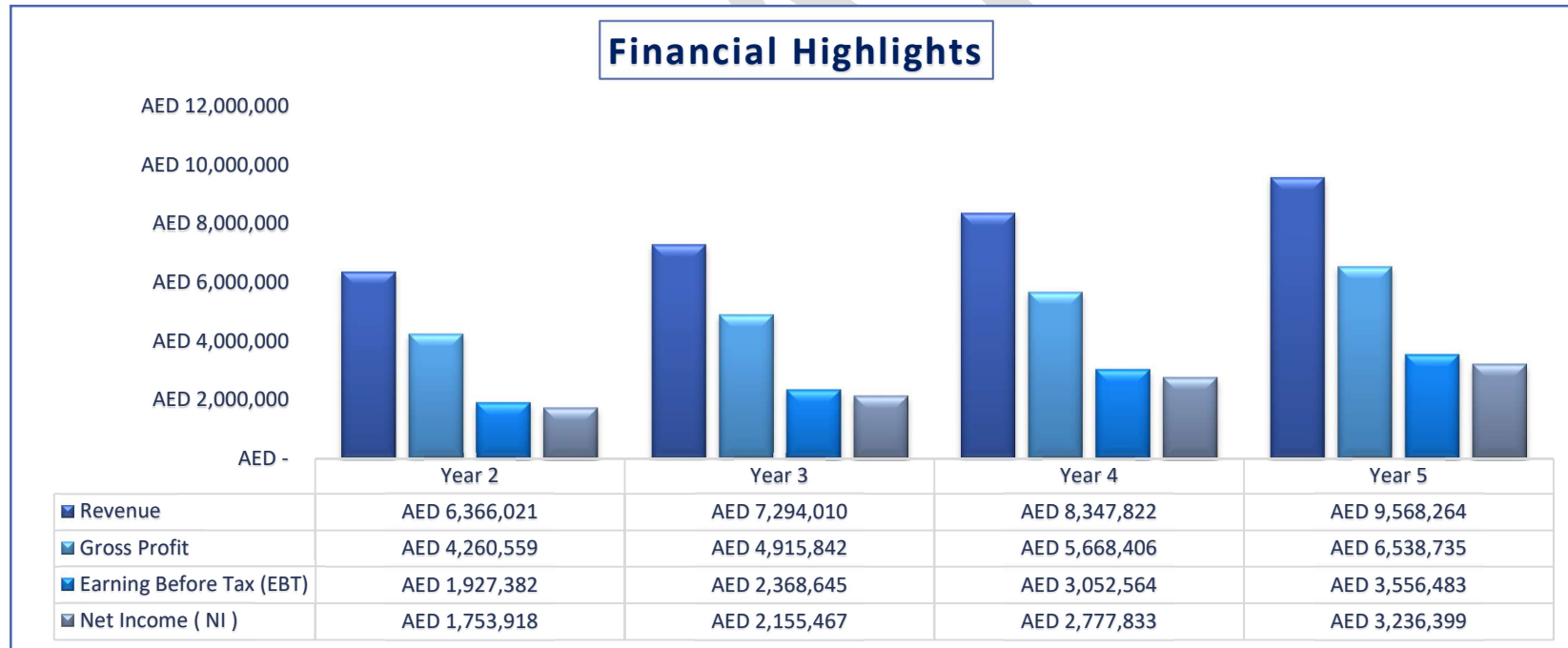
Startup Cost	
Start-up Expenses	Amount
Startup Salaries for 3 Months	AED 74,300
Utilities (DEWA) for 3 Months	AED 22,500
Utilities (Telephone & Internet) for 3 Months	AED 10,000
Play Station Rent 3 Months	AED 303,750
Prepaid Employees Visa Cost	AED 120,000
Prepaid Employees Medical Insurance	AED 57,000
Office Supplies (office, cleaning, etc.)	AED 3,000
Business Cards/Stationery	AED 5,000
Brand Development & Promotion Cost	AED 30,000
Accounting Software	AED 6,000
Website Development Costs	AED 15,000
Professional Consultancy Service Fee	AED 10,000
Legal and Company Setup Expense	AED 25,000
Total Start-up Expenses	AED 681,550
Start-up Assets	Amount
Furniture/Fixtures & Fit out Cost	AED 1,800,000
Machine, Tools & Equipment	AED 150,000
Office Equipment & IT Infrastructure	AED 35,000
Startup Inventory	AED 20,000
Cash Reserve for Working Capital	AED 303,450
Total Start-up Assets - Capital Outflow	AED 2,318,450
Total Capital Requirement	AED 3,000,000
Project Financing	Amount
Owner's Capital	AED 3,000,000





Projected Income Statement

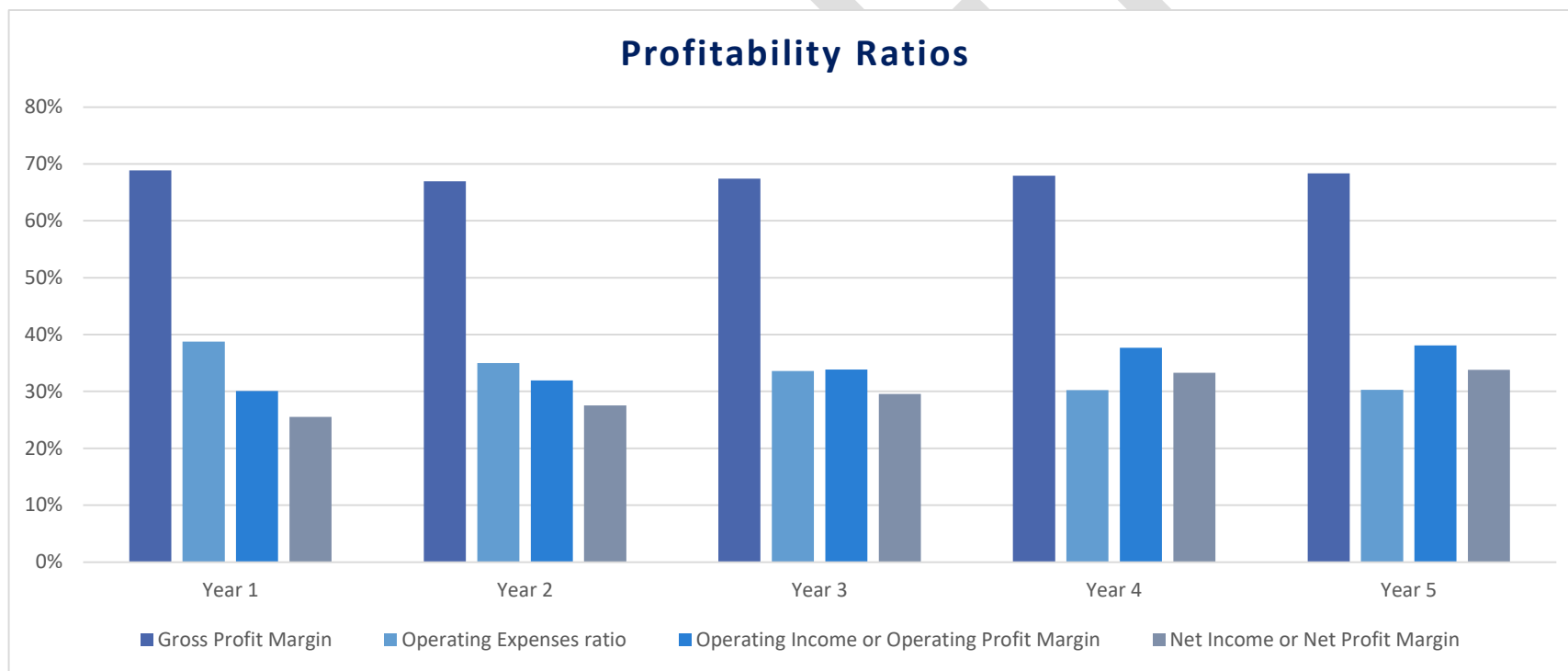
Projected Income Statement	Year 2		Year 3		Year 4		Year 5		Total	
	Forecast		Forecast		Forecast		Forecast			
Revenue	AED	6,366,021	AED	7,294,010	AED	8,347,822	AED	9,568,264	AED	37,141,117
Less : Cost of Revenue	AED	2,105,462	AED	2,378,168	AED	2,679,416	AED	3,029,529	AED	11,927,474
Gross Profit	AED	4,260,559	AED	4,915,842	AED	5,668,406	AED	6,538,735	AED	25,213,643
Less : Operating Expenses	AED	2,227,677	AED	2,448,532	AED	2,523,430	AED	2,895,582	AED	12,251,921
Earning Before Interest, Tax, Depreciation and Amortization (EBITDA)	AED	2,032,882	AED	2,467,310	AED	3,144,976	AED	3,643,153	AED	12,961,721
Less : Depreciation & Amortization	AED	105,500	AED	98,665	AED	92,412	AED	86,670	AED	496,247
Earning Before Interest and Tax (EBIT)	AED	1,927,382	AED	2,368,645	AED	3,052,564	AED	3,556,483	AED	12,465,474
Less : Finance Cost (Bank charges)	AED	-	AED	-	AED	-	AED	-	AED	-
Earning Before Tax (EBT)	AED	1,927,382	AED	2,368,645	AED	3,052,564	AED	3,556,483	AED	12,465,474
Less : Corporate Tax	AED	173,464	AED	213,178	AED	274,731	AED	320,083	AED	1,121,893
Net Income (NI)	AED	1,753,918	AED	2,155,467	AED	2,777,833	AED	3,236,399	AED	11,343,582





Projected Income Statement -Key Performance Indicator (KPI) in % age

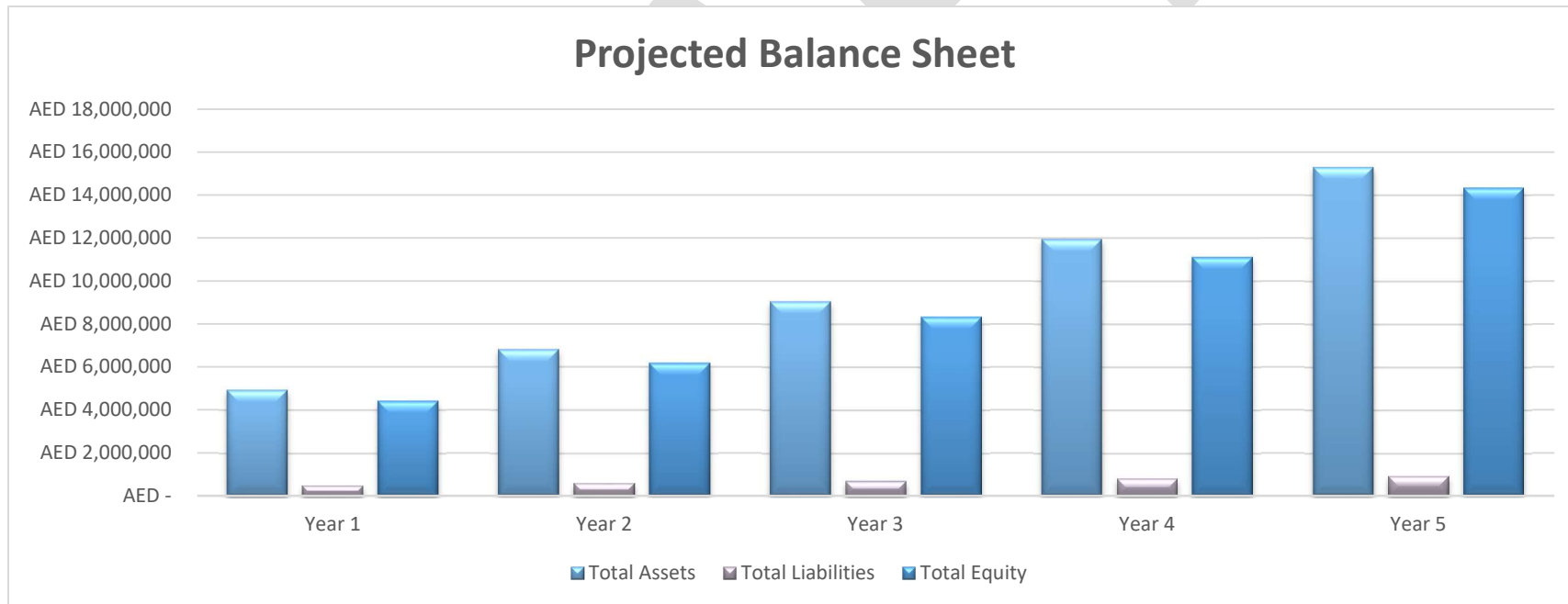
Key Financial Ratios	Year 2	Year 3	Year 4	Year 5	Forecasted Average
	Forecasted	Forecasted	Forecasted	Forecasted	
Revenue ratio	100%	100%	100%	100%	100%
Cost of Revenue ratio	33%	33%	32%	32%	32%
Gross Margin ratio	67%	67%	68%	68%	68%
Operating Expense ratio	35%	34%	30%	30%	33%
EBITDA ratio	32%	34%	38%	38%	34%
Depreciation Expense ratio	2%	1%	1%	1%	1%
Corporate Tax Expense ratio	3%	3%	3%	3%	3%
Net Margin ratio	28%	30%	33%	34%	31%





Projected Balance Sheet

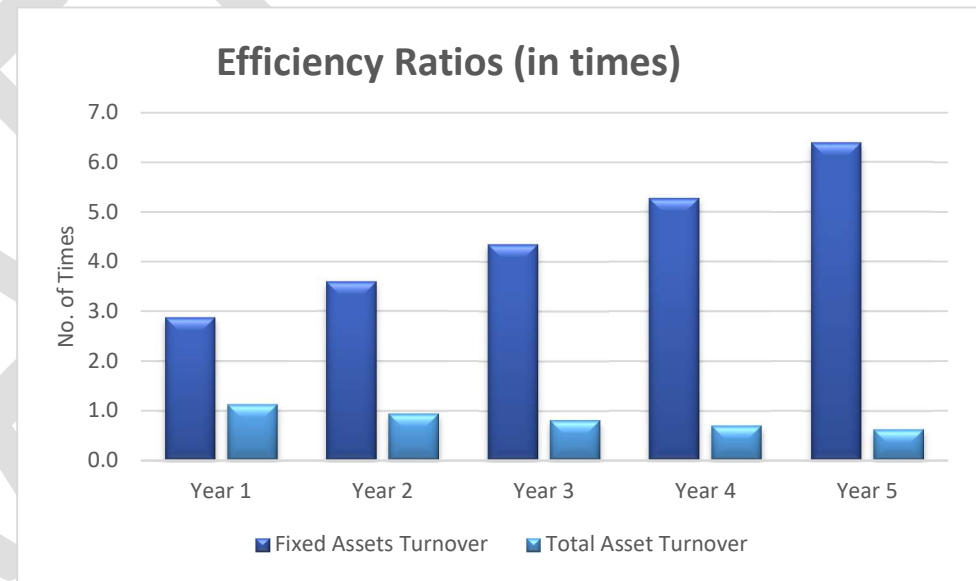
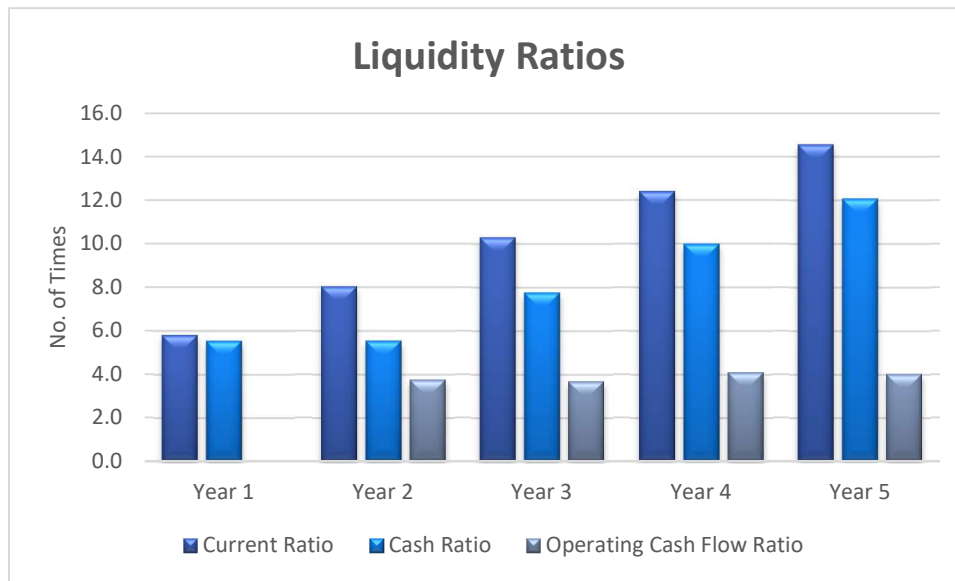
Projected Balance Sheet	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecast	Forecast	Forecast	Forecast	Forecast
Non-Current Assets	AED 1,942,000	AED 1,776,500	AED 1,677,835	AED 1,585,423	AED 1,498,753
Current Assets	AED 2,994,038	AED 5,023,421	AED 7,368,136	AED 10,357,440	AED 13,791,769
Total Assets	AED 4,936,038	AED 6,799,921	AED 9,045,971	AED 11,942,864	AED 15,290,522
Non-Current Liabilities	AED -	AED -	AED -	AED -	AED -
Current Liabilities	AED 516,074	AED 626,039	AED 716,622	AED 835,681	AED 946,940
Total Liabilities	AED 516,074	AED 626,039	AED 716,622	AED 835,681	AED 946,940
Total Equity	AED 4,419,964	AED 6,173,882	AED 8,329,349	AED 11,107,182	AED 14,343,582
Total Equity and Liabilities	AED 4,936,038	AED 6,799,921	AED 9,045,971	AED 11,942,864	AED 15,290,522



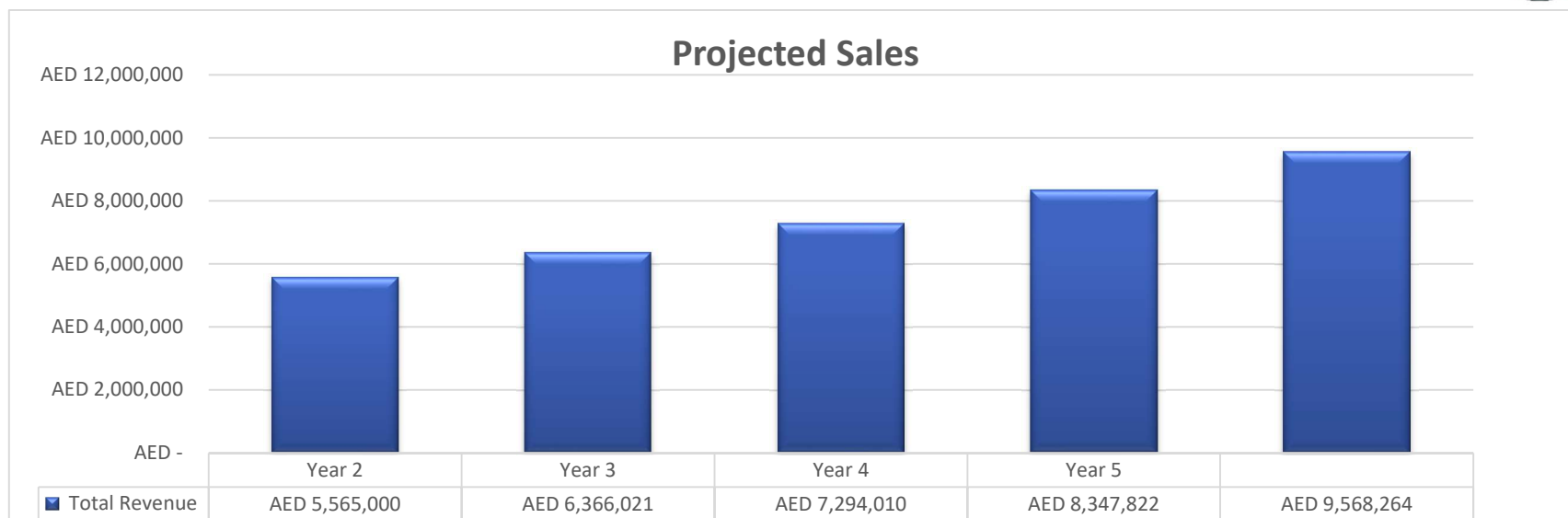


Balance Sheet Ratios - Key Performance Indicator (KPI)

Key Financial Ratios	Year 2	Year 3	Year 4	Year 5	Forecasted Average
	Forecasted	Forecasted	Forecasted	Forecasted	
Current Ratio	8	10	12	15	10
Quick Ratio	8	10	12	15	10
Return on Assets (ROA)	1	1	2	2	1
Return on equity (ROE)	28%	26%	25%	23%	27%
Return on Capital Employed (ROCE)	44%	38%	37%	32%	41%

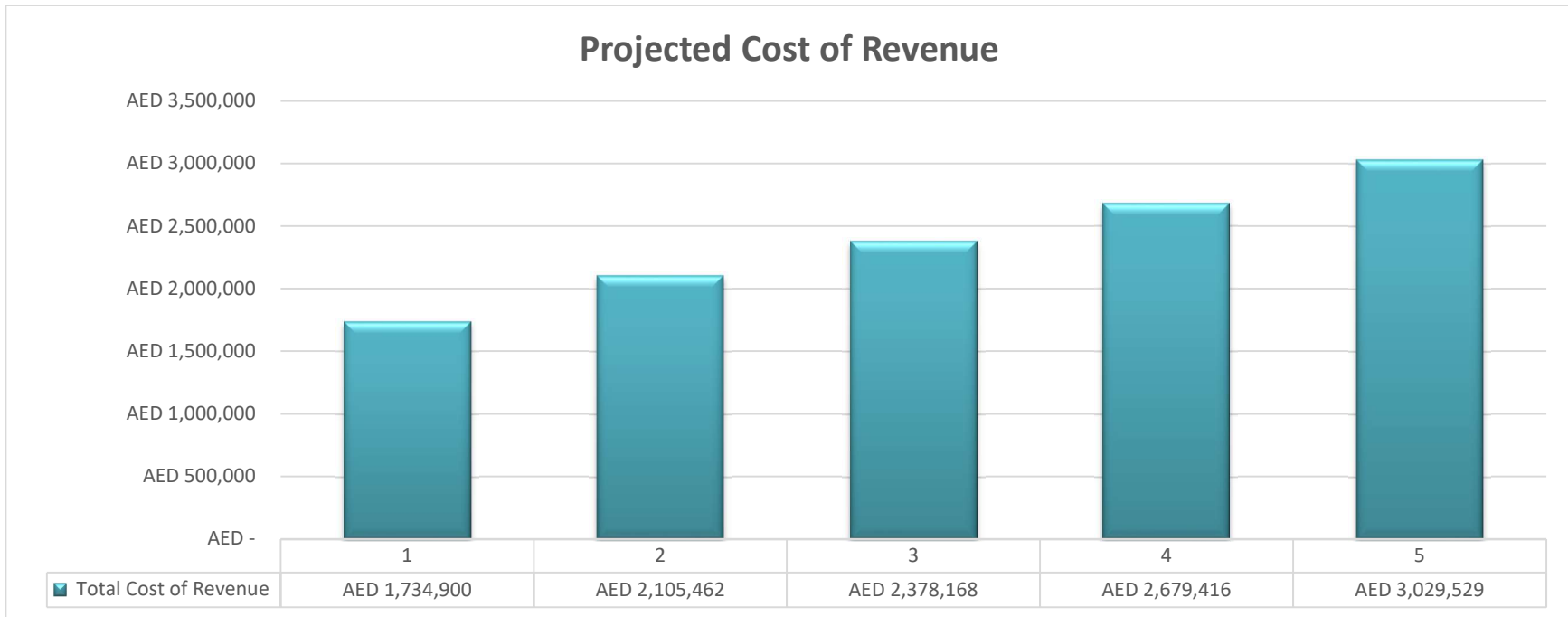


Projected Revenue by Year	Year 2	Year 3	Year 4	Year 5	Total
	Forecasted	Forecasted	Forecasted	Forecasted	
Play Section Sales	AED 2,245,159	AED 2,564,555	AED 2,922,321	AED 3,337,256	AED 13,043,291
Party Section Sales	AED 3,355,880	AED 3,826,872	AED 4,360,155	AED 4,973,921	AED 19,456,828
Café & Retail Sales	AED 764,982	AED 902,583	AED 1,065,346	AED 1,257,087	AED 4,640,998
Total	AED 6,366,021	AED 7,294,010	AED 8,347,822	AED 9,568,264	AED 37,141,117



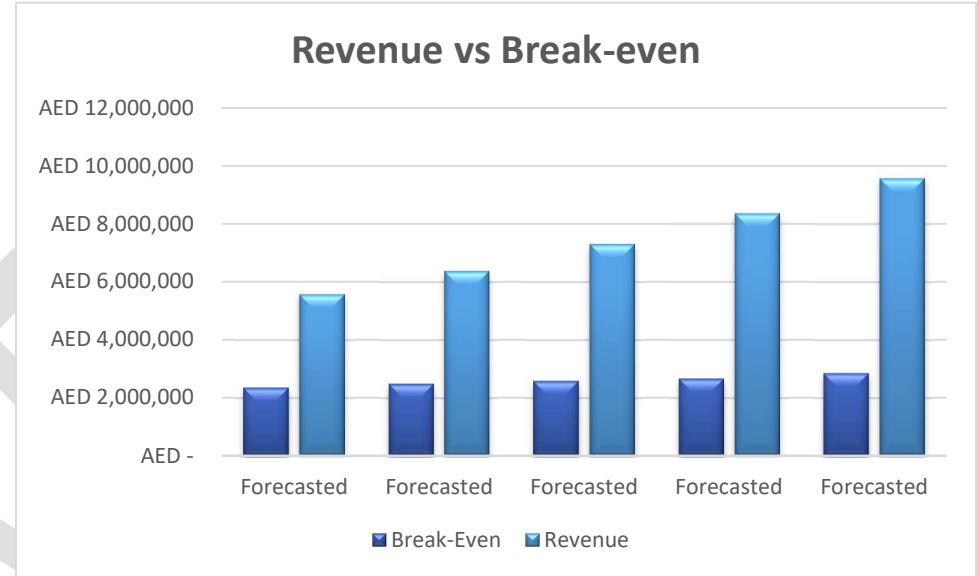
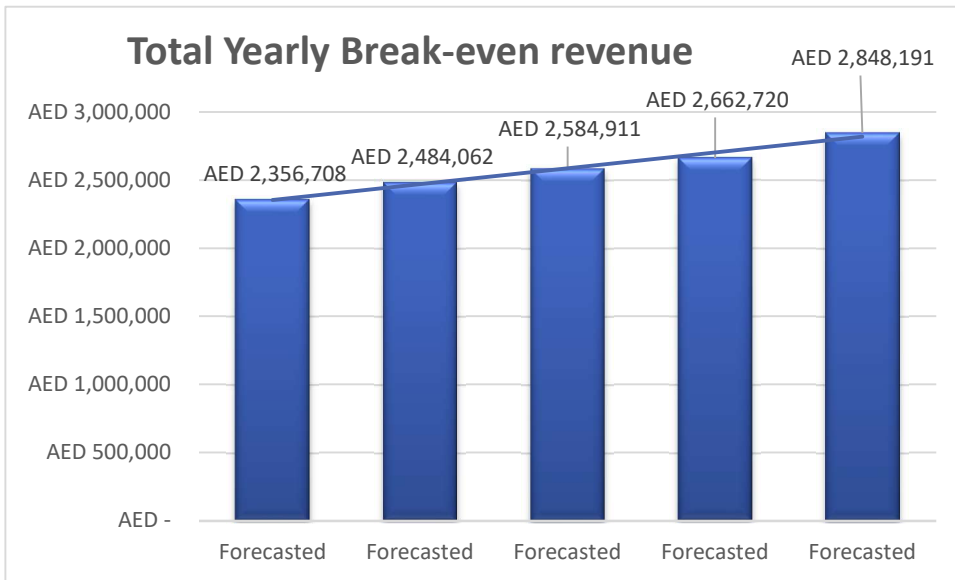
Projected Cost of Revenue

Projected Cost of Revenue by Year	Year 2	Year 3	Year 4	Year 5	Total
	Forecasted	Forecasted	Forecasted	Forecasted	
Operational Staff Salaries	AED 585,691	AED 633,018	AED 676,063	AED 727,036	AED 3,033,109
Direct Material Cost	AED 1,519,771	AED 1,745,149	AED 2,003,352	AED 2,302,494	AED 8,894,366
Total	AED 2,105,462	AED 2,378,168	AED 2,679,416	AED 3,029,529	AED 11,927,474



Projected Summary Sheet of Multiproduct Breakeven Analysis

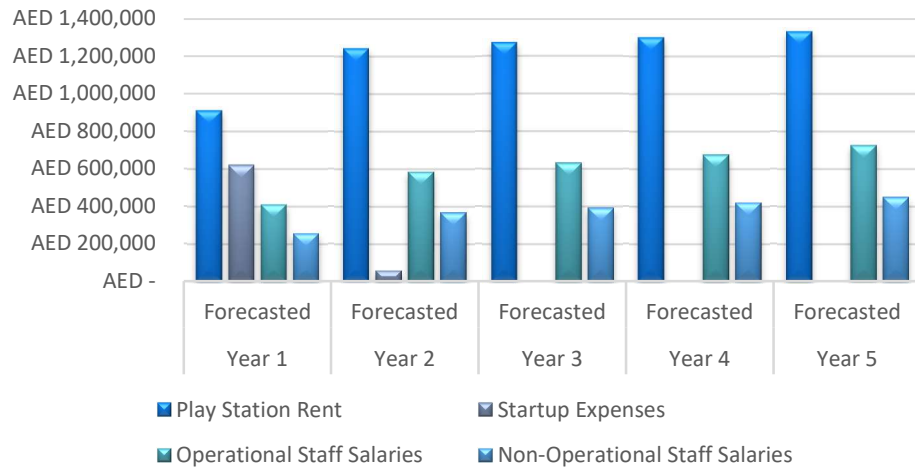
Multiproduct Breakeven	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted
Fixed Cost	AED 2,256,974	AED 2,297,935	AED 2,398,776	AED 2,508,358
Weighted Average Selling Price	AED 1,000	AED 1,063	AED 1,130	AED 1,201
Weighted Average Variable Cost	AED 91	AED 118	AED 112	AED 143
Weighted Average Multiproduct Contribution Margin	AED 909	AED 945	AED 1,018	AED 1,058
Weighted Average Multiproduct Contribution Margin Ratio (CM Ratio)	0.91	0.89	0.90	0.88
Breakeven Point in Multiproduct (Revenue (No. of Orders))	18,471	17,915	17,219	17,160
Weighted Average Breakeven Point in Multiproduct Revenue (in AED)	AED 2,484,062	AED 2,584,911	AED 2,662,720	AED 2,848,191



Yearly Breakeven Analysis in Amount (AED)	Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted	
	-----Per Year-----							
Play Section Sales	AED	876,075	AED	908,848	AED	932,138	AED	993,403
Party Section Sales	AED	1,309,486	AED	1,356,198	AED	1,390,766	AED	1,480,590
Café & Retail Sales	AED	298,501	AED	319,865	AED	339,815	AED	374,198
Total Yearly Break-even Revenue	AED	2,484,062	AED	2,584,911	AED	2,662,720	AED	2,848,191



Fixed Cost (For Break-Even Analysis)



Profitability Ratios



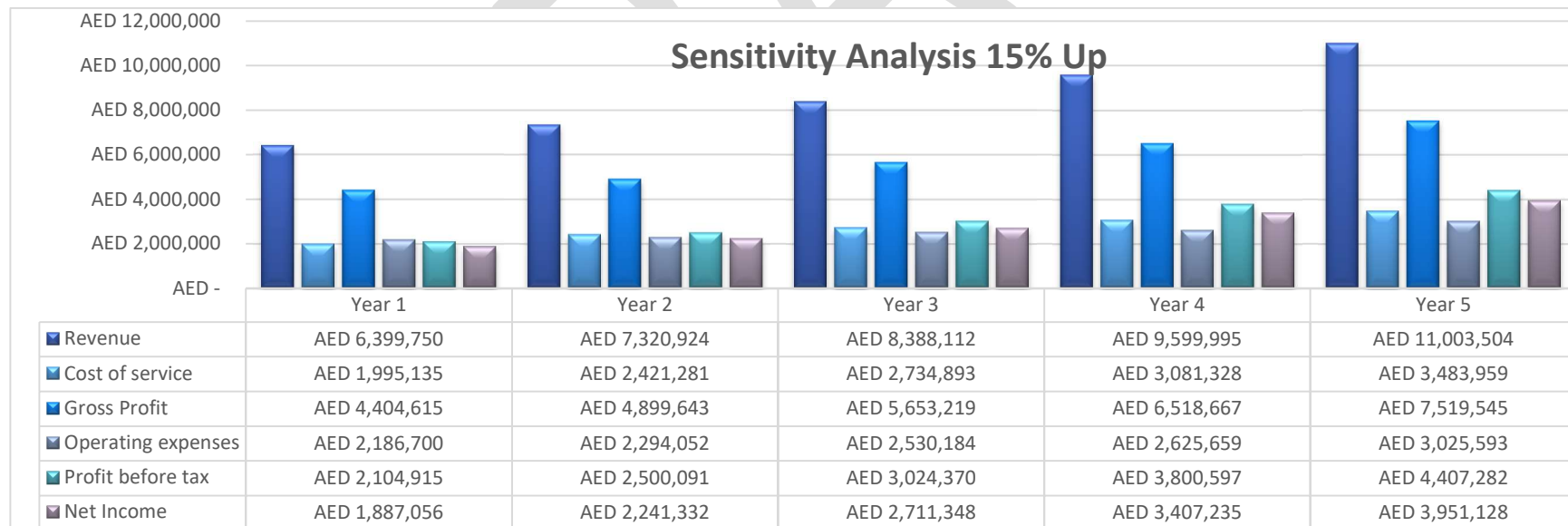
Yearly Breakeven Analysis in Revenue (No. of Orders)	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted
-----Per Year-----				
Play Section Sales	8,251	8,002	7,691	7,665
Party Section Sales	720	698	671	669
Café & Retail Sales	9,500	9,214	8,857	8,827
Total	18,471	17,915	17,219	17,160



Project Risk Analysis 1 -Sensitivity Analysis

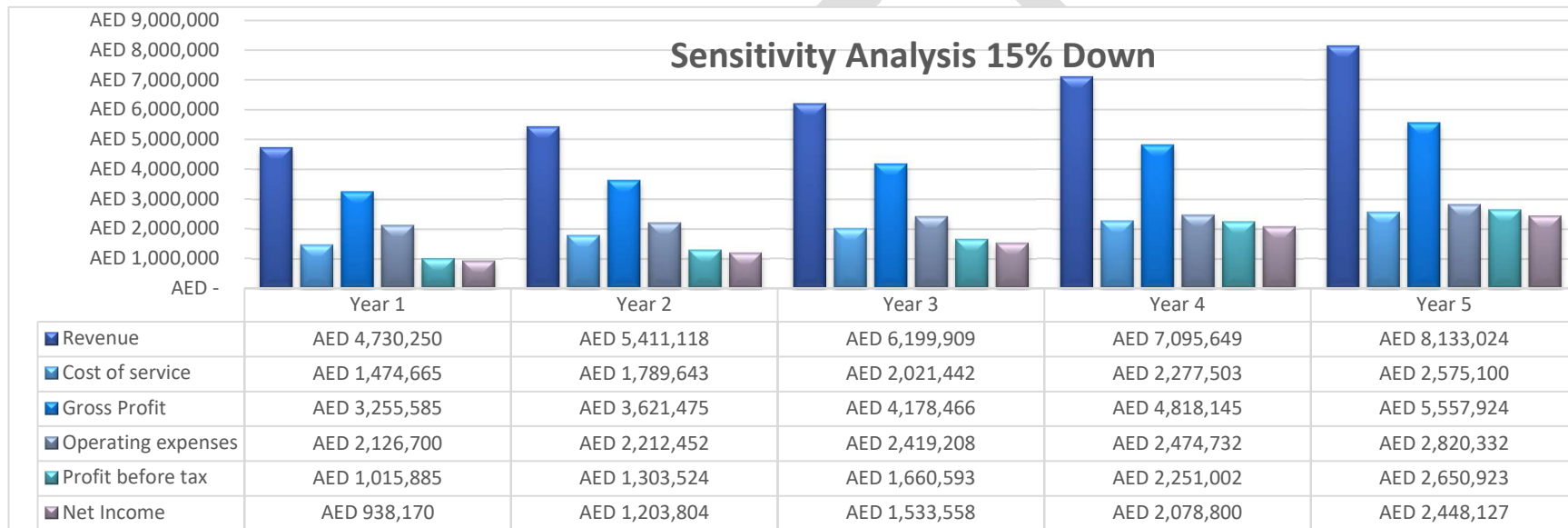
Description	Note	Low Value (85%)	Base Value (100%)	High Value (115%)
Weighted Average Price per Product (@ 15 %)		AED 797	AED 938	AED 1,078
Average Variable Cost per Product		AED 52	AED 62	AED 71
Advertising & Marketing		AED 231,200	AED 272,000	AED 312,800
Tax rate		8%	9%	10%
Average Profit After Tax		(1,640,492)	2,268,716	2,839,620

Sensitivity Analysis 15% Up	Year 2	Year 3	Year 4	Year 5
	Forecast	Forecast	Forecast	Forecast
Revenue	AED 7,320,924	AED 8,388,112	AED 9,599,995	AED 11,003,504
Cost of service	AED 2,421,281	AED 2,734,893	AED 3,081,328	AED 3,483,959
Gross Profit	AED 4,899,643	AED 5,653,219	AED 6,518,667	AED 7,519,545
Operating expenses	AED 2,294,052	AED 2,530,184	AED 2,625,659	AED 3,025,593
Profit before tax	AED 2,500,091	AED 3,024,370	AED 3,800,597	AED 4,407,282
Net Income	AED 2,241,332	AED 2,711,348	AED 3,407,235	AED 3,951,128





Sensitivity Analysis 15% Down	Year 2		Year 3		Year 4		Year 5	
		Forecast		Forecast		Forecast		Forecast
Revenue	AED	5,411,118	AED	6,199,909	AED	7,095,649	AED	8,133,024
Cost of service	AED	1,789,643	AED	2,021,442	AED	2,277,503	AED	2,575,100
Gross Profit	AED	3,621,475	AED	4,178,466	AED	4,818,145	AED	5,557,924
Operating expenses	AED	2,212,452	AED	2,419,208	AED	2,474,732	AED	2,820,332
Profit before tax	AED	1,303,524	AED	1,660,593	AED	2,251,002	AED	2,650,923
Net Income	AED	1,203,804	AED	1,533,558	AED	2,078,800	AED	2,448,127

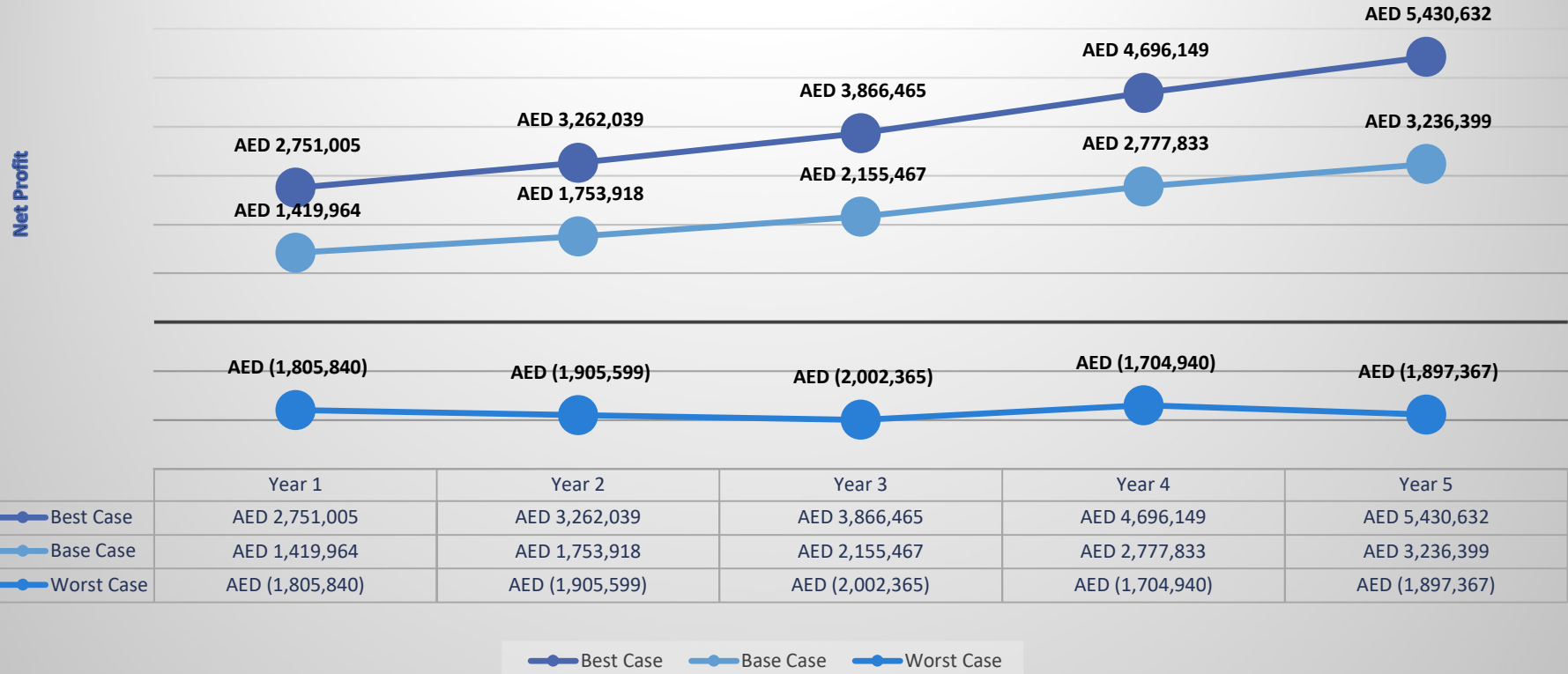


Project Risk Analysis 2-Scenario Analysis
Net Income (Effect on Net Income in each Scenario Analysis)

Scenario	Year 2		Year 3		Year 4		Year 5	
		Forecast		Forecast		Forecast		Forecast
Best Case	AED	3,262,039	AED	3,866,465	AED	4,696,149	AED	5,430,632
Base Case	AED	1,753,918	AED	2,155,467	AED	2,777,833	AED	3,236,399
Worst Case	AED	(1,905,599)	AED	(2,002,365)	AED	(1,704,940)	AED	(1,897,367)



Scenario Analysis





1.9. Financial Projections

Initial financial projections indicate strong revenue potential driven by consistently high footfall, a diverse array of service offerings, and competitive yet premium pricing. The business is projected to achieve profitability within its first year of operation, demonstrating a healthy return on investment. Key revenue streams will include entry fees, party packages, merchandise sales, and potentially small F&B offerings. Detailed financial forecasts, including startup costs, operational expenses, and projected profits, are elaborated in the subsequent sections of this comprehensive business plan.

1.10. Project Financial Analysis

Based on the financial analysis, the proposed business is found to be financially Profitable, with a projected internal rate of return on investment of 73% over the period of five years.

1.10.1. Forecast Sales Analysis

Annual Sales growth has been projected over the period of 5 years from Year 1 to Year 5 with annual growth rate of Leisure and Entertainment (L&E) Market growth rate 6.79% plus Food and Beverage (F&B) Market growth rate 15,20% by the amount of AED 5.57Million to AED 9.57Million. Strong annual sales Growth over the period of 5 years from Year 1 to Year 5(YOY) from (+14% to +15%) along with CAGR that would be 14.51%.

1.10.2. Forecast Costs of Sales & Operating expense Analysis

Cost of Goods Sold is 31% as AED 1.73Million and operating expenses is 39% as AED 2.16Million in year 1 of the total sales as AED 5.57Million.



Whereas it has been observed that the decreasing trend from 39% - 30% (YOY) for operating expenses from AED 2.16Million to AED 2.90Million as well as 31%-32% showing the increasing trend for Costs of sales as AED 1.73Million to AED 3.03Million over the forecasted period of 5 years from Year 1 to Year 5.

1.10.3. Forecast EBITDA analysis.

Kids Play Area's large portion of total costs are of variable nature. Management forecasts EBITDA to increase from AED 1.67Million in FY1 to AED 3.64Million in FY5, with margins 30% to 38% over the same period by (YOY). From our discussions with Management, we understand this is based on the Forecast Period. It will use its capital effectively to generate profit – EBITDA in the coming 5 years from as an annual growth rate of 21% to 16% (YOY) along with CAGR rate would be 21.47% over the period.

Taking EBITDA of AED 1.67Million or 30% of total operating Sales AED 5.57Million in year 1 by the increasing ratio over the forecasted period of 5 years from (YOY) Year 1 to Year 5 from AED 1.67Million to AED 3.64Million.

1.10.4. Forecast Net income Analysis.

It has been observed that Net income in year 1 is 26% of the total operating Sales of AED 5.57Million whereas we have projected the Net income margin over the period of 5 years from Year 1 to Year 5 with the growth rate of 26% to 34%(YOY).

It is anticipated that the forecasted period of Net income will be an average of 30% and it is increasing proportionally as compared to Total operating Sales 26% to 34% (YOY). However, total Sales is anticipated to improve by approximately from AED 5.57Million to AED 9.57Million over the period of 5 years from (YOY) Year 1 to Year 5.



Growth in Annual Earnings or Net Income with increasing Profit Margin (YOY) from (+ 24% to + 17 %) over the period of 5 years along with CAGR would be 22.87%.

1.10.5. Current Assets & Current Liabilities Analysis

Current Assets will be grown from AED 2.99 Million to AED 13.79 Million over the period of 5 years from Year 1 to Year 5 with the CAGR 46.50% whereas Current Liabilities from AED 0.52 Million to AED 0.95 Million will also be grown over the period of 5 years from Year 1 to Year 5 with CAGR 16.39% But the ratio of Current Assets to Current liabilities is very ideal which is more than 2 for the future funds flow position of the Company. The company has good current ratio over the period of 5 years (YOY) from +6 to + 15.

These improving of EBITDA results reflect Business will be in its ramp up phase. When analyzing the Year-to-Date (YTD) Year 1 to Year 5 data points the same trend of higher and higher rate continued for the Kids Play Area is Entertainment Industry vs the competitive set, resulting in a higher KPIs.

1.11. Vision

ABC Explorers Fun Zone aspires to become Dubai's most trusted and beloved destination for children's entertainment, known for its unwavering commitment to child development, paramount safety, and providing unparalleled peace of mind for parents. We envision creating vibrant, dynamic, and inspiring spaces where children can learn, grow, and play freely, while parents confidently enjoy the convenience and luxury of Dubai's premier shopping destinations, knowing their little ones are in the best hands.



Vision & Mission



2. Vision & Mission

2.1. Vision Statement

To be Dubai's most trusted and cherished indoor play destination, fostering a vibrant and imaginative environment where children learn, grow, and thrive, while providing parents with unparalleled peace of mind and the freedom to enjoy their mall experience.

2.2. Mission Statement

Our mission at ABC Explorers Fun Zone is to deliver a premium, safe, and highly engaging entertainment experience for children within Dubai's leading shopping malls. We achieve this by offering innovative play structures, enriching edutainment activities, and dedicated, expert supervision, thereby enabling parents to confidently shop, dine, and relax, knowing their children are actively entertained and well-cared for.





Company Profile



3. Company Profile

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DRAFT



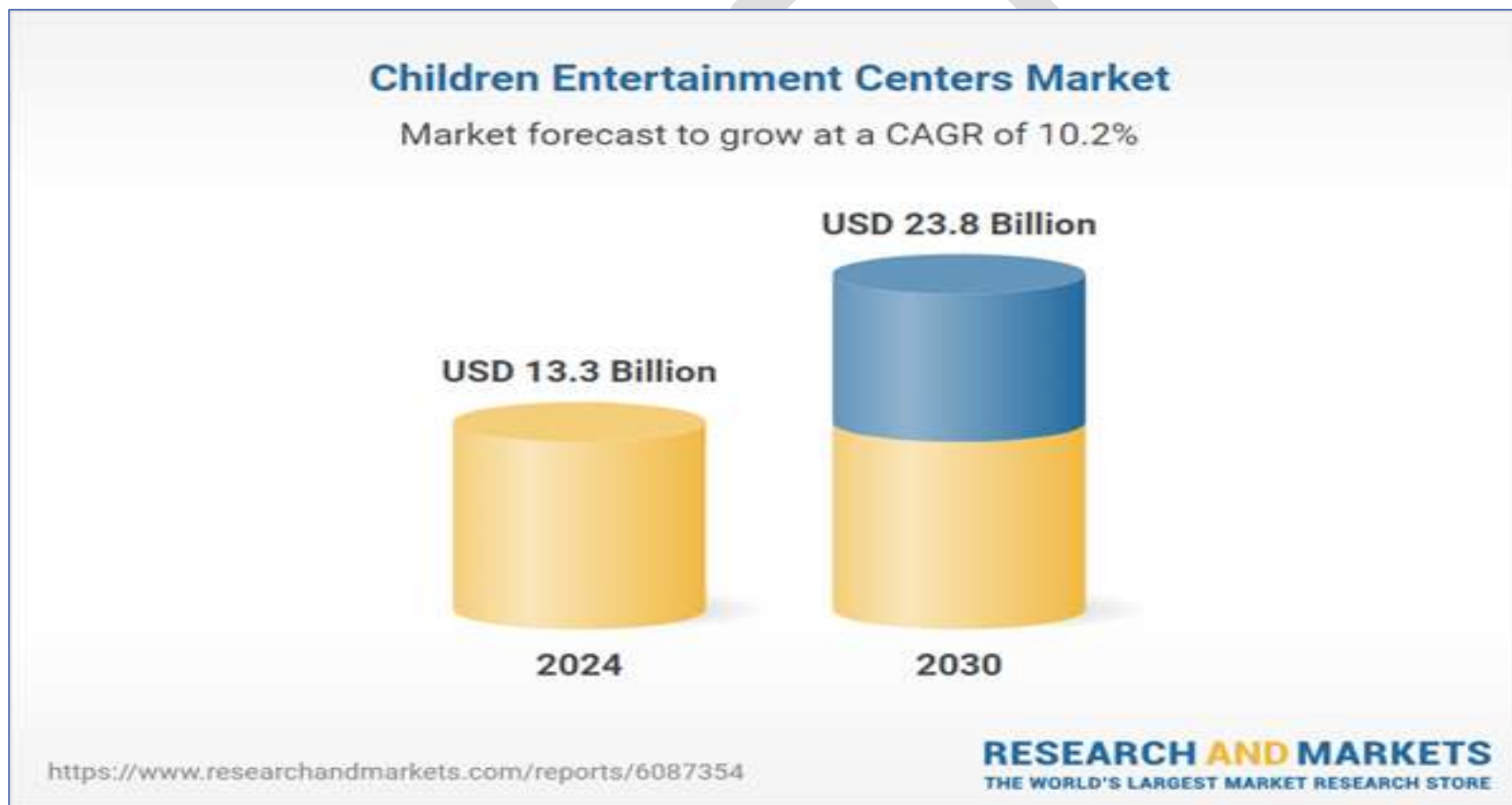
**Industry &
Market Analysis**



4. Industry & Market Analysis

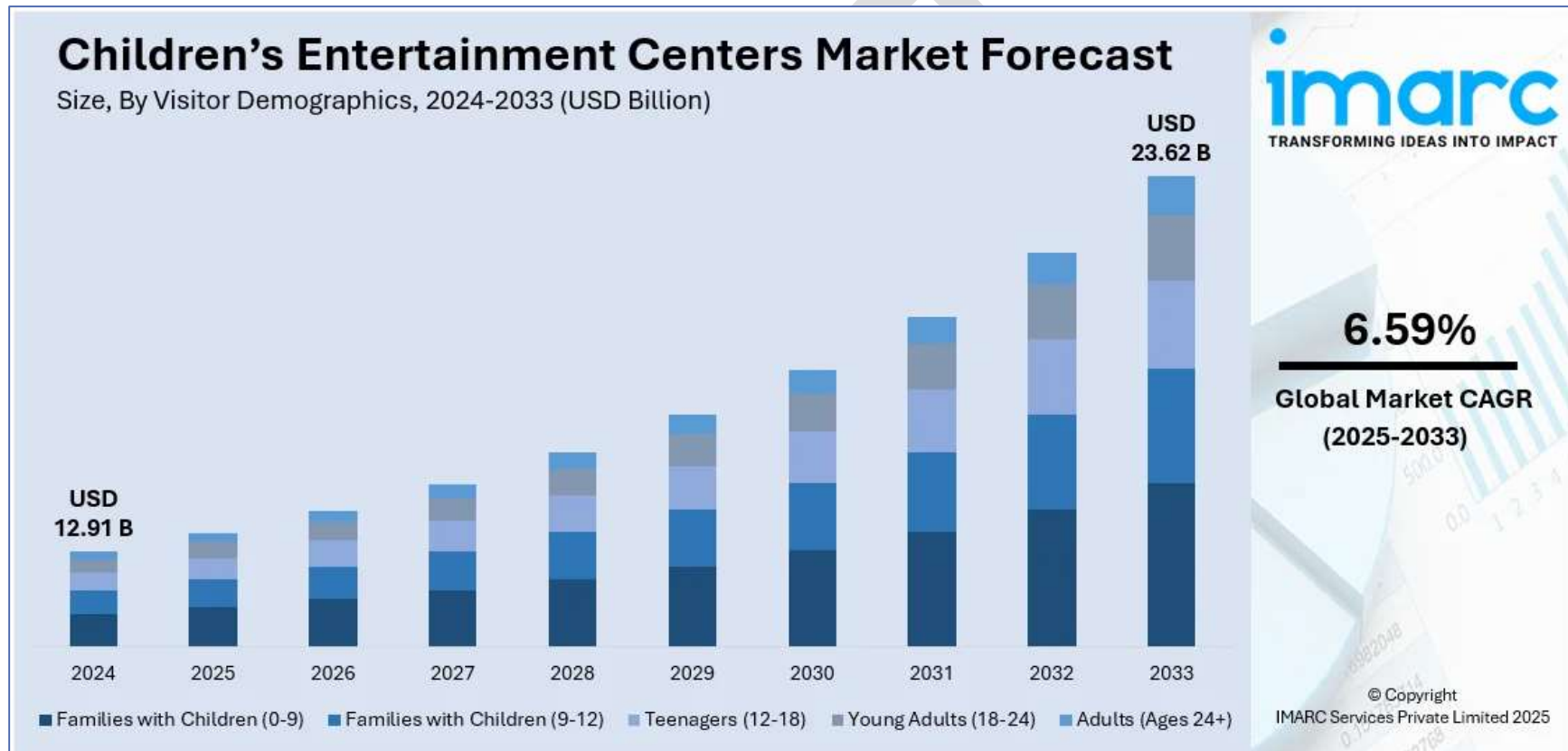
4.1. Global Market Overview

The global market for Children Entertainment Centers was valued at **US\$13.3 Billion** in 2024 and is projected to reach **US\$23.8 Billion** by 2030, growing at a **CAGR of 10.2%** from 2024 to 2030.





