



# ABC Studio LLC.

Business Plan - 2025



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# Executive Summary



# 1. Executive Summary

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## 1.1. Company Overview

ABC Studio LLC is a Dubai-based company specializing in **Interior Design and Business Consulting**. Our mission is to transform retail and residential spaces through innovative and customer-centric design solutions while providing strategic business consulting services tailored to market needs. By blending creativity with data-driven insights, we aim to enhance environments that drive functionality, aesthetics, and long-term sustainability.

## 1.2. Competitive Advantage

ABC Studio LLC leverages strong industry expertise and strategic partnerships to provide **cost-efficient, end-to-end solutions**. Our competitive edge is strengthened by backing from **two sister companies** specializing in:

- **Supermarket Furniture Manufacturing:** Shelving, cabinets, chillers, freezers, and fixtures.
- **Maintenance & Installation Services:** Ensuring longevity and seamless execution of retail design solutions.

## 1.3. Why Choose ABC Studio LLC?

- **Innovative Design Excellence:** We deliver unique, customer-focused, and cutting-edge design solutions.
- **Comprehensive End-to-End Services:** From concept creation to execution and strategic consulting.



- **Sustainability Commitment:** Incorporating eco-friendly materials and sustainable design principles.
- **Customer-Centric Approach:** Tailored solutions that align with clients' business goals and lifestyle needs.
- **Industry Expertise & Strategic Partnerships:** Strong backing from related industries ensures cost-efficient and seamless execution of retail and commercial projects.

### 1.4. Financial Outlook – Summary *(for detailed breakdown please consult chapter 13)*

The company's financial projections indicate a positive and profitable outlook for the next five years. The company expects to generate revenues of AED 4.43 million in the first year, AED 5.03 million in the second year, AED 5.71 million in the third year, AED 6.49 million in the Fourth year, and AED 7.37 million in the Fifth year.

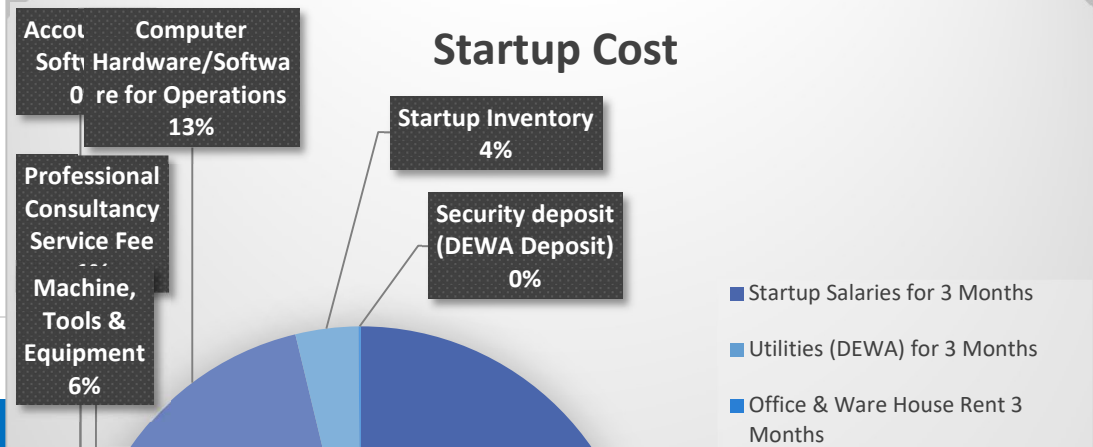
The company anticipates a net profit margin of 8% in the first year, 15% in the second year, and 19% in the third year, and 26% in the fourth year, and 28% in the fifth year. The company requires an investment of **AED 2 million** for expansion to cover the start-up expansion costs, such as equipment, furniture, inventory, marketing, and working capital.

### 1.5. Project Financial Highlights

#### Startup Cost Indicator - Key Performance Indicator (KPI)

##### Startup Cost

Start-up Expenses	Amount
Startup Salaries for 3 Months	AED 646,500
Utilities (DEWA) for 3 Months	AED 9,000
Utilities (Telephone & Internet) for 3 Months	AED 9,000





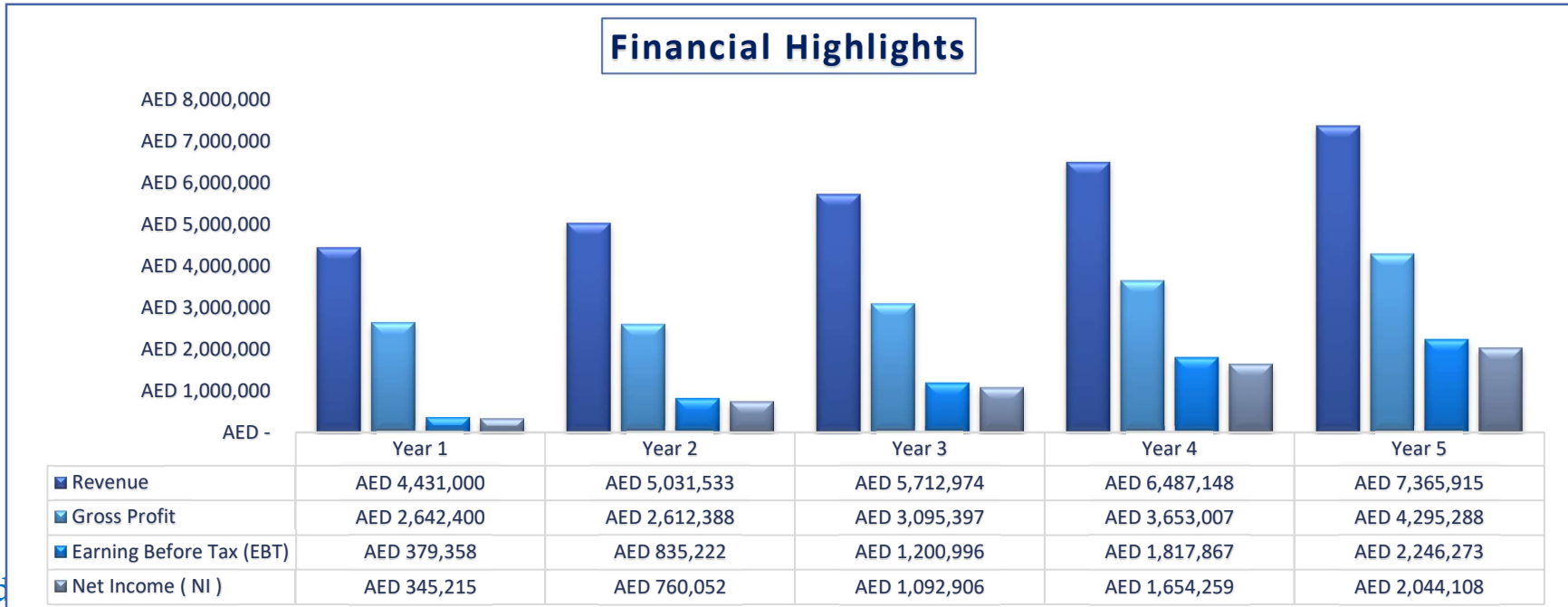
Office & Ware House Rent 3 Months	AED	50,000
Brokerage on Office Rent	AED	10,000
Prepaid Employees Visa Cost	AED	125,000
Prepaid Employees Medical Insurance	AED	161,000
Office Supplies (office, cleaning, etc.)	AED	9,000
Business Cards/Stationery	AED	2,000
Brand Development & Promotion Cost	AED	20,000
Accounting Software	AED	8,000
Website Development Costs	AED	10,000
Professional Consultancy Service Fee	AED	20,000
Legal and Company Setup Expense	AED	15,000
<b>Total Start-up Expenses</b>	<b>AED</b>	<b>1,094,500</b>
<b>Start-up Assets</b>	<b>Amount</b>	
Land & Building	AED	-
Office Furniture/Fixtures & Fitout Cost	AED	120,000
Machine, Tools & Equipment	AED	80,000
Computer Hardware/Software for Operations	AED	179,950
Vehicle and Delivery Van	AED	307,600
Startup Inventory	AED	50,000
Security deposit (DEWA Deposit)	AED	2,000
Cash Reserve for Working Capital	AED	165,950
<b>Total Start-up Assets - Capital Outflow</b>	<b>AED</b>	<b>905,500</b>
<b>Total Capital Requirement</b>	<b>AED</b>	<b>2,000,000</b>
<b>Project Financing</b>	<b>Amount</b>	
Owner's Capital	AED	2,000,000

## Projected Income Statement

Projected Income Statement	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast	Total
Revenue	AED 4,431,000	AED 5,031,533	AED 5,712,974	AED 6,487,148	AED 7,365,915	AED 29,028,570
Less : Cost of Revenue	AED 1,788,600	AED 2,419,145	AED 2,617,577	AED 2,834,141	AED 3,070,627	AED 12,730,090
<b>Gross Profit</b>	<b>AED 2,642,400</b>	<b>AED 2,612,388</b>	<b>AED 3,095,397</b>	<b>AED 3,653,007</b>	<b>AED 4,295,288</b>	<b>AED 16,298,480</b>
Less : Operating Expenses	AED 2,077,775	AED 1,642,829	AED 1,796,758	AED 1,763,989	AED 1,997,032	AED 9,278,383



<b>Earning Before Interest, Tax, Depreciation and Amortization (EBITDA)</b>	AED	564,625	AED	969,559	AED	1,298,639	AED	1,889,018	AED	2,298,256	AED	7,020,096
Less : Depreciation & Amortization	AED	185,268	AED	134,337	AED	97,643	AED	71,151	AED	51,984	AED	540,381
<b>Earning Before Interest and Tax (EBIT)</b>	AED	379,358	AED	835,222	AED	1,200,996	AED	1,817,867	AED	2,246,273	AED	6,479,715
Less :Finance Cost (Bank charges)	AED	-	AED	-	AED	-	AED	-	AED	-	AED	-
<b>Earning Before Tax (EBT)</b>	AED	379,358	AED	835,222	AED	1,200,996	AED	1,817,867	AED	2,246,273	AED	6,479,715
Less : Corporate Tax	AED	34,142	AED	75,170	AED	108,090	AED	163,608	AED	202,165	AED	583,174
<b>Net Income ( NI )</b>	AED	345,215	AED	760,052	AED	1,092,906	AED	1,654,259	AED	2,044,108	AED	5,896,541

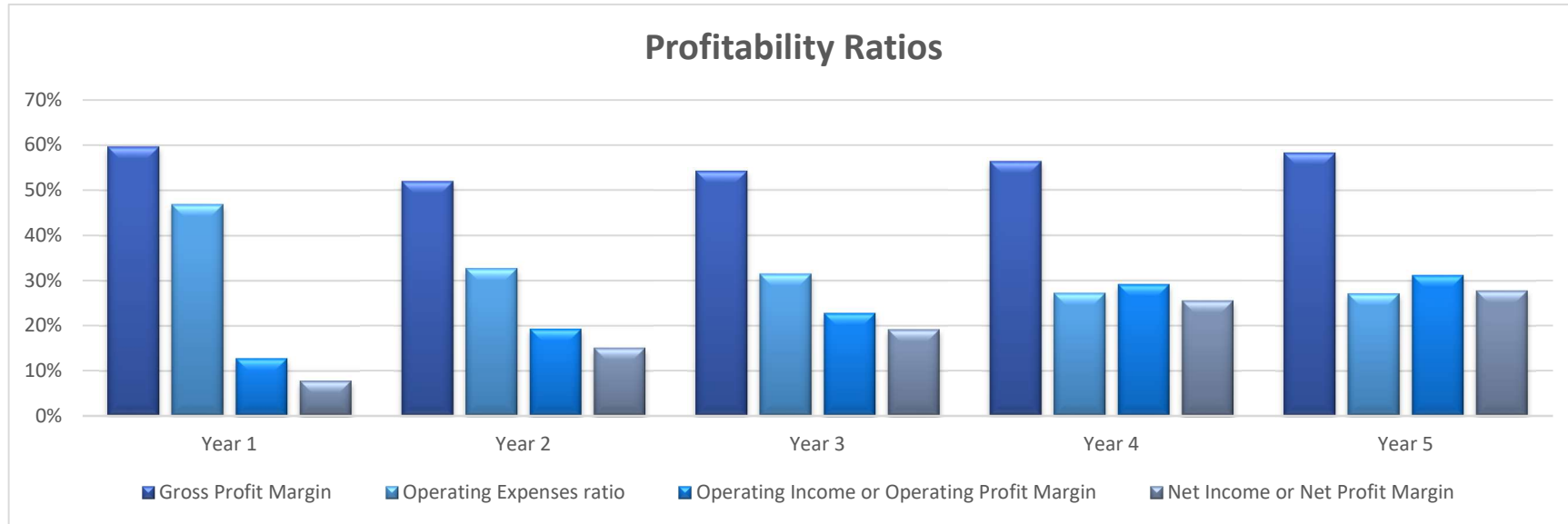


Projected

Key Financial Ratios	Year 1 Forecasted	Year 2 Forecasted	Year 3 Forecasted	Year 4 Forecasted	Year 5 Forecasted	Forecasted Average
Revenue ratio	100%	100%	100%	100%	100%	100%
Cost of Revenue ratio	40%	48%	46%	44%	42%	44%
Gross Margin ratio	60%	52%	54%	56%	58%	56%



Operating Expense ratio	47%	33%	31%	27%	27%	32%
EBITDA ratio	13%	19%	23%	29%	31%	23%
Depreciation Expense ratio	4%	3%	2%	1%	1%	2%
Corporate Tax Expense ratio	1%	1%	2%	3%	3%	2%
Net Margin ratio	8%	15%	19%	26%	28%	20%

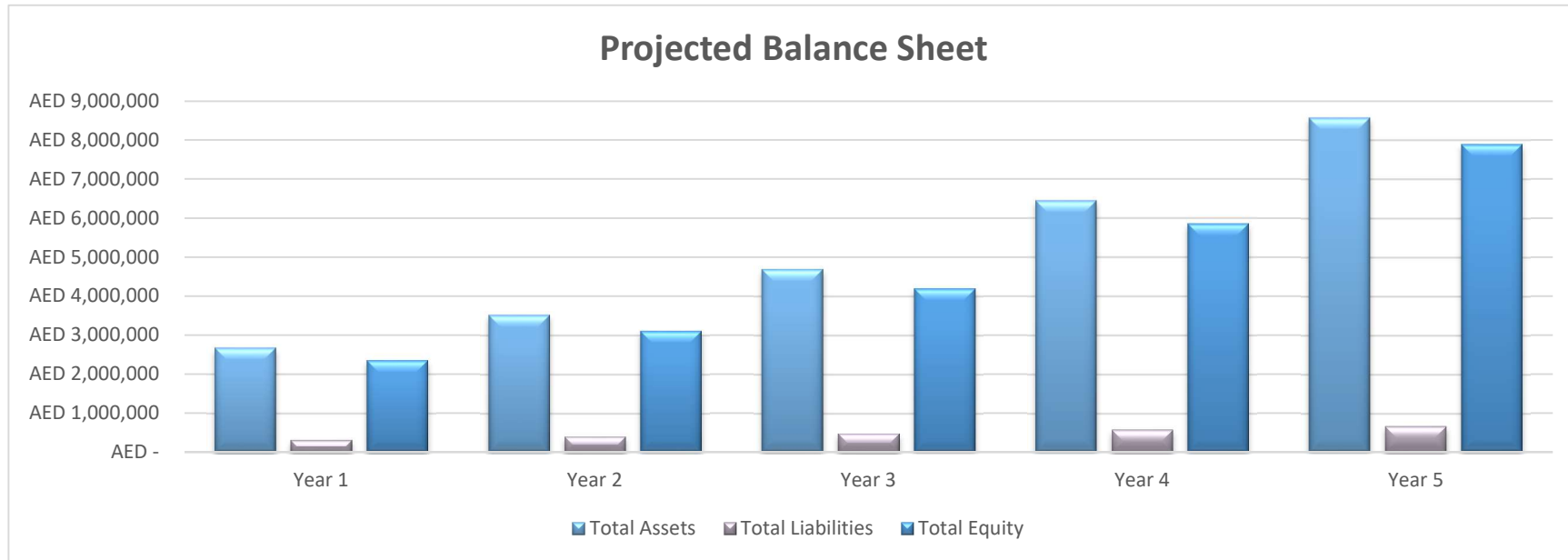


## Projected Balance Sheet

Projected Balance Sheet	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Non-Current Assets	AED 566,783	AED 369,946	AED 272,303	AED 201,152	AED 149,169
Current Assets	AED 2,096,125	AED 3,149,606	AED 4,412,332	AED 6,237,489	AED 8,421,954
<b>Total Assets</b>	<b>AED 2,662,908</b>	<b>AED 3,519,552</b>	<b>AED 4,684,636</b>	<b>AED 6,438,641</b>	<b>AED 8,571,122</b>



Non-Current Liabilities	AED -	AED -	AED -	AED -	AED -
Current Liabilities	AED 317,692	AED 414,285	AED 486,462	AED 586,209	AED 674,582
<b>Total Liabilities</b>	<b>AED 317,692</b>	<b>AED 414,285</b>	<b>AED 486,462</b>	<b>AED 586,209</b>	<b>AED 674,582</b>
<b>Total Equity</b>	<b>AED 2,345,215</b>	<b>AED 3,105,267</b>	<b>AED 4,198,174</b>	<b>AED 5,852,432</b>	<b>AED 7,896,541</b>
<b>Total Equity and Liabilities</b>	<b>AED 2,662,908</b>	<b>AED 3,519,552</b>	<b>AED 4,684,636</b>	<b>AED 6,438,641</b>	<b>AED 8,571,122</b>



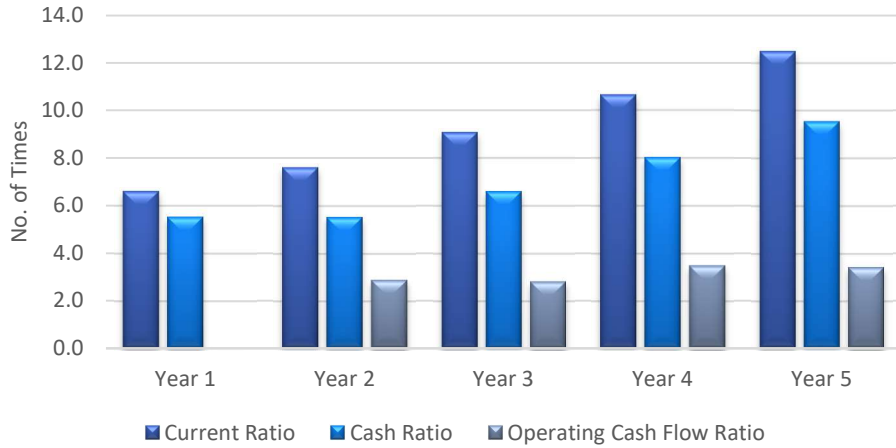
### Balance Sheet Ratios - Key Performance Indicator (KPI)

Key Financial Ratios	Year 1 Forecasted	Year 2 Forecasted	Year 3 Forecasted	Year 4 Forecasted	Year 5 Forecasted	Forecasted Average
Current Ratio	7	8	9	11	12	9
Quick Ratio	7	8	9	11	12	9
Return on Assets ( ROA)	1	2	4	8	14	6
Return on equity (ROE)	15%	24%	26%	28%	26%	24%

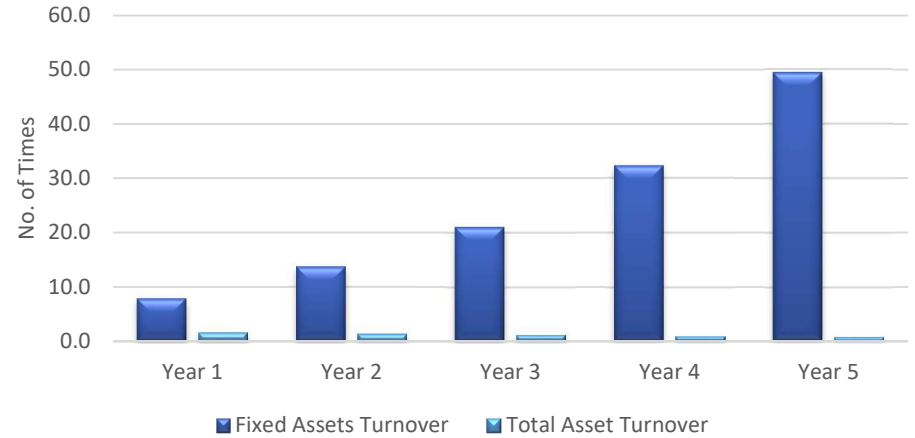


Return on Capital Employed (ROCE)	19%	36%	39%	43%	38%	35%
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### Liquidity Ratios

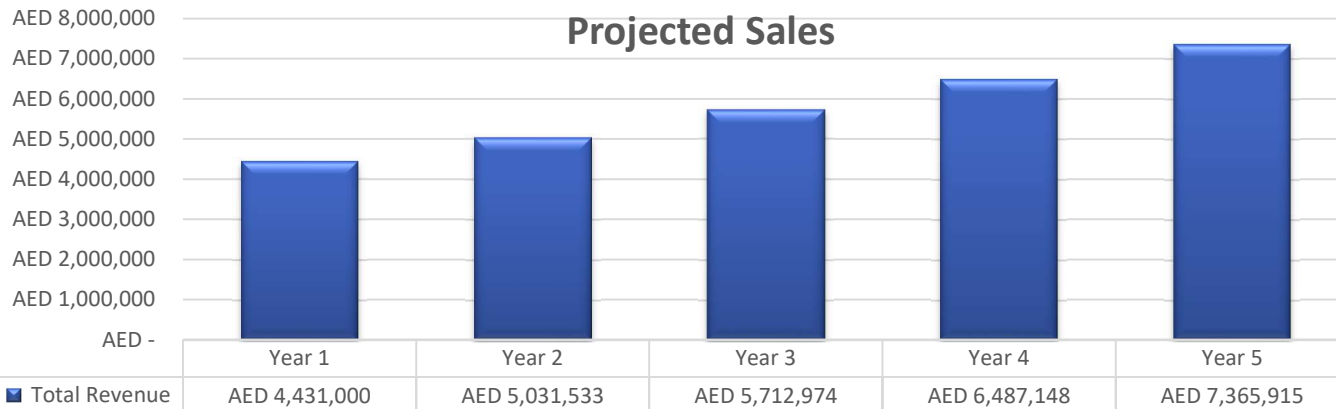


### Efficiency Ratios (in times)



### Projected Revenue year by year

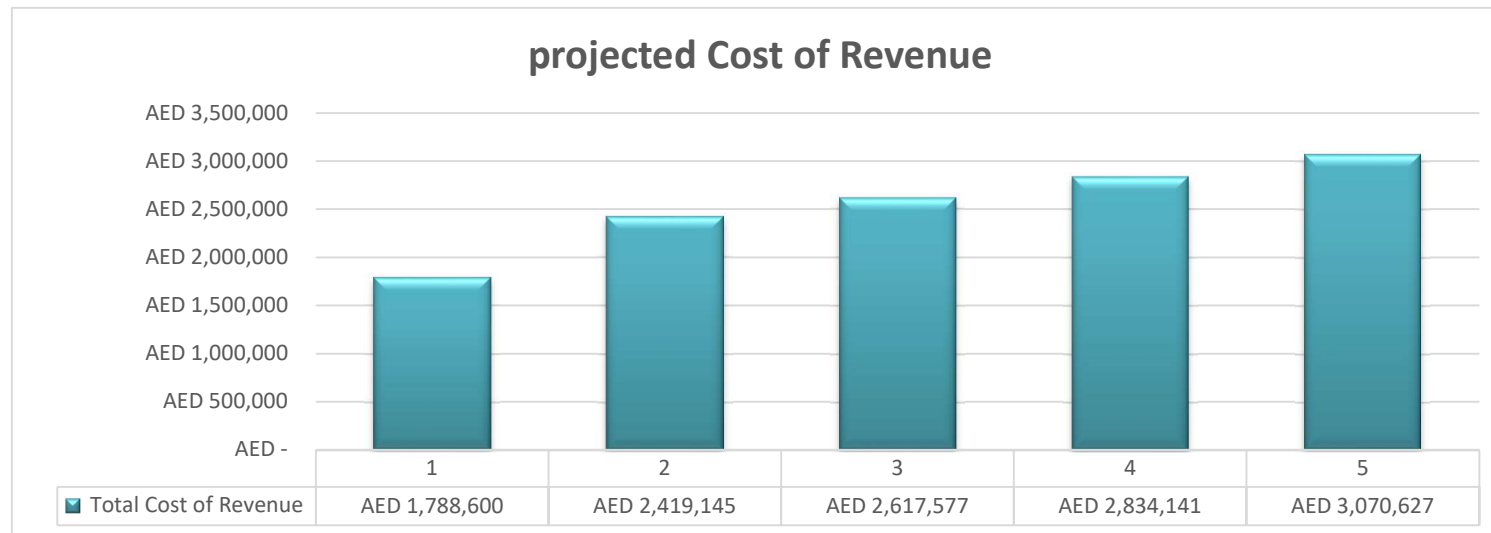
Projected Revenue by Year	Year 1 Forecasted	Year 2 Forecasted	Year 3 Forecasted	Year 4 Forecasted	Year 5 Forecasted	Total
Interior Design Services	AED 2,124,000	AED 2,411,866	AED 2,738,382	AED 3,109,613	AED 3,530,728	AED 13,914,588
Project Management & Execution Fees	AED 1,038,000	AED 1,178,680	AED 1,338,408	AED 1,519,661	AED 1,725,611	AED 6,800,360
Consulting Services (Management & Market Insight)	AED 705,000	AED 800,549	AED 909,005	AED 1,032,152	AED 1,172,005	AED 4,618,711
Digital & Online Revenue Streams	AED 564,000	AED 640,439	AED 727,180	AED 825,722	AED 937,571	AED 3,694,912
<b>Total</b>	<b>AED 4,431,000</b>	<b>AED 5,031,533</b>	<b>AED 5,712,974</b>	<b>AED 6,487,148</b>	<b>AED 7,365,915</b>	<b>AED 29,028,570</b>





## Projected Cost of Revenue

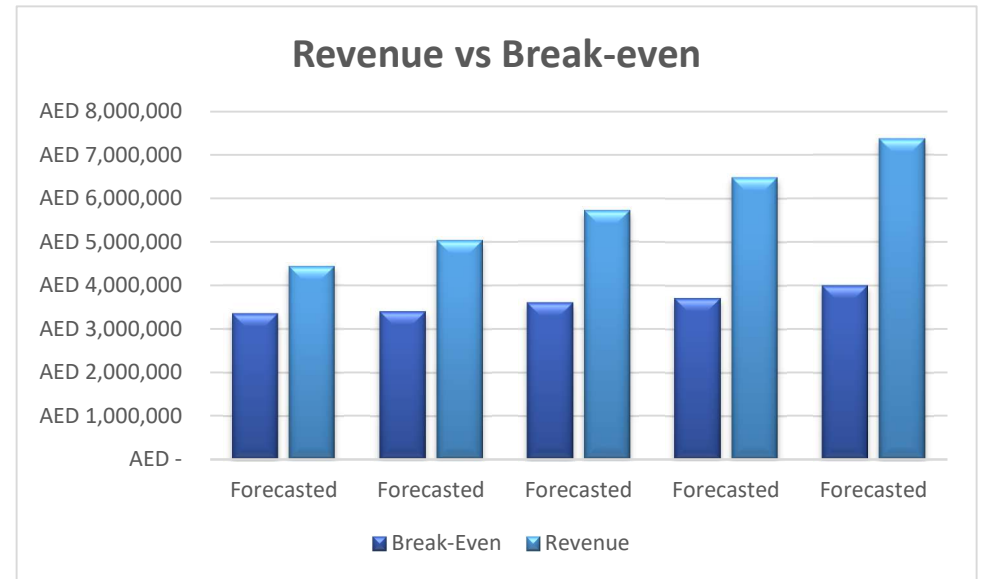
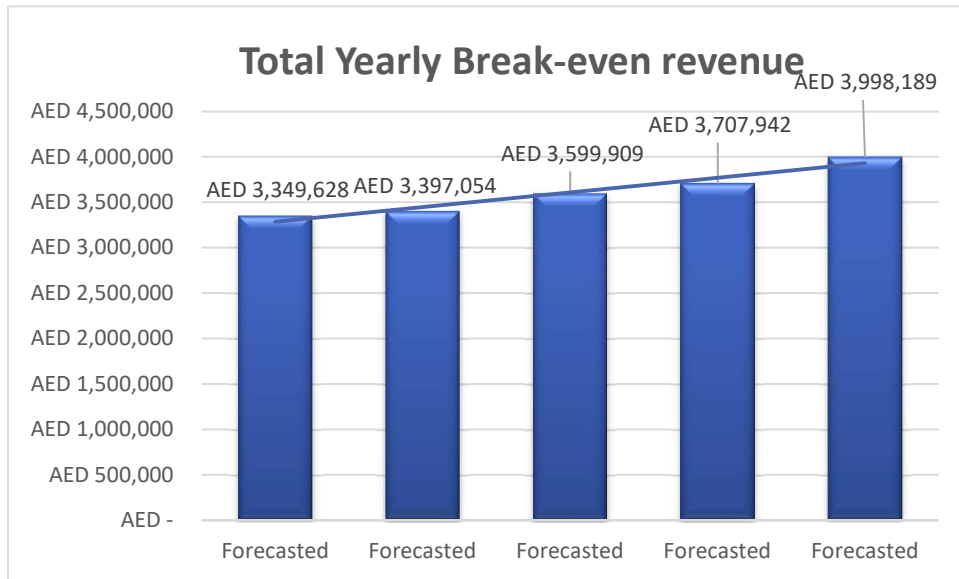
Projected Cost of Revenue by Year	Year 1 Forecasted	Year 2 Forecasted	Year 3 Forecasted	Year 4 Forecasted	Year 5 Forecasted	Total
Operational Staff Salaries	AED 1,345,500	AED 1,915,992	AED 2,046,279	AED 2,185,426	AED 2,334,035	AED 9,827,233
Direct Material Cost	AED 443,100	AED 503,153	AED 571,297	AED 648,715	AED 736,592	AED 2,902,857
<b>Total</b>	<b>AED 1,788,600</b>	<b>AED 2,419,145</b>	<b>AED 2,617,577</b>	<b>AED 2,834,141</b>	<b>AED 3,070,627</b>	<b>AED 12,730,090</b>





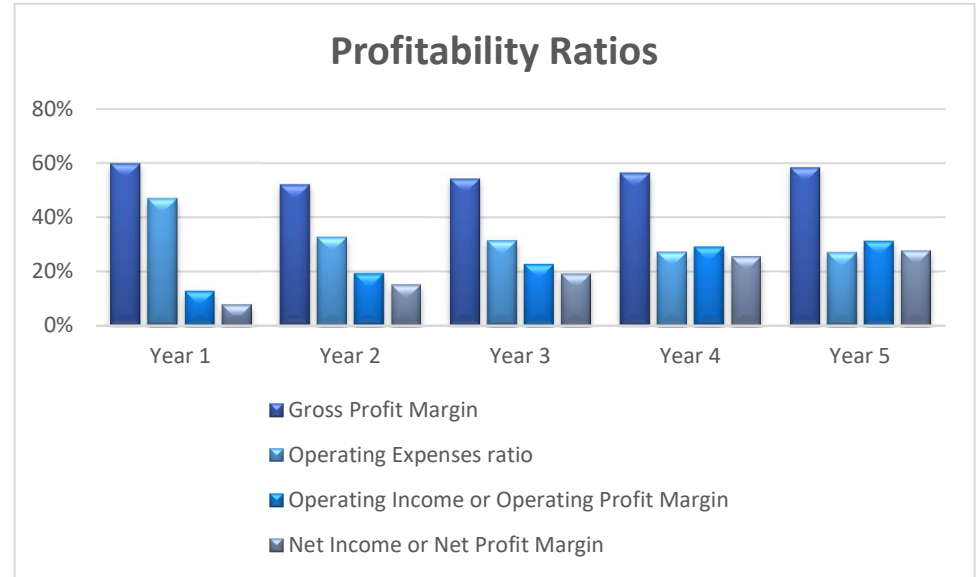
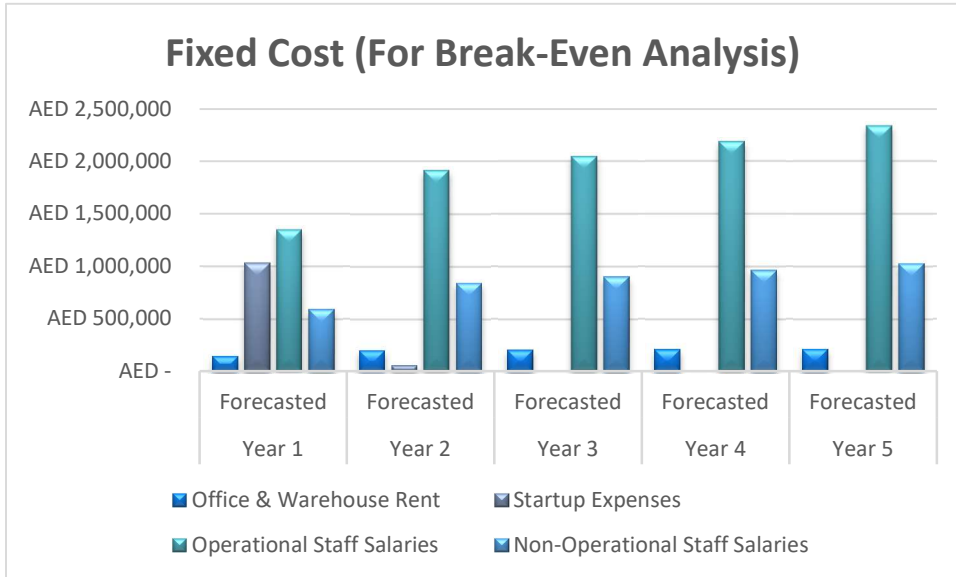
## Projected Summary Sheet of Multiproduct Breakeven Analysis

Multiproduct Breakeven	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Fixed Cost	AED 3,121,500	AED 3,028,948	AED 3,158,959	AED 3,364,350	AED 3,583,490
Weighted Average Selling Price	AED 20,569	AED 21,042	AED 21,526	AED 22,021	AED 22,527
Weighted Average Variable Cost	AED 1,401	AED 2,280	AED 2,637	AED 2,041	AED 2,337
Weighted Average Multiproduct Contribution Margin	AED 19,168	AED 18,762	AED 18,889	AED 19,980	AED 20,191
Weighted Average Multiproduct Contribution Margin Ratio (CM Ratio)	0.93	0.89	0.88	0.91	0.90
Breakeven Point in Multiproduct (Revenue (No. of Orders) )	200	198	205	206	218
Weighted Average Breakeven Point in Multiproduct Revenue (in AED)	AED 3,349,628	AED 3,397,054	AED 3,599,909	AED 3,707,942	AED 3,998,189





Yearly Breakeven Analysis in Amount (AED)	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
	-----Per Year-----				
Interior Design Services	AED 1,605,644	AED 1,628,378	AED 1,725,533	AED 1,777,401	AED 1,916,465
Project Management & Execution Fees	AED 784,679	AED 795,789	AED 843,369	AED 868,612	AED 936,655
Consulting Services (Management & Market Insight)	AED 532,947	AED 540,493	AED 572,790	AED 589,960	AED 636,160
Digital & Online Revenue Streams	AED 426,357	AED 432,394	AED 458,217	AED 471,968	AED 508,910
<b>Total Yearly Break-even Revenue</b>	<b>AED 3,349,628</b>	<b>AED 3,397,054</b>	<b>AED 3,599,909</b>	<b>AED 3,707,942</b>	<b>AED 3,998,189</b>



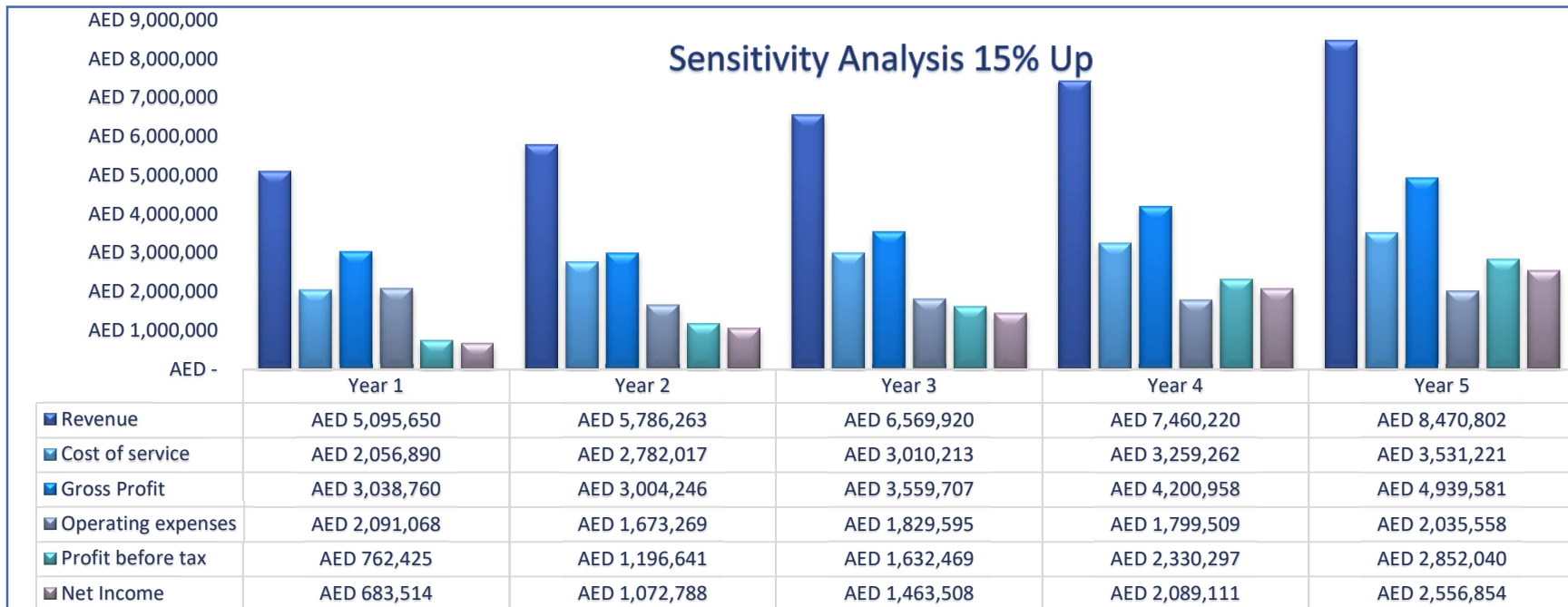
Yearly Breakeven Analysis in Revenue (No. of Orders)	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
	-----Per Year-----				
Interior Design Services	54	54	56	56	59
Project Management & Execution Fees	64	63	65	66	69
Consulting Services (Management & Market Insight)	36	36	37	38	40
Digital & Online Revenue Streams	45	45	47	47	49
<b>Total</b>	<b>200</b>	<b>198</b>	<b>205</b>	<b>206</b>	<b>218</b>



## Project Risk Analysis 1 -Sensitivity Analysis

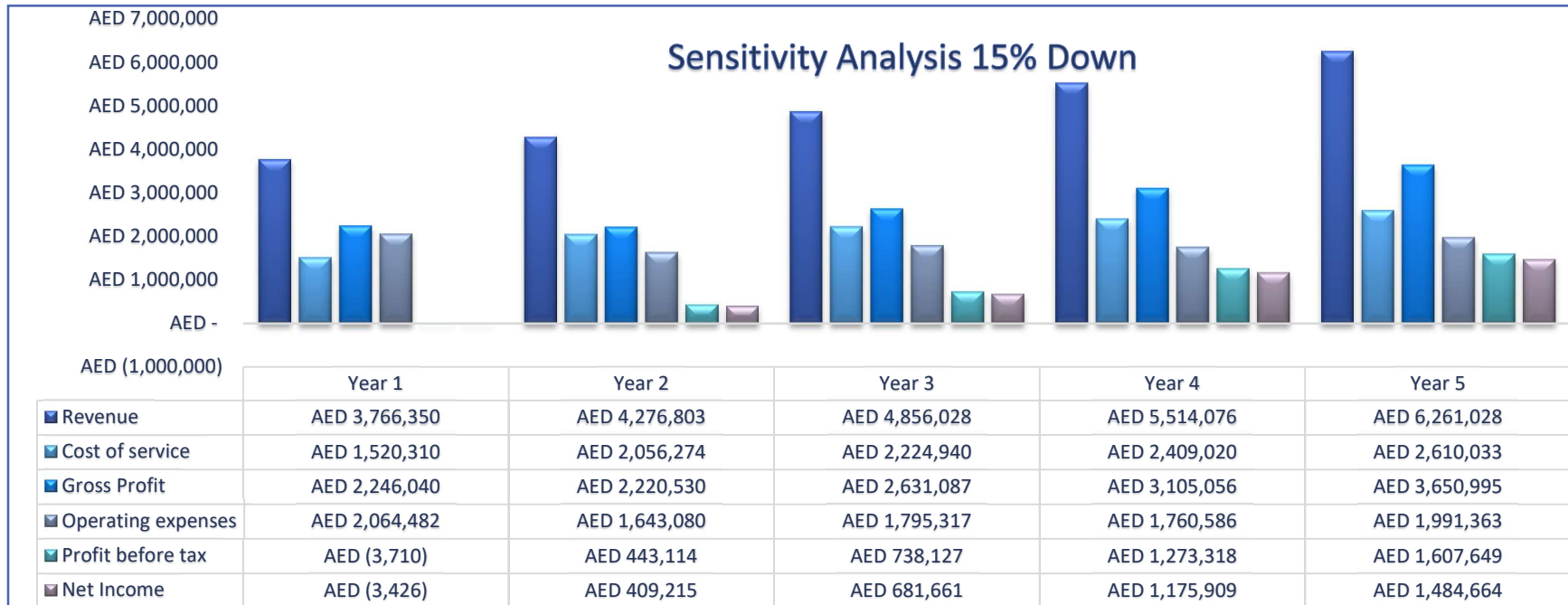
Description	Note	Low Value (85%)	Base Value (100%)	High Value (115%)
Weighted Average Price per Product (@ 15 %)		AED 17,484	AED 20,569	AED 23,654
Average Variable Cost per Product		AED 1,191	AED 1,401	AED 1,611
Advertising & Marketing		AED 85,536	AED 100,631	AED 115,725
Tax rate		8%	9%	10%
Average Profit After Tax		(749,605)	1,179,308	1,573,155

Sensitivity Analysis 15% Up	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Revenue	AED 5,095,650	AED 5,786,263	AED 6,569,920	AED 7,460,220	AED 8,470,802
Cost of service	AED 2,056,890	AED 2,782,017	AED 3,010,213	AED 3,259,262	AED 3,531,221
Gross Profit	AED 3,038,760	AED 3,004,246	AED 3,559,707	AED 4,200,958	AED 4,939,581
Operating expenses	AED 2,091,068	AED 1,673,269	AED 1,829,595	AED 1,799,509	AED 2,035,558
Profit before tax	AED 762,425	AED 1,196,641	AED 1,632,469	AED 2,330,297	AED 2,852,040
Net Income	AED 683,514	AED 1,072,788	AED 1,463,508	AED 2,089,111	AED 2,556,854





<b>Sensitivity Analysis 15% Down</b>	<b>Year 1 Forecast</b>	<b>Year 2 Forecast</b>	<b>Year 3 Forecast</b>	<b>Year 4 Forecast</b>	<b>Year 5 Forecast</b>
Revenue	AED 3,766,350	AED 4,276,803	AED 4,856,028	AED 5,514,076	AED 6,261,028
Cost of service	AED 1,520,310	AED 2,056,274	AED 2,224,940	AED 2,409,020	AED 2,610,033
Gross Profit	AED 2,246,040	AED 2,220,530	AED 2,631,087	AED 3,105,056	AED 3,650,995
Operating expenses	AED 2,064,482	AED 1,643,080	AED 1,795,317	AED 1,760,586	AED 1,991,363
Profit before tax	AED (3,710)	AED 443,114	AED 738,127	AED 1,273,318	AED 1,607,649
Net Income	AED (3,426)	AED 409,215	AED 681,661	AED 1,175,909	AED 1,484,664

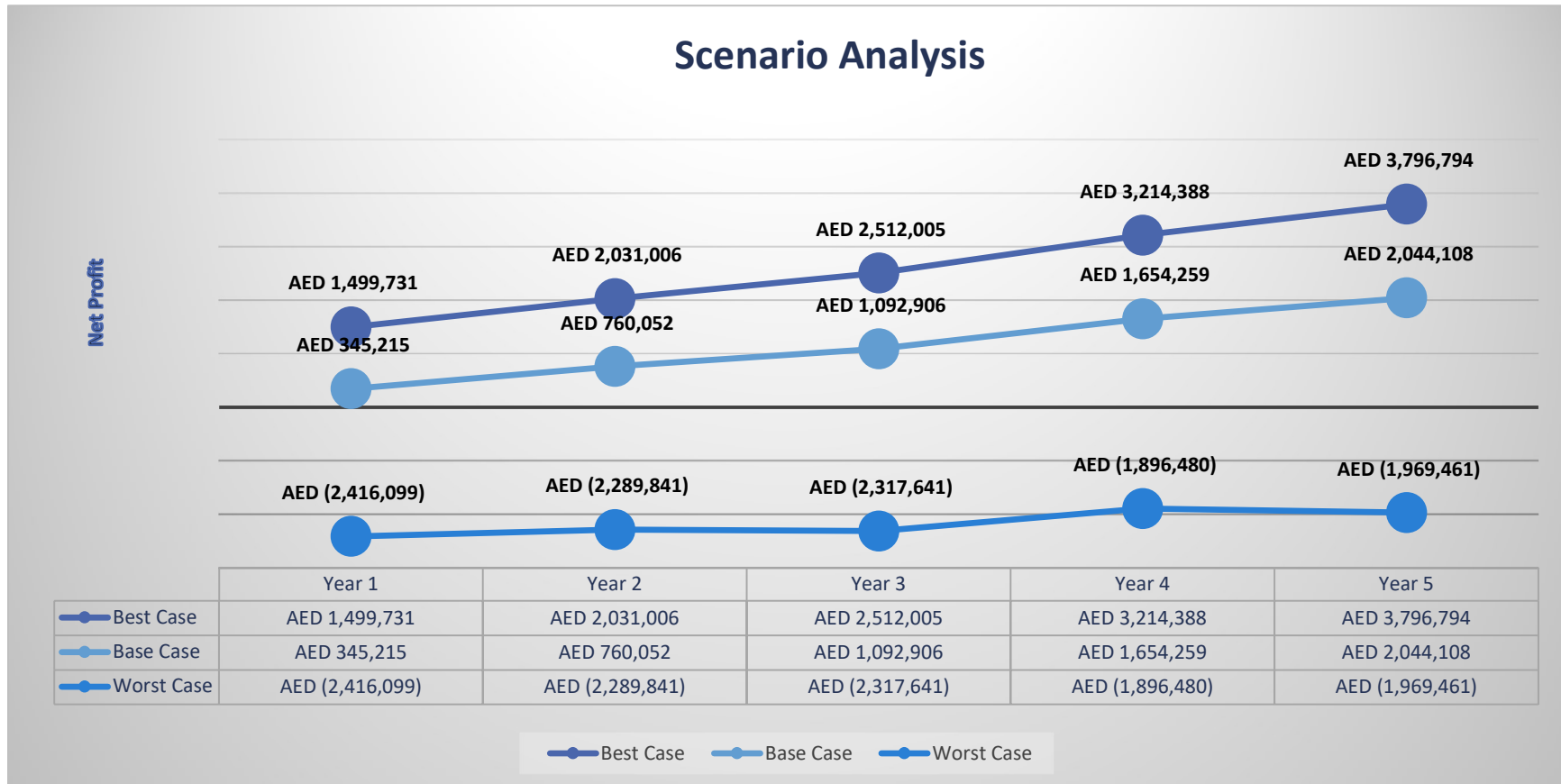




## Project Risk Analysis 2 -Scenario Analysis

### Net Income (Effect on Net Income in each Scenario Analysis )

Scenario	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Best Case	AED 1,499,731	AED 2,031,006	AED 2,512,005	AED 3,214,388	AED 3,796,794
Base Case	AED 345,215	AED 760,052	AED 1,092,906	AED 1,654,259	AED 2,044,108
Worst Case	AED (2,416,099)	AED (2,289,841)	AED (2,317,641)	AED (1,896,480)	AED (1,969,461)





## 1.6. Business Financial Analysis

Based on the financial analysis, the proposed business is found to be financially Profitable.

### 1.6.1. Revenue Analysis

Annual Revenue growth has been projected over the period of 5 years from FY1 to FY5 with annual growth rate of Interior design and Consultancy Industry growth rate 13.55% by the amount of AED 4.43 million to AED 7.37 million of CAGR 13.55%.

Strong annual revenue Growth over the period of 5 years from FY1 to FY5 (YOY) from (+ 120% to +24%) along with CAGR that would be 13.55%.

### 1.6.2. Costs of Revenue & Operating expense Analysis

Costs of Revenue is 40% as AED 1.79 million and Operating expenses is 47% as AED 2.08 million in FY1 of the total operating revenue as AED 4.43 million.

Whereas it has been observed that the decreasing trend from 21% - 13% (YOY) for operating expenses from AED 2.08 million to AED 2.00 million as well as 35% - 8% showing the increasing trend for Costs of Revenue as AED 1.79 million to AED 3.07 million over the forecasted period of 5 years.

### 1.6.3. EBITDA analysis

ABC Studio LLC's large portion of total costs are of variable nature. Management forecasts EBITDA to increase from AED 0.56 M in FY1 to AED 2.30 M in FY5, with margins improving from 13% to 31% 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 (YOY) 72% to 22% along with CAGR rate would be 42.04% over the period.

Taking EBITDA of AED 0.56 Million or 13% of total operating revenue AED 4.43 million in year FY1 by the maintaining stable ratio over the forecasted period of 5 years from (YOY) FY1 to FY5 from AED .56 million to AED 2.30 million.

#### **1.6.4. Net income Analysis**

It has been observed that Net income in FY1 was 8% of the total operating revenue of AED 4.43 million whereas we have projected the Net income margin over the period of 5 years from FY1 to FY5 with the growth rate of 8% to 28%(YOY).

Growth in Annual Earnings or Net Income with increasing Profit Margin (YOY) from (120% to + 24%) over the period of 5 years along with CAGR would be 55.9%.

#### **1.6.5. Current Assets & Current Liabilities Analysis**

Current Assets will be grown from AED 2.10 million to AED 8.42 million over the period of 5 years from FY1 to FY5 with the CAGR 41.58% whereas Current Liabilities from AED 0.32 million to AED 0.67 million will also be grown over the period of 5 years from FY1 to FY5 with CAGR 20.71% 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. Company has good current ratio over the period of 5 years (YOY)from +7 to + 12.

These improving of EBITDA results are a reflection of Business still in its ramp up phase. When analyzing the Year-to-Date (YTD) FY1 to FY5 data points the same trend of higher and higher rate continued for the ABC Studio LLC's vs. the competitive set, resulting in a higher KPIs.



## 1.7. Conclusion

ABC Studio LLC is positioned to become a leading provider of interior design and business consulting solutions in Dubai. With a commitment to innovation, sustainability, and strategic expertise, we aim to revolutionize the retail and residential design landscape while delivering exceptional value to our clients.



**Description of  
Business Concept**



## 2. Description of Business Concept

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### 2.1. Overview

ABC Studio LLC is a Dubai-based company specializing in interior design and business consulting. The company aims to create cutting-edge design solutions for retail and residential spaces while providing strategic consulting services to enhance business performance. By integrating creativity with data-driven insights, ABC Studio LLC delivers customized, functional, and aesthetically appealing spaces that drive success for its clients.

### 2.2. Business Model

ABC Studio LLC operates on a dual-focus model:

- **Interior Design Services** - Offering comprehensive design solutions, including concept development, space planning, 3D rendering, visual merchandising, and sustainable design strategies.
- **Business Consulting Services** - Providing market insights, operational strategies, and category management solutions to optimize retail and commercial environments.

### 2.3. Key Differentiators

- **End-to-End Solutions:** Backed by two sister companies specializing in supermarket furniture manufacturing and maintenance/installation services, ensuring a seamless process from design to execution.



- **Customer-Centric Approach:** Each project is customized to reflect the brand identity, functional needs, and aesthetic goals of clients.
- **Sustainability Commitment:** Incorporating eco-friendly materials and energy-efficient designs to promote long-term value and environmental responsibility.
- **Industry Expertise:** Led by Mr. Santosh Parmar, a seasoned retail space expert with 25 years of experience in global markets.

## 2.4. Target Market

ABC Studio LLC serves a diverse client base, including:

- Supermarkets and Hypermarkets
- Specialty Shops
- Restaurants and Coffee Shops
- Shopping Centers and Malls
- Corporate Chains
- Villas and Private Residences

## 2.5. Value Proposition

ABC Studio LLC aims to revolutionize interior spaces by blending aesthetics with functionality, ensuring an engaging customer experience and optimized business operations. Through tailored solutions, strategic insights, and innovative design, the company positions itself as a premier choice for businesses and homeowners seeking excellence in interior transformation.



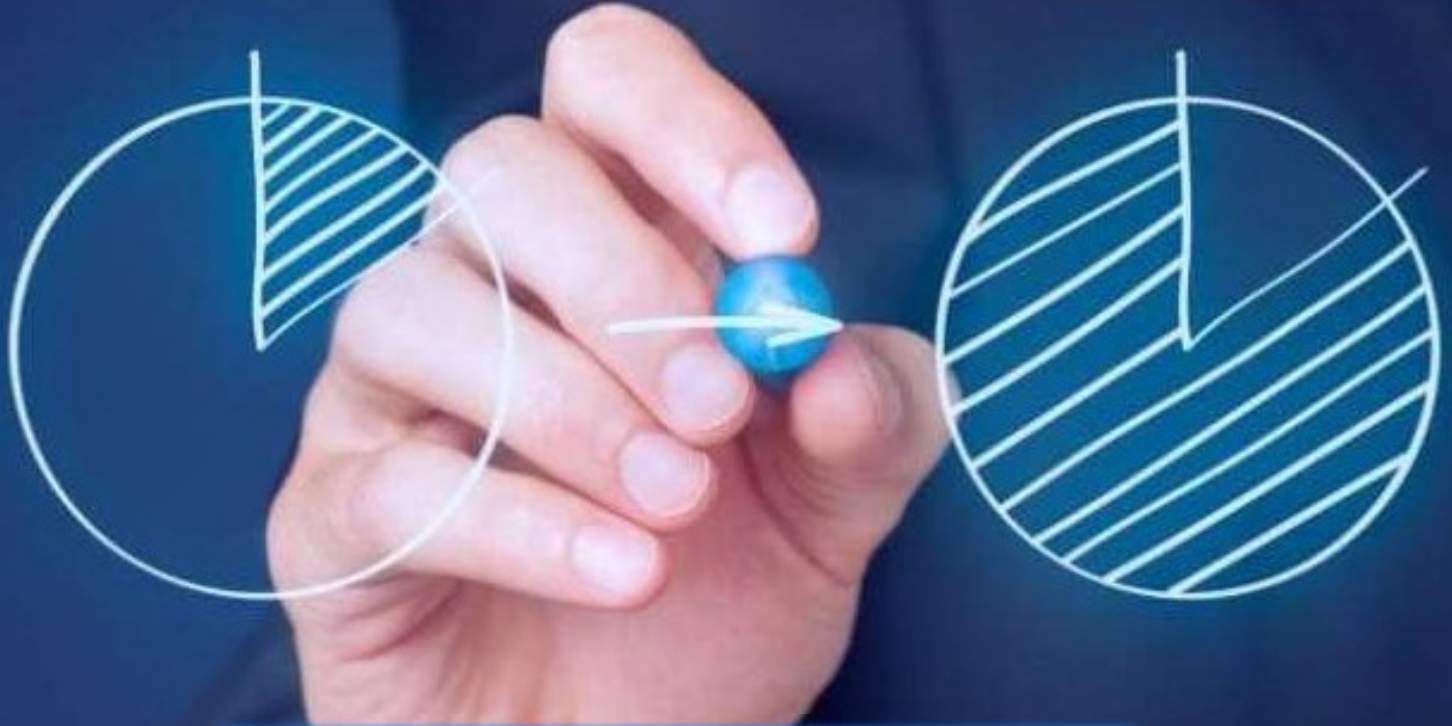
# Company Profile



## 3. Company Profile

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# Industry & Market Analysis

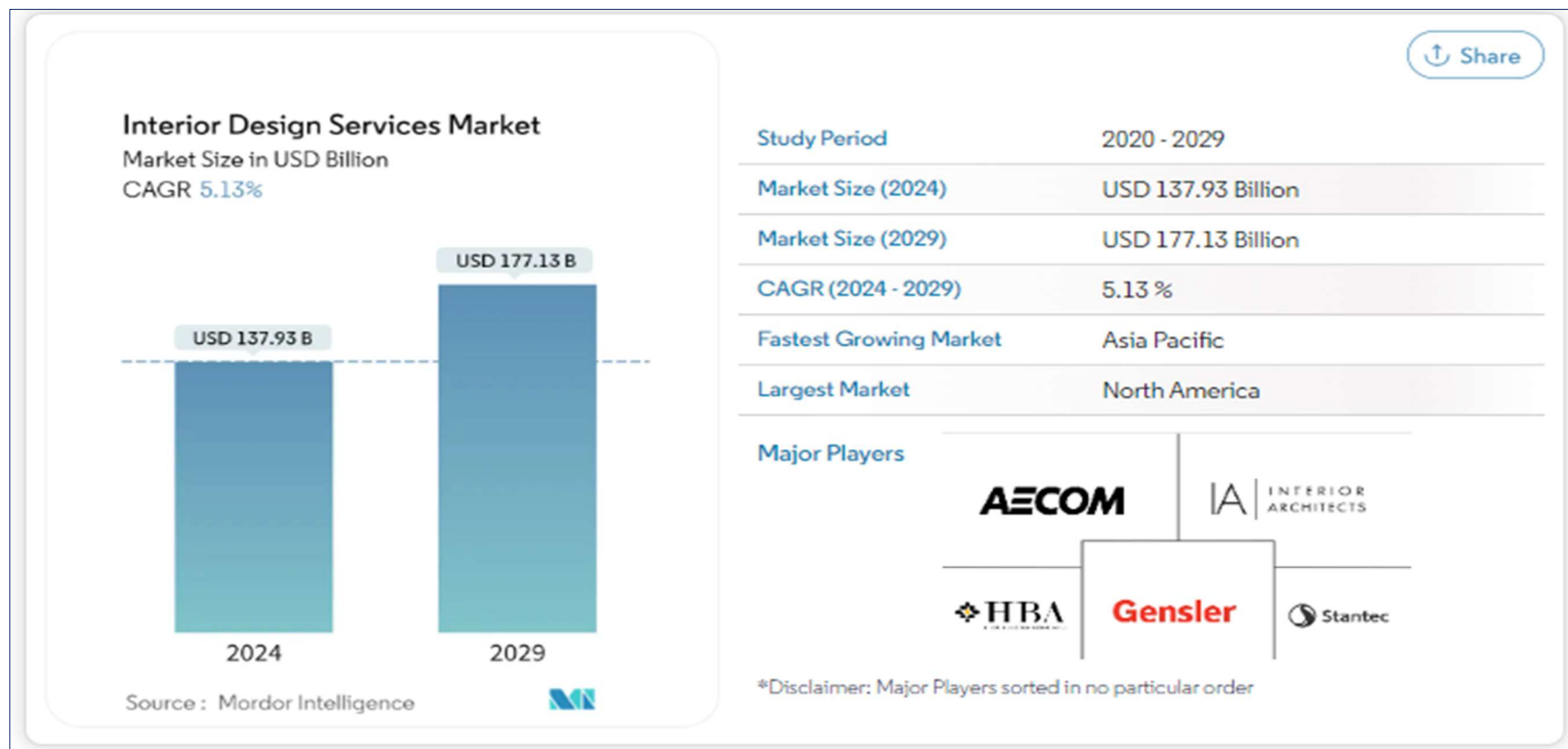


## 4. Industry & Market Analysis

### 4.1. Global Market Overview

#### 4.1.1. Interior Design/Home Décor Market

The Interior Design Services Market size is estimated at **USD 137.93 billion** in 2024, and is expected to reach **USD 177.13 billion** by 2029, growing at a **CAGR of 5.13%** during the forecast period (2024-2029).





Over the two years of the pandemic, more and more people began to visualize their living spaces, so brands started adopting AR technologies not as a gimmick but as a viable alternative to showcase their products and offerings. One of the most obvious applications is simply allowing consumers to place furniture in their current homes to see how it feels.<sup>1</sup>

Globally, investments in real estate are increasing. Commercial real estate and co-working spaces are the most popular market investments. Interior design services will be demanded as the real estate market expands in the future. Many countries are strengthening their investments in tier 1 and tier 2 cities, which is boosting the number of interior designers in these cities around the world. Several architecture businesses are venturing into interior design. The interior design industry is primarily concentrated in urban areas.

China and Japan's massive construction industries are responsible for a significant percentage of the increase in the use of interior design solutions. Hotels and resorts updated their ancient buildings in readiness for the Olympic Games bringing in millions of foreign guests. Japan is one of the largest and fastest-growing markets for Finnish companies specializing in furniture and other interior design products, owing to the country's increased demand for interior design.

During the COVID-19 pandemic, our attitude toward our home has changed significantly, affecting the entire interior design market. And according to the American Society of Interior Designers, 51% of designers have already adjusted to the new norm. The pandemic has dramatically changed consumption habits, as it happened during the previous one in 1918: People started to redesign their kitchens, bedrooms, and bathrooms.

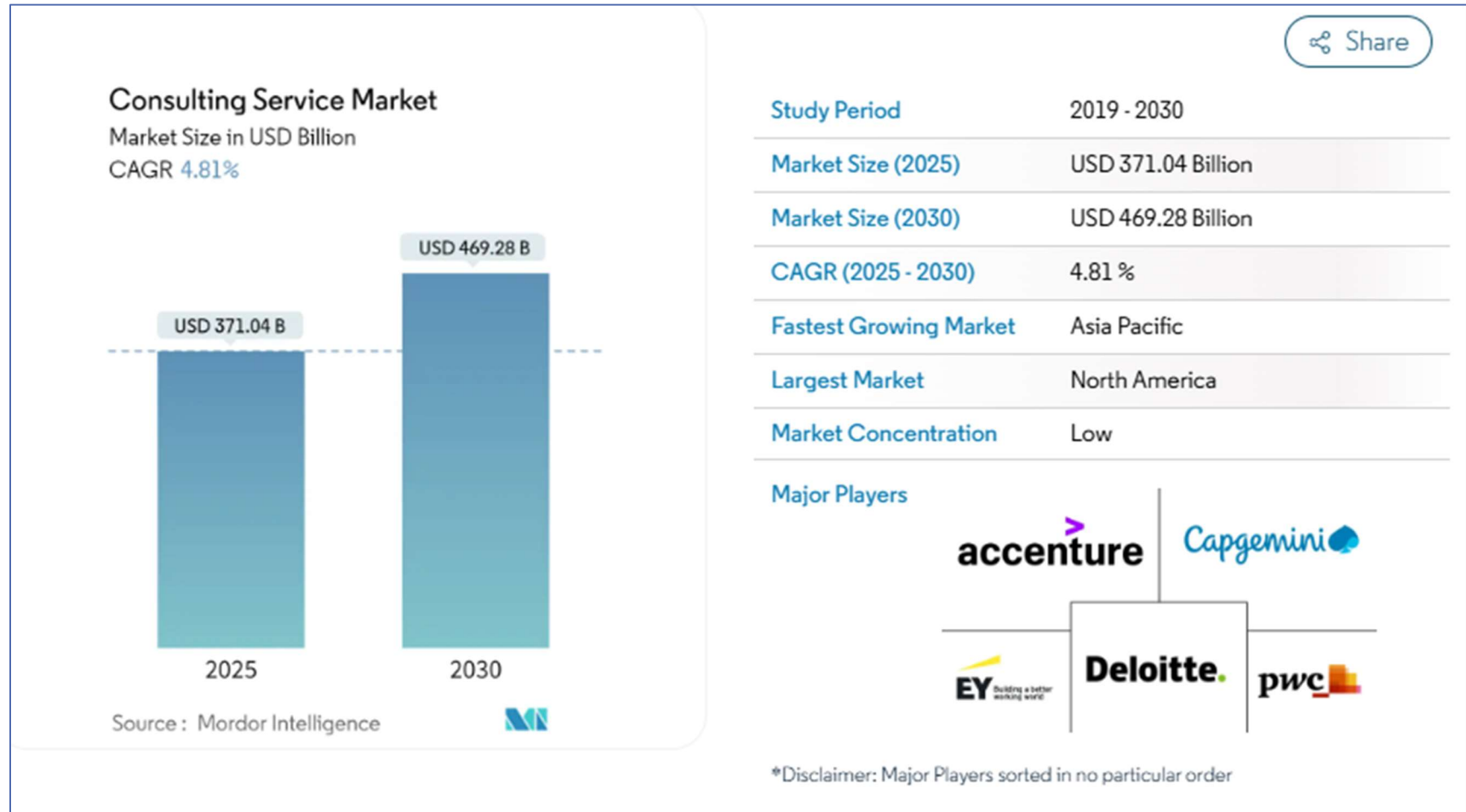
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<sup>1</sup> <https://www.mordorintelligence.com/industry-reports/interior-design-services-market/market-size>



## 4.1.2. Business Consulting Market

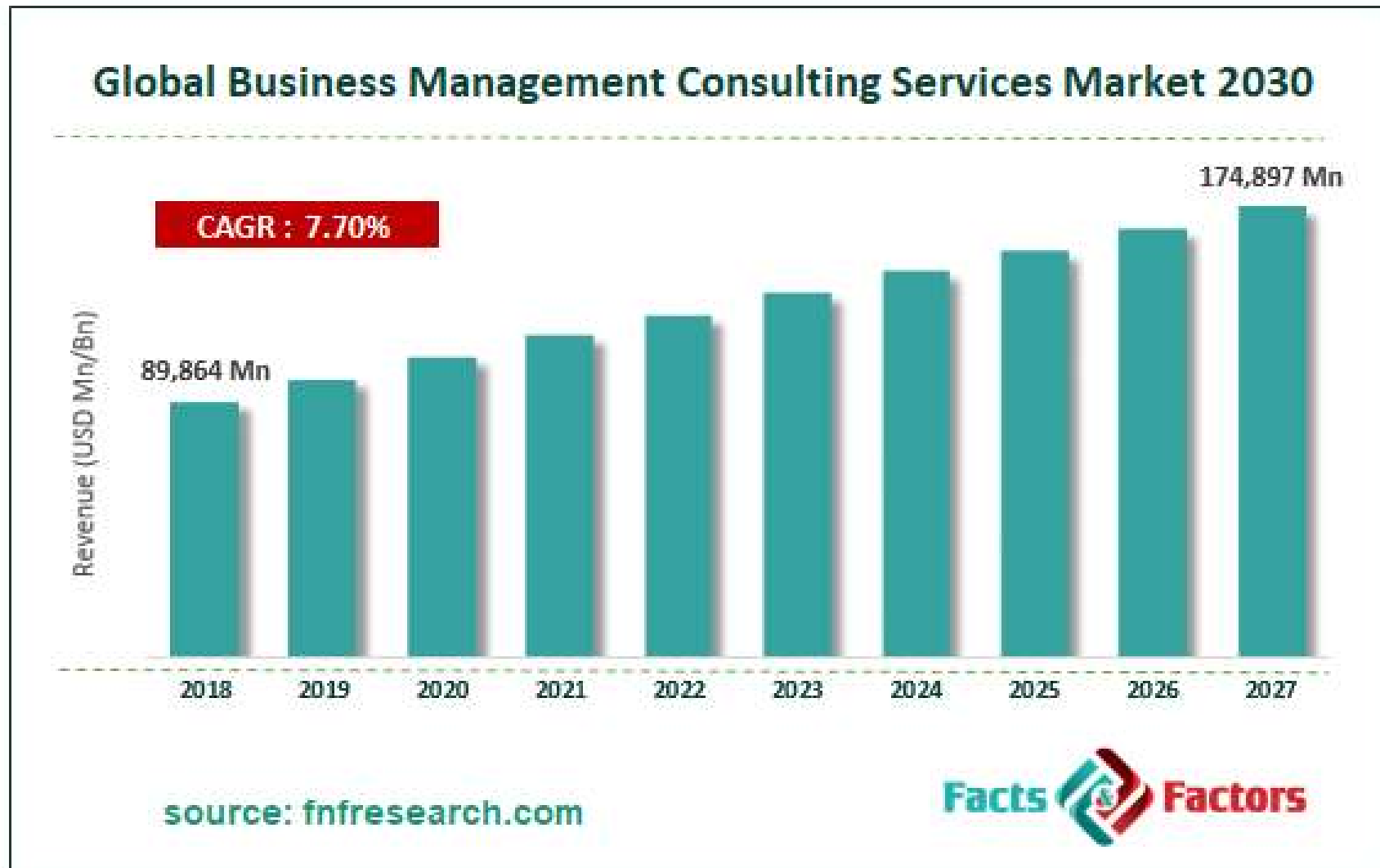
The Global Consulting Service Market size is estimated at **USD 371.04 billion** in 2025, and is expected to reach **USD 469.28 billion** by 2030, at a **CAGR of 4.81%** during the forecast period (2025-2030).<sup>2</sup>



<sup>2</sup> <https://www.mordorintelligence.com/industry-reports/consulting-service-market>



According to Facts and Factors, the global business management consulting services market was worth around **USD 824.2 billion** in 2021 and is estimated to grow to about **USD 1,048.9 billion** by 2028, with a compound annual growth rate (CAGR) of approximately 4.10% over the forecast period.

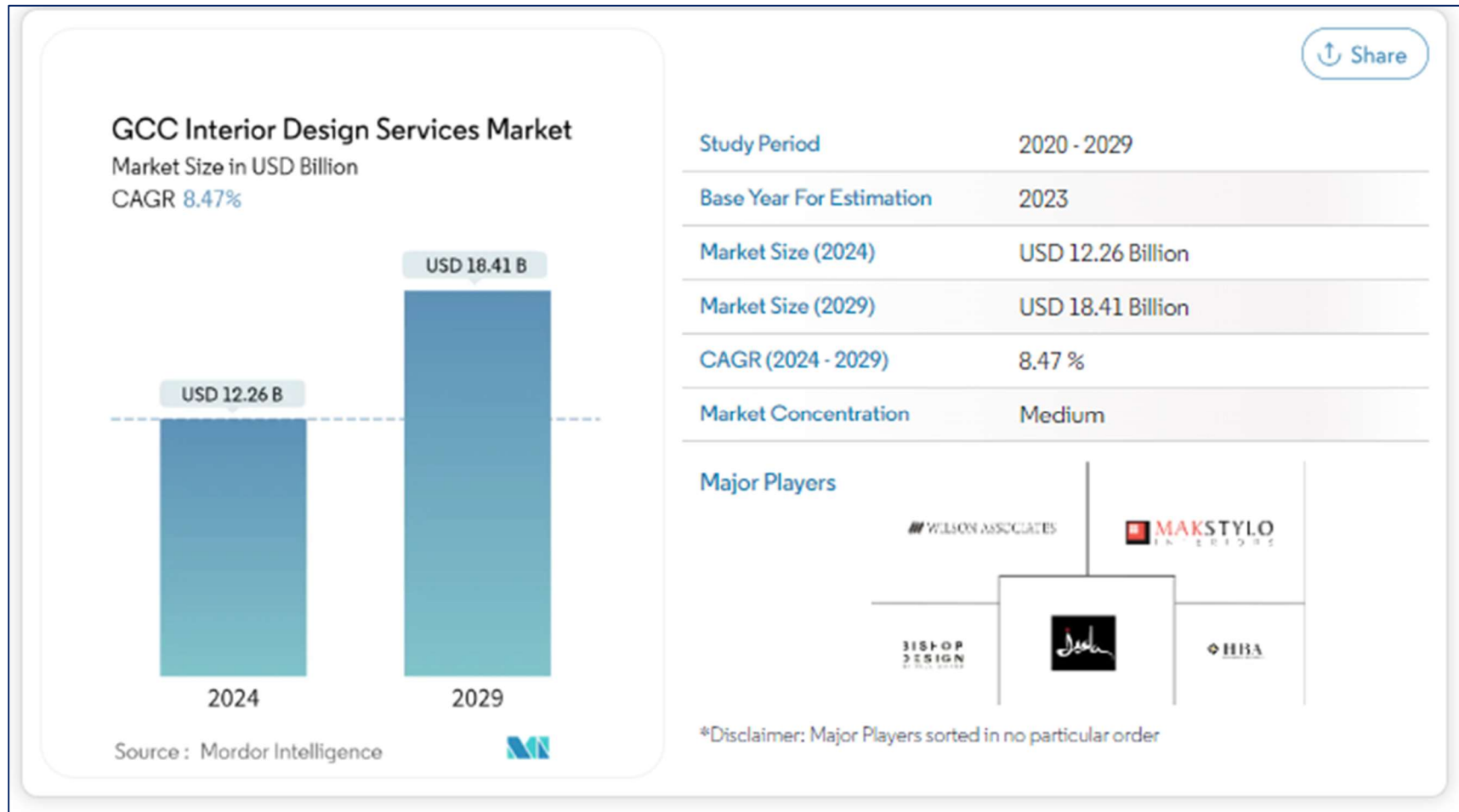




## 4.2. MEA Market Overview

### 4.2.1. Interior Design/Home Décor Market

The MEA Interior Design Services Market size is estimated at **USD 12.26 billion in 2024**, and is expected to reach **USD 18.41 billion by 2029**, growing at a **CAGR of 8.47%** during the forecast period (2024-2029).





The GCC nations, known for setting the bar for innovation and change, are currently raising the bar when it comes to architecture and interior design, with the UAE leading the industry with an approximate 40% market share.

The GCC market for interior design services is positioned to depart from conventional models and develop into the richest, most developed market in the world. The next generation is setting up their first house with the utmost drive to keep up with current interior trends as their tastes grow, as **60% of GCC** inhabitants are currently under the age of 30 and **54%** are under the age of 25.

With strong support from a variety of sectors, the local interior design market is expanding by ten to twelve percent per year in terms of demand for interior furnishings. Noting that the value of the Dubai market does not lie in the internal market alone but rather in re-exporting to the Gulf countries, Arab countries, Africa, and Asia, real estate, hotels, and personal demand are among the most significant clients and drivers of the industry.

**Saudi Arabia's** construction output will increase by **3.2% in 2022**, with an additional annual average growth rate (AAGR) of 4% between 2023 and 2026. Despite global financial conditions having an impact on the sector, Saudi Arabia's construction industry remains the most successful in the MENA region. In 2022, the most valuable projects were given to the kingdom. This showed that it was serious about promoting economic diversification and changing the country in line with its Vision 2030.<sup>3</sup>

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<sup>3</sup> <https://www.mordorintelligence.com/industry-reports/gcc-interior-design-services-market>



## Key Drivers in the UAE:

- **Real Estate Boom:** Dubai's real estate market recorded **AED 761 billion in transactions** in 2024, with residential and commercial projects driving demand for interior design services (Emirates News Agency WAM).<sup>4</sup>
- **Mega-Projects:** Projects like Expo 2020 legacy developments, Dubai Urban Master Plan 2040, and Palm Jebel Ali are creating significant opportunities for interior design firms.
- **Tourism and Hospitality:** Dubai's tourism sector, which welcomed **9.31 million international visitors in H1 2024**, is fueling demand for luxury hotel and resort interiors (Huaxia Real Estate Broker).



<sup>4</sup> <https://www.wam.ae/article/bhvuhsc-dubai%E2%80%99s-real-estate-sector-records-aed761-billion>



## 4.2.2. Business Consulting Market

The MEA Management Consulting Services Market size is estimated at **USD 10.73 billion** in 2025, and is expected to reach **USD 13.34 billion** by 2030, at a **CAGR of 4.46%** during the forecast period (2025-2030).

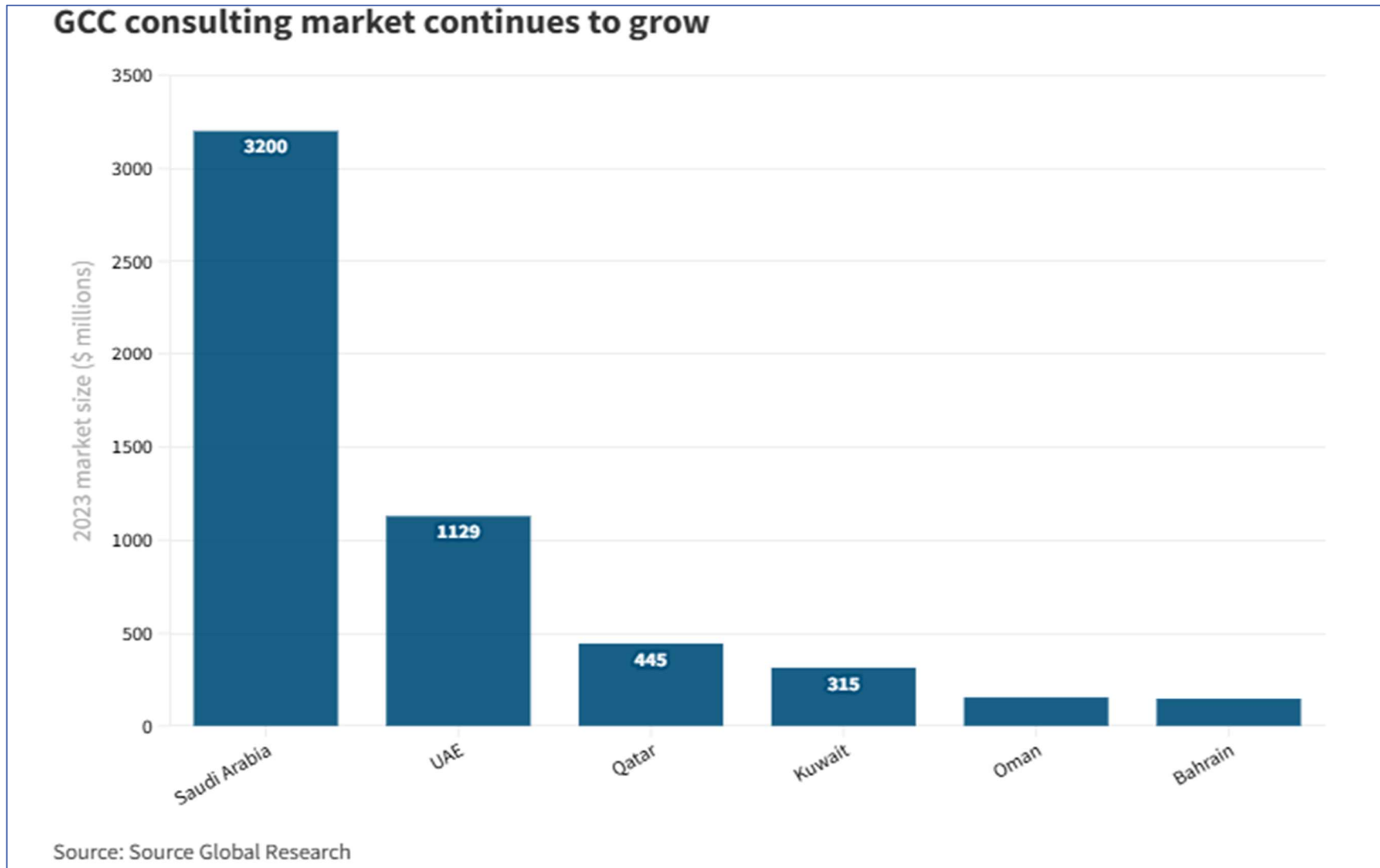
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<sup>5</sup> <https://www.mordorintelligence.com/industry-reports/middle-east-and-africa-management-consulting-services-market>



The regional market's projected expansion comes after revenue last year rose **13.2 per cent to hit \$5.4 billion**, compared to slowing growth in other global markets – France's market grew by **5.4 per cent** last year, while in the UK it rose **by 4.7 per cent**, the latest annual report by Source found.





Saudi Arabia's consulting market – the GCC's largest – expanded faster than the overall market in 2023 at **18.2 per cent**, as revenue reached a record **\$3.2 billion**.<sup>6</sup>

The UAE's market also rose by **15.2 per cent** to reach **\$1.1 billion**, while Kuwait's grew 8.9 per cent to \$315 million and Bahrain's expanded 7.2 per cent to **\$146 million**.

Qatar's market, meanwhile, fell sharply by **9.8 per cent** annually to **\$445 million** – after swelling sharply in 2022 due to the Fifa World Cup – while Oman's dipped slightly by 0.3 per cent to **\$156 million**.

According to another report “The MEA Management Consulting Services Market size is estimated at USD **10.27 billion** in 2024, and is expected to reach **USD 12.77 billion** by 2029, growing at a **CAGR of 4.46%** during the forecast period (2024-2029).”<sup>7</sup>

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<sup>6</sup><https://www.thenationalnews.com/business/economy/2024/04/10/gcc-consulting-market-to-hit-6bn-this-year-with-hiring-plans-bucking-global-layoffs/>

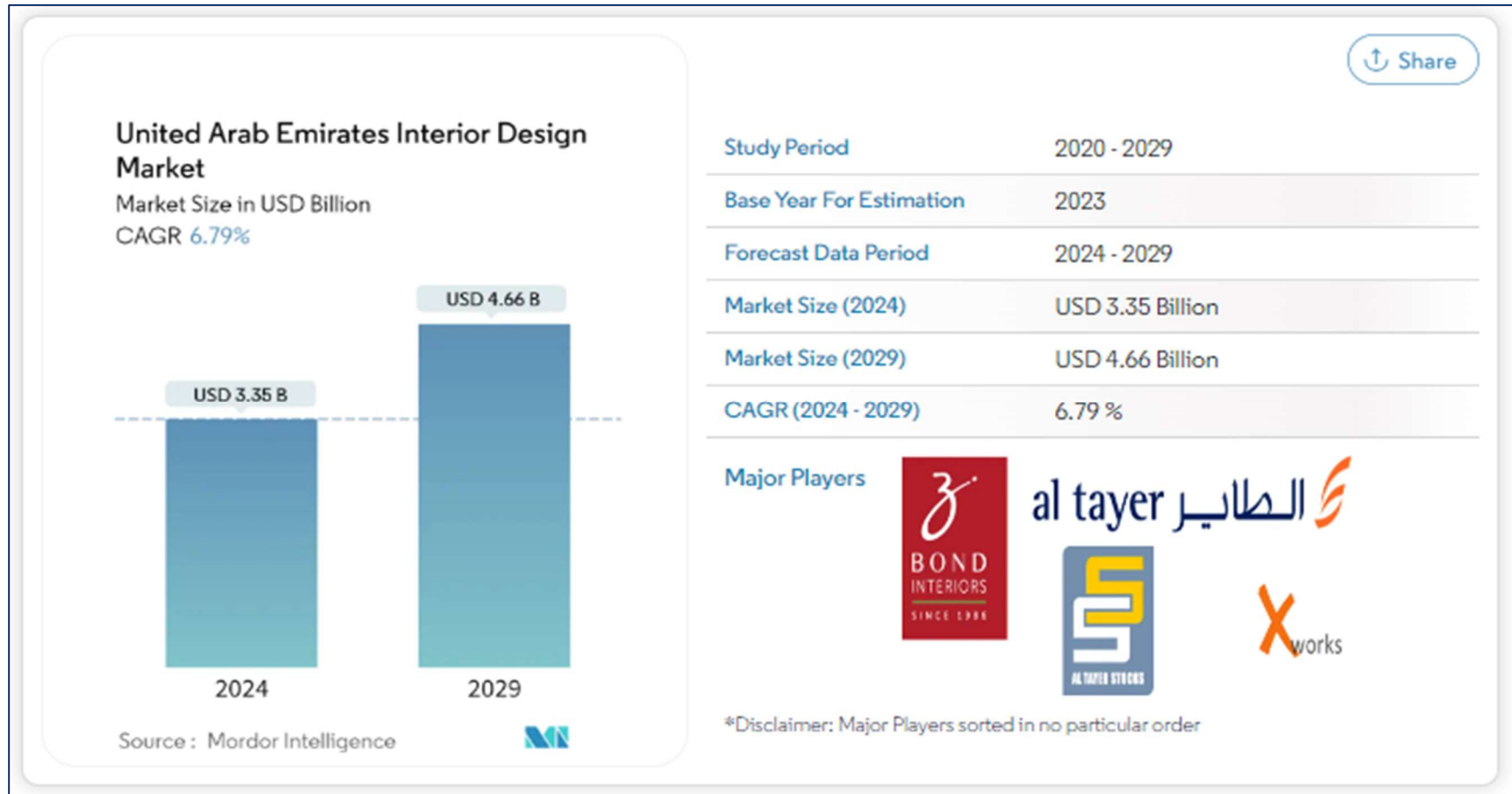
<sup>7</sup> [https://www.researchandmarkets.com/report/middle-east-management-consultancy-market#:~:text=The%20MEA%20Management%20Consulting%20Services,period%20\(2024%2D2029\).](https://www.researchandmarkets.com/report/middle-east-management-consultancy-market#:~:text=The%20MEA%20Management%20Consulting%20Services,period%20(2024%2D2029).)



### 4.3. UAE Market Overview

#### 4.3.1. Interior Design/Home Décor Market

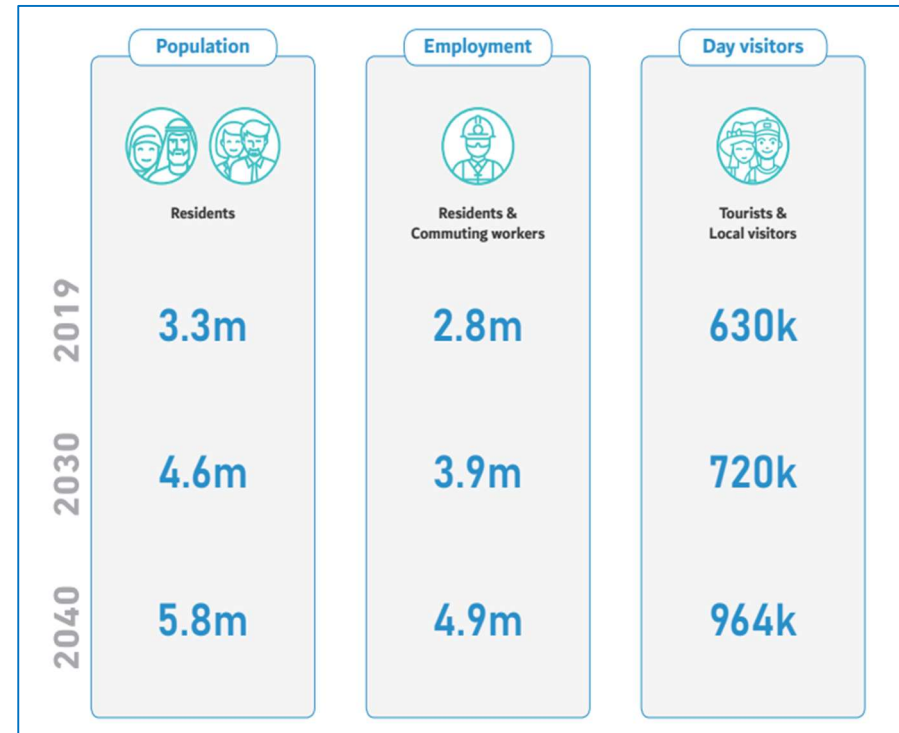
The United Arab Emirates Interior Design Market size is estimated at **USD 3.35 billion** in 2024, and is expected to reach **USD 4.66 billion** by 2029, growing at a **CAGR of 6.79%** during the forecast period (2024-2029).





According to another report by layanhalwani.com “The UAE interior design market is projected to grow from **USD 3.35 billion in 2024 to USD 4.66 billion by 2029**, at a **CAGR of 6.79%**”. Dubai accounts for the majority of this growth, supported by:

- **Residential Projects:** The UAE government’s affordable housing initiatives and population growth are driving demand for residential interiors. For example, **Dubai’s population is expected to reach 5.8 million by 2040**, creating a need for **150,000 new residential units** ([Dubai Urban Master Plan 2040](#)).<sup>8</sup>
- **Commercial Projects:** The rise of co-working spaces, retail hubs, and office expansions is boosting demand for commercial interior design. For instance, **Dubai’s office supply is expected to grow by 15% annually**, with a focus on open-plan, sustainable workspaces.<sup>9</sup>



Dubai Urban Master Plan 2040

<sup>8</sup> <https://u.ae/en/about-the-uae/strategies-initiatives-and-awards/strategies-plans-and-visions/transport-and-infrastructure/dubai-2040-urban-master-plan>

<sup>9</sup> <https://www.luxliving.ae/blog/dubais-office-sector-sees-impressive-growth-in-q2-2024/>



- **Sustainability Trends:** The UAE's [Net Zero 2050 Strategy](#) is driving demand for eco-friendly designs, with **60% of developers incorporating sustainable materials and energy-efficient solutions** (Dubai Green Building Regulations).<sup>10</sup>

### 4.3.2. Upcoming Real Estate Projects in Dubai

Dubai continues to expand its real estate portfolio with a focus on luxury, sustainability, and smart living. Some key upcoming projects include:

- **Dubai Creek Harbour:** [A mega-development](#) featuring residential, commercial, and leisure spaces, with a focus on waterfront living.<sup>11</sup>
- **Palm Jebel Ali:** A reimagined [palm-shaped](#) island with luxury villas and apartments.
- **The Oasis by Emaar:** A [high-end residential](#) community with a focus on green spaces and wellness.
- **Expo City Dubai:** A [sustainable urban](#) development repurposing the Expo 2020 site, emphasizing eco-friendly living.
- **Meydan One:** A mixed-use project with [residential towers](#), a mall, and a man-made lagoon.
- **Dubai Urban Tech District:** A [hub for innovation](#) and technology, featuring smart homes and workspaces.<sup>12</sup>

These projects highlight Dubai's commitment to creating diverse, futuristic, and sustainable living environments.

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<sup>10</sup> [https://www.ega.ae/en/sustainability/net-zero/our-commitment-to-net-zero-by-2050?gad\\_source=1&gclid=Cj0KCQiAz6q-BhCfARIsAOezPxnFuzP0bkimrsYmvfEvDbcvMnFoSxDoYlq22j9IH3rUiT0FkdriPN4aAldxEALw\\_wcB](https://www.ega.ae/en/sustainability/net-zero/our-commitment-to-net-zero-by-2050?gad_source=1&gclid=Cj0KCQiAz6q-BhCfARIsAOezPxnFuzP0bkimrsYmvfEvDbcvMnFoSxDoYlq22j9IH3rUiT0FkdriPN4aAldxEALw_wcB)

<sup>11</sup> <https://properties.emaar.com/en/our-communities/dubai-creek-harbour/>

<sup>12</sup> <https://urb.ae/projects/urbantechdistrict/#:~:text=The%20Urban%20Tech%20District%20will%20be%20a%20new%20global%20tech,the%20centre%20for%20urban%20innovation.%E2%80%9D>



### 4.3.3. Opportunities for Interior Design Businesses

The upcoming projects present several opportunities for interior design firms:

- **Luxury Residential Projects:** [High-net-worth individuals](#) and expatriates are the primary buyers of luxury properties in Dubai. Interior designers can capitalize on this by offering bespoke, high-end design solutions that cater to affluent tastes.
- **Sustainability and Wellness:** With a growing emphasis on [eco-friendly](#) and wellness-focused living, interior designers can specialize in sustainable materials, energy-efficient designs, and biophilic elements.<sup>13</sup>
- **Smart Homes:** Many new developments incorporate [smart home technology](#). Interior designers can collaborate with tech providers to seamlessly integrate these features into their designs.
- **Commercial and Hospitality Spaces:** [Mixed-use developments](#) often include hotels, retail spaces, and offices, creating demand for innovative commercial interior design.
- **Customization and Personalization:** [Buyers in Dubai](#) often seek unique, personalized interiors. Designers can offer tailored services to meet these demands.

### 4.3.4. Challenges for Interior Design Businesses

While the opportunities are vast, there are also challenges to navigate:

- **Competition:** Dubai's interior design market is highly competitive, with both local and international firms vying for projects.

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<sup>13</sup> [https://www.researchgate.net/publication/383372208\\_SUSTAINABLE\\_INTERIOR\\_DESIGN\\_STRATEGIES\\_FOR\\_CREATING\\_ECO-FRIENDLY\\_SPACES](https://www.researchgate.net/publication/383372208_SUSTAINABLE_INTERIOR_DESIGN_STRATEGIES_FOR_CREATING_ECO-FRIENDLY_SPACES)



- **Cost Sensitivity:** [Despite the luxury market](#), some clients may prioritize cost-effective solutions, requiring designers to balance quality and affordability.
- **Regulatory Compliance:** [Designers must adhere](#) to strict building codes and regulations, particularly for sustainability and safety standards.
- **Supply Chain Issues:** [Global supply chain](#) disruptions can impact the availability and cost of materials, affecting project timelines and budgets.

#### 4.3.5. Trends Shaping the Interior Design Landscape

To stay competitive, interior design businesses should align with the following trends:

- **Sustainability:** Use of recycled materials, energy-efficient lighting, and [low-VOC paints](#).
- **Biophilic Design:** Incorporating natural elements like plants, natural light, and organic textures.
- **Minimalism and Maximalism:** Both styles are popular in Dubai, with [minimalism appealing](#) to modern tastes and maximalism catering to opulent preferences.
- **Cultural Fusion:** Blending traditional Middle Eastern design elements with contemporary styles.
- **Technology Integration:** [Smart home systems](#), automated lighting, and IoT-enabled furniture are becoming standard in luxury properties.

#### 4.3.6. Strategic Recommendations for Interior Design Businesses

To thrive in Dubai's evolving real estate landscape, interior design firms should consider the following strategies:

- **Specialization:** [Focus on niche](#) areas such as sustainable design, smart homes, or luxury interiors to differentiate from competitors.



- **Collaborations:** Partner with [real estate developers](#), architects, and technology providers to offer integrated solutions.
- **Marketing and Branding:** [Build a strong brand](#) presence through social media, portfolio showcases, and participation in industry events like Dubai Design Week.
- **Client-Centric Approach:** [Offer personalized](#) services and maintain strong client relationships to secure repeat business and referrals.
- **Adaptability:** [Stay updated](#) on market trends, regulations, and emerging technologies to remain relevant.

## Conclusion

Dubai's upcoming real estate projects offer immense potential for interior design businesses, particularly those that can adapt to the demands of luxury, sustainability, and technology. By leveraging these opportunities and addressing the associated challenges, interior design firms can position themselves as key players in Dubai's dynamic real estate market. The key to success lies in innovation, specialization, and a deep understanding of the evolving needs of clients in this vibrant city.