According to another report “The global children’s entertainment centers market size was valued at **USD 12.91 Billion** in 2024. Looking forward, IMARC Group estimates the market to reach **USD 23.62 Billion** by 2033, exhibiting a **CAGR of 6.59%** during 2025-2033. Asia Pacific currently dominates the market, holding a significant market share of **33.7%** in 2024.”³



³ <https://www.imarcgroup.com/childrens-entertainment-centers-market>



4.2. Middle East Market Overview

The MENA family/indoor entertainment centers market size was valued at **\$618.65 million** in 2019, and is projected to reach **\$1,685.36 million** by 2027, growing at a **CAGR of 13.3%** from 2020 to 2027.

MENA Family/ Indoor Entertainment Centers Market

OPPORTUNITIES AND FORECAST,
2020-2027

MENA Family/Indoor
Entertainment Centers
Market is expected to reach
\$1,685 million by 2027.

Growing at a **CAGR of 13.3%**
(2020-2027)





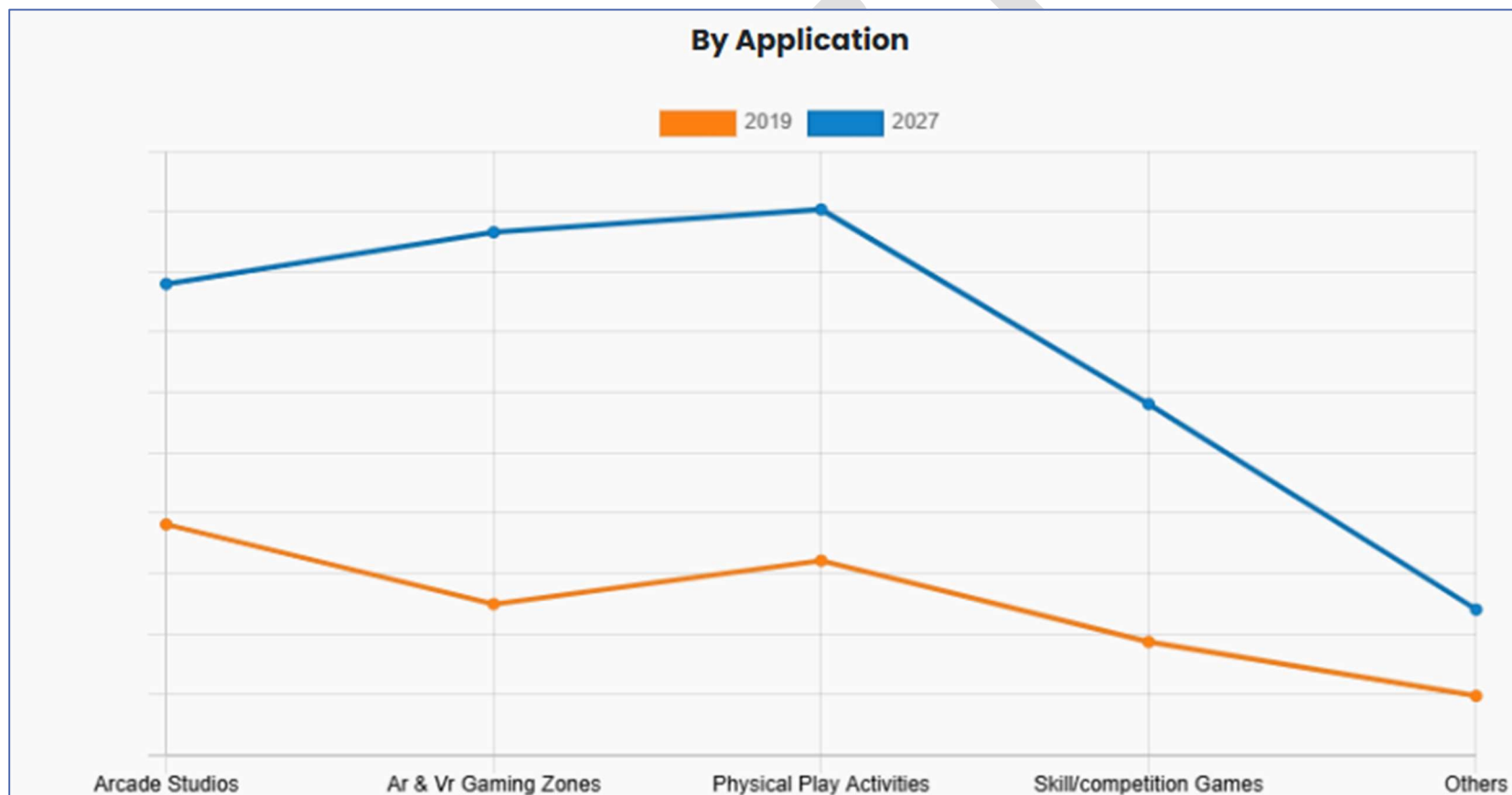
Family/Indoor entertainment centers (FEC) are small amusement parks which is specifically designed to keep the entire family including all age groups engaged at low prices. FEC offer a variety of fun options such as gaming consoles, arcades, video games, indoor playground systems, playground areas, redeemers, skill-oriented machine games, child-driving, and others. These centers also host private events such as corporate events and birthday parties in areas such as malls. The popularity of these centers is growing as it offers different engaging services like food & beverages, edutainment games, AR & VR based games and other entertainment options which are gaining rapid traction in the market. These centers follow different strategies such as gift cards, bonuses, and birthday discounts to attract the customers which is impacting positively on the market growth.

The teenagers (13-19) segment dominated the MENA indoor entertainment centers market share in 2019, and is expected to continue this trend during the forecast period. This is attributed to upsurge in popularity of arcade games and amusement parks among teenagers. Moreover, kids of this age groups are more inclined toward AR & VR gaming zones to witness advanced entertainment experiences. However, the families with children (9-12) segment is expected to witness highest CAGR during the MENA indoor entertainment centers market forecast period, as the families with children of age between 9 and 12 years are more focused on shaping their children's future through fun, entertainment, and education. Thus, most of the parents prefer fun learning and adventure-focused games, which is the major factor that drives the market growth.

The 20,001 to 40,000 sq. ft. segment dominated the MENA family/indoor entertainment centers market in 2019, and is expected to continue this trend during the forecast period, owing to large number of attractions and facilities they offer to different age groups. Moreover, increase in demand for adventurous and outdoor games such as paintball, rock/wall climbing, and miniature golf is a major factor fueling the



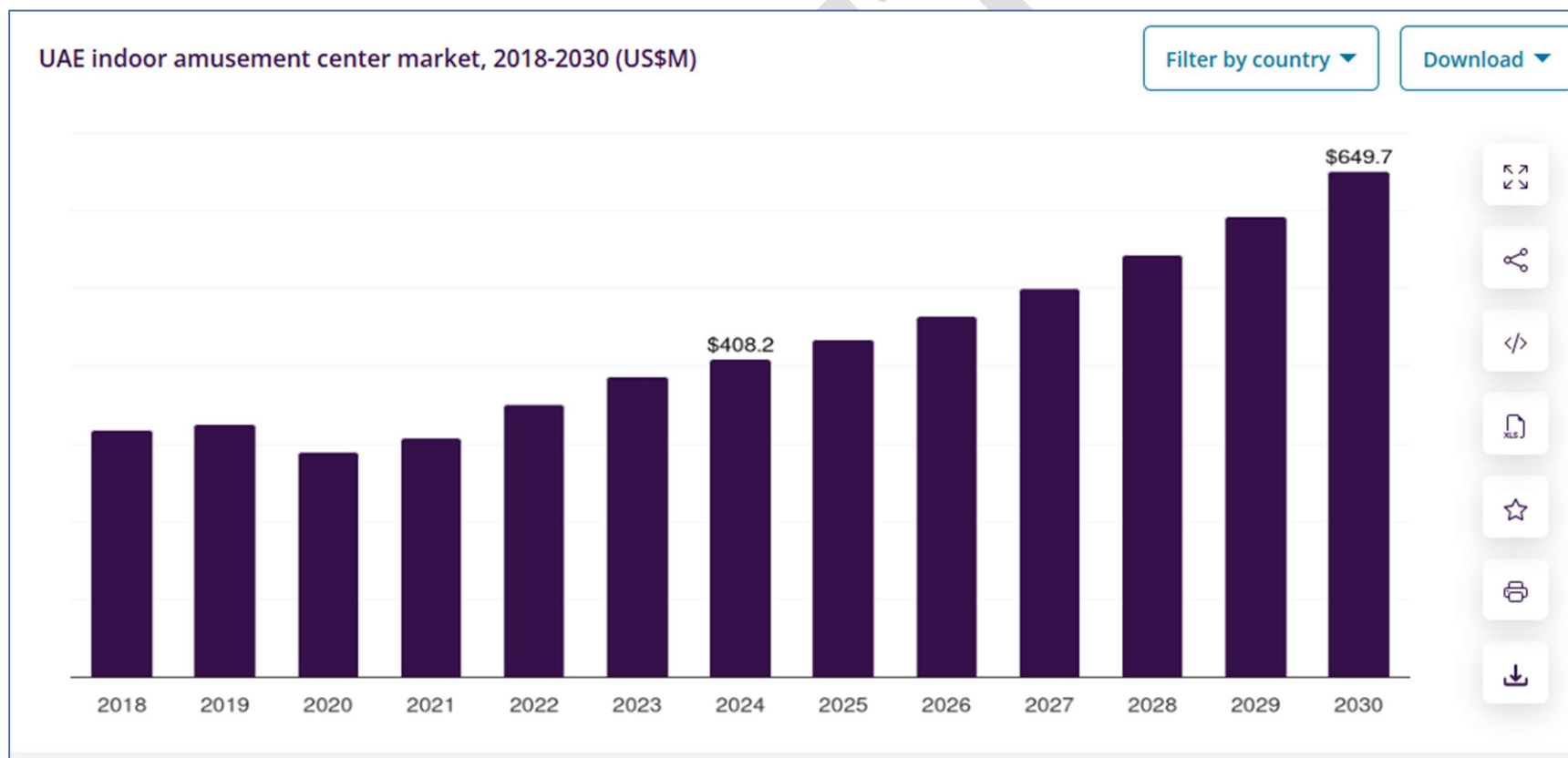
growth of these FECs. However, 10,001 to 20,000 sq. ft. segment is expected to witness highest growth rate in the upcoming years, as number of key players are developing FECs that range between 10,001 sq. ft. and 20,000 sq. ft. to cater to increasing needs of local audience, which drives the growth of the segment. Furthermore, standard indoor centers range from 15,000 to 20,000 square feet in size as compared to outdoor parks that are as large as 16 acres.





4.3. UAE Market Overview

The UAE indoor amusement center market generated a revenue of USD 408.2 million in 2024 and is expected to reach USD 649.7 million by 2030. The UAE market is expected to grow at a CAGR of 8.4% from 2025 to 2030. In terms of segment, arcade games were the largest revenue generating type in 2024.⁴

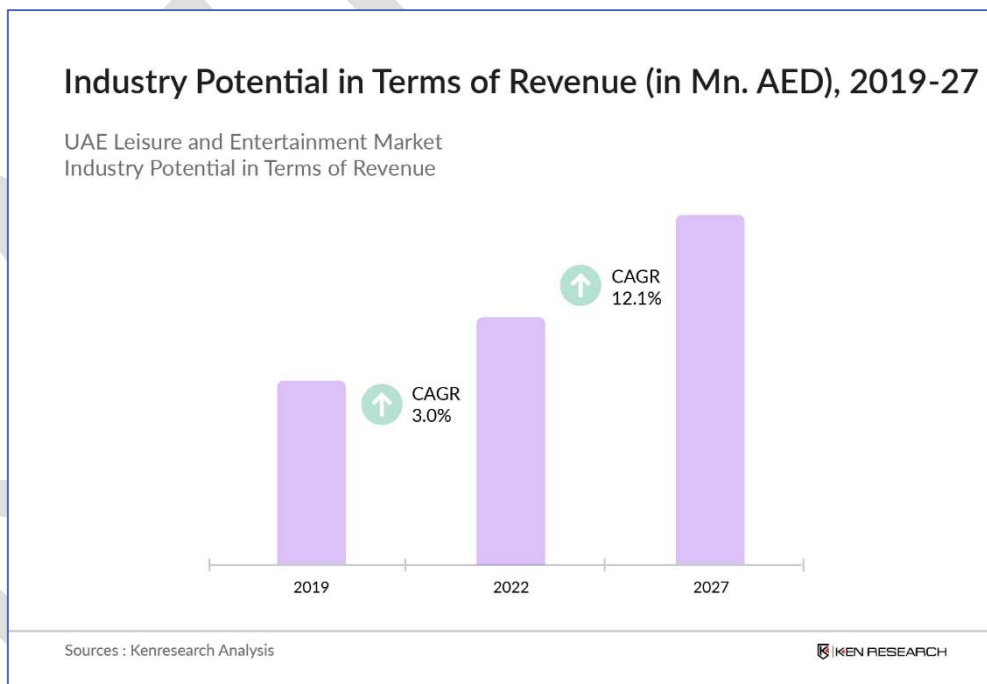


⁴ <https://www.grandviewresearch.com/horizon/outlook/indoor-amusement-center-market/uae>



According to another report “The UAE family entertainment market was about **USD 150 million** in 2019 and may reach more than **USD 400 million** by 2027. According to our calculations, the children’s entertainment market was **USD 63 million** in 2019, with projections to grow to around **USD 172 million** by 2027. The market size for edutainment centers was about USD 20 million in 2019, with projections to grow to **USD 54 million** by 2027.”⁵

The UAE (United Arab Emirates) entertainment and leisure market had been experiencing significant growth and development. The United Arab Emirates has a rising economy resulting in a thriving Leisure and Entertainment Industry driven by Increasing GDP and consumer spending. Entertainment industry’s growth was fueled by an inflow of tourists to the country. The competitive rivalry is high with many direct and indirect competitors. Arcade and Trampoline in Saudi Arabia is expected to have a higher growth than UAE owing to larger addressable audience. The UAE was named as the world’s top destination in 2022 for international travel expenditure.



⁵<https://www.researchandmarkets.com/reports/5675617/children-entertainment-center-in-uae-market#:~:text=The%20UAE%20family%20entertainment%20market,USD%20172%20million%20by%202027.>



4.3.1. Number of Malls in the UAE and Dubai

The UAE boasts a high density of retail locations, with a significant number of shopping malls, particularly in Dubai.

Category	Number of Locations	Details	Source
Total Retail & Shopping Locations in UAE	140,952+	Broader category including all retail establishments	Source
"Shopping Centers" Category in UAE	8,449	Specific category within retail locations	Source
Malls in Dubai (Estimates)	50 to 96	Various reports provide different figures: "more than 50", "around 96" (latest data), "65" with 10 under construction, "more than 90"	Source
Total Rentable Retail Space in Dubai Malls	47.3 million sq ft (4.2 million sq m)	As of 2024	Source
UAE Mall Density	~1,385 sq m of Gross Leasable Area per 1,000 inhabitants	As of 2024	Source



4.3.2. Integration of Kids' Play Areas within Shopping Malls

Shopping malls in the UAE are increasingly evolving into comprehensive entertainment hubs, with family-friendly facilities being a key driver for visitor choice.

Statistic/Trend	Detail	Source
UAE Parents Considering Family-Friendly Facilities when choosing a mall	68%	Source ⁶
Trend of Malls Including Entertainment Centers	"More shopping malls in the UAE are including entertainment centres"	Retail experts at Middle East Retail forum
FECs as "Anchor Attractions" in Malls	Growing trend to increase foot traffic and enhance customer experience	

⁶ <https://eventagrate.com/blog/mall-promotion-activities-ideas>



4.3.3. Key Market Drivers and Trends with Statistics

The market is driven by technological advancements, a shift towards edutainment, and the strategic integration of diverse offerings.

Trend/Statistic	Detail
AR and VR Gaming Zones Growth Potential	Highest growth potential in FEC market
Visitors to AR/VR Gaming Zones (9-12 years)	Over 60% are school-aged children
Dominant Facility Size (Global FECs)	1 to 10 acres, holding 28.5% market share in 2024
Dominant Facility Size (MENA FECs, 2019)	20,001 to 40,000 sq ft
Fastest Growing Facility Size (MENA FECs)	10,001 to 20,000 sq ft
Fastest Growing Revenue Source for FECs	Food and Beverage (F&B) sector
Entry Fees & Ticket Sales Share (Global FECs)	37.4% market share in 2024
Chain-Owned FECs Market Share (Global)	55.8%
Largest Revenue Generating Segment in UAE (2024)	Arcade games, with 26.34% share
Fastest Growing Segment in UAE	Bowling Alleys
UAE Retail Sector Growth	CAGR of 5.7% from 2025 to 2030, reaching US\$61.89 billion
UAE Luxury Goods Market	Reached US\$14.9 billion by 2023



4.3.4. Emirate-Wise Distribution of Kids' Play Areas

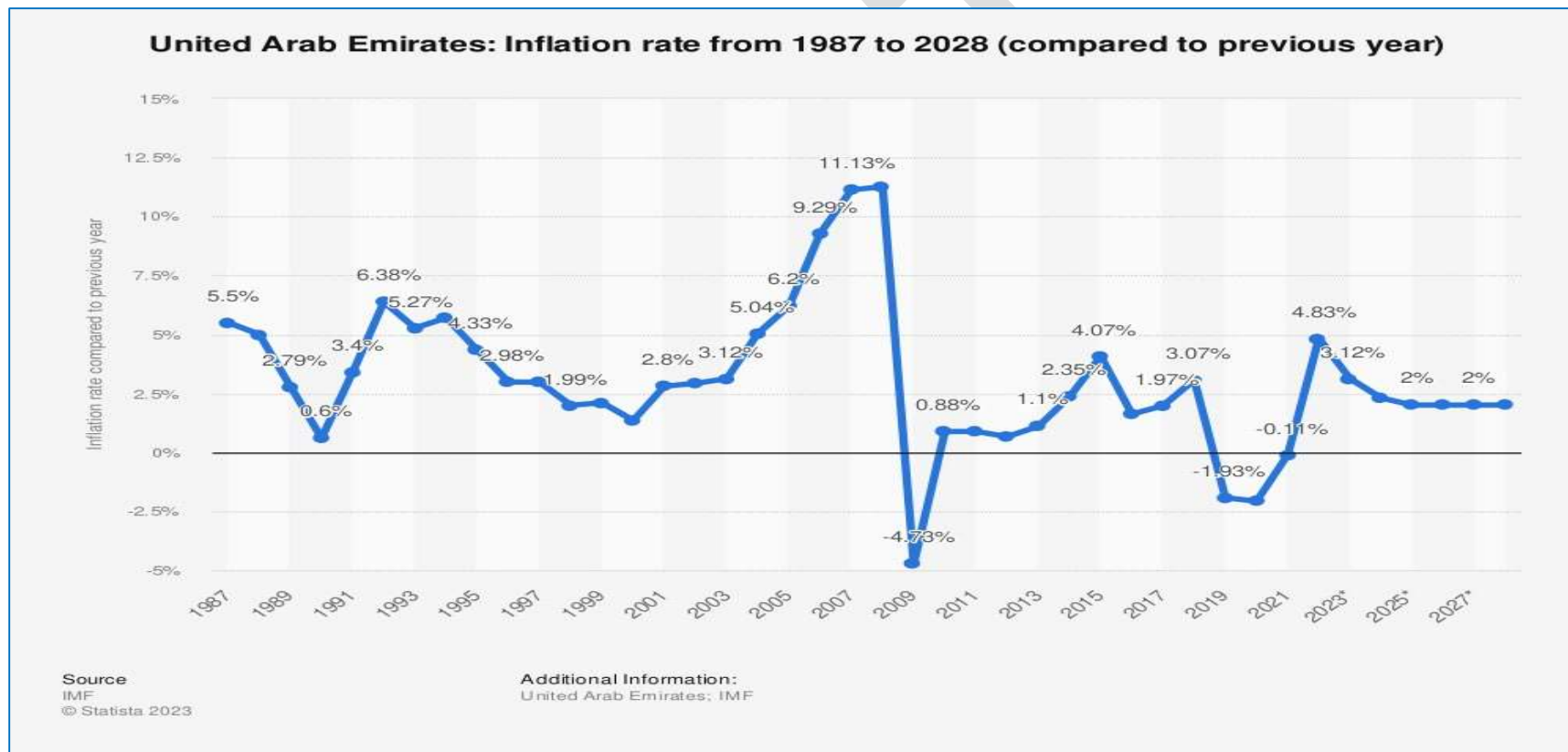
While exact counts are not publicly available, Dubai, Abu Dhabi, and Sharjah are the primary hubs for children's entertainment centers, with a strong presence of major brands.

Emirate	Examples of Major Brands/Play Areas Mentioned
Dubai	OliOli, KidZania Dubai, Cheeky Monkeys (multiple locations), Magic Planet (multiple locations), Air Maniax, Woo Hoo, Trampo Extreme, Ribambelle, Street Maniax, Boo Boo Laand, Hamleys Play, Kids HQ, La La Land, Leo & Leona, Loco Bear, Orange Wheels, Ready Set Go, Adventure Parx & Café, Fabyland
Abu Dhabi	KidZania Abu Dhabi, Wanasa Land (3 locations), Adrenark Adventure, Orange Wheels, Bounce, Air Maniax, Teen Titans Training Academy (Warner Bros. World), Hili Fun City (Al Ain), Madcap, Funworks, Kidz Factory
Sharjah	Faby Land, Fun Block, Antic's Land, Cheeky Monkeys, Kids Jungle, Sparkys, ABC Explorers, Magic Planet, Yalla! Bowling, Prison Island, Play Zone, True Gamers, Yeppeley, Roll City by RollDXB
Other Emirates (RAK, Al Ain, etc.)	Cheeky Monkeys (RAK, Al Ain), Flipped Park RAK (draws from Northern Emirates), Hili Fun City (Al Ain)



4.3.5. Inflation Rate UAE

In 2019, the inflation rate of the United Arab Emirates was at 1.93 percent compared to the previous year. For 2018, estimates show a sharp increase of over 3.07 percent, before inflation slumps back to around 2 percent in 2028.⁷



⁷ United Arab Emirates - inflation rate 2028 | Statista

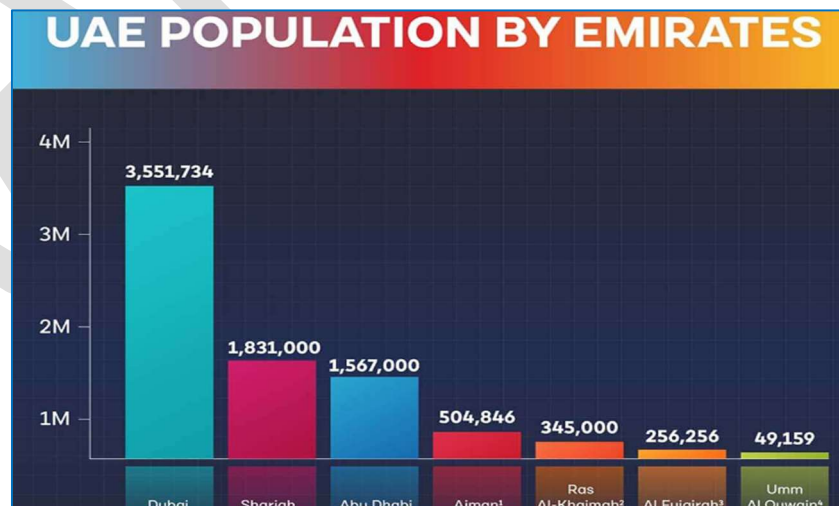
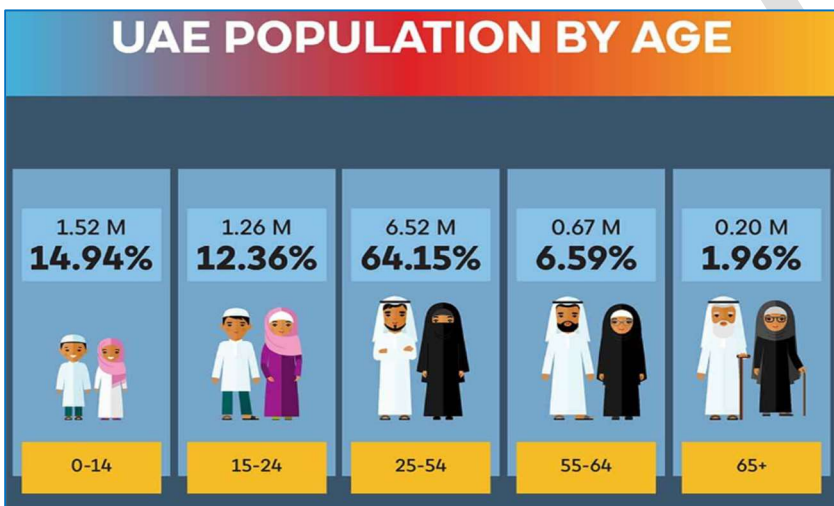
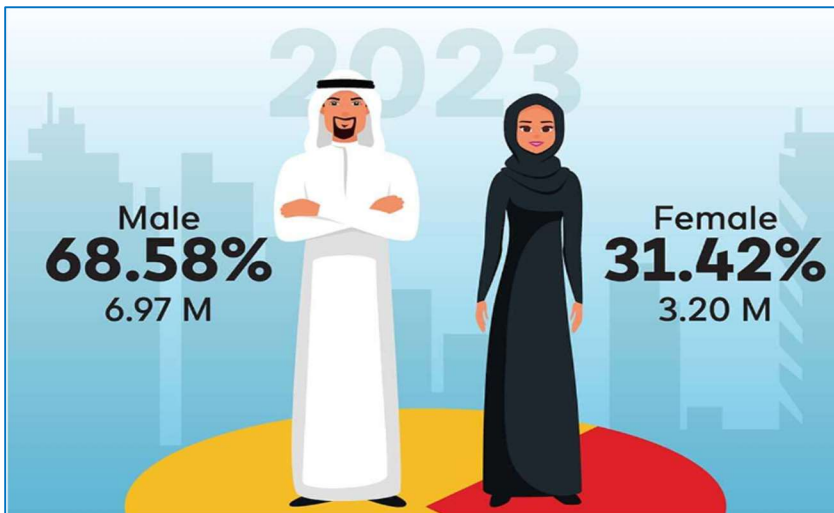


4.3.6. Population Statistics of UAE

UAE Population 2024 (Key Statistics)

- ✦ According to statista, the population of UAE in 2024 is 10.24 Million.
- ✦ According to the official statistics by the Dubai Government, the Dubai population stands at 3.65 Million as of January 2024.⁸
- ✦ According to the research done by GMI, the total Expat population in UAE in 2024 stands at 9.06 Million.
- ✦ The total male population in UAE 2024 is 7.07 Million.
- ✦ The total female population in UAE 2024 is 3.17 Million.
- ✦ As of January 2024, the Indian population in UAE is 3.86 Million.
- ✦ As of December 2023, the population of UAE is 10.17 Million, a 0.89% increase from 2022, according to the research by GMI Team.
- ✦ According to the official statistics by the Dubai Government, the Dubai population stands at 3.64 Million as of December 2023.
- ✦ The population density of the UAE stands at 121.59 person Km² with most of the population residing in Abu Dhabi and Dubai.
- ✦ In 2023, the UAE's urban population is 8.91 million, and the rural population is 1.26 million.
- ✦ As of December 2023, the Indian population in UAE is 3.86 Million.

⁸ <https://www.globalmediainsight.com/blog/uae-population-statistics/#:~:text=The%20population%20of%20Abu%20Dhabi,is%20the%20least%20populated%20Emirate.>







5. Locational Analysis

Locational Analysis and Recommendation for ABC Explorers Fun Zone

A meticulous locational analysis is critical for the success of ABC Explorers Fun Zone, as the chosen site will directly impact footfall, target audience accessibility, operational costs, and competitive positioning. This section provides a comprehensive evaluation of the three proposed locations in Dubai, incorporating relevant facts and figures, to arrive at a strategic recommendation.

5.1. Mall of the Emirates (MOE)

- **Overview & Target Audience:** Mall of the Emirates is an iconic, super-regional shopping resort owned by Majid Al Futtaim. It is renowned for its luxury retail offerings, world-class dining, and integrated leisure attractions. Its primary target audience is broad, encompassing affluent local residents, a significant expatriate community, and a large influx of international tourists, particularly from the GCC, Europe, and Asia.
- **Footfall/Traffic:** MOE consistently boasts **exceptionally high footfall**, welcoming **over 40 million visitors annually** (Source: [Majid Al Futtaim, 2024 data](#)). This consistently ranks it among the world's most profitable malls and translates to an immense pool of potential customers passing through its doors daily. The ongoing AED 5 billion expansion is expected to further boost these figures.
- **Demographics:** The visitor demographic is highly diverse but leans towards **upper-income segments**, professionals, and families seeking a premium lifestyle experience. Its international appeal means a constant flow of new visitors, including a significant number of families with children looking for entertainment while adults shop.



- **Existing Competition:** MOE already houses **major, well-established entertainment anchors**, creating a highly competitive landscape:
 - **Magic Planet:** A large indoor family entertainment center with extensive rides, arcade games, and soft play areas, operating on Level 2. It is described as one of the largest indoor family entertainment centers in Dubai.
 - **Ski Dubai:** The Middle East's first indoor ski resort and snow park, a unique, large-scale attraction drawing significant family traffic.
 - **VOX Cinemas:** A large, modern cinema complex with 24 screens, including dedicated Vox Kids screens. The presence of these established players indicates a strong demand for entertainment but also presents significant, entrenched competition that has already captured a large market share.
- **Accessibility & Parking:** MOE offers **excellent accessibility**, with a dedicated Dubai Metro station directly connected to the mall, multiple highway exits, and extensive multi-story parking facilities capable of accommodating **over 7,000 vehicles**. This ensures convenience for visitors arriving by various modes of transport.
- **Rental Considerations:** Given its prime location, high footfall, and luxury positioning, retail space rental rates at Mall of the Emirates are **among the highest in Dubai**, typically ranging from **AED 700 - 900 per sq. ft. annually for prime mall spaces** (Source: [RedRock Real Estate, Q1 2025](#)). This would represent a significant fixed cost for ABC Explorers Fun Zone, requiring a very high volume of customer throughput and premium pricing to ensure profitability.



- **Strategic Fit for ABC Explorers Fun Zone:** High footfall is attractive, and parents shopping at luxury retailers are likely to spend on premium kids' services. However, intense competition from large, established entertainment brands and exceptionally high operational overheads pose substantial challenges for a new entrant aiming to secure a significant market share and achieve rapid profitability.
- **Pros:**
 - Massive, consistent footfall ([40+ million](#) visitors annually) from diverse, high-spending demographics.
 - Strong global reputation and established destination appeal.
 - Excellent accessibility and extensive infrastructure, including direct Metro access.
- **Cons:**
 - Extremely high rental and operational costs ([AED 700-900 per](#) sq. ft.).
 - Intense, well-established competition from large-scale entertainment concepts.
 - Potential for lower local repeat business compared to community-focused malls, as many visitors are tourists.



5.2. Nad al Sheba Mall

- **Overview & Target Audience:** Nad al Sheba Mall, officially opened in April 2025 by Dubai Holding Asset Management (DHAM), is positioned as a community-centric lifestyle destination. It is a [500,000 sq. ft.](#) mixed-use retail destination. It aims to serve the rapidly growing residential catchment areas of Nad Al Sheba, Meydan, Dubai Silicon Oasis, International City, and Academic City. Its target audience is primarily **families residing in these mid-to-upper income communities**, seeking convenient retail, dining, and entertainment options close to home.
- **Footfall/Traffic:** As a new mall, specific long-term footfall figures are still developing. However, its strategic location near established and emerging residential and educational clusters (e.g., numerous schools in the vicinity) projects **significant and consistent local footfall**. Its design as a "go-to local hangout" suggests consistent daily visits from local families rather than transient tourist traffic.
- **Demographics:** The demographic is heavily focused on **families, couples, and young professionals** living in the nearby residential developments. While specific population figures for Nad al Sheba 2 (a sub-community) were around 2,693 in 2023, the mall serves a much broader and rapidly expanding catchment area of several thousand households. This implies a strong demand for kid-friendly services that cater to regular, repeat visits from the local community.
- **Existing Competition:** Nad al Sheba Mall already features established family entertainment brands:
 - **Fun City:** A well-known indoor play brand with various attractions, located on the third floor.
 - **Orange Wheels:** A popular soft play and creative learning center (mentioned in general market research as a brand, though its specific presence in Nad al Sheba Mall needs re-



verification against the latest mall directory). The mall has over 100 outlets, including "three entertainment activities" (Source: Time Out Dubai, April 2025). This indicates a competitive landscape, but also a proven demand for children's entertainment within this specific community context.

- **Accessibility & Parking:** The mall boasts **good road access** from major arteries and provides ample parking, with **over 900 parking spots** (Source: [Gulf News, April 2025](#)), catering specifically to the convenience of local residents driving to the mall.
- **Rental Considerations:** As a newer community mall, rental rates at Nad al Sheba Mall are likely to be **more competitive** than those in prime super-regional malls like MOE. Average rates for "Community Malls and High Street Retail" in Dubai typically range from **[AED 250 - 400 per sq. ft. annually](#)** (Source: RedRock Real Estate, Q1 2025). This could offer a more financially sustainable entry point for ABC Explorers Fun Zone.
- **Strategic Fit for ABC Explorers Fun Zone:** This mall aligns exceptionally well with the business objective of "Keeping Kids entertained while parents can spend time in shopping" for local families. Its community focus lends itself to fostering loyalty and repeat business, which is crucial for a kids' play area.
- **Pros:**
 - Strong local community focus and high potential for consistent repeat family visits.
 - More competitive rental rates (estimated [AED 250-400 per sq. ft.](#)) compared to prime malls.



- Newer infrastructure and modern, family-friendly facilities (500,000 sq. ft. with [900+ parking spots](#)).
- **Cons:**
 - Established competition already present (Fun City, potentially Orange Wheels).
 - Overall footfall, while growing, may not match the sheer volume of a super-regional tourist destination.
 - Building initial brand awareness in a new mall requires dedicated marketing.

5.3. Expo City Mall (Expo Valley Mall)

- **Overview & Target Audience:** Expo City Mall (part of the larger Expo City Dubai development) is a cutting-edge retail destination integrated into a sustainable, smart, and human-centric urban district. Opened in 2024, it aims to serve the residents of Expo City Dubai and visitors attracted to its futuristic vision. Its target audience includes **young, progressive families, professionals, and international visitors** interested in technology, sustainability, and innovative urban living. The mall itself is 385,000 square feet (Source: [Construction Week Online, April 2023](#)).
- **Footfall/Traffic:** As a very new development, initial footfall will grow with the community. Expo City Dubai welcomed over [24 million visitors](#) during **Expo 2020 Dubai** (Oct 2021 - Mar 2022) and projects a long-term capacity of **75,000 residents and professionals** within the entire Expo City district (Source: La Capitale Real Estate, Oct 2024). This indicates significant long-term growth potential for the mall's visitor numbers, benefiting from the overall development and its attractions.



- **Demographics:** Likely to attract a demographic interested in modern living, technology, and sustainability. This could mean **younger, affluent families and forward-thinking individuals** who prioritize unique, high-quality experiences. The residential components of Expo City are attracting a diverse mix of both local and international residents.
- **Existing Competition:** Expo City's master plan itself mentions "Children's play area" as part of its entertainment hubs, and the mall is listed to include a "Children's play area" (Source: Properties Market, June 2024). This suggests potential in-house or directly managed competition, or a general provision for kids' activities. The specific nature and scale of this competition would need further investigation, but given its newness, there might be fewer established external competitors than in older, more saturated malls.
- **Accessibility & Parking:** Expo City boasts **excellent connectivity** with major road networks (Sheikh Mohammed bin Zayed Road, Sheikh Zayed Road, Emirates Road, Al Khail Road) and a dedicated Metro station (Route 2020 Metro Station). The entire district is designed for pedestrian-friendliness and offers efficient transportation, making it very accessible.
- **Rental Considerations:** As a flagship component of a major new development, rental rates at Expo City Mall could be **competitive initially** to attract tenants and build critical mass, potentially aligning with "Emerging Retail Zones" at **AED 150 - 250 per sq. ft. annually** (Source: [RedRock Real Estate, Q1 2025](#)). However, these rates are likely to trend higher in the long term as the district matures and visitor numbers increase, reflecting its prestigious, future-forward community status.
- **Strategic Fit for ABC Explorers Fun Zone:** This location offers a unique opportunity to be part of a pioneering, sustainable community. A premium, innovative kids' play area would align perfectly



with Expo City's modern ethos, potentially attracting a discerning demographic looking for novel and high-quality experiences.

- **Pros:**

- Part of a prestigious, future-focused, and sustainable urban development with significant long-term growth (75,000 residents/professionals projected).
- Opportunity for a fresh concept to integrate into a modern, tech-enabled environment.
- Potentially attracts a younger, tech-savvy, and discerning family demographic.
- Potentially more competitive initial rental rates (estimated [AED 150-250 per sq. ft.](#)).

- **Cons:**

- Footfall reliant on the development's maturity and population growth in the initial years.
- Specific nature and scale of internal "Children's play area" competition needs clearer identification.
- Building a brand from scratch in a new area requires dedicated and substantial marketing efforts.



5.4. Recommendation for Best Location

Based on the comprehensive locational analysis, incorporating the available facts and figures, **ABC Explorers Fun Zone should prioritize Nad al Sheba Mall as its primary target location for initial establishment, with Expo City Mall as a strong secondary consideration for future expansion.**

While Mall of the Emirates offers undeniable footfall (40+ million visitors annually), the exceptionally high rental costs (AED 700-900 per sq. ft.) and intense, deeply entrenched competition from established entertainment giants like Magic Planet and Ski Dubai present significant barriers to entry and profitability for a new business. The operational overheads could disproportionately outweigh the benefits of sheer visitor numbers, making it a high-risk, high-reward proposition that might be too challenging for a startup.

Nad al Sheba Mall offers the most compelling strategic fit for the initial launch. Its community-centric focus directly aligns with the business objective of serving local families, fostering consistent repeat business and community loyalty. Despite the presence of competitors like Fun City, the overall market dynamics within a burgeoning community mall (500,000 sq. ft., 900+ parking spots) might be more favorable for a new player to establish its brand and capture a significant share of the local family market. Crucially, the more competitive estimated rental rates (AED 250-400 per sq. ft.) offer a healthier and more sustainable financial starting point. The mall's newness (opened April 2025) also provides an opportunity to grow with the community.

Expo City Mall presents an exciting long-term opportunity to be part of a groundbreaking, future-oriented development. Its emphasis on sustainability, technology, and holistic living aligns well with the vision of ABC Explorers Fun Zone as a premium, modern play area. Being an early mover in a new,



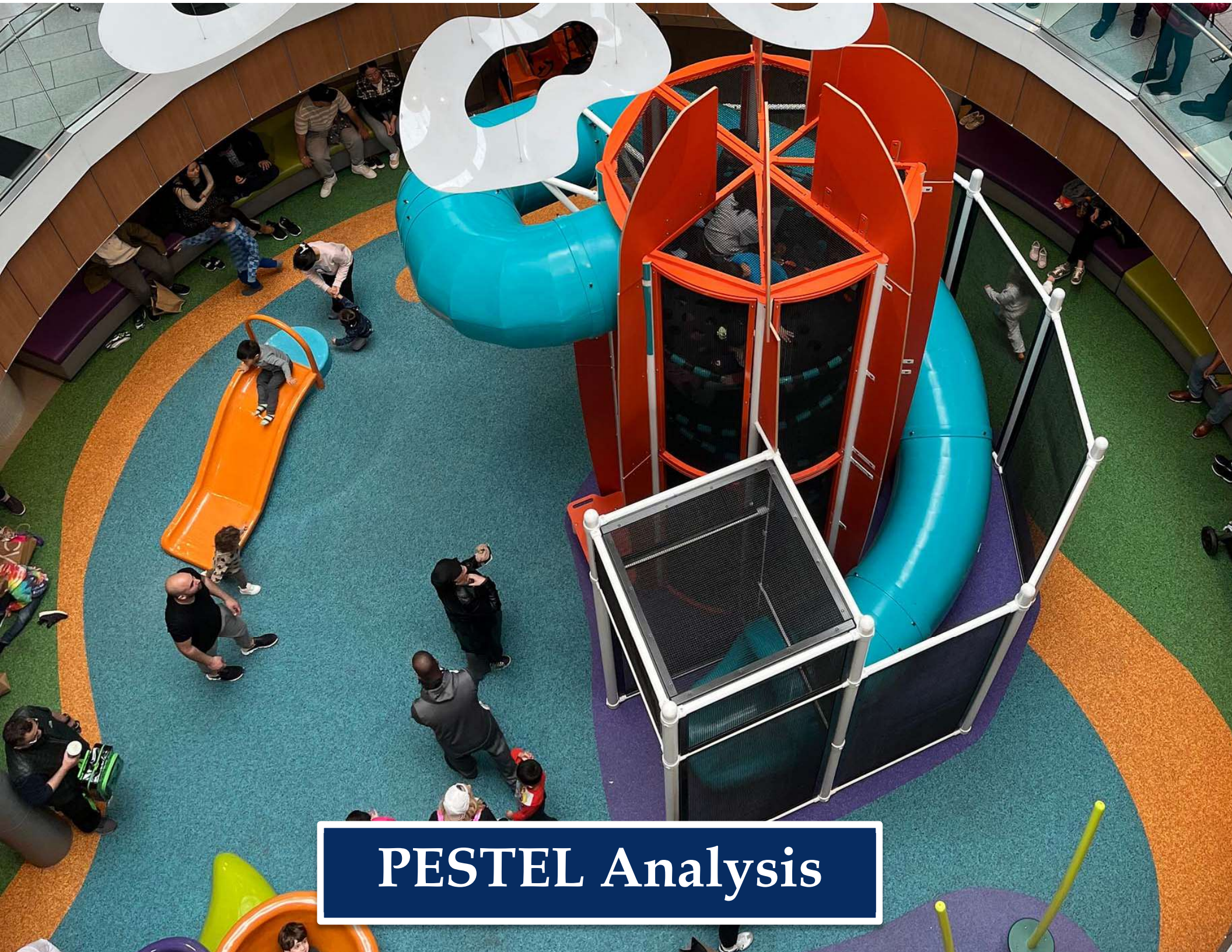
growing district (projected 75,000 residents/professionals) can allow ABC Explorers Fun Zone to establish itself as the premier family entertainment option for the incoming residents and visitors to Expo City. The potentially more competitive initial rental rates (AED 150-250 per sq. ft.) are also attractive. However, its success is more reliant on the full maturity and population growth of the entire Expo City district, which may take more time to materialize.

5.5. Conclusion

A phased approach is recommended:

1. **Initial Focus: Nad al Sheba Mall.** This location offers the best balance of a strong, immediate target market of local families, more favorable rental conditions, and a manageable competitive landscape for a new business to establish a strong foothold and build a loyal customer base.
2. **Future Expansion: Expo City Mall.** Once the first location is successfully operational and profitable, ABC Explorers Fun Zone can strategically consider expansion into Expo City Mall, capitalizing on its long-term growth potential and unique demographic profile as the district matures.

This strategy minimizes initial financial risk while positioning the business for sustainable growth in Dubai's dynamic children's entertainment market.



PESTEL Analysis



6. PESTEL Analysis

A PESTEL analysis provides a comprehensive framework for understanding the macro-environmental factors that may influence the operations and strategic direction of ABC Explorers Fun Zone in Dubai.

6.1. Political Factors

- **Government Stability & Vision:** The UAE, and Dubai specifically, boasts a highly stable political environment with a clear, long-term vision for economic diversification and growth, as outlined in plans like the Dubai 2040 Urban Master Plan. This stability provides a predictable and secure operational landscape for businesses.⁹
- **Business-Friendly Policies:** The Dubai government actively promotes foreign investment and business establishment through initiatives such as free zones (though a mall-based business might operate onshore), streamlined licensing processes, and attractive tax regimes (e.g., zero personal income tax, low corporate tax). This creates a conducive environment for new ventures.
- **Regulations & Licensing:** Strict regulations govern the establishment and operation of businesses, particularly those involving children. ABC Explorers Fun Zone will need to comply with licensing requirements from the Department of Economic Development (DED), Dubai Municipality (for health, safety, and hygiene standards), and potentially specific permits related to children's entertainment facilities. Adherence to these regulations is paramount for legal operation and building parental trust.¹⁰

⁹ <https://u.ae/en/about-the-uae/strategies-initiatives-and-awards/strategies-plans-and-visions/transport-and-infrastructure/dubai-2040-urban-master-plan>

¹⁰ <https://virtuzone.com/blog/daycare-dubai/>



- **Tourism & Family-Friendly Initiatives:** The government heavily invests in promoting Dubai as a global tourism destination, with a significant focus on family tourism. Policies supporting visa facilitation and the development of family-centric attractions directly benefit businesses like ABC Explorers Fun Zone by expanding the potential customer base.
- **Expatriate Policies:** Dubai's economy relies heavily on its expatriate population. Government policies regarding residency visas, employment laws, and family sponsorship directly influence the size and stability of the resident family demographic, which is a core target market.¹¹

6.2. Economic Factors

- **Strong GDP Growth & Economic Diversification:** Dubai's economy is robust and increasingly diversified, moving beyond oil reliance into sectors like tourism, trade, logistics, and real estate. This economic strength translates into higher disposable incomes for residents and robust spending by tourists.¹²
- **High Disposable Income:** Dubai's residents, particularly the target expatriate and affluent local families, generally have high disposable incomes, allowing for discretionary spending on leisure and entertainment activities for their children.
- **Consumer Spending Habits:** There is a strong consumer culture in Dubai, with a significant portion of disposable income allocated to retail, dining, and entertainment, especially within the mall environment. Parents are often willing to invest in high-quality, safe, and enriching experiences for their children.

¹¹ <https://comparativemigrationstudies.springeropen.com/articles/10.1186/s40878-024-00376-1>

¹² <https://www.arabnews.com/node/2592623/business-economy>



- **Inflation & Cost of Doing Business:** While Dubai generally maintains economic stability, global inflationary pressures can impact operational costs, including rent, utilities, and staff salaries. Rental rates in prime mall locations, as noted in the locational analysis, are substantial and represent a major fixed cost.¹³
- **Tourism Revenue:** A significant portion of Dubai's economy is driven by tourism. The consistent influx of family tourists directly contributes to the potential customer base for a mall-based children's play area, particularly during peak tourist seasons.

6.3. Social Factors

- **Demographics & Family Structure:** Dubai has a large and growing population, characterized by a significant expatriate presence and a high proportion of young families. The average age of the population is relatively young, with a substantial segment in the 25-44 age group, indicating a large number of parents with young children.¹⁴
- **Mall Culture:** Malls are central to social life in Dubai, serving as community hubs for shopping, dining, entertainment, and socializing, especially given the climate. This ingrained mall culture naturally drives footfall to integrated entertainment concepts.
- **Parental Values & Concerns:** Parents in Dubai, both local and expatriate, place a high value on their children's development, safety, and well-being. There is a strong demand for supervised, clean, and stimulating environments where children can play and learn. Trust in the facility's safety and hygiene standards is paramount.

¹³ <https://www.arabnews.com/node/2597880/business-economy>

¹⁴ <https://www.globalmediainsight.com/blog/uae-population-statistics/>



- **Lifestyle & Time Constraints:** Many parents in Dubai lead busy lives, often with dual-income households. This creates a demand for convenient, reliable, and safe childcare solutions that allow them to balance personal time with family responsibilities.¹⁵
- **Cultural Diversity:** Dubai is a melting pot of cultures. The play area must be designed to be inclusive and welcoming to children and families from diverse backgrounds, respecting various cultural norms while providing universal appeal.

6.4. Technological Factors

- **Interactive Play & Edutainment:** Advancements in technology allow for the integration of interactive digital games, augmented reality (AR) experiences, and smart play equipment into indoor play areas, enhancing engagement and learning.¹⁶
- **Operational Technology:** Implementation of efficient online booking systems, customer relationship management (CRM) software for loyalty programs, automated ticketing, and secure payment gateways (including contactless and mobile payments) will streamline operations and enhance customer experience.
- **Safety & Security Systems:** Modern surveillance systems (CCTV), access control technologies, and potentially child tracking systems (e.g., RFID wristbands) can significantly enhance safety and provide peace of mind for parents.¹⁷

¹⁵https://www.researchgate.net/publication/384674906_A_STUDY_ON_DUAL_WORKING_PARENTS_AND_THEIR_CHILDREN_dual_working_parents_and_their_children_Reasons_Challenges_Effects_and_Solutions

¹⁶ <https://www.fingent.com/blog/augmented-reality-in-education-training-use-cases-and-business-benefits/>

¹⁷ https://www.irjmets.com/uploadedfiles/paper//issue_7_july_2024/59996/final/fin_irjmets1720496785.pdf



- **Digital Marketing & Social Media:** The pervasive use of social media and digital platforms in Dubai necessitates a strong online presence for marketing, customer engagement, and reputation management.¹⁸
- **Connectivity:** Dubai's advanced telecommunications infrastructure (e.g., 5G networks) supports seamless connectivity for both operational systems and customer Wi-Fi, enhancing the overall experience.

6.5. Environmental Factors

- **Climate & Indoor Entertainment:** Dubai's extreme summer temperatures (often exceeding 40°C) make indoor entertainment facilities a necessity for much of the year. This provides a strong, consistent demand for indoor play areas.¹⁹
- **Sustainability Initiatives:** Dubai is increasingly focused on sustainability, particularly within new developments like Expo City. ABC Explorers Fun Zone can align with these efforts by incorporating energy-efficient lighting, responsible waste management practices, and using eco-friendly materials in its construction and operations.
- **Health & Hygiene Standards:** Post-pandemic, there is heightened public awareness and expectation regarding cleanliness and hygiene. Maintaining impeccable standards of sanitization and air quality will be crucial for attracting and retaining customers.

¹⁸https://www.researchgate.net/publication/375097356_Social_Media_Interactive_Advertising_and_Purchase_Intention_of_the_UAE_Customers_An_Empirical_Analysis

¹⁹ <https://gulfnews.com/living-in-uae/ask-us/uae-top-5-indoor-attractions-in-dubai-to-beat-the-summer-heat-1.500108824>



- **Resource Management:** Efficient use of water and electricity, especially in a large indoor facility, is important for both environmental responsibility and managing operational costs.

6.6. Legal Factors

- **Business & Commercial Laws:** Adherence to UAE Commercial Companies Law, consumer protection laws, and specific regulations related to retail operations is mandatory. This includes proper registration, trade name protection, and compliance with advertising standards.²⁰
- **Health & Safety Regulations:** Stringent health and safety regulations, enforced by Dubai Municipality and other relevant authorities, apply to public spaces and facilities catering to children. This includes fire safety, building codes, equipment safety standards, and emergency protocols.
- **Labor Laws:** Compliance with UAE labor laws is essential for hiring, managing, and compensating staff. This covers aspects such as working hours, visas, gratuity, and employee welfare.
- **Data Privacy Laws:** With the collection of customer data (e.g., for bookings, loyalty programs), compliance with data protection regulations is necessary to ensure customer information is handled securely and ethically.²¹
- **Insurance:** Comprehensive public liability insurance, property insurance, and workers' compensation insurance will be legally required and essential for mitigating risks associated with operating a children's play area.

²⁰ <https://u.ae/en/information-and-services/justice-safety-and-the-law/consumer-protection/consumer-protection-law>

²¹ <https://id4d.worldbank.org/guide/data-protection-and-privacy-laws>



Porter's Five Forces Analysis



7. Porter's Five Forces Analysis

Porter's Five Forces framework helps to analyze the competitive intensity and attractiveness of the indoor children's play area industry in Dubai. By understanding these forces, ABC Explorers Fun Zone can better identify opportunities and threats, and formulate effective strategies.

7.1. Threat of New Entrants: Moderate to High

The ease with which new competitors can enter the market.

- **Capital Requirements:** Setting up a high-quality, safe, and engaging indoor play area requires significant upfront capital investment for facility fit-out, play equipment, safety infrastructure, and initial staffing. This acts as a barrier to entry. However, smaller, less sophisticated play areas might have lower capital needs.²²
- **Access to Prime Locations:** Securing prime retail space within high-traffic malls in Dubai can be challenging and expensive. Mall developers often prefer established brands or concepts that align with their overall tenant mix. New malls like Nad al Sheba and Expo City Mall might offer more opportunities, but competition for good spots remains.
- **Regulatory Hurdles:** Strict health, safety, and operational licensing requirements from Dubai Municipality and other government bodies can be complex and time-consuming for new entrants to navigate, acting as a deterrent.²³

²² <https://www.investopedia.com/terms/b/barrierstoentry.asp>

²³ https://www.arabplast.info/DWTC_Health_and_Safety_Rules_and_Regulations_June_2024.pdf



- **Brand Loyalty & Differentiation:** Established players may have built strong brand recognition and customer loyalty. A new entrant needs to offer a compelling value proposition and clear differentiation to attract customers.²⁴
- **Supplier Relationships:** Establishing reliable relationships with high-quality equipment suppliers and service providers (e.g., for maintenance, cleaning) can take time and effort.
- **Impact on ABC Explorers Fun Zone:** The threat is moderate to high. While significant capital and regulatory hurdles exist, the perceived attractiveness of the market (high disposable income, mall culture) can still draw new players. ABC Explorers Fun Zone must focus on strong differentiation (e.g., premium quality, unique edutainment programs) and operational excellence to mitigate this threat.

7.2. Bargaining Power of Buyers (Customers): High

The ability of customers to drive down prices or demand more value.

- **Price Sensitivity:** While parents in Dubai are willing to pay for quality and safety, they are also price-sensitive, especially for regular visits. They will compare pricing structures, membership options, and value-added services across different play areas.
- **Availability of Alternatives:** Customers have numerous options for children's entertainment, both within and outside malls (e.g., other indoor play areas, outdoor parks, community centers, home entertainment, theme parks like IMG Worlds of Adventure, KidZania, Magic Planet). This high availability gives buyers significant choice.

²⁴https://www.researchgate.net/publication/368684723_Building_a_Strong_Brand_Marketing_Strategy_to_Increase_Brand_Awareness_and_Consumer_Loyalty



- **Information Availability:** Parents can easily research and compare different play areas through online reviews, social media, and word-of-mouth. This transparency empowers them to make informed decisions.²⁵
- **Low Switching Costs:** For customers, switching from one play area to another typically involves minimal cost or effort, increasing their bargaining power.
- **Impact on ABC Explorers Fun Zone:** The bargaining power of buyers is high. To succeed, ABC Explorers Fun Zone must offer exceptional value, competitive pricing strategies (e.g., attractive membership packages), superior customer service, and a highly differentiated experience that justifies its pricing and encourages repeat visits.²⁶

7.3. Bargaining Power of Suppliers: Moderate

The ability of suppliers to increase prices or reduce the quality of goods and services.

- **Key Suppliers:** Primary suppliers include manufacturers of indoor play equipment, cleaning and maintenance service providers, F&B suppliers (if offering a café), and potentially specialized edutainment content providers.
- **Uniqueness of Equipment:** High-quality, certified play equipment suppliers might have moderate bargaining power, especially if they offer unique or patented designs. However, there are multiple international suppliers, which limits their individual power.

²⁵ <https://pmc.ncbi.nlm.nih.gov/articles/PMC11541157/>

²⁶ [https://lib.zu.edu.pk/ebookdata/Engineering/Science%20Management%20and%20Technology/Gaining%20and%20Sustaining%20Competitive%20Advantage_%20Pearson%20New%20International%204th%20%20Edition-Pearson%20\(2013\)%20by%20Jay%20Barney.pdf](https://lib.zu.edu.pk/ebookdata/Engineering/Science%20Management%20and%20Technology/Gaining%20and%20Sustaining%20Competitive%20Advantage_%20Pearson%20New%20International%204th%20%20Edition-Pearson%20(2013)%20by%20Jay%20Barney.pdf)



- **Labor Market:** The availability of skilled and reliable staff (supervisors, activity leaders) in Dubai can influence labor costs and bargaining power. While there's a large workforce, finding and retaining high-quality, child-focused professionals can be a challenge.²⁷
- **Mall Developers/Landlords:** In a mall-based business, the mall developer acts as a critical "supplier" of space. Their bargaining power is typically high, especially in prime locations, due to limited availability and high demand for commercial retail units. Rental agreements are often long-term and subject to periodic increases.
- **Impact on ABC Explorers Fun Zone:** The bargaining power of suppliers is moderate, with mall developers being the most influential. ABC Explorers Fun Zone needs to carefully negotiate lease agreements, diversify equipment sourcing, and invest in staff training and retention to manage supplier costs and quality.²⁸

7.4. Threat of Substitute Products or Services: High

The likelihood of customers finding different ways to satisfy the same need.

- **Other Entertainment Options:** Parents have a vast array of alternative entertainment options for their children, including:
 - **Outdoor Parks & Beaches:** Free or low-cost options.
 - **Home Entertainment:** Video games, streaming services, toys.
 - **Community Centers & Sports Clubs:** Structured activities like swimming, martial arts, dance.

²⁷ <https://www.ilo.org/media/441571/download>

²⁸ <https://tipalti.com/resources/learn/bargaining-power-of-suppliers/>



- **Theme Parks & Attractions:** Larger, often more expensive, but highly immersive experiences (e.g., Dubai Parks and Resorts, IMG Worlds of Adventure).
- **Educational Centers:** Tutoring, language classes.
- **Informal Childcare:** Parents might opt for informal arrangements with family or friends, or simply manage children themselves during shopping trips if the mall does not offer compelling play options.
- **Digital Alternatives:** The rise of digital entertainment (tablets, smartphones) provides a convenient, albeit less interactive, substitute for physical play.
- **Impact on ABC Explorers Fun Zone:** The threat of substitutes is high. ABC Explorers Fun Zone must clearly articulate its unique value proposition – a safe, supervised, stimulating, and *conveniently located* environment that allows parents freedom while children engage in active, developmental play, distinguishing itself from purely digital or less supervised options.²⁹

7.5. Rivalry Among Existing Competitors: High

The intensity of competition among existing firms in the market.

- **Number and Size of Competitors:** Dubai has a significant number of existing indoor play areas, ranging from large, established brands (e.g., KidZania, Magic Planet, Fun City) to smaller, independent centers. Many malls already have at least one children's entertainment offering.³⁰
- **Market Growth Rate:** While the market is growing, the number of new entrants and expanding existing players means competition for market share is fierce.

²⁹ <https://education.gov.scot/media/0fklf35p/hwb24-ol-support.pdf>

³⁰ <https://www.damacproperties.com/en/blog/magic-planet-in-dubai-0239/>



- **Differentiation:** Many play areas offer similar core services (soft play, arcade games). Differentiation is key to standing out.³¹
- **Pricing Strategies:** Competitors may engage in aggressive pricing, discounts, and promotional offers to attract and retain customers, putting pressure on margins.
- **Exit Barriers:** High fixed costs (e.g., equipment, long-term leases) can create high exit barriers, meaning struggling competitors might remain in the market longer, intensifying rivalry.
- **Impact on ABC Explorers Fun Zone:** Rivalry is high. ABC Explorers Fun Zone will enter a crowded market. Success hinges on a clear differentiation strategy (e.g., focus on premium quality, unique edutainment, superior customer service, strategic location within a community mall), effective marketing, and efficient operations to capture and retain customers.³²

7.6. Conclusion of Porter's Five Forces Analysis

The indoor children's play area market in Dubai is characterized by **high competitive intensity**, primarily driven by the **high bargaining power of buyers**, the **high threat of substitutes**, and **high rivalry among existing competitors**. The threat of new entrants is moderate to high, tempered by significant capital requirements and regulatory hurdles. The bargaining power of suppliers is moderate, with landlords being the most influential.

For ABC Explorers Fun Zone to succeed, it must develop a robust strategy that:

³¹ <https://www.prodigygame.com/main-en/blog/differentiated-instruction-strategies-examples-download>

³² <https://www.slideshare.net/slideshow/industry-competitionchapter-outline31-industry-life-cyc/253021382>



- **Differentiates** its offerings through unique play experiences, superior safety, and engaging edutainment programs.
- **Optimizes its cost structure**, particularly regarding rental expenses, by selecting strategically viable locations like Nad al Sheba Mall.
- **Builds strong customer loyalty** through exceptional service, value-added memberships, and a focus on parental peace of mind.
- **Continuously innovates** to stay ahead of substitutes and maintain relevance in a dynamic market.

DRAFT



Operational Plan



8. Operational Plan

The Operational Plan outlines the day-to-day activities and processes required to efficiently run ABC Explorers Fun Zone, ensuring a seamless, safe, and engaging experience for children and peace of mind for parents.

8.1. Facilities & Layout

- **Space Allocation:** The play area will be designed to maximize usable space, typically ranging from **9,000 to 11,000 square feet**, depending on the final chosen mall unit. The layout will be open and visible, allowing for clear sightlines for staff supervision.
- **Zoning:** The facility will be divided into distinct, age-appropriate zones to cater to different developmental stages and minimize potential conflicts:
 - **Toddler Zone (0-3 years):** Soft-padded floors, gentle slides, sensory play elements, and age-appropriate toys.
 - **Junior Zone (4-7 years):** Multi-level soft play structures, climbing frames, ball pits, and interactive panels.
 - **Explorer Zone (8-12 years):** More challenging climbing structures, obstacle courses, and potentially interactive digital games or creative building stations.
 - **Edutainment/Workshop Area:** A dedicated, flexible space for structured activities, arts & crafts, and storytelling.
 - **Party Rooms:** Two to three dedicated, customizable rooms for birthday parties and private events.
 - **Reception/Check-in Area:** Welcoming counter, secure entry/exit gates, and shoe storage.



- **Parent Lounge/Café:** Comfortable seating, Wi-Fi, and a small F&B counter offering healthy snacks and beverages.
- **Restrooms/Changing Facilities:** Child-friendly, clean, and well-maintained facilities.
- **Safety Design:** All equipment will meet international safety standards (e.g., ASTM, EN 1176). Flooring will be impact-absorbing, corners rounded, and structures designed to prevent entrapment. Clear signage will indicate age restrictions and rules.
- **Flow & Accessibility:** The layout will ensure a smooth flow of customers from check-in to play zones, party rooms, and exit. It will be fully accessible for strollers and individuals with mobility challenges.

8.2. Equipment & Technology

- **Play Equipment:** Sourced from certified international manufacturers, ensuring durability, safety, and engagement. Regular preventative maintenance schedules will be strictly adhered to, and daily checks will be performed before opening.
- **Point-of-Sale (POS) System:** A robust, cloud-based POS system will manage admissions, membership sales, F&B purchases, and party bookings. It will integrate with inventory management and reporting.
- **Online Booking & CRM:** A user-friendly online platform for pre-booking slots, managing memberships, and communicating with customers. A CRM system will track customer preferences, visit history, and facilitate targeted marketing.
- **Security & Surveillance:** Comprehensive CCTV coverage throughout the play area, monitored by staff. Secure entry/exit gates with electronic access control. Optional RFID wristbands for children to track entry/exit and ensure parental peace of mind.



- **Queue Management System:** For peak hours, a digital queue management system can be implemented to minimize waiting times at check-in.
- **Hygiene Technology:** Advanced air purification systems (e.g., HEPA filters) and commercial-grade cleaning equipment (e.g., ball pit cleaning machines, steam cleaners) will be utilized to maintain a pristine environment.

8.3. Staffing & Organization

- **Organizational Structure:**
 - **Owner/General Manager:** Overall strategic direction, financial oversight, major partnerships, and regulatory compliance.
 - **Operations Manager:** Oversees daily operations, staff scheduling, training, facility maintenance, and customer service.
 - **Play Supervisors/Attendants:** Direct supervision of children in play zones, enforcing rules, facilitating play, and responding to minor incidents.
 - **Edutainment Coordinators (Part-time/Full-time):** Develop and lead structured activities, workshops, and storytelling sessions.
 - **Reception/Customer Service Staff:** Handles check-in/out, bookings, inquiries, and POS transactions.
 - **Cleaning & Maintenance Team:** Dedicated team for daily cleaning, sanitization, and minor repairs.
- **Recruitment & Training:** Staff will undergo rigorous background checks. Training will cover:



- Child safety and supervision protocols (including first aid and CPR certification for all play staff).
 - Customer service excellence and complaint resolution.
 - Emergency procedures (fire, evacuation, medical).
 - Equipment operation and basic maintenance.
 - Hygiene and sanitization best practices.
 - Child development stages and appropriate interaction techniques.
- **Staffing Levels:** Staffing ratios will adhere to or exceed industry best practices and local regulations to ensure adequate supervision, particularly in high-traffic zones and during peak hours. Shifts will be staggered to cover mall operating hours.

8.4. Daily Operations & Process Flow

- **Opening Procedures:**
 - Thorough facility inspection and equipment safety checks.
 - Complete sanitization of all play areas, surfaces, and restrooms.
 - Cash register setup and system checks.
 - Staff briefing on daily activities and expectations.
- **Customer Check-in:**
 - Warm welcome and explanation of rules.
 - Waiver signing (first-time visitors).
 - Admission fee collection/membership verification via POS.



- Issuance of wristbands (for identification and optional tracking).
- Shoe storage.
- **Supervision & Engagement:**
 - Dedicated staff presence in each play zone.
 - Active supervision, not just passive observation.
 - Regular patrols to ensure safety and cleanliness.
 - Staff actively engaging children in play and encouraging positive interactions.
- **Activity Scheduling:** A daily schedule of structured edutainment activities (e.g., story time, craft sessions) will be displayed and announced to encourage participation.
- **Emergency Procedures:** Clearly defined protocols for medical emergencies, fire, lost children, and other critical incidents. Staff will be regularly trained in these procedures.
- **Cleaning & Hygiene:**
 - **Continuous Cleaning:** High-touch surfaces, restrooms, and common areas cleaned hourly.
 - **Spot Cleaning:** Immediate cleaning of spills or messes.
 - **Deep Cleaning:** Daily thorough sanitization after closing, including ball pit cleaning.
 - **Hand Sanitizer Stations:** Readily available throughout the facility.
- **Customer Check-out:**
 - Verification of child's identity with parent/guardian.
 - Collection of wristbands.
 - Feedback solicitation.



- **Closing Procedures:**
 - Final sweep for lost items.
 - Revenue reconciliation.
 - Deep cleaning and sanitization.
 - System shutdown.

8.5. Customer Service

- **Service Philosophy:** "Parental Peace of Mind, Child's Delight."
- **Staff Training:** Emphasis on friendly, approachable, and proactive service. Staff will be trained to anticipate needs and resolve issues efficiently and empathetically.
- **Complaint Handling:** A clear, documented process for addressing customer complaints promptly and effectively, aiming for first-contact resolution where possible.
- **Feedback Mechanisms:** Comment cards, online surveys, and direct staff interaction will be used to gather customer feedback for continuous improvement.
- **Loyalty Programs:** Implementation of a loyalty program (e.g., points system, tiered memberships) to reward repeat customers and encourage long-term engagement.

8.6. Supply Chain & Inventory Management

- **Equipment Sourcing:** Establish relationships with multiple reputable international and local suppliers for play equipment, spare parts, and safety materials to ensure quality, competitive pricing, and timely delivery.



- **F&B Supplies:** Source fresh, healthy, and child-friendly snacks and beverages from approved local suppliers.
- **Cleaning Supplies:** Procure commercial-grade, child-safe cleaning and sanitization products.
- **Inventory Control:** Implement an inventory management system to track stock levels for F&B, merchandise, and cleaning supplies, minimizing waste and ensuring availability.

8.7. Quality Control

- **Standards:** Adherence to international safety standards (e.g., ASTM F1912 for soft contained play systems), local health and safety regulations, and internal service quality benchmarks.
- **Regular Audits:** Scheduled internal audits of safety protocols, cleanliness, staff performance, and customer service.
- **External Inspections:** Compliance with all government-mandated inspections and certifications.
- **Staff Performance Reviews:** Regular performance evaluations and ongoing training to maintain high service standards.

8.8. Risk Management

- **Insurance:** Comprehensive public liability insurance, property insurance, and workers' compensation insurance will be secured to cover potential accidents, damages, or liabilities.
- **Emergency Preparedness:** Detailed emergency response plans for fire, medical emergencies, power outages, and security threats. Regular drills and staff training will be conducted.
- **First Aid:** All play supervisors and a significant portion of other staff will be certified in pediatric first aid and CPR, with fully stocked first aid kits readily accessible.



- **Equipment Safety:** Strict adherence to manufacturer guidelines for equipment installation, operation, and maintenance. Immediate reporting and repair/replacement of damaged equipment.
- **Health & Hygiene:** Proactive measures to prevent the spread of illness, including stringent cleaning protocols, hand hygiene promotion, and clear policies for sick children/staff.

This comprehensive Operational Plan ensures that ABC Explorers Fun Zone will operate with the highest standards of safety, quality, and customer satisfaction, creating a trusted and enjoyable environment for families in Dubai.

DRAFT



Competitor Analysis



9. Competitor Analysis

9.1. Competitor Profiles

To provide a concise overview of the competitive landscape, the following table summarizes the primary concept, target age group, and key differentiator for each of the five analyzed competitors. This immediate context allows for a clearer understanding of their market positioning before delving into detailed profiles.

Competitor Name	Primary Concept/Focus	Target Age Group	Key Differentiator
KidZania	Edutainment, Role-Play	2-16 years	Realistic scaled city for career exploration
Magic Planet	Multi-Attraction & Rides	All ages (toddlers to adults)	Extensive mall-integrated entertainment hub with thrill rides
Fun City	Family Entertainment Center	All ages	Wide array of games and rides with strong regional mall presence
OliOli	Experiential Children's Play Museum	All ages	Hands-on learning through interactive, themed galleries
Cheeky Monkeys	Traditional Soft Play & Activity Center	10 months-8 years	Screen-free, Montessori-based play with extensive party services



9.2. KidZania

KidZania Dubai is an internationally recognized, award-winning 'edutainment' concept located on Level 2 of The Dubai Mall. This meticulously designed 7,000 square meter scaled replica of a real city is engineered to seamlessly integrate play with learning. The facility offers an extensive array of over 40, and potentially up to 80, interactive role-play activities tailored for children aged 2 to 16 years. Its core mission is to educate children about various professions, the concept of money, and essential real-world skills through immersive experiences. KidZania operates as a globally established educational entertainment brand, boasting a network of 28 locations worldwide, which underscores its proven model and widespread appeal.

KidZania
Dubai

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جربى

Summer Fun Pass

FLASH SALE
AED 399

5 Experiences, 1 Pass



9.2.1. Strengths

KidZania's most significant strength lies in its unique and effective blend of entertainment and education. Children actively participate in realistic role-playing scenarios, mimicking adult professions, which inherently fosters critical life skills such as decision-making, teamwork, creativity, and social interaction. The integration of "KidZos" as an in-house currency further enhances financial literacy, providing a tangible learning experience that differentiates it from purely recreational play centers. The meticulously crafted 7,000 square meter scaled city replica provides an exceptionally engaging and realistic backdrop for children to explore over 80 diverse professions, significantly enhancing the learning and play experience.³ The presence of dedicated "Zupervisors" is crucial to the KidZania model; they not only ensure a fun experience but also guide children through activities, providing context and enhancing the educational value of each role-play scenario. Furthermore, the facility is designed to be wheelchair accessible, welcoming strollers, and providing infant seating, ensuring an inclusive experience for families with diverse needs. As part of a global franchise with 28 locations, KidZania benefits from significant international brand recognition and trust, which can be a key draw for both expatriate residents and tourists familiar with the concept, potentially reducing marketing overhead for customer acquisition.

9.2.2. Weaknesses

Despite generally positive feedback and a "Badge of Excellence," the overall online review count for KidZania Dubai remains relatively low, with only 11 reviews across Viator and Tripadvisor. While visitors enjoy the experience, they may not be actively prompted or inclined to share their feedback online. This suggests a potential area for marketing optimization, specifically in encouraging post-visit engagement and review generation. For competitors, this implies that even strong brands can have digital blind spots, and a focused digital strategy could yield disproportionate gains in visibility and perceived popularity.



Another notable weakness stems from its restrictive re-admission and outside food policies. "Re-admission inside KidZania is not allowed" and "Outside food and beverages are not allowed within KidZania® premises". For families spending several hours or even a full day, the inability to re-enter means they cannot easily leave for a meal outside the venue or return after a break, forcing them to rely on potentially higher-priced in-house food and beverage options. The ban on outside food further compounds this, especially for families with specific dietary needs or those on a budget. This creates friction in the customer experience, potentially leading to dissatisfaction or shorter visit durations than intended, thereby impacting perceived value for money. While such policies can control costs and drive internal food and beverage revenue, they risk alienating a segment of the family market that prioritizes flexibility and affordability. Competitors offering more lenient policies or value-for-money food and beverage options could leverage this as a differentiator.

Industry Partners

Showcase your brand as a market leader in your industry to an entire generation growing up in the region. Through exciting role-play activities, children will associate your brand with whatever sector you operate in, and could be the inspiration for their career choices - a fantastic CSR opportunity.





9.2.3. Products & Services with Prices

KidZania offers over 40 distinct role-play activities across various simulated industries. These include Health (e.g., hospital, dental clinic, ophthalmology center, infection control lab), Media (e.g., TV studio, radio station), Food & Beverages (e.g., McDonald's, Pizza Express, Kinder Chocolate Factory, Gelato Divino), Education (e.g., The University, Painting School, Acting Academy), and Retail (e.g., Department Store, Perfume making, souvenir shop, face painting).¹ The venue actively promotes special events and offers birthday party packages, allowing children to celebrate in an interactive city environment.¹

Ticket prices are structured as follows:

- Child (4-16 years): Economy AED 195 (USD 23.52), Premium AED 260.
- Adult (17+ years): AED 80 (adults must be accompanied by a child for entry).
- Toddler (2-3 years): AED 110.
- Baby (0-1 year): Free.
- Annual Pass options are also available for frequent visitors.¹

9.2.4. Contact Details

- **Website:** dubai.kidzania.com
- **Phone:** +971 4 448 5222
- **Email:** kzsuperstarz@kidzania.ae
- **Location:** Level 2, The Dubai Mall, Downtown Dubai



9.3. Magic Planet

Magic Planet is a flagship brand of Majid Al Futtaim, established in 1995 with the opening of City Centre Deira. It has since expanded significantly, now boasting 32 locations across nine countries within the Middle East and Africa.⁷ The brand is renowned for its award-winning rides, diverse games, and engaging attractions, designed to cater to a wide audience ranging from young children to adults. The Mall of the Emirates location is specifically highlighted as the largest and arguably the premier Magic Planet venue.



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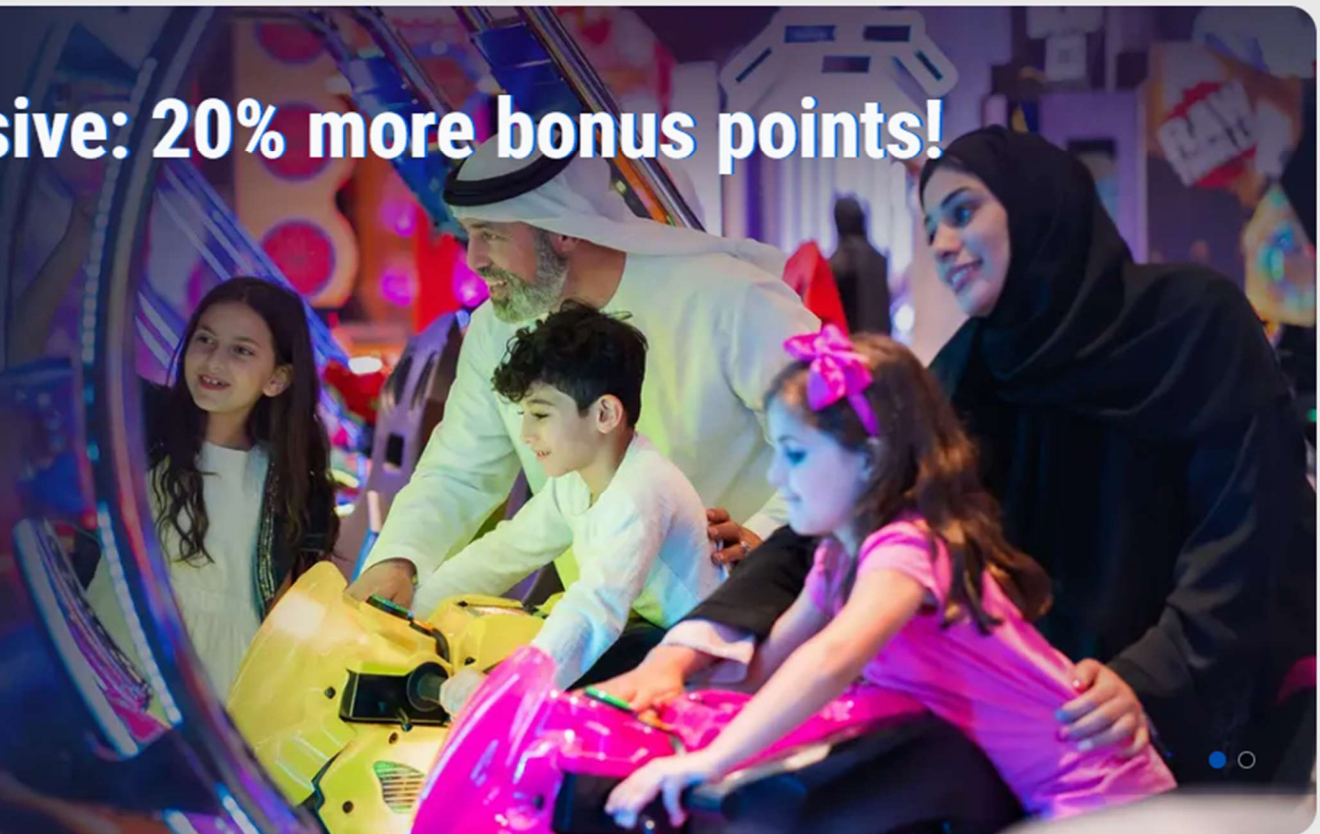
Quick top
up



Buy card






Link card





9.3.1. Strengths

Magic Planet benefits from exceptional brand recognition and established trust among consumers, with operations spanning nearly three decades since 1995 and a vast network of 32 regional locations.⁷ This widespread presence positions it as a familiar and highly accessible entertainment choice throughout the region. The venue successfully caters to a wide demographic, offering attractions suitable for "all ages from the tiniest tots to the most adventurous, more daring older kiddies". Its extensive portfolio includes soft play areas, a wide range of arcade games, thrilling rides, immersive VR experiences, 4D cinemas, classic bumper cars, and bowling alleys. This multi-generational appeal significantly broadens its potential market reach. The strategic placement of Magic Planet venues within major shopping malls, such as Mall of the Emirates, offers considerable convenience to families. This integration allows visitors to seamlessly combine entertainment with shopping and dining, thereby naturally increasing foot traffic and dwell time within the mall environment. The policy of allowing free entry to the venue, where customers only pay for individual games and rides via a reloadable swipe card, effectively lowers the initial barrier to entry. This encourages casual visits and allows families to explore the offerings before committing to spending, potentially leading to higher overall expenditure per visit once inside.

Games	Ride	Attractions
		
<p>We take fun seriously, so get ready for the most incredible gaming experience of your life!</p> →	<p>Take your thrill-seeking to a whole new level, with Magic Planet's awesome range of rides.</p> →	<p>There's something for everyone at Magic Planet, with our phenomenal, fun-filled attractions!</p> →



9.3.2. Weaknesses

The environment at Magic Planet is explicitly described as "noisy, really noisy – parents may feel overwhelmed by the flashing neon lights and constant whirring and whizzing sounds". While high energy and sensory stimulation might appeal to some, excessive noise and flashing lights can be a significant deterrent for families with young children, individuals with sensory sensitivities, or parents simply seeking a more relaxed and less overwhelming environment. This creates a potential barrier to entry for a segment of the family market, limiting its universal appeal. For Magic Planet, this suggests a trade-off between high-octane entertainment and broader family comfort. For potential competitors, offering quieter zones, sensory-friendly hours, or a generally calmer atmosphere could be a valuable differentiator. Furthermore, while a swipe card system is in place, specific prices for individual games, rides, or comprehensive packages are not readily available in the provided information.¹⁰ This lack of upfront transparency can lead to consumer frustration, as families find it difficult to budget effectively for their visit. The "pay-per-play" model, without clear pricing, can result in unexpected costs accumulating rapidly, diminishing the perceived value and potentially leading to negative customer sentiment. This presents a clear opportunity for competitors to gain an advantage by offering simpler, more transparent pricing structures, such as all-inclusive passes or clearly itemized pricing for activities, thereby building greater trust and predictability for their customers. Another limitation is the geographic restriction on card usage; Magic Planet cards are explicitly stated to be usable only in stores within the country of issue.¹² For frequent travelers within the GCC or expatriates who might visit Magic Planet locations in different countries, this restriction limits convenience and prevents the accumulation of loyalty benefits across borders. It fragments the customer experience and potentially reduces the incentive for repeat visits when traveling. In a highly transient region like the UAE, this policy is a missed opportunity for building a



seamless, region-wide customer loyalty program. Competitors with a more unified regional or global loyalty system could gain an edge.

9.3.3. Products & Services with Prices

Magic Planet offers a wide array of entertainment, including a variety of arcade games (e.g., Whack-a-Mole, Racing Simulators, Dance Revolution), fairground rides (e.g., The Crazy Galleon, Bumper Cars, merry-go-rounds), a 12-lane ten-pin bowling alley, dedicated soft-play areas for younger children, pool tables, cutting-edge VR experiences, and 4D cinemas. The primary payment method is a reloadable swipe card.⁸ Online offers include a "double reload" bonus ranging from BHD 5-30 and an "AED 50 bonus" for creating an online account. However, specific per-game or per-ride prices, or detailed package prices, are not provided in the available material.

9.3.4. Contact Details

- **Website:** www.magicplanetmena.com
- Specific contact details such as direct phone numbers or email addresses are not explicitly available in the provided information. However, the website is noted to have a "Contact Us" section.





9.4. Fun City

Fun City is a prominent indoor play area and family entertainment center with a significant regional footprint, operating across the UAE (including Dubai and Abu Dhabi), Oman, Kuwait, and Bahrain.¹⁴ It is characterized by its dynamic layout, designed to offer continuous fun and adventure, with a strong emphasis on active play within environments that adhere to high safety standards.



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9.4.1. Strengths

Fun City provides a diverse and extensive array of attractions, including multi-level soft play areas (equipped with climbing frames, ball pools, crawl tunnels, and giant slides), kiddie rides, larger "Big Rides" for older children and adults, a wide selection of video games, redemption games, and interactive "Balls & Walls" experiences. This broad appeal ensures that the venue caters effectively to a wide age range and varied interests within a family. Its presence in "a lot of malls" makes Fun City highly accessible and convenient for families, leveraging existing mall foot traffic and making it a natural choice for combining entertainment with shopping or dining. The explicit mention that "Fun City's indoor Play Areas meet the highest safety standards and have trained staff" is a critical reassurance for parents, establishing safety as a foundational strength in the children's entertainment market. Reviews consistently highlight Fun City as a "fantastic venue" with a "wide variety of games" and "great value for money". Customers frequently describe it as "affordable" and "well worth the cost," contributing to a high customer satisfaction rating, with 95% reporting an "Excellent" experience and 5% reporting "Great". This positive perception of value is a significant competitive advantage.

9.4.2. Weaknesses

Similar to Magic Planet, Fun City primarily operates on a Powercard system, and while package deals are mentioned, such as "10 plays for AED 100," detailed per-game or per-ride costs are not transparently listed in the available information.¹⁴ This lack of clear, upfront pricing for individual activities can lead to families overspending or experiencing "bill shock" as their Powercard balance depletes faster than anticipated. This can diminish the overall positive experience and create a sense of dissatisfaction regarding value, despite the initial perception of affordability. It also makes it difficult for new visitors to estimate their total expenditure accurately. While the Powercard system offers operational efficiency and



encourages higher spend, it risks eroding customer trust if transparency is not improved. Competitors with clear, all-inclusive pricing or more detailed activity cost breakdowns could leverage this as a competitive advantage. Additionally, specific phone numbers or email addresses for direct customer inquiries are not explicitly provided in the available information, requiring users to navigate the website's contact page.¹⁴ In an era where immediate communication is expected, the absence of directly listed contact details can create a barrier for customers seeking quick answers, making party bookings, or resolving issues. This friction in customer service can lead to frustration and potentially drive customers to competitors with more accessible support. This suggests a need for Fun City to improve its immediate customer service accessibility. For new entrants, providing clear and multiple direct contact channels from the outset can be a simple yet effective way to enhance customer experience and build trust. Finally, many of the detailed positive customer reviews provided in the available information date back to 2021.¹⁸ While these reviews are overwhelmingly positive, their age means they may not fully reflect current customer sentiment, operational changes, or recent market shifts. Consumer expectations and competitive offerings evolve rapidly, and older reviews might not capture the most up-to-date perception of the venue. For Fun City, actively soliciting and showcasing more recent customer feedback would be beneficial to maintain a current and relevant online reputation. For market analysts, this highlights the importance of seeking out the most contemporary data to provide a truly accurate competitive assessment.

9.4.3. Products & Services

Fun City offers a variety of "Big Rides" and "Kiddie Rides," a wide selection of "Video Games" and "Redemption & Novelty games," and a multi-level "Play Area" featuring soft play elements like climbing frames, ball pools, crawl tunnels, and giant slides. It also features interactive games such as "Balls & Walls".¹⁴ Birthday parties are a significant offering, catering to celebrations.¹⁴ The primary payment method is a Powercard system, where credit is loaded onto a card to play games and rides.¹⁴ A specific



package mentioned is "10 plays for AED 100". However, detailed pricing for other attractions or power card top-ups is not explicitly available in the provided information.

9.4.4. Contact Details

- **Website:** funcityarabia.com
- **Locations:** Ibn Battuta Mall, Sharjah, Dubai, and other multiple locations across the UAE.
- **Specific contact details** (phone, email) are not directly available in the provided information, but the website is noted to have a "Contact" link.

Package	Original Price	Current Price	Description
FLASH SALE! 38 PLAYS	AED 300.00	AED 240.00	Get 38 game plays when you top up to online for AED240!!
10 PLAYS		AED 100.00	Enjoy great value with our packages!...
175 AED + 75 AED		AED 175.00	AED 1 for Blue plays is back with the new Credit Model. Get 250...



9.5. OliOli

OliOli® is distinguished as Dubai's pioneering experiential children's play museum, conceived and developed by parents with a deep commitment to fostering "positive play and imagination".²¹ It offers a spacious, indoor sanctuary specifically designed for families to engage, play, and bond. The environment encourages children to explore, wonder, and discover through a wide array of hands-on activities meticulously crafted to inspire creativity, curiosity, and imagination. The venue is characterized as a "relaxed space for good wholesome fun," emphasizing open-ended possibilities and exploration.

If you are visiting OliOli® Doha, please visit olioli.qa



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Welcome to OliOli®

**Dubai's First Experiential
Children's Play Museum**





9.5.1. Strengths

OliOli's primary competitive advantage lies in its unique positioning as a play museum, emphasizing learning through direct, hands-on experience. Its 40+ interactive exhibits are designed to foster creativity, curiosity, imagination, confidence, and problem-solving skills. This strong educational underpinning appeals significantly to parents seeking more than just entertainment, but also developmental benefits for their children. The museum features distinct, interactive themed galleries such as the Air Gallery, Water Gallery, Toshi's Nets, Future Park, Cars & Ramps, Incredi-Balls, and a dedicated Toddlers area. It also hosts temporary exhibitions like SlimeMania and Museum Of The Moon.²¹ This variety ensures fresh experiences and encourages repeat visits, with specific areas like the "Water Gallery" and "giant net section" (Toshi's Nets) frequently highlighted as favorites in customer reviews. OliOli is explicitly designed to bring families together for play and bonding, actively encouraging parent participation rather than mere supervision. This promotes shared experiences and the creation of lasting family memories. The venue is consistently praised in customer reviews for being "super clean and safe," which is a critical trust factor for parents and contributes significantly to the overall positive perception of the venue. Furthermore, OliOli has received numerous accolades, including the Tripadvisor Traveller's Choice award every year from 2019 to 2023. This consistent recognition signifies high and sustained customer satisfaction and validates the quality of the experience.

9.5.2. Weaknesses

Customer feedback explicitly indicates that "the amount of birthdays in this place on a weekend makes it unbearable". While high demand is a positive indicator, severe crowding during peak times, particularly weekends with numerous birthday parties, can significantly degrade the visitor experience. Overcrowding leads to longer wait times, reduced engagement with exhibits, and a less enjoyable



atmosphere for both children and accompanying adults, potentially leading to negative word-of-mouth despite the venue's core strengths. OliOli could benefit from implementing more robust capacity management strategies, potentially through timed entry, limiting birthday party slots during peak hours, or offering incentives for off-peak visits. For potential competitors, this highlights an opportunity to differentiate by ensuring a consistently comfortable and uncrowded experience, perhaps through innovative space design or strict visitor limits. Visitors are also required to bring socks for shoe-free zones and a change of clothes if they plan to use the Water Gallery. While seemingly minor, these requirements add an extra layer of planning and potential inconvenience for parents, especially those visiting spontaneously or from out of town. Forgetting these items could lead to additional purchases or a curtailed experience, creating minor friction in the customer journey. This points to the importance of anticipating and minimizing all potential points of friction for the customer. While necessary for hygiene and safety, clear communication of these requirements at the point of booking and entry, perhaps with convenient on-site options for purchase, can mitigate negative impact.





9.5.3. Products & Services

OliOli features over 40 hands-on exhibits across various permanent galleries including Air Gallery, Toshi's Nets, Water Gallery, Future Park, Cars & Ramps, Incredi-Balls, and a dedicated Toddlers area. It also hosts popular temporary exhibitions such as SlimeMania (included with Standard PLUS tickets) and the Museum Of The Moon.²¹ OliOli offers various structured programs including memberships (All Week 3-Month: AED 989; Weekday 3-Month: AED 689), educational Field Trips for schools, customized Birthday Party experiences, and storytelling sessions ("Tales of the World") designed for specific age groups.²¹ An on-site café is available, praised for its menu suitable for both mothers and children.

Ticket prices are structured as follows:

- Standard PLUS Ticket (3-Hour Experience): Child (2-16 years) AED 189, Toddler (12-23 months) AED 94.
- Standard PLUS Ticket (2-Hour Experience): Child (2-16 years) AED 179, Toddler (12-23 months) AED 89.
- Standard Ticket Online Offer (2-Hour Experience): Child (2-16 years) AED 129 (AED 139 at door), Toddler (12-23 months) AED 64 (AED 69 at door).
- Standard Ticket (3-Hour Experience): Child (2-16 years) AED 179, Toddler (12-23 months) AED 88.
- Standard Ticket (2-Hour Experience): Child (2-16 years) AED 139, Toddler (12-23 months) AED 69.
- *All child/toddler tickets generally include 1 free adult.*
- Tales of the World: Child (4-8 years) AED 159 (includes 1 free adult).
- Family Pass: From AED 249 for 2 kids + 2 adults (valid for a 2-hour visit to permanent galleries, for children aged 2-16 years).
- Multi-Visit Pass (3 visits): AED 299 (includes 1 complimentary adult per pass).



9.5.4. Contact Details

- **Website:** olioli.ae
- **Phone/WhatsApp:** +971 4 702 7300
- **Email:** hello@olioli.ae
- **Address:** 62 4 A St, Al Quoz 1, Dubai, UAE (Next to Oasis Centre)



Air Gallery



Toshi's Nets



Water Gallery



Future Park



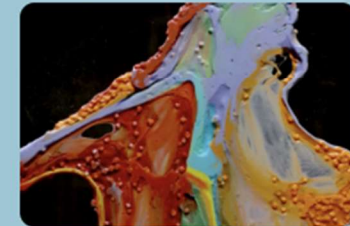
Cars & Ramps



Incredi-Balls



Toddlers



SlimeMania



9.6. Cheeky Monkeys

Cheeky Monkeys is a multi-award-winning indoor soft play area and party venue, recognized as the "2018 Best Soft Play Venue" by Time Out Dubai Kids Awards. It operates multiple locations across the UAE, including several in Dubai. The concept emphasizes purposeful learning and "old-fashioned fun," explicitly avoiding TVs or video games, and focusing on stimulating environments for children aged 10 months to 8 years.

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MONDAY: ARTS & CRAFTS DAY	PASTA JEWELRY AND JUNGLE ANIMAL PAINTING
TUESDAY: MINI MASTERCHEF	COOKIE DECORATING AND FRUIT KABOBS
WEDNESDAY: LITTLE SCIENTISTS	VOLCANO ERUPTION AND COLOR MIXING
THURSDAY: SAFARI DAY	ANIMAL MASK DECORATING AND JUNGLE EXPLORER HUNT
FRIDAY: CHEEKY STAR DAY	DIY MICROPHONE, MINI TALENT SHOW AND SLIME MAKING

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9.6.1. Strengths

Cheeky Monkeys' "multi-award-winning" status and recognition as a "Best Soft Play Venue" establish a strong reputation and consumer trust.²⁵ The brand's ability to attract new mall developments as an anchor tenant underscores its market strength. A significant differentiator is its commitment to traditional, screen-free play. By explicitly avoiding TVs and video games and focusing on Montessori-based play, arts & crafts, and imaginative activities, Cheeky Monkeys caters to a niche of parents seeking active, developmental, and screen-free environments. The venue offers a variety of engaging areas like soft play, a two-story Monkey Clubhouse, arts & crafts, and a dedicated toddler area.²⁵ The provision of free daily activities, such as puppet shows, story time, and dance classes, adds significant value and encourages repeat visits. With over 10,000 birthday parties hosted and all-inclusive planning options, Cheeky Monkeys is a strong contender in the lucrative birthday party market, offering convenience for parents. The brand also emphasizes a "clean, safe, and fun environment" with "extensive padding and no sharp edges," directly addressing key parental concerns regarding child safety and hygiene.

9.6.2. Weaknesses

Reviews for the JBR location specifically mention "unprofessional staff," "missing toys or activities," and critical issues like a non-functioning AC making the soft play area "super hot".²⁸ This highlights potential inconsistencies in operational standards across different branches, which can significantly impact customer experience. While multi-location operations offer broader market reach, they also introduce management complexities that, if not meticulously controlled, can lead to a dilution of service quality. This suggests that while brand recognition is strong, ensuring uniform excellence across all venues is an ongoing challenge. One review also notes "limited play space" at the JBR location.²⁸ While potentially location-specific, this could affect perceived value, especially when compared to larger competitors that



offer more expansive play areas. For a venue focused on active play, space limitations can hinder the overall experience. The primary pricing model is hourly (AED 63 for the first hour, AED 35 for each additional hour).²⁵ This structure might become more expensive for extended visits compared to competitors offering all-day passes or longer duration packages at a lower per-hour rate. While various offers exist, the base hourly rate might deter families planning prolonged stays, potentially pushing them towards venues with more cost-effective extended play options.

9.6.3. Products & Services

Cheeky Monkeys offers various play areas including Soft Play (with trampolines, slides, obstacle courses), a dedicated Toddlers Playarea, a Life Size Clubhouse (featuring a play kitchen, living room, and toy room), and an Arts & Crafts Garden. Other areas include Monkey Market and Blocks Station.²⁵ Free daily activities such as puppet shows, story time, dance time, bubble time, baby yoga, fairy-tale ballet, drama, literacy, and language classes are also provided.²⁵ The venue is a popular choice for Birthday Parties (offering indoor and outdoor options), Holiday Camps/Classes, Corporate Events, and provides additional services like Balloon Decor and other Rentals.

Prices for indoor play are as follows :

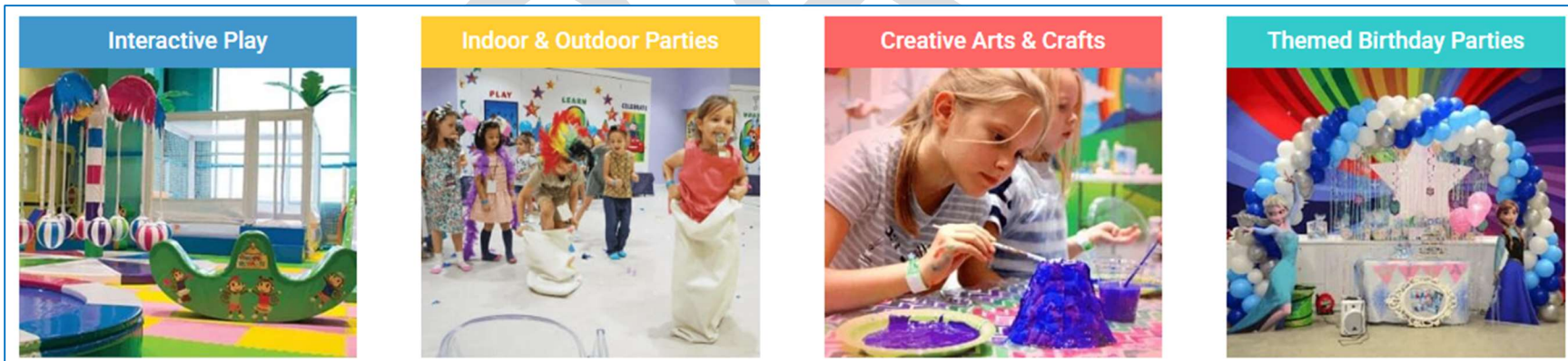
- **Regular Rate:** AED 63 for the first hour, AED 35 for each additional hour.
- **Special Offers:**
 - Crazy Monday: Full Day Soft Play Access for AED 63.
 - Soft Play (Mon-Thu): 2 Hours for AED 60 (originally AED 98).
 - Soft Play (Fri-Sun): 2 Hours for AED 80 (originally AED 98).



- Wednesday Pass: Buy 1 Hour Get 1 Hour FREE for 2nd Child (valid Wednesdays from 2pm-7pm) for AED 60 for 2 kids (1 hour play).
- Toddler Play Time (Mon-Thu 10am-1pm): 3 Hours for AED 79.
- Playdate Package (Mon-Thu): 1 Child (2 hours) for AED 80 (originally AED 95).
- Playdate Package (Fri-Sun): 1 Child (2 hours) for AED 90 (originally AED 115).

9.6.4. Contact Details

- **Website:** www.cheekymonkeys.com
- **Email:** info@cheekymonkeys.ae
- **Phone:** +971-553400526
- **Physical Address:** P.O. Box: 450336, Dubai, UAE
- **Dubai Locations:** JBR Marina, Downtown, Mirdif Hills, Arabian Ranches, J3 Mall.





9.7. Comparative Analysis

This section provides a comparative analysis across the five leading indoor children's entertainment centers in Dubai, highlighting their key offerings, pricing strategies, and overall competitive standing.

9.7.1. Key Offerings Comparison Matrix

The following matrix provides a clear visual representation of each competitor's service portfolio, making it easy to identify overlaps and unique offerings. It helps in understanding market saturation for certain services and potential white spaces for differentiation, highlighting which competitors are generalists versus specialists.

Competitor Name	Soft Play	Trampoline Park	Edutainment/Role-Play	Arcade Games	Thrill Rides	Bowling	VR Experiences	Birthday Parties	Classes/Camps	F&B/Café
KidZania	No	No	Yes	No	No	No	No	Yes	Yes (Workshops)	Yes
Magic Planet	Yes	No	Limited	Yes	Yes	Yes	Yes	Yes	No	Yes
Fun City	Yes	Yes	Limited	Yes	Yes	No	No	Yes	No	No
OliOli	Yes	Yes (Nets)	Yes	No	No	No	No	Yes	Yes	Yes
Cheeky Monkeys	Yes	Yes (Trampolines)	Yes (Montessori-based)	No	No	No	No	Yes	Yes	Yes



9.7.2. Pricing Structure Comparison

Pricing is a critical competitive factor. This table allows for a direct comparison of entry costs and value propositions across competitors. It reveals pricing strategies, potential for discounts, and how each venue monetizes visits, which is crucial for understanding revenue models and market positioning. It also exposes pricing complexities that might deter customers.

Competitor Name	Pricing Model	Child (2-16 yrs) Price (AED)	Toddler (0-3 yrs) Price (AED)	Adult Price (AED)	Notable Inclusions/Offers
KidZania	Per-Entry/Tiered	195 (Economy), 260 (Premium)	110 (2-3 yrs), Free (0-1 yr)	80	Annual Pass available; Adult must be accompanied by child.
Magic Planet	Card-Based/Pay-Per-Play	Varies per game/ride	Varies per game/ride	Free Entry	Online double reload offers (BHD 5-30), AED 50 bonus for online account.
Fun City	Card-Based/Pay-Per-Play	Varies per game/ride	Varies per game/ride	Varies per game/ride	"10 plays for AED 100" package.
OliOli	Time-Based/Packages/Memberships	129-189 (2-3 hr)	64-94 (2-3 hr)	1 Free Adult per child/toddler ticket.	Family Pass (from 249 for 2 kids+2 adults), Multi-Visit Pass (299 for 3 visits), Memberships (689-989 for 3 months).
Cheeky Monkeys	Hourly/Packages	63 (1st hr), 35 (add. hr)	63 (1st hr), 35 (add. hr)	Varies by activity/offer	Full Day Soft Play (Mon: 63), 2hr packages (60-90), 3hr Toddler Play (79).



9.7.3. SWOT Summary

This table synthesizes the most critical internal factors for each competitor, offering a quick comparative view of their competitive advantages and vulnerabilities. It is a foundational tool for strategic planning, enabling rapid identification of market leaders, challengers, and areas requiring strategic intervention.