### 4.3.7. Business Consulting Market

The UAE has seen significant growth in its consulting market, with a **15.2%** increase bringing the market to **\$1.1 billion**. This growth is fueled by ongoing strategic initiatives and infrastructural developments, including the expansion of tourism, finance, and real estate sectors. The UAE facility management market generated **19.2 billion in 2023** and it is projected to witness **CAGR of 10.9%** during 2024-30, reaching **39.5 billion in 2030**.<sup>14</sup>

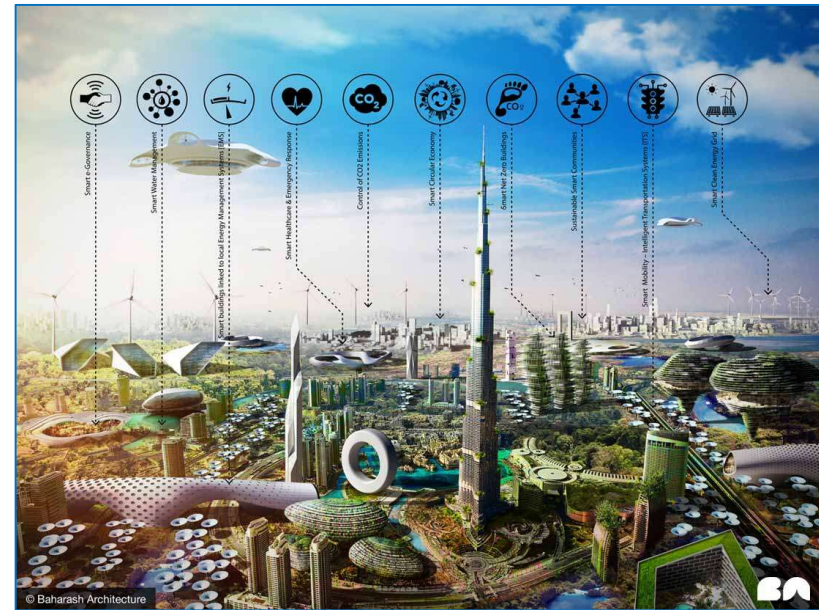


<sup>14</sup> <https://www.psmarketresearch.com/market-analysis/uae-facility-management-market>



### 4.3.8. Future Trends

- **Smart Cities:** [Dubai's Smart City Initiative](#) is driving demand for integrated, tech-enabled interior designs, including smart home systems and IoT-enabled spaces.<sup>15</sup>
- **Sustainability:** [The UAE's focus on green building certifications](#) (e.g., LEED and Estidama) is increasing demand for eco-friendly materials and energy-efficient designs.<sup>16</sup>
- **Digital Transformation:** The [adoption of BIM software](#), 3D printing, and AR/VR technologies is revolutionizing the design process, reducing costs, and improving efficiency.<sup>17</sup>



Dubai Smart City Initiative

<sup>15</sup> <https://www.digitaldubai.ae/initiatives>

<sup>16</sup> <https://erketasarim.com/en/blog/green-building-practices-and-certifications-in-the-united-arab-emirates#:~:text=A1%20Sa'fat%20Certification%20is,improving%20energy%20and%20water%20efficiency.>

<sup>17</sup> <https://www.sciencedirect.com/science/article/pii/S2405844025009387>



#### 4.3.9. Market Demand

The demand for interior designers in the UAE is expected to grow by 5% annually, driven by:

- **Population Growth:** Dubai's population is projected to grow by 3.6% annually, increasing demand for residential and commercial spaces.<sup>18</sup>
- **Urbanization:** The UAE's urban population is expected to reach 90% by 2050, driving demand for innovative, space-efficient designs.<sup>19</sup>
- **Renovation Projects:** The UAE's aging infrastructure is creating opportunities for renovation and retrofitting projects, particularly in hospitality and retail.
- **Expansion of Free Zones:** The expansion of free zones and business parks is creating a need for consulting services related to business setup, compliance, and operations.

<sup>18</sup> <https://www.linkedin.com/news/story/dubais-population-boom-drives-growth-7100146/#:~:text=Dubai's%20population%2C%20projected%20to%20grow,significant%20changes%20across%20key%20sectors.>

<sup>19</sup> <https://gulfbusiness.com/urban-efficiency-can-help-create-uae-future/>



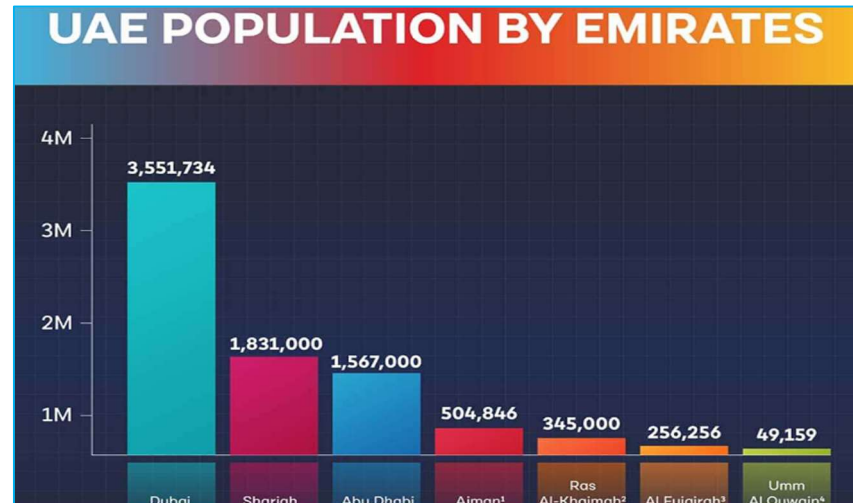
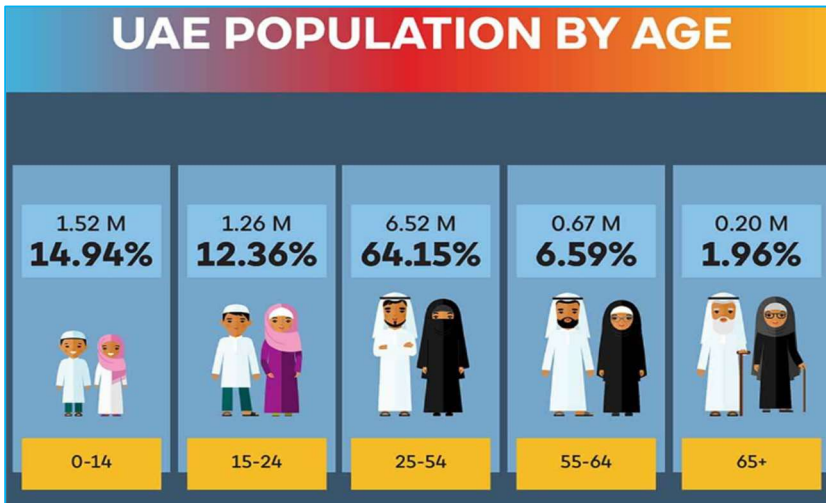
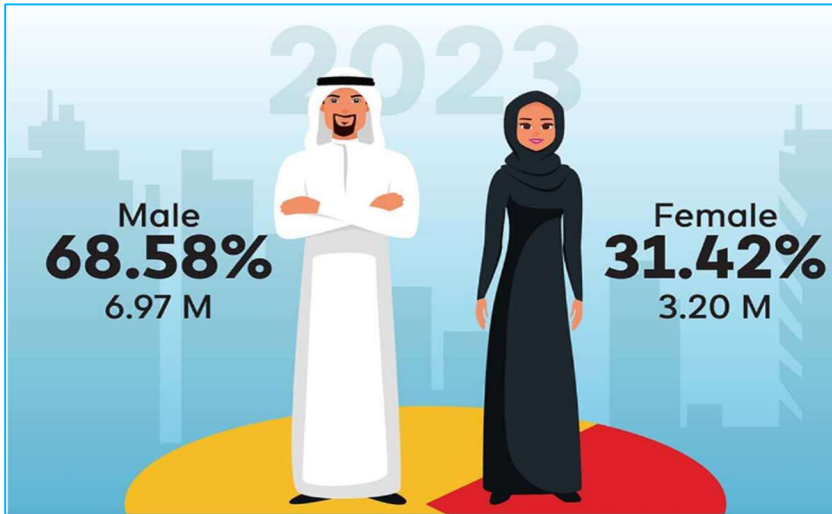
### 4.3.10. Population Statistics of UAE

#### 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.<sup>20</sup>
- ✚ 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 Km<sup>2</sup>** with most of the population residing in Abu Dhabi and Dubai.
- ✚ According to the research done by GMI, the total Expat population in UAE in 2023 stands at **9.0 Million**.
- ✚ 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.

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





### 4.3.11. Approvals Required (Govt./Municipal)

Below is a table outlining the relevant government or municipal approvals required for fit-out work in Dubai, including approvals from Dubai Municipality, Civil Defense, and the Department of Economic Development (DED), among others. These approvals are essential for ensuring compliance with local regulations and standards.

Approval Authority	Type of Approval	Purpose/Requirement
Dubai Municipality	Building Permit	Required for any structural changes, renovations, or fit-out work in a building.
	NOC (No Objection Certificate)	Needed from the building owner or developer before starting fit-out work.
	Fit-Out Permit	Specific permit for interior fit-out work, including layout changes, electrical, and plumbing modifications.
	Completion Certificate	Issued after final inspection to confirm compliance with approved plans and regulations.
Dubai Civil Defense	Fire Safety Approval	Ensures compliance with fire safety regulations, including fire alarms, extinguishers, and emergency exits.
	NOC for Fire Safety	Required for commercial and residential fit-outs to confirm fire safety measures are in place.
Department of Economic Development (DED)	Trade License	Mandatory for operating an interior design business in Dubai.



	Professional License	Required for interior design firms offering professional services.
Dubai Electricity and Water Authority (DEWA)	Electrical Load Approval	Ensures the electrical system can handle the additional load from the fit-out.
	Water Connection Approval	Required for any plumbing or water-related modifications.
Dubai Development Authority (DDA) (if applicable)	Master Development Approval	Required for projects in specific zones like Dubai Design District (d3) or Dubai South.
Dubai Land Department (DLD)	Tenancy Contract Registration	Required for commercial spaces to legally occupy and conduct fit-out work.
Dubai Tourism and Commerce Marketing (DTCM) (for hospitality projects)	Tourism License	Required for hotels, restaurants, and other hospitality-related fit-outs.
Tecom (Free Zone Authorities) (if applicable)	NOC from Free Zone Authority	Required for fit-out work in free zones like Dubai Internet City, Media City, or Jumeirah Lakes Towers (JLT).
Dubai Silicon Oasis Authority (DSOA) (if applicable)	NOC from DSOA	Required for projects within Dubai Silicon Oasis.
Dubai Multi Commodities Centre (DMCC) (if applicable)	NOC from DMCC	Required for fit-out work in DMCC free zone areas.



Dubai Airports (if applicable)	NOC for Projects Near Airports	Required for projects in areas under Dubai Airports' jurisdiction to ensure compliance with height and safety regulations.
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### Key Notes:

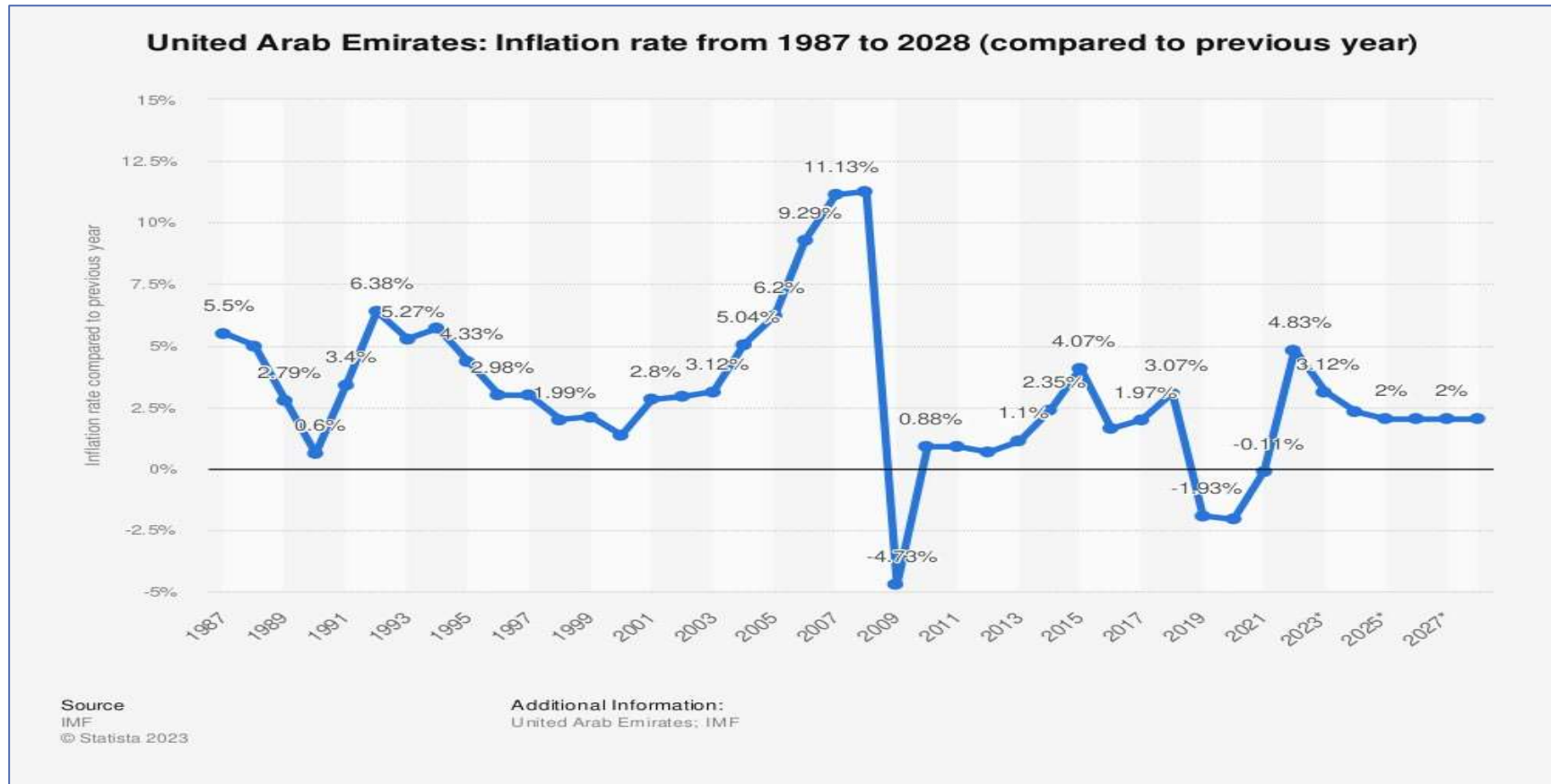
- **Timeline:** The approval process can take several weeks, depending on the complexity of the project and the responsiveness of the authorities.
- **Documentation:** Required documents typically include architectural drawings, MEP (Mechanical, Electrical, Plumbing) plans, NOCs, and trade licenses.
- **Inspections:** Multiple inspections may be required during and after the fit-out process to ensure compliance.
- **Penalties:** Non-compliance with regulations can result in fines, delays, or suspension of work.

By securing these approvals, interior design businesses can ensure smooth project execution and avoid legal or regulatory issues. It is advisable to work with a local consultant or PRO (Public Relations Officer) familiar with Dubai's approval processes to streamline the workflow.



### 4.3.12. 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.<sup>21</sup>



<sup>21</sup> [United Arab Emirates - inflation rate 2028 | Statista](#)



# SWOT Analysis



## 5. SWOT Analysis

Category	Subcategory	Detail
Strengths	Integrated Service Offering & Unique Business Model	<b>Dual-Focus Model:</b> Combines interior design and business consulting for a full-cycle solution. Data-driven design focused on business performance.
		<b>Synergistic Operations:</b> Exclusive access to sister companies for manufacturing and installation. Closed-loop system minimizes third-party reliance, enhancing cost efficiency and profit margins.
	Founders' and Team Expertise	<b>Dual-Expert Founders:</b> Retail expert focused on customer experience and sales, and shop fitting specialist ensuring functional and efficient designs.
		<b>Planned High-Caliber Talent Acquisition:</b> Structured hiring plan for 3D design, project management, business consulting, and digital technology integration.
	Strategic Partnerships and Market Access	<b>Established Sister Company Connections:</b> Instant credibility and revenue pipeline through existing contracts with leading retailers and developers.
		<b>Cross-Service Synergies:</b> Leveraging sister company market connections for business expansion and premium service offerings.
Robust Financial and Operational Planning	<b>Financial Stability &amp; Growth Model:</b> Comprehensive financial modeling, optimized cost structures through vertical integration, and higher profit margins.	



		<p><b>Scalability &amp; Process Standardization:</b> Well-defined recruitment, KPIs, and operational workflows for scalable growth.</p>
Weaknesses	Operational Complexity	<p><b>Dual-Service Execution Complexity:</b> Managing interior design and business consulting requires sophisticated coordination and skilled leadership.</p>
		<p><b>Dependence on Integration &amp; Sister Companies:</b> Over-reliance on sister companies could create bottlenecks and impact project delivery if misalignments occur.</p>
	Brand Recognition & Market Penetration Challenges	<p><b>New Entrant in an Established Market:</b> Lacks established brand reputation in a competitive market, making client trust-building and premium pricing difficult.</p>
		<p><b>Scaling Challenges in Rapid Market Growth:</b> Rapid scaling may lead to operational inefficiencies and quality inconsistencies.</p>
Opportunities	Market Expansion & Emerging Demand	<p><b>Growing Real Estate &amp; Retail Development in UAE:</b> High demand for innovative interior design and consulting services due to urban expansion and government initiatives.</p>
		<p><b>Digital Transformation in Interior Design &amp; Retail:</b> Adoption of AI, AR/VR, and digital twin modeling for immersive experiences and data-driven store optimization.</p>
	Enhanced Strategic Collaborations & Service Expansion	<p><b>Leveraging Sister Company References for Business Development:</b> Existing partnerships provide instant trust and access to exclusive contracts.</p>
		<p><b>Diversification into Additional Revenue Streams:</b> Subscription-based consulting, digital services, and product sales for recurring income.</p>



<b>Threats</b>	<b>Competitive Intensity &amp; Industry Rivalry</b>	<b>Highly Saturated Market:</b> Competition from established firms and price-sensitive alternatives.
		<b>Rapid Innovation Among Competitors:</b> Competitors adopting new technologies, reducing differentiation.
	<b>Economic &amp; Regulatory Risks</b>	Cyclical Real Estate & Retail Market Risks: Fluctuations in property development and economic downturns affecting revenue.
		<b>Regulatory &amp; Compliance Risks:</b> Navigating evolving regulations and compliance requirements.
	<b>Technological &amp; Operational Risks</b>	<b>Tech Investment &amp; Training Demands:</b> Ongoing investment in technology and workforce upskilling.
		<b>Integration Challenges Between Design &amp; Business Strategy Teams:</b> Maintaining service consistency as the business scales.



**Porter's Five**

**Forces Analysis**



## 6. Porter's Five Forces Analysis

Force	Subcategory	Detail
<b>Competitive Rivalry (High)</b>	<b>Numerous Competitors Across Multiple Segments</b>	High concentration of interior design firms, shop fitters, and business consulting agencies. Segmented competition: luxury firms, business consulting firms, and emerging boutique firms.
	<b>Competitive Differentiation &amp; Risks</b>	Integrated service model as a key differentiator, backed by sister companies. Risks: competitors copying the model, established firms outcompeting, digital-first competitors outpacing innovation.
<b>Threat of New Entrants (Moderate to High)</b>	<b>Entry Barriers: Low to Moderate</b>	Starting a basic firm has low barriers, but scaling a full-service firm requires significant investment. Market access and credibility are challenging without established references.
	<b>Disruptive Entrants with Technology Focus</b>	Tech-driven startups leveraging AI, AR/VR, and automation can quickly gain market share. Continuous investment in innovation is crucial.
<b>Bargaining Power of Suppliers (Low to Moderate)</b>	<b>Minimized Supplier Dependence Through Vertical Integration</b>	Direct access to shop fitting and installation resources through sister companies reduces reliance on external suppliers.
	<b>External Dependencies &amp; Potential Risks</b>	Specialized materials and high-tech solutions may still need external sourcing. Strategic supplier agreements and diversification are essential.



<b>Bargaining Power of Buyers (Moderate to High)</b>	<b>Highly Informed Clients with Strong Expectations</b>	Corporate and high-end clients expect customized, high-quality designs with strong ROI. Large-scale projects provide significant negotiation leverage.
	<b>Switching Costs &amp; Value Proposition Defense</b>	Integrated model reduces switching costs. Value-driven differentiation through operational efficiency and sales performance tracking.
<b>Threat of Substitutes (Moderate to High)</b>	<b>Alternative Service Models &amp; DIY Options</b>	Standalone interior design firms and DIY online platforms offer alternatives. Educating clients on the business impact of design is crucial.
	<b>Business Consulting Substitutes</b>	Traditional consulting firms may be chosen for operational strategy. Integrated solution provides a cohesive advantage over separate consulting and design services.



# VRIO Framework

# Analysis



## 7. VRIO Framework Analysis

Category	Subcategory	Detail
<b>Valuable</b>	Integrated & Data-Driven Service Model	Aligns design with business strategy for optimized spaces, enhancing customer experience and sales.
	Leveraging Sister Companies for Instant Market Penetration	Immediate access to existing client base and credibility through sister company relationships.
	Customization & High-Touch Service Approach	Tailored solutions integrating business insights with functional designs, ensuring high client retention.
<b>Rare</b>	Distinctive Dual-Expert Founding Team	Rare combination of retail expertise (operations, behavior, strategy) and shop fitting expertise (manufacturing, installation).
	Specialized & Highly Skilled Talent Pool	Focus on recruiting professionals with specialized skills in 3D design, AR/VR, analytics, and retail operations.
	Industry-Specific Knowledge & Proven Methodologies	Proprietary, data-backed methodologies that directly impact retail performance and customer engagement.
	Exclusive Access to Existing Contracts & Client Base	Pre-established network and ability to serve sister company clients, reducing marketing costs.
<b>Inimitable</b>	Established Industry Relationships & Insider Advantage	Exclusive market advantage through sister company connections, long-term trust, and client referrals.
	Proprietary Workflows & Execution Models	Unique design + consulting + shop fitting system built on proven methodologies and technology integration.



	Tech-Driven Competitive Edge	Advanced use of AI, AR/VR, data analysis, and smart retail integration for optimized retail experiences.
	Synergy of Design & Business Operations Expertise	Seamless integration of design and operational understanding, difficult for competitors to replicate.
<b>Organized to Capture Value</b>	Well-Structured Operational & Financial Planning	Clear organizational structures, robust financial modeling, and phased talent acquisition for scalable growth.
	Risk Management & Continuous Improvement	Agile business model with built-in risk mitigation and quick adaptation to client demands and market changes.
	Strategic Alliances for Sustainable Growth	Utilization of sister company networks and future scalability through franchising and joint ventures.
	Technology & Innovation-Backed Scalability	Leveraging digital transformation for remote consulting and subscription-based models, expanding service offerings.



# PESTEL Analysis



## 8. PESTEL Analysis

PESTEL analysis helps evaluate the macro-environmental factors impacting ABC Studio LLC's operations and strategic decisions in Dubai. This framework analyzes Political, Economic, Social, Technological, Environmental, and Legal factors.

### 8.1. Political Factors

Factor	Impact on ABC Studio LLC
<b>Government Policies</b>	Favorable regulations supporting business growth in the UAE, particularly in retail and construction sectors. <sup>22</sup>
<b>Stability of Government</b>	Dubai's political stability fosters a secure business environment, encouraging investment and expansion.
<b>Trade Regulations &amp; Tariffs</b>	Import/export policies impact sourcing of materials for interior design projects.
<b>Taxation Policies</b>	The UAE's tax-friendly environment (0% corporate tax for many businesses) provides a financial advantage.
<b>Foreign Ownership Laws</b>	Free zone benefits allow foreign investors to establish businesses with full ownership.

<sup>22</sup> <https://u.ae/en/information-and-services/business/the-uae-an-ideal-investment-destination>



## 8.2. Economic Factors

Factor	Impact on ABC Studio LLC
<b>Economic Growth</b>	<a href="#">Dubai's strong economy</a> , driven by tourism and retail, creates demand for interior design and consulting services.
<b>Inflation &amp; Cost of Living</b>	Rising costs may affect material expenses and customer spending on high-end designs.
<b>Exchange Rates</b>	Currency fluctuations impact import costs for furniture and fixtures.
<b>Employment Rates</b>	A <a href="#">highly skilled labor</a> force in Dubai contributes to better project execution and customer service.
<b>Interest Rates &amp; Investment Climate</b>	Low interest rates encourage business expansion and investment in technology.

## 8.3. Social Factors

Factor	Impact on ABC Studio LLC
<b>Demographics &amp; Population Growth</b>	A diverse, <a href="#">growing population</a> increases demand for unique residential and commercial interiors.
<b>Cultural Preferences</b>	Understanding cultural aesthetics and preferences is crucial in designing retail and residential spaces.



<b>Urbanization Trends</b>	The rise in urban developments and high-end residential projects boosts demand for interior design. <sup>23</sup>
<b>Lifestyle Changes</b>	Greater emphasis on sustainability and smart living spaces influences design choices.

## 8.4. Technological Factors

Factor	Impact on ABC Studio LLC
<b>Digital Transformation</b>	Use of AI, 3D rendering, and VR enhances design visualization and customer experience. <sup>24</sup>
<b>E-commerce Growth</b>	Online platforms offer new opportunities for design consultations and furniture sales.
<b>Smart Home Technology</b>	Integration of smart solutions in interior designs caters to modern consumer needs.
<b>Sustainable Technologies</b>	Adoption of energy-efficient lighting and eco-friendly materials aligns with sustainability trends. <sup>25</sup>

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<sup>23</sup> <https://www.vaia.com/en-us/explanations/architecture/urban-studies-in-architecture/urbanization-trends/>

<sup>24</sup> <https://www.threkit.com/blog/revolutionizing-customer-engagement-with-3d-product-visualization>

<sup>25</sup> <https://www.sciencedirect.com/science/article/pii/S2590123024017729>



## 8.5. Environmental Factors

Factor	Impact on ABC Studio LLC
<b>Sustainability Regulations</b>	Compliance with <a href="#">UAE's sustainability</a> initiatives impacts material selection and construction processes.
<b>Climate Conditions</b>	Design solutions must consider Dubai's extreme heat and need for energy-efficient cooling systems.
<b>Waste Management</b>	Increased focus on <a href="#">reducing construction</a> waste through innovative recycling methods.
<b>Eco-friendly Materials</b>	<a href="#">Demand for sustainable</a> , non-toxic materials influences design choices.

## 8.6. Legal Factors

Factor	Impact on ABC Studio LLC
<b>Business Licensing &amp; Permits</b>	<a href="#">Compliance</a> with local business regulations is necessary for smooth operations.
<b>Intellectual Property Rights</b>	Protecting proprietary designs and consulting methodologies is crucial.
<b>Health &amp; Safety Regulations</b>	Ensuring safe working environments for employees and contractors in design projects.



<b>Labor Laws</b>	Employment regulations affect hiring practices and workforce management. <sup>26</sup>
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## 8.7. Conclusion

The PESTEL analysis highlights critical external factors influencing ABC Studio LLC. By addressing these macro-environmental elements strategically, the company can enhance its market positioning and long-term sustainability in Dubai's competitive business landscape.

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<sup>26</sup>

[https://www.researchgate.net/publication/383555696\\_The\\_Impact\\_of\\_Employment\\_Law\\_on\\_Human\\_Resource\\_Practices\\_A\\_Global\\_Perspective](https://www.researchgate.net/publication/383555696_The_Impact_of_Employment_Law_on_Human_Resource_Practices_A_Global_Perspective)



# Competitor Analysis



## 9. Competitor Analysis

### 9.1. Space Interior Design

This award-winning company is among the top interior design firms in Dubai and has proven itself as a leader in the field with an impressive portfolio.

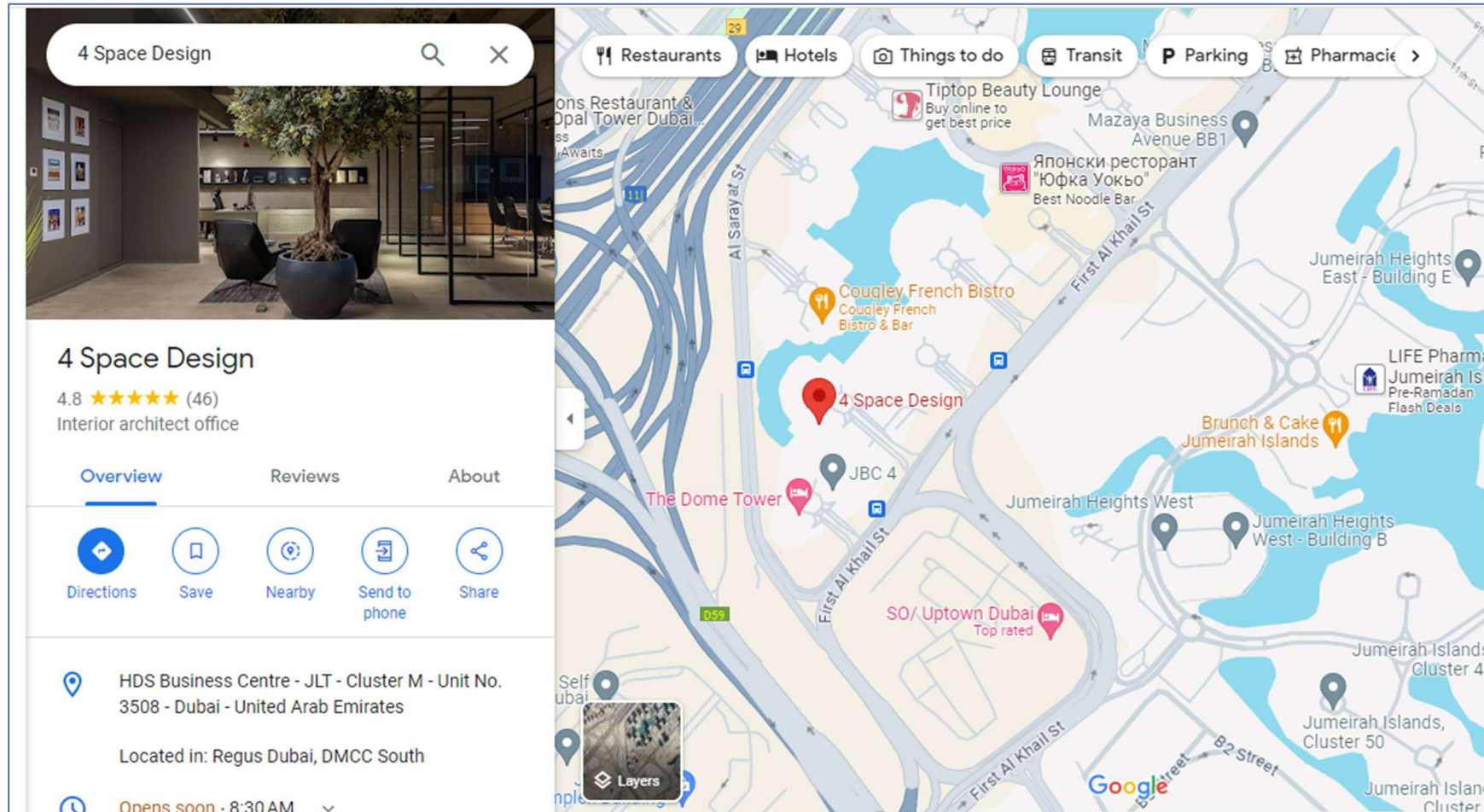
They've established a name for themselves as a company who understands the uniqueness that should shine in luxury interior designs. With a scale of work that includes residential and retail, along with many others, you're bound to accomplish your vision.





## 9.1.1. Location

4 Space is located at HDS Business Centre, Cluster M, JLT, Dubai.





### 9.1.2. Services

✦ Concept creation	✦ Architecture
✦ Interior design	✦ Project management
✦ Turnkey projects	✦ Restaurants and Cafes
✦ Retail	✦ Residential
✦ Offices	✦ Branding

### 9.1.3. Other Information

Top Projects	<ul style="list-style-type: none"><li>✦ Neem Lounge, DIFC</li><li>✦ Charcoal Garden, Dubai Media City</li><li>✦ VR Park, Dubai Mall</li><li>✦ Kava &amp; Chai, DIFC</li></ul>
Vision : The team at 4 Space Interior Design always look to;	<ul style="list-style-type: none"><li>✦ Enhance experience</li><li>✦ Provide financial value</li><li>✦ Maximize space impact.</li></ul>
Opening Hours	<ul style="list-style-type: none"><li>✦ Workdays: 9 am to 6 pm</li><li>✦ Fridays and Saturdays are off</li></ul>
Contact Details	<ul style="list-style-type: none"><li>✦ +971 (0)4 438 5537</li><li>✦ <a href="mailto:info@4space.ae">info@4space.ae</a></li></ul>

4 Space Interior Design is a well-known name in the interior design industry. This organization attempts to meet the needs of its customers, with over 15 years of expertise and a multi-talented team of professionals leading the way. They have won numerous accolades in this industry, including Professional Interior Design Power 50, Top 20 Most Outstanding Boutique Interior Architecture Firms in the Middle East in 2019, and many others, demonstrating their expertise.



## 9.2. VSHD Design

With the lead of interior designer and managing director of the brand Rania Hamed, VSHD has won multiple awards for their exquisite work all around the globe.

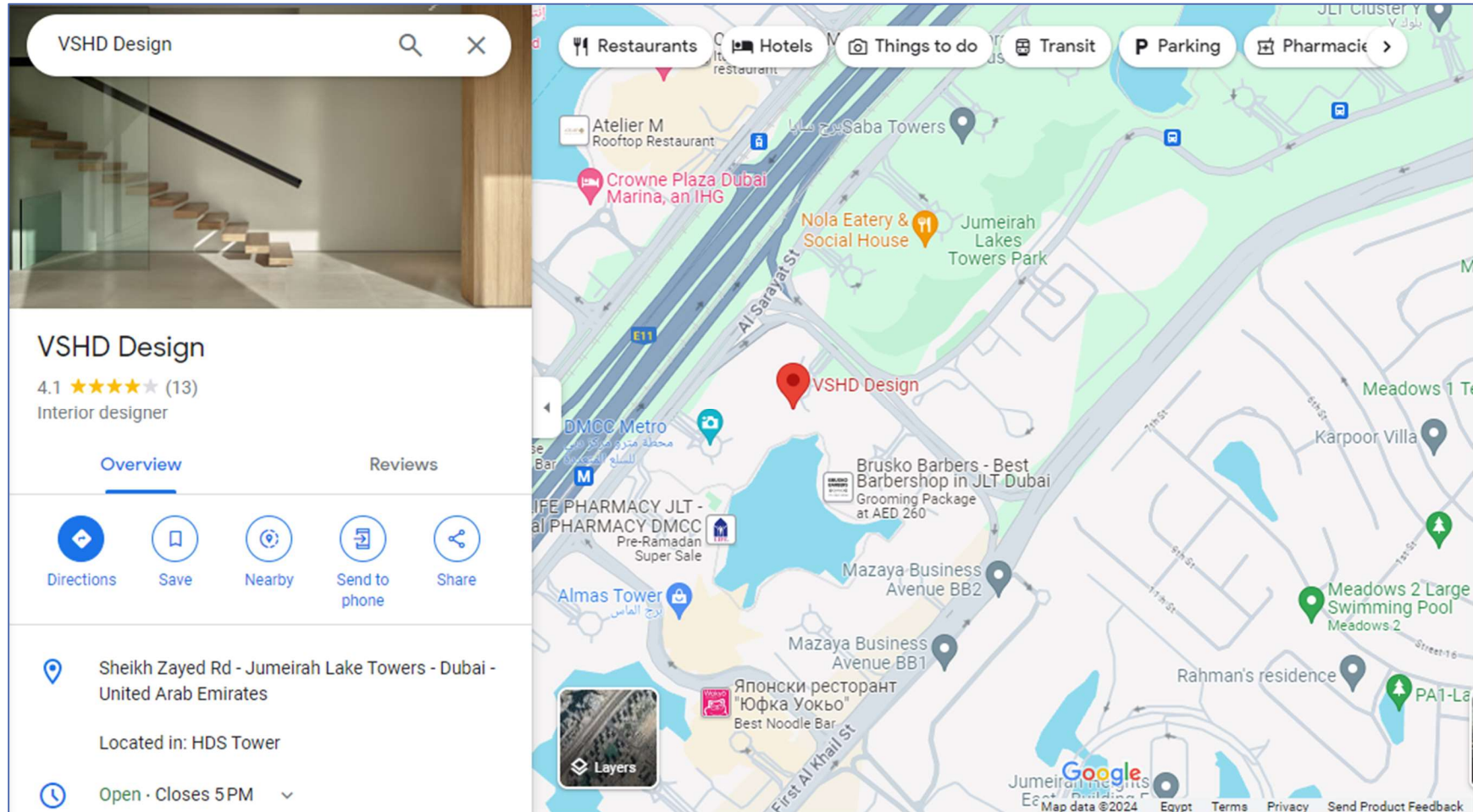
Hamed has led a unique firm that's easily one of the best interior fit out companies in Dubai. Her signature is minimalist designs that truly catch every eye with a mix of classic and contemporary outlooks.





## 9.2.1. Location

The company is located at HDS Tower in Cluster F in JLT, Dubai.





### 9.2.2. Services

✦ Creative and appealing Design	✦ High-quality interior accessories
✦ Offers proper expert consultation	✦ Properly planned work strategy
✦ Exceptional design with the complementing assortments.	✦ Designing team is capable of designing custom designs
✦ All interior services are done at incredibly reasonable rates	✦ Do offer after-sales services to their customers

### 9.2.3. Other Information

Top Projects	✦ Marquise Square ✦ Warehouse Gym ✦ Various private residences in Dubai
Vision :	✦ The founder of the brand focuses her work on longevity and innovation, regardless of trends.
Opening Hours:	✦ Workdays: 8 am to 5 pm ✦ Fridays and Saturdays are off
Contact Details:	✦ +971 (0)4 454 2580 ✦ <a href="mailto:contact@vshd.net">contact@vshd.net</a>

**VSHD Design** has carried out projects all over the world from Europe to the United States, as well as in the Middle East. In her elegant and refined interiors, the designer brings together contemporary design and resolutely classic and minimalist contexts. In the [Al Safa Residence](#), for instance, you can see both designer furnishings and **the elegant wall coverings**.



### 9.3. Algedra

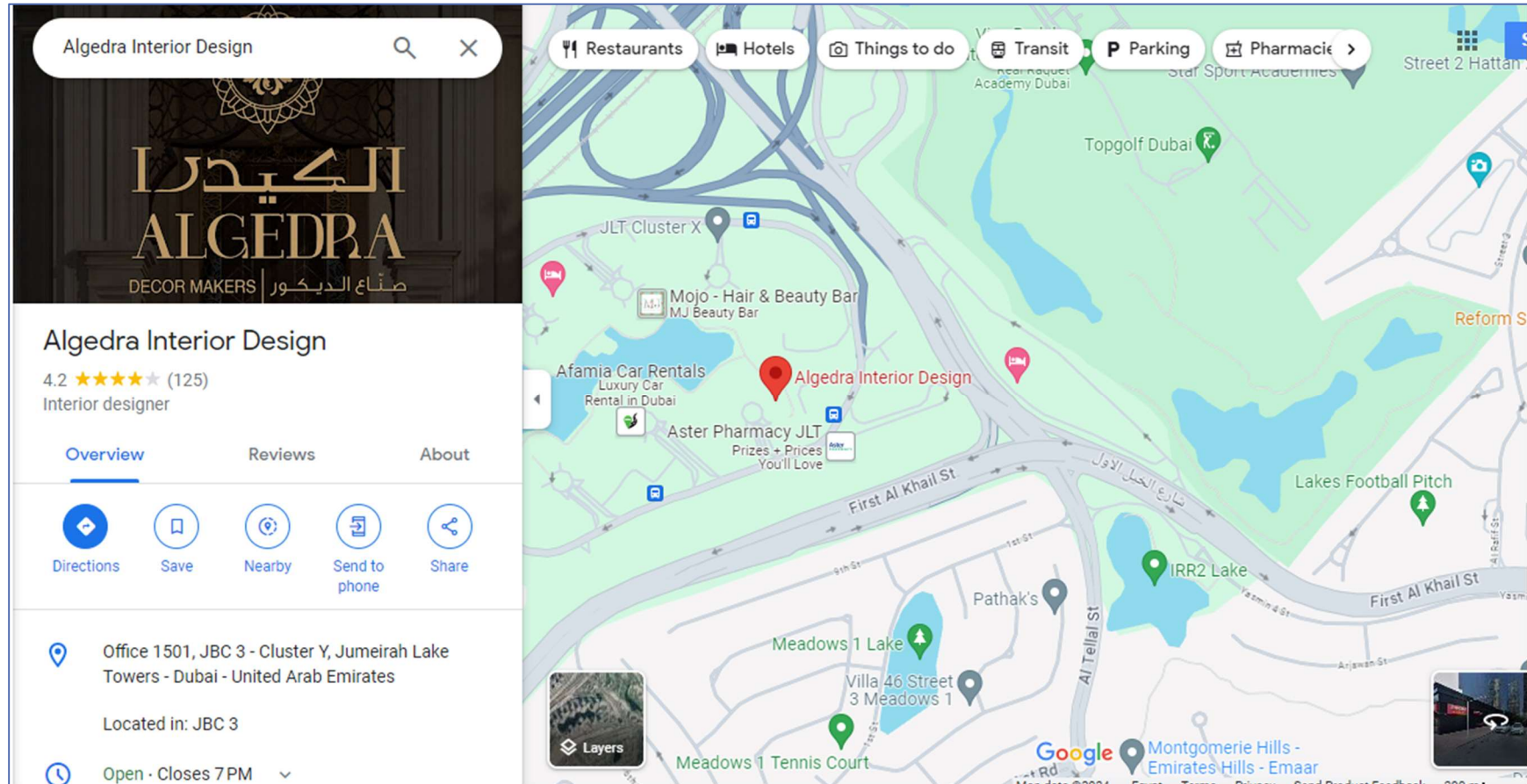
Among the most successful interior designers in the region are the professionals working at the esteemed Algedra. They have a knack for combining different styles and producing an elegant outcome. With experience that's spread across a number of areas, you are guaranteed only the best work.





### 9.3.1. Location

Algedra have their office set up at JBC 3 in Cluster Y, JLT, Dubai.





### 9.3.2. Services

✚ Architecture	✚ Interior design
✚ Landscape design	✚ Real estate advisory
✚ Fit-out projects	✚

### 9.3.3. Other Information

Vision :	✚ The team always looks to satisfy their customers with efficiency and effectiveness
Opening Hours:	<ul style="list-style-type: none"> <li>✚ Workdays: 8:30 am to 6:30 pm</li> <li>✚ Saturdays: 10:30 am to 6:30 pm</li> <li>✚ Fridays are off</li> </ul>
Contact Details:	<ul style="list-style-type: none"> <li>✚ +971 (0)52 811 1106</li> <li>✚ <a href="mailto:hello@algedra.ae">hello@algedra.ae</a></li> </ul>

#### Algedra Interior Design and Architecture Company

Algedra is the top interior design and architectural company in Dubai. In terms of efficiency and effectiveness, we are the best among the list of interior design and architecture companies in the UAE when completing interior and architecture projects.

Algedra is a full-service interior design and architecture company providing luxury interior design, home decor, and architecture services. Our services include interior design, architecture, landscape and fit-outs for residential and commercial units.

- Undisclosed
- Undisclosed
- 50 - 249
- Founded 2013

Services Provided	Focus	Industries	Clients														
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Service Lines</th> </tr> </thead> <tbody> <tr> <td style="width: 80%;">Architectural Design</td> <td style="text-align: right;">25%</td> </tr> <tr> <td>Interior Design</td> <td style="text-align: right;">25%</td> </tr> <tr> <td>Other Design</td> <td style="text-align: right;">25%</td> </tr> <tr> <td>Out of Home Design</td> <td style="text-align: right;">15%</td> </tr> <tr> <td>Lighting Design</td> <td style="text-align: right;">5%</td> </tr> <tr> <td>Product Design</td> <td style="text-align: right;">5%</td> </tr> </tbody> </table>				Service Lines		Architectural Design	25%	Interior Design	25%	Other Design	25%	Out of Home Design	15%	Lighting Design	5%	Product Design	5%
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Lighting Design	5%																
Product Design	5%																



[Algedra](#) is recognized as one of leading interior design companies with a strong presence in Dubai, UAE, Abu Dhabi, provides comprehensive services covering architecture, interior design, fit-out works and landscaping design. This company was founded with a vision to modernize traditional designs, offering creative, research-oriented, and innovative interior design solutions to meet the needs of the contemporary era. Algedra was founded by a passionate team of highly qualified interior designers in dubai who have successfully completed numerous projects in residential, commercial, hospitality, and landscape designs.

Their diverse portfolio spans commercial and residential designs, showcasing variety of unique styles. Notable projects include the **BELADBONT Resort, a luxurious villa in Emirates Hills, an opulent palace in Abu Dhabi, and the design of a mosque in Sharjah.** One of the challenges Algedra faced in completing a project was crafting a **Private Residential Palace in Dubai.** The project demanded a perfect blend of aesthetics and functionality, reflecting the client's luxurious lifestyle while ensuring structural safety and daily comfort. The team's dedication and their expertise were crucial in overcoming these challenges, resulting in the successful completion of the project to the client's satisfaction.

This interior company primarily focuses on residential, commercial, hospitality, and healthcare projects, seamlessly blending beauty and functionality in their designs. Algedra's design philosophy revolves around fusing different cultures and designs, combining various influences with innovative British design. Their detailed approach seamlessly blends Eastern and Western influences, incorporating elements of Greek and Italian styles. With 18 years of dedication and success in the industry, Algedra has received several industry awards, including the prestigious **Luxury Lifestyle Award for "BEST LUXURY ARCHITECTURE (SINGLE RESIDENTIAL PROJECT) FOR PRIVATE RESIDENTIAL PALACE IN DUBAI."**



## 9.4. Aedas Interiors

A name that rings all over the world, Aedas Interiors has only the best designers at hand. The team offers you a range of different services to suit your needs and pride themselves for having all the latest technologies in computer-aided software.

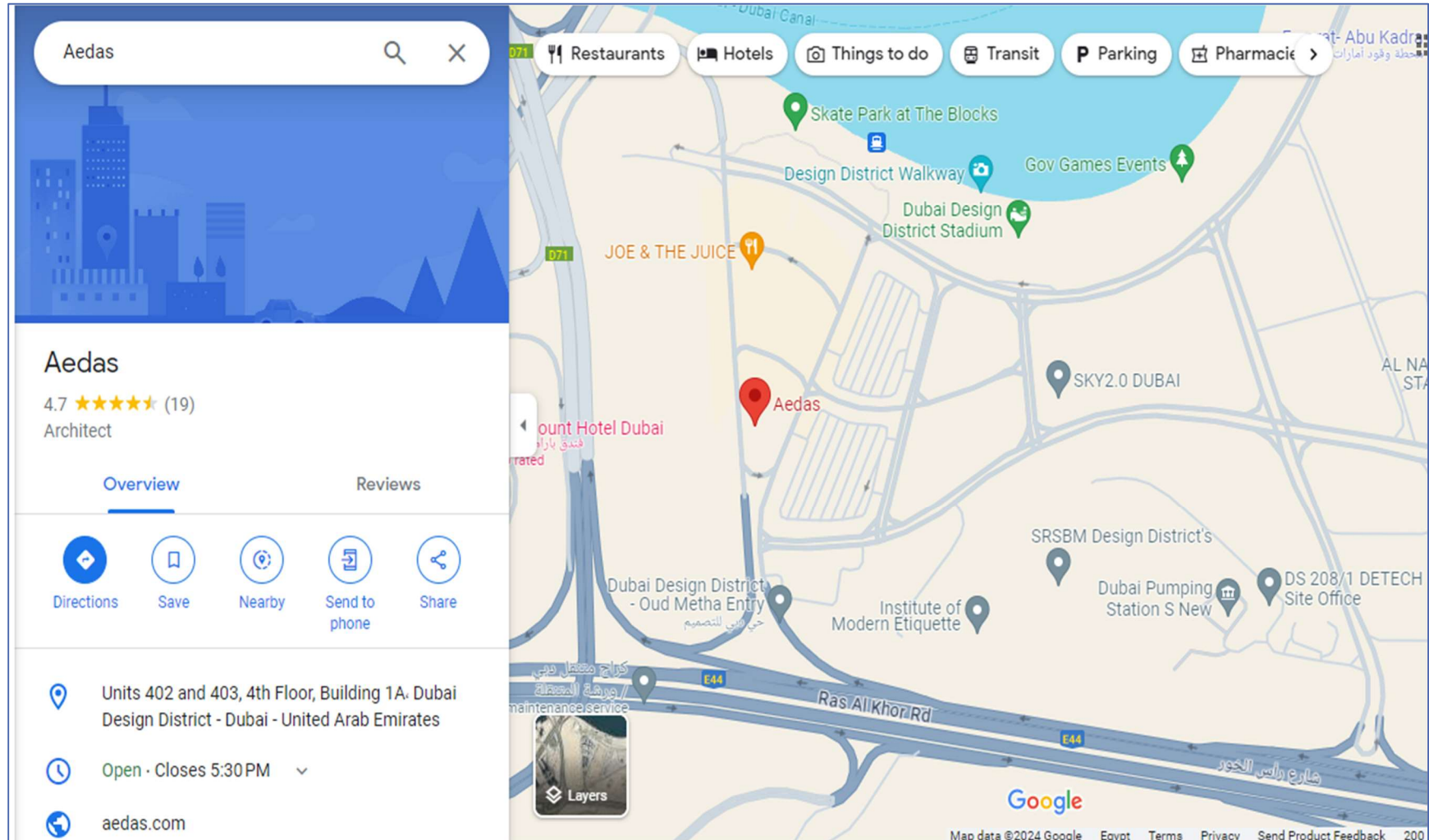
They believe in diversity which brings out excellence and attention to detail in every piece of work they produce, earning them multiple awards.





## 9.4.1. Location

Aedas Interiors is located at Building 1A in the heart of the design district in Dubai.





## 9.4.2. Services

✦ Architecture	✦ Interiors
✦ Arts	✦ Retail
✦ Graphics	✦ Landscape
✦ Urban design and master planning	✦ Corporate
✦ Hospitality	✦ Residential
✦ F&B	

## 9.4.3. Other Information

Top Projects	✦ Hotel Indigo, Hong Kong ✦ Novotel Century Hotel, Hong Kong
Vision :	✦ Their vision is providing excellence in a timely manner.
Opening Hours:	✦ Workdays: 8:30 am to 5:30 pm ✦ Fridays and Saturdays are off
Contact Details:	✦ +971 (0)4 368 8133 ✦ <a href="mailto:middleeast@aedas.com">middleeast@aedas.com</a>

[Aedas Interiors](#) is a renowned specialist in interior design, offering consultancy services across hospitality, residential, corporate, retail, lifestyle, and leisure sectors. Recognized globally for design excellence and timely project completion, Aedas Interiors has earned repeated commissions from discerning clients. With over 190 interior designers and offices in Hong Kong, Shanghai, Macau, Singapore, Dubai, and London,



the firm employs cutting-edge technologies for design and documentation. Notable projects include the Dubai Metro and Boulevard Plaza in Dubai, UAE.

Aedas Interiors has won several prestigious awards, including **3 Gold Awards, 5 Silver Awards, and 3 Bronze Awards** at the International Design Awards, underscoring its commitment to delivering world-class design solutions





## 9.5. XBD Collective

One of the top interior fit out companies in Dubai and London is XBD Collective. Winner of more than 78 awards in the field, it's safe to say they know what they're doing!

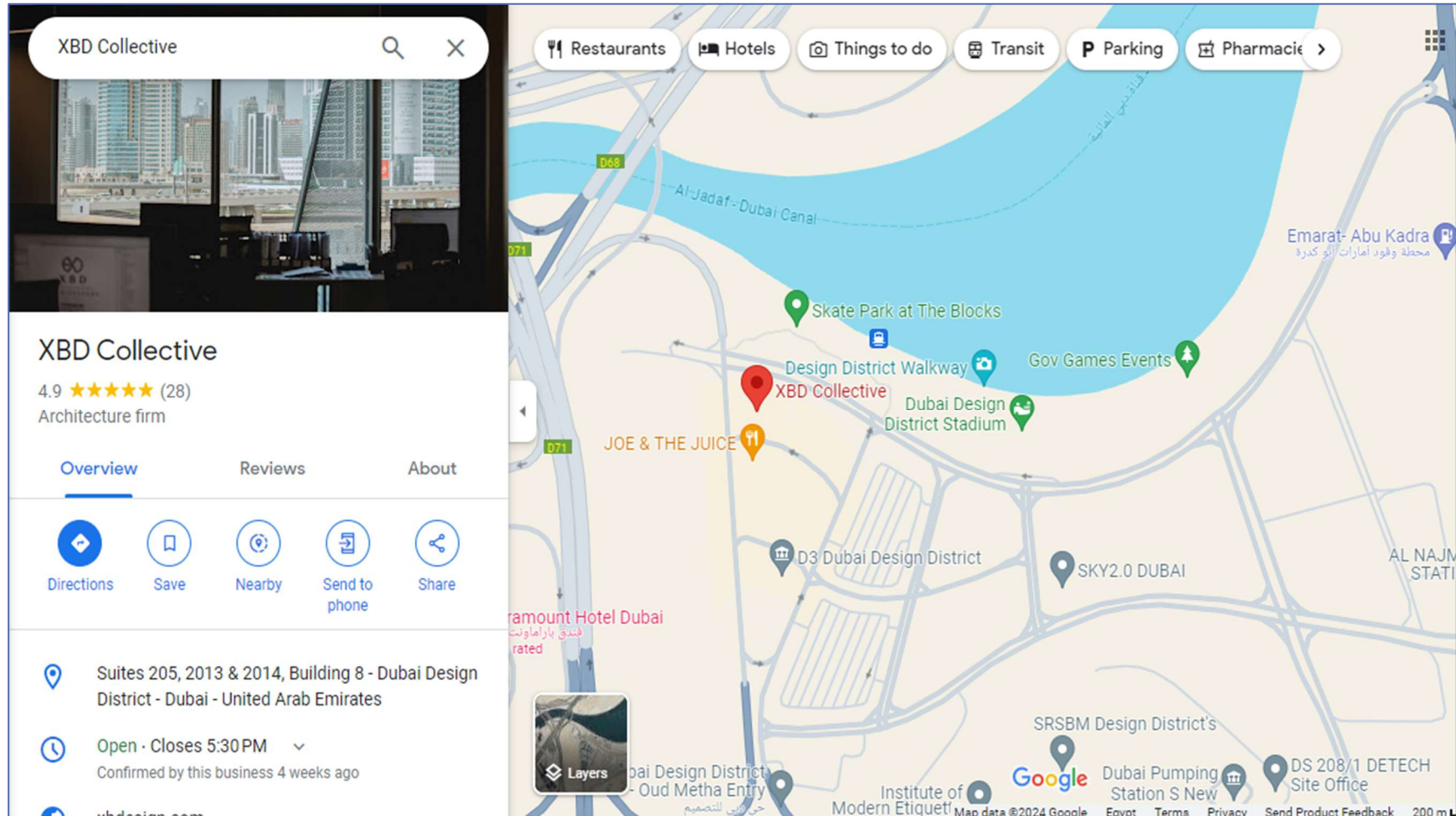
They focus their designs on the human experience, delivering work that will inspire you and elevate your senses. They have an extensive range of unique, bespoke work both for interiors and exteriors.





## 9.5.1. Location

XBD Collective is located at Building 08 in Dubai Design District.





## 9.5.2. Services

✦ Interiors	✦ Architecture
✦ Residential	✦ Commercial
✦ Hospitality	✦

## 9.5.3. Other Information

Top Projects	<ul style="list-style-type: none"><li>✦ Pavilion Cafe</li><li>✦ Fairmont Dubai room</li><li>✦ Burj Khalifa penthouse</li><li>✦ Saadiyat Island villa</li></ul>
Vision :	✦ Delivering a whole experience of the senses is what they aspire for and have achieved.
Opening Hours:	<ul style="list-style-type: none"><li>✦ Workdays: 8:30 am to 6:30 pm</li><li>✦ Fridays and Saturdays are off</li></ul>
Contact Details:	<ul style="list-style-type: none"><li>✦ +971 (0)4 553 5362</li><li>✦ <a href="mailto:info@xbdesign.com">info@xbdesign.com</a></li></ul>

Their team has vast industry experience. Lee Nellis, a Chartered RIBA Architect from Scotland, leads the architecture division, focusing on creative approaches and collective expertise. Shaun Killa, an award-winning architect with over 28 years of worldwide experience, is driving innovative design at the company. Their commitment to innovative design has earned them numerous accolades, including the **'Highly Commended'** award for **Interior Design Firm of the Year at the Design Middle East Awards 2023**. This award demonstrates their dedication to sustainable and innovative design. Their team's commitment to pushing the boundaries of design, their focus on sustainability, and their impressive track record of delivering exceptional projects have solidified their position as one of the best interior design companies in Dubai.



## 9.6. Competitors Comparison Matrix

Competitor	Market Share	Average Project Size	Service Offerings	Marketing Approach	Social Media Presence	Strengths
<b>4 Space Interior Design</b>	15%	AED 2M-5M	Concept creation, architecture, interior design, project management, turnkey projects	High-end branding, awards, and portfolio showcasing	Strong on Instagram (20K+ followers), LinkedIn (5K+ connections)	Award-winning, luxury focus, strong portfolio in retail and hospitality
<b>VSHD Design</b>	10%	AED 1.5M-4M	Minimalist designs, custom interiors, after-sales services	Focus on minimalist, timeless designs; strong PR and media coverage	Active on Instagram (15K+ followers), Pinterest (10K+ followers)	Minimalist and contemporary designs, global projects, strong client relationships
<b>Algedra</b>	12%	AED 3M-6M	Architecture, interior design, landscape design, real estate advisory	Emphasis on cultural fusion and innovation; awards and case studies	Strong on LinkedIn (8K+ connections), Facebook (12K+ followers)	Diverse portfolio, cultural fusion, strong presence in residential and hospitality
<b>Aedas Interiors</b>	18%	AED 5M-10M	Architecture, interiors, urban design, hospitality, residential	Global branding, cutting-edge technology, and awards	Strong on LinkedIn (10K+ connections), Instagram (25K+ followers)	Global presence, advanced technology, large-scale projects
<b>XBD Collective</b>	8%	AED 2M-7M	Interiors, architecture, residential, commercial, hospitality	Focus on human experience and sensory design; awards and case studies	Active on Instagram (18K+ followers), LinkedIn (6K+ connections)	Award-winning, bespoke designs, strong focus on sustainability and innovation



## 9.7. ABC Studio's Unique Selling Points (USPs)

1. **Integrated End-to-End Solutions:** Unlike competitors, ABC Studio LLC offers a comprehensive suite of services, including interior design, business consulting, and strategic partnerships with sister companies specializing in furniture manufacturing and maintenance services.
2. **Cost-Efficiency:** Our in-house manufacturing capabilities and maintenance services allow us to deliver cost-efficient solutions without compromising on quality, giving us a competitive edge in pricing.
3. **Sustainability Commitment:** We prioritize eco-friendly materials and sustainable design principles, aligning with the UAE's Net Zero 2050 Strategy and catering to the growing demand for green building solutions.
4. **Customer-Centric Approach:** Our tailored solutions are designed to align with clients' business goals and lifestyle needs, ensuring a personalized experience that sets us apart from competitors.
5. **Strategic Partnerships:** Backed by sister companies in supermarket furniture manufacturing and maintenance services, we offer seamless execution and long-term support for retail and commercial projects.
6. **Innovative Technology:** We leverage cutting-edge technologies like BIM software, 3D printing, and AR/VR visualization to enhance design accuracy and client satisfaction.



### 9.7.1. Market Positioning

Metric	ABC Studio LLC	Competitor Average
Market Share	5% (Emerging player with strong growth potential)	10%–18%
Average Project Size	AED 1M–3M (Focus on mid-to-high-end projects)	AED 1.5M–10M
Service Offerings	Interior design, business consulting, furniture manufacturing, maintenance services	Primarily interior design and architecture
Marketing Approach	Digital-first strategy, showcasing sustainability and cost-efficiency	High-end branding, awards, and portfolio showcasing
Social Media Presence	Growing presence on Instagram (5K+ followers), LinkedIn (2K+ connections)	Strong presence on Instagram (15K–25K followers), LinkedIn (5K–10K connections)

### 9.7.2. Key Takeaways

- ABC Studio LLC is positioned as a **cost-efficient, sustainable, and customer-centric** player in the UAE interior design market.
- Our **integrated services** and **strategic partnerships** provide a **unique value proposition** that competitors cannot match.
- By leveraging **innovative technology** and **local market insights**, we are well-positioned to capture a larger market share in the coming years.



# Business Model



# 10. Business Model

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ABC Studio LLC operates as a dual-focus company, integrating innovative interior design solutions with strategic business consulting services. The business model is structured to deliver high-value, customer-centric solutions while ensuring financial sustainability and market growth in Dubai.

## 10.1. Key Components of the Business Model

### 10.1.1. Customer Segments

ABC Studio LLC serves diverse clientele across different industries, including:

- **Supermarkets and Hypermarkets** – Enhancing store layouts for better customer flow and increased sales.
- **Specialty Shops** – Creating unique store designs that highlight brand identity.
- **Restaurants and Coffee Shops** – Designing aesthetic and functional dining spaces.
- **Shopping Centers and Malls** – Optimizing common areas and store placements.
- **Corporate Chains** – Ensuring brand consistency in retail locations.
- **Villas and Private Residences** – Offering bespoke interior designs tailored to homeowners' preferences.



### 10.1.2. Revenue Streams

The company generates revenue through multiple streams:

Revenue Stream	Description
<b>Interior Design Services</b>	Concept development, space planning, 3D rendering, custom furniture design, lighting solutions, and shopfitting execution.
<b>Business Consulting Services</b>	Market research, strategic planning, operational process optimization, category management, and branding strategies.
<b>Furniture &amp; Fixture Sales</b>	Selling custom-designed furniture and fixtures for commercial and residential projects.
<b>Maintenance &amp; Support Services</b>	Providing post-installation support, maintenance, and additional consulting services.
<b>Partnerships &amp; Collaborations</b>	Collaborating with suppliers, contractors, and developers for revenue-sharing opportunities.

### 10.1.3. Key Activities

ABC Studio LLC focuses on a series of key activities to ensure operational efficiency and superior service delivery:

- **Consultation & Market Research:** The company begins each project with an in-depth consultation process to understand client needs, industry trends, and competitive landscapes.



- **Design Development & Innovation:** Leveraging advanced design software and 3D rendering tools, the team develops creative yet functional concepts tailored to client objectives.
- **Project Execution & Implementation:** Coordination with suppliers, contractors, and logistics teams to ensure seamless execution, from material sourcing to final installation.
- **Business Consulting & Strategy Formulation:** Providing data-driven insights on retail optimization, category management, and operational efficiency to enhance business performance.
- **Customer Support & Post-Installation Services:** Ensuring long-term client satisfaction by offering maintenance services, design modifications, and strategic advisory.

#### 10.1.4. Key Resources

To deliver high-quality services, ABC Studio LLC relies on essential resources:

- **Human Capital:** A team of experienced interior designers, architects, business strategists, and market analysts.
- **Technology & Software:** Advanced 3D modeling and visualization tools, industry-specific design software, and customer relationship management (CRM) systems.
- **Partnerships & Supplier Networks:** Strong collaborations with manufacturers, material suppliers, contractors, and technology providers.
- **Sustainable Materials & Design Elements:** Use of eco-friendly materials and energy-efficient design solutions to align with global sustainability trends.
- **Brand Reputation & Market Presence:** A well-established brand with a strong portfolio of completed projects and satisfied clients.



### 10.1.5. Channels

ABC Studio LLC reaches its clients through various channels, ensuring effective customer engagement and market penetration:

- **Direct Sales & Client Networking:** Engaging with clients through direct meetings, referrals, and business networking events.
- **Digital Marketing & Online Presence:** A strong presence on social media platforms, an interactive website, and SEO-driven content marketing.
- **Strategic Partnerships:** Collaborations with developers, contractors, and retail brands to expand market reach.
- **Industry Events & Trade Shows:** Participation in interior design expos, business conferences, and networking summits to showcase expertise.

### 10.1.6. Customer Relationships

Building and maintaining strong customer relationships is at the core of ABC Studio LLC's strategy:

- **Personalized Consultations:** Offering tailored design and business solutions based on in-depth client discussions.
- **Continuous Communication:** Keeping clients informed throughout the project lifecycle via meetings, progress reports, and digital channels.
- **After-Sales Support:** Providing ongoing maintenance, design adjustments, and consulting services to enhance long-term client satisfaction.
- **Loyalty Programs & Referral Incentives:** Encouraging repeat business and client referrals through exclusive discounts and special offers.



### 10.1.7. Cost Structure

Effective cost management ensures the company's financial sustainability. The key cost components include:

Cost Component	Description
<b>Human Resource Costs</b>	Salaries, benefits, and training expenses for designers, consultants, and project managers.
<b>Marketing &amp; Branding</b>	Advertising campaigns, social media promotions, and website development.
<b>Technology &amp; Software</b>	Investments in 3D rendering tools, design software, and digital collaboration platforms.
<b>Material Procurement</b>	Costs related to sourcing sustainable materials, custom furniture, and shop fitting components.
<b>Operational Expenses</b>	Rent, utilities, office supplies, and general business overheads.



## 10.2. Conclusion

ABC Studio LLC's business model is designed to integrate innovative design with data-driven consulting, ensuring long-term sustainability and customer satisfaction. By leveraging strategic partnerships, technology, and industry expertise, the company aims to position itself as a leader in Dubai's interior design and business consulting sector. The combination of creativity, market insights, and end-to-end project execution gives ABC Studio LLC a competitive edge in delivering exceptional client experiences and sustainable business growth.



**Sales & Marketing Plan**



# 11. Sales & Marketing Plan

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## 11.1. Sales Strategy

ABC Studio LLC will implement a **structured sales approach** to target its primary market segments, including **supermarkets, hypermarkets, specialty shops, restaurants, coffee shops, shopping malls, corporate chains, and private residences**. Our sales strategy will focus on the following key elements:

### 11.1.1. Targeted Client Outreach

- **Direct Sales:** Conduct personalized presentations and meetings with potential clients, including property developers, retail chains, and real estate agencies.
- **Lead Generation:** Utilize CRM tools (e.g., HubSpot) to track and manage leads, ensuring timely follow-ups and conversions.
- **Industry Networking:** Leverage existing connections and attend industry-specific events to generate high-quality leads.

### 11.1.2. Partnerships and Collaborations

- **Strategic Alliances:** Partner with property developers, retail chains, and real estate agencies to secure long-term projects.
- **Sister Company Synergy:** Collaborate with sister companies specializing in **supermarket furniture manufacturing** and **maintenance services** to offer end-to-end solutions.



### 11.1.3. Customized Solutions

- **Tailored Packages:** Offer flexible interior design and consulting packages to meet specific client needs and budgets.
- **Pricing Models:** Provide tiered pricing options (e.g., basic, premium, and enterprise) to cater to diverse client segments.

### 11.1.4. Client Retention and Referral Program

- **Loyalty Rewards:** Implement a loyalty program offering discounts or exclusive benefits for repeat clients.
- **Referral Incentives:** Launch a referral program rewarding existing clients with **AED 5,000 credit** for every new client they bring in.

## 11.2. Marketing Strategy

To establish brand presence and attract clients, ABC Studio LLC will employ a **data-driven marketing strategy** combining digital, content, and traditional marketing tactics.

### 11.2.1. Digital Marketing

<b>Website &amp; SEO:</b>	<ul style="list-style-type: none"><li>• Develop a professional website showcasing our portfolio, client testimonials, and service offerings.</li><li>• Optimize for SEO with keywords like “Dubai interior design,” “retail space design,” and “sustainable design solutions.”</li><li>• <b>Budget:</b> AED 50,000 (development + ongoing SEO).</li></ul>
<b>Social Media Marketing:</b>	<ul style="list-style-type: none"><li>• Platforms: Focus on <b>Instagram, LinkedIn, and Facebook.</b></li></ul>



	<ul style="list-style-type: none"><li>• <b>Content:</b> Share project updates, design inspirations, client testimonials, and behind-the-scenes content.</li><li>• <b>Ads:</b> Run targeted ads to reach decision-makers in retail, real estate, and hospitality.</li><li>• <b>Budget:</b> AED 100,000 (content creation + ad spend).</li></ul>
<b>Email Marketing:</b>	<ul style="list-style-type: none"><li>• Build a segmented email list and send monthly newsletters featuring industry trends, case studies, and promotions.</li><li>• Use email automation tools (e.g., Mailchimp) to nurture leads.</li><li>• <b>Budget:</b> AED 20,000 (tools + content creation).</li></ul>
<b>Paid Advertising:</b>	<ul style="list-style-type: none"><li>• Invest in <b>Google Ads</b> targeting high-intent keywords like “interior design Dubai” and “retail design consultants.”</li><li>• Allocate a portion of the budget to <b>retargeting campaigns</b> to re-engage website visitors.</li><li>• <b>Budget:</b> AED 50,000.</li></ul>

### 11.2.2. Content Marketing

- **Blog Articles:** Publish bi-weekly articles on topics like “Top Trends in Retail Design” and “How to Choose the Right Interior Design Firm.”
- **Video Content:** Create virtual tours of completed projects and client testimonials to showcase our expertise.
- **Case Studies:** Highlight successful projects with measurable outcomes (e.g., increased foot traffic, improved customer experience).
- **Budget:** AED 40,000 (content creation + distribution).



### 11.2.3. Public Relations and Networking

- **Industry Events:** Participate in key expos like **INDEX Dubai** and **Cityscape Global** to build brand recognition.
- **Media Outreach:** Secure features in industry publications like **Commercial Interior Design Magazine** and **Dubai Design Week**.
- **Networking:** Host quarterly networking events for real estate developers, retail chains, and hospitality leaders.
- **Budget:** AED 80,000 (event participation + PR campaigns).

### 11.2.4. Traditional Marketing

- **Print Collateral:** Design and distribute high-quality brochures and business cards at networking events and client meetings.
- **Industry Ads:** Run advertisements in **Dubai Real Estate Magazine** and **Retail & Leisure International**.
- **Budget:** AED 30,000.



## 11.3. Go-to-Market (GTM) Plan

Phase	Activities:	KPIs
<b>Phase 1:</b> Brand Launch (Months 1-3)	<ul style="list-style-type: none"><li>• Launch website and social media channels.</li><li>• Run a <b>brand awareness campaign</b> on Instagram and LinkedIn.</li><li>• Host a launch event for key industry stakeholders.</li></ul>	<ul style="list-style-type: none"><li>• Website traffic: 5,000+ visitors/month.</li><li>• Social media followers: 2,000+ on Instagram, 1,000+ on LinkedIn.</li><li>• Leads generated: 50+ qualified leads.</li></ul>
<b>Phase 2:</b> Market Penetration (Months 4-6)	<ul style="list-style-type: none"><li>• Begin targeted Google Ads and social media campaigns.</li><li>• Publish 6 blog articles and 3 video case studies.</li><li>• Attend 2 industry expos and host 1 networking event.</li></ul>	<ul style="list-style-type: none"><li>• Leads generated: 100+ qualified leads.</li><li>• Conversion rate: 10% (10 new clients).</li><li>• Revenue: AED 500,000+.</li></ul>
<b>Phase 3:</b> Growth and Retention (Months 7-12)	<ul style="list-style-type: none"><li>• Launch referral and loyalty programs.</li><li>• Expand content marketing efforts with monthly webinars.</li><li>• Secure 2-3 strategic partnerships with property developers.</li></ul>	<ul style="list-style-type: none"><li>• Repeat business: 20% of total revenue.</li><li>• Referral-generated leads: 30+ new clients.</li><li>• Revenue: AED 1.5M+.</li></ul>



## 11.4.Sales and Marketing Budget

Activity	Budget Allocation (AED)
Website Development & SEO	50,000
Social Media & Digital Ads	100,000
Content Creation & PR	40,000
Print & Traditional Media	30,000
Networking & Events	80,000
Total	300,000

## 11.5.Market Positioning

ABC Studio LLC will position itself as a **premium provider of innovative and sustainable interior design solutions**, supported by strong business consulting expertise. Our focus on **retail and commercial spaces**, along with a commitment to **customer-centric designs**, will differentiate us from competitors.

By leveraging these strategic sales and marketing efforts, ABC Studio LLC aims to:

- Build a strong client base.
- Achieve consistent revenue growth.
- Establish itself as a market leader in Dubai's interior design and business consulting industry.



## 11.6.4P/4C Frameworks

### 4P Framework (Marketing Mix)

- **Product:** Innovative and sustainable interior design solutions tailored for retail, commercial, and residential spaces.
- **Price:** Tiered pricing models (basic, premium, enterprise) to cater to diverse client budgets.
- **Place:** Focus on Dubai's high-growth real estate market, with plans to expand regionally.
- **Promotion:** Leverage digital marketing, content marketing, PR, and traditional advertising to build brand awareness.

### 4C Framework (Customer-Centric Approach)

- **Customer Value:** Deliver customized, sustainable, and innovative design solutions that enhance client spaces.
- **Cost:** Offer competitive pricing and flexible payment options to ensure affordability.
- **Convenience:** Provide end-to-end services, from design to execution, ensuring a seamless client experience.
- **Communication:** Use digital channels, email marketing, and personalized outreach to engage clients effectively.

## 11.7.ROI Goals

- **Short-Term (6 Months):** Achieve a 10% conversion rate from leads, generating AED 500,000 in revenue.



- **Medium-Term (12 Months):** Secure 30+ referral-generated clients and achieve AED 1.5M in revenue.
- **Long-Term (24 Months):** Establish a strong market presence, with 20% of revenue from repeat business and strategic partnerships.

By leveraging these strategic sales and marketing efforts, ABC Studio LLC aims to build a strong client base, achieve consistent revenue growth, and establish itself as a market leader in Dubai's interior design and business consulting industry.



**Critical Success Factors**



## 12. Critical Success Factors

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### 12.1. Strong Market Positioning

ABC Studio LLC must establish itself as a premier provider of interior design and business consulting services in Dubai. A strong brand image, combined with an emphasis on innovation, sustainability, and customer satisfaction, will ensure the company gains a competitive edge. By differentiating itself from competitors through unique design concepts and strategic business insights, the company can secure a loyal client base and maintain a consistent flow of projects.<sup>27</sup>

In order to strengthen its market position, the company must actively engage in branding and promotional activities. Establishing a presence at industry events, leveraging digital marketing strategies, and forming strategic alliances with major retail and real estate players will help boost its credibility. Maintaining high-quality service delivery and continually evolving design solutions will ensure the company stays ahead in a competitive market.<sup>28</sup>

### 12.2. Expertise and Industry Experience

With the leadership of Mr. Santosh Parmar, who has 25 years of experience in retail space management, the company has a significant advantage. His expertise and industry connections will be instrumental in securing high-value projects and fostering trust among clients. Drawing from his past experience, ABC

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<sup>27</sup> <https://cmls.org.uk/online/wp-content/uploads/2019/07/Strategic-Management-A-Competitive-Advantage-Approach.pdf>

<sup>28</sup> <https://www.sciencedirect.com/science/article/pii/S0268401220308082>



Studio LLC can integrate best practices and innovative strategies into its service offerings, ensuring excellence in execution.<sup>29</sup>

Furthermore, the company must invest in continuous learning and development to remain ahead of industry trends. Encouraging professional development for employees and staying updated with new design methodologies will reinforce the firm's reputation as an industry leader. By positioning itself as a knowledge-driven organization, ABC Studio LLC will attract both clients and top-tier design talent.

### 12.3.High-Quality Service Delivery

Delivering exceptional interior design and consulting services is paramount to building long-term success. The company must ensure that all projects meet the highest quality standards, from conceptualization to execution. Each project should be tailored to the specific needs of the client, incorporating cutting-edge design tools such as 3D rendering for visualization and ensuring a seamless client experience.<sup>30</sup>

Maintaining service excellence will require a well-defined quality control process, strong vendor relationships, and an efficient workflow. By streamlining operations and adhering to strict project timelines, the company can prevent cost overruns and client dissatisfaction. Additionally, continuous feedback and improvement strategies should be implemented to refine service offerings and enhance customer satisfaction.

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<sup>29</sup> <https://mastersunion.org/pgp-tbm-career-prospects>

<sup>30</sup> <https://kaddesigns.studio/the-importance-of-effective-project-management-in-interior-design-key-factors-for-success/>



## 12.4.Strategic Partnerships and Collaborations

Building strong partnerships with key players in the retail and construction industries will be crucial for long-term growth. Establishing relationships with suppliers of high-quality materials and furnishings will enable ABC Studio LLC to deliver superior design solutions. Additionally, collaborations with skilled contractors and installation teams will ensure that projects are executed with precision and efficiency.<sup>31</sup>

Strategic alliances with real estate developers and retail businesses will also create new opportunities for securing large-scale projects. By positioning itself as a comprehensive service provider that offers both design and consulting solutions, the company can attract corporate clients looking for turnkey solutions. Leveraging these partnerships for cross-promotional opportunities and referrals will further enhance business growth.

## 12.5.Effective Sales and Marketing Strategies

A well-structured sales and marketing strategy will play a crucial role in reaching potential clients and generating revenue. Digital marketing efforts, including search engine optimization (SEO), social media engagement, and paid advertising, will be essential in attracting customers. The company must also focus on networking at industry events, trade fairs, and exhibitions to increase its brand visibility.<sup>32</sup>

Referral programs and client testimonials will serve as powerful tools for building trust and credibility. Additionally, a dedicated sales team should be trained to engage with potential clients effectively, understanding their needs and presenting tailored solutions. A combination of traditional and digital

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<sup>31</sup> <https://www.buildingradar.com/construction-blog/the-importance-of-strategic-partnerships-in-the-construction-industry>

<sup>32</sup> [https://www.researchgate.net/publication/373103570\\_Digital\\_Marketing\\_Strategy\\_to\\_Increase\\_Sales\\_Conversion\\_on\\_E-commerce\\_Platforms](https://www.researchgate.net/publication/373103570_Digital_Marketing_Strategy_to_Increase_Sales_Conversion_on_E-commerce_Platforms)



marketing techniques will ensure that ABC Studio LLC remains competitive and continues to expand its client base.

## 12.6. Customer-Centric Approach

Understanding the unique needs of each client and offering tailored solutions will be at the core of the company's success. A customer-first philosophy ensures that every project aligns with the client's vision while also incorporating innovative and functional design solutions. Ensuring smooth communication throughout the project cycle will foster strong client relationships and lead to repeat business.<sup>33</sup>

Providing post-project support and follow-ups will also help maintain long-term relationships with clients. The company should implement client feedback mechanisms to continually refine its services. By focusing on customer satisfaction and personalized service, ABC Studio LLC can build a reputation as a reliable and client-oriented design firm.

## 12.7. Financial Sustainability and Resource Management

Maintaining strong financial health is critical for the long-term sustainability of the company. Careful budget allocation will be necessary to maximize return on investment while controlling operational costs. Ensuring adequate working capital will help the company manage projects efficiently without financial strain.<sup>34</sup>

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<sup>33</sup> <https://codedesign.org/customer-centric-approach-why-putting-customer-first-key-success>

<sup>34</sup> <https://aei.pitt.edu/38663/1/A3498.pdf>



Additionally, the company must implement strict cost-control measures and monitor financial performance regularly. This will involve tracking expenses, optimizing resource allocation, and identifying areas where savings can be made. By maintaining financial discipline, ABC Studio LLC can achieve steady growth while safeguarding against economic uncertainties.

## **12.8. Innovation and Adaptability**

Staying ahead of industry trends and incorporating the latest design innovations will be crucial for success. The company should invest in research and development to explore new design methodologies and emerging technologies. Implementing sustainable and eco-friendly design solutions will not only meet market demands but also enhance the company's reputation as an environmentally responsible firm.<sup>35</sup>

Flexibility and adaptability will be key in responding to changing client preferences and market conditions. The company must continuously refine its offerings and introduce new design concepts to maintain relevance. By fostering a culture of innovation, ABC Studio LLC will be well-positioned to remain competitive in the ever-evolving design industry.

## **12.9. Skilled Workforce and Talent Management**

A well-trained and motivated team will be essential for delivering high-quality services. Hiring and retaining top talent in interior design and consulting will ensure that projects are executed with creativity

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<sup>35</sup> [https://www.researchgate.net/publication/377112499\\_Innovation\\_and\\_Sustainability\\_in\\_Business\\_Navigating\\_the\\_Future\\_Landscape](https://www.researchgate.net/publication/377112499_Innovation_and_Sustainability_in_Business_Navigating_the_Future_Landscape)



and professionalism. Investing in employee training and professional development will help the team stay updated with the latest industry trends and technologies.<sup>36</sup>

Furthermore, fostering a culture of collaboration and excellence will enhance productivity and creativity. Encouraging teamwork and innovation within the organization will lead to higher job satisfaction among employees, ultimately resulting in better service delivery and customer satisfaction.

## 12.10. Operational Efficiency

Ensuring smooth project management and execution will be a key success factor. The company must implement streamlined processes to minimize delays and inefficiencies. Utilizing project tracking and management software will help maintain timelines and resource allocation.<sup>37</sup>

Additionally, maintaining high standards in quality control and assurance will prevent costly reworks and project setbacks. By focusing on operational efficiency, ABC Studio LLC can optimize project delivery, enhance client satisfaction, and maximize profitability. Ensuring clear communication among team members and stakeholders will further contribute to seamless execution and long-term success.

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<sup>36</sup> <https://www.linkedin.com/pulse/10-benefits-talent-management-system-lewis-glanz-consulting-4mj7c>

<sup>37</sup> <https://www.linkedin.com/pulse/project-management-principles-ceyhun-jay-tugcu-kazcc>



# Human Resource Plan

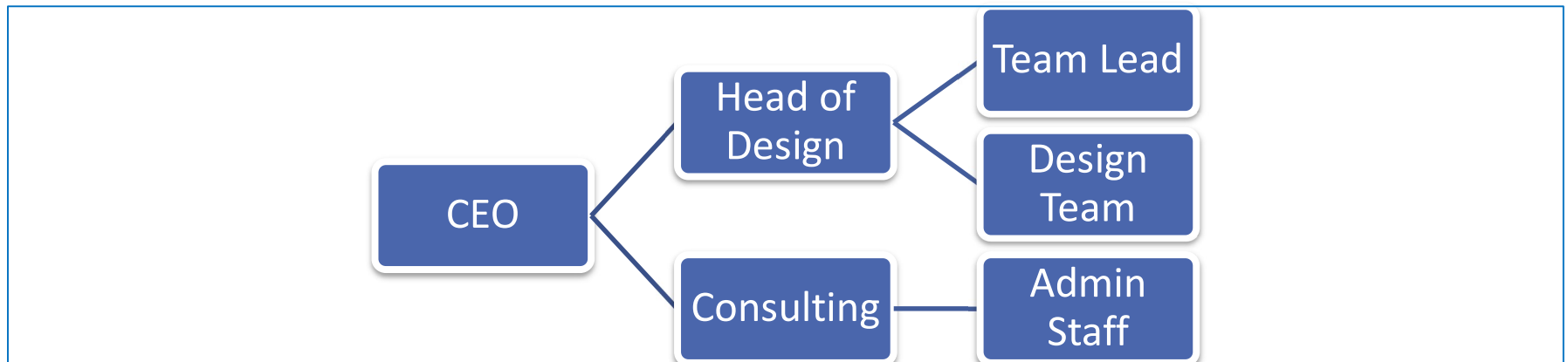


# 13. Human Resource Plan

The success of ABC Studio LLC relies significantly on a well-structured and efficient human resource strategy. Our Human Resource Plan ensures that we attract, develop, and retain top talent while aligning with the company’s vision and operational goals. The plan encompasses workforce planning, recruitment strategies, employee development, performance management, compensation, and organizational culture. By fostering a motivated and skilled workforce, we aim to create an environment conducive to creativity, innovation, and high performance.

## 13.1. Organizational Structure:

**Initially:** In the initial phase, we will adopt a flat organizational structure with the founder/CEO at the helm, overseeing all operations. As the team expands, we will transition to a more hierarchical structure, potentially resembling the following:





## 13.2. Workforce Planning

ABC Studio LLC is structured to support both interior design and business consulting services. The company's workforce is divided into operational and strategic units, ensuring efficient task allocation and seamless workflow. Our organizational hierarchy consists of senior management, design and consulting professionals, administrative staff, and support personnel.

### 13.2.1. Typical Salaries

Designations	Number	Staff Per Month Salary	
<b>Operational Staff</b>			
Architect/Interior Design Head	1	AED	21,500
Architect/Interior Designer	1	AED	12,500
Junior Interior Designer	2	AED	15,000
3D Visualizer	2	AED	13,000
Draughtsman (CAD Specialist)	1	AED	6,500
Project Manager	1	AED	15,000
Business Development Manager ( BDM )	1	AED	15,000
Marketing & Strategy Head	1	AED	15,000
Digital Marketing Specialist	1	AED	9,500
Market Insight & Research Specialist	1	AED	10,000
Business Strategy Specialist	1	AED	12,000
Procurement & Vendor Coordinator	1	AED	4,500
<b>Total Operational Staff</b>	<b>14</b>	<b>AED</b>	<b>149,500</b>
<b>Non-Operational Staff</b>			
Managing Director (MD/Owner)	1	AED	27,500
Administrative Assistant	1	AED	6,000
Accountant/ HR/ PRO	1	AED	4,500



Driver	1	AED	4,000
Office Boy	1	AED	1,250
Helper	7	AED	22,750
<b>Total Operational Staff</b>	<b>12</b>	<b>AED</b>	<b>66,000</b>

### 13.3.Key Departments and Roles

Division	Position
<b>Senior Management</b>	Chief Executive Officer (CEO)
	Chief Operating Officer (COO)
	Chief Financial Officer (CFO)
<b>Interior Design Division</b>	Head of Interior Design
	Senior Interior Designers
	Junior Interior Designers
	3D Visualization Specialists
	Project Managers
	Procurement Officers
<b>Business Consulting Division</b>	Head of Business Consulting
	Market Analysts
	Strategic Consultants
	Category Management Specialists
	Research Analysts
<b>Administrative and Support Staff</b>	Human Resource Manager
	Finance & Accounting Staff
	IT Support Staff
	Marketing and Sales Executives
	Customer Service Representatives
	Office Administrators



## 13.4. Job Descriptions with Compensation Ranges

Below are key roles, their responsibilities, and compensation ranges:

Position	Responsibilities	Compensation Range (AED/month)
<b>Head of Interior Design</b>	Lead design projects, manage design team, ensure client satisfaction.	18,000 – 22,000
<b>Senior Interior Designer</b>	Develop design concepts, oversee junior designers, liaise with clients.	12,000 – 15,000
<b>Junior Interior Designer</b>	Assist in design development, create drafts, support senior designers.	7,000 – 9,000
<b>3D Visualization Specialist</b>	Create 3D renderings, collaborate with designers, present visual concepts.	10,000 – 13,000
<b>Project Manager</b>	Manage project timelines, budgets, and client communication.	12,000 – 15,000
<b>Business Development Manager</b>	Identify new business opportunities, build client relationships.	12,000 – 15,000
<b>Digital Marketing Specialist</b>	Manage social media, run ad campaigns, optimize SEO.	8,000 – 10,000



<b>Market Research Analyst</b>	Conduct market research, analyze trends, provide insights.	9,000 – 12,000
<b>HR/Finance/Admin Manager</b>	Oversee HR, finance, and administrative functions.	10,000 – 12,000
<b>IT Support Staff</b>	Provide technical support, maintain IT infrastructure.	6,000 – 8,000
<b>Office Administrator</b>	Manage office operations, assist with administrative tasks.	5,000 – 6,000

### 13.5. Recruitment and Talent Acquisition

To attract top talent, ABC Studio LLC will implement a structured recruitment process, leveraging multiple channels such as online job portals, recruitment agencies, and professional networks. Our hiring strategy emphasizes selecting individuals who align with our company culture, possess strong technical expertise, and demonstrate innovation and adaptability. Additionally, we will establish an internship program to nurture young talent and integrate them into the company’s workforce.

To attract top talent, ABC Studio LLC will use the following recruitment strategies:

#### Recruitment Channels

- **Online Job Portals:** LinkedIn, GulfTalent, Indeed, and Naukrigulf.
- **Recruitment Agencies:** Partner with specialized agencies for design and consulting roles.
- **Professional Networks:** Leverage industry events, alumni networks, and professional associations.



- **Internship Programs:** Collaborate with universities to recruit fresh talent for internships.
- **Referral Programs:** Encourage existing employees to refer qualified candidates.

### Recruitment Process

- **Job Posting:** Advertise roles on selected platforms.
- **Screening:** Shortlist candidates based on resumes and portfolios.
- **Interviews:** Conduct multiple rounds (HR, technical, and final).
- **Assessment:** Use practical tests (e.g., design challenges, case studies).
- **Offer:** Extend competitive offers to selected candidates.

## 13.6. Staff Retention Strategy

Below is the **Staff Retention Strategy** presented in a **tabular form** for clarity and ease of reference:

Strategy	Initiatives	Details
<b>1. Competitive Compensation and Benefits</b>	<b>Salaries</b>	Offer market-competitive salaries with annual reviews.
	<b>Bonuses</b>	Provide performance-based bonuses (up to 10-20% of annual salary).
	<b>Health Insurance</b>	Offer comprehensive health and wellness benefits.
	<b>Professional Development</b>	Reimburse employees for certifications, courses, and training.
<b>2. Career Growth Opportunities</b>	<b>Promotion Paths</b>	Clearly define career progression paths (e.g., Junior Designer → Senior Designer → Head of Design).



	<b>Leadership Training</b>	Provide training for employees to transition into leadership roles.
	<b>Mentorship Programs</b>	Pair junior employees with senior mentors for guidance.
<b>3. Work-Life Balance</b>	<b>Flexible Hours</b>	Allow flexible working hours and remote work options.
	<b>Paid Time Off</b>	Offer generous vacation and sick leave policies.
<b>4. Employee Engagement</b>	<b>Team-Building Activities</b>	Organize quarterly team-building events.
	<b>Recognition Programs</b>	Reward top performers with awards and incentives.
	<b>Open Communication</b>	Hold regular feedback sessions and town halls.
<b>5. Retention Bonuses</b>	<b>Long-Term Incentives</b>	Offer retention bonuses for employees who stay with the company for 3+ years.
	<b>Referral Rewards</b>	Provide bonuses for employees who refer successful hires.



## 13.7. Phased Timeline for Recruitment

Below is a **phased timeline** for major hiring steps at ABC Studio LLC, broken into **3-month, 6-month, and 1-year milestones**. This timeline ensures a structured and efficient hiring process to support the company's growth.

Phase	Timeline	Key Hiring Steps	Milestones
<b>Phase 1: Initial Setup (0-3 Months)</b>	<b>Month 1</b>	- Finalize organizational structure and job descriptions.	- Organizational structure approved.
		- Identify recruitment channels (job portals, agencies, networks).	- Recruitment channels established.
	<b>Month 2</b>	- Post job openings for critical roles (e.g., Head of Interior Design, BDM).	- Job postings live on LinkedIn, GulfTalent, and other platforms.
		- Begin screening resumes and conducting initial interviews.	- Shortlist 10-15 candidates for critical roles.
	<b>Month 3</b>	- Complete first round of hires for key roles (e.g., Head of Design, BDM).	- 5-7 key roles filled (e.g., Head of Design, BDM, Junior Designers).
		- Onboard new hires and conduct orientation programs.	- New hires integrated into the team.
<b>Phase 2: Expansion (4-6 Months)</b>	<b>Month 4</b>	- Post job openings for mid-level roles (e.g., Senior Designers, Project Managers).	- Job postings live for mid-level roles.
		- Begin interviews for mid-level roles.	- Shortlist 10-15 candidates for mid-level roles.



	<b>Month 5</b>	- Complete hiring for mid-level roles.	- 8-10 mid-level roles filled (e.g., Senior Designers, Project Managers).
		- Launch internship program and recruit interns.	- 2-3 interns onboarded.
	<b>Month 6</b>	- Evaluate team performance and identify gaps.	- Performance reviews completed for initial hires.
		- Begin hiring for support roles (e.g., Admin, IT, Procurement).	- Job postings live for support roles.
<b>Phase 3: Consolidation (7-12 Months)</b>	<b>Month 7</b>	- Complete hiring for support roles.	- 5-7 support roles filled (e.g., Admin, IT, Procurement).
	<b>Month 8</b>	- Conduct mid-year performance reviews and identify high-potential employees.	- High-potential employees identified for leadership training.
	<b>Month 9</b>	- Begin hiring for specialized roles (e.g., 3D Visualizers, Market Analysts).	- Job postings live for specialized roles.
	<b>Month 10</b>	- Complete hiring for specialized roles.	- 4-6 specialized roles filled (e.g., 3D Visualizers, Market Analysts).
	<b>Month 11</b>	- Launch mentorship and leadership training programs.	- Mentorship and leadership programs initiated.
	<b>Month 12</b>	- Conduct annual performance reviews and plan for Year 2 hiring needs.	- Annual reviews completed; Year 2 hiring plan finalized.



## Key Milestones

- **3 Months:** Critical roles filled, initial team operational.
- **6 Months:** Mid-level and support roles filled, internship program launched.
- **12 Months:** Specialized roles filled, leadership and mentorship programs in place, Year 2 hiring plan ready.

## Hiring Goals by Phase

Phase	Roles to Fill	Target Number of Hires
<b>Phase 1 (0-3 Months)</b>	Head of Interior Design, Business Development Manager, Junior Designers, Admin.	5-7
<b>Phase 2 (4-6 Months)</b>	Senior Designers, Project Managers, Interns, IT Support, Procurement.	8-10
<b>Phase 3 (7-12 Months)</b>	3D Visualizers, Market Analysts, Strategic Consultants, Customer Service Reps.	10-12

This phased timeline ensures that ABC Studio LLC builds a strong, well-rounded team to support its growth and operational goals. By following this structured approach, the company can efficiently scale its workforce while maintaining quality and alignment with its strategic objectives.



## 13.8. Employee Development and Training

Continuous learning and professional development are key pillars of our HR strategy. Employees will undergo regular training sessions, including:

- **Design and Technical Training:** Enhancing skills in 3D rendering, visualization tools, and interior design software.
- **Leadership and Management Training:** Preparing senior employees for leadership roles.
- **Business Consulting and Market Analysis Training:** Equipping consultants with advanced analytical tools and market insights.
- **Customer Engagement and Sales Training:** Enhancing the ability of marketing and sales teams to build client relationships.