Competitor Name	Key Strengths	Key Weaknesses
KidZania	Strong Edutainment Value, Immersive Environment, Supervisor Guidance, Global Brand Recognition, Accessibility	Low Public Review Volume, Restrictive Re-admission/Food Policies
Magic Planet	Extensive Brand Presence, Broad Age Appeal, Mall Integration, Free Entry Model	High Noise Levels/Sensory Overload, Non-Transparent Pricing, Geographic Card Restriction
Fun City	Comprehensive Activity Range, Extensive Mall Integration, High Safety Standards, Positive Customer Feedback/Affordability	Pricing Opacity, Limited Direct Contact Info, Review Timeliness
OliOli	Strong Experiential/Edutainment Focus, Unique Galleries, Family-Centric Design, High Cleanliness/Safety, Award-Winning	Weekend Crowding, Specific Visitor Requirements, Online Booking Issues, Complex Pricing
Cheeky Monkeys	Award-Winning/Strong Reputation, Screen-Free Play Focus, Diverse Play Zones/Free Activities, Extensive Party Services, Safety/Cleanliness	Inconsistent Service Quality (location-specific), Limited Play Space (location-specific), Hourly Pricing Model



9.7.4. Market Positioning and Differentiators

The Dubai market for children's indoor entertainment exhibits a clear segmentation based on the underlying play philosophy and value proposition. KidZania and OliOli primarily position themselves as "edutainment" or "experiential learning" centers. KidZania, with its realistic scaled city, focuses on career exploration and real-world skill development through role-play, where children learn about jobs, money, and social skills. OliOli, on the other hand, emphasizes creativity, curiosity, and imagination through its interactive galleries and hands-on exhibits, fostering child-led discovery.²¹ This distinction in core offerings indicates that the market is not monolithic but segmented by parental values and desired outcomes for their children's play. Parents who prioritize cognitive development alongside fun will gravitate towards these edutainment models. This implies that direct competition between, say, KidZania and Magic Planet, might be less intense than between two edutainment centers, as they cater to different primary needs.

In contrast, Magic Planet and Fun City are positioned as comprehensive entertainment hubs typically integrated within large shopping malls. They offer a wide array of arcade games, thrill rides, and soft play areas designed for broad appeal across various age groups.⁷ Magic Planet leans more into high-energy experiences with thrill rides, VR adventures, and bowling⁹, while Fun City highlights its multi-level soft play and interactive games, maintaining a strong presence across numerous malls.¹⁴ These venues primarily appeal to families seeking pure entertainment and a diverse range of activities in a convenient location.

Cheeky Monkeys carves out a distinct niche by focusing on "old-fashioned," screen-free, Montessori-based play and soft play areas. This approach appeals to a specific segment of parents who value active, imaginative play without digital distractions. Coupled with its extensive party services, Cheeky Monkeys



differentiates itself by offering a more traditional and developmentally focused play environment, contrasting with the high-tech or expansive offerings of other competitors.

The data clearly shows a divergence in core offerings. This is not merely about different types of activities; it reflects fundamentally different value propositions appealing to distinct parental priorities. Parents seeking cognitive development will gravitate towards edutainment, while those prioritizing pure entertainment might choose arcade centers. The "screen-free" niche appeals to a specific philosophical stance on child development. This indicates that the Dubai market is mature enough to support specialized offerings. A new entrant does not necessarily need to be a generalist; focused differentiation can be highly effective by targeting a specific parental need or value. This also suggests that competitive threats are most direct within segments (e.g., OliOli versus KidZania) rather than across them.

9.7.5. Common Strengths and Weaknesses Across Competitors

Several common strengths are evident across the leading indoor children's entertainment centers in Dubai. Most key players, including KidZania, Magic Planet, Fun City, and Cheeky Monkeys, benefit significantly from deep mall integration. This strategic placement leverages high foot traffic, offers convenience by combining entertainment with shopping and dining, and provides a climate-controlled environment crucial for the region. Safety and cleanliness are consistently highlighted as paramount, either explicitly mentioned in their descriptions or highly rated in customer reviews for venues like OliOli, Cheeky Monkeys, and Fun City. This is a foundational expectation for parents and a critical trust factor. Furthermore, birthday parties are a universal offering across all analyzed competitors, underscoring their importance as a significant revenue stream and a tool for customer retention and loyalty. Finally, all competitors offer a diverse range of activities designed to cater to different age groups and interests, from toddlers to older children, ensuring broad appeal.



However, common weaknesses and challenges also emerge. Pricing opacity is a recurring theme, particularly for Magic Planet and Fun City, which rely on card-based systems without clear per-game or per-ride pricing readily available in the provided information. This lack of transparency can be a point of friction for consumers, leading to uncertainty regarding total costs. OliOli's complex tiered pricing structure also presents a similar challenge, potentially confusing customers. Another shared challenge lies in operational inconsistencies. Issues such as non-functioning air conditioning at a Cheeky Monkeys location, online booking difficulties at OliOli, or restrictive re-admission policies at KidZania² highlight operational challenges that can negatively impact the customer experience despite strong core offerings. Additionally, popular venues like OliOli face challenges with crowding during peak times, particularly on weekends, which can diminish the visitor experience.

While mall integration is a clear strength, it often comes with associated rental costs and potentially less control over the physical environment, as exemplified by the AC issues reported at a Cheeky Monkeys branch. The widespread use of power cards by Magic Planet and Fun City, while simplifying transactions for operators, can obscure per-play costs for consumers, leading to frustration over accumulating expenses. Furthermore, operating across multiple locations, as seen with Cheeky Monkeys, can lead to inconsistent service quality if training and oversight are not uniform across all venues. This suggests that while convenience and scale offer benefits, they also introduce operational friction and a perceived lack of transparency for the customer. For any new entrant or existing player, optimizing the balance between convenience (such as a mall location), transparent pricing, and consistent operational excellence across all customer touchpoints is crucial. Investing in robust IT infrastructure for booking and transparent pricing models could therefore represent a significant competitive advantage.



9.7.6. Pricing Strategies Comparison

The leading indoor children's entertainment centers in Dubai employ a variety of pricing strategies, each with distinct implications for consumer perception and revenue generation.

- **Hourly/Duration-Based Models:** Cheeky Monkeys primarily utilizes an hourly pricing model, charging AED 63 for the first hour and AED 35 for each additional hour. OliOli also adopts a duration-based approach, offering various 2-hour and 3-hour ticket options. This model allows consumers to clearly understand the cost upfront, fostering trust and predictability.
- **Per-Entry/All-Day Passes:** KidZania offers per-entry tickets with different tiers (Economy and Premium), providing access to its full range of activities for a set price. Cheeky Monkeys also provides a "Full Day Soft Play Access" option for AED 63 on Mondays, offering a more budget-friendly all-day experience on specific days.
- **Card-Based/Pay-Per-Play Systems:** Magic Planet and Fun City predominantly use rechargeable cards, where credit is loaded onto a card and then deducted for individual games and rides. While Fun City mentions a specific package like "10 plays for AED 100" ¹⁴, detailed per-game or per-ride costs are generally not transparently listed.¹⁴ Magic Planet offers online "double reload" bonuses and sign-up incentives.¹² This model allows for variable spending and can encourage higher average transaction values, but it lacks upfront transparency regarding the total cost of a visit.
- **Membership/Multi-Visit Passes:** OliOli offers 3-month memberships (ranging from AED 689 to AED 989) and multi-visit passes (AED 299 for 3 visits). KidZania also mentions the availability of annual passes. This strategy is designed to target repeat customers, build loyalty, and ensure recurring revenue streams.
- **Adult Inclusion Policies:** OliOli and KidZania generally include one free adult with a child or toddler ticket, enhancing the value proposition for families. In contrast, Magic Planet offers free



entry for all visitors, with costs incurred only for individual plays. Fun City's model implies that adults would also pay for activities via the Powercard if they participate.

Competitors employ different pricing models, and those with transparent, time-based or per-entry pricing (KidZania, OliOli, Cheeky Monkeys) allow consumers to clearly understand the cost upfront. Card-based systems (Magic Planet, Fun City) offer flexibility in spending but can lead to unexpected costs or "bill shock" if not managed carefully by the consumer. The inclusion of a free adult with child tickets (OliOli, KidZania) is a strong value proposition for families, contrasting with venues where adults might also incur costs for participation or even just entry. For consumers, transparency and perceived value are key. While card systems can drive higher average transaction values by encouraging more plays, they risk negative customer sentiment if costs accumulate unexpectedly. Offering clear package deals (like Fun City's 10 plays for AED 100) or all-inclusive entry (KidZania's per-entry fee, OliOli's time-based tickets including galleries) might build greater trust and satisfaction, especially for first-time visitors. A hybrid model with transparent package options alongside a pay-per-play card could be a differentiator.

9.7.7. Product & Service Portfolio Analysis

The product and service portfolios of Dubai's indoor children's entertainment centers reflect a strategic choice between specialization and diversification, catering to varied market demands.

Edutainment Specialists: KidZania and OliOli stand out in this category, offering structured learning through play. KidZania provides a comprehensive role-playing experience across numerous simulated professions, emphasizing life skills and financial literacy.¹ OliOli focuses on inspiring creativity, curiosity, and imagination through its interactive, hands-on galleries, with a strong emphasis on experiential learning.²¹ These venues target parents who prioritize developmental benefits alongside entertainment.



Multi-Attraction Hubs: Magic Planet and Fun City represent the diversified approach, offering a broad spectrum of entertainment options under one roof. Their portfolios include a mix of arcade games, various rides (from kiddie to thrill rides), and soft play areas.⁷ Magic Planet further diversifies with bowling, VR experiences, and 4D cinemas. This strategy aims for broader appeal, attracting a wider range of age groups and interests by providing something for everyone.

Soft Play Focus: Cheeky Monkeys specializes in soft play, emphasizing traditional, active, and screen-free play. While it includes a clubhouse and arts & crafts, its core identity revolves around physical and imaginative play in a safe, padded environment. This specialization targets parents seeking a more focused, developmental, and less technology-driven play experience.

Ancillary Services: Birthday parties are a near-universal offering across all competitors, highlighting their importance as a key revenue stream and a driver of repeat visits and customer loyalty.¹ Cafes and food and beverage outlets are also commonly available, providing convenience and additional revenue. Beyond core play, some venues offer additional programs. Cheeky Monkeys provides classes and camps, and OliOli offers various programs including school field trips and storytelling sessions.

The market shows both diversification (Magic Planet, Fun City offering a bit of everything) and specialization (KidZania/OliOli in edutainment, Cheeky Monkeys in traditional soft play). Diversification aims for broader appeal, while specialization targets specific parental needs and values. As the market matures, pure soft play areas might face pressure from larger, more diversified venues or edutainment centers unless they offer unique value, such as Cheeky Monkeys' screen-free, Montessori approach. This indicates that simply offering "fun" may no longer be enough. Businesses need to decide whether to be a generalist and excel at it, or a specialist and dominate that niche. The trend towards edutainment and



purposeful play suggests that highly specialized, value-driven concepts may find strong resonance with modern parents.

9.8. Strategic Implications and Recommendations

The comprehensive analysis of Dubai's indoor children's entertainment market reveals several strategic implications for potential new entrants and existing players, outlining both opportunities for growth and threats to mitigate.

9.8.1. Opportunities for Market Entry/Growth

The success and positive reception of KidZania and OliOli indicate a strong and growing market segment for edutainment and experiential learning. Opportunities exist for innovative concepts that seamlessly blend play with educational outcomes, particularly in areas like STEM, arts, or cultural learning, which may be underserved by current offerings. There is a clear opportunity to differentiate by offering simpler, more transparent pricing models, such as all-inclusive day passes or clearly defined hourly rates with caps. This approach builds trust and predictability for families, contrasting favorably with the opacity of some card-based systems. While broad appeal is common, opportunities exist in underserved niches. This could include specialized sensory play environments for children with special needs, or highly themed, story-driven immersive experiences that go beyond general role-play, providing a unique narrative and interactive adventure. Enhancing the customer journey through an integrated digital experience presents a significant opportunity. This involves improving online booking systems, providing real-time capacity updates, and implementing robust loyalty programs through a seamless digital platform, thereby addressing operational weaknesses observed in some competitors. While birthday parties are a standard offering, there is room to innovate with unique party themes, specialized workshops, or parent-focused



amenities, such as co-working spaces or wellness programs, that cater to the entire family's needs, extending the value proposition beyond just child play.

9.8.2. Potential Threats and Mitigation Strategies

The Dubai indoor children's entertainment market is characterized by intense competition from well-established players offering diverse experiences.²⁹ To mitigate this, new entrants must clearly differentiate their offerings with a unique value proposition, such as unparalleled educational content, cutting-edge technology, a truly distinctive theme, or superior customer service. Direct head-to-head competition on price alone should be avoided. Operational inconsistencies, such as AC failures or issues with staff professionalism, can severely damage a brand's reputation, as seen with some competitor feedback.²⁸ Mitigation requires implementing rigorous staff training programs, adhering to robust maintenance schedules, and ensuring consistent quality control across all locations. Investing in feedback mechanisms for continuous improvement is also crucial. Consumer preferences are continuously evolving, with a potential shift towards more educational or specialized experiences, which could impact traditional arcade and soft play centers. To counter this, businesses must continuously monitor market trends, invest in research and development for new attractions, and be agile in adapting their offerings to meet changing parental expectations. Forming partnerships with educational institutions could also be a strategic move. Discretionary spending on entertainment can be impacted by economic downturns, posing a threat to revenue. To mitigate this, businesses should offer flexible pricing options, such as multi-visit passes and tiered memberships, along with value-for-money packages to maintain affordability and encourage repeat visits even during challenging economic periods.



9.8.3. Recommendations for Competitive Advantage

To achieve a sustainable competitive advantage in the Dubai indoor children's entertainment market, several strategic recommendations are paramount:

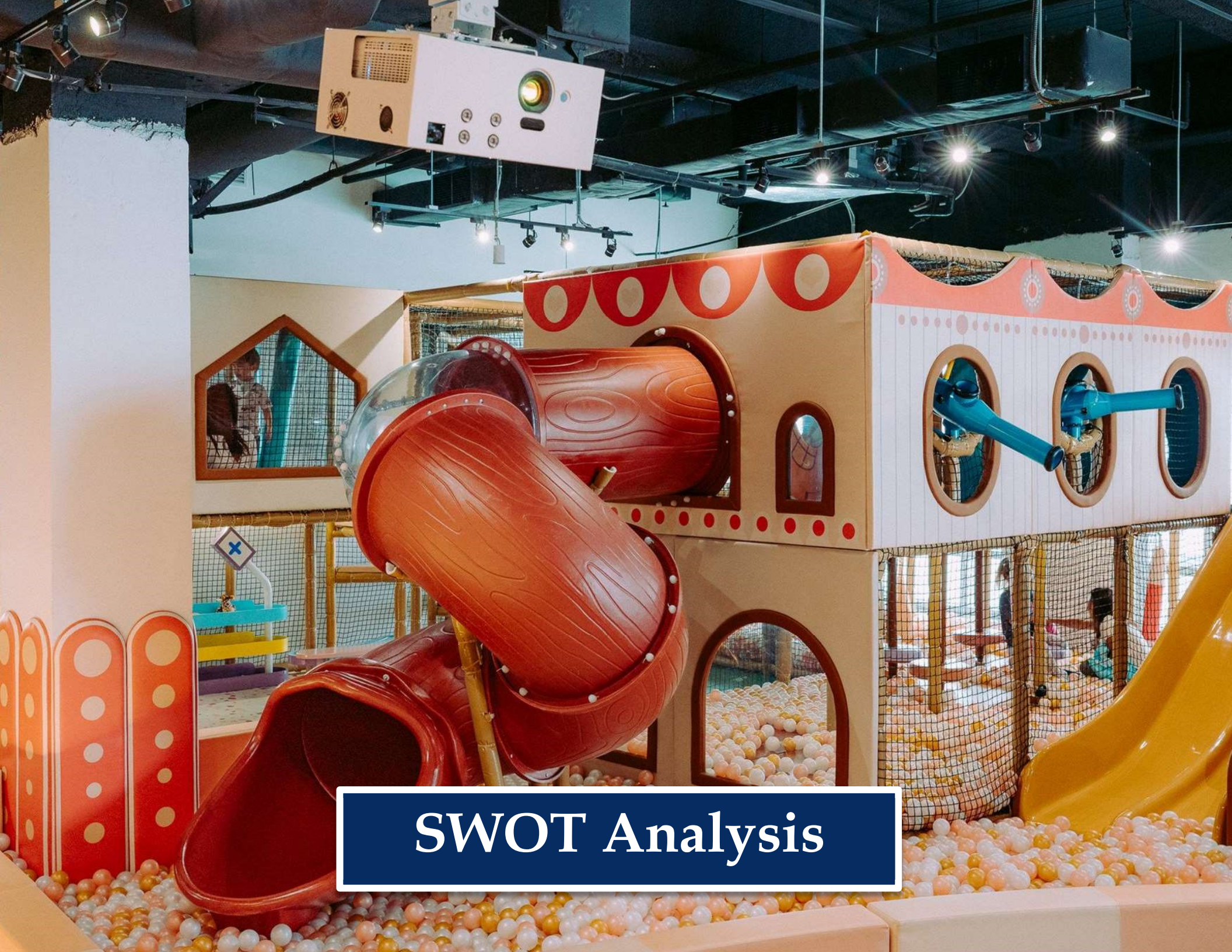
1. **Develop a Clear and Unique Value Proposition:** Define precisely what makes the offering distinctly better or different from existing players. This could be unparalleled educational content, cutting-edge immersive technology, a truly unique thematic experience, or a consistently superior level of customer service. This differentiation should be communicated clearly to the target audience.
2. **Prioritize Seamless Customer Experience:** Every customer touchpoint, from the initial online booking process (addressing issues similar to OliOli's booking difficulties ²⁴) to the on-site visit (mitigating challenges like Magic Planet's noise levels ⁸ or Cheeky Monkeys' maintenance issues ²⁸), must be optimized for convenience, ease of access, and overall satisfaction.
3. **Invest in Staff Training and Engagement:** Highly trained, attentive, and engaged staff are critical for delivering a positive experience and mitigating operational weaknesses, as demonstrated by positive feedback for Fun City ¹⁸ and OliOli.²³ Continuous training in customer service, safety protocols, and activity facilitation is essential to ensure a consistent and high-quality visitor experience across all operations.
4. **Implement Dynamic and Transparent Pricing:** Offer a strategic mix of transparent hourly or package rates and value-driven memberships. Consider dynamic pricing models to manage demand and optimize revenue during peak and off-peak hours, while ensuring that all pricing information is clear and easily accessible to consumers to build trust.
5. **Leverage Technology for Engagement and Operations:** Utilize technology not only for interactive games and immersive experiences but also for enhancing operational efficiency and seamless



customer interactions. This could include digital queuing systems, personalized recommendations based on visitor profiles, and integrated feedback mechanisms.

6. **Build a Strong Community:** Foster a sense of community among visitors through regular events, workshops, and loyalty programs. This approach transforms visitors into advocates, encouraging repeat visits and positive word-of-mouth referrals, which are invaluable in a competitive market.





SWOT Analysis



10. SWOT Analysis

A SWOT analysis provides a strategic overview of the internal strengths and weaknesses of ABC Explorers Fun Zone, alongside the external opportunities and threats present in the Dubai market. This analysis will inform strategic decision-making and competitive positioning.

10.1. Strengths (Internal Factors)

- **Clear Value Proposition:** "Keeping Kids entertained while parents can spend time in shopping" directly addresses a significant pain point for parents in Dubai's mall-centric culture. This convenience factor is a strong draw.
- **Targeted Market Focus:** Specializing in a specific age range (0-12 years) and focusing on mall locations allows for tailored services and efficient resource allocation, rather than trying to appeal to too broad an audience.
- **Emphasis on Safety & Hygiene:** A commitment to international safety standards, rigorous cleaning protocols, and trained staff will build high parental trust, a critical differentiator in the children's entertainment sector.
- **Premium Quality & Design:** Investment in high-quality, durable, and engaging play equipment, coupled with thoughtful facility design, will create a superior and more attractive environment compared to standard play areas.
- **Edutainment Focus:** Integrating structured learning activities (workshops, storytelling) alongside free play adds significant value, appealing to parents who prioritize their children's development.
- **Owner's Vision & Entrepreneurial Drive:** Mr. Abdul Rehman Khan's clear vision and dedication provide strong leadership and a focused direction for the business.



- **Strategic Location Selection:** The detailed analysis of Nad al Sheba Mall and Expo City Mall demonstrates a data-driven approach to selecting locations with high potential for target demographic reach and manageable competition.

10.2. Weaknesses (Internal Factors)

- **New Market Entrant:** As a new brand, ABC Explorers Fun Zone lacks established brand recognition and customer loyalty compared to existing, larger competitors (e.g., Fun City, KidZania). Building this trust and awareness will require significant marketing effort and time.
- **Initial Capital Investment:** While a strength in terms of quality, the substantial upfront capital required for premium equipment, fit-out, and technology can be a financial strain in the early stages.
- **Reliance on Mall Footfall:** The business's success is directly tied to the footfall and popularity of the chosen mall. Any decline in mall visitors or changes in mall management policies could directly impact revenue.
- **Staffing Challenges:** Recruiting, training, and retaining high-quality, empathetic, and certified staff in a competitive labor market like Dubai can be challenging and costly.
- **Operational Complexity:** Managing diverse age-group zones, structured activities, party bookings, and maintaining stringent safety and hygiene standards requires robust operational processes and skilled management.
- **Limited Brand Portfolio:** Unlike larger entertainment groups, ABC Explorers Fun Zone starts with a single concept, limiting cross-promotional opportunities or economies of scale initially.



10.3. Opportunities (External Factors)

- **Growing Family Population in Dubai:** Dubai's continuous population growth, particularly in family-oriented communities, ensures a steady increase in the target demographic.³³
- **Strong Tourism Sector:** Dubai's status as a global family tourism destination provides a constant influx of potential customers seeking indoor entertainment options, especially during hotter months.
- **Increasing Parental Demand for Quality Childcare/Entertainment:** Modern parents are increasingly seeking safe, reliable, and enriching environments for their children, valuing quality over mere affordability.
- **Emerging Community Malls:** The development of new community-focused malls (like Nad al Sheba Mall) offers strategic locations with less saturated competition compared to older, established super-malls.³⁴
- **Technological Advancements in Edutainment:** Opportunities to integrate new interactive technologies (e.g., AR, VR, projection mapping) into play experiences to enhance engagement and differentiation.
- **Partnership Potential:** Collaborations with schools, nurseries, local community groups, and mall retailers can drive traffic and create synergistic marketing opportunities.
- **Birthday Party Market:** A significant and lucrative market segment for children's entertainment centers, offering high-margin revenue streams.³⁵

³³ <https://dxbinteract.com/news/dubai-population-growth-2010-2024>

³⁴ <https://fastcompany.me.com/impact/malls-in-the-middle-east-are-becoming-immersive-lifestyle-destinations-will-it-pay-off/>

³⁵ <https://www.alliedmarketresearch.com/family-entertainment-centers-market>



10.4.Threats (External Factors)

- **Intense Competition:** The market is highly competitive, with numerous existing indoor play areas, including large, well-funded chains and smaller independent centers. New entrants can also emerge.³⁶
- **High Rental Costs:** Commercial rental rates in Dubai's malls are substantial, placing continuous pressure on profitability and requiring high utilization rates.
- **Economic Downturns:** Economic fluctuations or a decline in consumer confidence could reduce discretionary spending on entertainment.³⁷
- **Changing Consumer Preferences:** Rapid shifts in trends for children's entertainment (e.g., increased preference for digital entertainment) could necessitate continuous adaptation and investment.
- **Regulatory Changes:** New or stricter health, safety, or operational regulations could lead to increased compliance costs or operational adjustments.
- **Reputational Risk:** Any safety incident, even minor, or negative public perception regarding hygiene could severely damage the brand's reputation and customer trust.
- **Staff Turnover:** High staff turnover can lead to increased recruitment and training costs, and potentially impact service quality and consistency.
- **Pandemics/Health Crises:** Global health crises (like COVID-19) can severely impact indoor entertainment businesses due to restrictions, public health concerns, and reduced footfall.³⁸

³⁶https://www.mckinsey.com/~media/mckinsey/mckinsey%20global%20institute/our%20research/the%20next%20big%20arenas%20of%20competition/the-next-big-arenas-of-competition_final.pdf

³⁷ <https://pro.morningconsult.com/analysis/inflations-impact-on-entertainment-expenses>

³⁸ <https://www.ncbi.nlm.nih.gov/books/NBK525302/>



10.5. Conclusion of SWOT Analysis

ABC Explorers Fun Zone possesses significant **strengths** in its clear value proposition, focus on safety and quality, and strategic location selection. These internal capabilities position it well to capitalize on the **opportunities** presented by Dubai's growing family population, strong tourism, and demand for quality children's entertainment.

However, the business must proactively address its **weaknesses** as a new entrant and the inherent **threats** of intense competition, high operational costs, and the need for continuous adaptation to changing consumer preferences. Strategic focus on differentiation, robust marketing to build brand awareness, meticulous operational management, and prudent financial planning will be crucial for mitigating risks and achieving sustainable success in this dynamic market.



**Sales &
Marketing Plan**



11. Sales & Marketing Plan

The Sales & Marketing strategy for ABC Explorers Fun Zone will be meticulously crafted to focus on building strong brand awareness, driving consistent footfall, fostering deep customer loyalty, and maximizing revenue through a comprehensive, multi-channel approach. Our core message, consistently communicated across all touchpoints, will revolve around the dual promise of "Parental Peace of Mind, Child's Delight" and the unparalleled convenience offered by our strategic mall-based location. This dual focus ensures we appeal to both the emotional and practical needs of our target audience.

11.1. Branding & Positioning

- **Brand Identity:** We will develop a vibrant, playful, and inherently trustworthy brand identity that resonates deeply with both children and their parents. This includes a memorable logo that evokes fun and exploration, a carefully selected color palette (e.g., bright, inviting pastels or primary colors) that is both appealing and calming, and consistent typography across all materials. The chosen name, "ABC Explorers Fun Zone," already effectively conveys a sense of discovery, adventure, and enjoyment, setting the right tone from the outset.
- **Unique Selling Proposition (USP):** Our USP will be the cornerstone of all marketing efforts, clearly articulating what makes ABC Explorers Fun Zone superior and distinct. We will relentlessly emphasize the unique blend of:
 - **Premium Safety & Hygiene:** This is non-negotiable. We will communicate our rigorous cleaning schedules, use of child-safe sanitizers, and adherence to international safety standards (e.g., regular equipment inspections, soft-fall surfaces, secure entry/exit systems)



to assure parents that their children are in the cleanest and safest environment possible. Visuals of sparkling clean facilities and happy, healthy children will reinforce this.

- **Edutainment Focus:** We will go beyond mere free play by actively fostering development through structured, age-appropriate activities. This includes highlighting our creative workshops (e.g., themed craft sessions, junior science experiments), interactive storytelling sessions led by engaging facilitators, and carefully designed play zones that encourage problem-solving, collaboration, and imaginative role-play. This appeals to parents seeking enriching experiences for their children.
- **Parental Convenience:** Our mall-based location is a key advantage. We will position ourselves as the ideal solution for parents who wish to shop, dine, attend appointments, or simply relax within the mall, knowing their children are not just supervised but actively engaged and happy. This "drop-and-shop" convenience will be a central theme.
- **Exceptional Staff:** Our highly trained, engaging, and genuinely caring supervisors will be a significant differentiator. We will showcase our staff's qualifications (e.g., first aid certification, child development training) and their proactive approach to interacting with children, ensuring a nurturing and fun atmosphere.
- **Tagline:** A memorable and concise tagline will reinforce our USP. Examples include: "ABC Explorers Fun Zone: Where Adventure Meets Peace of Mind," "Play, Learn, Explore – While You Shop," or "Dubai's Safest & Smartest Play Adventure." This tagline will be consistently used across all marketing collateral.



11.2. Target Audience & Messaging

- **Primary Target:** Our core demographic comprises families with children aged 0-12 years residing within the immediate and extended catchment areas of our chosen mall locations, specifically Nad al Sheba Mall and Expo City Mall. This includes both long-term local residents and the large, diverse expatriate community who are actively seeking high-quality recreational and developmental opportunities for their children.
- **Secondary Target:** This segment includes international tourists visiting Dubai with families, who require safe and engaging indoor activities, especially during the hotter months. Additionally, parents actively seeking specialized venues for birthday parties and other children's events form a lucrative secondary target.
- **Messaging:**
 - **For Parents:** Our communication will be empathetic and reassuring. We will focus on the peace of mind derived from our stringent safety and hygiene protocols, the educational benefits and developmental milestones fostered by our edutainment programs, the reliability of our supervised care, and the unparalleled convenience of our location that allows them to maximize their mall time. Testimonials from satisfied parents will be a powerful tool.
 - **For Children:** Messaging will be vibrant, exciting, and aspirational, highlighting the sheer fun, thrilling adventures, opportunities for discovery, chances to make new friends, and the exciting variety of activities available within the Fun Zone. Visuals will be key here, showcasing happy, active children.



11.3.Sales Strategies

- **Flexible Admission Tiers:** To cater to diverse needs and encourage repeat visits, we will offer a range of admission options:
 - **Hourly/Session-based Entry:** Standard pricing for spontaneous walk-ins or pre-booked slots, providing flexibility for shorter visits.
 - **Half-Day/Full-Day Passes:** Offering a more attractive value proposition for extended stays, appealing to parents planning longer shopping trips or those looking for a full day of entertainment.
 - **Multi-Entry Passes/Punch Cards:** Encouraging repeat visits by offering discounted rates when purchasing multiple entries upfront (e.g., 5-visit or 10-visit passes), fostering loyalty and securing future revenue.
- **Membership Programs:** These will be crucial for building a loyal customer base and generating recurring revenue.
 - **Tiered Memberships (e.g., Bronze, Silver, Gold):** Each tier will offer increasing benefits, such as unlimited monthly/annual access, significant discounts on F&B and merchandise, priority booking for popular party slots, and exclusive invitations to member-only events or new activity previews. This creates a sense of exclusivity and value.
- **Birthday Party Packages:** A highly profitable segment, our packages will be designed for ease and delight:



- **Standard Packages:** Inclusive of private room rental, basic themed decorations, unlimited play access for guests, and a dedicated party host to manage activities.
- **Premium Packages:** Offering enhanced experiences with more elaborate themed decorations, customizable catering options (e.g., healthy snacks, pizza), professional entertainment (e.g., face painting, balloon artists, magic shows), and personalized party favors.
- **Customizable Options:** Allowing parents to tailor specific elements to their unique needs, preferences, and budget, ensuring a personalized and memorable celebration.
- **Group & School Bookings:** To maximize facility utilization during off-peak hours, we will actively market discounted rates for educational institutions (school field trips, nursery visits), summer camps, and large private group bookings. This can include structured educational tours or themed play sessions.
- **F&B Sales:** A small, thoughtfully curated café will offer a selection of healthy snacks (e.g., fruit cups, yogurt, sandwiches), refreshing beverages (juices, water, coffee for parents), and light meals. This contributes to the average spend per visit and enhances the overall convenience for parents.
- **Merchandise Sales:** An additional revenue stream will come from branded merchandise (e.g., ABC Explorers t-shirts, water bottles, stationery) and a selection of relevant, high-quality children's products (e.g., educational toys, age-appropriate books) that align with our edutainment focus.



11.4. Marketing Strategies

A. Digital Marketing

- **Website & Online Presence:** A professional, visually appealing, and mobile-responsive website will serve as our digital hub. It will prominently showcase the facility with high-quality photos and engaging videos of children interacting with the play areas and participating in activities. The site will feature detailed information on activities, transparent pricing, stringent safety measures, and a seamless online booking system for admissions and party reservations.
- **Social Media Marketing (Instagram, Facebook, TikTok):** These platforms are crucial for engaging with our target audience.
 - **Content Strategy:** We will maintain a dynamic content calendar with regular posts featuring captivating photos and videos of children playing, heartwarming staff interactions, highlights from daily activities, beautifully decorated birthday party setups, and behind-the-scenes glimpses of our rigorous hygiene practices. User-generated content (with parental permission) will also be encouraged.
 - **Targeted Ads:** We will run highly targeted digital advertising campaigns on these platforms, utilizing geo-fencing to reach families specifically residing within the mall's catchment area and leveraging demographic targeting to reach parents with young children.
 - **Influencer Marketing:** Strategic collaborations with local parent bloggers, family lifestyle influencers, and popular "mommy groups" on social media will generate authentic reviews, testimonials, and reach a wider, engaged audience.



- **Contests & Giveaways:** Regular online contests (e.g., "Share Your Favorite Play Moment to Win a Birthday Party," "Guess the New Activity") will be used to significantly increase engagement, grow our follower base, and boost brand awareness.
- **Search Engine Optimization (SEO) & Local SEO:** We will optimize our website content and online listings (particularly Google My Business) for relevant keywords such as "kids play area Dubai," "indoor playground Nad al Sheba," "children's entertainment Expo City Mall," and "family fun Dubai." This ensures high visibility in local search results when parents are actively looking for entertainment options.
- **Email Marketing:** We will build a robust email list through website sign-ups, in-store promotions, and membership registrations. This list will be used for sending engaging newsletters, exclusive special offers, timely event announcements (e.g., holiday camps, new activity launches), and personalized birthday greetings/discounts for children.

B. In-Mall Marketing & Partnerships

- **Prominent Mall Signage & Kiosks:** Highly visible, attractive signage within the mall will strategically direct visitors to ABC Explorers Fun Zone. We will also consider a small, interactive information kiosk in a high-traffic common area of the mall to provide details, showcase visuals, and capture immediate interest from passers-by.
- **Mall Partnerships & Promotions:** Establishing strong relationships with mall management is key. We will actively collaborate on joint promotions, secure advertising space in mall directories and digital screens, and participate prominently in mall-wide family-focused events (e.g., Eid celebrations, school holiday programs). Cross-promotional partnerships with other family-friendly



retailers (e.g., toy stores, children's clothing boutiques, F&B outlets) within the mall will be pursued, offering mutual discounts or bundled packages to enhance value for customers.

- **Flyers & Brochures:** Professionally designed, attractive flyers and brochures will be strategically distributed at key high-traffic points within the mall, such as near family restrooms, elevators, escalators, and dedicated parent rooms.
- **On-Site Promotions:** With mall approval, we will host mini-events or offer free "taster" sessions (e.g., a small craft station, a character meet-and-greet) in the mall common areas to showcase our activities, create buzz, and directly attract passers-by to our facility.

C. Community & Local Marketing

- **School & Nursery Partnerships:** We will forge strong relationships with local schools and nurseries in the surrounding communities. This will involve offering special discounted rates for school field trips and group visits, hosting educational workshops for local schools, or providing exclusive discounts to students enrolled in nearby nurseries.
- **Community Events:** Active participation in local community fairs, school festivals, and family-oriented events will significantly increase brand visibility and allow for direct engagement with our target audience. We can set up interactive booths or offer small play demonstrations.
- **Local Advertising:** We will explore targeted advertising opportunities in local community newspapers, online forums, and parent-focused magazines or websites that specifically cater to residents within the mall's catchment area.
- **Word-of-Mouth (WOM) & Referrals:** Recognizing the power of WOM in the family segment, we will prioritize delivering exceptional service to generate positive buzz. An attractive referral



program will be implemented, where existing customers receive discounts or special perks for successfully referring new families to ABC Explorers Fun Zone.

D. Public Relations (PR)

- **Grand Opening Event:** A well-publicized grand opening event will be hosted, inviting local media, prominent family influencers, and key community leaders to generate initial excitement and media coverage.
- **Press Releases:** We will regularly issue press releases announcing new features, special holiday events, unique edutainment programs, or community initiatives, keeping the brand in the public eye.
- **Media Outreach:** Proactive outreach to local media outlets, family-focused publications, and online platforms for exclusive tours, interviews, and feature articles will help build credibility and reach a broader audience.

11.5. Sales & Marketing Budget Allocation

The budget will be strategically allocated across these diverse channels, with a significant initial investment in digital marketing (for broad reach and targeted campaigns) and a strong in-mall presence (for immediate visibility and direct customer engagement) to quickly build brand awareness and drive initial traffic. As the business matures and data on channel effectiveness becomes available, the focus and allocation will shift towards optimizing ROI, prioritizing loyalty programs, and scaling performance-based marketing efforts.



11.6. Performance Measurement & KPIs

Key Performance Indicators (KPIs) will be rigorously and regularly monitored to assess the effectiveness of all sales and marketing efforts, allowing for data-driven adjustments:

- **Footfall & Conversion Rates:** Tracking the total number of visitors entering the facility versus the actual number of paid admissions to understand conversion efficiency.
- **Revenue per Customer (RPC):** Calculating the average spend per customer, including admission fees, F&B, and merchandise purchases, to identify opportunities for upselling and cross-selling.
- **Membership Sign-ups & Retention Rates:** Monitoring the growth of our loyalty program base and the percentage of members who renew their memberships, indicating long-term customer value.
- **Birthday Party Bookings:** Tracking the total number of parties booked, average revenue generated per party, and customer satisfaction with party services.
- **Website Traffic & Engagement:** Analyzing key website metrics such as unique visitors, page views, average time on site, bounce rate, and conversion rates for online bookings.
- **Social Media Reach & Engagement:** Monitoring follower growth, impression reach, likes, shares, comments, and click-through rates on paid advertisements to gauge content effectiveness and audience interaction.
- **Customer Feedback & Satisfaction Scores:** Systematically collecting feedback through in-store comment cards, online surveys, and direct staff interaction to identify areas for continuous improvement and measure overall customer delight.
- **Repeat Visit Rate:** Calculating the percentage of customers who make return visits within a specific timeframe, a crucial indicator of customer loyalty and satisfaction.



By implementing these comprehensive, data-driven sales and marketing strategies, ABC Explorers Fun Zone aims to establish itself as the premier indoor children's play area in Dubai, achieving strong market penetration, building a loyal customer base, and ensuring sustainable growth and profitability.

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Human Resource Plan



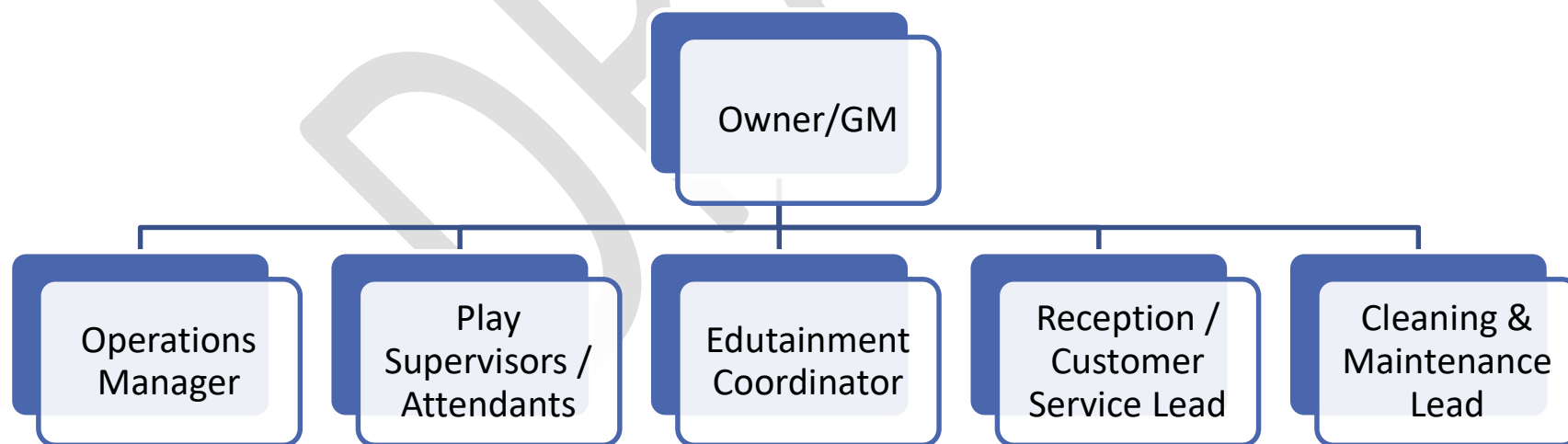


12. Human Resource Plan

The Human Resource (HR) Plan for ABC Explorers Fun Zone is designed to attract, recruit, train, and retain a highly competent, motivated, and child-focused team. Our people are the most critical asset, directly impacting the safety, engagement, and overall experience of our young visitors and their parents. A well-executed HR strategy will ensure operational excellence, foster a positive work environment, and ultimately drive customer satisfaction and business success.

12.1. Organizational Structure

The following organizational structure outlines the key roles and reporting lines for ABC Explorers Fun Zone. This structure is designed to be lean and efficient initially, while also being scalable to accommodate future growth and expansion to multiple locations. Clear reporting lines and defined responsibilities are crucial for effective communication and accountability within the team.





Key Roles & Responsibilities:

- **Owner / General Manager (1 position):**
 - **Reports to:** N/A (Owner)
 - **Key Responsibilities:** This role is the strategic backbone of the business. Responsibilities include overall strategic planning, setting financial targets and overseeing budgetary allocations, identifying and securing business development opportunities (e.g., new partnerships with schools or brands), managing major vendor relationships, ensuring strict adherence to all legal and regulatory compliance requirements in Dubai, defining and upholding the brand vision, and making all ultimate strategic and operational decisions. This individual is responsible for the overall profitability and long-term sustainability of ABC Explorers Fun Zone.
- **Operations Manager (1 position):**
 - **Reports to:** Owner / General Manager
 - **Key Responsibilities:** This role is critical for the day-to-day smooth functioning of the facility. Key responsibilities include overseeing all daily operational workflows, creating and managing staff schedules to ensure optimal coverage, conducting regular staff performance management and evaluations, coordinating all internal and external training programs, supervising all aspects of facility maintenance and repair, managing inventory for F&B and supplies, ensuring unwavering adherence to all safety and hygiene protocols, and actively managing and resolving customer feedback and complaints to maintain high service standards.



- **Play Supervisors / Attendants (4-6 positions, depending on size/shifts):**
 - **Reports to:** Operations Manager
 - **Key Responsibilities:** These frontline staff are the direct guardians of children's safety and fun. Their duties include direct, active, and vigilant supervision of children within all designated play zones, strictly enforcing facility rules for the well-being of all visitors, ensuring the continuous safety of play equipment, actively facilitating positive play interactions among children, responding promptly and effectively to minor incidents or conflicts, and maintaining cleanliness and order within their assigned areas throughout operating hours. All Play Supervisors/Attendants **must be certified in Pediatric First Aid and CPR**, ensuring immediate and competent response to any medical situation.

- **Edutainment Coordinator (1 position, potentially part-time initially):**
 - **Reports to:** Operations Manager
 - **Key Responsibilities:** This role is vital for delivering on the "edutainment" promise. The coordinator is responsible for designing, developing, and scheduling a diverse range of age-appropriate edutainment activities, including engaging arts & crafts sessions, interactive storytelling, and themed educational workshops. They will also lead and train Activity Leaders/Instructors, manage the procurement and organization of all materials required for programs, and ensure that all activities meet predefined educational and developmental objectives.

- **Reception / Customer Service Lead (1 position):**
 - **Reports to:** Operations Manager



- **Key Responsibilities:** This is the first and last point of contact for most customers, setting the tone for their experience. The lead manages the entire reception area, oversees efficient check-in/check-out processes, handles all types of bookings (admissions, party reservations), accurately manages Point-of-Sale (POS) transactions, courteously addresses customer inquiries and initial complaints, and is responsible for maintaining a welcoming, organized, and professional front-of-house environment.
- **Cleaning & Maintenance Lead (1 position):**
 - **Reports to:** Operations Manager
 - **Key Responsibilities:** This role is crucial for upholding our stringent hygiene standards. The lead oversees all daily cleaning routines, meticulously implements deep cleaning schedules (e.g., weekly sanitization of ball pits, monthly deep cleaning of structures), manages the inventory of all cleaning supplies, performs minor equipment repairs and preventative maintenance checks, coordinates seamlessly with external maintenance contractors for any major repairs or specialized services, and ensures that facility hygiene and operational standards are consistently met and exceeded.

12.2. Staffing Requirements & Ratios

Staffing levels will be meticulously determined based on the facility's overall size, anticipated peak operating hours (e.g., weekends, school holidays), and, most importantly, strict adherence to industry-leading safety ratios. These ratios are not just about compliance but are fundamental to ensuring effective supervision and a safe environment for every child.



- **General Rule:** A minimum of **1 staff member per 10-15 children** will be maintained in active play zones. For more vulnerable age groups, such as **toddler areas (0-3 years)**, **higher ratios of 1:5-8** will be strictly enforced to provide closer supervision and support.
- **Reception:** At least **1-2 staff members** will be present at the reception desk during all operating hours to manage customer flow, inquiries, and transactions efficiently.
- **Party Rooms:** During booked events, **1-2 dedicated staff members per party room** will be assigned, depending on the party size and complexity, to ensure smooth coordination and guest satisfaction.
- **Cleaning:** A dedicated staff member will be present during operating hours for continuous spot cleaning and immediate spill response. A larger team will be scheduled for comprehensive deep cleaning before and after operating hours.

Estimated Initial Staffing (for a single location, 5,000-10,000 sq ft):

- Owner / General Manager: 1
- Operations Manager: 1
- Play Supervisors / Attendants: 4-6 (staggered shifts to cover all operating hours, including peak times)
- Edutainment Coordinator: 1 (can be part-time initially, with potential to become full-time as programs expand)
- Reception / Customer Service Lead: 1
- Customer Service Representatives: 2-3 (staggered shifts to ensure coverage at the front desk)
- Cleaning & Maintenance Lead: 1
- Cleaning & Maintenance Staff: 2-3 (staggered shifts to cover daily and deep cleaning needs)



- **Total Initial Staff:** Approximately **13-18 full-time equivalents (FTEs)**. This figure accounts for both full-time and part-time roles, converted to their equivalent full-time staffing requirement, ensuring adequate coverage without overstaffing.

12.3. Recruitment & Selection

Our recruitment process will be rigorous and designed to identify individuals who are not only skilled but also genuinely passionate about working with children and committed to our core values.

- **Source Channels:** We will utilize a diverse range of channels to attract a broad pool of qualified candidates, including prominent online job portals (e.g., LinkedIn, Bayt.com, Indeed), collaborating with local university career centers for fresh talent and part-time edutainment roles, leveraging internal referral programs to tap into existing networks, targeted social media recruitment campaigns, and building partnerships with reputable hospitality and tourism training institutes in Dubai.
- **Selection Process:**
 - **Application & Resume Screening:** An initial filter to assess qualifications, relevant experience (e.g., childcare, customer service, education), and alignment with basic job requirements.
 - **Interviews:** A multi-stage interview process will be conducted. This will involve initial phone screenings followed by in-person interviews focusing on assessing technical skills, communication abilities, problem-solving aptitude, and, critically, their attitude towards children and understanding of child safety. Behavioral questions will be used to gauge past performance in relevant situations.
 - **Background Checks: Mandatory and thorough background checks** will be conducted for all prospective staff members, particularly those who will be interacting directly with children.



This includes criminal record checks, verification of previous employment, and educational qualifications, ensuring the highest level of trust and security.

- **Reference Checks:** Professional references will be meticulously checked to gain insights into candidates' work ethic, reliability, and interpersonal skills from previous employers.
- **Practical Assessment (for Play Staff):** For roles involving direct child interaction, a practical assessment may be incorporated, such as observing their interaction with children in a simulated play environment or during a supervised trial period. This helps assess their natural aptitude and comfort level.
- **Psychometric Testing (optional):** For key management roles (e.g., Operations Manager), psychometric testing may be utilized to assess leadership potential, problem-solving capabilities, emotional intelligence, and cultural fit within the organization.

12.4. Training & Development

A comprehensive and ongoing training program is essential to maintain high standards of safety, service, and engagement.

- **Onboarding Program:** A thorough orientation will be provided to all new hires, covering the company's vision, mission, core values, detailed policies and procedures, and an introduction to the facility layout and operational flow. This ensures a strong foundation and understanding of the ABC Explorers Fun Zone ethos.
- **Safety & First Aid Training:** This is paramount. **Mandatory and recurring certification in pediatric first aid, CPR (Cardiopulmonary Resuscitation), and comprehensive emergency response protocols** will be provided for all play supervisors, attendants, and other relevant staff. Regular refresher courses will ensure skills remain current.



- **Child Development & Engagement:** Training modules will focus on understanding different child development stages, effective positive behavior management techniques, and creative strategies for engaging children in play and activities, fostering a nurturing and stimulating environment.
- **Customer Service Excellence:** Extensive training will be provided on communication skills (both verbal and non-verbal), effective complaint handling and resolution, and strategies for creating a consistently welcoming, friendly, and positive experience for parents and guardians from the moment they enter.
- **Hygiene & Sanitation Protocols:** Detailed hands-on training will cover all cleaning procedures, the proper and safe use of cleaning equipment (e.g., commercial vacuums, ball pit cleaning machines), and strict adherence to all health and sanitation standards mandated by Dubai Municipality.
- **Equipment Operation & Maintenance:** Staff will receive training on the safe operation of all play equipment, daily inspection routines, and basic troubleshooting and maintenance procedures to ensure equipment longevity and safety.
- **Continuous Professional Development:** We will foster a culture of continuous learning. This includes regular workshops, seminars, and refresher courses on new play trends, updated safety guidelines, advanced customer service techniques, and child psychology. Staff will be actively encouraged and supported to pursue relevant external certifications to enhance their skills and career progression.

12.5. Compensation & Benefits

Our compensation and benefits package will be designed to attract, motivate, and retain top talent in Dubai's competitive leisure and entertainment sector.



- **Competitive Salaries:** We will offer competitive base salaries benchmarked against similar roles within Dubai's indoor play areas, entertainment centers, and hospitality sectors. This ensures we can attract qualified and experienced professionals.
- **Performance-Based Incentives:** A clear system of bonuses or incentives will be implemented, tied to key performance indicators (KPIs) such as achieving high customer satisfaction scores, maintaining excellent safety records (e.g., zero incidents), and contributing to revenue targets (e.g., party bookings, membership sales). This motivates staff to excel.
- **Comprehensive Benefits Package:**
 - **Medical Insurance:** Provided as per UAE labor law, ensuring staff well-being.
 - **Annual Leave & Public Holidays:** Adherence to UAE labor law regarding paid annual leave and observance of public holidays.
 - **End-of-Service Gratuity:** Provided as per UAE labor law upon completion of employment.
 - **Visa Sponsorship:** Full sponsorship for expatriate staff, including processing and associated costs.
 - **Employee Discounts:** Attractive discounts on play area entry for staff's families, F&B purchases within the facility, and merchandise.
 - **Opportunities for Career Progression:** A clear pathway for internal promotion and professional growth within the organization, encouraging long-term commitment.

12.6. Performance Management & Evaluation

A robust performance management system will ensure accountability, foster professional growth, and align individual performance with organizational goals.



- **Regular Performance Reviews:** Formal performance appraisals will be conducted annually for all staff, providing a structured opportunity to review achievements, discuss challenges, and set future goals. Informal feedback sessions will be held quarterly to provide ongoing guidance and support.
- **KPI Tracking:** Performance will be objectively measured against specific Key Performance Indicators (KPIs) relevant to each role. Examples include: safety incident rates for play staff, customer satisfaction scores for reception, cleanliness audit scores for maintenance, and program attendance for edutainment coordinators. This data-driven approach ensures fairness and clarity.
- **Feedback Culture:** We will actively foster an open and constructive feedback culture where employees feel comfortable both providing upward feedback to management and receiving constructive criticism from their supervisors. This continuous dialogue is vital for individual and team improvement.

12.7. Employee Relations & Culture

A positive and supportive workplace culture is fundamental to employee morale, retention, and overall business success.

- **Positive Work Environment:** We are committed to cultivating a supportive, respectful, and collaborative work environment where every staff member feels valued, heard, and motivated to contribute their best. This includes promoting teamwork and mutual respect.
- **Open Communication:** Regular team meetings will be held to share updates, discuss challenges, and celebrate successes. An accessible suggestion box and an open-door policy will encourage employees to voice ideas and concerns, ensuring transparent communication channels.



- **Team Building Activities:** Organizing regular social events, outings, and team-building exercises will foster camaraderie, strengthen inter-departmental relationships, and build a strong, cohesive team spirit outside of daily operational tasks.
- **Recognition & Rewards:** Implementing formal and informal programs to recognize and reward outstanding employee performance, dedication, and contributions. This could include "Employee of the Month" awards, service anniversaries, and small gestures of appreciation.
- **Diversity & Inclusion:** Promoting a diverse and inclusive workforce that truly reflects Dubai's rich multicultural environment. We will ensure equal opportunities for all employees, fostering an environment where different perspectives are valued and celebrated.

This comprehensive Human Resource Plan ensures that ABC Explorers Fun Zone will not only attract and retain the most qualified and passionate individuals but also cultivate a highly engaged and professional team dedicated to delivering an exceptional, safe, and memorable experience for every child and parent who visits.



**Risks &
Mitigation Plan**



13. Risks and Mitigation Plan

Operating a children's entertainment business in a dynamic market like Dubai involves various inherent risks. This section systematically identifies potential risks across operational, financial, market, human resource, and regulatory domains, and outlines comprehensive, proactive mitigation strategies designed to ensure the long-term stability, safety, and sustained success of ABC Explorers Fun Zone.

13.1. Operational Risks

Risk: Safety Incidents & Accidents: Children, by their very nature, are prone to accidents during active play. Even seemingly minor incidents can escalate, leading to significant reputational damage, potential legal liabilities, and a severe erosion of parental trust, which is paramount in this industry.

Mitigation Strategies:

- **Rigorous Safety Protocols:** Implement and strictly adhere to the highest international safety standards, such as **ASTM F1912 for soft contained play systems** and **EN 1176 for playground equipment**. This includes ensuring all equipment is certified, installed correctly, and regularly inspected for compliance.³⁹
- **Daily Equipment Checks:** Conduct thorough, documented pre-opening inspections of all play equipment, structures, padding, and surfaces. This involves checking for any wear, tear, loose bolts, sharp edges, or debris that could pose a hazard. A detailed checklist will be used and signed off daily.

³⁹ <https://www.rospa.com/Policy/play-safety/Advice/EN1176-Equipment-Standard>



- **Impact-Absorbing Flooring:** Ensure all play areas are equipped with appropriate, certified impact-absorbing flooring materials (e.g., rubber tiles, thick padding) that meet fall height requirements to minimize injury risk from falls.
- **High Staff-to-Child Ratios:** Maintain and consistently exceed industry-recommended staff-to-child ratios, particularly in high-activity zones (e.g., climbing structures, slides) and dedicated toddler areas. This ensures active, vigilant, and proactive supervision, allowing staff to intervene quickly, provide personalized attention, and manage group dynamics effectively.
- **Certified Staff:** All play supervisors and attendants **must be certified in Pediatric First Aid and CPR (Cardiopulmonary Resuscitation)**. Regular refresher training will be mandatory to keep their skills current and ensure a swift, competent response to any medical emergency.
- **Clear Rules & Signage:** Prominently display clear, easy-to-understand rules for both children and parents throughout the facility. This includes age restrictions for specific play zones, guidelines for appropriate play behavior, and instructions for staff interaction.
- **Secure Entry/Exit:** Implement controlled access points with electronic gates, turnstiles, and a robust wristband system (e.g., barcode or RFID-enabled) to prevent unauthorized entry/exit, accurately track capacity, and ensure that children only leave with their designated guardian.
- **Emergency Procedures:** Develop and regularly drill comprehensive emergency response plans for various scenarios, including medical emergencies, fire, evacuation, and lost children. This involves clear communication protocols, designated assembly points, and coordination with mall security and local emergency services.
- **Comprehensive Insurance:** Secure robust and extensive public liability insurance, property insurance, and workers' compensation insurance to cover potential accidents, damages, or legal liabilities arising from operations.



Risk: Hygiene & Cleanliness Issues: Poor hygiene within a children's play environment can rapidly lead to the spread of germs, parental dissatisfaction, negative word-of-mouth, and severe reputational damage, particularly in the post-pandemic era where cleanliness expectations are heightened.⁴⁰

Mitigation Strategies:

- **Strict Cleaning Schedule:** Implement a rigorous, documented daily cleaning and sanitization schedule for all surfaces, play equipment, and restrooms. This includes continuous spot cleaning and wipe-downs of high-touch surfaces (e.g., handrails, door handles, interactive screens) at least hourly during operating hours.
- **Deep Cleaning Protocols:** Conduct thorough deep cleaning and disinfection after closing each day, utilizing commercial-grade equipment such as **ball pit cleaning machines, industrial vacuums, and steam cleaners**. This extends to soft furnishings, air ducts, and less accessible areas on a weekly or bi-weekly basis.
- **Hand Sanitizer Stations:** Provide readily accessible, child-friendly hand sanitizer dispensers at entry points, exits, and throughout all play zones to encourage frequent hand hygiene.
- **Air Purification:** Install and maintain high-quality air purification systems (e.g., **HEPA filters with UV-C light technology**) to ensure optimal indoor air quality and reduce airborne pathogens.
- **Sick Child Policy:** Implement and clearly communicate a strict policy regarding sick children not being allowed to enter the facility. This includes visible signage and staff empowered to politely refuse entry to visibly unwell children.

⁴⁰ <https://crewcare.co.nz/blog/school-cleaning-impacts-student-health-and-learning/>



- **Staff Training:** Provide comprehensive training to all staff on proper hygiene practices, cross-contamination prevention, and the correct use of child-safe cleaning agents.

Risk: Equipment Breakdown & Maintenance: Malfunctioning or damaged play equipment can directly lead to safety hazards for children, cause operational downtime resulting in lost revenue, and significantly impact customer satisfaction.⁴¹

Mitigation Strategies:

- **Quality Sourcing:** Invest exclusively in high-quality, durable, and certified play equipment from reputable international manufacturers known for their safety records and product longevity. Prioritize materials that are non-toxic and easy to clean.
- **Preventative Maintenance:** Implement a strict, documented preventative maintenance schedule for all equipment. This includes regular lubrication, tightening of bolts, checking for structural integrity, and proactive replacement of worn parts, conducted by qualified in-house staff or certified external technicians.
- **Spare Parts Inventory:** Maintain a critical inventory of commonly needed spare parts on-site to facilitate quick repairs and minimize operational downtime in case of minor breakdowns.
- **Vendor Service Agreements:** Establish formal service level agreements (SLAs) with equipment suppliers and specialized maintenance companies. These agreements should specify guaranteed response times for repairs, access to technical support, and regular inspection schedules.

⁴¹ <https://www.clickmaint.com/blog/equipment-failure-causes-and-prevention>



13.2. Financial Risks

Risk: Lower-than-Expected Footfall/Revenue: Initial financial projections may not be met due to slower-than-anticipated market adoption, intense competition, or unforeseen negative economic factors impacting consumer discretionary spending.⁴²

Mitigation Strategies:

- **Aggressive & Adaptive Marketing:** Implement a robust and diversified marketing strategy that includes targeted digital campaigns (social media ads, search engine marketing), prominent in-mall advertising, and active community outreach (e.g., school partnerships, local events) to drive awareness and consistent traffic.
- **Flexible Pricing & Promotions:** Offer attractive introductory discounts, tiered loyalty programs, and dynamic seasonal promotions (e.g., summer camps, holiday specials) to incentivize first-time visits and encourage repeat business.
- **Diversified Revenue Streams:** Maximize revenue beyond just admission fees. This includes robust sales from birthday parties (tiered packages), a well-curated F&B offering (healthy snacks, specialty coffees), and branded merchandise sales to increase the average transaction value per customer.
- **Rigorous Cost Control:** Implement strict cost management practices across all operational areas, particularly for variable costs (e.g., staffing based on demand, F&B waste reduction), and regularly review fixed expenses (e.g., utilities, administrative costs) to identify areas for optimization.

⁴² <https://www.investopedia.com/ask/answers/042815/which-economic-factors-most-affect-demand-consumer-goods.asp>



- **Contingency Planning:** Maintain a healthy cash reserve equivalent to **3-6 months of operating expenses** to cover periods of lower revenue or unexpected costs, providing a crucial financial buffer.

Risk: High Operational Costs (especially Rent): Unforeseen increases in key operational costs, particularly commercial rent in prime mall locations, utilities, or staff salaries, can significantly erode profitability.⁴³

Mitigation Strategies:

- **Strategic Location Negotiation:** Engage in meticulous negotiation for favorable lease terms with mall developers. This includes seeking clauses for rent caps on increases, initial rent-free periods for fit-out, or contributions towards interior construction costs.
- **Energy Efficiency:** Invest in high-efficiency lighting (e.g., LED), HVAC (Heating, Ventilation, and Air Conditioning) systems, and energy-star rated equipment to significantly minimize utility bills. Consider smart energy management systems.
- **Staffing Optimization:** Implement sophisticated staff scheduling software to optimize staffing levels to meet demand precisely, avoiding overstaffing during off-peak hours while ensuring adequate coverage during peak times. Cross-training staff can also provide flexibility.
- **Supplier Management:** Continuously negotiate favorable terms, bulk discounts, and long-term contracts with F&B, cleaning, and equipment suppliers to secure competitive pricing and consistent quality.

⁴³ <https://mukeshram.livepositively.com/cost-control-challenge-of-high-operational-expenses/>



13.3. Market & Competitive Risks

Risk: Intense Competition: The Dubai market for children's entertainment is highly competitive, with existing large players and the constant potential for new entrants to saturate the market, making it challenging to gain and maintain market share.⁴⁴

Mitigation Strategies:

- **Strong Differentiation:** Clearly and consistently emphasize unique selling propositions that set ABC Explorers Fun Zone apart. This includes our unwavering commitment to premium safety, a strong edutainment focus with structured learning activities, the exceptional quality and engagement of our staff, and the unique design of our play structures.
- **Niche Targeting:** While catering broadly to 0-12, consider developing specialized programs or zones that appeal to specific sub-niches (e.g., sensory play for toddlers, STEM-focused challenges for older children) where competition might be less direct.
- **Build Brand Loyalty:** Implement robust membership programs that offer significant value, provide consistently excellent customer service, and create personalized, memorable experiences to foster strong emotional connections and encourage repeat visits.
- **Continuous Innovation:** Regularly update play areas, introduce new and exciting activities, and refresh edutainment programs (e.g., seasonal themes, guest performers) to keep the offering fresh, engaging, and relevant, preventing customer fatigue.

⁴⁴ <https://fastercapital.com/topics/the-effects-of-intense-competition-on-market-saturation.html>



- **Market Research:** Continuously monitor competitor activities, pricing strategies, new offerings, and marketing campaigns to proactively adapt strategies and identify emerging opportunities or threats.

Risk: Changing Consumer Preferences: Shifts in parental expectations or evolving children's entertainment trends (e.g., increased preference for digital play, demand for eco-friendly options) could reduce demand for traditional indoor play facilities.⁴⁵

Mitigation Strategies:

- **Trend Monitoring:** Stay abreast of global and local trends in children's entertainment, early childhood development, and parental lifestyle choices through industry reports, surveys, and direct engagement with parent communities.
- **Flexible Programming:** Design the edutainment space to be adaptable for various activities and future integrations. This could include modular play structures that can be reconfigured, and adaptable activity spaces that can host both traditional and potentially interactive digital elements (e.g., projection games, augmented reality experiences) that complement physical play rather than replace it.
- **Parental Feedback:** Actively solicit and genuinely incorporate parental feedback into activity development, facility improvements, and service enhancements, ensuring offerings remain aligned with customer desires.

⁴⁵ <https://www.sciencedirect.com/science/article/pii/S0148296322003411>



13.4.Human Resource Risks

Risk: Staff Turnover & Retention: High employee turnover can lead to increased recruitment and training costs, negatively impact service quality and consistency, and disrupt overall operations.⁴⁶

Mitigation Strategies:

- **Competitive Compensation & Benefits:** Offer attractive salary packages and a comprehensive benefits program (including health insurance, visa sponsorship, and employee discounts) to draw and retain top talent.
- **Positive Work Culture:** Foster a supportive, respectful, and engaging work environment with clear communication channels, opportunities for teamwork, and a strong sense of purpose. Implement mentorship programs and regular social events to build camaraderie.
- **Career Development:** Provide clear opportunities for growth, continuous training, and internal promotion pathways to motivate staff and encourage long-term commitment.
- **Recognition & Rewards:** Implement formal and informal programs to acknowledge and reward outstanding employee performance and dedication, such as "Employee of the Month," performance bonuses, and public recognition.
- **Effective Training:** Ensure all staff are thoroughly trained and feel confident and competent in their roles, which reduces frustration, increases job satisfaction, and improves performance.

⁴⁶ https://www.researchgate.net/publication/352390912_Employee_Turnover_Causes_Importance_and_Retention_Strategies



Risk: Inadequate Staff Skills/Training: Poorly trained or unskilled staff can compromise child safety, lead to substandard service quality, and negatively impact the overall customer experience.⁴⁷

Mitigation Strategies:

- **Rigorous Recruitment:** Implement thorough background checks, skill assessments, and behavioral interviews during the hiring process to ensure candidates possess the necessary aptitude and attitude for working with children.
- **Comprehensive Training Program:** Invest heavily in a multi-stage training program: initial onboarding, ongoing skill development, and specialized training (e.g., advanced first aid, conflict resolution, specific edutainment techniques).
- **Regular Performance Reviews:** Conduct frequent performance evaluations to identify any skill gaps early and provide targeted training, coaching, or mentorship to address them promptly.

13.5. Regulatory & Legal Risks

Risk: Non-Compliance with Regulations: Failure to adhere to Dubai's stringent local health, safety, labor, or business licensing regulations can result in significant fines, mandatory operational shutdowns, and severe legal action, jeopardizing the entire business.⁴⁸

⁴⁷ <https://threesixtysafety.com/the-safety-impact-of-untrained-employees/>

⁴⁸ <https://corporateohs.com/hse-services-the-implications-of-non-compliance-with-occupational-health-and-safety-ohs-standards-in-the-uae-legal-consequences-and-best-practices/>



Mitigation Strategies:

- **Dedicated Compliance Officer/Consultant:** Appoint an internal individual or engage an external consultant responsible for continuously monitoring and ensuring full compliance with all relevant Dubai regulations, including updates to laws and new requirements. This person will act as a liaison with regulatory bodies.
- **Regular Audits:** Conduct scheduled internal audits using detailed checklists to verify compliance with health, safety, and operational standards. Consider engaging third-party auditors for independent assessments.
- **Legal Counsel:** Retain experienced local legal counsel to advise on all aspects of business operations, labor laws, consumer protection laws, and contract negotiations, ensuring all practices are legally sound.
- **Permit & License Management:** Implement a strict system for tracking and renewing all necessary permits and licenses well in advance of their expiry dates to avoid any operational interruptions.

Risk: Reputational Damage: Negative publicity stemming from a safety incident, sustained poor customer reviews, or widespread social media backlash can severely impact the brand's image, erode parental trust, and lead to a significant decline in customer numbers.

Mitigation Strategies:

- **Proactive Safety & Hygiene:** The most effective defense is a proactive offense: consistently deliver and visibly demonstrate the highest standards of safety and cleanliness. Transparency in these areas builds confidence.



- **Exceptional Customer Service:** Empower all staff to resolve customer issues promptly, courteously, and empathetically at the first point of contact. This turns potential negative experiences into positive ones.
- **Online Reputation Management:** Actively monitor all online review platforms (e.g., Google Reviews, social media, TripAdvisor) and respond professionally and promptly to all feedback, both positive and negative. Address concerns publicly and offer private resolution where appropriate.
- **Crisis Communication Plan:** Develop a clear, pre-defined crisis communication plan. This plan should outline roles and responsibilities, key messaging, and communication channels for engaging with parents, mall management, media, and relevant authorities during any negative incident, ensuring transparency, empathy, and control of the narrative.

By systematically identifying these potential risks and diligently implementing the outlined comprehensive mitigation strategies, ABC Explorers Fun Zone can build a resilient and sustainable business model, capable of navigating the complexities of the Dubai market and ensuring long-term success, safety, and a stellar reputation.



Financial Plan

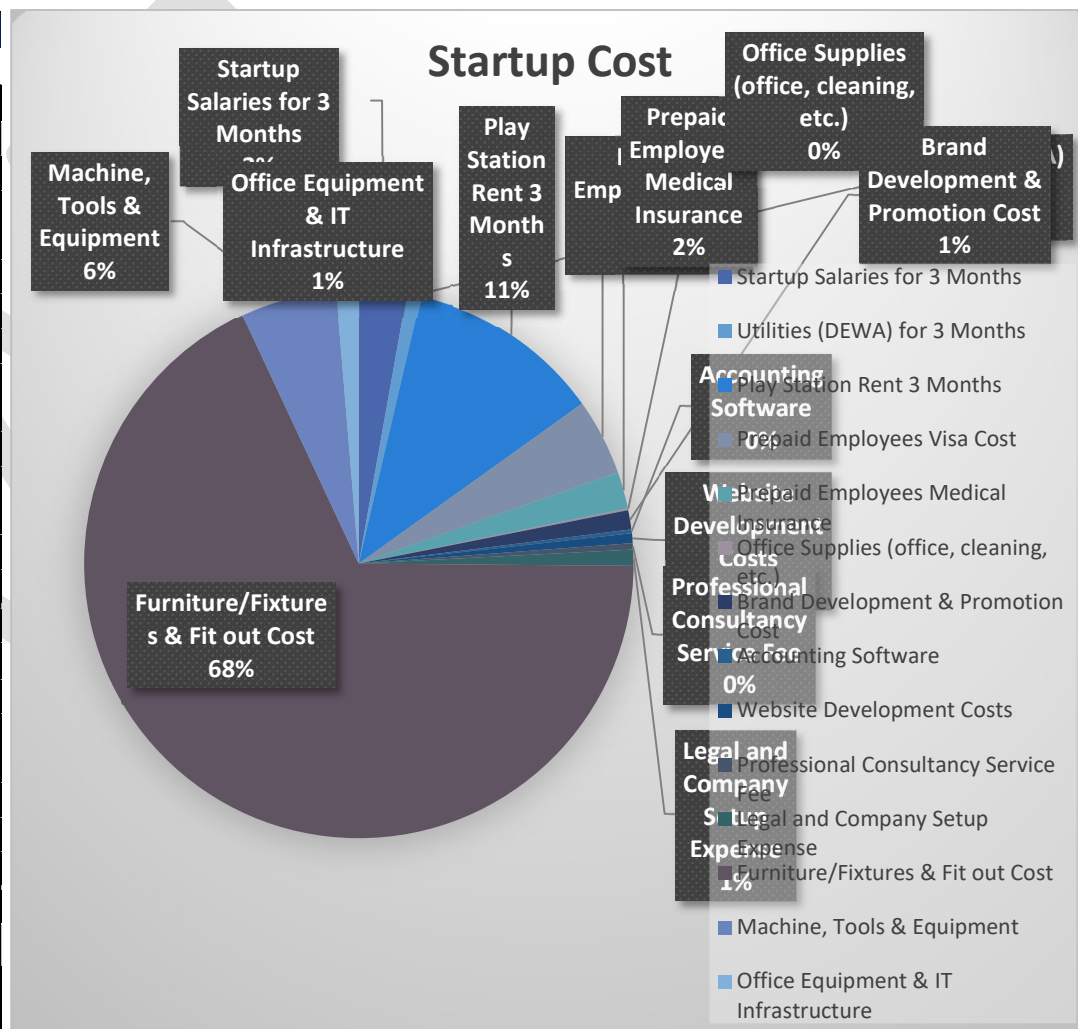


14. Financial Plan

14.1. Project Financial Highlights

Startup Cost Indicator - Key Performance Indicator (KPI)

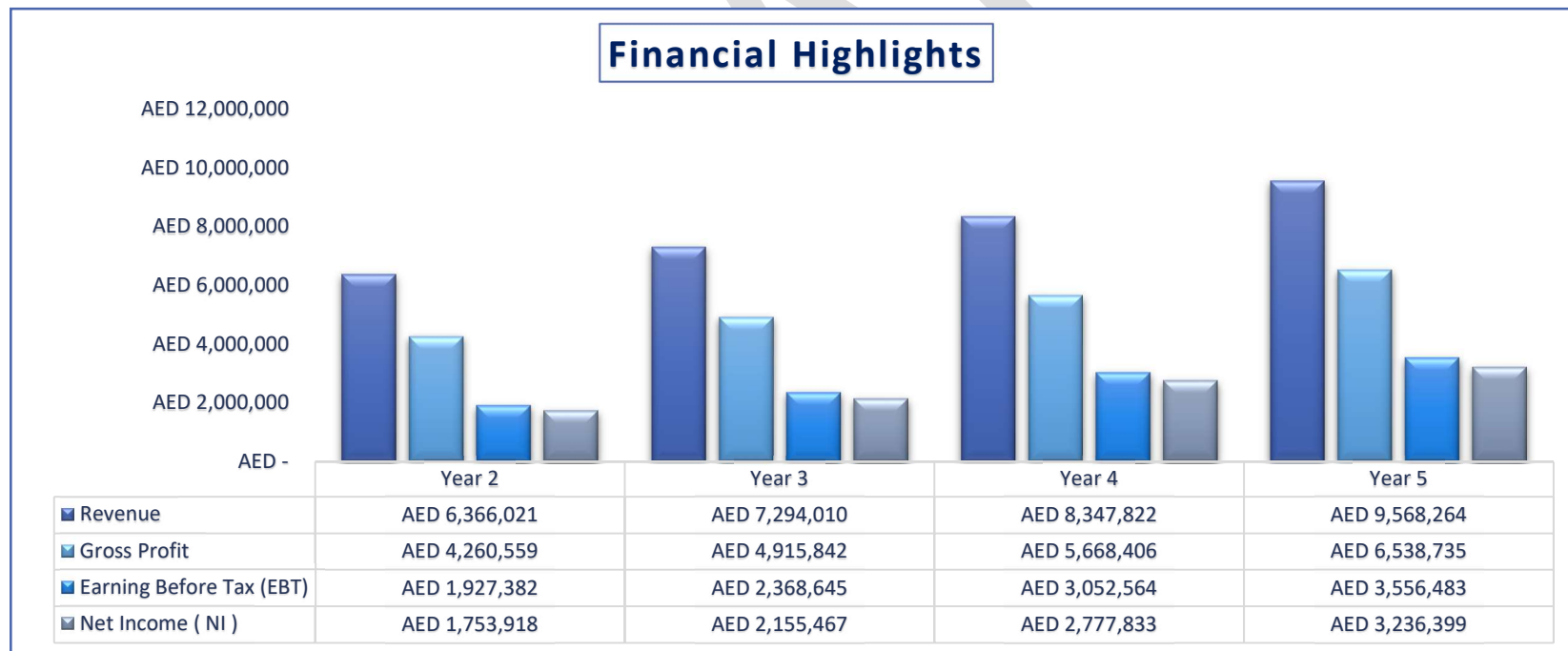
Startup Cost	
Start-up Expenses	Amount
Startup Salaries for 3 Months	AED 74,300
Utilities (DEWA) for 3 Months	AED 22,500
Utilities (Telephone & Internet) for 3 Months	AED 10,000
Play Station Rent 3 Months	AED 303,750
Prepaid Employees Visa Cost	AED 120,000
Prepaid Employees Medical Insurance	AED 57,000
Office Supplies (office, cleaning, etc.)	AED 3,000
Business Cards/Stationery	AED 5,000
Brand Development & Promotion Cost	AED 30,000
Accounting Software	AED 6,000
Website Development Costs	AED 15,000
Professional Consultancy Service Fee	AED 10,000
Legal and Company Setup Expense	AED 25,000
Total Start-up Expenses	AED 681,550
Start-up Assets	Amount
Furniture/Fixtures & Fit out Cost	AED 1,800,000
Machine, Tools & Equipment	AED 150,000
Office Equipment & IT Infrastructure	AED 35,000
Startup Inventory	AED 20,000
Cash Reserve for Working Capital	AED 303,450
Total Start-up Assets - Capital Outflow	AED 2,318,450
Total Capital Requirement	AED 3,000,000
Project Financing	Amount
Owner's Capital	AED 3,000,000





Projected Income Statement

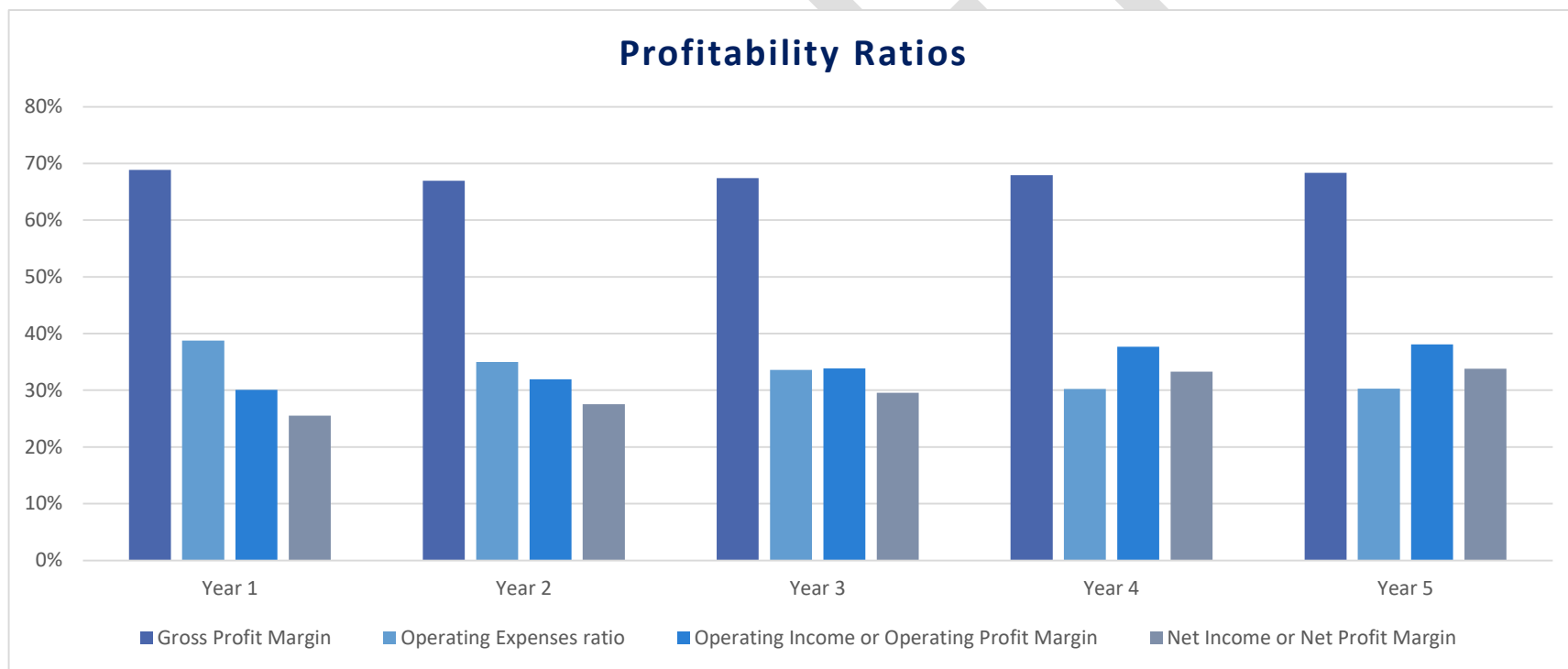
Projected Income Statement	Year 2		Year 3		Year 4		Year 5		Total	
	Forecast		Forecast		Forecast		Forecast			
Revenue	AED	6,366,021	AED	7,294,010	AED	8,347,822	AED	9,568,264	AED	37,141,117
Less : Cost of Revenue	AED	2,105,462	AED	2,378,168	AED	2,679,416	AED	3,029,529	AED	11,927,474
Gross Profit	AED	4,260,559	AED	4,915,842	AED	5,668,406	AED	6,538,735	AED	25,213,643
Less : Operating Expenses	AED	2,227,677	AED	2,448,532	AED	2,523,430	AED	2,895,582	AED	12,251,921
Earning Before Interest, Tax, Depreciation and Amortization (EBITDA)	AED	2,032,882	AED	2,467,310	AED	3,144,976	AED	3,643,153	AED	12,961,721
Less : Depreciation & Amortization	AED	105,500	AED	98,665	AED	92,412	AED	86,670	AED	496,247
Earning Before Interest and Tax (EBIT)	AED	1,927,382	AED	2,368,645	AED	3,052,564	AED	3,556,483	AED	12,465,474
Less : Finance Cost (Bank charges)	AED	-	AED	-	AED	-	AED	-	AED	-
Earning Before Tax (EBT)	AED	1,927,382	AED	2,368,645	AED	3,052,564	AED	3,556,483	AED	12,465,474
Less : Corporate Tax	AED	173,464	AED	213,178	AED	274,731	AED	320,083	AED	1,121,893
Net Income (NI)	AED	1,753,918	AED	2,155,467	AED	2,777,833	AED	3,236,399	AED	11,343,582





Projected Income Statement -Key Performance Indicator (KPI) in % age

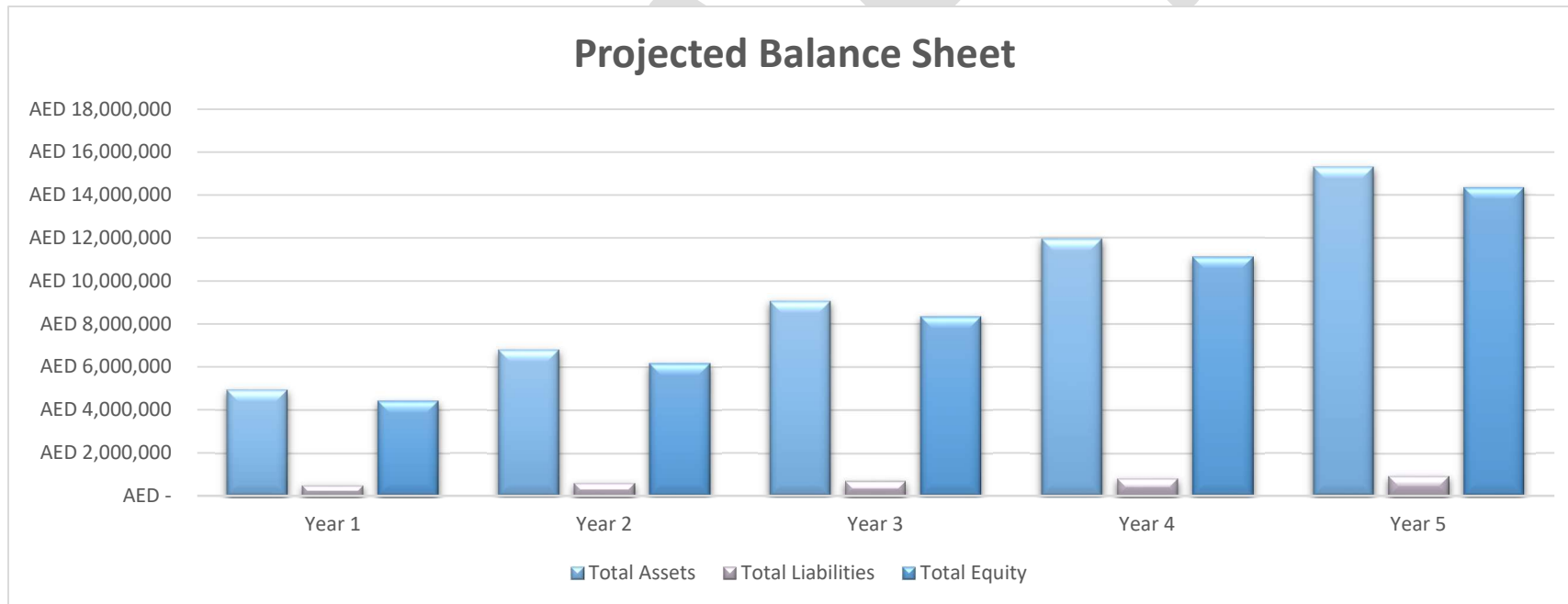
Key Financial Ratios	Year 2	Year 3	Year 4	Year 5	Forecasted Average
	Forecasted	Forecasted	Forecasted	Forecasted	
Revenue ratio	100%	100%	100%	100%	100%
Cost of Revenue ratio	33%	33%	32%	32%	32%
Gross Margin ratio	67%	67%	68%	68%	68%
Operating Expense ratio	35%	34%	30%	30%	33%
EBITDA ratio	32%	34%	38%	38%	34%
Depreciation Expense ratio	2%	1%	1%	1%	1%
Corporate Tax Expense ratio	3%	3%	3%	3%	3%
Net Margin ratio	28%	30%	33%	34%	31%





Projected Balance Sheet

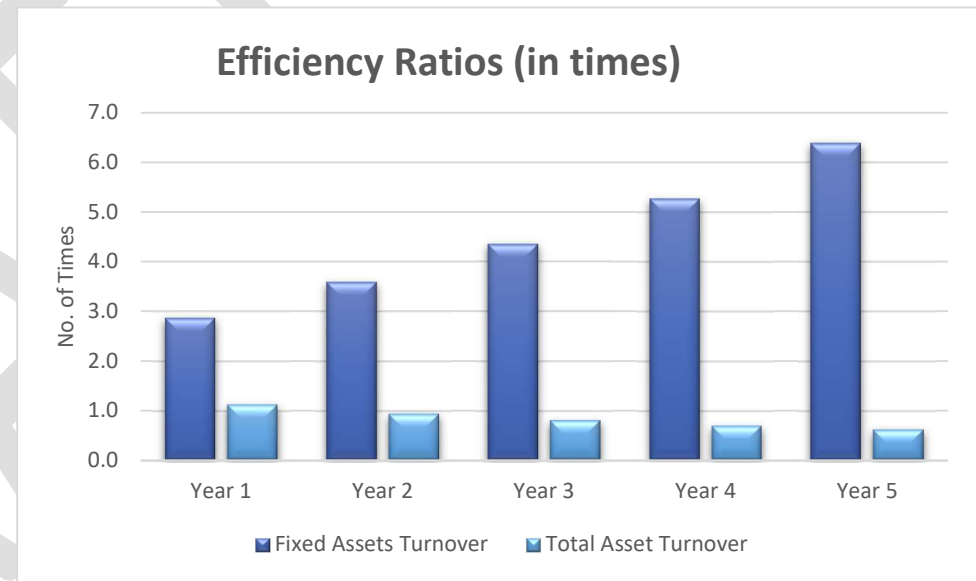
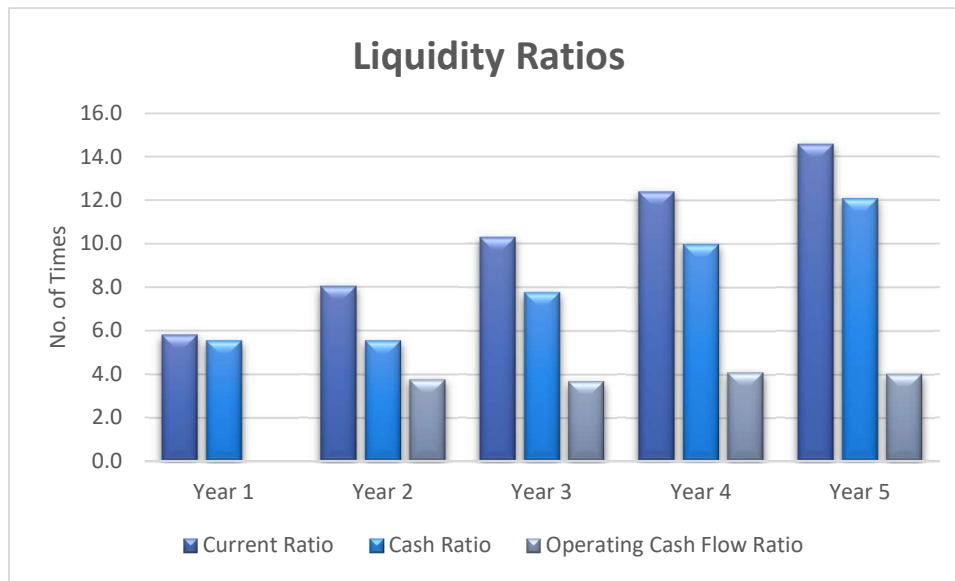
Projected Balance Sheet	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecast	Forecast	Forecast	Forecast	Forecast
Non-Current Assets	AED 1,942,000	AED 1,776,500	AED 1,677,835	AED 1,585,423	AED 1,498,753
Current Assets	AED 2,994,038	AED 5,023,421	AED 7,368,136	AED 10,357,440	AED 13,791,769
Total Assets	AED 4,936,038	AED 6,799,921	AED 9,045,971	AED 11,942,864	AED 15,290,522
Non-Current Liabilities	AED -	AED -	AED -	AED -	AED -
Current Liabilities	AED 516,074	AED 626,039	AED 716,622	AED 835,681	AED 946,940
Total Liabilities	AED 516,074	AED 626,039	AED 716,622	AED 835,681	AED 946,940
Total Equity	AED 4,419,964	AED 6,173,882	AED 8,329,349	AED 11,107,182	AED 14,343,582
Total Equity and Liabilities	AED 4,936,038	AED 6,799,921	AED 9,045,971	AED 11,942,864	AED 15,290,522



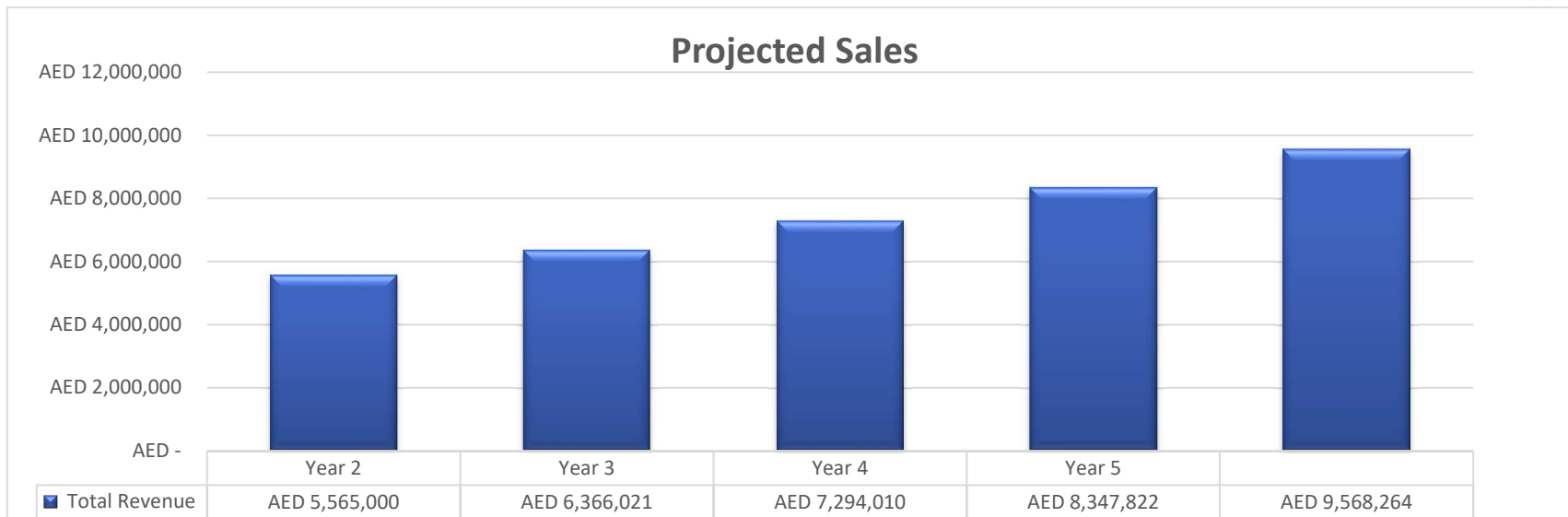


Balance Sheet Ratios - Key Performance Indicator (KPI)

Key Financial Ratios	Year 2	Year 3	Year 4	Year 5	Forecasted Average
	Forecasted	Forecasted	Forecasted	Forecasted	
Current Ratio	8	10	12	15	10
Quick Ratio	8	10	12	15	10
Return on Assets (ROA)	1	1	2	2	1
Return on equity (ROE)	28%	26%	25%	23%	27%
Return on Capital Employed (ROCE)	44%	38%	37%	32%	41%

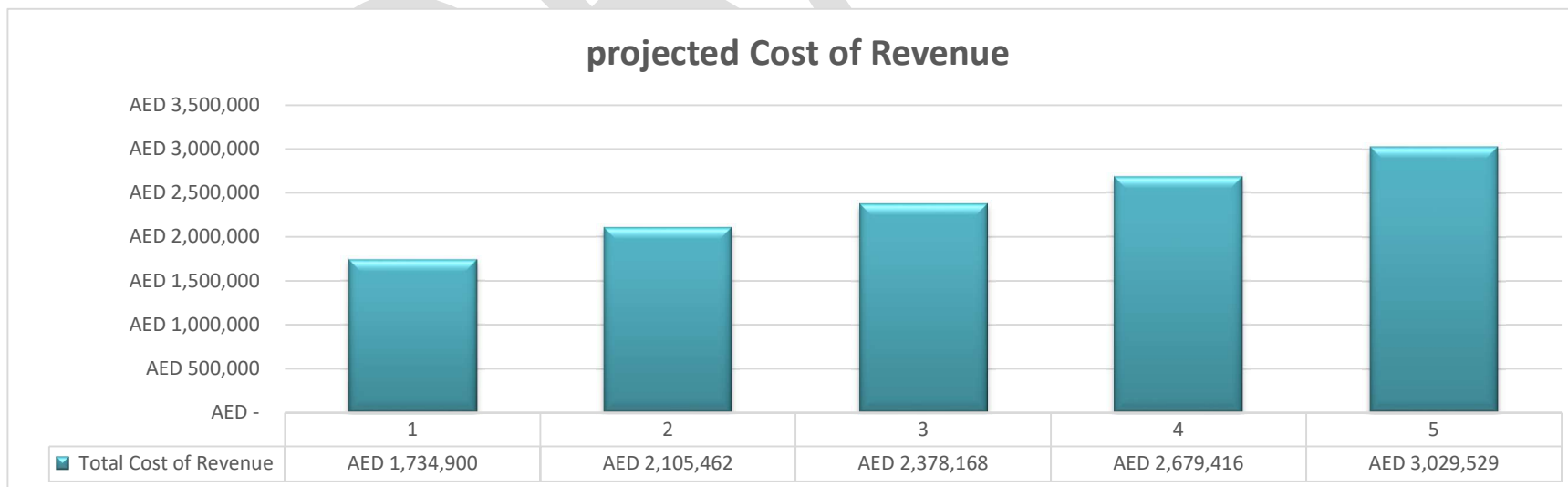


Projected Revenue by Year	Year 2	Year 3	Year 4	Year 5	Total
	Forecasted	Forecasted	Forecasted	Forecasted	
Play Section Sales	AED 2,245,159	AED 2,564,555	AED 2,922,321	AED 3,337,256	AED 13,043,291
Party Section Sales	AED 3,355,880	AED 3,826,872	AED 4,360,155	AED 4,973,921	AED 19,456,828
Café & Retail Sales	AED 764,982	AED 902,583	AED 1,065,346	AED 1,257,087	AED 4,640,998
Total	AED 6,366,021	AED 7,294,010	AED 8,347,822	AED 9,568,264	AED 37,141,117



Projected Cost of Revenue

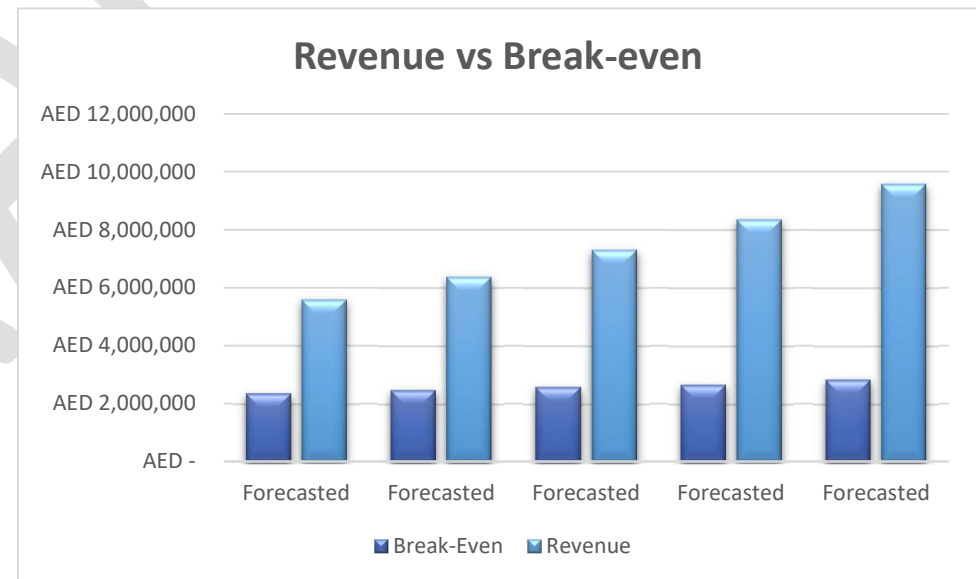
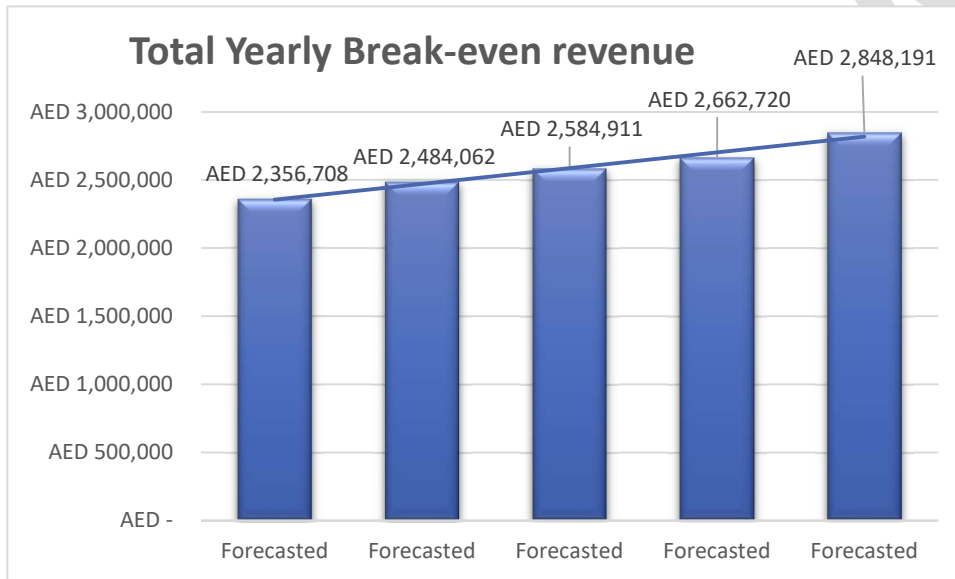
Projected Cost of Revenue by Year	Year 2	Year 3	Year 4	Year 5	Total
	Forecasted	Forecasted	Forecasted	Forecasted	
Operational Staff Salaries	AED 585,691	AED 633,018	AED 676,063	AED 727,036	AED 3,033,109
Direct Material Cost	AED 1,519,771	AED 1,745,149	AED 2,003,352	AED 2,302,494	AED 8,894,366
Total	AED 2,105,462	AED 2,378,168	AED 2,679,416	AED 3,029,529	AED 11,927,474





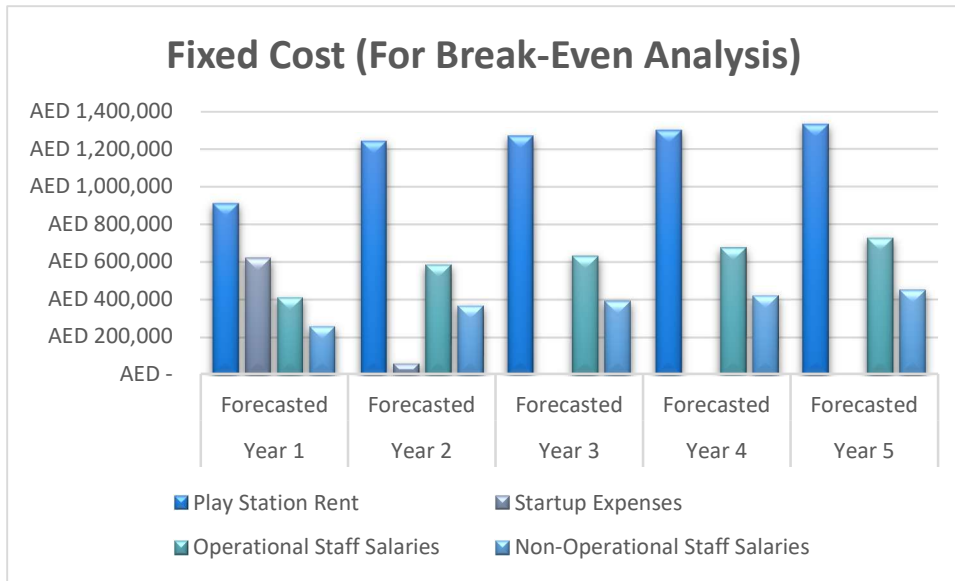
Projected Summary Sheet of Multiproduct Breakeven Analysis

Multiproduct Breakeven	Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted	
Fixed Cost	AED	2,256,974	AED	2,297,935	AED	2,398,776	AED	2,508,358
Weighted Average Selling Price	AED	1,000	AED	1,063	AED	1,130	AED	1,201
Weighted Average Variable Cost	AED	91	AED	118	AED	112	AED	143
Weighted Average Multiproduct Contribution Margin	AED	909	AED	945	AED	1,018	AED	1,058
Weighted Average Multiproduct Contribution Margin Ratio (CM Ratio)		0.91		0.89		0.90		0.88
Breakeven Point in Multiproduct (Revenue (No. of Orders))		18,471		17,915		17,219		17,160
Weighted Average Breakeven Point in Multiproduct Revenue (in AED)	AED	2,484,062	AED	2,584,911	AED	2,662,720	AED	2,848,191





Yearly Breakeven Analysis in Amount (AED)	Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted	
	-----Per Year-----							
Play Section Sales	AED	876,075	AED	908,848	AED	932,138	AED	993,403
Party Section Sales	AED	1,309,486	AED	1,356,198	AED	1,390,766	AED	1,480,590
Café & Retail Sales	AED	298,501	AED	319,865	AED	339,815	AED	374,198
Total Yearly Break-even Revenue	AED	2,484,062	AED	2,584,911	AED	2,662,720	AED	2,848,191



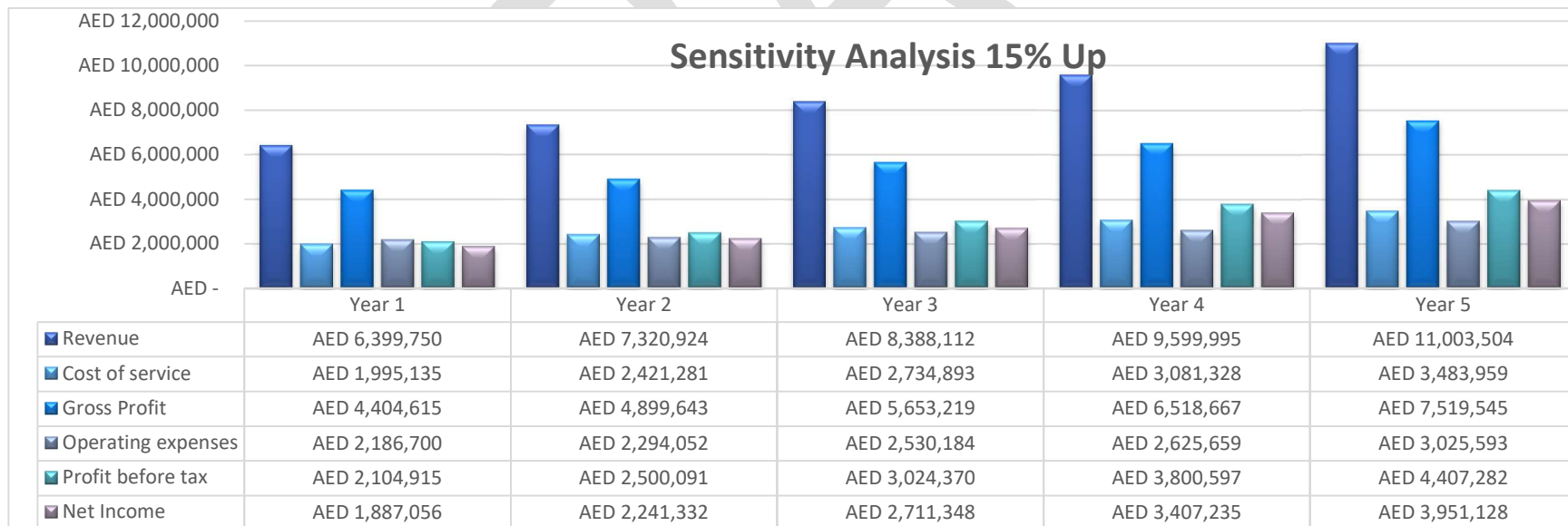
Yearly Breakeven Analysis in Revenue (No. of Orders)	Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted	
	-----Per Year-----							
Play Section Sales		8,251		8,002		7,691		7,665
Party Section Sales		720		698		671		669
Café & Retail Sales		9,500		9,214		8,857		8,827
Total		18,471		17,915		17,219		17,160