Annual performance appraisals will be conducted to identify high-performing employees and provide career growth opportunities.

## 13.9. Conclusion

ABC Studio LLC's Human Resource Plan is designed to ensure the company's workforce remains skilled, motivated, and aligned with business goals. By focusing on recruitment, employee development, compensation, and workplace culture, we aim to build a strong foundation for long-term success. Our HR strategies will support the company's growth while maintaining a dynamic and high-performance work environment.



# Risks & Mitigation Plan



## 14. Risks and Mitigation Plan

Risk	Probability	Impact	Mitigation	Contingency Plan
<b>Licensing Delays</b>	Medium	High	Engage a local legal consultant to expedite the licensing process.	Allocate additional budget for fast-track licensing options.
<b>Contractor Failures</b>	Medium	High	Vet contractors thoroughly and sign performance-based contracts.	Maintain a list of pre-approved backup contractors.
<b>Staff Turnover</b>	Medium	Medium	Offer competitive salaries, benefits, and career development opportunities.	Cross-train employees to ensure knowledge transfer and reduce dependency on individuals.
<b>Economic Downturn</b>	Low	High	Diversify revenue streams by targeting multiple industries (retail, hospitality, residential).	Build a cash reserve to sustain operations during downturns.
<b>Project Delays</b>	High	High	Implement robust project management tools and regular progress reviews.	Include penalty clauses in client contracts for delays caused by external factors.
<b>Supply Chain Disruptions</b>	Medium	Medium	Establish relationships with multiple suppliers to avoid dependency on one source.	Maintain a buffer stock of critical materials.



<b>Client Payment Delays</b>	Medium	Medium	Require upfront deposits and milestone-based payments.	Offer early payment discounts and enforce late payment penalties.
<b>Reputation Damage</b>	Low	High	Maintain high-quality standards and address client complaints promptly.	Develop a crisis communication plan to manage negative publicity.
<b>Technological Failures</b>	Medium	Medium	Invest in reliable IT infrastructure and regular system maintenance.	Partner with an IT support firm for quick issue resolution.
<b>Regulatory Changes</b>	Low	High	Stay updated on industry regulations through legal and industry consultations.	Allocate a budget for compliance adjustments and training.



**Financial Plan**



# 15. Financial Plan

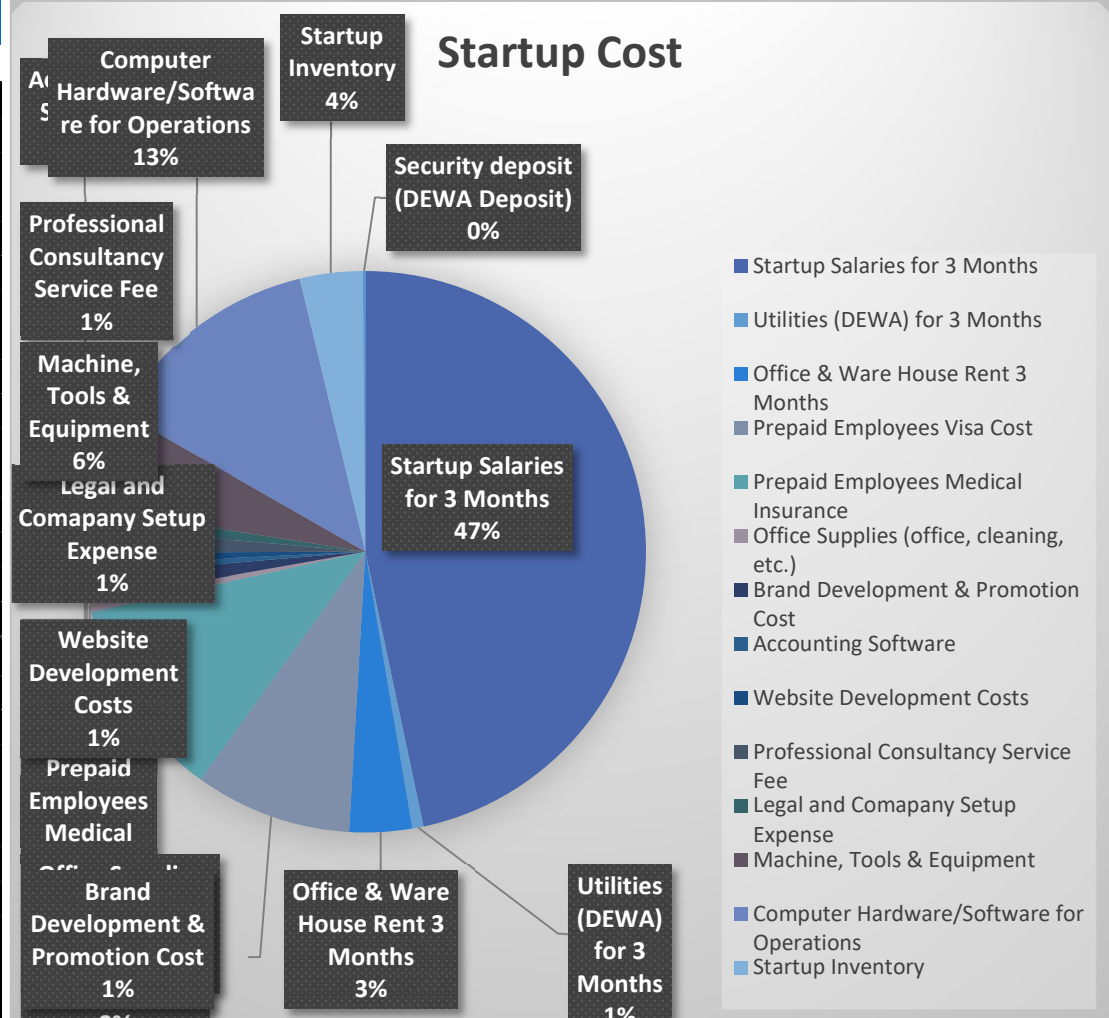
## 15.1. Project Financial Highlight

### Startup Cost Indicator - Key Performance Indicator (KPI)

#### Startup Cost

Start-up Expenses	Amount
Startup Salaries for 3 Months	AED 646,500
Utilities (DEWA) for 3 Months	AED 9,000
Utilities (Telephone & Internet) for 3 Months	AED 9,000
Office & Ware House Rent 3 Months	AED 50,000
Brokerage on Office Rent	AED 10,000
Prepaid Employees Visa Cost	AED 125,000
Prepaid Employees Medical Insurance	AED 161,000
Office Supplies (office, cleaning, etc.)	AED 9,000
Business Cards/Stationery	AED 2,000
Brand Development & Promotion Cost	AED 20,000
Accounting Software	AED 8,000
Website Development Costs	AED 10,000
Professional Consultancy Service Fee	AED 20,000
Legal and Company Setup Expense	AED 15,000
<b>Total Start-up Expenses</b>	<b>AED 1,094,500</b>

Start-up Assets	Amount
Land & Building	AED -
Office Furniture/Fixtures & Fitout Cost	AED 120,000
Machine, Tools & Equipment	AED 80,000
Computer Hardware/Software for Operations	AED 179,950
Vehicle and Delivery Van	AED 307,600
Startup Inventory	AED 50,000
Security deposit (DEWA Deposit)	AED 2,000
Cash Reserve for Working Capital	AED 165,950
<b>Total Start-up Assets - Capital Outflow</b>	<b>AED 905,500</b>





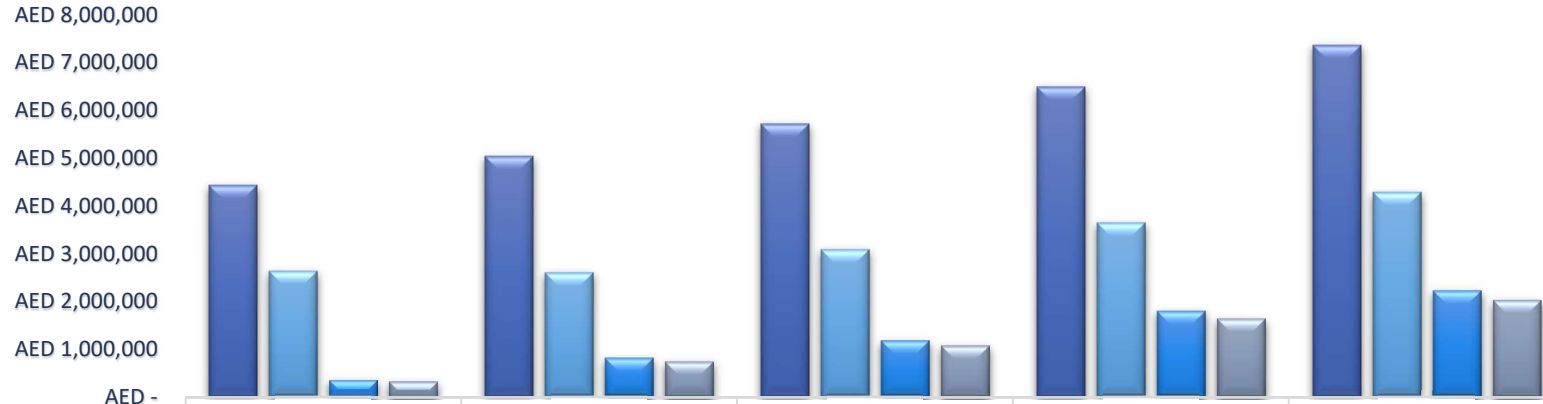
<b>Total Capital Requirement</b>	<b>AED</b>	<b>2,000,000</b>
<b>Project Financing</b>	<b>Amount</b>	
Owner's Capital	AED	2,000,000

## Projected Income Statement

<b>Projected Income Statement</b>	<b>Year 1 Forecast</b>	<b>Year 2 Forecast</b>	<b>Year 3 Forecast</b>	<b>Year 4 Forecast</b>	<b>Year 5 Forecast</b>	<b>Total</b>
Revenue	AED 4,431,000	AED 5,031,533	AED 5,712,974	AED 6,487,148	AED 7,365,915	AED 29,028,570
Less : Cost of Revenue	AED 1,788,600	AED 2,419,145	AED 2,617,577	AED 2,834,141	AED 3,070,627	AED 12,730,090
<b>Gross Profit</b>	<b>AED 2,642,400</b>	<b>AED 2,612,388</b>	<b>AED 3,095,397</b>	<b>AED 3,653,007</b>	<b>AED 4,295,288</b>	<b>AED 16,298,480</b>
Less : Operating Expenses	AED 2,077,775	AED 1,642,829	AED 1,796,758	AED 1,763,989	AED 1,997,032	AED 9,278,383
<b>Earning Before Interest, Tax, Depreciation and Amortization (EBITDA )</b>	<b>AED 564,625</b>	<b>AED 969,559</b>	<b>AED 1,298,639</b>	<b>AED 1,889,018</b>	<b>AED 2,298,256</b>	<b>AED 7,020,096</b>
Less : Depreciation & Amortization	AED 185,268	AED 134,337	AED 97,643	AED 71,151	AED 51,984	AED 540,381
<b>Earning Before Interest and Tax (EBIT)</b>	<b>AED 379,358</b>	<b>AED 835,222</b>	<b>AED 1,200,996</b>	<b>AED 1,817,867</b>	<b>AED 2,246,273</b>	<b>AED 6,479,715</b>
Less :Finance Cost (Bank charges)	AED -	AED -	AED -	AED -	AED -	AED -
<b>Earning Before Tax (EBT)</b>	<b>AED 379,358</b>	<b>AED 835,222</b>	<b>AED 1,200,996</b>	<b>AED 1,817,867</b>	<b>AED 2,246,273</b>	<b>AED 6,479,715</b>
Less : Corporate Tax	AED 34,142	AED 75,170	AED 108,090	AED 163,608	AED 202,165	AED 583,174
<b>Net Income ( NI )</b>	<b>AED 345,215</b>	<b>AED 760,052</b>	<b>AED 1,092,906</b>	<b>AED 1,654,259</b>	<b>AED 2,044,108</b>	<b>AED 5,896,541</b>



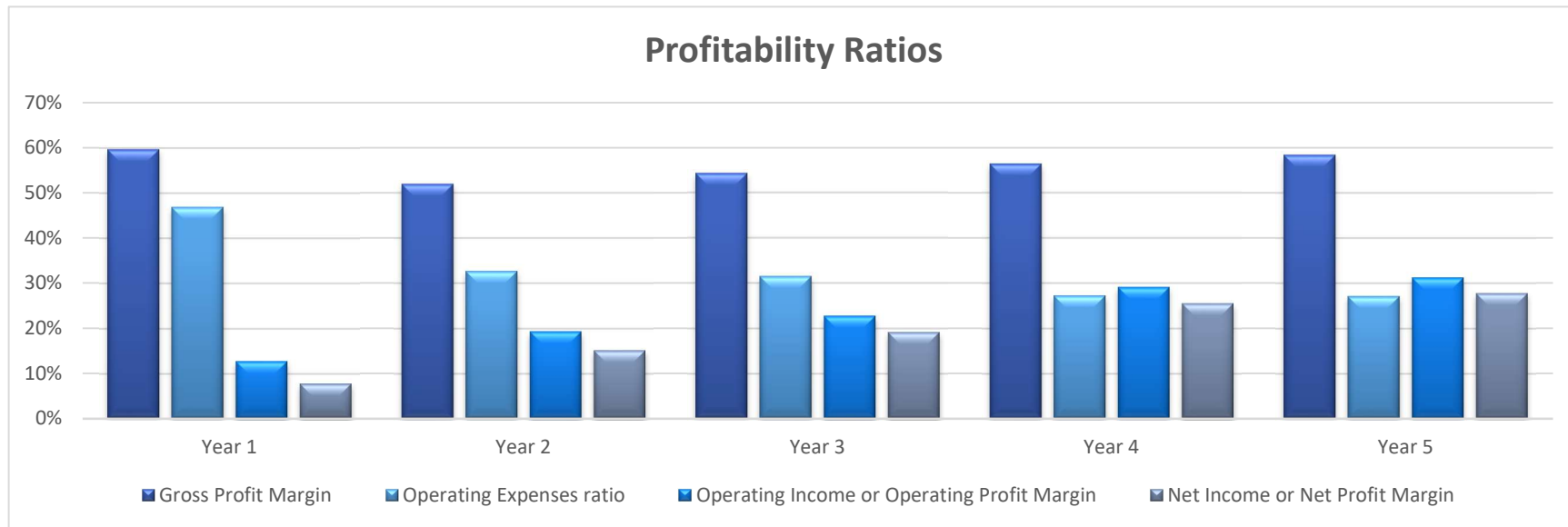
## Financial Highlights



	Year 1	Year 2	Year 3	Year 4	Year 5
Revenue	AED 4,431,000	AED 5,031,533	AED 5,712,974	AED 6,487,148	AED 7,365,915
Gross Profit	AED 2,642,400	AED 2,612,388	AED 3,095,397	AED 3,653,007	AED 4,295,288
Earning Before Tax (EBT)	AED 379,358	AED 835,222	AED 1,200,996	AED 1,817,867	AED 2,246,273
Net Income (NI)	AED 345,215	AED 760,052	AED 1,092,906	AED 1,654,259	AED 2,044,108

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

Key Financial Ratios	Year 1 Forecasted	Year 2 Forecasted	Year 3 Forecasted	Year 4 Forecasted	Year 5 Forecasted	Forecasted Average
Revenue ratio	100%	100%	100%	100%	100%	100%
Cost of Revenue ratio	40%	48%	46%	44%	42%	44%
Gross Margin ratio	60%	52%	54%	56%	58%	56%
Operating Expense ratio	47%	33%	31%	27%	27%	32%
EBITDA ratio	13%	19%	23%	29%	31%	23%
Depreciation Expense ratio	4%	3%	2%	1%	1%	2%
Corporate Tax Expense ratio	1%	1%	2%	3%	3%	2%
Net Margin ratio	8%	15%	19%	26%	28%	20%



## Projected Balance Sheet

Projected Balance Sheet	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Non-Current Assets	AED 566,783	AED 369,946	AED 272,303	AED 201,152	AED 149,169
Current Assets	AED 2,096,125	AED 3,149,606	AED 4,412,332	AED 6,237,489	AED 8,421,954
<b>Total Assets</b>	<b>AED 2,662,908</b>	<b>AED 3,519,552</b>	<b>AED 4,684,636</b>	<b>AED 6,438,641</b>	<b>AED 8,571,122</b>
Non-Current Liabilities	AED -	AED -	AED -	AED -	AED -
Current Liabilities	AED 317,692	AED 414,285	AED 486,462	AED 586,209	AED 674,582
<b>Total Liabilities</b>	<b>AED 317,692</b>	<b>AED 414,285</b>	<b>AED 486,462</b>	<b>AED 586,209</b>	<b>AED 674,582</b>
<b>Total Equity</b>	<b>AED 2,345,215</b>	<b>AED 3,105,267</b>	<b>AED 4,198,174</b>	<b>AED 5,852,432</b>	<b>AED 7,896,541</b>
<b>Total Equity and Liabilities</b>	<b>AED 2,662,908</b>	<b>AED 3,519,552</b>	<b>AED 4,684,636</b>	<b>AED 6,438,641</b>	<b>AED 8,571,122</b>



## Projected Balance Sheet

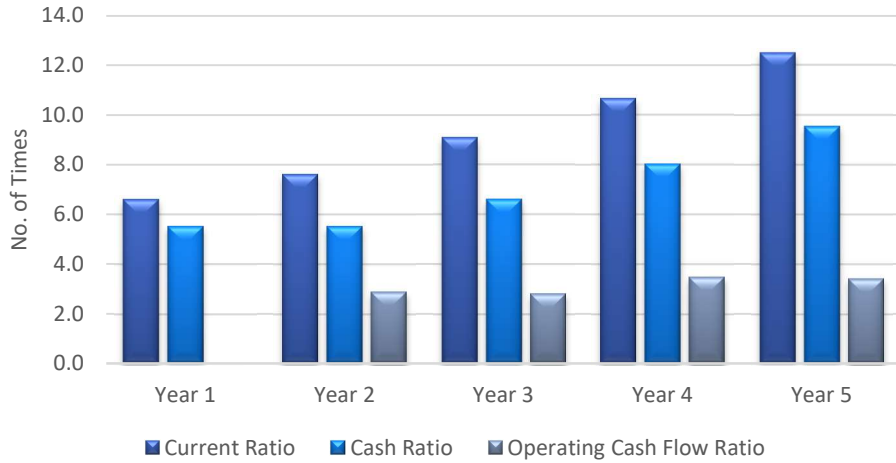


## Balance Sheet Ratios - Key Performance Indicator (KPI)

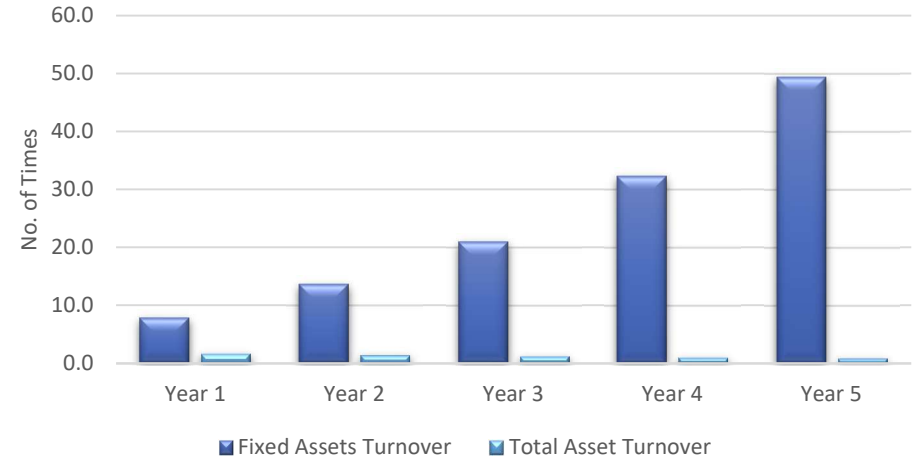
Key Financial Ratios	Year 1 Forecasted	Year 2 Forecasted	Year 3 Forecasted	Year 4 Forecasted	Year 5 Forecasted	Forecasted Average
Current Ratio	7	8	9	11	12	9
Quick Ratio	7	8	9	11	12	9
Return on Assets ( ROA)	1	2	4	8	14	6
Return on equity (ROE)	15%	24%	26%	28%	26%	24%
Return on Capital Employed (ROCE)	19%	36%	39%	43%	38%	35%



### Liquidity Ratios

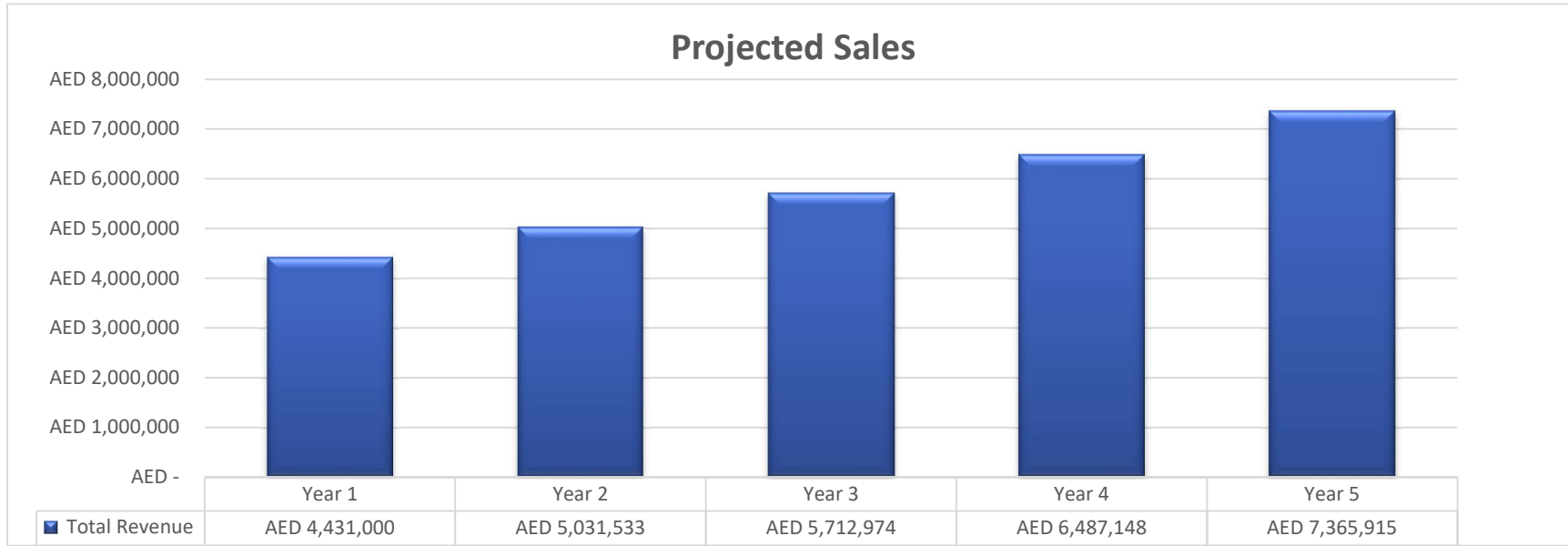


### Efficiency Ratios (in times)



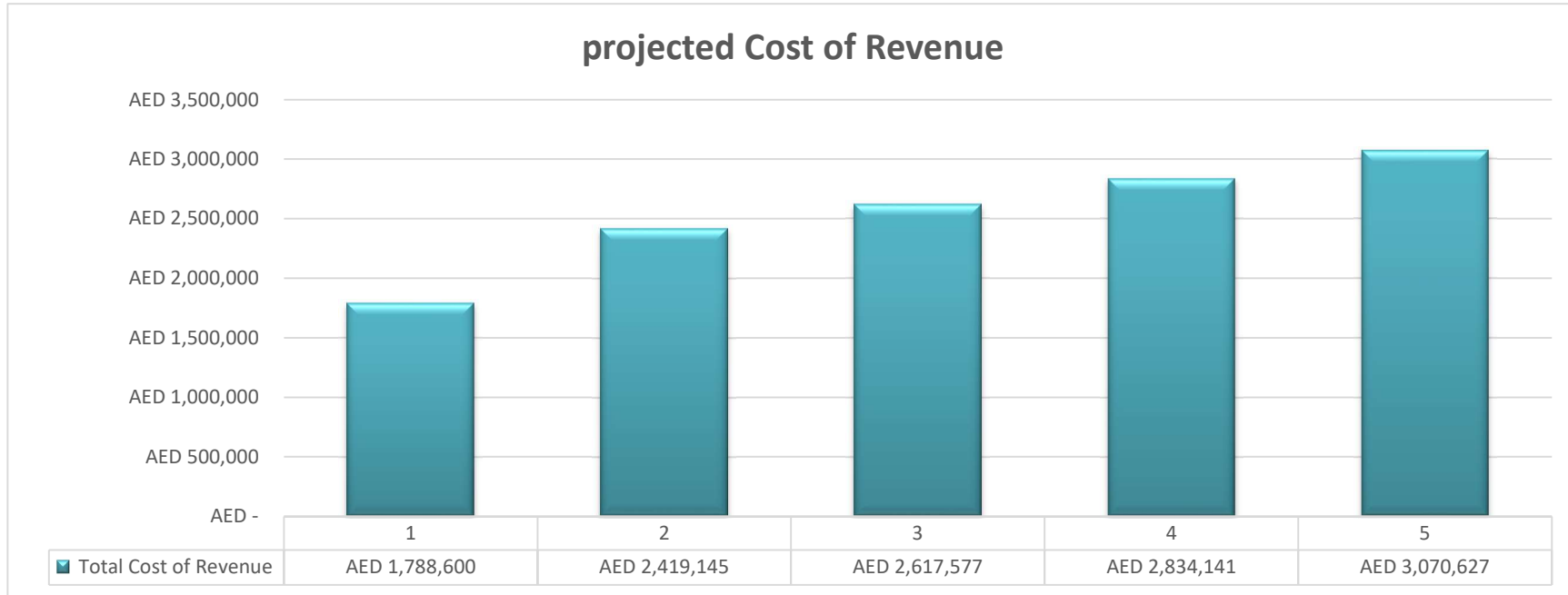
### Projected Revenue year by year

Projected Revenue by Year	Year 1 Forecasted	Year 2 Forecasted	Year 3 Forecasted	Year 4 Forecasted	Year 5 Forecasted	Total
Interior Design Services	AED 2,124,000	AED 2,411,866	AED 2,738,382	AED 3,109,613	AED 3,530,728	AED 13,914,588
Project Management & Execution Fees	AED 1,038,000	AED 1,178,680	AED 1,338,408	AED 1,519,661	AED 1,725,611	AED 6,800,360
Consulting Services (Management & Market Insight)	AED 705,000	AED 800,549	AED 909,005	AED 1,032,152	AED 1,172,005	AED 4,618,711
Digital & Online Revenue Streams	AED 564,000	AED 640,439	AED 727,180	AED 825,722	AED 937,571	AED 3,694,912
<b>Total</b>	<b>AED 4,431,000</b>	<b>AED 5,031,533</b>	<b>AED 5,712,974</b>	<b>AED 6,487,148</b>	<b>AED 7,365,915</b>	<b>AED 29,028,570</b>



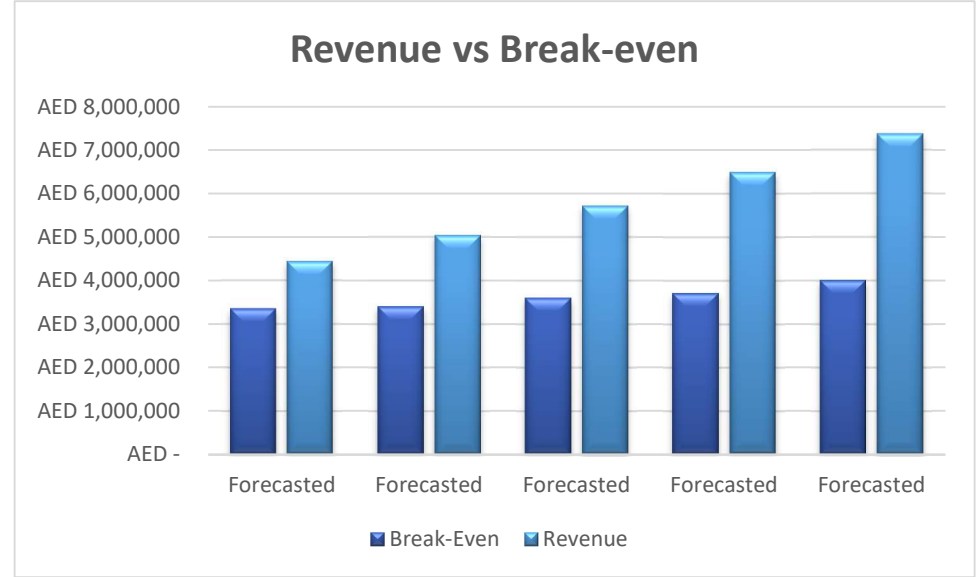
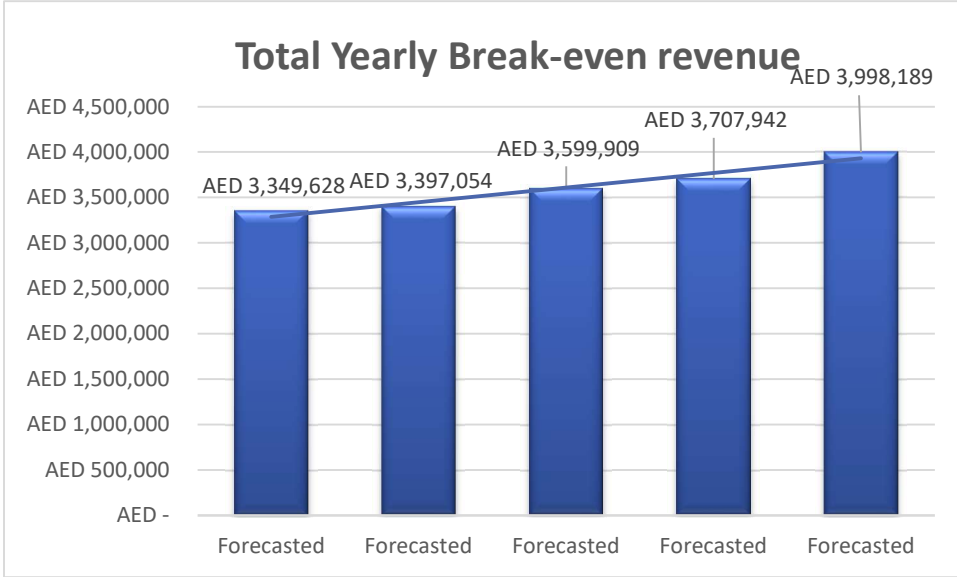
### Projected Cost of Revenue

Projected Cost of Revenue by Year	Year 1 Forecasted	Year 2 Forecasted	Year 3 Forecasted	Year 4 Forecasted	Year 5 Forecasted	Total
Operational Staff Salaries	AED 1,345,500	AED 1,915,992	AED 2,046,279	AED 2,185,426	AED 2,334,035	AED 9,827,233
Direct Material Cost	AED 443,100	AED 503,153	AED 571,297	AED 648,715	AED 736,592	AED 2,902,857
<b>Total</b>	<b>AED 1,788,600</b>	<b>AED 2,419,145</b>	<b>AED 2,617,577</b>	<b>AED 2,834,141</b>	<b>AED 3,070,627</b>	<b>AED 12,730,090</b>



## Projected Summary Sheet of Multiproduct Breakeven Analysis

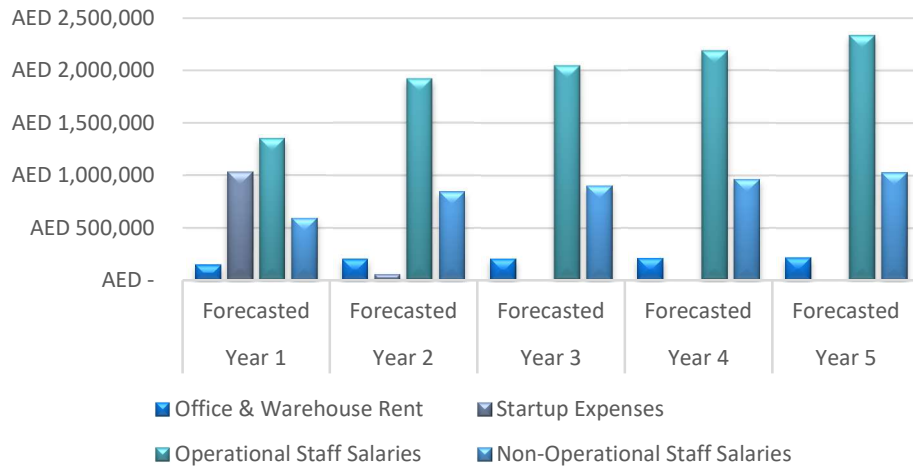
Multiproduct Breakeven	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Fixed Cost	AED 3,121,500	AED 3,028,948	AED 3,158,959	AED 3,364,350	AED 3,583,490
Weighted Average Selling Price	AED 20,569	AED 21,042	AED 21,526	AED 22,021	AED 22,527
Weighted Average Variable Cost	AED 1,401	AED 2,280	AED 2,637	AED 2,041	AED 2,337
Weighted Average Multiproduct Contribution Margin	AED 19,168	AED 18,762	AED 18,889	AED 19,980	AED 20,191
Weighted Average Multiproduct Contribution Margin Ratio (CM Ratio)	0.93	0.89	0.88	0.91	0.90
Breakeven Point in Multiproduct (Revenue (No. of Orders) )	200	198	205	206	218
Weighted Average Breakeven Point in Multiproduct Revenue (in AED)	AED 3,349,628	AED 3,397,054	AED 3,599,909	AED 3,707,942	AED 3,998,189



Yearly Breakeven Analysis in Amount (AED)	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
	-----Per Year-----				
Interior Design Services	AED 1,605,644	AED 1,628,378	AED 1,725,533	AED 1,777,401	AED 1,916,465
Project Management & Execution Fees	AED 784,679	AED 795,789	AED 843,369	AED 868,612	AED 936,655
Consulting Services (Management & Market Insight)	AED 532,947	AED 540,493	AED 572,790	AED 589,960	AED 636,160
Digital & Online Revenue Streams	AED 426,357	AED 432,394	AED 458,217	AED 471,968	AED 508,910
<b>Total Yearly Break-even Revenue</b>	<b>AED 3,349,628</b>	<b>AED 3,397,054</b>	<b>AED 3,599,909</b>	<b>AED 3,707,942</b>	<b>AED 3,998,189</b>



### Fixed Cost (For Break-Even Analysis)



### Profitability Ratios



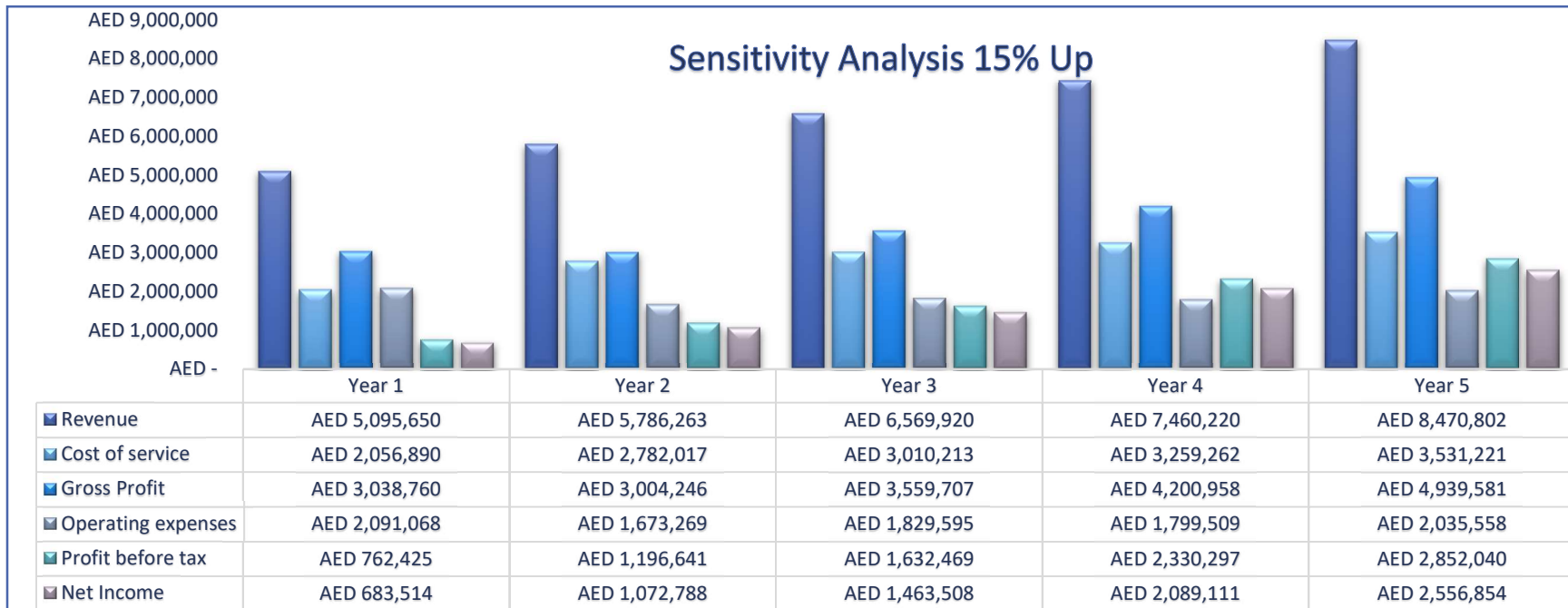
Yearly Breakeven Analysis in Revenue (No. of Orders)	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
	-----Per Year-----				
Interior Design Services	54	54	56	56	59
Project Management & Execution Fees	64	63	65	66	69
Consulting Services (Management & Market Insight)	36	36	37	38	40
Digital & Online Revenue Streams	45	45	47	47	49
<b>Total</b>	<b>200</b>	<b>198</b>	<b>205</b>	<b>206</b>	<b>218</b>

### Project Risk Analysis 1 -Sensitivity Analysis

Description	Note	Low Value (85%)	Base Value (100%)	High Value (115%)
Weighted Average Price per Product (@ 15 %)		AED 17,484	AED 20,569	AED 23,654
Average Variable Cost per Product		AED 1,191	AED 1,401	AED 1,611
Advertising & Marketing		AED 85,536	AED 100,631	AED 115,725
Tax rate		8%	9%	10%
Average Profit After Tax		(749,605)	1,179,308	1,573,155

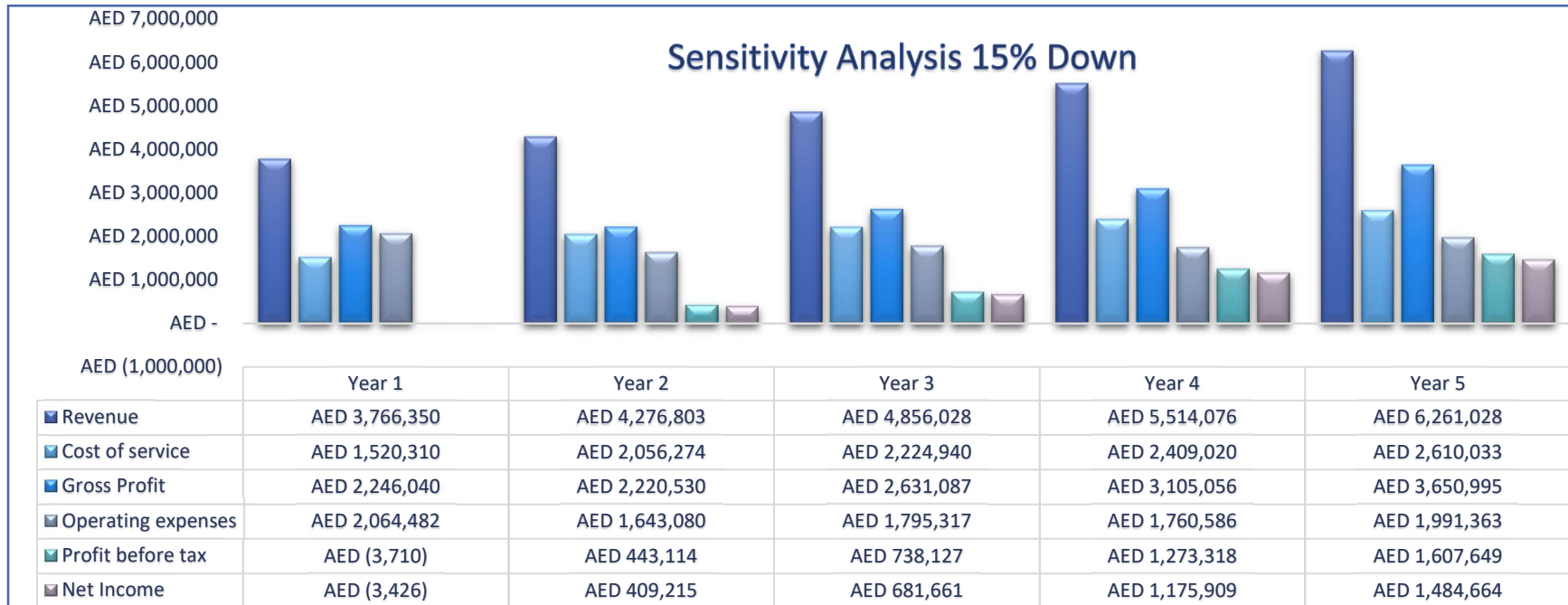


Sensitivity Analysis 15% Up	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Revenue	AED 5,095,650	AED 5,786,263	AED 6,569,920	AED 7,460,220	AED 8,470,802
Cost of service	AED 2,056,890	AED 2,782,017	AED 3,010,213	AED 3,259,262	AED 3,531,221
Gross Profit	AED 3,038,760	AED 3,004,246	AED 3,559,707	AED 4,200,958	AED 4,939,581
Operating expenses	AED 2,091,068	AED 1,673,269	AED 1,829,595	AED 1,799,509	AED 2,035,558
Profit before tax	AED 762,425	AED 1,196,641	AED 1,632,469	AED 2,330,297	AED 2,852,040
Net Income	AED 683,514	AED 1,072,788	AED 1,463,508	AED 2,089,111	AED 2,556,854





<b>Sensitivity Analysis 15% Down</b>	<b>Year 1 Forecast</b>	<b>Year 2 Forecast</b>	<b>Year 3 Forecast</b>	<b>Year 4 Forecast</b>	<b>Year 5 Forecast</b>
Revenue	AED 3,766,350	AED 4,276,803	AED 4,856,028	AED 5,514,076	AED 6,261,028
Cost of service	AED 1,520,310	AED 2,056,274	AED 2,224,940	AED 2,409,020	AED 2,610,033
Gross Profit	AED 2,246,040	AED 2,220,530	AED 2,631,087	AED 3,105,056	AED 3,650,995
Operating expenses	AED 2,064,482	AED 1,643,080	AED 1,795,317	AED 1,760,586	AED 1,991,363
Profit before tax	AED (3,710)	AED 443,114	AED 738,127	AED 1,273,318	AED 1,607,649
Net Income	AED (3,426)	AED 409,215	AED 681,661	AED 1,175,909	AED 1,484,664

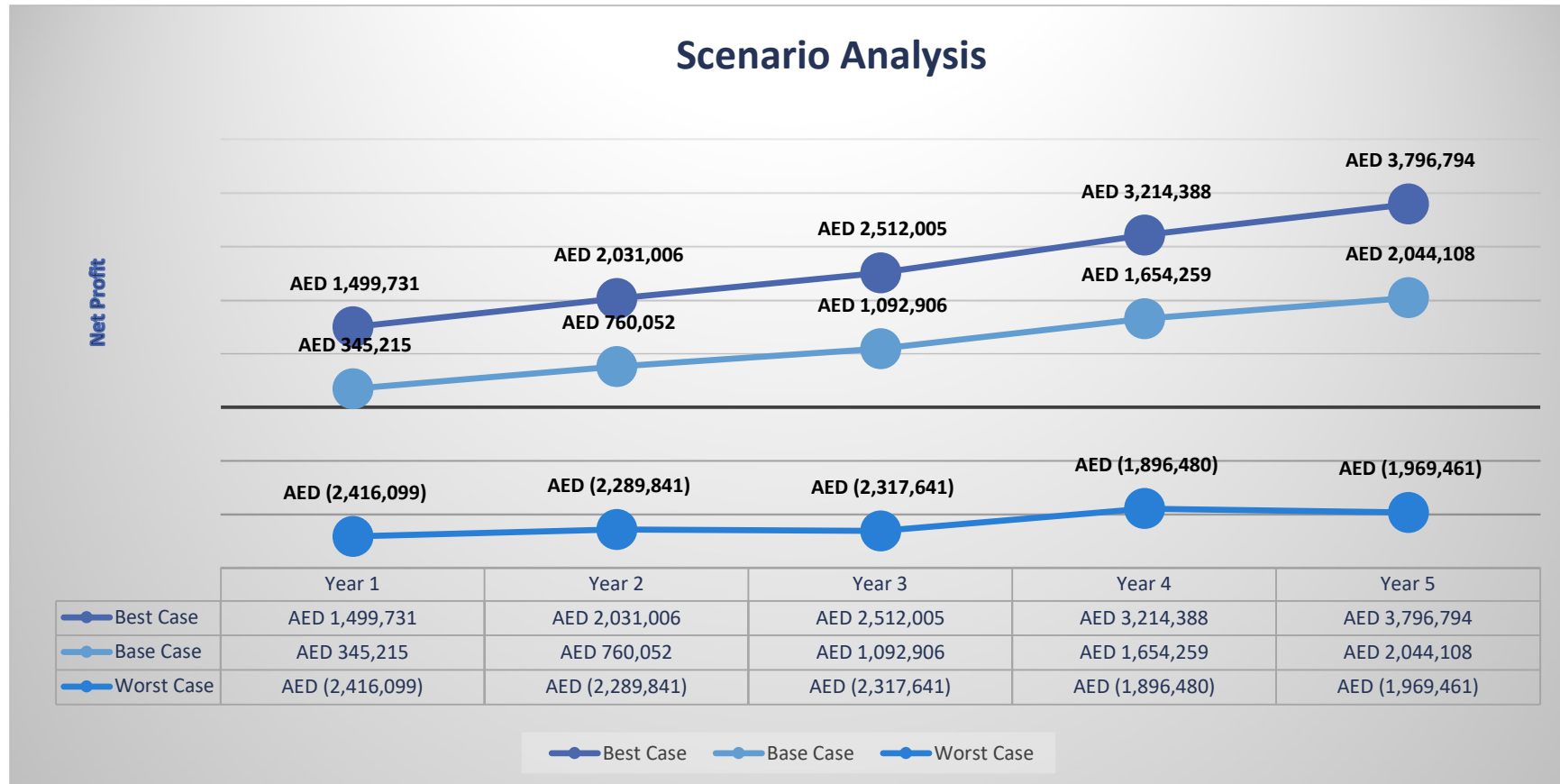




## Project Risk Analysis 2 -Scenario Analysis

### Net Income (Effect on Net Income in each Scenario Analysis )

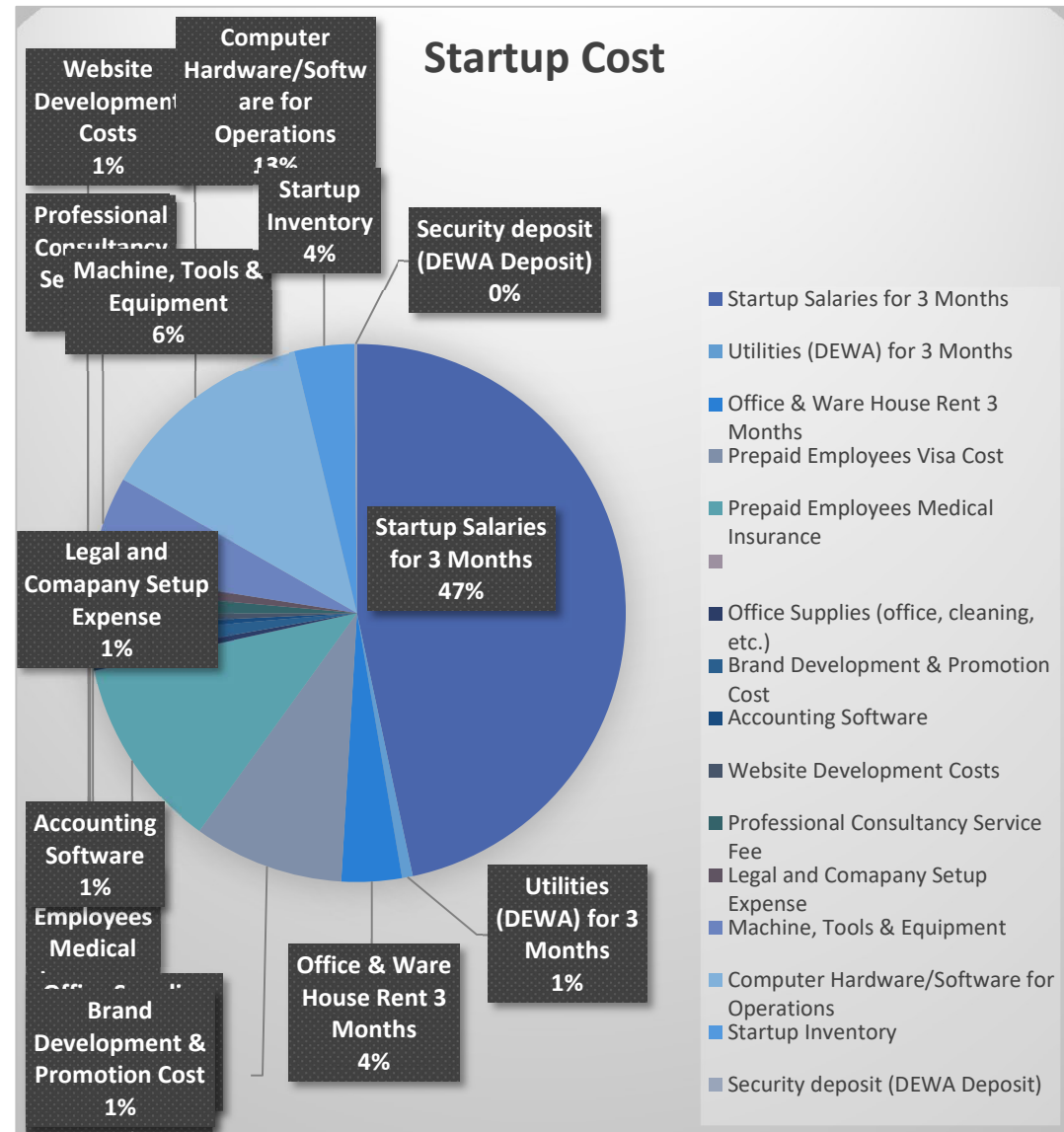
Scenario	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Best Case	AED 1,499,731	AED 2,031,006	AED 2,512,005	AED 3,214,388	AED 3,796,794
Base Case	AED 345,215	AED 760,052	AED 1,092,906	AED 1,654,259	AED 2,044,108
Worst Case	AED (2,416,099)	AED (2,289,841)	AED (2,317,641)	AED (1,896,480)	AED (1,969,461)