Project Risk Analysis 1 -Sensitivity Analysis

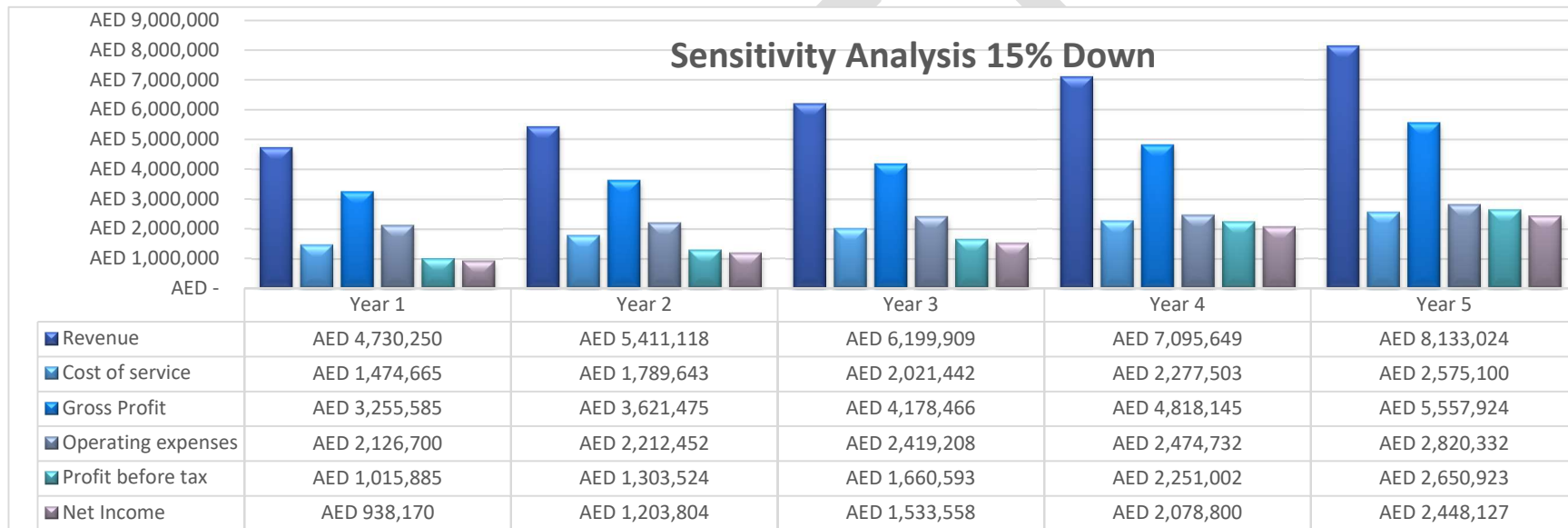
Description	Note	Low Value (85%)	Base Value (100%)	High Value (115%)
Weighted Average Price per Product (@ 15 %)		AED 797	AED 938	AED 1,078
Average Variable Cost per Product		AED 52	AED 62	AED 71
Advertising & Marketing		AED 231,200	AED 272,000	AED 312,800
Tax rate		8%	9%	10%
Average Profit After Tax		(1,640,492)	2,268,716	2,839,620

Sensitivity Analysis 15% Up	Year 2	Year 3	Year 4	Year 5
	Forecast	Forecast	Forecast	Forecast
Revenue	AED 7,320,924	AED 8,388,112	AED 9,599,995	AED 11,003,504
Cost of service	AED 2,421,281	AED 2,734,893	AED 3,081,328	AED 3,483,959
Gross Profit	AED 4,899,643	AED 5,653,219	AED 6,518,667	AED 7,519,545
Operating expenses	AED 2,294,052	AED 2,530,184	AED 2,625,659	AED 3,025,593
Profit before tax	AED 2,500,091	AED 3,024,370	AED 3,800,597	AED 4,407,282
Net Income	AED 2,241,332	AED 2,711,348	AED 3,407,235	AED 3,951,128





Sensitivity Analysis 15% Down	Year 2		Year 3		Year 4		Year 5	
		Forecast		Forecast		Forecast		Forecast
Revenue	AED	5,411,118	AED	6,199,909	AED	7,095,649	AED	8,133,024
Cost of service	AED	1,789,643	AED	2,021,442	AED	2,277,503	AED	2,575,100
Gross Profit	AED	3,621,475	AED	4,178,466	AED	4,818,145	AED	5,557,924
Operating expenses	AED	2,212,452	AED	2,419,208	AED	2,474,732	AED	2,820,332
Profit before tax	AED	1,303,524	AED	1,660,593	AED	2,251,002	AED	2,650,923
Net Income	AED	1,203,804	AED	1,533,558	AED	2,078,800	AED	2,448,127

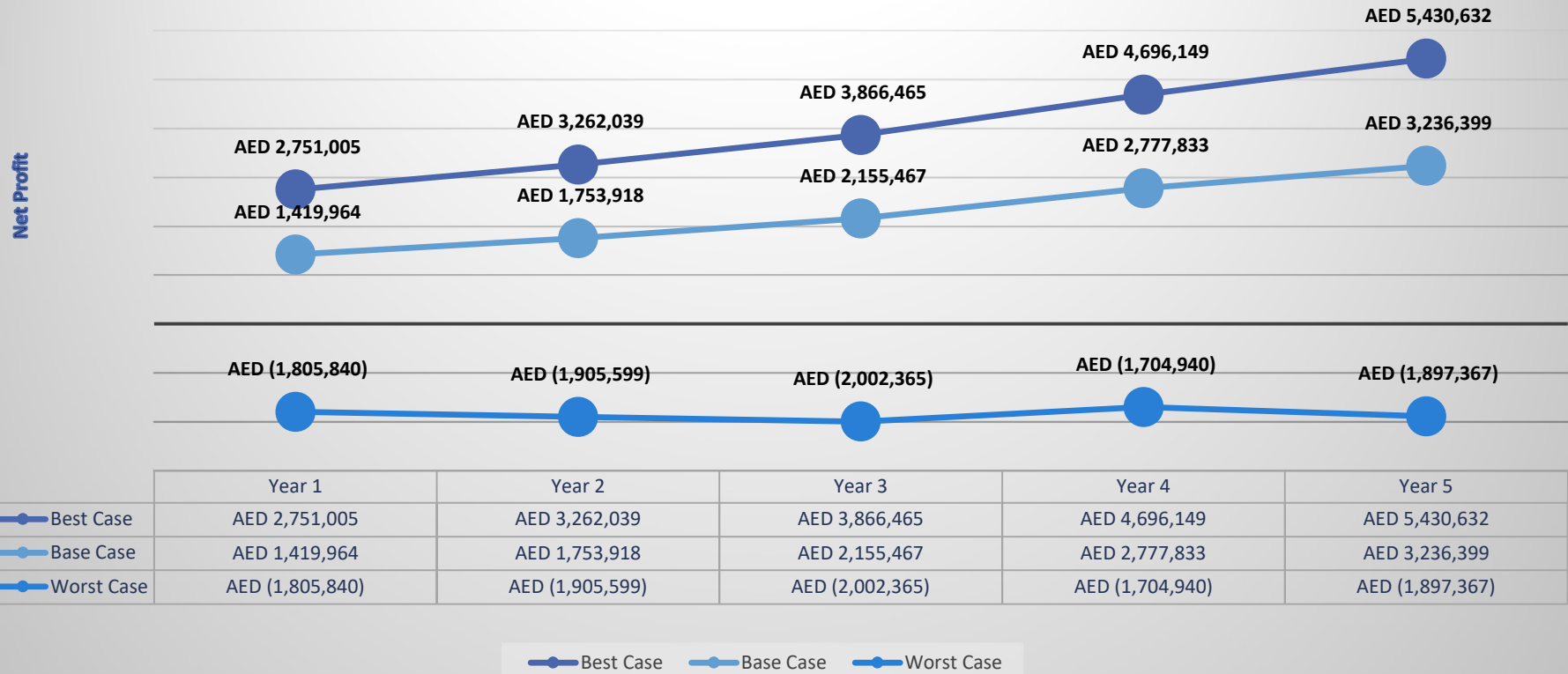


Project Risk Analysis 2-Scenario Analysis
Net Income (Effect on Net Income in each Scenario Analysis)

Scenario	Year 2		Year 3		Year 4		Year 5	
		Forecast		Forecast		Forecast		Forecast
Best Case	AED	3,262,039	AED	3,866,465	AED	4,696,149	AED	5,430,632
Base Case	AED	1,753,918	AED	2,155,467	AED	2,777,833	AED	3,236,399
Worst Case	AED	(1,905,599)	AED	(2,002,365)	AED	(1,704,940)	AED	(1,897,367)



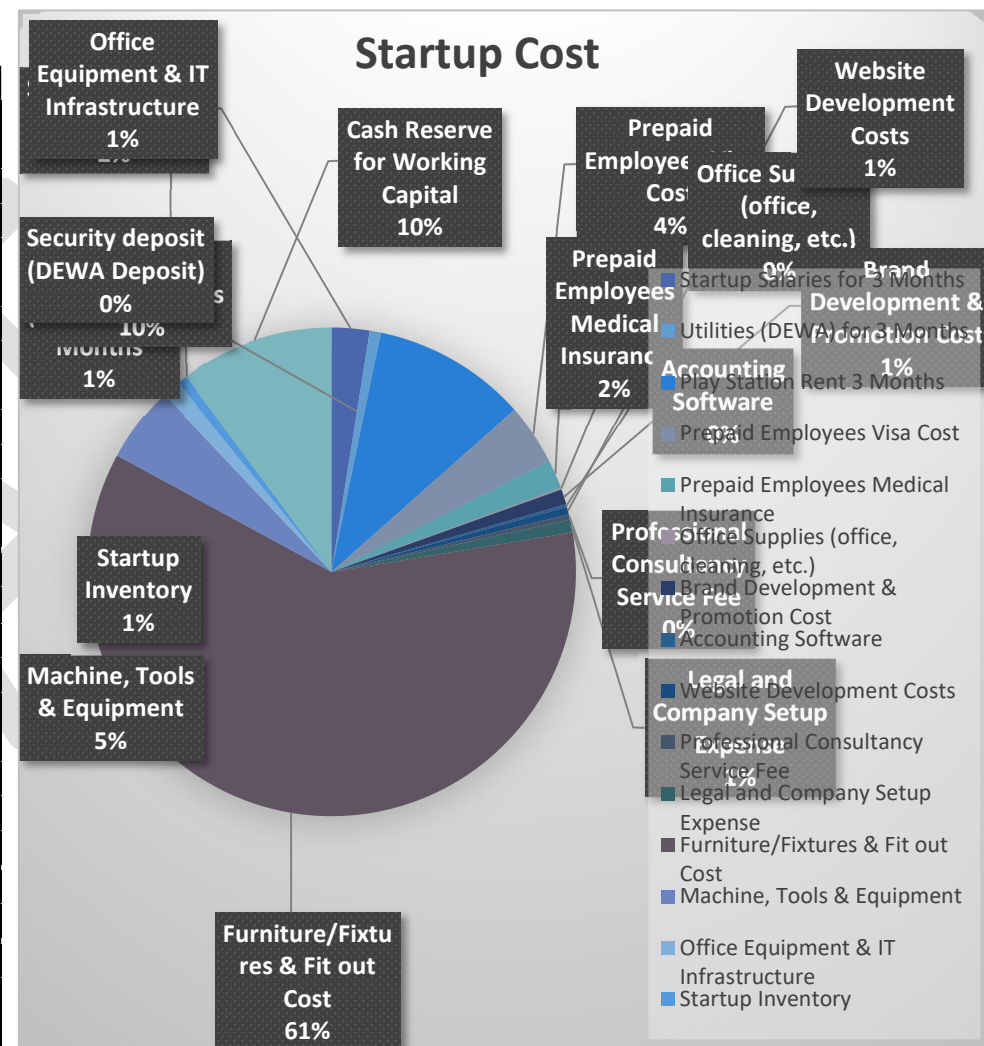
Scenario Analysis





14.2. Project Startup Cost

Project Start-up Expenses - Breakup	Note	Amount
Startup Salaries for 3 Months	1	AED 74,300
Utilities (DEWA) for 3 Months	2	AED 22,500
Utilities (Telephone & Internet) for 3 Months	2	AED 10,000
Play Station Rent 3 Months		AED 303,750
Prepaid Employees Visa Cost	1	AED 120,000
Prepaid Employees Medical Insurance	1	AED 57,000
Office Supplies (office, cleaning, etc.)		AED 3,000
Business Cards/Stationery		AED 5,000
Brand Development & Promotion Cost		AED 30,000
Accounting Software		AED 6,000
Website Development Costs		AED 15,000
Professional Consultancy Service Fee		AED 10,000
Legal and Company Setup Expense	3	AED 25,000
Total Start-up Expenses		AED 681,550
Project Start-up Assets - Breakup		
		Amount
Furniture/Fixtures & Fit out Cost	4	AED 1,800,000
Machine, Tools & Equipment	5	AED 150,000
Office Equipment & IT Infrastructure	6	AED 35,000
Security deposit (DEWA Deposit)		AED 10,000
Startup Inventory	7	AED 20,000
Cash Reserve for Working Capital		AED 303,450
Total Start-up Assets - Capital Outflow		AED 2,318,450
Total Capital Requirement		AED 3,000,000
Project Financing		
		Amount
Owner's Capital		AED 3,000,000





Note 1

Salary of 3 months is considered. Salary, Employees Visa and Insurance breakup is shown in below in table.

Designations	Number	Total Per Month Salary	Total 3 month Salary	Prepaid Employees Visa Cost	Total Prepaid Employees Visa Cost	Prepaid Employee Medical Insurance / Per Employee	Total Prepaid Employee Medical Insurance
Direct Staff / Operational Staff							
Play Area Supervisor	1	AED 5,000	AED 15,000	AED 5,000	AED 5,000	AED 4,000	AED 4,000
Child Play Attendants	7	AED 17,500	AED 52,500	AED 5,000	AED 35,000	AED 2,000	AED 14,000
Receptionist / Front Desk Officer	2	AED 5,000	AED 15,000	AED 5,000	AED 10,000	AED 2,000	AED 4,000
Maintenance Technician	3	AED 9,000	AED 27,000	AED 5,000	AED 15,000	AED 2,000	AED 6,000
Café Staff	4	AED 9,200	AED 27,600	AED 5,000	AED 20,000	AED 2,000	AED 8,000
Total Operational Staff	17	AED 45,700	AED 137,100	AED 25,000	AED 85,000	AED 12,000	AED 36,000
Indirect Staff / Non-Operational Staff							
Owner / MD	1	AED 10,000	AED 30,000	AED -	AED -	AED 5,000	AED 5,000
Marketing & Social Media Coordinator	1	AED 4,000	AED 12,000	AED 5,000	AED 5,000	AED 4,000	AED 4,000
Accountant	1	AED 3,500	AED 10,500	AED 5,000	AED 5,000	AED 2,000	AED 2,000
Security Personnel	3	AED 7,500	AED 22,500	AED 5,000	AED 15,000	AED 2,000	AED 6,000
Cleaning Staff	2	AED 3,600	AED 10,800	AED 5,000	AED 10,000	AED 2,000	AED 4,000
Total Operational Staff	8	AED 28,600	AED 85,800	AED 20,000	AED 35,000	AED 15,000	AED 21,000
Grand Total	25	AED 74,300	AED 222,900	AED 45,000	AED 120,000	AED 27,000	AED 57,000



Headcount Table Year Wise

Description	Projected Number of Total Employees					Avg. Monthly salary per employee	Total Per Month Salary
	Year 1	Year 2	Year 3	Year 4	Year 5		
Direct Staff / Operational Staff							
Play Area Supervisor	1	1	1	1	1	AED 5,000	AED 5,000
Child Play Attendants	7	7	10	10	12	AED 2,500	AED 17,500
Receptionist / Front Desk Officer	2	2	2	2	2	AED 2,500	AED 5,000
Maintenance Technician	3	3	3	3	3	AED 3,000	AED 9,000
Café Staff	4	4	4	4	4	AED 2,300	AED 9,200
Total Operational Staff	17	17	20	20	22		AED 45,700
Indirect Staff / Non-Operational Staff							
Owner / MD	1	1	1	1	1	AED 10,000	AED 10,000
Marketing & Social Media Coordinator	1	1	1	1	1	AED 4,000	AED 4,000
Accountant	1	1	1	1	1	AED 3,500	AED 3,500
Security Personnel	3	3	3	3	3	AED 2,500	AED 7,500
Cleaning Staff	2	3	3	4	4	AED 1,800	AED 3,600
Total Operational Staff	8	9	9	10	10		AED 28,600
Grand Total	25	26	29	30	32		AED 74,300

Note 2

Utilities of 3 months is considered. Utilities include Energy, Water (DEWA), Internet, and Telephone bill. The estimated breakup of utility bill is following.

Average Utilities	Per month	Total 3 Months
Energy & Water Bill (DEWA)*	AED 7,500	AED 22,500
Telephone	AED 1,667	AED 5,000
Internet	AED 1,667	AED 5,000
Total	AED 10,833	AED 32,500

Note 3

Legal cost for company setup include preliminary expense include e.g. company registration , Article of Association and license. It is one year license.



- Note 4** Office Furniture/Fixtures & Fit out Cost includes, all designed to promote a conducive playing environment and accommodate the needs of the Children.
- Note 5** Machine Tools and equipment includes purchase of equipment's, all required tools & Equipment to promote a conducive working Café environment.
- Note 6** laptop for using software or solution and desktop for the team working, shared printer , TV in the waiting area , desktop and laptop to be MAC.
- Note 8** The startup inventory cost reflects the cost of purchasing materials used for the cost of raw Material & Toys Backup.

Sources

Legal Cost for

Company Setup

<https://www.tetraconsultants.com/blog/how-much-does-it-cost-to-register-a-company-in-dubai/>

Visa Cost

<https://www.applydubaivisa.com/what-is-the-2-year-dubai-visa-cost/>

Website

Development Costs

<https://www.itrobes.com/website-design-cost-dubai/>

Prepaid Employee

Medical Insurance

[Understanding UAE Healthcare Costs \(insurancemarket.ae\)](https://www.insurancemarket.ae/understanding-uae-healthcare-costs)

Office Equipment's

[Office Equipment for sale | eBay](https://www.ebay.com/sch/i.html?_from=R40&_trksid=p2334524.m570.l1313&_nkw=computer+and+laptops&_sacat=58058)

Office Furniture &

Fixture

<https://officemaster.ae/content/office-furniture-abu-dhabi/>

Computer and

Accessories

https://www.ebay.com/sch/i.html?_from=R40&_trksid=p2334524.m570.l1313&_nkw=computer+and+laptops&_sacat=58058

Accounting

Software Cost

<https://tallysolutions.com/global/buy-tally/?srsId=AfmBOorrqYnILTEELfL2tRBVuvS2FIDpU3qg1NwLZnBxH7cbdwHi05>

Car

<https://www.toyota.ae/en/new-cars/corolla/>

Van Commercial

<https://www.toyota.ae/en/new-cars/liteace/>

<https://uae.microless.com/product/apple-macbook-pro-2024-14-inch-liquid-xdr-retina-display-m4-pro-chip-12-core-cpu-16-gb-ram-512gb-ssd-keyboard-space-black-mx2h3ll-a/>

Laptop



14.3. Project - Breakeven Analysis

Projected Summary Sheet of Multiproduct Breakeven Analysis

Multiproduct Breakeven	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
Fixed Cost	AED	2,201,500	AED	2,256,974	AED	2,297,935	AED	2,398,776	AED	2,508,358
Weighted Average Selling Price	AED	938	AED	1,000	AED	1,063	AED	1,130	AED	1,201
Weighted Average Variable Cost	AED	61.7	AED	91.4	AED	118.1	AED	112.0	AED	143.4
Weighted Average Multiproduct Contribution Margin	AED	876	AED	909	AED	945	AED	1,018	AED	1,058
Weighted Average Multiproduct Contribution Margin Ratio (CM Ratio)		0.93		0.91		0.89		0.90		0.88
Breakeven Point in Multiproduct (Revenue (No. of Orders))		18,772 Orders		18,471 Orders		17,915 Orders		17,219 Orders		17,160 Orders
Weighted Average Breakeven Point in Multiproduct Revenue (in AED)	AED	2,356,708	AED	2,484,062	AED	2,584,911	AED	2,662,720	AED	2,848,191

Yearly Breakeven Analysis in Amount (AED)	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
	-----Per Year-----									
Play Section Sales	AED	835,964	AED	876,075	AED	908,848	AED	932,138	AED	993,403
Party Section Sales	AED	1,245,053	AED	1,309,486	AED	1,356,198	AED	1,390,766	AED	1,480,590
Café & Retail Sales	AED	275,690	AED	298,501	AED	319,865	AED	339,815	AED	374,198
Total Yearly Break-even Revenue	AED	2,356,708	AED	2,484,062	AED	2,584,911	AED	2,662,720	AED	2,848,191

Yearly Breakeven Analysis in Revenue (No. of Orders)	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecasted Breakeven		Forecasted Breakeven		Forecasted Breakeven		Forecasted Breakeven		Forecasted Breakeven	
	-----Yearly Revenue (No. of Orders)-----									
Play Section Sales		8,385 Children		8,251 Children		8,002 Children		7,691 Children		7,665 Children
Party Section Sales		732 Parties/Children		720 Parties/Children		698 Parties/Children		671 Parties/Children		669 Parties/Children
Café & Retail Sales		9,656 Servings		9,500 Servings		9,214 Servings		8,857 Servings		8,827 Servings
Total		18,772		18,471		17,915		17,219		17,160



Monthly Breakeven Analysis in Amount (AED)	Year 1-Monthly		Year 2-Monthly		Year 3-Monthly		Year 4-Monthly		Year 5-Monthly	
	Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
	-----Per month-----									
Play Section Sales	AED	69,664	AED	73,006	AED	75,737	AED	77,678	AED	82,784
Party Section Sales	AED	103,754	AED	109,124	AED	113,017	AED	115,897	AED	123,382
Café & Retail Sales	AED	22,974	AED	24,875	AED	26,655	AED	28,318	AED	31,183
Total Monthly Break-even Revenue	AED	196,392	AED	207,005	AED	215,409	AED	221,893	AED	237,349

Monthly Breakeven Analysis in Revenue (No. of Orders)	Year 1-Monthly		Year 2-Monthly		Year 3-Monthly		Year 4-Monthly		Year 5-Monthly	
	Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
	-----Monthly Revenue (No. of Orders) -----									
Play Section Sales	699 Children		688 Children		667 Children		641 Children		639 Children	
Party Section Sales	61 Parties/Children		60 Parties/Children		58 Parties/Children		56 Parties/Children		56 Parties/Children	
Café & Retail Sales	805 Servings		792 Servings		768 Servings		738 Servings		736 Servings	
Total Monthly Break-even quantity	1,564		1,539		1,493		1,435		1,430	

Normal Projected Yearly Revenue (AED)	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
	-----Per Year-----									
Play Section Sales	AED	1,974,000	AED	2,245,159	AED	2,564,555	AED	2,922,321	AED	3,337,256
Party Section Sales	AED	2,940,000	AED	3,355,880	AED	3,826,872	AED	4,360,155	AED	4,973,921
Café & Retail Sales	AED	651,000	AED	764,982	AED	902,583	AED	1,065,346	AED	1,257,087
Total	AED	5,565,000	AED	6,366,021	AED	7,294,010	AED	8,347,822	AED	9,568,264



Normal Projected Yearly (No. of Orders)	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
-----Yearly Revenue (No. of Orders) -----					
Play Section Sales	19,800 Children	21,144 Children	22,580 Children	24,113 Children	25,750 Children
Party Section Sales	1,728 Parties/Children	1,845 Parties/Children	1,970 Parties/Children	2,104 Parties/Children	2,247 Parties/Children
Café & Retail Sales	22,800 Servings	24,347 Servings	26,001 Servings	27,767 Servings	29,652 Servings
Total	44,328	47,336	50,551	53,984	57,649

Projected Monthly Revenue (AED)	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
-----Per month-----					
Play Section Sales	AED 164,500	AED 187,097	AED 213,713	AED 243,527	AED 278,105
Party Section Sales	AED 245,000	AED 279,657	AED 318,906	AED 363,346	AED 414,493
Café & Retail Sales	AED 54,250	AED 63,749	AED 75,215	AED 88,779	AED 104,757
Total	AED 463,750	AED 530,502	AED 607,834	AED 695,652	AED 797,355

Projected Monthly Revenue (No. of Orders)	Year 1-Monthly	Year 2-Monthly	Year 3-Monthly	Year 4-Monthly	Year 5-Monthly
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
-----Monthly Revenue (No. of Orders) -----					
Play Section Sales	1,650 Children	1,762 Children	1,882 Children	2,009 Children	2,146 Children
Party Section Sales	144 Parties/Children	154 Parties/Children	164 Parties/Children	175 Parties/Children	187 Parties/Children
Café & Retail Sales	1,900 Servings	2,029 Servings	2,167 Servings	2,314 Servings	2,471 Servings
Total	3,694	3,945	4,213	4,499	4,804

Projected Fee Value will charge on Monthly Basis	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Play Section Sales	AED 100	AED 106	AED 114	AED 121	AED 130
Party Section Sales	AED 1,701	AED 1,819	AED 1,943	AED 2,072	AED 2,214
Café & Retail Sales	AED 29	AED 31	AED 35	AED 38	AED 42
Total	AED 1,830	AED 1,957	AED 2,091	AED 2,232	AED 2,386

Variable Cost Per Revenue (No. of Orders)	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Play Section Sales	AED 7	AED 10	AED 13	AED 12	AED 15



Party Section Sales	AED	112	AED	166	AED	216	AED	205	AED	264
Café & Retail Sales	AED	2	AED	3	AED	4	AED	4	AED	5
Total	AED	120	AED	179	AED	232	AED	221	AED	285

Contribution Margin	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
Play Section Sales	AED	93	AED	96	AED	101	AED	109	AED	114
Party Section Sales	AED	1,589,339	AED	1,652,624	AED	1,726,911	AED	1,866,897	AED	1,949,469
Café & Retail Sales	AED	27	AED	29	AED	31	AED	35	AED	37
Total	AED	1,709	AED	1,778	AED	1,859	AED	2,011	AED	2,101

Projected Yearly Revenue (No. of Orders) in % age	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
Play Section Sales	35%		35%		35%		35%		35%	
Party Section Sales	53%		53%		52%		52%		52%	
Café & Retail Sales	12%		12%		12%		13%		13%	
Total	100%		100%		100%		100%		100%	

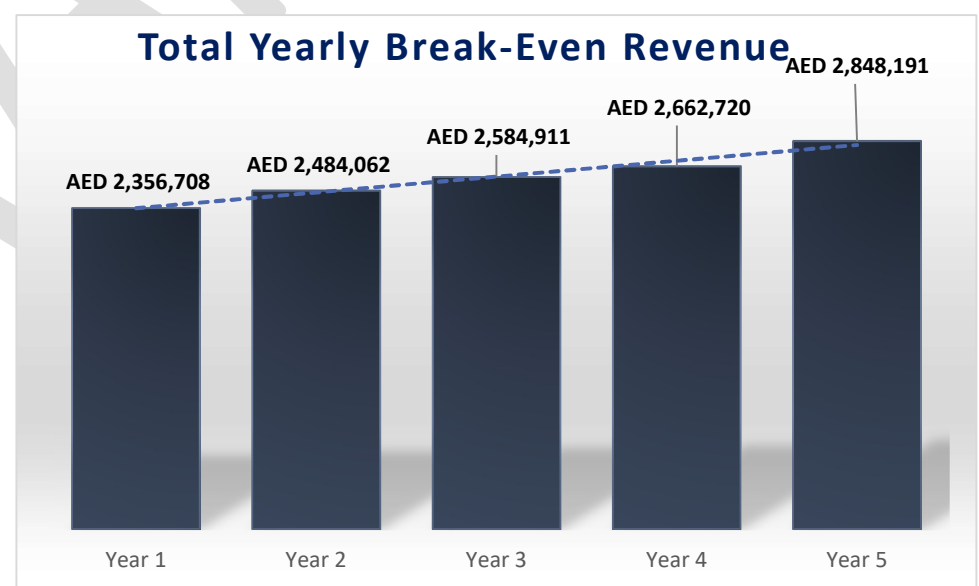
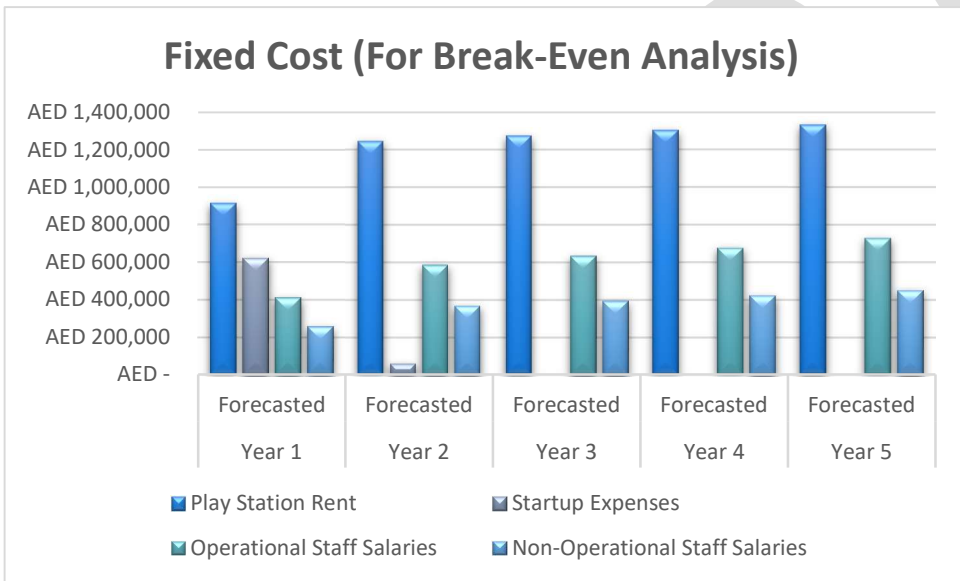
Weighted Average Contribution Margin by Applying the %age	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
Play Section Sales	AED	33	AED	34	AED	35	AED	38	AED	40
Party Section Sales	AED	840	AED	871	AED	906	AED	975	AED	1,013
Café & Retail Sales	AED	3	AED	3	AED	4	AED	4	AED	5
Total	AED	876	AED	909	AED	945	AED	1,018	AED	1,058

Variable Operating Expenses (V.C)	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
Advertising & Marketing	AED	200,000	AED	272,000	AED	369,920	AED	503,091	AED	684,204
Utilities (DEWA)	AED	67,500	AED	92,070	AED	94,188	AED	96,354	AED	98,570
Utilities (Telephone & Internet)	AED	30,000	AED	40,920	AED	41,861	AED	42,824	AED	43,809
Play Station Maintenance Cost	AED	30,000	AED	30,690	AED	31,396	AED	32,118	AED	32,857
Amortization Employees Visa Cost	AED	-	AED	-	AED	122,760	AED	-	AED	125,583
Amortization Employees Medical Insurance	AED	-	AED	58,311	AED	59,652	AED	61,024	AED	62,428



Repair & Maintenance of Equipment	AED	20,000	AED	20,460	AED	20,931	AED	21,412	AED	21,904
Website Maintenance Cost	AED	-	AED	10,230	AED	10,465	AED	10,706	AED	10,952
Accounting Software	AED	-	AED	4,092	AED	4,186	AED	4,282	AED	4,381
Office Supplies (office, cleaning, etc.)	AED	9,000	AED	12,276	AED	12,558	AED	12,847	AED	13,143
Printing and Stationary	AED	-	AED	5,115	AED	5,233	AED	5,353	AED	5,476
Legal and Company Setup Expense	AED	-	AED	25,575	AED	26,163	AED	26,765	AED	27,381
Travelling Expense	AED	-	AED	-	AED	-	AED	-	AED	-
Miscellaneous Expenses	AED	10,000	AED	10,230	AED	10,465	AED	10,706	AED	10,952
Total	AED	366,500	AED	581,969	AED	809,778	AED	827,483	AED	1,141,640

Fixed Expenses (F.C)	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
Play Station Rent	AED	911,250	AED	1,242,945	AED	1,271,533	AED	1,300,778	AED	1,330,696
Startup Expenses	AED	621,550	AED	60,000	AED	-	AED	-	AED	-
Operational Staff Salaries	AED	411,300	AED	585,691	AED	633,018	AED	676,063	AED	727,036
Non-Operational Staff Salaries	AED	257,400	AED	368,338	AED	393,385	AED	421,935	AED	450,626
Total	AED	2,201,500	AED	2,256,974	AED	2,297,935	AED	2,398,776	AED	2,508,358





14.4. Project Financial Analysis

Projected Income Statement	Notes	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Revenue		AED 5,565,000	AED 6,366,021	AED 7,294,010	AED 8,347,822	AED 9,568,264
Less : Cost of Revenue		AED 1,734,900	AED 2,105,462	AED 2,378,168	AED 2,679,416	AED 3,029,529
Gross Profit		AED 3,830,100	AED 4,260,559	AED 4,915,842	AED 5,668,406	AED 6,538,735
Less : Operating Expenses		AED 2,156,700	AED 2,227,677	AED 2,448,532	AED 2,523,430	AED 2,895,582
Earning Before Interest, Tax, Depreciation and Amortization (EBITDA)		AED 1,673,400	AED 2,032,882	AED 2,467,310	AED 3,144,976	AED 3,643,153
Less : Depreciation & Amortization		AED 113,000	AED 105,500	AED 98,665	AED 92,412	AED 86,670
Earning Before Interest and Tax (EBIT)		AED 1,560,400	AED 1,927,382	AED 2,368,645	AED 3,052,564	AED 3,556,483
Less :Finance Cost (Bank charges)		AED -	AED -	AED -	AED -	AED -
Earning Before Tax (EBT)		AED 1,560,400	AED 1,927,382	AED 2,368,645	AED 3,052,564	AED 3,556,483
Less : Corporate Tax		AED 140,436	AED 173,464	AED 213,178	AED 274,731	AED 320,083
Net Income (NI)		AED 1,419,964	AED 1,753,918	AED 2,155,467	AED 2,777,833	AED 3,236,399

Description	Industry Standard	Year 1 Forecasted	Year 2 Forecasted	Year 3 Forecasted	Year 4 Forecasted	Year 5 Forecasted
Profitability Ratios						
Gross Profit Margin	> 30%	69%	67%	67%	68%	68%
Operating Expenses ratio	10% - 15%	39%	35%	34%	30%	30%
Operating Income or Operating Profit Margin	> 10%	30%	32%	34%	38%	38%
Net Income or Net Profit Margin	> 5%	26%	28%	30%	33%	34%
Return on Assets (ROA)	> 0.2	0.7	1.0	1.3	1.8	2.2
Return on Investment (ROI)	> 0.2	47%	58%	72%	93%	108%
Return on equity (ROE)	> 0.2	32%	28%	26%	25%	23%
Return on Capital Employed (ROCE)	> 0.2	52%	44%	38%	37%	32%
Return on Invested Capital	> 0.2	47%	58%	72%	93%	108%
EBITDA Margin	>10%	30%	32%	34%	38%	38%
EBIT Margin	>10%	28%	30%	32%	37%	37%
Corporate Tax Ratio	< 5%	3%	3%	3%	3%	3%



Projected Balance Sheet	Year 1 Forecasted		Year 2 Forecasted		Year 3 Forecasted		Year 4 Forecasted		Year 5 Forecasted	
Non-Current Assets	AED	1,942,000	AED	1,776,500	AED	1,677,835	AED	1,585,423	AED	1,498,753
Current Assets	AED	2,994,038	AED	5,023,421	AED	7,368,136	AED	10,357,440	AED	13,791,769
Total Assets	AED	4,936,038	AED	6,799,921	AED	9,045,971	AED	11,942,864	AED	15,290,522
Non-Current Liabilities	AED	-	AED	-	AED	-	AED	-	AED	-
Current Liabilities	AED	516,074	AED	626,039	AED	716,622	AED	835,681	AED	946,940
Total Equity	AED	4,419,964	AED	6,173,882	AED	8,329,349	AED	11,107,182	AED	14,343,582
Total Equity and Liabilities	AED	4,936,038	AED	6,799,921	AED	9,045,971	AED	11,942,864	AED	15,290,522

Description	Industry Standard	Year 1 Forecasted	Year 2 Forecasted	Year 3 Forecasted	Year 4 Forecasted	Year 5 Forecasted
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Efficiency Ratios						
Fixed Assets Turnover	> 1	2.9	3.6	4.3	5.3	6.4
Total Asset Turnover	> 1	1.1	0.9	0.8	0.7	0.6
Inventory Turnover	N/A	N/A	N/A	N/A	N/A	N/A
Accounts Receivable Turnover	N/A	N/A	N/A	N/A	N/A	N/A
Accounts Payable Turnover	N/A	N/A	N/A	N/A	N/A	N/A

Liquidity Ratios						
Current Ratio	> 1	5.8	8.0	10.3	12.4	14.6
Quick Ratio / Acid Test Ratio	> 1	5.8	8.0	10.3	12.4	14.6
Working Capital Ratio	> 1	5.8	8.0	10.3	12.4	14.6
Cash Ratio	> 1	5.5	5.5	7.7	10.0	12.1
Cash return on Assets		0.4	0.3	0.3	0.2	0.2
Operating Cash Flow Ratio	> 1	#DIV/0!	3.8	3.7	4.1	4.0

Solvency Ratios						
Debt to Equity ratio	> 1	#DIV/0!	0	0	0	0
Total Assets to Debt ratio	> 1	N/A	N/A	N/A	N/A	N/A
Debt to Asset Ratio	> 1	N/A	N/A	N/A	N/A	N/A
Financial Leverage Ratio	> 1	N/A	N/A	N/A	N/A	N/A
Fixed Charge Ratio		N/A	N/A	N/A	N/A	N/A
Interest Coverage Ratio	> 1	N/A	N/A	N/A	N/A	N/A



Financial Ratios List

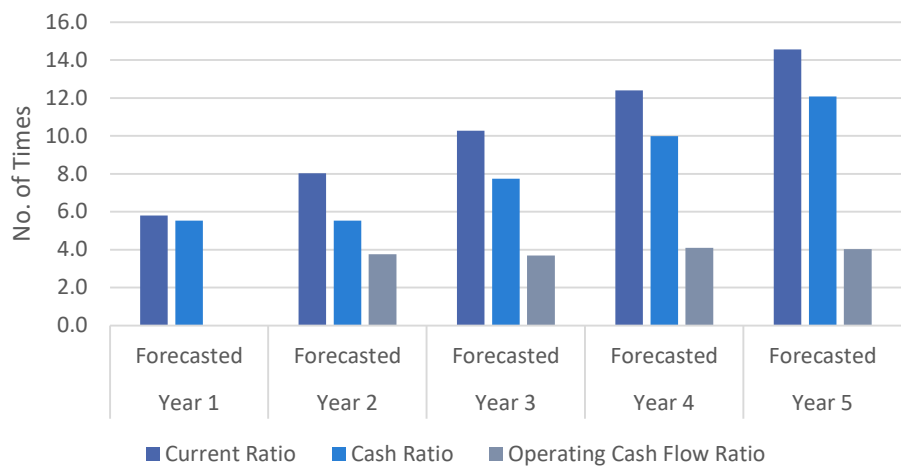
- 1 Current ratio = Current assets ÷ Current liabilities
- 2 Quick ratio = (Cash + Short-term marketable investments + Receivables) ÷ Current liabilities
- 3 Cash ratio = (Cash + Short-term marketable investments) ÷ Current liabilities
- 4 Defensive interval ratio = (Cash + Short-term marketable investments + Receivables) ÷ Daily cash expenditures
- 5 **Receivables turnover ratio = Total Revenue ÷ Average receivables**
- 6 **Days of Revenue outstanding (DSO) = Number of days in period ÷ Receivables turnover ratio**
- 7 Inventory turnover ratio = Cost of goods sold ÷ Average inventory
- 8 Days of inventory on hand (DOH) = Number of days in period ÷ Inventory turnover ratio
- 9 Payables turnover ratio = Purchases ÷ Average trade payables
- 10 Number of days of payables = Number of days in period ÷ Payables turnover ratio
- 11 Cash conversion cycle (net operating cycle) = DOH + DSO - Number of days of payables
- 12 **Working capital turnover ratio = Total Revenue ÷ Average working capital**
- 13 **Fixed asset turnover ratio = Total Revenue ÷ Average net fixed assets**
- 14 **Total asset turnover ratio = Total Revenue ÷ Average total assets**
- 15 **Gross profit margin = Gross profit ÷ Total Revenue**
 1. Gross Profit (GP) = Revenues / Revenue - Cost of Revenue (COGS)
 2. **Operating Expenses** = Selling , General & Administrative expenses (Operating Expenses)
 3. **Non -Operating Expenses** = Depreciation & Amortization
- 16 **Operating profit margin = Operating profit ÷ Total Revenue**
 1. **Operating Income** = Gross Profit - Selling , General & Administrative expenses (Operating expenses) - Depreciation & Amortization (Non - Operating Expenses)
 2. **Operating Income or Operating Profit** = Gross Profit - Operating Expenses - Depreciation & Amortization (Non-operating expenses)
 3. Operating Profit or (EBIT) or Earning Before Interest & Tax or Operating Income = Revenue/ Revenue - Cost of Revenue - Operating Expenses - Non-Operating Expenses
- 17 **Pretax margin = Earnings before tax but after interest ÷ Total Revenue**
 1. **Earning before Tax (EBT)** = Operating Income or Operating Profit (EBIT) - Interest on loan
 2. Earning Before Interest & Tax (EBIT) = Revenue / Revenue - Cost of Revenue (COGS) - Operating Expenses - Non Operating expenses
 3. **Earning Before Interest & Tax (EBIT)** = Net Income + Interest + Taxes
 4. **Earning Before Interest & Tax (EBIT)** or Operating Profit
- 18 **Net profit margin = Net income ÷ Total Revenue**
 1. **Net Profit or Net Income** = Earning Before Tax (EBT) - Tax on profit
- 19 Operating return on assets = Operating income ÷ Average total assets
- 20 Return on assets = Net income ÷ Average total assets
- 21 Return on equity = Net income ÷ Average shareholders' equity



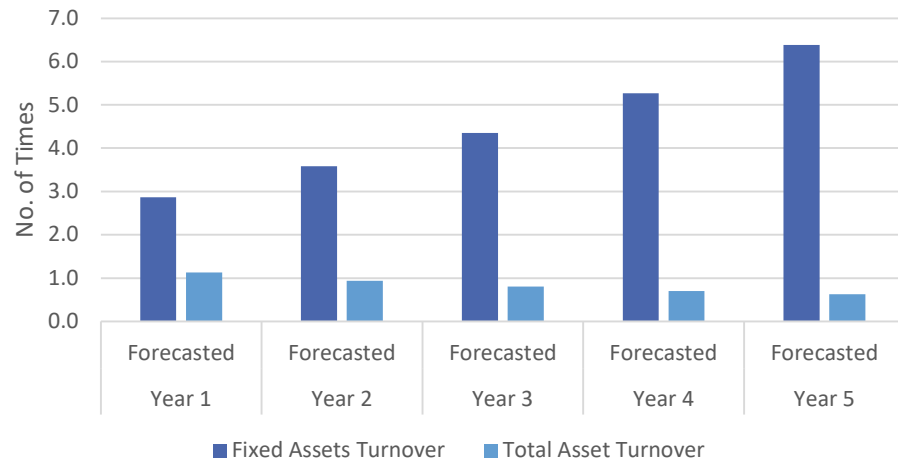
- 22 Return on total capital = Earnings before interest and taxes ÷ (Interest bearing debt + Shareholders' equity)
- 23 Return on common equity = (Net income - Preferred dividends) ÷ Average common shareholders' equity
- 24 Tax burden = Net income ÷ Earnings before taxes
- 25 Interest burden = Earnings before taxes ÷ Earnings before interest and taxes
- 26 **EBIT margin = Earnings before interest and taxes ÷ Total Revenue**
- 27 Financial leverage ratio (equity multiplier) = Average total assets ÷ Average shareholders' equity
- 28 Total debt = The total of interest-bearing short-term and long-term debt, excluding liabilities such as accrued expenses and accounts payable
- 29 Debt-to-assets ratio = Total debt ÷ Total assets
- 30 Debt-to-equity ratio = Total debt ÷ Total shareholders' equity
- 31 Debt-to-capital ratio = Total debt ÷ (Total debt + Total shareholders' equity)
- 32 Interest coverage ratio = Earnings before interest and taxes ÷ Interest payments
- 33 Fixed charge coverage ratio = (Earnings before interest and taxes + Lease payments) ÷ (Interest payments + Lease payments)
- 34 Dividend payout ratio = Common share dividends ÷ Net income attributable to common shares
- 35 Retention rate = (Net income attributable to common shares - Common share dividends) ÷ Net income attributable to common shares = 1 - Payout ratio
- 36 Sustainable growth rate = Retention rate × Return on equity
- 37 Earnings per share = (Net income - Preferred dividends) ÷ Weighted average number of ordinary shares outstanding
- 38 Book value per share = Common stockholders' equity ÷ Total number of common shares outstanding
- 39 Free cash flow to equity (FCFE) = Cash flow from operating activities - Investment in fixed capital + Net borrowing
- 40 Free cash flow to the firm (FCFF) = Cash flow from operating activities + Interest expense × (1 - Tax rate) - Investment in fixed capital
(Interest expense should be added back only if it was subtracted in determining cash flow from operating activities.
This may not be the case for companies electing an alternative treatment under IFRS.)
41. **Capital Employed = Total Assets - Current Liabilities**
42. **ROA(Return on Assets) is usually expressed as a percentage.** A higher ROA means the company has more earnings per dollar invested in assets.
The average value varies from industry to industry, but generally, any number lower than 10% is considered bad.
43. **ROE -What is a good return on equity(ROE)? While average ratios, as well as those considered "good" and "bad",**
can vary substantially from sector to sector, a return on equity ratio of 15% to 20% is usually considered good.
44. **Return on Investment**
Return on investment (ROI) is calculated by dividing the profit earned on an investment by the cost of that investment or Original Investment or Initial Investment .
For instance, an investment with a profit of \$100 and a cost of \$100 would have an ROI of 1, or 100% when expressed as a percentage.
Profitability ratios assess a company's ability to earn profits from its Revenue or operations, balance sheet assets, or shareholders' equity.
They indicate how efficiently a company generates profit and value for shareholders. Profitability ratios include margin ratios and return ratios.