## 15.2. Project Startup Cost

Project Start-up Expenses - Breakup	Note	Amount
Startup Salaries for 3 Months	1	AED 646,500
Utilities (DEWA) for 3 Months	2	AED 9,000
Utilities (Telephone & Internet) for 3 Months	2	AED 9,000
Office & Ware House Rent 3 Months		AED 50,000
Brokerage on Office Rent		AED 10,000
Prepaid Employees Visa Cost	1	AED 125,000
Prepaid Employees Medical Insurance	1	AED 161,000
Office Supplies (office, cleaning, etc.)		AED 9,000
Business Cards/Stationery		AED 2,000
Brand Development & Promotion Cost		AED 20,000
Accounting Software		AED 8,000
Website Development Costs		AED 10,000
Professional Consultancy Service Fee		AED 20,000
Legal and Comapany Setup Expense	3	AED 15,000
<b>Total Start-up Expenses</b>		<b>AED 1,094,500</b>
Project Start-up Assets - Breakup		Amount
Office Furniture/Fixtures & Fitout Cost	4	AED 120,000
Machine, Tools & Equipment	5	AED 80,000
Computer Hardware/Software for Operations	6	AED 179,950
Vehicle and Delivery Van	7	AED 307,600
Startup Inventory	8	AED 50,000
Security deposit (DEWA Deposit)		AED 2,000
Cash Reserve for Working Capital		AED 165,950
<b>Total Start-up Assets - Capital Outflow</b>		<b>AED 905,500</b>
<b>Total Capital Requirement</b>		<b>AED 2,000,000</b>
Project Financing		Amount
Owner's Capital		AED 2,000,000





**Note 1** Salary of 3 months is considered. Salary, Employees Visa and Insurance breakup is shown in below in table.

Designations	Number	Staff 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
<b>Operational Staff</b>							
Architect/Interior Design Head	1	AED 21,500	AED 64,500	AED 5,000	AED 5,000	AED 10,000	AED 10,000
Architect/Interior Designer	1	AED 12,500	AED 37,500	AED 5,000	AED 5,000	AED 9,000	AED 9,000
Junior Interior Designer	2	AED 15,000	AED 45,000	AED 5,000	AED 10,000	AED 6,000	AED 12,000
3D Visualizer	2	AED 13,000	AED 39,000	AED 5,000	AED 10,000	AED 6,000	AED 12,000
Draughtsman (CAD Specialist)	1	AED 6,500	AED 19,500	AED 5,000	AED 5,000	AED 6,000	AED 6,000
Project Manager	1	AED 15,000	AED 45,000	AED 5,000	AED 5,000	AED 9,000	AED 9,000
Business Development Manager (BDM)	1	AED 15,000	AED 45,000	AED 5,000	AED 5,000	AED 9,000	AED 9,000
Marketing & Strategy Head	1	AED 15,000	AED 45,000	AED 5,000	AED 5,000	AED 9,000	AED 9,000
Digital Marketing Specialist	1	AED 9,500	AED 28,500	AED 5,000	AED 5,000	AED 9,000	AED 9,000
Market Insight & Research Specialist	1	AED 10,000	AED 30,000	AED 5,000	AED 5,000	AED 9,000	AED 9,000
Business Strategy Specialist	1	AED 12,000	AED 36,000	AED 5,000	AED 5,000	AED 9,000	AED 9,000
Procurement & Vendor Coordinator	1	AED 4,500	AED 13,500	AED 5,000	AED 5,000	AED 6,000	AED 6,000
<b>Total Operational Staff</b>	<b>14</b>	<b>AED 149,500</b>	<b>AED 448,500</b>	<b>AED 60,000</b>	<b>AED 70,000</b>	<b>AED 97,000</b>	<b>AED 109,000</b>
<b>Non-Operational Staff</b>							
Managing Director (MD/Owner)	1	AED 27,500	AED 82,500	AED -	AED -	AED 10,000	AED 10,000
Administrative Assistant	1	AED 6,000	AED 18,000	AED 5,000	AED 5,000	AED 6,000	AED 6,000
Accountant / HR / PRO	1	AED 4,500	AED 13,500	AED 5,000	AED 5,000	AED 6,000	AED 6,000
Driver	1	AED 4,000	AED 12,000	AED 5,000	AED 5,000	AED 6,000	AED 6,000
Office Boy	1	AED 1,250	AED 3,750	AED 5,000	AED 5,000	AED 3,000	AED 3,000
Helper	7	AED 22,750	AED 68,250	AED 5,000	AED 35,000	AED 3,000	AED 21,000
<b>Total Operational Staff</b>	<b>12</b>	<b>AED 66,000</b>	<b>AED 198,000</b>	<b>AED 25,000</b>	<b>AED 55,000</b>	<b>AED 34,000</b>	<b>AED 52,000</b>
<b>Grand Total</b>	<b>26</b>	<b>AED 215,500</b>	<b>AED 646,500</b>	<b>AED 85,000</b>	<b>AED 125,000</b>	<b>AED 131,000</b>	<b>AED 161,000</b>



## 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		
<b>Operational Staff</b>							
Architect/Interior Design Head	1	1	1	1	1	AED 21,500	AED 21,500
Architect/Interior Designer	1	1	1	1	1	AED 12,500	AED 12,500
Junior Interior Designer	2	2	2	2	2	AED 7,500	AED 15,000
3D Visualizer	2	2	2	2	2	AED 6,500	AED 13,000
Draughtsman (CAD Specialist)	1	1	1	1	1	AED 6,500	AED 6,500
Project Manager	1	1	1	1	1	AED 15,000	AED 15,000
Business Development Manager ( BDM )	1	1	1	1	1	AED 15,000	AED 15,000
Marketing & Strategy Head	1	1	1	1	1	AED 15,000	AED 15,000
Digital Marketing Specialist	1	1	1	1	1	AED 9,500	AED 9,500
Market Insight & Research Specialist	1	1	1	1	1	AED 10,000	AED 10,000
Business Strategy Specialist	1	1	1	1	1	AED 12,000	AED 12,000
Procurement & Vendor Coordinator	1	1	1	1	1	AED 4,500	AED 4,500
<b>Total Operational Staff</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>		<b>AED 149,500</b>
<b>Non-Operational Staff</b>							
Managing Director (MD/Owner)	1	1	1	1	1	AED 27,500	AED 27,500
Administrative Assistant	1	1	1	1	1	AED 6,000	AED 6,000
Accountant / HR / PRO	1	1	1	1	1	AED 4,500	AED 4,500
Driver	1	1	1	1	1	AED 4,000	AED 4,000
Office Boy	1	1	1	1	1	AED 1,250	AED 1,250
Helper	7	7	7	7	7	AED 3,250	AED 22,750
<b>Total Operational Staff</b>	<b>12</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>		<b>AED 66,000</b>
<b>Grand Total</b>	<b>26</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>		<b>AED 215,500</b>



**Note 2**

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

Average Utilities	Per month		Total 3 Months	
Electricity & Water Bill (DEWA)*	AED	3,000	AED	9,000
Telephone	AED	1,500	AED	4,500
Internet	AED	1,500	AED	4,500
<b>Total</b>	<b>AED</b>	<b>6,000</b>	<b>AED</b>	<b>18,000</b>

**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 & Fitout Cost includes, all designed to promote a conducive working environment and accommodate the needs of the staff.

**Note 5**

Machine Tools and equipment includes purchase of equipments, all required tools & Equipment to promote a conducive working environment.

**Note 6**

As per management, 1 laptop for each member using software or solution and desktop for the team working on 3D rendering and cad design , shared printer , TV in the waiting area , desktop and laptop to be MAC.

**Note 7**

As per management, they require 3 personal cars and 1 delivery van to run this setup.

**Note 8**

The startup inventory cost reflects the cost of purchasing materials used for the cost of raw Material.

**Sources**

- Legal Cost for Company Setup <https://www.tetraconsultants.com/blog/how-much-does-it-cost-to-register-a-company-in-dubai/>
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- 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&_srsid=1)
- Office Furniture & Fixture <https://officemaster.ae/content/office-furniture-abu-dhabi/>
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- Accounting Software Cost <https://tallysolutions.com/global/buy-tally/?srsltid=AfmBOorrqYnILTEELfL2tRBVuvS2FIDpU3qg1NwLZnBxH7>
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Van Commercial

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

Laptop

<https://uae.microless.com/product/apple-macbook-pro-2024-14-inch-liquid-xdr-retina-display-m4-pro-chip-12-core-processor-512gb-ssd-1080p-camera-usb-c-ports-keyboard-space-black-mx2h3ll-a/>



## 15.3. 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 3,121,500	AED 3,028,948	AED 3,158,959	AED 3,364,350	AED 3,583,490
Weighted Average Selling Price	AED 20,569	AED 21,042	AED 21,526	AED 22,021	AED 22,527
Weighted Average Variable Cost	AED 1,401	AED 2,280	AED 2,637	AED 2,041	AED 2,337
Weighted Average Multiproduct Contribution Margin	AED 19,168	AED 18,762	AED 18,889	AED 19,980	AED 20,191
Weighted Average Multiproduct Contribution Margin Ratio (CM Ratio)	0.93	0.89	0.88	0.91	0.90
Breakeven Point in Multiproduct (Revenue (No. of Orders) )	200 Orders	198 Orders	205 Orders	206 Orders	218 Orders
Weighted Average Breakeven Point in Multiproduct Revenue (in AED)	AED 3,349,628	AED 3,397,054	AED 3,599,909	AED 3,707,942	AED 3,998,189

Yearly Breakeven Analysis in Amount (AED)	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
-----Per Year-----					
Interior Design Services	AED 1,605,644	AED 1,628,378	AED 1,725,533	AED 1,777,401	AED 1,916,465
Project Management & Execution Fees	AED 784,679	AED 795,789	AED 843,369	AED 868,612	AED 936,655
Consulting Services (Management & Market Insight)	AED 532,947	AED 540,493	AED 572,790	AED 589,960	AED 636,160
Digital & Online Revenue Streams	AED 426,357	AED 432,394	AED 458,217	AED 471,968	AED 508,910
<b>Total Yearly Break-even Revenue</b>	<b>AED 3,349,628</b>	<b>AED 3,397,054</b>	<b>AED 3,599,909</b>	<b>AED 3,707,942</b>	<b>AED 3,998,189</b>

Yearly Breakeven Analysis in Revenue (No. of Orders)	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
-----Yearly Revenue (No. of Orders)-----					
Interior Design Services	54 Orders	54 Orders	56 Orders	56 Orders	59 Orders
Project Management & Execution Fees	64 Orders	63 Orders	65 Orders	66 Orders	69 Orders



Consulting Services (Management & Market Insight)	36 Orders	36 Orders	37 Orders	38 Orders	40 Orders
Digital & Online Revenue Streams	45 Orders	45 Orders	47 Orders	47 Orders	49 Orders
<b>Total</b>	<b>200 Orders</b>	<b>198 Orders</b>	<b>205 Orders</b>	<b>206 Orders</b>	<b>218 Orders</b>

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-----									
Interior Design Services	AED	133,804	AED	135,698	AED	143,794	AED	148,117	AED	159,705
Project Management & Execution Fees	AED	65,390	AED	66,316	AED	70,281	AED	72,384	AED	78,055
Consulting Services (Management & Market Insight)	AED	44,412	AED	45,041	AED	47,732	AED	49,163	AED	53,013
Digital & Online Revenue Streams	AED	35,530	AED	36,033	AED	38,185	AED	39,331	AED	42,409
<b>Total Monthly Break-even Revenue</b>	<b>AED</b>	<b>279,136</b>	<b>AED</b>	<b>283,088</b>	<b>AED</b>	<b>299,992</b>	<b>AED</b>	<b>308,995</b>	<b>AED</b>	<b>333,182</b>

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) -----									
Interior Design Services	5 Orders		4 Orders		5 Orders		5 Orders		5 Orders	
Project Management & Execution Fees	5 Orders		5 Orders		5 Orders		5 Orders		6 Orders	
Consulting Services (Management & Market Insight)	3 Orders		3 Orders		3 Orders		3 Orders		3 Orders	
Digital & Online Revenue Streams	4 Orders		4 Orders		4 Orders		4 Orders		4 Orders	
<b>Total Monthly Break-even quantity</b>	<b>17 Orders</b>		<b>16 Orders</b>		<b>17 Orders</b>		<b>17 Orders</b>		<b>18 Orders</b>	

Normal Projected Yearly Revenue (AED)	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
	-----Per Year-----									
Interior Design Services	AED	2,124,000	AED	2,411,866	AED	2,738,382	AED	3,109,613	AED	3,530,728
Project Management & Execution Fees	AED	1,038,000	AED	1,178,680	AED	1,338,408	AED	1,519,661	AED	1,725,611
Consulting Services (Management & Market Insight)	AED	705,000	AED	800,549	AED	909,005	AED	1,032,152	AED	1,172,005



Digital & Online Revenue Streams	AED 564,000	AED 640,439	AED 727,180	AED 825,722	AED 937,571
<b>Total</b>	<b>AED 4,431,000</b>	<b>AED 5,031,533</b>	<b>AED 5,712,974</b>	<b>AED 6,487,148</b>	<b>AED 7,365,915</b>

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) -----				
Interior Design Services	72 Orders	80 Orders	89 Orders	98 Orders	109 Orders
Project Management & Execution Fees	84 Orders	93 Orders	103 Orders	115 Orders	128 Orders
Consulting Services (Management & Market Insight)	48 Orders	53 Orders	59 Orders	66 Orders	73 Orders
Digital & Online Revenue Streams	60 Orders	67 Orders	74 Orders	82 Orders	91 Orders
<b>Total</b>	<b>264 Orders</b>	<b>293 Orders</b>	<b>325 Orders</b>	<b>361 Orders</b>	<b>401 Orders</b>

Projected Monthly Revenue (AED)	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
	-----Per month-----				
Interior Design Services	AED 177,000	AED 200,989	AED 228,198	AED 259,134	AED 294,227
Project Management & Execution Fees	AED 86,500	AED 98,223	AED 111,534	AED 126,638	AED 143,801
Consulting Services (Management & Market Insight)	AED 58,750	AED 66,712	AED 75,750	AED 86,013	AED 97,667
Digital & Online Revenue Streams	AED 47,000	AED 53,370	AED 60,598	AED 68,810	AED 78,131
<b>Total</b>	<b>AED 369,250</b>	<b>AED 419,294</b>	<b>AED 476,081</b>	<b>AED 540,596</b>	<b>AED 613,826</b>

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) -----				
Interior Design Services	6 Orders	7 Orders	7 Orders	8 Orders	9 Orders
Project Management & Execution Fees	7 Orders	8 Orders	9 Orders	10 Orders	11 Orders
Consulting Services (Management & Market Insight)	4 Orders	4 Orders	5 Orders	5 Orders	6 Orders
Digital & Online Revenue Streams	5 Orders	6 Orders	6 Orders	7 Orders	8 Orders
<b>Total</b>	<b>22 Orders</b>	<b>24 Orders</b>	<b>27 Orders</b>	<b>30 Orders</b>	<b>33 Orders</b>

Projected Fee Value will charge on Monthly Basis	Year 1	Year 2	Year 3	Year 4	Year 5
	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted



Interior Design Services	AED	29,500	AED	30,179	AED	30,872	AED	31,583	AED	32,309
Project Management & Execution Fees	AED	12,357	AED	12,641	AED	12,933	AED	13,229	AED	13,534
Consulting Services (Management & Market Insight)	AED	14,688	AED	15,025	AED	15,370	AED	15,724	AED	16,086
Digital & Online Revenue Streams	AED	9,400	AED	9,616	AED	9,837	AED	10,064	AED	10,295
<b>Total</b>	<b>AED</b>	<b>65,945</b>	<b>AED</b>	<b>67,461</b>	<b>AED</b>	<b>69,013</b>	<b>AED</b>	<b>70,600</b>	<b>AED</b>	<b>72,224</b>

Variable Cost Per Revenue (No. of Orders)	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
Interior Design Services	AED	2,009	AED	3,270	AED	3,782	AED	2,927	AED	3,351
Project Management & Execution Fees	AED	842	AED	1,370	AED	1,584	AED	1,226	AED	1,404
Consulting Services (Management & Market Insight)	AED	1,000	AED	1,628	AED	1,883	AED	1,457	AED	1,668
Digital & Online Revenue Streams	AED	640	AED	1,042	AED	1,205	AED	933	AED	1,068
<b>Total</b>	<b>AED</b>	<b>4,491</b>	<b>AED</b>	<b>7,310</b>	<b>AED</b>	<b>8,453</b>	<b>AED</b>	<b>6,542</b>	<b>AED</b>	<b>7,491</b>

Contribution Margin	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
Interior Design Services	AED	27,491	AED	26,908	AED	27,091	AED	28,656	AED	28,958
Project Management & Execution Fees	AED	11,516	AED	11,272	AED	11,349	AED	12,004	AED	12,130
Consulting Services (Management & Market Insight)	AED	13,687	AED	13,397	AED	13,488	AED	14,267	AED	14,417
Digital & Online Revenue Streams	AED	8,760	AED	8,574	AED	8,632	AED	9,131	AED	9,227
<b>Total</b>	<b>AED</b>	<b>61,453</b>	<b>AED</b>	<b>60,151</b>	<b>AED</b>	<b>60,560</b>	<b>AED</b>	<b>64,058</b>	<b>AED</b>	<b>64,733</b>

Projected Yearly Revenue (No. of Orders) in % age	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
Interior Design Services	48%		48%		48%		48%		48%	
Project Management & Execution Fees	23%		23%		23%		23%		23%	
Consulting Services (Management & Market Insight)	16%		16%		16%		16%		16%	
Digital & Online Revenue Streams	13%		13%		13%		13%		13%	
<b>Total</b>	<b>100%</b>		<b>100%</b>		<b>100%</b>		<b>100%</b>		<b>100%</b>	

	Year 1	Year 2	Year 3	Year 4	Year 5
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<b>Weighted Average Contribution Margin by Applying the %age</b>	<b>Forecasted</b>		<b>Forecasted</b>		<b>Forecasted</b>		<b>Forecasted</b>			
Interior Design Services	AED	13,178	AED	12,899	AED	12,985	AED	13,736	AED	13,880
Project Management & Execution Fees	AED	2,698	AED	2,640	AED	2,659	AED	2,812	AED	2,842
Consulting Services (Management & Market Insight)	AED	2,178	AED	2,132	AED	2,146	AED	2,270	AED	2,294
Digital & Online Revenue Streams	AED	1,115	AED	1,091	AED	1,099	AED	1,162	AED	1,174
<b>Total</b>	<b>AED</b>	<b>19,168</b>	<b>AED</b>	<b>18,762</b>	<b>AED</b>	<b>18,889</b>	<b>AED</b>	<b>19,980</b>	<b>AED</b>	<b>20,191</b>

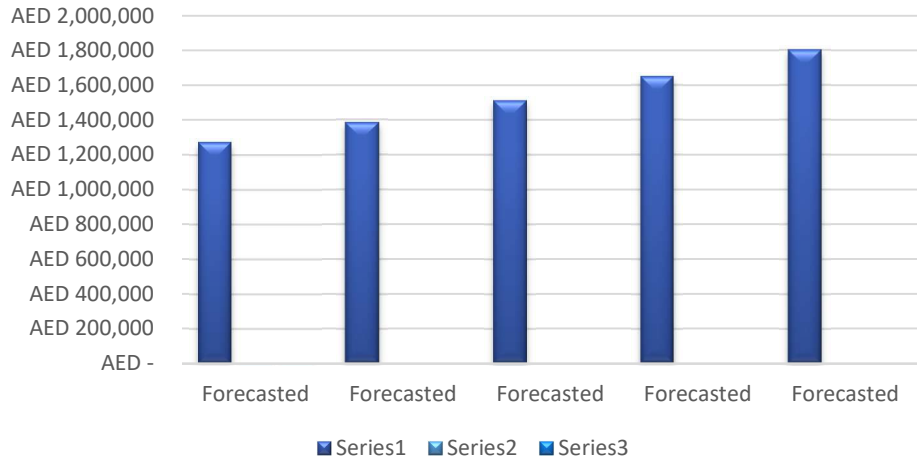
<b>Variable Operating Expenses (V.C)</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
	<b>Forecasted</b>	<b>Forecasted</b>	<b>Forecasted</b>	<b>Forecasted</b>	<b>Forecasted</b>
Advertising & Marketing	AED 88,620	AED 100,631	AED 114,259	AED 129,743	AED 147,318
Utilities (DEWA)	AED 27,000	AED 36,828	AED 37,675	AED 38,542	AED 39,428
Utilities (Telephone & Internet)	AED 27,000	AED 36,828	AED 37,675	AED 38,542	AED 39,428
Office & Warehouse Maintenance Cost	AED 30,000	AED 30,690	AED 31,396	AED 32,118	AED 32,857
Amortization Employees Visa Cost	AED -	AED -	AED 127,875	AED -	AED 130,816
Amortization Employees Medical Insurance	AED -	AED 164,703	AED 168,491	AED 172,366	AED 176,331
Repair & Maintenance of Equipment	AED 30,000	AED 30,690	AED 31,396	AED 32,118	AED 32,857
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 27,000	AED 36,828	AED 37,675	AED 38,542	AED 39,428
Printing and Stationary	AED -	AED 2,046	AED 2,093	AED 2,141	AED 2,190
Legal and Comapany Setup Expense	AED -	AED 15,345	AED 15,698	AED 16,059	AED 16,428
Packing and Delivery Cost	AED 22,155	AED 25,158	AED 28,565	AED 32,436	AED 36,830
Miscellaneous Expenses	AED 50,000	AED 51,150	AED 52,326	AED 53,530	AED 54,761
<b>Total</b>	<b>AED 301,775</b>	<b>AED 545,218</b>	<b>AED 699,776</b>	<b>AED 601,124</b>	<b>AED 764,005</b>

<b>Fixed Expenses (F.C)</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
	<b>Forecasted</b>	<b>Forecasted</b>	<b>Forecasted</b>	<b>Forecasted</b>	<b>Forecasted</b>

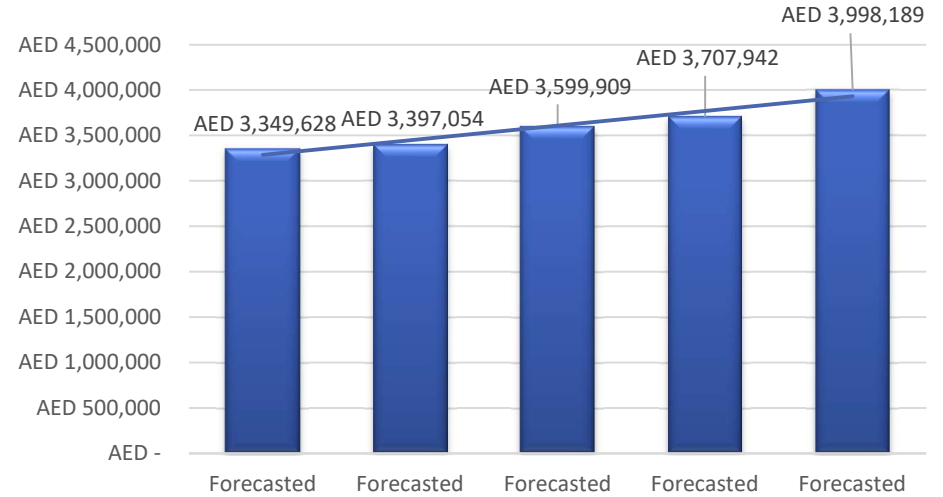


Office & Warehouse Rent	AED 150,000	AED 204,600	AED 209,306	AED 214,120	AED 219,045
Startup Expenses	AED 1,032,000	AED 62,500	AED -	AED -	AED -
Operational Staff Salaries	AED 1,345,500	AED 1,915,992	AED 2,046,279	AED 2,185,426	AED 2,334,035
Non-Operational Staff Salaries	AED 594,000	AED 845,856	AED 903,374	AED 964,804	AED 1,030,410
<b>Total</b>	<b>AED 3,121,500</b>	<b>AED 3,028,948</b>	<b>AED 3,158,959</b>	<b>AED 3,364,350</b>	<b>AED 3,583,490</b>

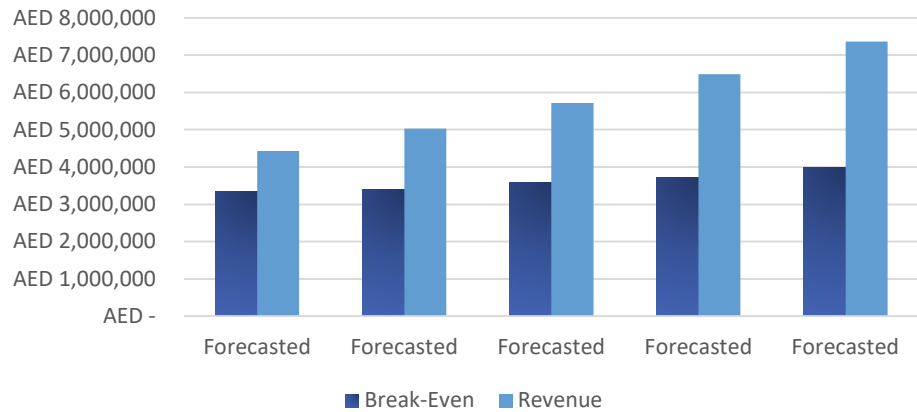
### Fixed Cost (For Break-Even Analysis)



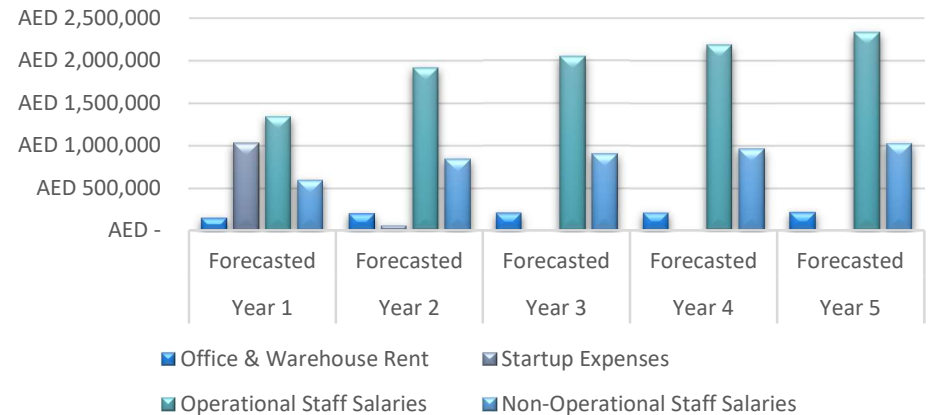
### Total Yearly Break-even revenue



### REVENUE VS Break-Even



### Fixed Cost (For Break-Even Analysis)





## 15.4. Project Financial Analysis

Projected Income Statement	Notes	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Revenue		AED 4,431,000	AED 5,031,533	AED 5,712,974	AED 6,487,148	AED 7,365,915
Less : Cost of Revenue		AED 1,788,600	AED 2,419,145	AED 2,617,577	AED 2,834,141	AED 3,070,627
<b>Gross Profit</b>		<b>AED 2,642,400</b>	<b>AED 2,612,388</b>	<b>AED 3,095,397</b>	<b>AED 3,653,007</b>	<b>AED 4,295,288</b>
Less : Operating Expenses		AED 2,077,775	AED 1,642,829	AED 1,796,758	AED 1,763,989	AED 1,997,032
<b>Earning Before Interest, Tax, Depreciation and Amortization (EBITDA )</b>		<b>AED 564,625</b>	<b>AED 969,559</b>	<b>AED 1,298,639</b>	<b>AED 1,889,018</b>	<b>AED 2,298,256</b>
Less : Depreciation & Amortization		AED 185,268	AED 134,337	AED 97,643	AED 71,151	AED 51,984
<b>Earning Before Interest and Tax (EBIT)</b>		<b>AED 379,358</b>	<b>AED 835,222</b>	<b>AED 1,200,996</b>	<b>AED 1,817,867</b>	<b>AED 2,246,273</b>
Less :Finance Cost (Bank charges)		AED -	AED -	AED -	AED -	AED -
<b>Earning Before Tax (EBT)</b>		<b>AED 379,358</b>	<b>AED 835,222</b>	<b>AED 1,200,996</b>	<b>AED 1,817,867</b>	<b>AED 2,246,273</b>
Less : Corporate Tax		AED 34,142	AED 75,170	AED 108,090	AED 163,608	AED 202,165
<b>Net Income ( NI )</b>		<b>AED 345,215</b>	<b>AED 760,052</b>	<b>AED 1,092,906</b>	<b>AED 1,654,259</b>	<b>AED 2,044,108</b>

Description	Industry Standard	Year 1 Forecasted	Year 2 Forecasted	Year 3 Forecasted	Year 4 Forecasted	Year 5 Forecasted

Profitability Ratios	Note	Result	Industry Standard	Year 1 Forecasted	Year 2 Forecasted	Year 3 Forecasted	Year 4 Forecasted	Year 5 Forecasted
Gross Profit Margin	15	% age	> 30%	60%	52%	54%	56%	58%
Operating Expenses ratio	16	% age	10% - 15%	47%	33%	31%	27%	27%
Operating Income or Operating Profit Margin		% age	> 10%	13%	19%	23%	29%	31%
Net Income or Net Profit Margin	18	% age	> 5%	8%	15%	19%	26%	28%
Return on Assets ( ROA)	20	Times	> 0.2	0.6	2.1	4.0	8.2	13.7
Return on Investment (ROI)	44	% age	> 0.2	17%	38%	55%	83%	102%
Return on equity (ROE)	21	% age	> 0.2	15%	24%	26%	28%	26%
Return on Capital Employed (ROCE)	41	% age	> 0.2	19%	36%	39%	43%	38%
Return on Invested Capital		% age	> 0.2	17%	38%	55%	83%	102%
EBITDA Margin		% age	>10%	13%	19%	23%	29%	31%
EBIT Margin	26	% age	>10%	9%	17%	21%	28%	30%
Corporate Tax Ratio		% age	< 5%	1%	1%	2%	3%	3%



Projected Balance Sheet	Year 1 Forecasted	Year 2 Forecasted	Year 3 Forecasted	Year 4 Forecasted	Year 5 Forecasted
Non-Current Assets	AED 566,783	AED 369,946	AED 272,303	AED 201,152	AED 149,169
Current Assets	AED 2,096,125	AED 3,149,606	AED 4,412,332	AED 6,237,489	AED 8,421,954
<b>Total Assets</b>	<b>AED 2,662,908</b>	<b>AED 3,519,552</b>	<b>AED 4,684,636</b>	<b>AED 6,438,641</b>	<b>AED 8,571,122</b>
Non-Current Liabilities	AED -	AED -	AED -	AED -	AED -
Current Liabilities	AED 317,692	AED 414,285	AED 486,462	AED 586,209	AED 674,582
Total Equity	AED 2,345,215	AED 3,105,267	AED 4,198,174	AED 5,852,432	AED 7,896,541
<b>Total Equity and Liabilities</b>	<b>AED 2,662,908</b>	<b>AED 3,519,552</b>	<b>AED 4,684,636</b>	<b>AED 6,438,641</b>	<b>AED 8,571,122</b>

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	13	Times	> 1	7.8	13.6	21.0	32.2	49.4
Total Asset Turnover	14	Times	> 1	1.7	1.4	1.2	1.0	0.9
Inventory Turnover	7	Times	N/A	N/A	N/A	N/A	N/A	N/A
Accounts Receivable Turnover	5	Times	N/A	N/A	N/A	N/A	N/A	N/A
Accounts Payable Turnover	9	Times	N/A	N/A	N/A	N/A	N/A	N/A

Liquidity Ratios								
Current Ratio	1	Times	> 1	6.6	7.6	9.1	10.6	12.5
Quick Ratio / Acid Test Ratio	2	Times	> 1	6.6	7.6	9.1	10.6	12.5
Working Capital Ratio		Times	> 1	6.6	7.6	9.1	10.6	12.5
Cash Ratio	3	Times	> 1	5.5	5.5	6.6	8.0	9.5
Cash return on Assets		Times		0.2	0.3	0.2	0.3	0.2
Operating Cash Flow Ratio		Times	> 1	#DIV/0!	2.9	2.8	3.5	3.4

Solvency Ratios								
Debt to Equity ratio	30	Times	> 1	#DIV/0!	0	0	0	0
Total Assets to Debt ratio	29	% age	> 1	N/A	N/A	N/A	N/A	N/A
Debt to Asset Ratio	29	% age	> 1	N/A	N/A	N/A	N/A	N/A
Financial Leverage Ratio	27	Times	> 1	N/A	N/A	N/A	N/A	N/A
Fixed Charge Ratio	33	Times		N/A	N/A	N/A	N/A	N/A
Interest Coverage Ratio	32	Times	> 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 =  $\text{Earnings before interest and taxes} \div (\text{Interest bearing debt} + \text{Shareholders' equity})$
- 23 Return on common equity =  $(\text{Net income} - \text{Preferred dividends}) \div \text{Average common shareholders' equity}$
- 24 Tax burden =  $\text{Net income} \div \text{Earnings before taxes}$
- 25 Interest burden =  $\text{Earnings before taxes} \div \text{Earnings before interest and taxes}$
- 26 **EBIT margin = Earnings before interest and taxes  $\div$  Total Revenue**
- 27 Financial leverage ratio (equity multiplier) =  $\text{Average total assets} \div \text{Average shareholders' equity}$
- 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 =  $\text{Total debt} \div \text{Total assets}$
- 30 Debt-to-equity ratio =  $\text{Total debt} \div \text{Total shareholders' equity}$
- 31 Debt-to-capital ratio =  $\text{Total debt} \div (\text{Total debt} + \text{Total shareholders' equity})$
- 32 Interest coverage ratio =  $\text{Earnings before interest and taxes} \div \text{Interest payments}$
- 33 Fixed charge coverage ratio =  $(\text{Earnings before interest and taxes} + \text{Lease payments}) \div (\text{Interest payments} + \text{Lease payments})$
- 34 Dividend payout ratio =  $\text{Common share dividends} \div \text{Net income attributable to common shares}$
- 35 Retention rate =  $(\text{Net income attributable to common shares} - \text{Common share dividends}) \div \text{Net income attributable to common shares} = 1 - \text{Payout ratio}$
- 36 Sustainable growth rate =  $\text{Retention rate} \times \text{Return on equity}$
- 37 Earnings per share =  $(\text{Net income} - \text{Preferred dividends}) \div \text{Weighted average number of ordinary shares outstanding}$
- 38 Book value per share =  $\text{Common stockholders' equity} \div \text{Total number of common shares outstanding}$
- 39 Free cash flow to equity (FCFE) =  $\text{Cash flow from operating activities} - \text{Investment in fixed capital} + \text{Net borrowing}$
- 40 Free cash flow to the firm (FCFF) =  $\text{Cash flow from operating activities} + \text{Interest expense} \times (1 - \text{Tax rate}) - \text{Investment in fixed capital}$  (*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 .

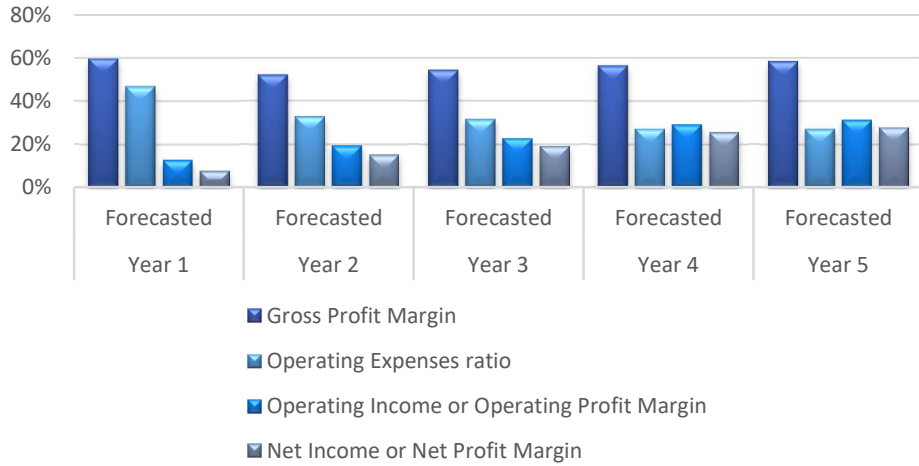
For instance, an investment with a profit of \$100 and a cost of \$100 would have an ROI of 1, or 100% when expressed as a percentage.

Profitability ratios assess a company's ability to earn profits from its Revenue or operations, balance sheet assets, or shareholders' equity.

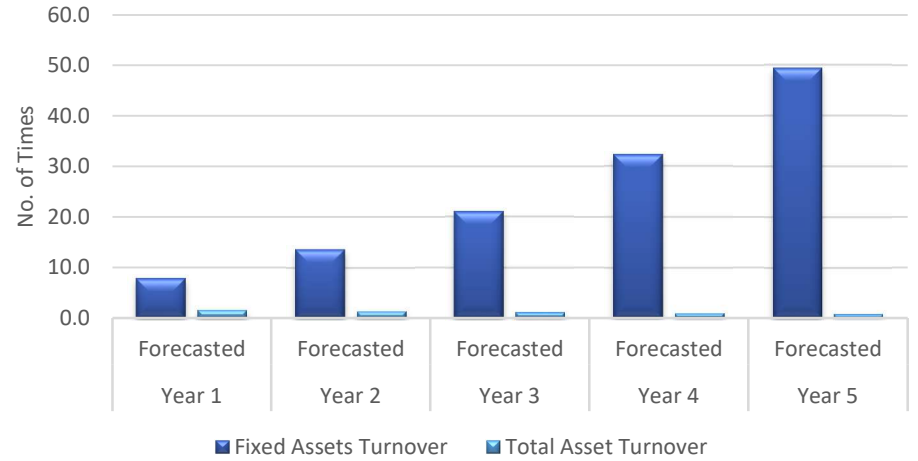
They indicate how efficiently a company generates profit and value for shareholders. Profitability ratios include margin ratios and return ratios.



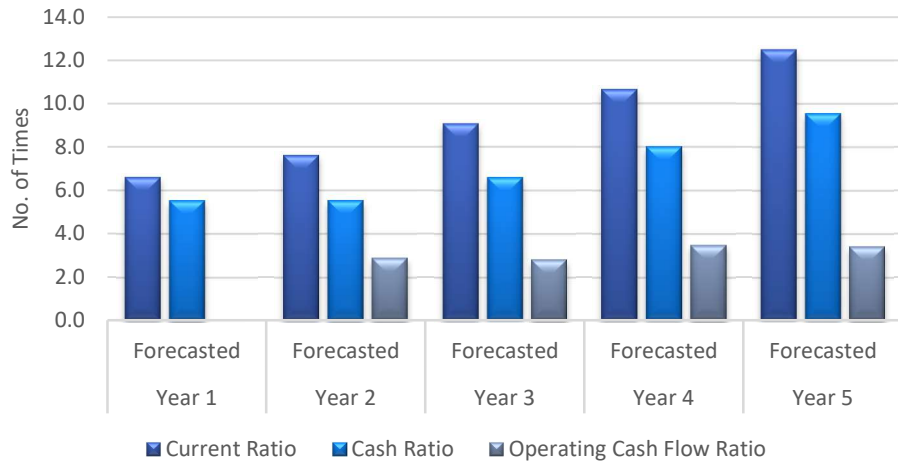
### Profitability Ratios



### Efficiency Ratios (in times)



### Liquidity Ratios





## 15.5. Risk Analysis 1 Project Sensitivity Analysis

Description	Low Value (85%)		Base Value (100%)		High Value (115%)	
Weighted Average Price per Product (@ 15 %)	AED	17,484	AED	20,569	AED	23,654
Average Variable Cost per Product	AED	1,191	AED	1,401	AED	1,611
Advertising & Marketing	AED	85,536	AED	100,631	AED	115,725
Tax rate		8%		9%		10%

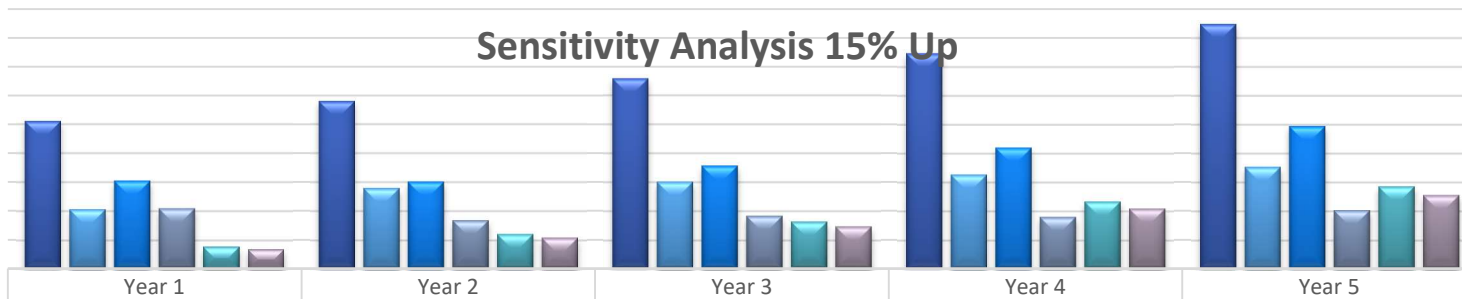
Sensitivity Analysis 15% Up	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Revenue	AED 5,095,650	AED 5,786,263	AED 6,569,920	AED 7,460,220	AED 8,470,802
Cost of Revenue	AED 2,056,890	AED 2,782,017	AED 3,010,213	AED 3,259,262	AED 3,531,221
<b>Gross Profit</b>	AED 3,038,760	AED 3,004,246	AED 3,559,707	AED 4,200,958	AED 4,939,581
% of Revenue	60%	52%	54%	56%	58%
Operating expenses	AED 2,091,068	AED 1,673,269	AED 1,829,595	AED 1,799,509	AED 2,035,558
% of Revenue	41%	29%	28%	24%	24%
<b>Operating Income</b>	AED 947,692	AED 1,330,977	AED 1,730,111	AED 2,401,448	AED 2,904,023
Depreciation & Amortization	AED 185,268	AED 134,337	AED 97,643	AED 71,151	AED 51,984
Finance cost	AED -	AED -	AED -	AED -	AED -
<b>Profit Before Tax</b>	AED 762,425	AED 1,196,641	AED 1,632,469	AED 2,330,297	AED 2,852,040
Provision for taxation	AED 78,911	AED 123,852	AED 168,961	AED 241,186	AED 295,186
<b>Net Profit / Income</b>	AED 683,514	AED 1,072,788	AED 1,463,508	AED 2,089,111	AED 2,556,854
% of Revenue	13%	19%	22%	28%	30%

Revenue	AED 5,095,650	AED 5,786,263	AED 6,569,920	AED 7,460,220	AED 8,470,802
Cost of service	AED 2,056,890	AED 2,782,017	AED 3,010,213	AED 3,259,262	AED 3,531,221
Gross Profit	AED 3,038,760	AED 3,004,246	AED 3,559,707	AED 4,200,958	AED 4,939,581
Operating expenses	AED 2,091,068	AED 1,673,269	AED 1,829,595	AED 1,799,509	AED 2,035,558
Profit before tax	AED 762,425	AED 1,196,641	AED 1,632,469	AED 2,330,297	AED 2,852,040
Net Income	AED 683,514	AED 1,072,788	AED 1,463,508	AED 2,089,111	AED 2,556,854



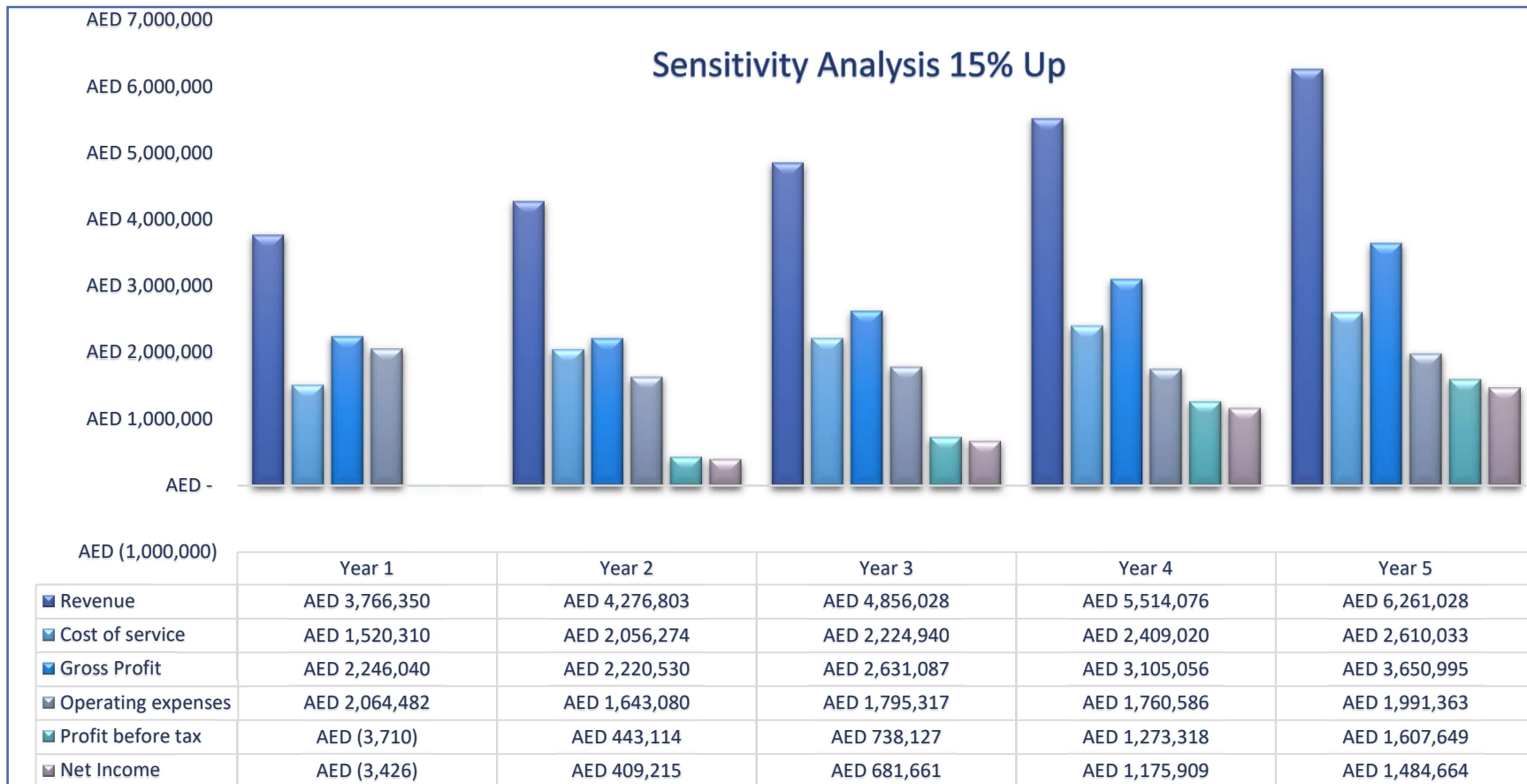
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### Sensitivity Analysis 15% Up



	Year 1	Year 2	Year 3	Year 4	Year 5
Revenue	AED 5,095,650	AED 5,786,263	AED 6,569,920	AED 7,460,220	AED 8,470,802
Cost of service	AED 2,056,890	AED 2,782,017	AED 3,010,213	AED 3,259,262	AED 3,531,221
Gross Profit	AED 3,038,760	AED 3,004,246	AED 3,559,707	AED 4,200,958	AED 4,939,581
Operating expenses	AED 2,091,068	AED 1,673,269	AED 1,829,595	AED 1,799,509	AED 2,035,558
Profit before tax	AED 762,425	AED 1,196,641	AED 1,632,469	AED 2,330,297	AED 2,852,040
Net Income	AED 683,514	AED 1,072,788	AED 1,463,508	AED 2,089,111	AED 2,556,854

Sensitivity Analysis 15% Down	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Revenue	AED 3,766,350	AED 4,276,803	AED 4,856,028	AED 5,514,076	AED 6,261,028
Cost of Revenue	AED 1,520,310	AED 2,056,274	AED 2,224,940	AED 2,409,020	AED 2,610,033
<b>Gross Profit</b>	AED 2,246,040	AED 2,220,530	AED 2,631,087	AED 3,105,056	AED 3,650,995
% of Revenue	60%	52%	54%	56%	58%
Operating expenses	AED 2,064,482	AED 1,643,080	AED 1,795,317	AED 1,760,586	AED 1,991,363
% of Revenue	55%	38%	37%	32%	32%
<b>Operating Income</b>	AED 181,558	AED 577,450	AED 835,770	AED 1,344,469	AED 1,659,632
Depreciation & Amortization	AED 185,268	AED 134,337	AED 97,643	AED 71,151	AED 51,984
Finance cost	AED -	AED -	AED -	AED -	AED -
<b>Profit Before Tax</b>	AED (3,710)	AED 443,114	AED 738,127	AED 1,273,318	AED 1,607,649
Provision for taxation	AED (284)	AED 33,898	AED 56,467	AED 97,409	AED 122,985
<b>Net Profit / Income</b>	AED (3,426)	AED 409,215	AED 681,661	AED 1,175,909	AED 1,484,664
% of Revenue	0%	10%	14%	21%	24%
Revenue	AED 3,766,350	AED 4,276,803	AED 4,856,028	AED 5,514,076	AED 6,261,028
Cost of service	AED 1,520,310	AED 2,056,274	AED 2,224,940	AED 2,409,020	AED 2,610,033
Gross Profit	AED 2,246,040	AED 2,220,530	AED 2,631,087	AED 3,105,056	AED 3,650,995
Operating expenses	AED 2,064,482	AED 1,643,080	AED 1,795,317	AED 1,760,586	AED 1,991,363
Profit before tax	AED (3,710)	AED 443,114	AED 738,127	AED 1,273,318	AED 1,607,649
Net Income	AED (3,426)	AED 409,215	AED 681,661	AED 1,175,909	AED 1,484,664





## 15.6. 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
<b>Revenue</b>	50%	AED 2,215,500	100%	AED 4,431,000	115%	AED 5,095,650
<b>Cost of Revenue</b>	115%	AED 2,056,890	100%	AED 1,788,600	85%	AED 1,520,310
<b>Operating Expenses</b>	115%	-	100%	-	85%	-
Non-Operational Staff Salaries	115%	AED 683,100	100%	AED 594,000	85%	AED 504,900
Startup Expenses	115%	AED 1,186,800	100%	AED 1,032,000	85%	AED 877,200
Advertising & Marketing	115%	AED 101,913	100%	AED 88,620	85%	AED 75,327
Utilities (DEWA)	115%	AED 31,050	100%	AED 27,000	85%	AED 22,950
Office & Warehouse Rent	115%	AED 172,500	100%	AED 150,000	85%	AED 127,500
Office & Warehouse 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 34,500	100%	AED 30,000	85%	AED 25,500
Website Maintenance Cost	115%	AED -	100%	AED -	85%	AED -
Accounting Software	115%	AED -	100%	AED -	85%	AED -
Office Supplies (office, cleaning, etc.)	115%	AED 31,050	100%	AED 27,000	85%	AED 22,950
Printing and Stationary	115%	AED -	100%	AED -	85%	AED -
Legal and Comapany Setup Expense	115%	AED -	100%	AED -	85%	AED -
Packing and Delivery Cost	115%	AED 25,478	100%	AED 22,155	85%	AED 18,832
Miscellaneous Expenses	115%	AED 57,500	100%	AED 50,000	85%	AED 42,500
<b>Tax rate</b>	10%	AED -	9%	AED 34,142	8%	AED 124,233

### Net Present Value (NPV) in each Scenario

Scenario	NPV
<b>Worst Case</b>	AED (6,845,055)
<b>Base Case</b>	AED 2,189,250
<b>Best Case</b>	AED 4,947,135

### Internal Rate of Return (IRR) in each Scenario

Scenario	IRR
<b>Worst Case</b>	-43%
<b>Base Case</b>	50%
<b>Best Case</b>	53%



## Earning After Tax in each Scenario

Scenario	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
<b>Best Case</b>	AED 1,499,731	AED 2,031,006	AED 2,512,005	AED 3,214,388	AED 3,796,794
<b>Base Case</b>	AED 345,215	AED 760,052	AED 1,092,906	AED 1,654,259	AED 2,044,108
<b>Worst Case</b>	AED (2,416,099)	AED (2,289,841)	AED (2,317,641)	AED (1,896,480)	AED (1,969,461)

Worst Case	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Revenue	AED 2,215,500	AED 2,515,767	AED 2,856,487	AED 3,243,574	AED 3,682,958
Cost of Revenue	AED (2,056,890)	AED (2,782,017)	AED (3,010,213)	AED (3,259,262)	AED (3,531,221)
<b>Gross Profit</b>	<b>AED 158,610</b>	<b>AED (266,250)</b>	<b>AED (153,726)</b>	<b>AED (15,688)</b>	<b>AED 151,737</b>
% of Revenue	7%	-11%	-5%	0%	4%
<b>Operating expenses</b>	<b>AED (2,389,441)</b>	<b>AED (1,889,254)</b>	<b>AED (2,066,272)</b>	<b>AED (2,028,587)</b>	<b>AED (2,296,587)</b>
% of Revenue	108%	75%	72%	63%	62%
Operating Income	AED (2,230,831)	AED (2,155,504)	AED (2,219,998)	AED (2,044,276)	AED (2,144,850)
Depreciation	AED (185,268)	AED (134,337)	AED (97,643)	AED (71,151)	AED (51,984)
Finance cost	AED -	AED -	AED -	AED -	AED -
<b>Earning Before Tax</b>	<b>AED (2,416,099)</b>	<b>AED (2,289,841)</b>	<b>AED (2,317,641)</b>	<b>AED (2,115,427)</b>	<b>AED (2,196,834)</b>
Provision for taxation	AED -	AED -	AED -	AED 218,947	AED 227,372
<b>Earning After Tax</b>	<b>AED (2,416,099)</b>	<b>AED (2,289,841)</b>	<b>AED (2,317,641)</b>	<b>AED (1,896,480)</b>	<b>AED (1,969,461)</b>
% of Revenue	-109%	-91%	-81%	-58%	-53%

Base Case	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Revenue	AED 4,431,000	AED 5,031,533	AED 5,712,974	AED 6,487,148	AED 7,365,915
Cost of Revenue	AED (1,788,600)	AED (2,419,145)	AED (2,617,577)	AED (2,834,141)	AED (3,070,627)
<b>Gross Profit</b>	<b>AED 2,642,400</b>	<b>AED 2,612,388</b>	<b>AED 3,095,397</b>	<b>AED 3,653,007</b>	<b>AED 4,295,288</b>
% of Revenue	60%	52%	54%	56%	58%



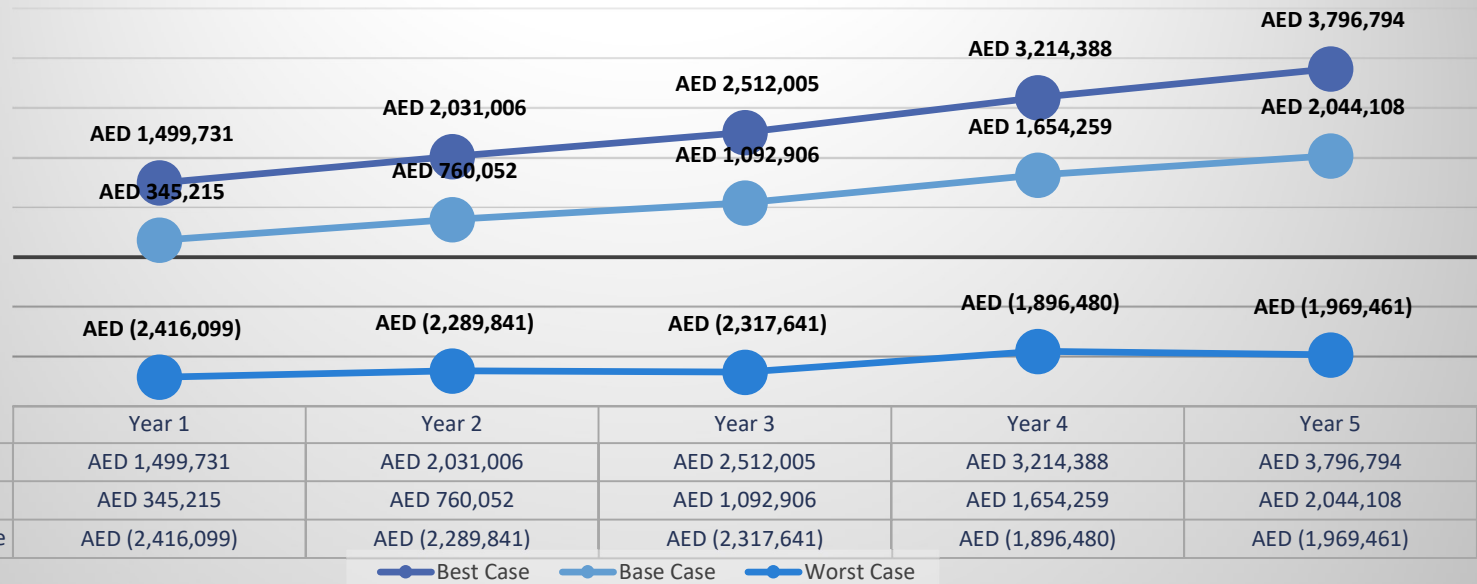
<b>Operating expenses</b>	AED (2,077,775)	AED (1,642,829)	AED (1,796,758)	AED (1,763,989)	AED (1,997,032)
% of Revenue	47%	33%	31%	27%	27%
<b>Operating Income</b>	AED 564,625	AED 969,559	AED 1,298,639	AED 1,889,018	AED 2,298,256
Depreciation	AED (185,268)	AED (134,337)	AED (97,643)	AED (71,151)	AED (51,984)
Finance cost	AED -	AED -	AED -	AED -	AED -
<b>Earning Before Tax</b>	AED 379,358	AED 835,222	AED 1,200,996	AED 1,817,867	AED 2,246,273
Provision for taxation	AED (34,142)	AED (75,170)	AED (108,090)	AED (163,608)	AED (202,165)
<b>Earning After Tax</b>	AED 345,215	AED 760,052	AED 1,092,906	AED 1,654,259	AED 2,044,108
% of Revenue	8%	15%	19%	26%	28%

<b>Best Case</b>	<b>Year 1 Forecast</b>	<b>Year 2 Forecast</b>	<b>Year 3 Forecast</b>	<b>Year 4 Forecast</b>	<b>Year 5 Forecast</b>
Revenue	AED 5,095,650	AED 5,786,263	AED 6,569,920	AED 7,460,220	AED 8,470,802
Cost of Revenue	AED (1,520,310)	AED (2,056,274)	AED (2,224,940)	AED (2,409,020)	AED (2,610,033)
<b>Gross Profit</b>	<b>AED 3,575,340</b>	<b>AED 3,729,990</b>	<b>AED 4,344,980</b>	<b>AED 5,051,200</b>	<b>AED 5,860,770</b>
% of Revenue	70%	64%	66%	68%	69%
<b>Operating expenses</b>	<b>AED (1,766,109)</b>	<b>AED (1,396,405)</b>	<b>AED (1,527,245)</b>	<b>AED (1,499,391)</b>	<b>AED (1,697,477)</b>
% of Revenue	35%	24%	23%	20%	20%
<b>Operating Income</b>	<b>AED 1,809,231</b>	<b>AED 2,333,585</b>	<b>AED 2,817,735</b>	<b>AED 3,551,809</b>	<b>AED 4,163,292</b>
Depreciation	AED (185,268)	AED (134,337)	AED (97,643)	AED (71,151)	AED (51,984)
Finance cost	AED -	AED -	AED -	AED -	AED -
<b>Earning Before Tax</b>	<b>AED 1,623,964</b>	<b>AED 2,199,248</b>	<b>AED 2,720,092</b>	<b>AED 3,480,658</b>	<b>AED 4,111,309</b>
Provision for taxation	AED (124,233)	AED (168,242)	AED (208,087)	AED (266,270)	AED (314,515)
<b>Earning After Tax</b>	<b>AED 1,499,731</b>	<b>AED 2,031,006</b>	<b>AED 2,512,005</b>	<b>AED 3,214,388</b>	<b>AED 3,796,794</b>
% of Revenue	29%	35%	38%	43%	45%



## Scenario Analysis

Net Profit





## 15.7. Projected Balance Sheet

Description	Note	Year 0 Forecast	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
<b>Assets</b>							
<i>Non-Current Assets</i>							
Office Furniture/Fixtures & Fitout Cost		AED 120,000	AED 96,000	AED 76,800	AED 61,440	AED 49,152	AED 39,322
Machine, Tools & Equipment	8	AED 80,000	AED 56,000	AED 39,200	AED 27,440	AED 19,208	AED 13,446
Computer Hardware/Software for Operations		AED 179,950	AED 134,963	AED 101,222	AED 75,916	AED 56,937	AED 42,703
Vehicle and Delivery Van		AED 307,600	AED 215,320	AED 150,724	AED 105,507	AED 73,855	AED 51,698
Security deposit (DEWA Deposit)		AED 2,000	AED 2,000	AED 2,000	AED 2,000	AED 2,000	AED 2,000
Major Preliminary Expenses	11	AED 1,094,500	AED 62,500	AED -	AED -	AED -	AED -
<b>Total Non-Current Assets</b>		<b>AED 1,784,050</b>	<b>AED 566,783</b>	<b>AED 369,946</b>	<b>AED 272,303</b>	<b>AED 201,152</b>	<b>AED 149,169</b>
<i>Current Assets</i>							
Inventory		AED 50,000	AED 75,000	AED 112,500	AED 168,750	AED 253,125	AED 379,688
Trade Receivables		AED -	AED 265,860	AED 301,892	AED 342,778	AED 389,229	AED 441,955
Cash and cash equivalents		AED 165,950	AED 1,755,265	AED 2,735,214	AED 3,900,804	AED 5,595,136	AED 7,600,311
<b>Total Current Assets</b>		<b>AED 215,950</b>	<b>AED 2,096,125</b>	<b>AED 3,149,606</b>	<b>AED 4,412,332</b>	<b>AED 6,237,489</b>	<b>AED 8,421,954</b>
<b>Total Assets</b>		<b>AED 2,000,000</b>	<b>AED 2,662,908</b>	<b>AED 3,519,552</b>	<b>AED 4,684,636</b>	<b>AED 6,438,641</b>	<b>AED 8,571,122</b>
<i>Liabilities</i>							
<i>Current Liability</i>							
Income tax payable	9	AED -	AED 34,142	AED 75,170	AED 108,090	AED 163,608	AED 202,165
Trade Payable		AED -	AED 221,550	AED 251,577	AED 285,649	AED 324,357	AED 368,296
Accrued liabilities		AED -	AED 62,000	AED 87,538	AED 92,723	AED 98,244	AED 104,121
Zakat Deduction		AED -	AED -	AED -	AED -	AED -	AED -



<b>Total Current Liabilities</b>		AED -	AED 317,692	AED 414,285	AED 486,462	AED 586,209	AED 674,582
<b>Non Current Liability</b>							
Bank Loan		AED -	AED -	AED -	AED -	AED -	AED -
<b>Total Liabilities</b>		AED -	AED 317,692	AED 414,285	AED 486,462	AED 586,209	AED 674,582
<b>Equity</b>							
Capital	10	AED 2,000,000	AED 2,000,000	AED 2,000,000	AED 2,000,000	AED 2,000,000	AED 2,000,000
Accumulated profits		AED -	AED 345,215	AED 1,105,267	AED 2,198,174	AED 3,852,432	AED 5,896,541
<b>Total Equity</b>		AED 2,000,000	AED 2,345,215	AED 3,105,267	AED 4,198,174	AED 5,852,432	AED 7,896,541
<b>Total Liabilities and Equity</b>		AED 2,000,000	AED 2,662,908	AED 3,519,552	AED 4,684,636	AED 6,438,641	AED 8,571,122

**Note 7** In this Project there is no Land and Building will be purchase for ABC Studio

ABC Studio tools and equipment include professional tools, and storage units, all designed to promote a conducive

**Note 8** working environment and accommodate the needs of the staff.

**Note 9** It include tax expense at each year end.

**Note 10** The project is financed through owner equity of amounting to AED 2,000,000

**Note 11: Major Preliminary Expenses Break-up:**

Description	Note	Year 0 Forecast	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Startup Salaries for 3 Months		AED 646,500	AED -	AED -	AED -	AED -	AED -



Utilities (DEWA) for 3 Months	AED	9,000	AED	-	AED	-	AED	-	AED	-
Utilities (Telephone & Internet) for 3 Months	AED	9,000	AED	-	AED	-	AED	-	AED	-
Office & Ware House Rent 3 Months	AED	50,000	AED	-	AED	-	AED	-	AED	-
Brokerage on Office Rent	AED	10,000	AED	-	AED	-	AED	-	AED	-
Prepaid Employees Visa Cost	AED	125,000	AED	62,500	AED	-	AED	-	AED	-
Prepaid Employees Medical Insurance	AED	161,000	AED	-	AED	-	AED	-	AED	-
Office Supplies (office, cleaning, etc.)	AED	9,000	AED	-	AED	-	AED	-	AED	-
Business Cards/Stationery	AED	2,000	AED	-	AED	-	AED	-	AED	-
Brand Development & Promotion Cost	AED	20,000	AED	-	AED	-	AED	-	AED	-
Accounting Software	AED	8,000	AED	-	AED	-	AED	-	AED	-
Website Development Costs	AED	10,000	AED	-	AED	-	AED	-	AED	-
Professional Consultancy Service Fee	AED	20,000	AED	-	AED	-	AED	-	AED	-
Legal and Company Setup Expense	AED	15,000	AED	-	AED	-	AED	-	AED	-
<b>Total</b>	<b>AED</b>	<b>1,094,500</b>	<b>AED</b>	<b>62,500</b>	<b>AED</b>	<b>-</b>	<b>AED</b>	<b>-</b>	<b>AED</b>	<b>-</b>



## 15.8. Projected Income Statement

Description	Note	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast	TOTAL
<b>Revenue</b>	Appendix 1	AED 4,431,000	AED 5,031,533	AED 5,712,974	AED 6,487,148	AED 7,365,915	AED 29,028,570
<b>Less : Cost of Revenue</b>	Appendix 2	AED (1,788,600)	AED (2,419,145)	AED (2,617,577)	AED (2,834,141)	AED (3,070,627)	AED (12,730,090)
<b>Gross Profit</b>		AED 2,642,400	AED 2,612,388	AED 3,095,397	AED 3,653,007	AED 4,295,288	AED 16,298,480
<b>Gross Margin %</b>		60%	52%	54%	56%	58%	56%
<b>Less : Operating expenses</b>							
Non-Operational Staff Salaries	Appendix 3	AED 594,000	AED 845,856	AED 903,374	AED 964,804	AED 1,030,410	AED 4,338,444
Startup Expenses		AED 1,032,000	AED 62,500	AED -	AED -	AED -	AED 1,094,500
Advertising & Marketing		AED 88,620	AED 100,631	AED 114,259	AED 129,743	AED 147,318	AED 580,571
Utilities (DEWA)		AED 27,000	AED 36,828	AED 37,675	AED 38,542	AED 39,428	AED 179,473
Utilities (Telephone & Internet)		AED 27,000	AED 36,828	AED 37,675	AED 38,542	AED 39,428	AED 179,473
Office & Warehouse Rent		AED 150,000	AED 204,600	AED 209,306	AED 214,120	AED 219,045	AED 997,070
Office & Warehouse 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 127,875	AED -	AED 130,816	AED 258,691
Amortization Employees Medical Insurance		AED -	AED 164,703	AED 168,491	AED 172,366	AED 176,331	AED 681,892
Repair & Maintenance of Equipment		AED 30,000	AED 30,690	AED 31,396	AED 32,118	AED 32,857	AED 157,061
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 27,000	AED 36,828	AED 37,675	AED 38,542	AED 39,428	AED 179,473
Printing and Stationary		AED -	AED 2,046	AED 2,093	AED 2,141	AED 2,190	AED 8,471
Packing and Delivery Cost	AED 22,155	AED 25,158	AED 28,565	AED 32,436	AED 36,830	AED 145,143	



Miscellaneous Expenses		AED 50,000	AED 51,150	AED 52,326	AED 53,530	AED 54,761	AED 261,768
<b>Total Operating expenses</b>	<b>12</b>	<b>AED (2,077,775)</b>	<b>AED (1,642,829)</b>	<b>AED (1,796,758)</b>	<b>AED (1,763,989)</b>	<b>AED (1,997,032)</b>	<b>AED (9,278,383)</b>
<b>EBITDA</b>		<b>AED 564,625</b>	<b>AED 969,559</b>	<b>AED 1,298,639</b>	<b>AED 1,889,018</b>	<b>AED 2,298,256</b>	<b>AED 7,020,096</b>
Depreciation & Amortization		AED (185,268)	AED (134,337)	AED (97,643)	AED (71,151)	AED (51,984)	AED (540,381)
<b>Operating Income (EBIT)</b>		<b>AED 379,358</b>	<b>AED 835,222</b>	<b>AED 1,200,996</b>	<b>AED 1,817,867</b>	<b>AED 2,246,273</b>	<b>AED 6,479,715</b>
Less : Finance cost		AED -	AED -	AED -	AED -	AED -	AED -
<b>Earning Before Tax (EBT)</b>		<b>AED 379,358</b>	<b>AED 835,222</b>	<b>AED 1,200,996</b>	<b>AED 1,817,867</b>	<b>AED 2,246,273</b>	<b>AED 6,479,715</b>
Provision for taxation 9%	<b>13</b>	AED (34,142)	AED (75,170)	AED (108,090)	AED (163,608)	AED (202,165)	AED (583,174)
<b>Net Income(NI)</b>		<b>AED 345,215</b>	<b>AED 760,052</b>	<b>AED 1,092,906</b>	<b>AED 1,654,259</b>	<b>AED 2,044,108</b>	<b>AED 5,896,541</b>

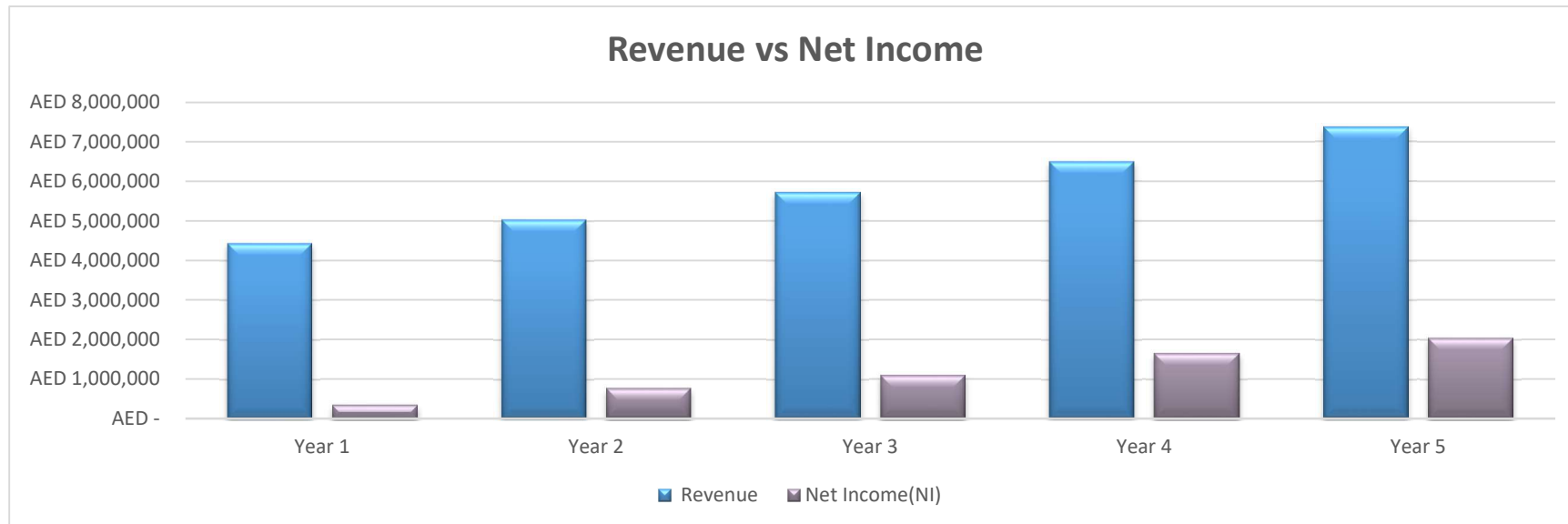
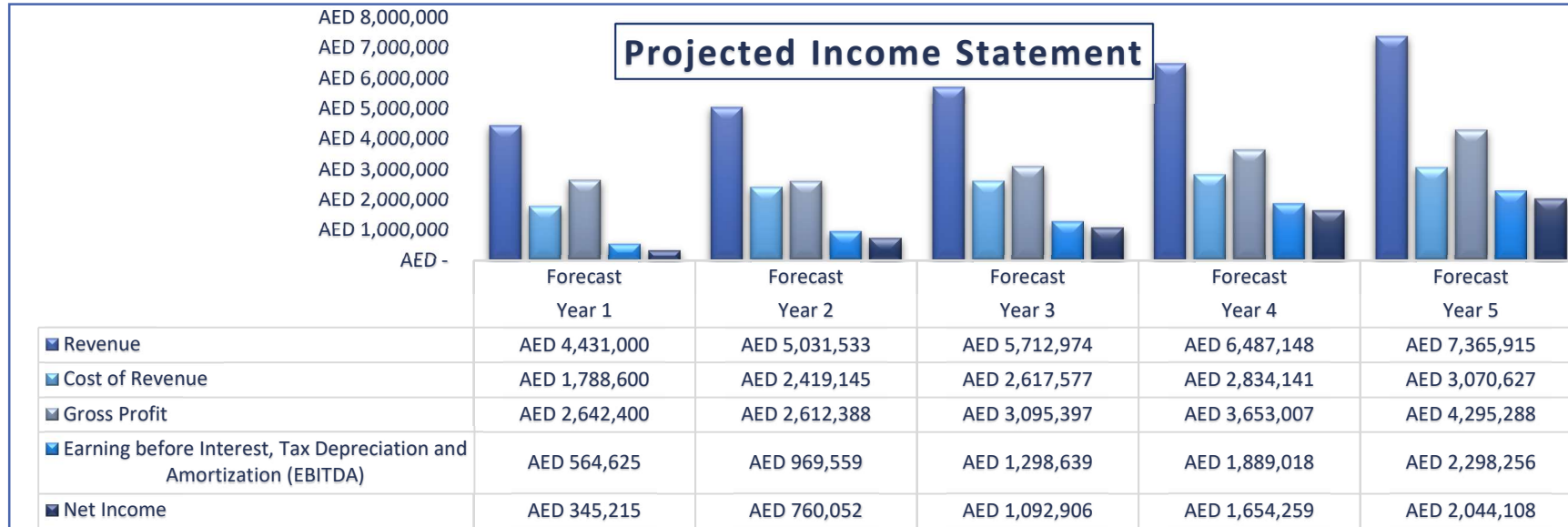
## Short Financial Summary

Description	Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL
Revenue	AED 4,431,000	AED 5,031,533	AED 5,712,974	AED 6,487,148	AED 7,365,915	<b>AED 29,028,570</b>
Cost of Revenue	AED 1,788,600	AED 2,419,145	AED 2,617,577	AED 2,834,141	AED 3,070,627	<b>AED 12,730,090</b>
Gross Profit	AED 2,642,400	AED 2,612,388	AED 3,095,397	AED 3,653,007	AED 4,295,288	<b>AED 16,298,480</b>
Operating expenses	AED 2,077,775	AED 1,642,829	AED 1,796,758	AED 1,763,989	AED 1,997,032	<b>AED 9,278,383</b>
Earning before Interest, Tax Depreciation and Amortization (EBITDA)	AED 564,625	AED 969,559	AED 1,298,639	AED 1,889,018	AED 2,298,256	<b>AED 7,020,096</b>
Earning before Interest and Tax (EBIT)	AED 379,358	AED 835,222	AED 1,200,996	AED 1,817,867	AED 2,246,273	<b>AED 6,479,715</b>
Net Income	AED 345,215	AED 760,052	AED 1,092,906	AED 1,654,259	AED 2,044,108	<b>AED 5,896,541</b>



**Note 12** It includes all General, Administration and Marketing expenses. These expenses are projected as per the growth rate mentioned in Key Assumptions.

**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.





## 15.9. Projected Cash Flows Statement

Description	Note	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Cash Flow from Operating Activities</b>							
Loss / Profit Before Tax		AED -	AED 379,358	AED 835,222	AED 1,200,996	AED 1,817,867	AED 2,246,273
Adjustment for:							
Depreciation/ Amortization		AED -	AED 185,268	AED 134,337	AED 97,643	AED 71,151	AED 51,984
Finance cost		AED -	AED -	AED -	AED -	AED -	AED -
<b>Operating (loss)/ gain before working capital changes</b>		AED -	AED 564,625	AED 969,559	AED 1,298,639	AED 1,889,018	AED 2,298,256
Change in Current Assets		AED (50,000)	AED (290,860)	AED (73,532)	AED (97,136)	AED (130,825)	AED (179,289)
Change in Current Liabilities		AED -	AED 283,550	AED 55,565	AED 39,257	AED 44,229	AED 49,816
<b>Cash used / generated in operations</b>		AED (50,000)	AED 557,315	AED 951,591	AED 1,240,760	AED 1,802,421	AED 2,168,784
Finance cost paid		AED -	AED -	AED -	AED -	AED -	AED -
Tax paid		AED -	AED -	AED (34,142)	AED (75,170)	AED (108,090)	AED (163,608)
Zakat Expense		AED -	AED -	AED -	AED -	AED -	AED -
<b>Net Cash (Outflows)/ Inflows for Operating Activities</b>		AED (50,000)	AED 557,315	AED 917,449	AED 1,165,590	AED 1,694,332	AED 2,005,176
<b>Cash Flow from Investing Activities</b>	<b>14</b>						



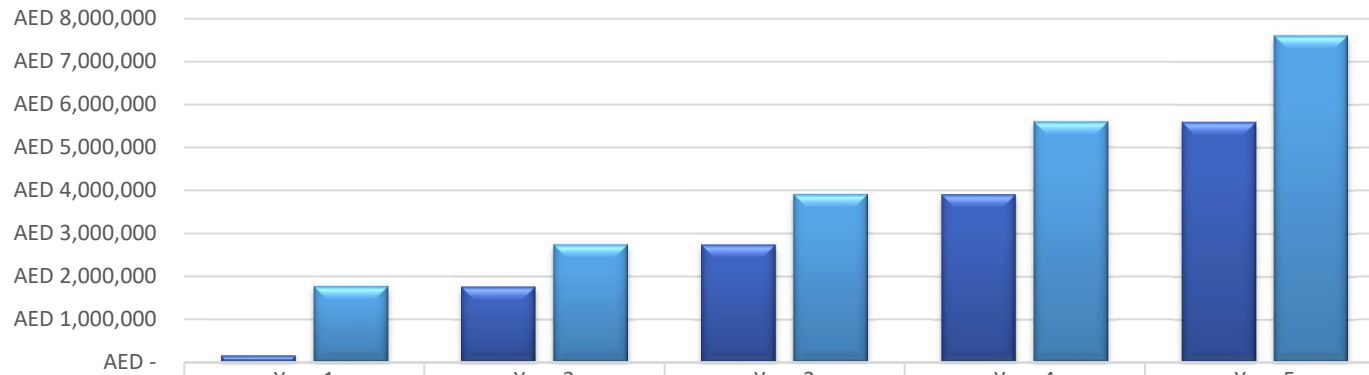
Land & Building		AED -	AED -	AED -	AED -	AED -	AED -
Office Furniture/Fixtures & Fitout Cost		AED (120,000)	AED -	AED -	AED -	AED -	AED -
Machine, Tools & Equipment		AED (80,000)	AED -	AED -	AED -	AED -	AED -
Computer Hardware/Software for Operations		AED (179,950)	AED -	AED -	AED -	AED -	AED -
Vehicle and Delivery Van		AED (307,600)	AED -	AED -	AED -	AED -	AED -
Security deposit (DEWA Deposit)		AED (2,000)	AED -	AED -	AED -	AED -	AED -
Major Preliminary Expenses		AED (1,094,500)	AED 1,032,000	AED 62,500	AED -	AED -	AED -
<b>Net Cash (Outflows)/Inflows from Investing Activities</b>		<b>AED (1,784,050)</b>	<b>AED 1,032,000</b>	<b>AED 62,500</b>	<b>AED -</b>	<b>AED -</b>	<b>AED -</b>
<b>Cash Flow from Financing Activities</b>							
Proceed from Equity	<a href="#">15</a>	AED 2,000,000	AED -	AED -	AED -	AED -	AED -
Proceeds from borrowings		AED -	AED -	AED -	AED -	AED -	AED -
Repayment of Borrowing		AED -	AED -	AED -	AED -	AED -	AED -
<b>Net Cash Inflows from Financial Activities</b>		<b>AED 2,000,000</b>	<b>AED -</b>	<b>AED -</b>	<b>AED -</b>	<b>AED -</b>	<b>AED -</b>
<b>Net Increase in Cash Flows during the Month / Year</b>		<b>AED 165,950</b>	<b>AED 1,589,315</b>	<b>AED 979,949</b>	<b>AED 1,165,590</b>	<b>AED 1,694,332</b>	<b>AED 2,005,176</b>
<b>Cash and Bank at Start of the Month / Year</b>		<b>AED -</b>	<b>AED 165,950</b>	<b>AED 1,755,265</b>	<b>AED 2,735,214</b>	<b>AED 3,900,804</b>	<b>AED 5,595,136</b>
<b>Cash and Bank at End of the Month / Year</b>		<b>AED 165,950</b>	<b>AED 1,755,265</b>	<b>AED 2,735,214</b>	<b>AED 3,900,804</b>	<b>AED 5,595,136</b>	<b>AED 7,600,311</b>



**Note 14** The company purchased Fixed Asset amounting to AED 0.687 Million at startup.

**Note 15** The project is financed through owner equity of amounting to AED 2,000,000

**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 165,950	AED 1,755,265	AED 2,735,214	AED 3,900,804	AED 5,595,136
■ Cash and Bank at End of the Month / Year	AED 1,755,265	AED 2,735,214	AED 3,900,804	AED 5,595,136	AED 7,600,311



## 15.10. Projected Revenue Appendix 1

Description	Note	Total Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Interior Design Services	16	AED 2,124,000	AED 2,411,866	AED 2,738,382	AED 3,109,613	AED 3,530,728
Project Management & Execution Fees		AED 1,038,000	AED 1,178,680	AED 1,338,408	AED 1,519,661	AED 1,725,611
Consulting Services (Management & Market Insight)		AED 705,000	AED 800,549	AED 909,005	AED 1,032,152	AED 1,172,005
Digital & Online Revenue Streams		AED 564,000	AED 640,439	AED 727,180	AED 825,722	AED 937,571
<b>Total Revenue</b>		<b>AED 4,431,000</b>	<b>AED 5,031,533</b>	<b>AED 5,712,974</b>	<b>AED 6,487,148</b>	<b>AED 7,365,915</b>

### Note 16

#### Projected Total Revenue on Year by Year Basis

Description	Probability	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
<b>Interior Design Services</b>						
Full-Service Interior Design	60%	AED 1,404,000	AED 1,594,284	AED 1,810,119	AED 2,055,520	AED 2,333,893
Concept Development & Shop Design	40%	AED 720,000	AED 817,582	AED 928,263	AED 1,054,093	AED 1,196,835
<b>Total Interior Design Services</b>		<b>AED 2,124,000</b>	<b>AED 2,411,866</b>	<b>AED 2,738,382</b>	<b>AED 3,109,613</b>	<b>AED 3,530,728</b>
<b>Project Management &amp; Execution Fees</b>						
Supervision & Project Execution Fees	55%	AED 660,000	AED 749,450	AED 851,004	AED 966,252	AED 1,097,199
Consulting Retainers	45%	AED 378,000	AED 429,230	AED 487,404	AED 553,409	AED 628,412
<b>Total Project Management &amp; Execution Fees</b>		<b>AED 1,038,000</b>	<b>AED 1,178,680</b>	<b>AED 1,338,408</b>	<b>AED 1,519,661</b>	<b>AED 1,725,611</b>



<b>Consulting Services (Management &amp; Market Insight)</b>											
Business Strategy Consulting	25%	AED	120,000	AED	136,264	AED	154,732	AED	175,685	AED	199,491
Market Research & Feasibility Studies	50%	AED	360,000	AED	408,791	AED	464,190	AED	527,056	AED	598,490
Branding & Identity Consultation	25%	AED	225,000	AED	255,494	AED	290,082	AED	329,410	AED	374,024
<b>Total Consulting Services</b>		<b>AED</b>	<b>705,000</b>	<b>AED</b>	<b>800,549</b>	<b>AED</b>	<b>909,005</b>	<b>AED</b>	<b>1,032,152</b>	<b>AED</b>	<b>1,172,005</b>
<b>Digital &amp; Online Revenue Streams</b>											
Online Design Consultation	60%	AED	324,000	AED	367,912	AED	417,724	AED	474,351	AED	538,576
3D Rendering & VR Tours as a Service	40%	AED	240,000	AED	272,527	AED	309,456	AED	351,371	AED	398,996
<b>Total Digital &amp; Online Revenue Streams</b>		<b>AED</b>	<b>564,000</b>	<b>AED</b>	<b>640,439</b>	<b>AED</b>	<b>727,180</b>	<b>AED</b>	<b>825,722</b>	<b>AED</b>	<b>937,571</b>
<b>Grand Total</b>		<b>AED</b>	<b>4,431,000</b>	<b>AED</b>	<b>5,031,533</b>	<b>AED</b>	<b>5,712,974</b>	<b>AED</b>	<b>6,487,148</b>	<b>AED</b>	<b>7,365,915</b>

### Projected Service Price Increase on Year by Year Basis

Description	Note	Year 1		Year 2		Year 3		Year 4		Year 5	
		Forecasted		Forecasted		Forecasted		Forecasted		Forecasted	
<b>Interior Design Services</b>											
Full-Service Interior Design		AED	65,000	AED	66,495	AED	68,024	AED	69,589	AED	71,190
Concept Development & Shop Design		AED	50,000	AED	51,150	AED	52,326	AED	53,529	AED	54,760
<b>Project Management &amp; Execution Fees</b>											
Supervision & Project Execution Fees		AED	50,000	AED	51,150	AED	52,326	AED	53,529	AED	54,760
Consulting Retainers		AED	35,000	AED	35,805	AED	36,629	AED	37,471	AED	38,333
<b>Consulting Services (Management &amp; Market Insight)</b>											



Supply Chain & Operations Consulting	AED	20,000	AED	20,460	AED	20,931	AED	21,412	AED	21,904
Market Insights & Feasibility Studies Consulting	AED	30,000	AED	30,690	AED	31,396	AED	32,118	AED	32,857
Business Strategy & Expansion Consulting	AED	25,000	AED	25,575	AED	26,163	AED	26,765	AED	27,381
<b>Digital &amp; Online Revenue Streams</b>										
Marketing and Advertisement	AED	15,000	AED	15,345	AED	15,698	AED	16,059	AED	16,428
E-Commerce & Lead Generation	AED	25,000	AED	25,575	AED	26,163	AED	26,765	AED	27,381

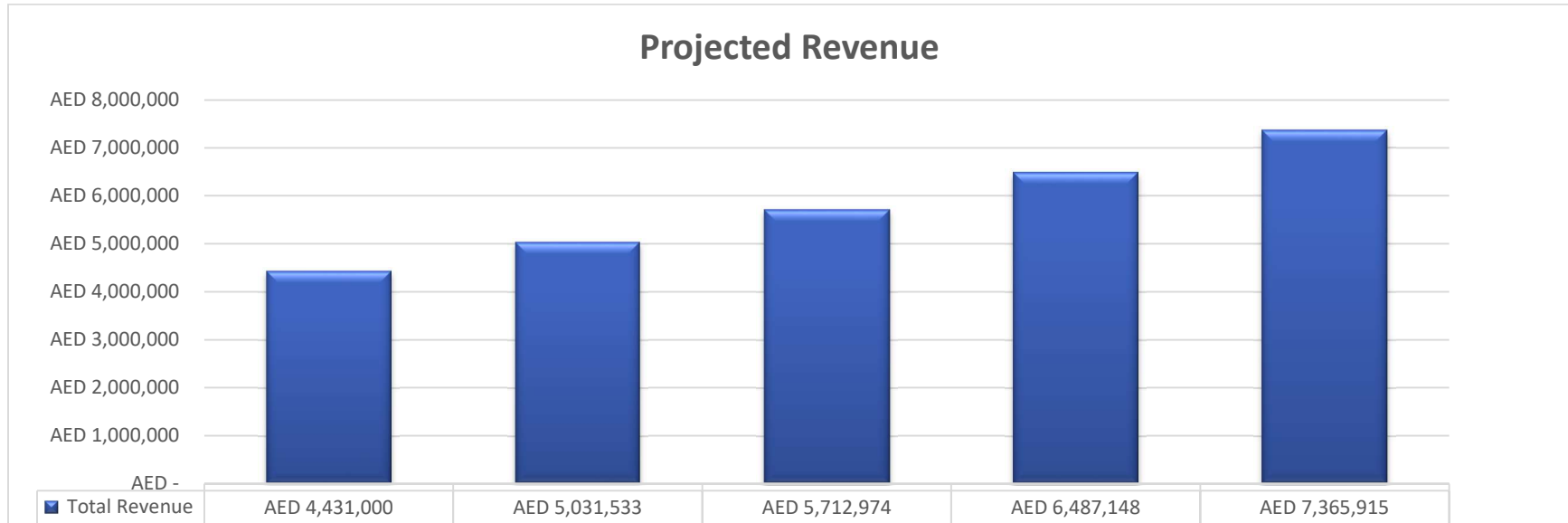
### Projected No. of Customers/Order increase on a Year by Year Basis

Description	Note	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
<b>Interior Design Services</b>						
Full-Service Interior Design		36 Orders	40 Orders	44 Orders	49 Orders	55 Orders
Concept Development & Shop Design		36 Orders	40 Orders	44 Orders	49 Orders	55 Orders
<b>Total Interior Design Services</b>		<b>72 Orders</b>	<b>80 Orders</b>	<b>89 Orders</b>	<b>98 Orders</b>	<b>109 Orders</b>
<b>Project Management &amp; Execution Fees</b>						
Supervision & Project Execution Fees		24 Orders	27 Orders	30 Orders	33 Orders	36 Orders
Consulting Retainers		24 Orders	27 Orders	30 Orders	33 Orders	36 Orders
<b>Total Project Management &amp; Execution Fees</b>		<b>48 Orders</b>	<b>53 Orders</b>	<b>59 Orders</b>	<b>66 Orders</b>	<b>73 Orders</b>
<b>Consulting Services (Management &amp; Market Insight)</b>						
Supply Chain & Operations Consulting		24 Orders	27 Orders	30 Orders	33 Orders	36 Orders
Market Insights & Feasibility Studies Consulting		24 Orders	27 Orders	30 Orders	33 Orders	36 Orders
Business Strategy & Expansion Consulting		36 Orders	40 Orders	44 Orders	49 Orders	55 Orders
<b>Total Consulting Services</b>		<b>84 Orders</b>	<b>93 Orders</b>	<b>103 Orders</b>	<b>115 Orders</b>	<b>128 Orders</b>
<b>Digital &amp; Online Revenue Streams</b>						
Marketing and Advertisement		36 Orders	40 Orders	44 Orders	49 Orders	55 Orders
E-Commerce & Lead Generation		24 Orders	27 Orders	30 Orders	33 Orders	36 Orders
<b>Total Digital &amp; Online Revenue Streams</b>		<b>60 Orders</b>	<b>67 Orders</b>	<b>74 Orders</b>	<b>82 Orders</b>	<b>91 Orders</b>
<b>Grand Total</b>		<b>264 Orders</b>	<b>293 Orders</b>	<b>325 Orders</b>	<b>361 Orders</b>	<b>401 Orders</b>