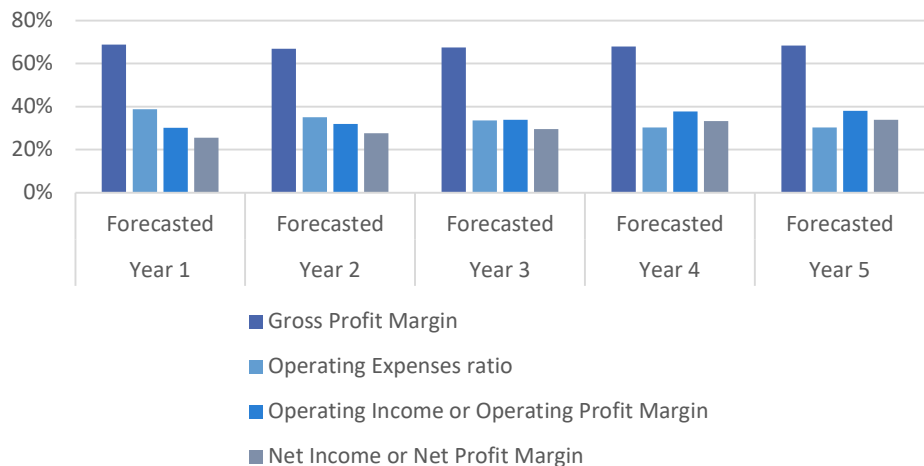
Liquidity Ratios



Efficiency Ratios (In Times)



Profitability Ratios



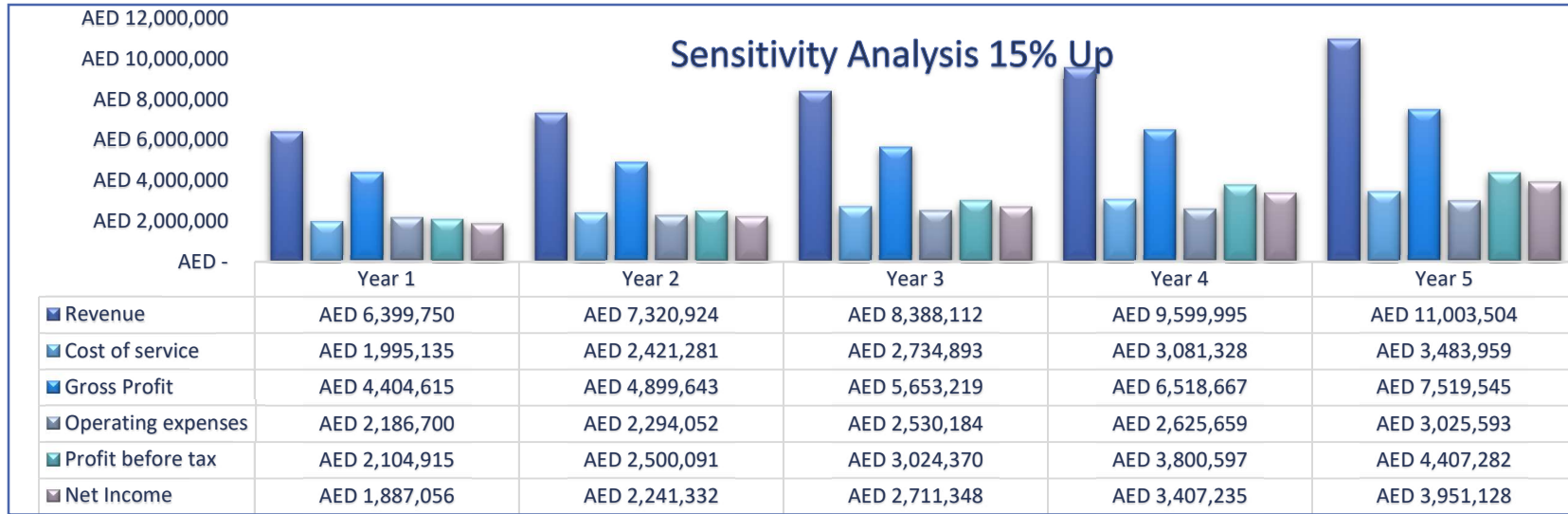


14.5. Risk Analysis 1 Project Sensitivity Analysis

Description	Low Value (85%)	Base Value (100%)	High Value (115%)
Weighted Average Price per Product (@ 15 %)	AED 797	AED 938	AED 1,078
Average Variable Cost per Product	AED 52	AED 62	AED 71
Advertising & Marketing	AED 231,200	AED 272,000	AED 312,800
Tax rate	8%	9%	10%

Sensitivity Analysis 15% Up	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecast	Forecast	Forecast	Forecast	Forecast
Revenue	AED 6,399,750	AED 7,320,924	AED 8,388,112	AED 9,599,995	AED 11,003,504
Cost of Revenue	AED 1,995,135	AED 2,421,281	AED 2,734,893	AED 3,081,328	AED 3,483,959
Gross Profit	AED 4,404,615	AED 4,899,643	AED 5,653,219	AED 6,518,667	AED 7,519,545
% of Revenue	69%	67%	67%	68%	68%
Operating expenses	AED 2,186,700	AED 2,294,052	AED 2,530,184	AED 2,625,659	AED 3,025,593
% of Revenue	34%	31%	30%	27%	27%
Operating Income	AED 2,217,915	AED 2,605,591	AED 3,123,035	AED 3,893,008	AED 4,493,952
Depreciation & Amortization	AED 113,000	AED 105,500	AED 98,665	AED 92,412	AED 86,670
Finance cost	AED -	AED -	AED -	AED -	AED -
Profit Before Tax	AED 2,104,915	AED 2,500,091	AED 3,024,370	AED 3,800,597	AED 4,407,282
Provision for taxation	AED 217,859	AED 258,759	AED 313,022	AED 393,362	AED 456,154
Net Profit / Income	AED 1,887,056	AED 2,241,332	AED 2,711,348	AED 3,407,235	AED 3,951,128
% of Revenue	29%	31%	32%	35%	36%

Revenue	AED 6,399,750	AED 7,320,924	AED 8,388,112	AED 9,599,995	AED 11,003,504
Cost of service	AED 1,995,135	AED 2,421,281	AED 2,734,893	AED 3,081,328	AED 3,483,959
Gross Profit	AED 4,404,615	AED 4,899,643	AED 5,653,219	AED 6,518,667	AED 7,519,545
Operating expenses	AED 2,186,700	AED 2,294,052	AED 2,530,184	AED 2,625,659	AED 3,025,593
Profit before tax	AED 2,104,915	AED 2,500,091	AED 3,024,370	AED 3,800,597	AED 4,407,282
Net Income	AED 1,887,056	AED 2,241,332	AED 2,711,348	AED 3,407,235	AED 3,951,128

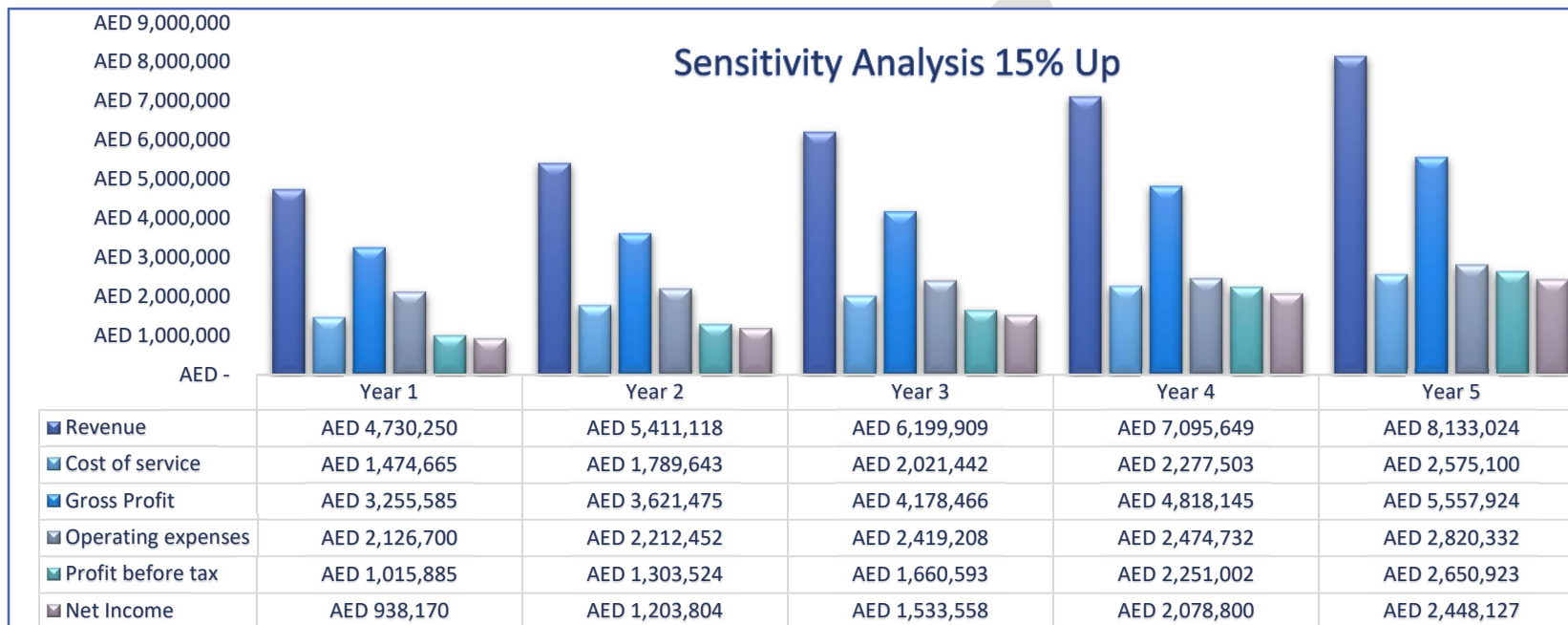


Sensitivity Analysis 15% Down	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecast	Forecast	Forecast	Forecast	Forecast
Revenue	AED 4,730,250	AED 5,411,118	AED 6,199,909	AED 7,095,649	AED 8,133,024
Cost of Revenue	AED 1,474,665	AED 1,789,643	AED 2,021,442	AED 2,277,503	AED 2,575,100
Gross Profit	AED 3,255,585	AED 3,621,475	AED 4,178,466	AED 4,818,145	AED 5,557,924
% of Revenue	69%	67%	67%	68%	68%
Operating expenses	AED 2,126,700	AED 2,212,452	AED 2,419,208	AED 2,474,732	AED 2,820,332
% of Revenue	45%	41%	39%	35%	35%
Operating Income	AED 1,128,885	AED 1,409,024	AED 1,759,258	AED 2,343,414	AED 2,737,593
Depreciation & Amortization	AED 113,000	AED 105,500	AED 98,665	AED 92,412	AED 86,670
Finance cost	AED -	AED -	AED -	AED -	AED -
Profit Before Tax	AED 1,015,885	AED 1,303,524	AED 1,660,593	AED 2,251,002	AED 2,650,923
Provision for taxation	AED 77,715	AED 99,720	AED 127,035	AED 172,202	AED 202,796
Net Profit / Income	AED 938,170	AED 1,203,804	AED 1,533,558	AED 2,078,800	AED 2,448,127
% of Revenue	20%	22%	25%	29%	30%

Revenue	AED 4,730,250	AED 5,411,118	AED 6,199,909	AED 7,095,649	AED 8,133,024
Cost of service	AED 1,474,665	AED 1,789,643	AED 2,021,442	AED 2,277,503	AED 2,575,100
Gross Profit	AED 3,255,585	AED 3,621,475	AED 4,178,466	AED 4,818,145	AED 5,557,924
Operating expenses	AED 2,126,700	AED 2,212,452	AED 2,419,208	AED 2,474,732	AED 2,820,332



Profit before tax	AED 1,015,885	AED 1,303,524	AED 1,660,593	AED 2,251,002	AED 2,650,923
Net Income	AED 938,170	AED 1,203,804	AED 1,533,558	AED 2,078,800	AED 2,448,127





14.6. Risk Analysis 2 Project Scenario Analysis

Description	Worst Case		Base Case		Best Case	
	%age	Amount in Year 1	%age	Amount in Year 1	%age	Amount in Year 1
Revenue	50%	AED 2,782,500	100%	AED 5,565,000	115%	AED 6,399,750
Cost of Revenue	115%	AED 1,995,135	100%	AED 1,734,900	85%	AED 1,474,665
Operating Expenses	115%	-	100%	-	85%	-
Non-Operational Staff Salaries	115%	AED 296,010	100%	AED 257,400	85%	AED 218,790
Startup Expenses	115%	AED 714,783	100%	AED 621,550	85%	AED 528,318
Advertising & Marketing	115%	AED 230,000	100%	AED 200,000	85%	AED 170,000
Utilities (DEWA)	115%	AED 77,625	100%	AED 67,500	85%	AED 57,375
Utilities (Telephone & Internet)	115%	AED 1,047,938	100%	AED 911,250	85%	AED 774,563
Play Station Rent	115%	AED 34,500	100%	AED 30,000	85%	AED 25,500
Play Station Maintenance Cost	115%	AED -	100%	AED -	85%	AED -
Amortization Employees Visa Cost	115%	AED -	100%	AED -	85%	AED -
Repair & Maintenance of Equipment	115%	AED 23,000	100%	AED 20,000	85%	AED 17,000
Website Maintenance Cost	115%	AED -	100%	AED -	85%	AED -
Accounting Software	115%	AED -	100%	AED -	85%	AED -
Office Supplies (office, cleaning, etc.)	115%	AED 10,350	100%	AED 9,000	85%	AED 7,650
Printing and Stationary	115%	AED -	100%	AED -	85%	AED -
Legal and Company Setup Expense	115%	AED -	100%	AED -	85%	AED -
Travelling Expense	115%	AED -	100%	AED -	85%	AED -
Miscellaneous Expenses	115%	AED 11,500	100%	AED 10,000	85%	AED 8,500
Tax rate	10%	AED -	9%	AED 140,436	8%	AED 227,885



Earning After Tax in each Scenario

Scenario	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecast		Forecast		Forecast		Forecast		Forecast	
Best Case	AED	2,751,005	AED	3,262,039	AED	3,866,465	AED	4,696,149	AED	5,430,632
Base Case	AED	1,419,964	AED	1,753,918	AED	2,155,467	AED	2,777,833	AED	3,236,399
Worst Case	AED	(1,805,840)	AED	(1,905,599)	AED	(2,002,365)	AED	(1,704,940)	AED	(1,897,367)

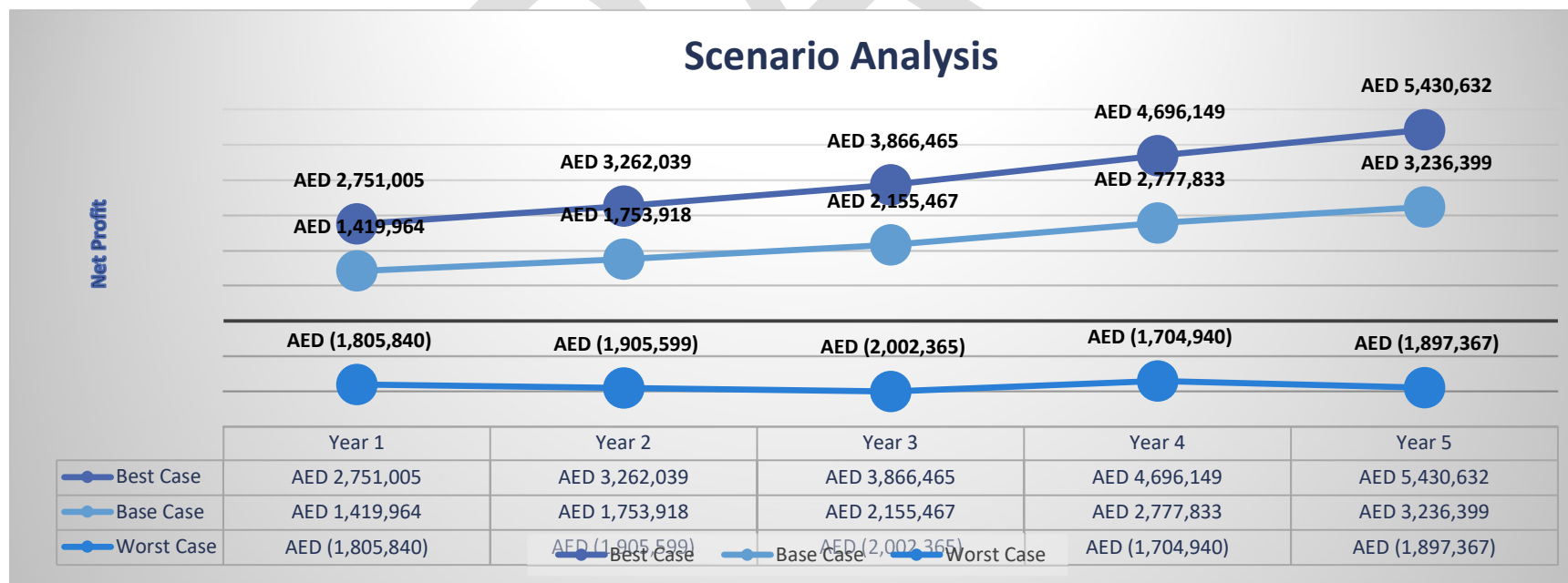
Worst Case	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecast		Forecast		Forecast		Forecast		Forecast	
Revenue	AED	2,782,500	AED	3,183,011	AED	3,647,005	AED	4,173,911	AED	4,784,132
Cost of Revenue	AED	(1,995,135)	AED	(2,421,281)	AED	(2,734,893)	AED	(3,081,328)	AED	(3,483,959)
Gross Profit	AED	787,365	AED	761,729	AED	912,112	AED	1,092,583	AED	1,300,173
% of Revenue		28%		24%		25%		26%		27%
Operating expenses	AED	(2,480,205)	AED	(2,561,828)	AED	(2,815,812)	AED	(2,901,945)	AED	(3,329,919)
% of Revenue		89%		80%		77%		70%		70%
Operating Income	AED	(1,692,840)	AED	(1,800,099)	AED	(1,903,700)	AED	(1,809,362)	AED	(2,029,746)
Depreciation	AED	(113,000)	AED	(105,500)	AED	(98,665)	AED	(92,412)	AED	(86,670)
Finance cost	AED	-	AED	-	AED	-	AED	-	AED	-
Earning Before Tax	AED	(1,805,840)	AED	(1,905,599)	AED	(2,002,365)	AED	(1,901,774)	AED	(2,116,416)
Provision for taxation	AED	-	AED	-	AED	-	AED	196,834	AED	219,049
Earning After Tax	AED	(1,805,840)	AED	(1,905,599)	AED	(2,002,365)	AED	(1,704,940)	AED	(1,897,367)
% of Revenue		-65%		-60%		-55%		-41%		-40%

Base Case	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecast		Forecast		Forecast		Forecast		Forecast	
Revenue	AED	5,565,000	AED	6,366,021	AED	7,294,010	AED	8,347,822	AED	9,568,264
Cost of Revenue	AED	(1,734,900)	AED	(2,105,462)	AED	(2,378,168)	AED	(2,679,416)	AED	(3,029,529)
Gross Profit	AED	3,830,100	AED	4,260,559	AED	4,915,842	AED	5,668,406	AED	6,538,735
% of Revenue		69%		67%		67%		68%		68%
Operating expenses	AED	(2,156,700)	AED	(2,227,677)	AED	(2,448,532)	AED	(2,523,430)	AED	(2,895,582)
% of Revenue		39%		35%		34%		30%		30%
Operating Income	AED	1,673,400	AED	2,032,882	AED	2,467,310	AED	3,144,976	AED	3,643,153
Depreciation	AED	(113,000)	AED	(105,500)	AED	(98,665)	AED	(92,412)	AED	(86,670)
Finance cost	AED	-	AED	-	AED	-	AED	-	AED	-
Earning Before Tax	AED	1,560,400	AED	1,927,382	AED	2,368,645	AED	3,052,564	AED	3,556,483
Provision for taxation	AED	(140,436)	AED	(173,464)	AED	(213,178)	AED	(274,731)	AED	(320,083)



Earning After Tax	AED 1,419,964	AED 1,753,918	AED 2,155,467	AED 2,777,833	AED 3,236,399
% of Revenue	26%	28%	30%	33%	34%

Best Case	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecast	Forecast	Forecast	Forecast	Forecast
Revenue	AED 6,399,750	AED 7,320,924	AED 8,388,112	AED 9,599,995	AED 11,003,504
Cost of Revenue	AED (1,474,665)	AED (1,789,643)	AED (2,021,442)	AED (2,277,503)	AED (2,575,100)
Gross Profit	AED 4,925,085	AED 5,531,281	AED 6,366,669	AED 7,322,492	AED 8,428,404
% of Revenue	77%	76%	76%	76%	77%
Operating expenses	AED (1,833,195)	AED (1,893,525)	AED (2,081,253)	AED (2,144,916)	AED (2,461,244)
% of Revenue	29%	26%	25%	22%	22%
Operating Income	AED 3,091,890	AED 3,637,756	AED 4,285,417	AED 5,177,576	AED 5,967,159
Depreciation	AED (113,000)	AED (105,500)	AED (98,665)	AED (92,412)	AED (86,670)
Finance cost	AED -	AED -	AED -	AED -	AED -
Earning Before Tax	AED 2,978,890	AED 3,532,256	AED 4,186,752	AED 5,085,164	AED 5,880,489
Provision for taxation	AED (227,885)	AED (270,218)	AED (320,286)	AED (389,015)	AED (449,857)
Earning After Tax	AED 2,751,005	AED 3,262,039	AED 3,866,465	AED 4,696,149	AED 5,430,632
% of Revenue	43%	45%	46%	49%	49%





14.7. Projected Balance Sheet

Description	Note	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Assets							
Non-Current Assets							
Furniture/Fixtures & Fit out Cost		AED 1,800,000	AED 1,710,000	AED 1,624,500	AED 1,543,275	AED 1,466,111	AED 1,392,806
Machine, Tools & Equipment	8	AED 150,000	AED 135,000	AED 121,500	AED 109,350	AED 98,415	AED 88,574
Office Equipment & IT Infrastructure		AED 35,000	AED 28,000	AED 22,400	AED 17,920	AED 14,336	AED 11,469
Security deposit (DEWA Deposit)		AED 10,000	AED 9,000	AED 8,100	AED 7,290	AED 6,561	AED 5,905
Security deposit (DEWA Deposit)		AED -	AED -	AED -	AED -	AED -	AED -
Major Preliminary Expenses	11	AED 681,550	AED 60,000	AED -	AED -	AED -	AED -
Total Non-Current Assets		AED 2,676,550	AED 1,942,000	AED 1,776,500	AED 1,677,835	AED 1,585,423	AED 1,498,753
Current Assets							
Inventory		AED 20,000	AED 30,000	AED 45,000	AED 67,500	AED 101,250	AED 151,875
Trade Receivables		AED -	AED 111,300	AED 127,320	AED 145,880	AED 166,956	AED 191,365
Cash and cash equivalents		AED 303,450	AED 2,852,738	AED 4,851,101	AED 7,154,755	AED 10,089,234	AED 13,448,529
Total Current Assets		AED 323,450	AED 2,994,038	AED 5,023,421	AED 7,368,136	AED 10,357,440	AED 13,791,769
Total Assets		AED 3,000,000	AED 4,936,038	AED 6,799,921	AED 9,045,971	AED 11,942,864	AED 15,290,522
Liabilities							
Current Liability							
Income tax payable	9	AED -	AED 140,436	AED 173,464	AED 213,178	AED 274,731	AED 320,083



Trade Payable		AED -	AED 278,250	AED 318,301	AED 364,701	AED 417,391	AED 478,413
Accrued liabilities		AED -	AED 97,388	AED 134,274	AED 138,743	AED 143,559	AED 148,444
Zakat Deduction		AED -	AED -	AED -	AED -	AED -	AED -
Total Current Liabilities		AED -	AED 516,074	AED 626,039	AED 716,622	AED 835,681	AED 946,940
<i>Non Current Liability</i>							
Bank Loan		AED -	AED -	AED -	AED -	AED -	AED -
Total Liabilities		AED -	AED 516,074	AED 626,039	AED 716,622	AED 835,681	AED 946,940
<i>Equity</i>							
Capital	10	AED 3,000,000	AED 3,000,000	AED 3,000,000	AED 3,000,000	AED 3,000,000	AED 3,000,000
Accumulated profits		AED -	AED 1,419,964	AED 3,173,882	AED 5,329,349	AED 8,107,182	AED 11,343,582
Total Equity		AED 3,000,000	AED 4,419,964	AED 6,173,882	AED 8,329,349	AED 11,107,182	AED 14,343,582
Total Liabilities and Equity		AED 3,000,000	AED 4,936,038	AED 6,799,921	AED 9,045,971	AED 11,942,864	AED 15,290,522

- Note 7** Kids Play Station will not purchase any land and building for this project.
Tools and equipment include professional tools, and storage units, all designed to promote a conducive playing environment and accommodate the needs of the Children.
- Note 8** accommodate the needs of the Children.
- Note 9** It include tax expense at each year end.
- Note 10** The project is financed through owner equity of amounting to AED 3,000,000

Note 11: Major Preliminary Expenses Break-up

Description	Note	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Startup Salaries for 3 Months		AED 74,300	AED -	AED -	AED -	AED -	AED -
Utilities (DEWA) for 3 Months		AED 22,500	AED -	AED -	AED -	AED -	AED -
Utilities (Telephone & Internet) for 3 Months		AED 10,000	AED -	AED -	AED -	AED -	AED -
Play Station Rent 3 Months		AED 303,750	AED -	AED -	AED -	AED -	AED -



Brokerage on Office Rent	AED -	AED -	AED -	AED -	AED -	AED -	AED -
Prepaid Employees Visa Cost	AED 120,000	AED 60,000	AED -	AED -	AED -	AED -	AED -
Prepaid Employees Medical Insurance	AED 57,000	AED -	AED -	AED -	AED -	AED -	AED -
Office Supplies (office, cleaning, etc.)	AED 3,000	AED -	AED -	AED -	AED -	AED -	AED -
Business Cards/Stationery	AED 5,000	AED -	AED -	AED -	AED -	AED -	AED -
Brand Development & Promotion Cost	AED 30,000	AED -	AED -	AED -	AED -	AED -	AED -
Accounting Software	AED 6,000	AED -	AED -	AED -	AED -	AED -	AED -
Website Development Costs	AED 15,000	AED -	AED -	AED -	AED -	AED -	AED -
Professional Consultancy Service Fee	AED 10,000	AED -	AED -	AED -	AED -	AED -	AED -
Legal and Company Setup Expense	AED 25,000	AED -	AED -	AED -	AED -	AED -	AED -
Total	AED 681,550	AED 60,000	AED -	AED -	AED -	AED -	AED -



14.8. Projected Income Statement

Description	Note	Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL
		Forecast	Forecast	Forecast	Forecast	Forecast	
Revenue	Appendix 1	AED 5,565,000	AED 6,366,021	AED 7,294,010	AED 8,347,822	AED 9,568,264	AED 37,141,117
Less : Cost of Revenue	Appendix 2	AED (1,734,900)	AED (2,105,462)	AED (2,378,168)	AED (2,679,416)	AED (3,029,529)	AED (11,927,474)
Gross Profit		AED 3,830,100	AED 4,260,559	AED 4,915,842	AED 5,668,406	AED 6,538,735	AED 25,213,643
Gross Margin %		69%	67%	67%	68%	68%	68%
Less : Operating expenses							
Non-Operational Staff Salaries	Appendix 3	AED 257,400	AED 368,338	AED 393,385	AED 421,935	AED 450,626	AED 1,891,683
Startup Expenses		AED 621,550	AED 60,000	AED -	AED -	AED -	AED 681,550
Advertising & Marketing		AED 200,000	AED 272,000	AED 369,920	AED 503,091	AED 684,204	AED 2,029,215
Utilities (DEWA)		AED 67,500	AED 92,070	AED 94,188	AED 96,354	AED 98,570	AED 448,682
Utilities (Telephone & Internet)		AED 30,000	AED 40,920	AED 41,861	AED 42,824	AED 43,809	AED 199,414
Play Station Rent		AED 911,250	AED 1,242,945	AED 1,271,533	AED 1,300,778	AED 1,330,696	AED 6,057,202
Play Station Maintenance Cost		AED 30,000	AED 30,690	AED 31,396	AED 32,118	AED 32,857	AED 157,061
Amortization Employees Visa Cost		AED -	AED -	AED 122,760	AED -	AED 125,583	AED 248,343
Amortization Employees Medical Insurance		AED -	AED 58,311	AED 59,652	AED 61,024	AED 62,428	AED 241,415
Repair & Maintenance of Equipment		AED 20,000	AED 20,460	AED 20,931	AED 21,412	AED 21,904	AED 104,707



Website Maintenance Cost		AED -	AED 10,230	AED 10,465	AED 10,706	AED 10,952	AED 42,354
Accounting Software		AED -	AED 4,092	AED 4,186	AED 4,282	AED 4,381	AED 16,941
Office Supplies (office, cleaning, etc.)		AED 9,000	AED 12,276	AED 12,558	AED 12,847	AED 13,143	AED 59,824
Printing and Stationary		AED -	AED 5,115	AED 5,233	AED 5,353	AED 5,476	AED 21,177
Travelling Expense		AED -	AED -	AED -	AED -	AED -	AED -
Miscellaneous Expenses		AED 10,000	AED 10,230	AED 10,465	AED 10,706	AED 10,952	AED 52,354
Total Operating expenses	12	AED (2,156,700)	AED (2,227,677)	AED (2,448,532)	AED (2,523,430)	AED (2,895,582)	AED (12,251,921)
EBITDA		AED 1,673,400	AED 2,032,882	AED 2,467,310	AED 3,144,976	AED 3,643,153	AED 12,961,721
Depreciation & Amortization		AED (113,000)	AED (105,500)	AED (98,665)	AED (92,412)	AED (86,670)	AED (496,247)
Operating Income (EBIT)		AED 1,560,400	AED 1,927,382	AED 2,368,645	AED 3,052,564	AED 3,556,483	AED 12,465,474
Less : Finance cost		AED -	AED -	AED -	AED -	AED -	AED -
Earning Before Tax (EBT)		AED 1,560,400	AED 1,927,382	AED 2,368,645	AED 3,052,564	AED 3,556,483	AED 12,465,474
Provision for taxation 9%	13	AED (140,436)	AED (173,464)	AED (213,178)	AED (274,731)	AED (320,083)	AED (1,121,893)
Net Income(NI)		AED 1,419,964	AED 1,753,918	AED 2,155,467	AED 2,777,833	AED 3,236,399	AED 11,343,582



Short Financial Summary

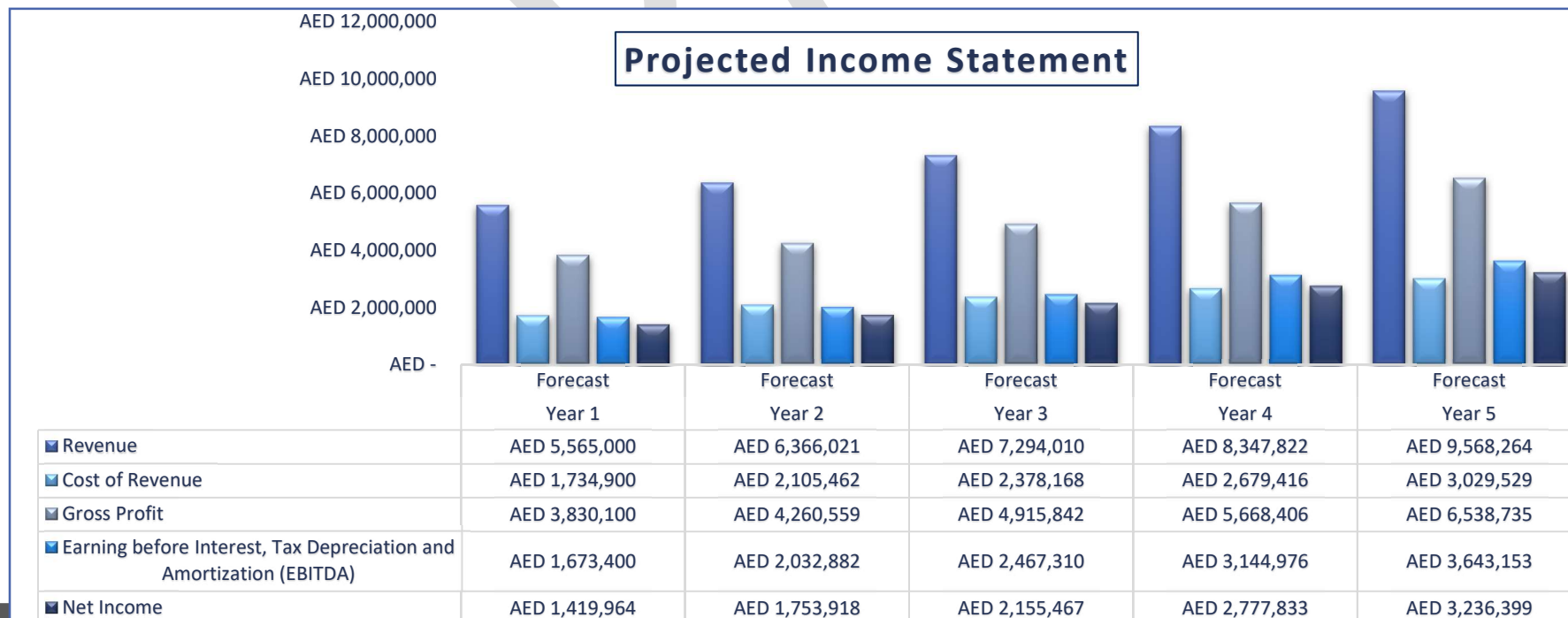
Description	Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL
Revenue	AED 5,565,000	AED 6,366,021	AED 7,294,010	AED 8,347,822	AED 9,568,264	AED 37,141,117
Cost of Revenue	AED 1,734,900	AED 2,105,462	AED 2,378,168	AED 2,679,416	AED 3,029,529	AED 11,927,474
Gross Profit	AED 3,830,100	AED 4,260,559	AED 4,915,842	AED 5,668,406	AED 6,538,735	AED 25,213,643
Operating expenses	AED 2,156,700	AED 2,227,677	AED 2,448,532	AED 2,523,430	AED 2,895,582	AED 12,251,921
Earning before Interest, Tax Depreciation and Amortization (EBITDA)	AED 1,673,400	AED 2,032,882	AED 2,467,310	AED 3,144,976	AED 3,643,153	AED 12,961,721
Earning before Interest and Tax (EBIT)	AED 1,560,400	AED 1,927,382	AED 2,368,645	AED 3,052,564	AED 3,556,483	AED 12,465,474
Net Income	AED 1,419,964	AED 1,753,918	AED 2,155,467	AED 2,777,833	AED 3,236,399	AED 11,343,582

It includes all General, Administration and Marketing expenses. These expenses are projected as per the growth rate mentioned in Key Assumptions.

Note 12

Note 13

The 9% Tax in UAE, A 9% threshold for taxable profits up to and including AED 375,000. which is incorporated in the Financials.





14.9. Projected Cash Flows Statement

Description	Note	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
Cash Flow from Operating Activities							
Loss / Profit Before Tax		AED -	AED 1,560,400	AED 1,927,382	AED 2,368,645	AED 3,052,564	AED 3,556,483
Adjustment for:							
Depreciation/ Amortization		AED -	AED 113,000	AED 105,500	AED 98,665	AED 92,412	AED 86,670
Finance cost		AED -	AED -	AED -	AED -	AED -	AED -
Operating (loss)/ gain before working capital changes		AED -	AED 1,673,400	AED 2,032,882	AED 2,467,310	AED 3,144,976	AED 3,643,153
Change in Current Assets		AED (20,000)	AED (121,300)	AED (31,020)	AED (41,060)	AED (54,826)	AED (75,034)
Change in Current Liabilities		AED -	AED 375,638	AED 76,937	AED 50,869	AED 57,507	AED 65,906
Cash used / generated in operations		AED (20,000)	AED 1,927,738	AED 2,078,799	AED 2,477,119	AED 3,147,657	AED 3,634,025
Finance cost paid		AED -	AED -	AED -	AED -	AED -	AED -
Tax paid		AED -	AED -	AED (140,436)	AED (173,464)	AED (213,178)	AED (274,731)
Zakat Expense		AED -	AED -	AED -	AED -	AED -	AED -
Net Cash (Outflows)/ Inflows for Operating Activities		AED (20,000)	AED 1,927,738	AED 1,938,363	AED 2,303,655	AED 2,934,479	AED 3,359,295
Cash Flow from Investing Activities	14						
Land & Building		AED -	AED -	AED -	AED -	AED -	AED -
Furniture/ Fixtures & Fit out Cost		AED (1,800,000)	AED -	AED -	AED -	AED -	AED -
Machine, Tools & Equipment		AED (150,000)	AED -	AED -	AED -	AED -	AED -



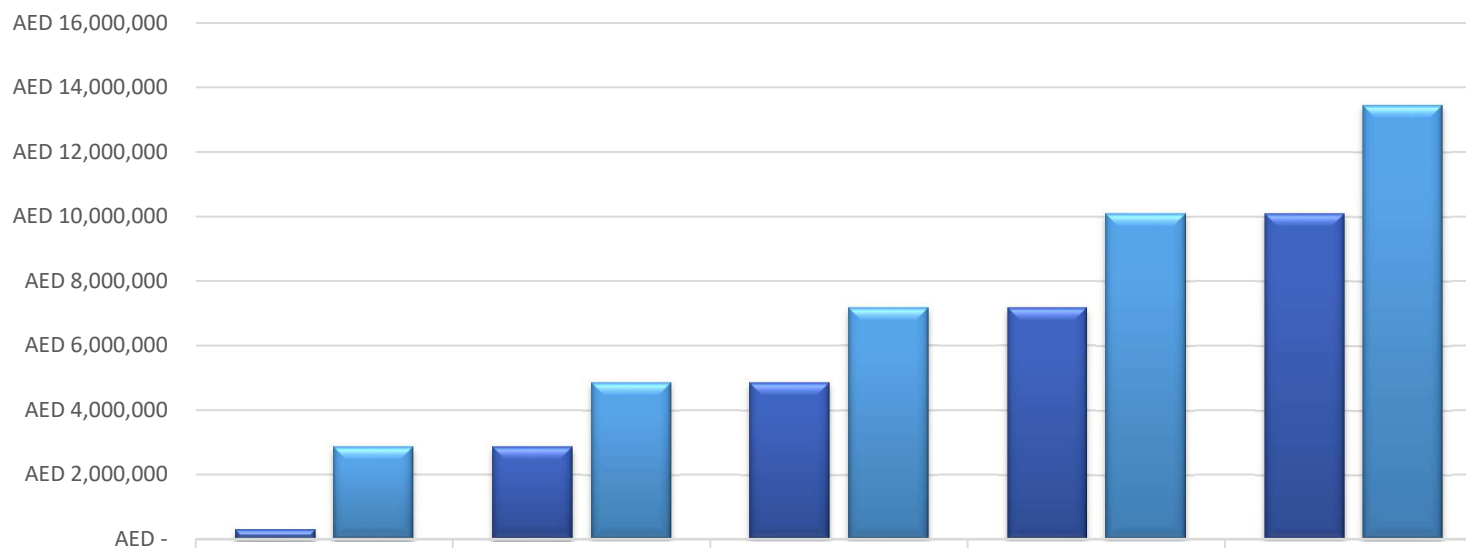
Office Equipment & IT Infrastructure		AED (35,000)	AED -	AED -	AED -	AED -	AED -
Security deposit (DEWA Deposit)		AED (10,000)	AED -	AED -	AED -	AED -	AED -
Security deposit (DEWA Deposit)		AED -	AED -	AED -	AED -	AED -	AED -
Major Preliminary Expenses		AED (681,550)	AED 621,550	AED 60,000	AED -	AED -	AED -
Net Cash (Outflows)/Inflows from Investing Activities		AED (2,676,550)	AED 621,550	AED 60,000	AED -	AED -	AED -
Cash Flow from Financing Activities							
Proceed from Equity	15	AED 3,000,000	AED -	AED -	AED -	AED -	AED -
Proceeds from borrowings		AED -	AED -	AED -	AED -	AED -	AED -
Repayment of Borrowing		AED -	AED -	AED -	AED -	AED -	AED -
Net Cash Inflows from Financial Activities		AED 3,000,000	AED -	AED -	AED -	AED -	AED -
Net Increase in Cash Flows during the Month / Year		AED 303,450	AED 2,549,288	AED 1,998,363	AED 2,303,655	AED 2,934,479	AED 3,359,295
Cash and Bank at Start of the Month / Year		AED -	AED 303,450	AED 2,852,738	AED 4,851,101	AED 7,154,755	AED 10,089,234
Cash and Bank at End of the Month / Year		AED 303,450	AED 2,852,738	AED 4,851,101	AED 7,154,755	AED 10,089,234	AED 13,448,529

Note 14 The company purchased Fixed Asset amounting to AED 1.99 Million at startup.

Note 15 The project is financed through owner equity of amounting to AED 3,000,000



Cash at the Start and End of the Period



	Year 1	Year 2	Year 3	Year 4	Year 5
■ Cash and Bank at Start of the Month / Year	AED 303,450	AED 2,852,738	AED 4,851,101	AED 7,154,755	AED 10,089,234
■ Cash and Bank at End of the Month / Year	AED 2,852,738	AED 4,851,101	AED 7,154,755	AED 10,089,234	AED 13,448,529



14.10. Appendix 1 Projected Revenue

Description	Note	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecast	Forecast	Forecast	Forecast	Forecast
Play Section Sales	16	AED 1,974,000	AED 2,245,159	AED 2,564,555	AED 2,922,321	AED 3,337,256
Party Section Sales		AED 2,940,000	AED 3,355,880	AED 3,826,872	AED 4,360,155	AED 4,973,921
Café & Retail Sales		AED 651,000	AED 764,982	AED 902,583	AED 1,065,346	AED 1,257,087
Total Revenue		AED 5,565,000	AED 6,366,021	AED 7,294,010	AED 8,347,822	AED 9,568,264

Note 16

Projected Total Revenue on Year by Year Basis

Description	Note	Price Per Service	Monthly Turnover	Total Monthly Revenue	Yearly Turnover	Total Yearly Revenue
Play Section Sales		AED 1,974,000	AED 2,245,159	AED 2,564,555	AED 2,922,321	AED 3,337,256
Party Section Sales		AED 2,940,000	AED 3,355,880	AED 3,826,872	AED 4,360,155	AED 4,973,921
Café & Retail Sales		AED 651,000	AED 764,982	AED 902,583	AED 1,065,346	AED 1,257,087
Grand Total		AED 5,565,000	AED 6,366,021	AED 7,294,010	AED 8,347,822	AED 9,568,264

Projected Total Revenue on Year by Year Basis

Description	Note	Price Per Service	Monthly Turnover	Total Monthly Revenue	Yearly Turnover	Total Yearly Revenue
Play Section Sales						
Hourly Drop-in Play (Toddler)		AED 384,000	AED 435,710	AED 498,134	AED 567,062	AED 649,272
Hourly Drop-in Play (Child)		AED 480,000	AED 544,595	AED 622,622	AED 708,779	AED 811,512
Additional Play Hour		AED 210,000	AED 240,300	AED 273,760	AED 310,590	AED 355,082
Pass 2-Hour Play		AED 540,000	AED 615,040	AED 701,955	AED 802,272	AED 912,990



Full Day Play Pass	AED	288,000	AED	328,000	AED	374,490	AED	426,685	AED	486,720
Educational/Themed Play Sessions	AED	72,000	AED	81,514	AED	93,594	AED	106,933	AED	121,680
Total Play Section Sales	AED	1,974,000	AED	2,245,159	AED	2,564,555	AED	2,922,321	AED	3,337,256
Party Section Sales										
Birthday Party (Weekday)	AED	1,080,000	AED	1,230,208	AED	1,406,168	AED	1,600,306	AED	1,825,980
Birthday Party (Weekend)	AED	1,512,000	AED	1,726,802	AED	1,963,736	AED	2,237,725	AED	2,553,485
Private Play Area Booking	AED	144,000	AED	166,582	AED	191,576	AED	219,210	AED	249,696
Themed Events / Workshops	AED	108,000	AED	122,976	AED	140,904	AED	160,710	AED	182,520
Customized Party Themes (Add-ons)	AED	96,000	AED	109,312	AED	124,488	AED	142,204	AED	162,240
Total Party Section Sales	AED	2,940,000	AED	3,355,880	AED	3,826,872	AED	4,360,155	AED	4,973,921
Café & Retail Section Sales										
Soft Drink	AED	24,000	AED	30,756	AED	38,318	AED	46,768	AED	56,187
Water Bottle	AED	18,000	AED	19,221	AED	20,526	AED	21,921	AED	23,409
Regular Coffee	AED	54,000	AED	65,348	AED	82,100	AED	100,832	AED	121,732
Specialty Coffee	AED	48,000	AED	58,949	AED	71,162	AED	87,690	AED	109,235
Fast Food Meal	AED	147,000	AED	179,400	AED	220,340	AED	271,095	AED	333,182
Retail Corner (Toys/Gifts)	AED	360,000	AED	411,308	AED	470,137	AED	537,040	AED	613,342
Total Café & Retail Sales	AED	651,000	AED	764,982	AED	902,583	AED	1,065,346	AED	1,257,087
Grand Total	AED	5,565,000	AED	6,366,021	AED	7,294,010	AED	8,347,822	AED	9,568,264



Projected Price Increase on Year by Year Basis

Description	Note	Price Per Service	Monthly Turnover	Total Monthly Revenue	Yearly Turnover	Total Yearly Revenue
Play Section Sales						
Hourly Drop-in Play (Toddler)		AED 80	AED 85	AED 91	AED 97	AED 104
Hourly Drop-in Play (Child)		AED 80	AED 85	AED 91	AED 97	AED 104
Additional Play Hour		AED 70	AED 75	AED 80	AED 85	AED 91
2-Hour Play Pass		AED 150	AED 160	AED 171	AED 183	AED 195
Full Day Play Pass		AED 300	AED 320	AED 342	AED 365	AED 390
Educational/Themed Play Sessions		AED 50	AED 53	AED 57	AED 61	AED 65
Party Section Sales						
Birthday Party (Weekday)		AED 9,000	AED 9,611	AED 10,264	AED 10,961	AED 11,705
Birthday Party (Weekend)		AED 10,500	AED 11,213	AED 11,974	AED 12,787	AED 13,655
Private Play Area Booking		AED 6,000	AED 6,407	AED 6,842	AED 7,307	AED 7,803
Themed Events / Workshops		AED 90	AED 96	AED 103	AED 110	AED 117
Customized Party Themes (Add-ons)		AED 400	AED 427	AED 456	AED 487	AED 520
Café & Retail Section Sales						
Soft Drink		AED 5	AED 6	AED 7	AED 8	AED 9
Water Bottle		AED 3	AED 3	AED 3	AED 3	AED 3
Regular Coffee		AED 15	AED 17	AED 20	AED 23	AED 26
Specialty Coffee		AED 20	AED 23	AED 26	AED 30	AED 35



Fast Food Meal	AED	35	AED	40	AED	46	AED	53	AED	61
Retail Corner (Toys/Gifts)	AED	200	AED	214	AED	229	AED	245	AED	262

Projected Play Area Revenue Output Components on Year by Year Basis

Description	Note	Price Per Service	Monthly Turnover	Total Monthly Revenue	Yearly Turnover	Total Yearly Revenue
Play Section Sales						
Hourly Drop-in Play (Toddler)		4,800 Children	5,126 Children	5,474 Children	5,846 Children	6,243 Children
Hourly Drop-in Play (Child)		6,000 Children	6,407 Children	6,842 Children	7,307 Children	7,803 Children
Additional Play Hour		3,000 Children	3,204 Children	3,422 Children	3,654 Children	3,902 Children
2-Hour Play Pass		3,600 Children	3,844 Children	4,105 Children	4,384 Children	4,682 Children
Full Day Play Pass		960 Children	1,025 Children	1,095 Children	1,169 Children	1,248 Children
Educational/Themed Play Sessions		1,440 Children	1,538 Children	1,642 Children	1,753 Children	1,872 Children
Total Play Section Sales		19,800 Children	21,144 Children	22,580 Children	24,113 Children	25,750 Children
Party Section Sales						
Birthday Party (Weekday)		120 Children	128 Children	137 Children	146 Children	156 Children
Birthday Party (Weekend)		144 Children	154 Children	164 Children	175 Children	187 Children
Private Play Area Booking		24 Children	26 Children	28 Children	30 Children	32 Children
Themed Events / Workshops		1,200 Children	1,281 Children	1,368 Children	1,461 Children	1,560 Children
Customized Party Themes (Add-ons)		240 Children	256 Children	273 Children	292 Children	312 Children
Total Party Section Sales		1,728 Parties/Children	1,845 Parties/Children	1,970 Parties/Children	2,104 Parties/Children	2,247 Parties/Children
Café & Retail Section Sales						



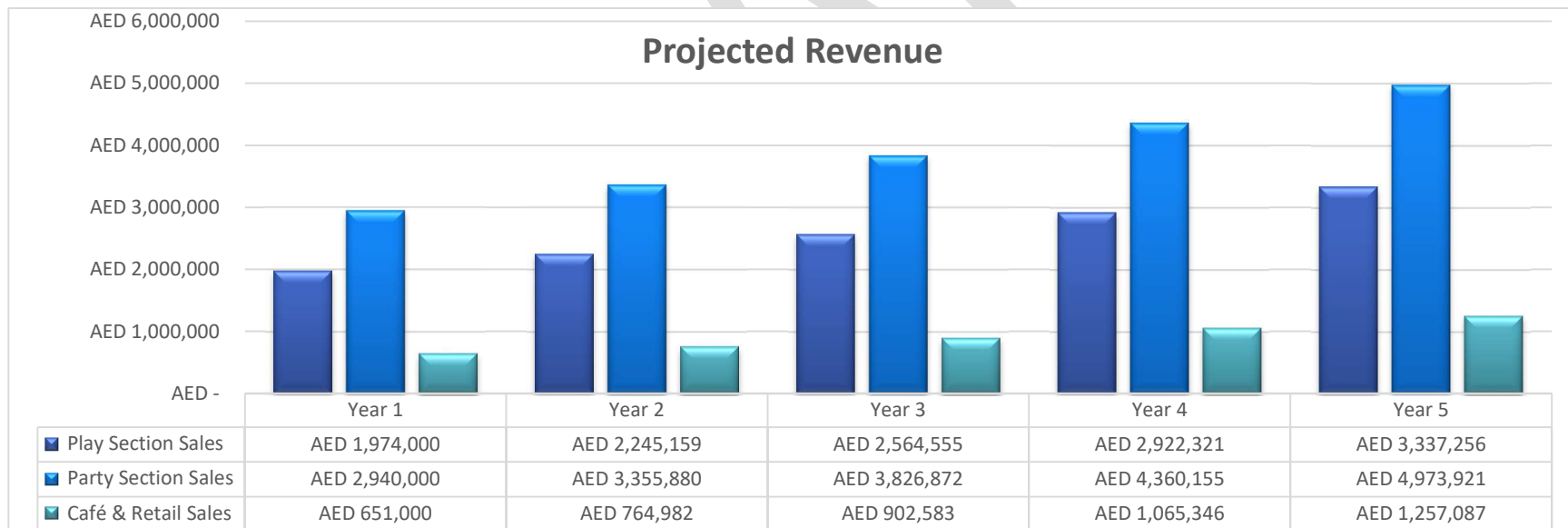
Soft Drink		4,800 Servings	5,126 Servings	5,474 Servings	5,846 Servings	6,243 Servings
Water Bottle		6,000 Servings	6,407 Servings	6,842 Servings	7,307 Servings	7,803 Servings
Regular Coffee		3,600 Servings	3,844 Servings	4,105 Servings	4,384 Servings	4,682 Servings
Specialty Coffee		2,400 Servings	2,563 Servings	2,737 Servings	2,923 Servings	3,121 Servings
Fast Food Meal		4,200 Servings	4,485 Servings	4,790 Servings	5,115 Servings	5,462 Servings
Retail Corner (Toys/Gifts)		1,800 Toys/Gifts	1,922 Toys/Gifts	2,053 Toys/Gifts	2,192 Toys/Gifts	2,341 Toys/Gifts
Total Café & Retail Sales		22,800 Servings	24,347 Servings	26,001 Servings	27,767 Servings	29,652 Servings
Grand Total		44,328 Orders	47,336 Orders	50,551 Orders	53,984 Orders	57,649 Orders

Projected 1st Year Revenue - Assumptions

Description	Note	Price Per Service	Monthly Turnover	Total Monthly Revenue	Yearly Turnover	Total Yearly Revenue
Play Section Sales						
Hourly Drop-in Play (Toddler)		AED 80	400 Children	AED 32,000	4,800 Children	AED 384,000
Hourly Drop-in Play (Child)		AED 80	500 Children	AED 40,000	6,000 Children	AED 480,000
Additional Play Hour		AED 70	250 Children	AED 17,500	3,000 Children	AED 210,000
2-Hour Play Pass		AED 150	300 Children	AED 45,000	3,600 Children	AED 540,000
Full Day Play Pass		AED 300	80 Children	AED 24,000	960 Children	AED 288,000
Educational/Themed Play Sessions		AED 50	120 Children	AED 6,000	1,440 Children	AED 72,000
Total Play Section Sales			1,650 Children	AED 164,500	19,800 Children	AED 1,974,000
Party Section Sales						
Birthday Party (Weekday)		AED 9,000	10 Parties	AED 90,000	120 Children	AED 1,080,000
Birthday Party (Weekend)		AED 10,500	12 Parties	AED 126,000	144 Children	AED 1,512,000
Private Play Area Booking		AED 6,000	2 Parties	AED 12,000	24 Children	AED 144,000



Themed Events / Workshops	AED	90	100 Children	AED	9,000	1,200 Children	AED	108,000
Customized Party Themes (Add-ons)	AED	400	20 Children	AED	8,000	240 Children	AED	96,000
Total Party Section Sales			144 Parties/Children	AED	245,000	1,728 Parties/Children	AED	2,940,000
Café & Retail Section Sales								
Soft Drink	AED	5	400 Servings	AED	2,000	4,800 Servings	AED	24,000
Water Bottle	AED	3	500 Servings	AED	1,500	6,000 Servings	AED	18,000
Regular Coffee	AED	15	300 Servings	AED	4,500	3,600 Servings	AED	54,000
Specialty Coffee	AED	20	200 Servings	AED	4,000	2,400 Servings	AED	48,000
Fast Food Meal	AED	35	350 Servings	AED	12,250	4,200 Servings	AED	147,000
Retail Corner (Toys/Gifts)	AED	200	150 Toys/Gifts	AED	30,000	1,800 Toys/Gifts	AED	360,000
Total Café & Retail Sales			1,900 Servings	AED	54,250	22,800 Servings	AED	651,000
Grand Total			3,694 Orders	AED	463,750	44,328 Orders	AED	5,565,000





14.11. Appendix 2 Projected Cost of Revenue

Projected Cost of Revenue by Year	Note	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecast	Forecast	Forecast	Forecast	Forecast
Direct Material Cost	18	AED 1,323,600	AED 1,519,771	AED 1,745,149	AED 2,003,352	AED 2,302,494
Operational Staff Salaries	17	AED 411,300	AED 585,691	AED 633,018	AED 676,063	AED 727,036
Total Cost of Revenue		AED 1,734,900	AED 2,105,462	AED 2,378,168	AED 2,679,416	AED 3,029,529

Note 17

Direct Material Cost

Projected Cost of Revenue Year on Year Basis

Description	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecast	Forecast	Forecast	Forecast	Forecast
Café & Retail Section Sales					
Party Section Sales Martial Cost	AED 991,200	AED 1,131,516	AED 1,290,089	AED 1,469,806	AED 1,676,990
Cafe Direct Martial Cost	AED 116,400	AED 141,470	AED 172,978	AED 211,322	AED 257,498
Toys & Gifts Retail Material Cost	AED 216,000	AED 246,785	AED 282,082	AED 322,224	AED 368,005
Total Café & Retail Section Cost of Sales	AED 1,323,600	AED 1,519,771	AED 1,745,149	AED 2,003,352	AED 2,302,494

Café Industry

Benchmarks: https://www.edifysystems.io/blog/what-is-a-good-food-cost-percentage-for-cafe-industry-leaders?utm_source

Toys Section Industry

Benchmarks: https://dojobusiness.com/blogs/news/toy-store-profitability?utm_source=chatgpt.com

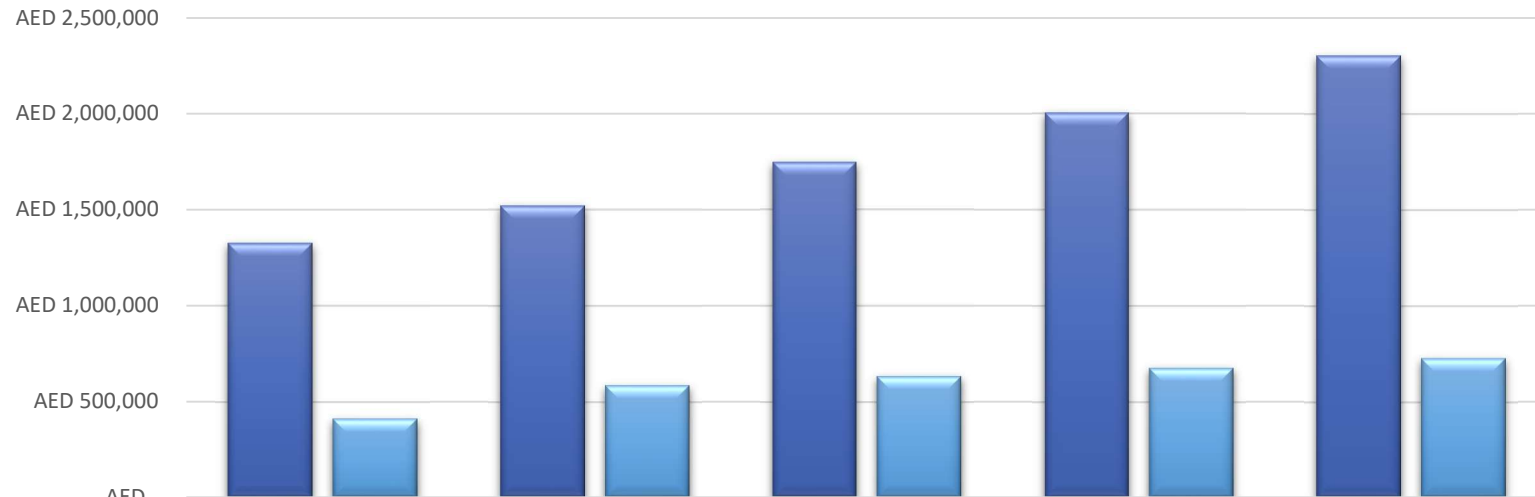
Note 18

Direct Attributable Staff Salaries Detail as per following

Description	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecast	Forecast	Forecast	Forecast	Forecast
Direct Staff / Operational Staff					
Play Area Supervisor	AED 60,000	AED 64,080	AED 68,437	AED 73,091	AED 78,061
Child Play Attendants	AED 210,000	AED 224,280	AED 247,031	AED 263,829	AED 286,770
Receptionist / Front Desk Officer	AED 60,000	AED 64,080	AED 68,437	AED 73,091	AED 78,061
Maintenance Technician	AED 108,000	AED 115,344	AED 123,187	AED 131,564	AED 140,510
Café Staff	AED 110,400	AED 117,907	AED 125,925	AED 134,488	AED 143,633
Total Operational Staff Salaries	AED 548,400	AED 585,691	AED 633,018	AED 676,063	AED 727,036



Projected Cost of Revenue



- Direct Material Cost
- Operational Staff Salaries

	Year 1	Year 2	Year 3	Year 4	Year 5
Direct Material Cost	AED 1,323,600	AED 1,519,771	AED 1,745,149	AED 2,003,352	AED 2,302,494
Operational Staff Salaries	AED 411,300	AED 585,691	AED 633,018	AED 676,063	AED 727,036



14.12. Appendix 3 Projected Operating Expenses

Projected Operating Expense	Note	Year 1		Year 2		Year 3		Year 4		Year 5	
		Forecast		Forecast		Forecast		Forecast		Forecast	
Non-Operational Staff Salaries	20	AED	257,400	AED	368,338	AED	393,385	AED	421,935	AED	450,626
Startup Expenses	21	AED	621,550	AED	60,000	AED	-	AED	-	AED	-
Advertising & Marketing	22	AED	200,000	AED	272,000	AED	369,920	AED	503,091	AED	684,204
Utilities (DEWA)	23	AED	67,500	AED	92,070	AED	94,188	AED	96,354	AED	98,570
Utilities (Telephone & Internet)	23	AED	30,000	AED	40,920	AED	41,861	AED	42,824	AED	43,809
Play Station Rent		AED	911,250	AED	1,242,945	AED	1,271,533	AED	1,300,778	AED	1,330,696
Play Station Maintenance Cost		AED	30,000	AED	30,690	AED	31,396	AED	32,118	AED	32,857
Amortization Employees Visa Cost		AED	-	AED	-	AED	122,760	AED	-	AED	125,583
Amortization Employees Medical Insurance		AED	-	AED	58,311	AED	59,652	AED	61,024	AED	62,428
Repair & Maintenance of Equipment		AED	20,000	AED	20,460	AED	20,931	AED	21,412	AED	21,904
Website Maintenance Cost		AED	-	AED	10,230	AED	10,465	AED	10,706	AED	10,952
Accounting Software		AED	-	AED	4,092	AED	4,186	AED	4,282	AED	4,381
Office Supplies (office, cleaning, etc.)		AED	9,000	AED	12,276	AED	12,558	AED	12,847	AED	13,143
Printing and Stationary		AED	-	AED	5,115	AED	5,233	AED	5,353	AED	5,476
Legal and Company Setup Expense		AED	-	AED	25,575	AED	26,163	AED	26,765	AED	27,381
Travelling Expense		AED	-	AED	-	AED	-	AED	-	AED	-
Miscellaneous Expenses		AED	10,000	AED	10,230	AED	10,465	AED	10,706	AED	10,952
Total		AED	2,156,700	AED	2,253,252	AED	2,474,696	AED	2,550,195	AED	2,922,962

Note 20

Operational staff include the salaries of the Accountant, Sale & Marketing Staff, Cleaning Staff, and Security Staff. These costs are calculated in the table below based on the number of employees. These costs are calculated in the table below based on the number of employees.



Headcount Table Year Wise

Description	Projected Number of Total Employees					Avg. Monthly salary per employee
	Year 1	Year 2	Year 3	Year 4	Year 5	
Direct Staff / Operational Staff						
Play Area Supervisor	1	1	1	1	1	AED 5,000
Child Play Attendants	7	7	10	10	12	AED 2,500
Receptionist / Front Desk Officer	2	2	2	2	2	AED 2,500
Maintenance Technician	3	3	3	3	3	AED 3,000
Café Staff	4	4	4	4	4	AED 2,300
Total Operational Staff Salaries	17	17	20	20	22	
Indirect Staff / Non-Operational Staff						
Owner / MD	1	1	1	1	1	AED 10,000
Marketing & Social Media Coordinator	1	1	1	1	1	AED 4,000
Accountant	1	1	1	1	1	AED 3,500
Security Personnel	3	3	3	3	3	AED 2,500
Cleaning Staff	2	3	3	4	4	AED 1,800
Total Non-Operational Staff Salaries	8	9	9	10	10	
Grand Total	25	26	29	30	32	

Calculation of Total Staff Yearly Salaries

Description	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecast	Forecast	Forecast	Forecast	Forecast
Direct Staff / Operational Staff					
Play Area Supervisor	AED 60,000	AED 64,080	AED 68,437	AED 73,091	AED 78,061
Child Play Attendants	AED 210,000	AED 224,280	AED 247,031	AED 263,829	AED 286,770
Receptionist / Front Desk Officer	AED 60,000	AED 64,080	AED 68,437	AED 73,091	AED 78,061
Maintenance Technician	AED 108,000	AED 115,344	AED 123,187	AED 131,564	AED 140,510
Café Staff	AED 110,400	AED 117,907	AED 125,925	AED 134,488	AED 143,633
Total Operational Staff Salaries	AED 548,400	AED 585,691	AED 633,018	AED 676,063	AED 727,036
Indirect Staff / Non-Operational Staff					
Owner / MD	AED 120,000	AED 128,160	AED 136,875	AED 146,182	AED 156,123
Marketing & Social Media Coordinator	AED 48,000	AED 51,264	AED 54,750	AED 58,473	AED 62,449
Accountant	AED 42,000	AED 44,856	AED 47,906	AED 51,164	AED 54,643
Security Personnel	AED 90,000	AED 96,120	AED 102,656	AED 109,637	AED 117,092
Cleaning Staff	AED 43,200	AED 47,938	AED 51,197	AED 56,479	AED 60,319
Total Operational Staff	AED 343,200	AED 368,338	AED 393,385	AED 421,935	AED 450,626



Grand Total	AED 891,600	AED 954,029	AED 1,026,403	AED 1,097,998	AED 1,177,662
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Note 21
Startup Expenses Amortization Break-up

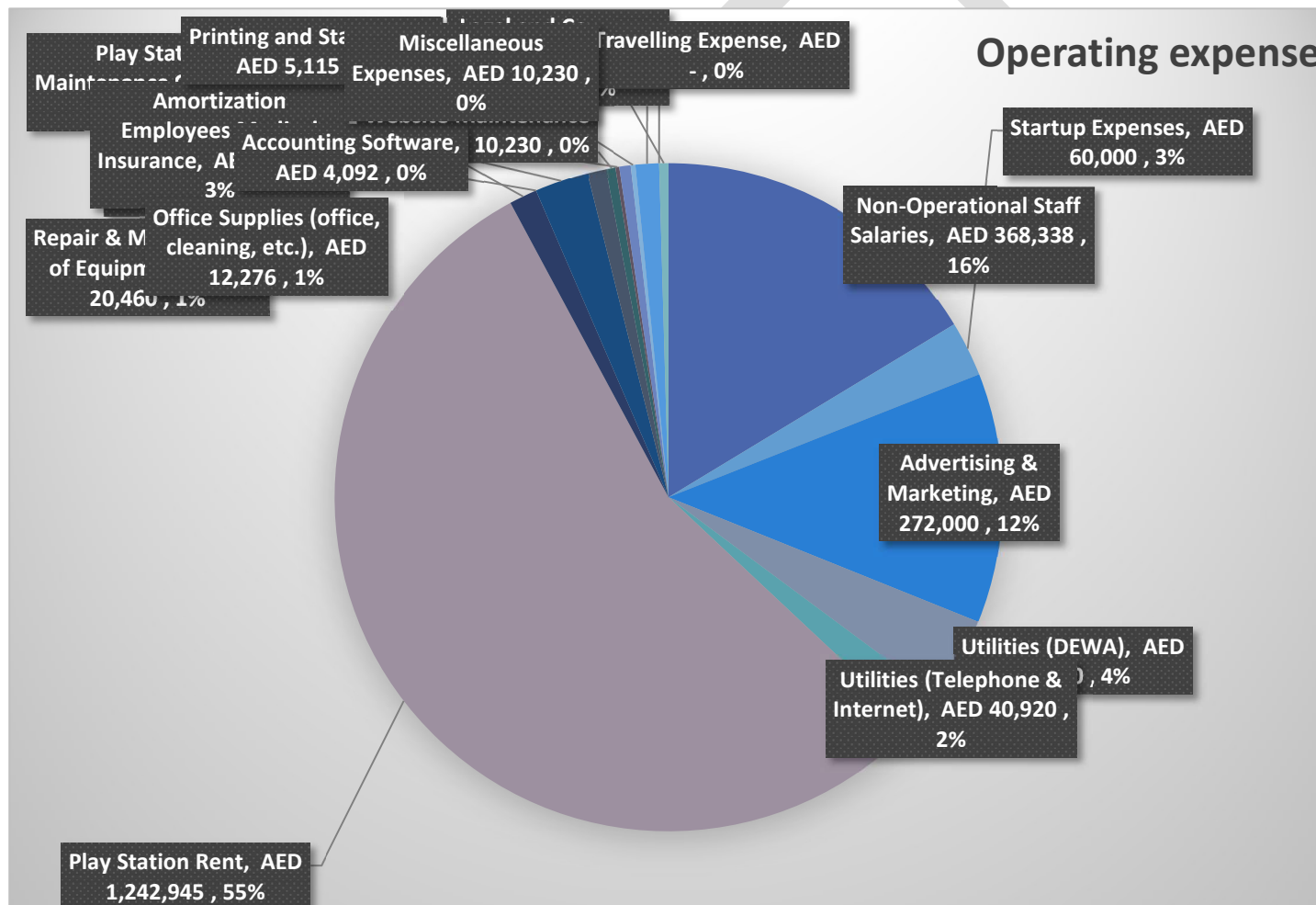
Description	Total Amount	Amount to be Amortized for 1 Month	Monthly Amortization Amount First 3 Months	Monthly Amortization Amount after 3 Months	Total Useful Tenure
Startup Salaries for 3 Months	AED 74,300	AED 24,767	AED 24,767	AED -	3 Months
Operational Staff Salaries	AED 137,100	AED 45,700	AED 45,700		3 Months
Non-Operational Staff Salaries	AED 85,800	AED 28,600	AED 28,600		3 Months
Utilities (DEWA) for 3 Months	AED 22,500	AED 7,500	AED 7,500	AED -	3 Months
Utilities (Telephone & Internet) for 3 Months	AED 10,000	AED 3,333	AED 3,333	AED -	3 Months
Play Station Rent 3 Months	AED 303,750	AED 101,250	AED 101,250		3 Months
Brokerage on Office Rent	AED -	AED -	AED -	AED -	One Time
Prepaid Employees Visa Cost	AED 120,000	AED 5,000	AED 5,000	AED 5,000	2 Year
Prepaid Employees Medical Insurance	AED 57,000	AED 4,750	AED 4,750	AED 4,750	1 Year
Office Supplies (office, cleaning, etc.)	AED 3,000	AED 1,000	AED 1,000		3 Months
Business Cards/Stationery	AED 5,000	AED 417	AED 417	AED 417	1 Year
Brand Development & Promotion Cost	AED 30,000	AED 2,500	AED 2,500	AED 2,500	1 Year
Accounting Software	AED 6,000	AED 500	AED 500	AED 500	1 Year
Website Development Costs	AED 15,000	AED 1,250	AED 1,250	AED 1,250	1 Year
Professional Consultancy Service Fee	AED 10,000	AED 833	AED 833	AED 833	1 Year
Legal and Company Setup Expense	AED 25,000	AED 2,083	AED 2,083	AED 2,083	1 Year
Total Start-up Expenses	AED 830,150	AED 229,483	AED 229,483	AED 17,333	

Note 23
Utilities include the expenses of Energy, Telephone & Internet. It is calculated in the table below.



Calculation of Total Yearly Utilities

Average Utilities	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecast		Forecast		Forecast		Forecast		Forecast	
Energy & Water Bill (DEWA)*	AED	90,000	AED	92,070	AED	94,188	AED	96,354	AED	98,570
Telephone	AED	20,000	AED	20,460	AED	20,931	AED	21,412	AED	21,904
Internet	AED	20,000	AED	20,460	AED	20,931	AED	21,412	AED	21,904
Total	AED	130,000	AED	132,990	AED	136,049	AED	139,178	AED	142,379





14.13. Appendix 4 Fixed Asset Schedule

Description	Furniture/Fixtures & Fit out Cost	Machine, Tools & Equipment	Office Equipment & IT Infrastructure	Total
Opening	-	-	-	-
Addition	AED 1,800,000	AED 150,000	AED 35,000	AED 1,995,000
Amortization / Depreciation	AED (90,000)	AED (15,000)	AED (7,000)	AED (113,000)
Net Book Value as at Year 1	AED 1,710,000	AED 135,000	AED 28,000	AED 1,882,000
Addition	AED -	AED -	AED -	AED -
Amortization / Depreciation	AED (85,500)	AED (13,500)	AED (5,600)	AED (105,500)
Net Book Value as at Year 2	AED 1,624,500	AED 121,500	AED 22,400	AED 1,776,500
Addition	AED -	AED -	AED -	AED -
Amortization / Depreciation	AED (81,225)	AED (12,150)	AED (4,480)	AED (98,665)
Net Book Value as at Year 3	AED 1,543,275	AED 109,350	AED 17,920	AED 1,677,835
Addition	AED -	AED -	AED -	AED -
Amortization / Depreciation	AED (77,164)	AED (10,935)	AED (3,584)	AED (92,412)
Net Book Value as at Year 4	AED 1,466,111	AED 98,415	AED 14,336	AED 1,585,423
Addition	AED -	AED -	AED -	AED -
Amortization / Depreciation	AED (73,306)	AED (9,842)	AED (2,867)	AED (86,670)
Net Book Value as at Year 5	AED 1,392,806	AED 88,574	AED 11,469	AED 1,498,753
Depreciation Rate	5%	10%	20%	



14.14. Appendix 5 Project Scenario Analysis (Working)

Description	Worst Case		Base Case		Best Case	
	%age	Amount In Year 1	%age	Amount In Year 1	%age	Amount In Year 1
Revenue	50%	AED 2,782,500	100%	AED 5,565,000	115%	AED 6,399,750
Cost of Revenue	115%	AED 1,995,135	100%	AED 1,734,900	85%	AED 1,474,665
Operating Expenses	115%	-	100%	-	85%	-
Non-Operational Staff Salaries	115%	AED 296,010	100%	AED 257,400	85%	AED 218,790
Startup Expenses	115%	AED 714,783	100%	AED 621,550	85%	AED 528,318
Advertising & Marketing	115%	AED 230,000	100%	AED 200,000	85%	AED 170,000
Utilities (DEWA)	115%	AED 77,625	100%	AED 67,500	85%	AED 57,375
Utilities (Telephone & Internet)	115%	AED 34,500	100%	AED 30,000	85%	AED 25,500
Play Station Rent	115%	AED 1,047,938	100%	AED 911,250	85%	AED 774,563
Play Station Maintenance Cost	115%	AED 34,500	100%	AED 30,000	85%	AED 25,500
Amortization Employees Visa Cost	115%	AED -	100%	AED -	85%	AED -
Amortization Employees Medical Insurance	115%	AED -	100%	AED -	85%	AED -
Repair & Maintenance of Equipment	115%	AED 23,000	100%	AED 20,000	85%	AED 17,000
Website Maintenance Cost	115%	AED -	100%	AED -	85%	AED -
Accounting Software	115%	AED -	100%	AED -	85%	AED -
Office Supplies (office, cleaning, etc.)	115%	AED 10,350	100%	AED 9,000	85%	AED 7,650
Printing and Stationary	115%	AED -	100%	AED -	85%	AED -
Legal and Company Setup Expense	115%	AED -	100%	AED -	85%	AED -
Travelling Expense	115%	AED -	100%	AED -	85%	AED -
Miscellaneous Expenses	115%	AED 11,500	100%	AED 10,000	85%	AED 8,500
Tax rate	10%	AED -	9%	AED 140,436	8%	AED 227,885
Cost of Capital	33%	-	29%	-	25%	-
Salvage Value	85%	AED 1,273,940	100%	AED 1,498,753	115%	AED 1,723,566



Description	Year 1			Year 2			Year 3		
	Worst Case	Base Case	Best Case	Worst Case	Base Case	Best Case	Worst Case	Base Case	Best Case
Revenue	AED 2,782,500	AED 5,565,000	AED 6,399,750	AED 3,183,011	AED 6,366,021	AED 7,320,924	AED 3,647,005	AED 7,294,010	AED 8,388,112
Cost of Revenue	AED (1,995,135)	AED (1,734,900)	AED (1,474,665)	AED (2,421,281)	AED (2,105,462)	AED (1,789,643)	AED (2,734,893)	AED (2,378,168)	AED (2,021,442)
Gross Profit	AED 787,365	AED 3,830,100	AED 4,925,085	AED 761,729	AED 4,260,559	AED 5,531,281	AED 912,112	AED 4,915,842	AED 6,366,669
% of Revenue	28%	69%	77%	24%	67%	76%	25%	67%	76%
Operating expenses									
Non-Operational Staff Salaries	AED 296,010	AED 257,400	AED 218,790	AED 423,588	AED 368,338	AED 313,087	AED 452,392	AED 393,385	AED 334,377
Startup Expenses	AED 714,783	AED 621,550	AED 528,318	AED 69,000	AED 60,000	AED 51,000	AED -	AED -	AED -
Advertising & Marketing	AED 230,000	AED 200,000	AED 170,000	AED 312,800	AED 272,000	AED 231,200	AED 425,408	AED 369,920	AED 314,432
Utilities (DEWA)	AED 77,625	AED 67,500	AED 57,375	AED 105,881	AED 92,070	AED 78,260	AED 108,316	AED 94,188	AED 80,059
Utilities (Telephone & Internet)	AED 34,500	AED 30,000	AED 25,500	AED 47,058	AED 40,920	AED 34,782	AED 48,140	AED 41,861	AED 35,582
Play Station Rent	AED 1,047,938	AED 911,250	AED 774,563	AED 1,429,387	AED 1,242,945	AED 1,056,503	AED 1,462,263	AED 1,271,533	AED 1,080,803
Play Station Maintenance Cost	AED 34,500	AED 30,000	AED 25,500	AED 35,294	AED 30,690	AED 26,087	AED 36,105	AED 31,396	AED 26,686
Amortization Employees Visa Cost	AED -	AED -	AED -	AED -	AED -	AED -	AED 141,174	AED 122,760	AED 104,346
Amortization Employees Medical Insurance	AED -	AED -	AED -	AED 67,058	AED 58,311	AED 49,564	AED 68,600	AED 59,652	AED 50,704
Repair & Maintenance of Equipment	AED 23,000	AED 20,000	AED 17,000	AED 23,529	AED 20,460	AED 17,391	AED 24,070	AED 20,931	AED 17,791
Website Maintenance Cost	AED -	AED -	AED -	AED 11,765	AED 10,230	AED 8,696	AED 12,035	AED 10,465	AED 8,895
Accounting Software	AED -	AED -	AED -	AED 4,706	AED 4,092	AED 3,478	AED 4,814	AED 4,186	AED 3,558
Office Supplies (office, cleaning, etc.)	AED 10,350	AED 9,000	AED 7,650	AED 14,117	AED 12,276	AED 10,435	AED 14,442	AED 12,558	AED 10,675
Printing and Stationary	AED -	AED -	AED -	AED 5,882	AED 5,115	AED 4,348	AED 6,018	AED 5,233	AED 4,448
Legal and Company Setup Expense	AED -	AED -	AED -	AED 29,411	AED 25,575	AED 21,739	AED 30,088	AED 26,163	AED 22,239
Travelling Expense	AED -	AED -	AED -	AED -	AED -	AED -	AED -	AED -	AED -
Miscellaneous Expenses	AED 11,500	AED 10,000	AED 8,500	AED 11,765	AED 10,230	AED 8,696	AED 12,035	AED 10,465	AED 8,895
Total Operating expenses	AED 2,480,205	AED 2,156,700	AED 1,833,195	AED 2,591,239	AED 2,253,252	AED 1,915,264	AED 2,845,900	AED 2,474,696	AED 2,103,491



% of Revenue	89%	39%	29%	81%	35%	26%	78%	34%	25%
Operating Income	AED (1,692,840)	AED 1,673,400	AED 3,091,890	AED (1,829,510)	AED 2,007,307	AED 3,616,018	AED (1,933,788)	AED 2,441,147	AED 4,263,178
Depreciation	AED (113,000)	AED (113,000)	AED (113,000)	AED (105,500)	AED (105,500)	AED (105,500)	AED (98,665)	AED (98,665)	AED (98,665)
Finance cost	AED -	AED -	AED -	AED -	AED -	AED -	AED -	AED -	AED -
Earning Before Tax	AED (1,805,840)	AED 1,560,400	AED 2,978,890	AED (1,935,010)	AED 1,901,807	AED 3,510,518	AED (2,032,453)	AED 2,342,482	AED 4,164,513
Provision for taxation		AED (140,436)	AED (227,885)	AED -	AED (171,163)	AED (268,555)	AED -	AED (210,823)	AED (318,585)
Net Income (EAT)	AED (1,805,840)	AED 1,419,964	AED 2,751,005	AED (1,935,010)	AED 1,730,645	AED 3,241,963	AED (2,032,453)	AED 2,131,658	AED 3,845,928
% of Revenue	-65%	26%	43%	-61%	27%	44%	-56%	29%	46%

Description	Year 4			Year 5		
	Worst Case	Base Case	Best Case	Worst Case	Base Case	Best Case
Revenue	AED 4,173,911	AED 8,347,822	AED 9,599,995	AED 4,784,132	AED 9,568,264	AED 11,003,504
Cost of Revenue	AED (3,081,328)	AED (2,679,416)	AED (2,277,503)	AED (3,483,959)	AED (3,029,529)	AED (2,575,100)
Gross Profit	AED 1,092,583	AED 5,668,406	AED 7,322,492	AED 1,300,173	AED 6,538,735	AED 8,428,404
% of Revenue	26%	68%	76%	27%	68%	77%
Operating expenses						
Non-Operational Staff Salaries	AED 485,225	AED 421,935	AED 358,645	AED 518,220	AED 450,626	AED 383,032
Startup Expenses	AED -	AED -	AED -	AED -	AED -	AED -
Advertising & Marketing	AED 578,555	AED 503,091	AED 427,628	AED 786,835	AED 684,204	AED 581,573
Utilities (DEWA)	AED 110,807	AED 96,354	AED 81,901	AED 113,356	AED 98,570	AED 83,785
Utilities (Telephone & Internet)	AED 49,248	AED 42,824	AED 36,400	AED 50,380	AED 43,809	AED 37,238
Play Station Rent	AED 1,495,895	AED 1,300,778	AED 1,105,661	AED 1,530,300	AED 1,330,696	AED 1,131,091
Play Station Maintenance Cost	AED 36,936	AED 32,118	AED 27,300	AED 37,785	AED 32,857	AED 27,928
Amortization Employees Visa Cost	AED -	AED -	AED -	AED 144,421	AED 125,583	AED 106,746
Amortization Employees Medical Insurance	AED 70,178	AED 61,024	AED 51,871	AED 71,792	AED 62,428	AED 53,064
Repair & Maintenance of Equipment	AED 24,624	AED 21,412	AED 18,200	AED 25,190	AED 21,904	AED 18,619



Website Maintenance Cost	AED 12,312	AED 10,706	AED 9,100	AED 12,595	AED 10,952	AED 9,309
Accounting Software	AED 4,925	AED 4,282	AED 3,640	AED 5,038	AED 4,381	AED 3,724
Office Supplies (office, cleaning, etc.)	AED 14,774	AED 12,847	AED 10,920	AED 15,114	AED 13,143	AED 11,171
Printing and Stationary	AED 6,156	AED 5,353	AED 4,550	AED 6,298	AED 5,476	AED 4,655
Legal and Company Setup Expense	AED 30,780	AED 26,765	AED 22,750	AED 31,488	AED 27,381	AED 23,273
Travelling Expense	AED -	AED -	AED -	AED -	AED -	AED -
Miscellaneous Expenses	AED 12,312	AED 10,706	AED 9,100	AED 12,595	AED 10,952	AED 9,309
Total Operating expenses	AED 2,932,725	AED 2,550,195	AED 2,167,666	AED 3,361,407	AED 2,922,962	AED 2,484,518
% of Revenue	70%	31%	23%	70%	31%	23%
Operating Income	AED (1,840,142)	AED 3,118,211	AED 5,154,826	AED (2,061,233)	AED 3,615,772	AED 5,943,886
Depreciation	AED (92,412)	AED (92,412)	AED (92,412)	AED (86,670)	AED (86,670)	AED (86,670)
Finance cost	AED -	AED -	AED -	AED -	AED -	AED -
Earning Before Tax	AED (1,932,553)	AED 3,025,799	AED 5,062,414	AED (2,147,904)	AED 3,529,102	AED 5,857,215
Provision for taxation	AED -	AED (272,322)	AED (387,275)	AED -	AED (317,619)	AED (448,077)
Net Income (EAT)	AED (1,932,553)	AED 2,753,477	AED 4,675,139	AED (2,147,904)	AED 3,211,483	AED 5,409,138
% of Revenue	-46%	33%	49%	-45%	34%	49%



14.15. General Key Assumptions

Country Level - Assumptions

Description	Note	Market	Forecast
Industry Growth Rate		Leisure and Entertainment (L&E) Market	6.79%
		Food and Beverage (F&B) Market	15.20%
Inflation Rate	2	UAE	2.30%
		Total	2.30%
Salary Increment		UAE	4.50%
Total change in Salaries (Increment + Inflation)	4		6.80%
Tax Rate in UAE	11		9.00%

Projected 1st Year Revenue - Assumptions

Description	Note	Price Per Service	Monthly Turnover	Total Monthly Revenue	Yearly Turnover	Total Yearly Revenue
Play Section Sales						
Hourly Drop-in Play (Toddler)		AED 80	400 Children	AED 32,000	4,800 Children	AED 384,000
Hourly Drop-in Play (Child)		AED 80	500 Children	AED 40,000	6,000 Children	AED 480,000
Hour Additional Play		AED 70	250 Children	AED 17,500	3,000 Children	AED 210,000
2-Hour Play Pass		AED 150	300 Children	AED 45,000	3,600 Children	AED 540,000
4-Hour Play Pass		AED 300	80 Children	AED 24,000	960 Children	AED 288,000
Educational/Themed Play Sessions		AED 50	120 Children	AED 6,000	1,440 Children	AED 72,000
Total Play Section Sales			1,650 Children	AED 164,500	19,800 Children	AED 1,974,000
Party Section Sales						
Birthday Party (Weekday)		AED 9,000	10 Parties	AED 90,000	120 Children	AED 1,080,000
Birthday Party (Weekend)		AED 10,500	12 Parties	AED 126,000	144 Children	AED 1,512,000



Private Play Area Booking		AED 6,000	2 Parties	AED 12,000	24 Children	AED 144,000
Themed Events / Workshops		AED 90	100 Children	AED 9,000	1,200 Children	AED 108,000
Customized Party Themes (Add-ons)		AED 400	20 Children	AED 8,000	240 Children	AED 96,000
Total Party Section Sales			144 Parties/Children	AED 245,000	1,728 Parties/Children	AED 2,940,000
Café & Retail Section Sales						
Soft Drink		AED 5	400 Servings	AED 2,000	4,800 Servings	AED 24,000
Water Bottle		AED 3	500 Servings	AED 1,500	6,000 Servings	AED 18,000
Regular Coffee		AED 15	300 Servings	AED 4,500	3,600 Servings	AED 54,000
Specialty Coffee		AED 20	200 Servings	AED 4,000	2,400 Servings	AED 48,000
Fast Food Meal		AED 35	350 Servings	AED 12,250	4,200 Servings	AED 147,000
Retail Corner (Toys/Gifts)		AED 200	150 Toys/Gifts	AED 30,000	1,800 Toys/Gifts	AED 360,000
Total Café & Retail Sales			1,900 Servings	AED 54,250	22,800 Servings	AED 651,000
Grand Total			3,694 Orders	AED 463,750	44,328 Orders	AED 5,565,000

Projected Price Increase on Year by Year Basis

Description	Note	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecast	Forecast	Forecast	Forecast	Forecast
Play Section Sales						
Hourly Drop-in Play (Toddler)		AED 80	AED 85	AED 91	AED 97	AED 104
Hourly Drop-in Play (Child)		AED 80	AED 85	AED 91	AED 97	AED 104
Additional Play Hour		AED 70	AED 75	AED 80	AED 85	AED 91
2-Hour Play Pass		AED 150	AED 160	AED 171	AED 183	AED 195
Full Day Play Pass		AED 300	AED 320	AED 342	AED 365	AED 390
Educational/Themed Play Sessions		AED 50	AED 53	AED 57	AED 61	AED 65
Party Section Sales						
Birthday Party (Weekday)		AED 9,000	AED 9,611	AED 10,264	AED 10,961	AED 11,705



Birthday Party (Weekend)	AED 10,500	AED 11,213	AED 11,974	AED 12,787	AED 13,655
Private Play Area Booking	AED 6,000	AED 6,407	AED 6,842	AED 7,307	AED 7,803
Themed Events / Workshops	AED 90	AED 96	AED 103	AED 110	AED 117
Customized Party Themes (Add-ons)	AED 400	AED 427	AED 456	AED 487	AED 520
Café & Retail Section Sales					
Soft Drink	AED 5	AED 6	AED 7	AED 8	AED 9
Water Bottle	AED 3	AED 3	AED 3	AED 3	AED 3
Regular Coffee	AED 15	AED 17	AED 20	AED 23	AED 26
Specialty Coffee	AED 20	AED 23	AED 26	AED 30	AED 35
Fast Food Meal	AED 35	AED 40	AED 46	AED 53	AED 61
Retail Corner (Toys/Gifts)	AED 200	AED 214	AED 229	AED 245	AED 262

Projected Play Area Revenue Output Components on Year by Year Basis

Description	Note	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecast	Forecast	Forecast	Forecast	Forecast
Play Section Sales						
Hourly Drop-in Play (Toddler)		4,800 Children	5,126 Children	5,474 Children	5,846 Children	6,243 Children
Hourly Drop-in Play (Child)		6,000 Children	6,407 Children	6,842 Children	7,307 Children	7,803 Children
Additional Play Hour		3,000 Children	3,204 Children	3,422 Children	3,654 Children	3,902 Children
2-Hour Play Pass		3,600 Children	3,844 Children	4,105 Children	4,384 Children	4,682 Children
Full Day Play Pass		960 Children	1,025 Children	1,095 Children	1,169 Children	1,248 Children
Educational/Themed Play Sessions		1,440 Children	1,538 Children	1,642 Children	1,753 Children	1,872 Children
Total Play Section Sales		19,800 Children	21,144 Children	22,580 Children	24,113 Children	25,750 Children
Party Section Sales						
Birthday Party (Weekday)		120 Children	128 Children	137 Children	146 Children	156 Children



Birthday Party (Weekend)		144 Children	154 Children	164 Children	175 Children	187 Children
Private Play Area Booking		24 Children	26 Children	28 Children	30 Children	32 Children
Themed Events / Workshops		1,200 Children	1,281 Children	1,368 Children	1,461 Children	1,560 Children
Customized Party Themes (Add-ons)		240 Children	256 Children	273 Children	292 Children	312 Children
Total Party Section Sales		1,728 Parties/Children	1,845 Parties/Children	1,970 Parties/Children	2,104 Parties/Children	2,247 Parties/Children
Café & Retail Section Sales						
Soft Drink		4,800 Servings	5,126 Servings	5,474 Servings	5,846 Servings	6,243 Servings
Water Bottle		6,000 Servings	6,407 Servings	6,842 Servings	7,307 Servings	7,803 Servings
Regular Coffee		3,600 Servings	3,844 Servings	4,105 Servings	4,384 Servings	4,682 Servings
Specialty Coffee		2,400 Servings	2,563 Servings	2,737 Servings	2,923 Servings	3,121 Servings
Fast Food Meal		4,200 Servings	4,485 Servings	4,790 Servings	5,115 Servings	5,462 Servings
Retail Corner (Toys/Gifts)		1,800 Toys/Gifts	1,922 Toys/Gifts	2,053 Toys/Gifts	2,192 Toys/Gifts	2,341 Toys/Gifts
Total Café & Retail Sales		22,800 Servings	24,347 Servings	26,001 Servings	27,767 Servings	29,652 Servings
Grand Total		44,328 Orders	47,336 Orders	50,551 Orders	53,984 Orders	57,649 Orders

Projected Total Revenue on Year by Year Basis

Description	Note	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecast	Forecast	Forecast	Forecast	Forecast
Play Section Sales						
Hourly Drop-in Play (Toddler)	AED	384,000	AED 435,710	AED 498,134	AED 567,062	AED 649,272
Hourly Drop-in Play (Child)	AED	480,000	AED 544,595	AED 622,622	AED 708,779	AED 811,512
Hour Additional Play	AED	210,000	AED 240,300	AED 273,760	AED 310,590	AED 355,082
2-Hour Play Pass	AED	540,000	AED 615,040	AED 701,955	AED 802,272	AED 912,990
Full Day Play Pass	AED	288,000	AED 328,000	AED 374,490	AED 426,685	AED 486,720
Educational/Themed Play Sessions	AED	72,000	AED 81,514	AED 93,594	AED 106,933	AED 121,680



Total Play Section Sales		AED	1,974,000	AED	2,245,159	AED	2,564,555	AED	2,922,321	AED	3,337,256
Party Section Sales											
Birthday Party (Weekday)		AED	1,080,000	AED	1,230,208	AED	1,406,168	AED	1,600,306	AED	1,825,980
Birthday Party (Weekend)		AED	1,512,000	AED	1,726,802	AED	1,963,736	AED	2,237,725	AED	2,553,485
Private Play Area Booking		AED	144,000	AED	166,582	AED	191,576	AED	219,210	AED	249,696
Themed Events / Workshops		AED	108,000	AED	122,976	AED	140,904	AED	160,710	AED	182,520
Customized Party Themes (Add-ons)		AED	96,000	AED	109,312	AED	124,488	AED	142,204	AED	162,240
Total Party Section Sales		AED	2,940,000	AED	3,355,880	AED	3,826,872	AED	4,360,155	AED	4,973,921
Café & Retail Section Sales											
Soft Drink		AED	24,000	AED	30,756	AED	38,318	AED	46,768	AED	56,187
Water Bottle		AED	18,000	AED	19,221	AED	20,526	AED	21,921	AED	23,409
Regular Coffee		AED	54,000	AED	65,348	AED	82,100	AED	100,832	AED	121,732
Specialty Coffee		AED	48,000	AED	58,949	AED	71,162	AED	87,690	AED	109,235
Fast Food Meal		AED	147,000	AED	179,400	AED	220,340	AED	271,095	AED	333,182
Retail Corner (Toys/Gifts)		AED	360,000	AED	411,308	AED	470,137	AED	537,040	AED	613,342
Total Café & Retail Sales		AED	651,000	AED	764,982	AED	902,583	AED	1,065,346	AED	1,257,087
Grand Total		AED	5,565,000	AED	6,366,021	AED	7,294,010	AED	8,347,822	AED	9,568,264

Fixed Expenses (F.C)		Year 1		Year 2		Year 3		Year 4		Year 5	
		Forecast		Forecast		Forecast		Forecast		Forecast	
Play Station Rent		AED	911,250	AED	1,242,945	AED	1,271,533	AED	1,300,778	AED	1,330,696
Startup Expenses		AED	621,550	AED	60,000	AED	-	AED	-	AED	-
Operational Staff Salaries		AED	411,300	AED	585,691	AED	633,018	AED	676,063	AED	727,036
Non-Operational Staff Salaries		AED	257,400	AED	368,338	AED	393,385	AED	421,935	AED	450,626
Total		AED	2,201,500	AED	2,256,974	AED	2,297,935	AED	2,398,776	AED	2,508,358



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Variable Operating Expenses (V.C)	Note	Year 1		Year 2		Year 3		Year 4		Year 5	
		Forecast		Forecast		Forecast		Forecast		Forecast	
Advertising & Marketing	5	AED	200,000	AED	272,000	AED	369,920	AED	503,091	AED	684,204
Utilities (DEWA)		AED	67,500	AED	92,070	AED	94,188	AED	96,354	AED	98,570
Utilities (Telephone & Internet)		AED	30,000	AED	40,920	AED	41,861	AED	42,824	AED	43,809
Play Station Maintenance Cost		AED	30,000	AED	30,690	AED	31,396	AED	32,118	AED	32,857
Amortization Employees Visa Cost		AED	-	AED	-	AED	122,760	AED	-	AED	125,583
Amortization Employees Medical Insurance		AED	-	AED	58,311	AED	59,652	AED	61,024	AED	62,428
Repair & Maintenance of Equipment		AED	20,000	AED	20,460	AED	20,931	AED	21,412	AED	21,904
Website Maintenance Cost		AED	-	AED	10,230	AED	10,465	AED	10,706	AED	10,952
Accounting Software		AED	-	AED	4,092	AED	4,186	AED	4,282	AED	4,381
Office Supplies (office, cleaning, etc.)		AED	9,000	AED	12,276	AED	12,558	AED	12,847	AED	13,143
Printing and Stationary		AED	-	AED	5,115	AED	5,233	AED	5,353	AED	5,476
Legal and Company Setup Expense		AED	-	AED	25,575	AED	26,163	AED	26,765	AED	27,381
Travelling Expense		AED	-	AED	-	AED	-	AED	-	AED	-
Miscellaneous Expenses		AED	10,000	AED	10,230	AED	10,465	AED	10,706	AED	10,952
Total Other Variable Operating Expenses		AED	366,500	AED	581,969	AED	809,778	AED	827,483	AED	1,141,640



Projected Operating Expenses as %age including Inflation year by year

Description	Note	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecast	Forecast	Forecast	Forecast	Forecast
Salaries (% Change)	4	0.0%	6.8%	6.8%	6.8%	6.8%
Advertising & Marketing (% of Revenue)	5	2.0%	2.0%	2.0%	2.0%	2.0%
Utilities (DEWA)	6	0.0%	2.3%	2.3%	2.3%	2.3%
Utilities (Telephone & Internet)		0.0%	2.3%	2.3%	2.3%	2.3%
Play Station Rent		0.0%	2.3%	2.3%	2.3%	2.3%
Play Station Maintenance Cost		0.0%	2.3%	2.3%	2.3%	2.3%
Amortization Employees Visa Cost		0.0%	2.3%	2.3%	2.3%	2.3%
Amortization Employees Medical Insurance		0.0%	2.3%	2.3%	2.3%	2.3%
#REF!		0.0%	2.3%	2.3%	2.3%	2.3%
Repair & Maintenance of Equipment		0.0%	2.3%	2.3%	2.3%	2.3%
Website Maintenance Cost		0.0%	2.3%	2.3%	2.3%	2.3%
Accounting Software		0.0%	2.3%	2.3%	2.3%	2.3%
Office Supplies (office, cleaning, etc.)		0.0%	2.3%	2.3%	2.3%	2.3%
Printing and Stationary		0.0%	2.3%	2.3%	2.3%	2.3%
Legal and Company Setup Expense		0.0%	2.3%	2.3%	2.3%	2.3%
Travelling Expense	0.0%	2.0%	2.0%	2.0%	2.0%	
Miscellaneous Expenses	0.0%	2.3%	2.3%	2.3%	2.3%	

Amortization / Depreciation- Assumptions rate on year by year Basis

Description	Note	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecast	Forecast	Forecast	Forecast	Forecast
Furniture/Fixtures & Fit out Cost		5%	5%	5%	5%	5%
Machine, Tools & Equipment		10%	10%	10%	10%	10%
Office Equipment & IT Infrastructure		20%	20%	20%	20%	20%
Depreciation Policy (For All Fixed Asset)	7	Reducing Balance	Reducing Balance	Reducing Balance	Reducing Balance	Reducing Balance



Balance Sheet Assumptions

Description	Note	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecast	Forecast	Forecast	Forecast	Forecast
Owners Equity		AED 3,000,000	AED 3,000,000	AED 3,000,000	AED 3,000,000	AED 3,000,000
Accrued Liabilities	8	One month Salaries & utility	One month Salaries & utility	One month Salaries & utility	One month Salaries & utility	One month Salaries & utility

Startup Expenses Amortization Break-up

Description	Note	Total Amount	Amount to be Amortized for 1 Month	Monthly Amortization Amount first 3 Months	Monthly Amortization Amount after 3 Months	Total Useful Tenure
Startup Salaries for 3 Months		AED 74,300	AED 24,767	AED 24,767	AED -	3Months
Utilities (DEWA) for 3 Months		AED 22,500	AED 7,500	AED 7,500	AED -	3Months
Utilities (Telephone & Internet) for 3 Months		AED 10,000	AED 3,333	AED 3,333	AED -	3Months
Play Station Rent 3 Months		AED 303,750	AED 101,250	AED 101,250	AED -	3 Months
Brokerage on Office Rent		AED -	AED -	AED -	AED -	One Time
Prepaid Employees Visa Cost		AED 120,000	AED 5,000	AED 5,000	AED 5,000	2 Year
Prepaid Employees Medical Insurance		AED 57,000	AED 4,750	AED 4,750	AED 4,750	1 Year
Office Supplies (office, cleaning, etc.)		AED 3,000	AED 1,000	AED 1,000	AED -	3 Months
Business Cards/Stationery		AED 5,000	AED 417	AED 417	AED 417	1 Year
Brand Development & Promotion Cost		AED 30,000	AED 2,500	AED 2,500	AED 2,500	1 Year
Accounting Software		AED 6,000	AED 500	AED 500	AED 500	1 Year
Website Development Costs		AED 15,000	AED 1,250	AED 1,250	AED 1,250	1 Year



Professional Consultancy Service Fee	AED	10,000	AED	833	AED	833	AED	833	1 Year	
Legal and Company Setup Expense	AED	25,000	AED	2,083	AED	2,083	AED	2,083	1 Year	
Total Start-up Expenses			AED	681,550	AED	155,183	AED	155,183	AED	17,333

Risk Analysis 1 -Sensitivity Analysis (Assumptions)

Description	Low Value		Base Value		High Value	
	85%		100%		115%	
Weighted Avg. Revenue per Product (@ 15 %)	AED	797	AED	938	AED	1,078
Weighted Average Variable Cost per Product	AED	52	AED	62	AED	71
Advertising & Marketing	AED	231,200	AED	272,000	AED	312,800
Tax Rate	8%		9%		10%	

Risk Analysis 2 -Scenario Analysis (Assumptions)

Description	Worst Case		Base Case		Best Case	
	% age	Amount in Year 1	% age	Amount in Year 1	% age	Amount in Year 1
Revenue	50%	AED 2,782,500	100%	AED 5,565,000	115%	AED 6,399,750
Cost of Revenue	115%	AED 1,995,135	100%	AED 1,734,900	85%	AED 1,474,665
Operating Expenses	115%	AED 2,480,205	100%	AED 2,156,700	85%	AED 1,833,195
Tax Rate	10%	AED -	9%	AED 140,436	8%	AED 227,885
Cost of Capital	33%	AED -	29%	AED -	25%	AED -
Salvage Value	85%	AED 1,273,940	100%	AED 1,498,753	115%	AED 1,723,566

General Note:

- Note 1** This growth is anticipated to continue with an annual growth rate
- Note 2** The 1st Year Revenue value price charged for each service is determined from market research.
- Note 3** The effect of product Revenue growth is incorporated into the yearly Revenue calculations. The product growth rates are obtained from industry growth rates and market research.
- Note 4** A growth rate of 6.8% is incorporated in salaries which includes a salary increment of 4.5% and an inflation rate of 2.3%. It is calculated as per the number of employees in Appendix 3 Sheet.
- Note 5** Advertising & Marketing expense is determine by management.
- Note 6** All the operating expenses(except salaries and advertisement) are inflated at a rate of 2.3% i.e. inflation rate of UAE.



Note 7 The depreciation policy of the Reducing balance method is used in which declining depreciation expense is charged on basis of the Net Book Value of an asset in each accounting period.

Note 8 Accrued liabilities are expenses a company owes but that have not yet been invoiced for payment. Last month's salary expense and utility bill of each respective year are unpaid in that year which is shown as accrued liability in the balance sheet.

Note 9 These financials have been prepared in UAE Dirham (AED), which is the company's functional currency.

Note 10 Corporate tax in Dubai 0% for taxable income of around AED 375,000 & 9% for taxable income above AED 375,000

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14.16. Growth Strategy and Exit Plan

This section outlines the strategic roadmap for the expansion of ABC Explorers Fun Zone and potential avenues for the owner, Mr. Abdul Rehman Khan, to eventually divest from the business, ensuring long-term value creation and a clear pathway for future development.

14.16.1. Growth Plan

The growth plan for ABC Explorers Fun Zone is designed to be phased, allowing for strategic expansion based on proven success and market dynamics. It aims to capitalize on the robust growth of the UAE's family entertainment market and the increasing demand for edutainment concepts.

Phase 1: Consolidation and Optimization (Years 1-2)

- **Objective:** Establish a strong foundation, achieve operational excellence, and build initial brand recognition and customer loyalty at the first chosen location (Nad al Sheba Mall).
- **Strategy:** Focus intensely on successful launch, seamless operations, and consistent delivery of premium safety and hygiene. Implement targeted local marketing to attract families, aiming for profitability within 12-18 months. Continuously refine offerings based on customer feedback and operational data.

Phase 2: Regional Expansion and Service Diversification (Years 3-5)

- **Objective:** Replicate the successful model in additional strategic locations and expand the range of services.



- **Strategy:** Launch a second ABC Explorers Fun Zone, ideally in Expo City Mall. Systematically evaluate other high-potential mall locations in Dubai, Abu Dhabi, or Sharjah. Introduce more specialized edutainment workshops, holiday camps, and after-school programs. Enhance digital integration for improved customer experience and potentially integrate AR/VR elements into play.

Phase 3: Brand Extension and Scalability (Years 6+)

- **Objective:** Establish ABC Explorers Fun Zone as a leading regional brand, exploring scalable models for broader market penetration.
- **Strategy:** Develop a comprehensive franchising model for expansion across the UAE and potentially into other GCC countries. Invest in developing unique, proprietary edutainment content. Explore larger-scale partnerships with educational institutions or tourism operators. Consider diversifying facility formats to cater to varied market needs.

14.16.2. Exit Strategy

An exit strategy provides a clear roadmap for Mr. Abdul Rehman Khan to realize the value created by ABC Explorers Fun Zone. The choice of strategy will depend on market conditions, the business's scale, and personal objectives.

Option 1: Acquisition by a Larger Entertainment or Retail Conglomerate

- **Description:** Selling the business (assets, brand, operations) to a larger entity, such as major regional players (e.g., Majid Al Futtaim Leisure & Entertainment, Landmark Group) or international FEC operators.



- **Rationale:** The strong market growth and ABC Explorers Fun Zone's presence in prime mall locations make it an attractive target. A proven, profitable business with a strong brand and loyal customer base would command a premium valuation.

Option 2: Franchising

- **Description:** Developing a robust franchising model to allow for rapid, capital-efficient expansion across the UAE and potentially into other GCC countries.
- **Rationale:** This strategy monetizes the established brand and operational know-how, allowing for scalability without significant direct capital investment from the owner.

Option 3: Management Buyout (MBO)

- **Description:** The existing, capable management team acquires the business from Mr. Khan.
- **Rationale:** Ensures continuity of operations and preserves the existing company culture, leveraging the team's familiarity with the business.

Option 4: Public Offering (IPO)

- **Description:** Listing the company on a stock exchange (e.g., DFM or ADX). This is typically considered for much larger, well-established companies with significant scale and consistent profitability across multiple locations.
- **Rationale:** Provides access to public capital markets for further expansion and can potentially achieve a very high valuation.



By planning for these potential growth and exit scenarios from the outset, Mr. Abdul Rehman Khan can strategically build ABC Explorers Fun Zone not just as a successful operating business, but as a valuable asset with clear pathways for future monetization and legacy.

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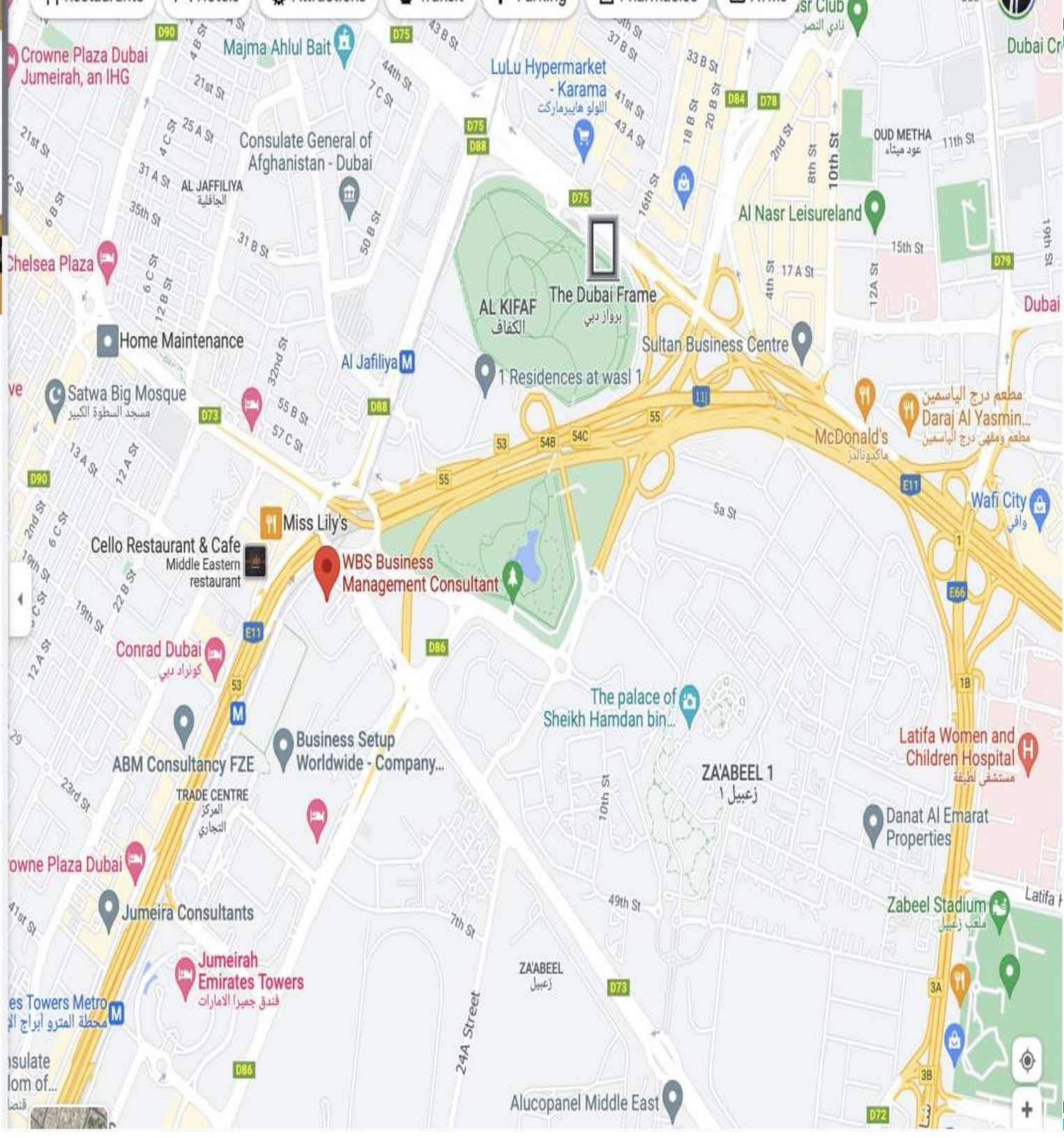


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