## Projected Revenue - Assumptions

Description	Note	Probability	Customers / Order Per Month	Price Per Order	Projected Revenue Per Month	Projected Revenue 1st Year
<b>Interior Design Services</b>						
Full-Service Interior Design		60%	3 Orders	AED 65,000	AED 117,000	AED 1,404,000
Concept Development & Shop Design		40%	3 Orders	AED 50,000	AED 60,000	AED 720,000
<b>Total Interior Design Services</b>					<b>AED 177,000</b>	<b>AED 2,124,000</b>
<b>Project Management &amp; Execution Fees</b>						
Supervision & Project Execution Fees		55%	2 Orders	AED 50,000	AED 55,000	AED 660,000
Consulting Retainers		45%	2 Orders	AED 35,000	AED 31,500	AED 378,000
<b>Total Project Management &amp; Execution Fees</b>					<b>AED 86,500</b>	<b>AED 1,038,000</b>
<b>Consulting Services (Management &amp; Market Insight)</b>						
Supply Chain & Operations Consulting		25%	2 Orders	AED 20,000	AED 10,000	AED 120,000
Market Insights & Feasibility Studies Consulting		50%	2 Orders	AED 30,000	AED 30,000	AED 360,000
Business Strategy & Expansion Consulting		25%	3 Orders	AED 25,000	AED 18,750	AED 225,000
<b>Total Consulting Services</b>					<b>AED 58,750</b>	<b>AED 705,000</b>
<b>Digital &amp; Online Revenue Streams</b>						
Marketing and Advertisement		60%	3 Orders	AED 15,000	AED 27,000	AED 324,000
E-Commerce & Lead Generation		40%	2 Orders	AED 25,000	AED 20,000	AED 240,000
<b>Total Digital &amp; Online Revenue Streams</b>					<b>AED 47,000</b>	<b>AED 564,000</b>
<b>Grand Total</b>					<b>AED 369,250</b>	<b>AED 4,431,000</b>





## 15.11. Projected Cost of Revenue Appendix 2

Projected Cost of Revenue by Year	Note	Total Year 1	Year 2	Year 3	Year 4	Year 5
Operational Staff Salaries	17	AED 1,345,500	AED 1,915,992	AED 2,046,279	AED 2,185,426	AED 2,334,035
Direct Material Cost	18	AED 443,100	AED 503,153	AED 571,297	AED 648,715	AED 736,592
<b>Total Cost of Revenue</b>		<b>AED 1,788,600</b>	<b>AED 2,419,145</b>	<b>AED 2,617,577</b>	<b>AED 2,834,141</b>	<b>AED 3,070,627</b>

### Note 17

Direct Attributable Staff Salaries Detail as per following

Description	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
<b>Operational Staff</b>					
Architect/Interior Design Head	AED 258,000	AED 275,544	AED 294,281	AED 314,292	AED 335,664
Architect/Interior Designer	AED 150,000	AED 160,200	AED 171,094	AED 182,728	AED 195,153
Junior Interior Designer	AED 180,000	AED 192,240	AED 205,312	AED 219,274	AED 234,184
3D Visualizer	AED 156,000	AED 166,608	AED 177,937	AED 190,037	AED 202,960
Draughtsman (CAD Specialist)	AED 78,000	AED 83,304	AED 88,969	AED 95,019	AED 101,480
Project Manager	AED 180,000	AED 192,240	AED 205,312	AED 219,274	AED 234,184
Business Development Manager ( BDM )	AED 180,000	AED 192,240	AED 205,312	AED 219,274	AED 234,184
Marketing & Strategy Head	AED 180,000	AED 192,240	AED 205,312	AED 219,274	AED 234,184
Digital Marketing Specialist	AED 114,000	AED 121,752	AED 130,031	AED 138,873	AED 148,317
Market Insight & Research Specialist	AED 120,000	AED 128,160	AED 136,875	AED 146,182	AED 156,123
Business Strategy Specialist	AED 144,000	AED 153,792	AED 164,250	AED 175,419	AED 187,347
Procurement & Vendor Coordinator	AED 54,000	AED 57,672	AED 61,594	AED 65,782	AED 70,255
<b>Total Operational Staff Salaries</b>	<b>AED 1,794,000</b>	<b>AED 1,915,992</b>	<b>AED 2,046,279</b>	<b>AED 2,185,426</b>	<b>AED 2,334,035</b>

### Note 18

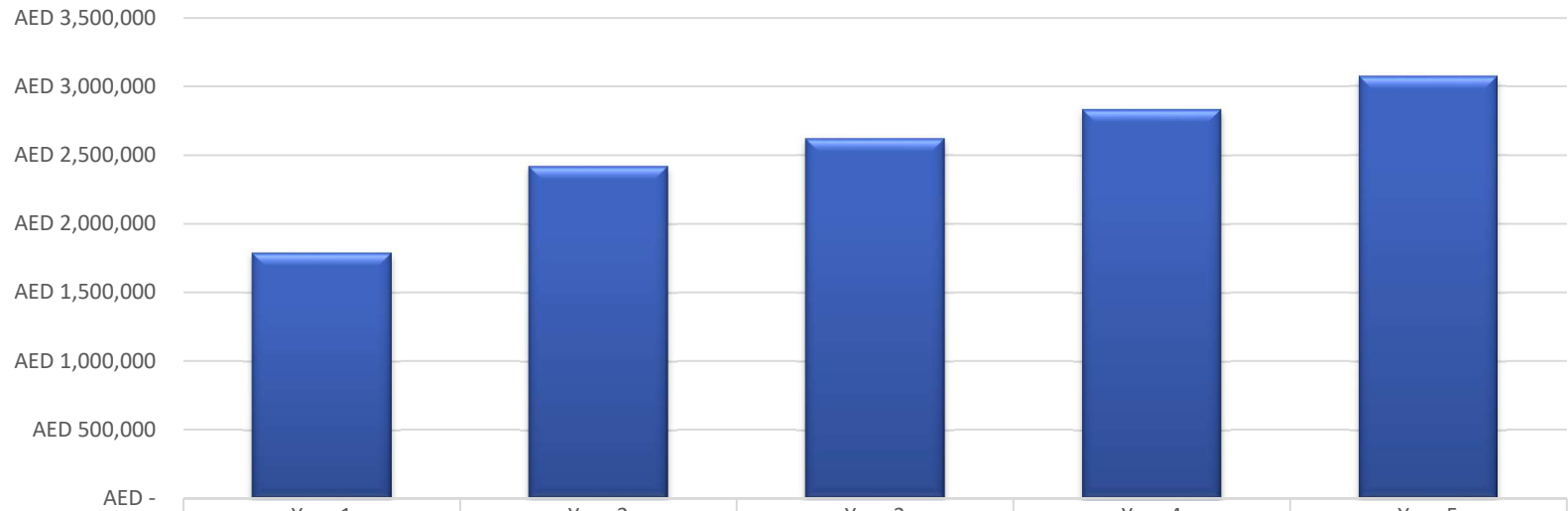
Direct Material Cost

Industry Benchmarks:

[http://scarleththreadconsulting.com/scarlet-thread-consulting/how-to-easily-set-reachable-money-goals-in-your-interior-design-firm?utm\\_source=chatgpt.com](http://scarleththreadconsulting.com/scarlet-thread-consulting/how-to-easily-set-reachable-money-goals-in-your-interior-design-firm?utm_source=chatgpt.com)



### projected Cost of Revenue



	Year 1	Year 2	Year 3	Year 4	Year 5
Total Cost of Revenue	AED 1,788,600	AED 2,419,145	AED 2,617,577	AED 2,834,141	AED 3,070,627



## 15.12. Projected Operating Expenses Appendix 3

Projected Operating Expense	Note	Year 1 Forecast	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
Non-Operational Staff Salaries	19	AED 594,000	AED 845,856	AED 903,374	AED 964,804	AED 1,030,410
Startup Expenses	20	AED 1,032,000	AED 62,500	AED -	AED -	AED -
Advertising & Marketing	21	AED 88,620	AED 100,631	AED 114,259	AED 129,743	AED 147,318
Utilities (DEWA)	22	AED 27,000	AED 36,828	AED 37,675	AED 38,542	AED 39,428
Utilities (Telephone & Internet)	22	AED 27,000	AED 36,828	AED 37,675	AED 38,542	AED 39,428
Office & Warehouse Rent		AED 150,000	AED 204,600	AED 209,306	AED 214,120	AED 219,045
Office & Warehouse Maintenance Cost		AED 30,000	AED 30,690	AED 31,396	AED 32,118	AED 32,857
Amortization Employees Visa Cost		AED -	AED -	AED 127,875	AED -	AED 130,816
Amortization Employees Medical Insurance		AED -	AED 164,703	AED 168,491	AED 172,366	AED 176,331
Repair & Maintenance of Equipment		AED 30,000	AED 30,690	AED 31,396	AED 32,118	AED 32,857
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 27,000	AED 36,828	AED 37,675	AED 38,542	AED 39,428
Printing and Stationary		AED -	AED 2,046	AED 2,093	AED 2,141	AED 2,190
Legal and Comapany Setup Expense		AED -	AED 15,345	AED 15,698	AED 16,059	AED 16,428



Packing and Delivery Cost	AED 22,155	AED 25,158	AED 28,565	AED 32,436	AED 36,830
Miscellaneous Expenses	AED 50,000	AED 51,150	AED 52,326	AED 53,530	AED 54,761
<b>Total</b>	<b>AED 2,077,775</b>	<b>AED 1,658,174</b>	<b>AED 1,812,456</b>	<b>AED 1,780,048</b>	<b>AED 2,013,460</b>

### Note 19

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	
<b>Operational Staff</b>						
Architect/Interior Design Head	1	1	1	1	1	AED 21,500
Architect/Interior Designer	1	1	1	1	1	AED 12,500
Junior Interior Designer	2	2	2	2	2	AED 7,500
3D Visualizer	2	2	2	2	2	AED 6,500
Draughtsman (CAD Specialist)	1	1	1	1	1	AED 6,500
Project Manager	1	1	1	1	1	AED 15,000
Business Development Manager (BDM)	1	1	1	1	1	AED 15,000
Marketing & Strategy Head	1	1	1	1	1	AED 15,000
Digital Marketing Specialist	1	1	1	1	1	AED 9,500
Market Insight & Research Specialist	1	1	1	1	1	AED 10,000
Business Strategy Specialist	1	1	1	1	1	AED 12,000
Procurement & Vendor Coordinator	1	1	1	1	1	AED 4,500
<b>Total Operational Staff Salaries</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	
<b>Non-Operational Staff</b>						
Managing Director (MD/Owner)	1	1	1	1	1	AED 27,500
Administrative Assistant	1	1	1	1	1	AED 6,000



Accountant / HR / PRO	1	1	1	1	1	AED	4,500
Driver	1	1	1	1	1	AED	4,000
Office Boy	1	1	1	1	1	AED	1,250
Helper	7	7	7	7	7	AED	3,250
<b>Total Non-Operational Staff Salaries</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>		
<b>Grand Total</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>		

### Calculation of Total Staff Yearly Salaries

Description	Year 1		Year 2		Year 3		Year 4		Year 5	
	Forecast		Forecast		Forecast		Forecast		Forecast	
<b>Operational Staff</b>										
Architect/Interior Design Head	AED	258,000	AED	275,544	AED	294,281	AED	314,292	AED	335,664
Architect/Interior Designer	AED	150,000	AED	160,200	AED	171,094	AED	182,728	AED	195,153
Junior Interior Designer	AED	180,000	AED	192,240	AED	205,312	AED	219,274	AED	234,184
3D Visualizer	AED	156,000	AED	166,608	AED	177,937	AED	190,037	AED	202,960
Draughtsman (CAD Specialist)	AED	78,000	AED	83,304	AED	88,969	AED	95,019	AED	101,480
Project Manager	AED	180,000	AED	192,240	AED	205,312	AED	219,274	AED	234,184
Business Development Manager ( BDM )	AED	180,000	AED	192,240	AED	205,312	AED	219,274	AED	234,184
Marketing & Strategy Head	AED	180,000	AED	192,240	AED	205,312	AED	219,274	AED	234,184
Digital Marketing Specialist	AED	114,000	AED	121,752	AED	130,031	AED	138,873	AED	148,317
Market Insight & Research Specialist	AED	120,000	AED	128,160	AED	136,875	AED	146,182	AED	156,123



Business Strategy Specialist	AED 144,000	AED 153,792	AED 164,250	AED 175,419	AED 187,347
Procurement & Vendor Coordinator	AED 54,000	AED 57,672	AED 61,594	AED 65,782	AED 70,255
<b>Total Operational Staff Salaries</b>	<b>AED 1,794,000</b>	<b>AED 1,915,992</b>	<b>AED 2,046,279</b>	<b>AED 2,185,426</b>	<b>AED 2,334,035</b>
<b>Non-Operational Staff</b>					
Managing Director (MD/Owner)	AED 330,000	AED 352,440	AED 376,406	AED 402,002	AED 429,338
Administrative Assistant	AED 72,000	AED 76,896	AED 82,125	AED 87,709	AED 93,674
Accountant / HR / PRO	AED 54,000	AED 57,672	AED 61,594	AED 65,782	AED 70,255
Driver	AED 48,000	AED 51,264	AED 54,750	AED 58,473	AED 62,449
Office Boy	AED 15,000	AED 16,020	AED 17,109	AED 18,273	AED 19,515
Helper	AED 273,000	AED 291,564	AED 311,390	AED 332,565	AED 355,179
<b>Total Operational Staff</b>	<b>AED 792,000</b>	<b>AED 845,856</b>	<b>AED 903,374</b>	<b>AED 964,804</b>	<b>AED 1,030,410</b>
<b>Grand Total</b>	<b>AED 2,586,000</b>	<b>AED 2,761,848</b>	<b>AED 2,949,654</b>	<b>AED 3,150,230</b>	<b>AED 3,364,446</b>

**Note 20**

**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 646,500	AED 215,500	AED 215,500	AED -	3 Months
Operational Staff Salaries	AED 448,500	AED 149,500	AED 149,500		3 Months
Non-Operational Staff Salaries	AED 198,000	AED 66,000	AED 66,000		3 Months
Utilities (DEWA) for 3 Months	AED 9,000	AED 3,000	AED 3,000	AED -	3 Months



Utilities (Telephone & Internet) for 3 Months	AED 9,000	AED 3,000	AED 3,000	AED -	3 Months
Office & Ware House Rent 3 Months	AED 50,000	AED 16,667	AED 16,667		3 Months
Brokerage on Office Rent	AED 10,000	AED 10,000	AED -	AED -	One Time
Prepaid Employees Visa Cost	AED 125,000	AED 5,208	AED 5,208	AED 5,208	2 Year
Prepaid Employees Medical Insurance	AED 161,000	AED 13,417	AED 13,417	AED 13,417	1 Year
Office Supplies (office, cleaning, etc.)	AED 9,000	AED 3,000	AED 3,000		3 Months
Business Cards/Stationery	AED 2,000	AED 167	AED 167	AED 167	1 Year
Brand Development & Promotion Cost	AED 20,000	AED 1,667	AED 1,667	AED 1,667	1 Year
Accounting Software	AED 8,000	AED 667	AED 667	AED 667	1 Year
Website Development Costs	AED 10,000	AED 833	AED 833	AED 833	1 Year
Professional Consultancy Service Fee	AED 20,000	AED 1,667	AED 1,667	AED 1,667	1 Year
Legal and Comapany Setup Expense	AED 15,000	AED 1,250	AED 1,250	AED 1,250	1 Year
<b>Total Start-up Expenses</b>	<b>AED 1,094,500</b>	<b>AED 491,542</b>	<b>AED 481,542</b>	<b>AED 24,875</b>	

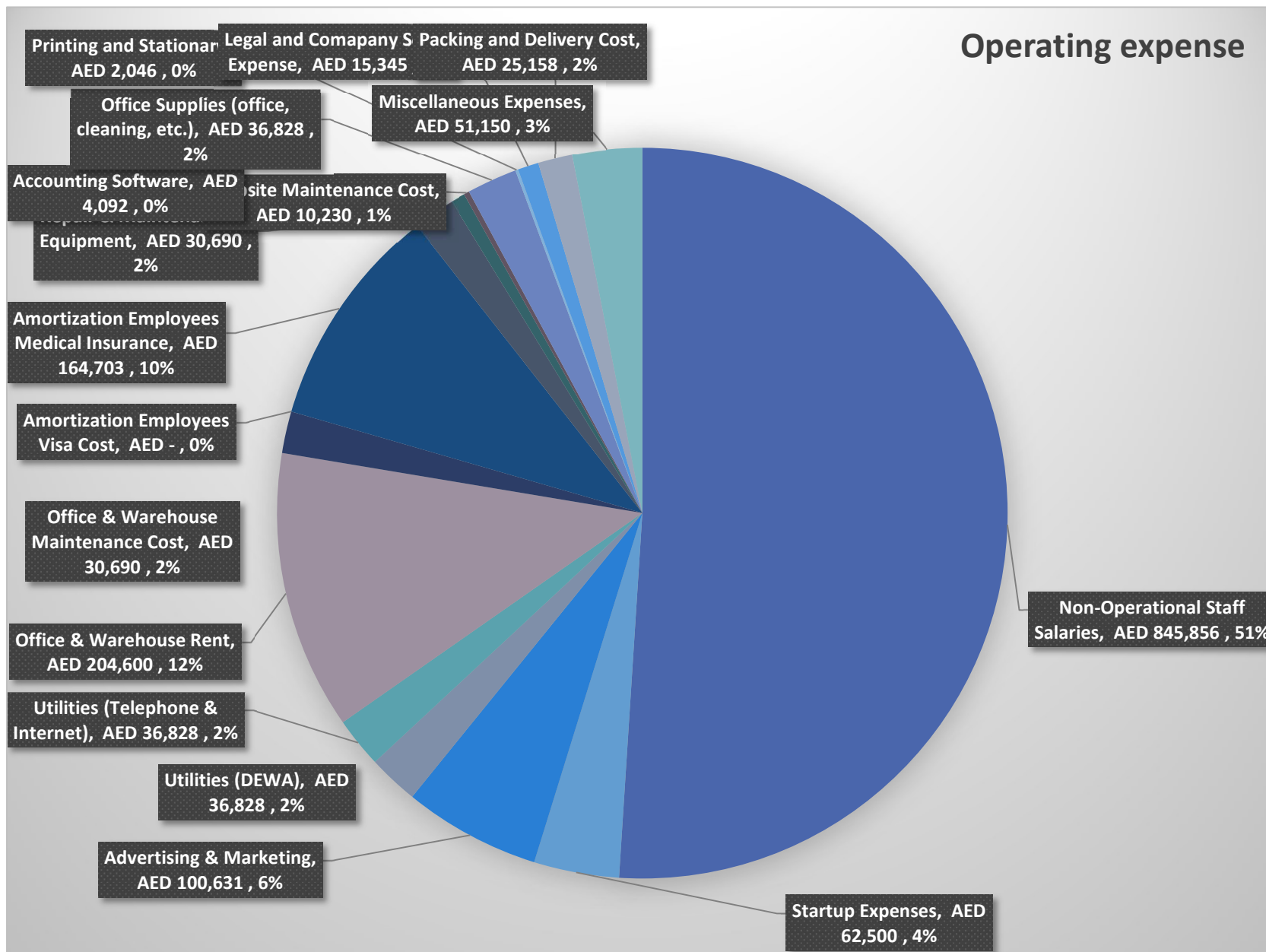
**Note 22**  
 Utilities include the expenses of Electricity, Telephone & Internet. It is calculated in the table below.

**Calculation of Total Yearly Utilities**

<b>Average Utilities</b>	<b>Year 1 Forecast</b>	<b>Year 2 Forecast</b>	<b>Year 3 Forecast</b>	<b>Year 4 Forecast</b>	<b>Year 5 Forecast</b>
Electricity & Water Bill (DEWA)*	AED 36,000	AED 36,828	AED 37,675	AED 38,542	AED 39,428
Telephone	AED 18,000	AED 18,414	AED 18,838	AED 19,271	AED 19,714
Internet	AED 18,000	AED 18,414	AED 18,838	AED 19,271	AED 19,714
<b>Total</b>	<b>AED 72,000</b>	<b>AED 73,656</b>	<b>AED 75,350</b>	<b>AED 77,083</b>	<b>AED 78,856</b>



## Operating expense





## 15.13. Fixed Asset Schedule Appendix 4

Description	Office Furniture/Fixtures & Fitout Cost	Machine, Tools & Equipment	Computer Hardware/Software for Operations	Vehicle and Delivery Van	Total
Opening	-	-	-	-	-
Addition	AED 120,000	AED 80,000	AED 179,950	AED 307,600	AED 687,550
Amortization / Depreciation	AED (24,000)	AED (24,000)	AED (44,988)	AED (92,280)	AED (185,268)
<b>Net Book Value as at Year 1</b>	<b>AED 96,000</b>	<b>AED 56,000</b>	<b>AED 134,963</b>	<b>AED 215,320</b>	<b>AED 502,283</b>
Addition	AED -	AED -	AED -	AED -	AED -
Amortization / Depreciation	AED (19,200)	AED (16,800)	AED (33,741)	AED (64,596)	AED (134,337)
<b>Net Book Value as at Year 2</b>	<b>AED 76,800</b>	<b>AED 39,200</b>	<b>AED 101,222</b>	<b>AED 150,724</b>	<b>AED 367,946</b>
Addition	AED -	AED -	AED -	AED -	AED -
Amortization / Depreciation	AED (15,360)	AED (11,760)	AED (25,305)	AED (45,217)	AED (97,643)
<b>Net Book Value as at Year 3</b>	<b>AED 61,440</b>	<b>AED 27,440</b>	<b>AED 75,916</b>	<b>AED 105,507</b>	<b>AED 270,303</b>
Addition	AED -	AED -	AED -	AED -	AED -
Amortization / Depreciation	AED (12,288)	AED (8,232)	AED (18,979)	AED (31,652)	AED (71,151)
<b>Net Book Value as at Year 4</b>	<b>AED 49,152</b>	<b>AED 19,208</b>	<b>AED 56,937</b>	<b>AED 73,855</b>	<b>AED 199,152</b>
Addition	AED -	AED -	AED -	AED -	AED -
Amortization / Depreciation	AED (9,830)	AED (5,762)	AED (14,234)	AED (22,156)	AED (51,984)
<b>Net Book Value as at Year 5</b>	<b>AED 39,322</b>	<b>AED 13,446</b>	<b>AED 42,703</b>	<b>AED 51,698</b>	<b>AED 147,169</b>

Depreciation Rate	20%	30%	25%	20%	
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## 15.14. Project Scenario Analysis (Working) Appendix 5

Description	Worst Case		Base Case		Best Case	
	%age	Amount In Year 1	%age	Amount In Year 1	%age	Amount In Year 1
<b>Revenue</b>	50%	AED 2,215,500	100%	AED 4,431,000	115%	AED 5,095,650
<b>Cost of Revenue</b>	115%	AED 2,056,890	100%	AED 1,788,600	85%	AED 1,520,310
<b>Operating Expenses</b>	115%	-	100%	-	85%	-
Non-Operational Staff Salaries	115%	AED 683,100	100%	AED 594,000	85%	AED 504,900
Startup Expenses	115%	AED 1,186,800	100%	AED 1,032,000	85%	AED 877,200
Advertising & Marketing	115%	AED 101,913	100%	AED 88,620	85%	AED 75,327
Utilities (DEWA)	115%	AED 31,050	100%	AED 27,000	85%	AED 22,950
Utilities (Telephone & Internet)	115%	AED 31,050	100%	AED 27,000	85%	AED 22,950
Office & Warehouse Rent	115%	AED 172,500	100%	AED 150,000	85%	AED 127,500
Office & Warehouse 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 34,500	100%	AED 30,000	85%	AED 25,500
Website Maintenance Cost	115%	AED -	100%	AED -	85%	AED -
Accounting Software	115%	AED -	100%	AED -	85%	AED -
Office Supplies (office, cleaning, etc.)	115%	AED 31,050	100%	AED 27,000	85%	AED 22,950
Printing and Stationary	115%	AED -	100%	AED -	85%	AED -
Legal and Company Setup Expense	115%	AED -	100%	AED -	85%	AED -
Packing and Delivery Cost	115%	AED 25,478	100%	AED 22,155	85%	AED 18,832
Miscellaneous Expenses	115%	AED 57,500	100%	AED 50,000	85%	AED 42,500
<b>Tax rate</b>	10%	AED -	9%	AED 34,142	8%	AED 124,233
<b>Cost of Capital</b>	33%	-	29%	-	25%	-
<b>Salvage Value</b>	85%	AED 126,793	100%	AED 149,169	115%	AED 171,544



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 2,215,500	AED 4,431,000	AED 5,095,650	AED 2,515,767	AED 5,031,533	AED 5,786,263	AED 2,856,487	AED 5,712,974	AED 6,569,920
Cost of Revenue	AED (2,056,890)	AED (1,788,600)	AED (1,520,310)	AED (2,782,017)	AED (2,419,145)	AED (2,056,274)	AED (3,010,213)	AED (2,617,577)	AED (2,224,940)
<b>Gross Profit</b>	<b>AED 158,610</b>	<b>AED 2,642,400</b>	<b>AED 3,575,340</b>	<b>AED (266,250)</b>	<b>AED 2,612,388</b>	<b>AED 3,729,990</b>	<b>AED (153,726)</b>	<b>AED 3,095,397</b>	<b>AED 4,344,980</b>
% of Revenue	7%	60%	70%	-11%	52%	64%	-5%	54%	66%
<b>Operating expenses</b>									
Non-Operational Staff Salaries	AED 683,100	AED 594,000	AED 504,900	AED 972,734	AED 845,856	AED 718,978	AED 1,038,880	AED 903,374	AED 767,868
Startup Expenses	AED 1,186,800	AED 1,032,000	AED 877,200	AED 71,875	AED 62,500	AED 53,125	AED -	AED -	AED -
Advertising & Marketing	AED 101,913	AED 88,620	AED 75,327	AED 115,725	AED 100,631	AED 85,536	AED 131,398	AED 114,259	AED 97,121
Utilities (DEWA)	AED 31,050	AED 27,000	AED 22,950	AED 42,352	AED 36,828	AED 31,304	AED 43,326	AED 37,675	AED 32,024
Utilities (Telephone & Internet)	AED 31,050	AED 27,000	AED 22,950	AED 42,352	AED 36,828	AED 31,304	AED 43,326	AED 37,675	AED 32,024
Office & Warehouse Rent	AED 172,500	AED 150,000	AED 127,500	AED 235,290	AED 204,600	AED 173,910	AED 240,702	AED 209,306	AED 177,910
Office & Warehouse 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 147,056	AED 127,875	AED 108,694
Amortization Employees Medical Insurance	AED -	AED -	AED -	AED 189,408	AED 164,703	AED 139,998	AED 193,765	AED 168,491	AED 143,217
Repair & Maintenance of Equipment	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
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 31,050	AED 27,000	AED 22,950	AED 42,352	AED 36,828	AED 31,304	AED 43,326	AED 37,675	AED 32,024
Printing and Stationary	AED -	AED -	AED -	AED 2,353	AED 2,046	AED 1,739	AED 2,407	AED 2,093	AED 1,779



Legal and Company Setup Expense	AED -	AED -	AED -	AED 17,647	AED 15,345	AED 13,043	AED 18,053	AED 15,698	AED 13,343
Packing and Delivery Cost	AED 25,478	AED 22,155	AED 18,832	AED 28,931	AED 25,158	AED 21,384	AED 32,850	AED 28,565	AED 24,280
Miscellaneous Expenses	AED 57,500	AED 50,000	AED 42,500	AED 58,823	AED 51,150	AED 43,478	AED 60,175	AED 52,326	AED 44,477
<b>Total Operating expenses</b>	<b>AED 2,389,441</b>	<b>AED 2,077,775</b>	<b>AED 1,766,109</b>	<b>AED 1,906,900</b>	<b>AED 1,658,174</b>	<b>AED 1,409,448</b>	<b>AED 2,084,325</b>	<b>AED 1,812,456</b>	<b>AED 1,540,588</b>
% of Revenue	108%	47%	35%	76%	33%	24%	73%	32%	23%
Operating Income	AED (2,230,831)	AED 564,625	AED 1,809,231	AED (2,173,151)	AED 954,214	AED 2,320,542	AED (2,238,051)	AED 1,282,941	AED 2,804,392
Depreciation	AED (185,268)	AED (185,268)	AED (185,268)	AED (134,337)	AED (134,337)	AED (134,337)	AED (97,643)	AED (97,643)	AED (97,643)
Finance cost	AED -	AED -	AED -	AED -	AED -	AED -	AED -	AED -	AED -
<b>Earning Before Tax</b>	<b>AED (2,416,099)</b>	<b>AED 379,358</b>	<b>AED 1,623,964</b>	<b>AED (2,307,488)</b>	<b>AED 819,877</b>	<b>AED 2,186,205</b>	<b>AED (2,335,694)</b>	<b>AED 1,185,298</b>	<b>AED 2,706,749</b>
Provision for taxation		AED (34,142)	AED (124,233)	AED -	AED (73,789)	AED (167,245)	AED -	AED (106,677)	AED (207,066)
<b>Net Income (EAT)</b>	<b>AED (2,416,099)</b>	<b>AED 345,215</b>	<b>AED 1,499,731</b>	<b>AED (2,307,488)</b>	<b>AED 746,088</b>	<b>AED 2,018,960</b>	<b>AED (2,335,694)</b>	<b>AED 1,078,621</b>	<b>AED 2,499,683</b>
% of Revenue	-109%	8%	29%	-92%	15%	35%	-82%	19%	38%

Description	Year 4			Year 5		
	Worst Case	Base Case	Best Case	Worst Case	Base Case	Best Case
Revenue	AED 3,243,574	AED 6,487,148	AED 7,460,220	AED 3,682,958	AED 7,365,915	AED 8,470,802
Cost of Revenue	AED (3,259,262)	AED (2,834,141)	AED (2,409,020)	AED (3,531,221)	AED (3,070,627)	AED (2,610,033)
<b>Gross Profit</b>	<b>AED (15,688)</b>	<b>AED 3,653,007</b>	<b>AED 5,051,200</b>	<b>AED 151,737</b>	<b>AED 4,295,288</b>	<b>AED 5,860,770</b>
% of Revenue	0%	56%	68%	4%	58%	69%
<b>Operating expenses</b>						
Non-Operational Staff Salaries	AED 1,109,524	AED 964,804	AED 820,083	AED 1,184,972	AED 1,030,410	AED 875,849
Startup Expenses	AED -	AED -	AED -	AED -	AED -	AED -
Advertising & Marketing	AED 149,204	AED 129,743	AED 110,282	AED 169,416	AED 147,318	AED 125,221
Utilities (DEWA)	AED 44,323	AED 38,542	AED 32,760	AED 45,342	AED 39,428	AED 33,514
Utilities (Telephone & Internet)	AED 44,323	AED 38,542	AED 32,760	AED 45,342	AED 39,428	AED 33,514
Office & Warehouse Rent	AED 246,238	AED 214,120	AED 182,002	AED 251,901	AED 219,045	AED 186,188



Office & Warehouse 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 150,439	AED 130,816	AED 111,194
Amortization Employees Medical Insurance	AED 198,221	AED 172,366	AED 146,511	AED 202,781	AED 176,331	AED 149,881
Repair & Maintenance of Equipment	AED 36,936	AED 32,118	AED 27,300	AED 37,785	AED 32,857	AED 27,928
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 44,323	AED 38,542	AED 32,760	AED 45,342	AED 39,428	AED 33,514
Printing and Stationary	AED 2,462	AED 2,141	AED 1,820	AED 2,519	AED 2,190	AED 1,862
Legal and Comapany Setup Expense	AED 18,468	AED 16,059	AED 13,650	AED 18,893	AED 16,428	AED 13,964
Packing and Delivery Cost	AED 37,301	AED 32,436	AED 27,570	AED 42,354	AED 36,830	AED 31,305
Miscellaneous Expenses	AED 61,559	AED 53,530	AED 45,500	AED 62,975	AED 54,761	AED 46,547
<b>Total Operating expenses</b>	<b>AED 2,047,055</b>	<b>AED 1,780,048</b>	<b>AED 1,513,041</b>	<b>AED 2,315,479</b>	<b>AED 2,013,460</b>	<b>AED 1,711,441</b>
% of Revenue	63%	27%	20%	63%	27%	20%
Operating Income	AED (2,062,744)	AED 1,872,959	AED 3,538,159	AED (2,163,743)	AED 2,281,828	AED 4,149,328
Depreciation	AED (71,151)	AED (71,151)	AED (71,151)	AED (51,984)	AED (51,984)	AED (51,984)
Finance cost	AED -	AED -	AED -	AED -	AED -	AED -
<b>Earning Before Tax</b>	<b>AED (2,133,895)</b>	<b>AED 1,801,808</b>	<b>AED 3,467,008</b>	<b>AED (2,215,726)</b>	<b>AED 2,229,844</b>	<b>AED 4,097,345</b>
Provision for taxation	AED -	AED (162,163)	AED (265,226)	AED -	AED (200,686)	AED (313,447)
<b>Net Income (EAT)</b>	<b>AED (2,133,895)</b>	<b>AED 1,639,645</b>	<b>AED 3,201,782</b>	<b>AED (2,215,726)</b>	<b>AED 2,029,158</b>	<b>AED 3,783,898</b>
% of Revenue	-66%	25%	43%	-60%	28%	45%



## Worst Case

Particulars	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
<i>Initial outflow:</i>						
Total Investment Value	AED (2,000,000)					
Earning After Tax		AED (2,416,099)	AED (2,307,488)	AED (2,335,694)	AED (2,133,895)	AED (2,215,726)
Add back Depreciation		AED 185,268	AED 134,337	AED 97,643	AED 71,151	AED 51,984
<b>After-tax Operating Cashflows</b>		<b>AED (2,230,831)</b>	<b>AED (2,173,151)</b>	<b>AED (2,238,051)</b>	<b>AED (2,062,744)</b>	<b>AED (2,163,743)</b>
Return on WC						AED 557,865
Salvage Value (Book Value at year 5)						AED 126,793
Tax on Salvage Value						AED (13,123)
<b>Net Cash flows</b>	<b>AED (2,000,000)</b>	<b>AED (2,230,831)</b>	<b>AED (2,173,151)</b>	<b>AED (2,238,051)</b>	<b>AED (2,062,744)</b>	<b>AED (1,492,207)</b>
Discount Period	0	1	2	3	4	5
Discount Factor @ 32% (WACC)	1.00	0.75	0.56	0.42	0.32	0.24
<b>Present Value</b>	<b>AED (2,000,000)</b>	<b>AED (1,672,914)</b>	<b>AED (1,222,092)</b>	<b>AED (943,824)</b>	<b>AED (652,339)</b>	<b>AED (353,887)</b>
<b>Net Present Value</b>	<b>AED (6,845,055)</b>					



## Best Case

Particulars	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5
<i>Initial outflow:</i>						
Total Investment Value	AED (2,000,000)					
Earning After Tax		AED 1,499,731	AED 2,018,960	AED 2,499,683	AED 3,201,782	AED 3,783,898
Add back Depreciation		AED 185,268	AED 134,337	AED 97,643	AED 71,151	AED 51,984
<b>After-tax Operating Cashflows</b>		<b>AED 1,684,998</b>	<b>AED 2,153,297</b>	<b>AED 2,597,325</b>	<b>AED 3,272,933</b>	<b>AED 3,835,881</b>
Return on WC						AED 557,865
Salvage Value (Book Value at year 5)						AED 171,544
Tax on Salvage Value						AED (13,123)
<b>Net Cash flows</b>	<b>AED (2,000,000)</b>	<b>AED 1,684,998</b>	<b>AED 2,153,297</b>	<b>AED 2,597,325</b>	<b>AED 3,272,933</b>	<b>AED 4,552,167</b>
Discount Period	0	1	2	3	4	5
Discount Factor @ 24% (WACC)	1.00	0.80	0.64	0.52	0.41	0.33
<b>Present Value</b>	<b>AED 2,000,000)</b>	<b>AED 1,351,783</b>	<b>AED 1,385,860</b>	<b>AED 1,341,064</b>	<b>AED 1,355,714</b>	<b>AED 1,512,714</b>
<b>Net Present Value</b>	<b>AED 4,947,135</b>					

## Worst Case

### Internal Rate of Return (IRR)

Years	Cash flows	DF @ 10%	Present value	DF @ 32%	Present value
Year 0	AED (2,000,000)	1.00	AED (2,000,000)	1	AED (2,000,000)
Year 1	AED (2,230,831)	0.91	AED (2,028,028)	0.76	AED (1,690,024)
Year 2	AED (2,173,151)	0.83	AED (1,795,992)	0.57	AED (1,247,217)



Year 3	AED (2,238,051)	0.75	AED (1,681,481)	0.43	AED (973,079)
Year 4	AED (2,062,744)	0.68	AED (1,408,882)	0.33	AED (679,437)
Year 5	AED (1,492,207)	0.62	AED (926,543)	0.25	AED (372,357)
			<b>AED (9,840,927)</b>		<b>AED (6,962,114)</b>
<b>IRR</b>		<b>-43%</b>			

## Best Case Internal Rate of Return (IRR)

Years	Cash flows	DF @ 19%	Present value	DF @ 29%	Present value
Year 0	AED (2,000,000)	1.00	AED (2,000,000)	1	AED (2,000,000)
Year 1	AED 1,684,998	0.84	AED 1,415,965	0.78	AED 1,306,200
Year 2	AED 2,153,297	0.71	AED 1,520,583	0.60	AED 1,293,971
Year 3	AED 2,597,325	0.59	AED 1,541,294	0.47	AED 1,209,922
Year 4	AED 3,272,933	0.50	AED 1,632,110	0.36	AED 1,181,893
Year 5	AED 4,552,167	0.42	AED 1,907,583	0.28	AED 1,274,294
			<b>AED 6,017,534</b>		<b>AED 4,266,280</b>
<b>IRR</b>		<b>53%</b>			

## Project Scenario Analysis Summary

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 2,215,500	AED 4,431,000	AED 5,095,650	AED 2,515,767	AED 5,031,533	AED 5,786,263	AED 2,856,487	AED 5,712,974	AED 6,569,920
Cost of Revenue	AED 2,056,890	AED 1,788,600	AED 1,520,310	AED 2,782,017	AED 2,419,145	AED 2,056,274	AED 3,010,213	AED 2,617,577	AED 2,224,940
Operating expenses	AED 2,389,441	AED 2,077,775	AED 1,766,109	AED 1,906,900	AED 1,658,174	AED 1,409,448	AED 2,084,325	AED 1,812,456	AED 1,540,588
<b>Net Income</b>	AED (2,416,099)	AED 345,215	AED 1,499,731	AED (2,307,488)	AED 746,088	AED 2,018,960	AED (2,335,694)	AED 1,078,621	AED 2,499,683



## Project Scenario Analysis Summary

Description	Year 4			Year 5		
	Worst Case	Base Case	Best Case	Worst Case	Base Case	Best Case
Revenue	AED 3,243,574	AED 6,487,148	AED 7,460,220	AED 3,682,958	AED 7,365,915	AED 8,470,802
Cost of Revenue	AED 3,259,262	AED 2,834,141	AED 2,409,020	AED 3,531,221	AED 3,070,627	AED 2,610,033
Operating expenses	AED 2,047,055	AED 1,780,048	AED 1,513,041	AED 2,315,479	AED 2,013,460	AED 1,711,441
<b>Net Income</b>	AED (2,133,895)	AED 1,639,645	AED 3,201,782	AED (2,215,726)	AED 2,029,158	AED 3,783,898



## 15.15. General Key Assumptions

### Country Level - Assumptions

Description	Note	Market	Forecast
Industry Growth Rate		Interior Design Industry	6.79%
		Business Consulting Industry	15.20%
	1	Average Industry Growth Rate	11.00%
Inflation Rate	2	UAE	2.30%
		<b>Total</b>	<b>13.30%</b>
Salary Increment		UAE	4.50%
Total change in Salaries (Increment + Inflation)	4		6.80%
Tax Rate in UAE	11		9.00%

### Projected Revenue - Assumptions

Description	Note	Probability	Customers / Order Per Month	Price Per Order	Projected Revenue Per Month	Projected Revenue 1st Year
<b>Interior Design Services</b>	48%					
Full-Service Interior Design		60%	3 Orders	AED 65,000	AED 117,000	AED 1,404,000
Concept Development & Shop Design		40%	3 Orders	AED 50,000	AED 60,000	AED 720,000
<b>Total Interior Design Services</b>					<b>AED 177,000</b>	<b>AED 2,124,000</b>
<b>Project Management &amp; Execution Fees</b>	23%					
Supervision & Project Execution Fees		55%	2 Orders	AED 50,000	AED 55,000	AED 660,000
Consulting Retainers		45%	2 Orders	AED 35,000	AED 31,500	AED 378,000
<b>Total Project Management &amp; Execution Fees</b>					<b>AED 86,500</b>	<b>AED 1,038,000</b>
<b>Consulting Services (Management &amp; Market Insight)</b>	16%					
Supply Chain & Operations Consulting		25%	2 Orders	AED 20,000	AED 10,000	AED 120,000
Market Insights & Feasibility Studies Consulting		50%	2 Orders	AED 30,000	AED 30,000	AED 360,000
Business Strategy & Expansion Consulting		25%	3 Orders	AED 25,000	AED 18,750	AED 225,000
<b>Total Consulting Services</b>					<b>AED 58,750</b>	<b>AED 705,000</b>
<b>Digital &amp; Online Revenue Streams</b>	13%					
Marketing and Advertisement		60%	3 Orders	AED 15,000	AED 27,000	AED 324,000
E-Commerce & Lead Generation		40%	2 Orders	AED 25,000	AED 20,000	AED 240,000
<b>Total Digital &amp; Online Revenue Streams</b>					<b>AED 47,000</b>	<b>AED 564,000</b>



<b>Grand Total</b>					<b>AED 369,250</b>	<b>AED 4,431,000</b>
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### Projected Service Price Increase on Year by Year Basis

Description	Note	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
<b>Interior Design Services</b>						
Full-Service Interior Design		AED 65,000	AED 66,495	AED 68,024	AED 69,589	AED 71,190
Concept Development & Shop Design		AED 50,000	AED 51,150	AED 52,326	AED 53,529	AED 54,760
<b>Project Management &amp; Execution Fees</b>						
Supervision & Project Execution Fees		AED 50,000	AED 51,150	AED 52,326	AED 53,529	AED 54,760
Consulting Retainers		AED 35,000	AED 35,805	AED 36,629	AED 37,471	AED 38,333
<b>Consulting Services (Management &amp; Market Insight)</b>						
Supply Chain & Operations Consulting		AED 20,000	AED 20,460	AED 20,931	AED 21,412	AED 21,904
Market Insights & Feasibility Studies Consulting		AED 30,000	AED 30,690	AED 31,396	AED 32,118	AED 32,857
Business Strategy & Expansion Consulting		AED 25,000	AED 25,575	AED 26,163	AED 26,765	AED 27,381
<b>Digital &amp; Online Revenue Streams</b>						
Marketing and Advertisement		AED 15,000	AED 15,345	AED 15,698	AED 16,059	AED 16,428
E-Commerce & Lead Generation		AED 25,000	AED 25,575	AED 26,163	AED 26,765	AED 27,381

### Projected No. of Customers/Order increase on a Year by Year Basis

Description	Note	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
<b>Interior Design Services</b>						
Full-Service Interior Design		36 Orders	40 Orders	44 Orders	49 Orders	55 Orders
Concept Development & Shop Design		36 Orders	40 Orders	44 Orders	49 Orders	55 Orders
<b>Total Interior Design Services</b>		<b>72 Orders</b>	<b>80 Orders</b>	<b>89 Orders</b>	<b>98 Orders</b>	<b>109 Orders</b>
<b>Project Management &amp; Execution Fees</b>						
Supervision & Project Execution Fees		24 Orders	27 Orders	30 Orders	33 Orders	36 Orders
Consulting Retainers		24 Orders	27 Orders	30 Orders	33 Orders	36 Orders



<b>Total Project Management &amp; Execution Fees</b>	<b>48 Orders</b>	<b>53 Orders</b>	<b>59 Orders</b>	<b>66 Orders</b>	<b>73 Orders</b>
<b>Consulting Services (Management &amp; Market Insight)</b>					
Supply Chain & Operations Consulting	24 Orders	27 Orders	30 Orders	33 Orders	36 Orders
Market Insights & Feasibility Studies Consulting	24 Orders	27 Orders	30 Orders	33 Orders	36 Orders
Business Strategy & Expansion Consulting	36 Orders	40 Orders	44 Orders	49 Orders	55 Orders
<b>Total Consulting Services</b>	<b>84 Orders</b>	<b>93 Orders</b>	<b>103 Orders</b>	<b>115 Orders</b>	<b>128 Orders</b>
<b>Digital &amp; Online Revenue Streams</b>					
Marketing and Advertisement	36 Orders	40 Orders	44 Orders	49 Orders	55 Orders
E-Commerce & Lead Generation	24 Orders	27 Orders	30 Orders	33 Orders	36 Orders
<b>Total Digital &amp; Online Revenue Streams</b>	<b>60 Orders</b>	<b>67 Orders</b>	<b>74 Orders</b>	<b>82 Orders</b>	<b>91 Orders</b>
<b>Grand Total</b>	<b>264 Orders</b>	<b>293 Orders</b>	<b>325 Orders</b>	<b>361 Orders</b>	<b>401 Orders</b>

### Projected Total Revenue on Year by Year Basis

Description	Probability	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
<b>Interior Design Services</b>						
Full-Service Interior Design	60%	AED 1,404,000	AED 1,594,284	AED 1,810,119	AED 2,055,520	AED 2,333,893
Concept Development & Shop Design	40%	AED 720,000	AED 817,582	AED 928,263	AED 1,054,093	AED 1,196,835
<b>Total Interior Design Services</b>		<b>AED 2,124,000</b>	<b>AED 2,411,866</b>	<b>AED 2,738,382</b>	<b>AED 3,109,613</b>	<b>AED 3,530,728</b>
<b>Project Management &amp; Execution Fees</b>						
Supervision & Project Execution Fees	55%	AED 660,000	AED 749,450	AED 851,004	AED 966,252	AED 1,097,199
Consulting Retainers	45%	AED 378,000	AED 429,230	AED 487,404	AED 553,409	AED 628,412
<b>Total Project Management &amp; Execution Fees</b>		<b>AED 1,038,000</b>	<b>AED 1,178,680</b>	<b>AED 1,338,408</b>	<b>AED 1,519,661</b>	<b>AED 1,725,611</b>
<b>Consulting Services (Management &amp; Market Insight)</b>						
Supply Chain & Operations Consulting	25%	AED 120,000	AED 136,264	AED 154,732	AED 175,685	AED 199,491
Market Insights & Feasibility Studies Consulting	50%	AED 360,000	AED 408,791	AED 464,190	AED 527,056	AED 598,490
Business Strategy & Expansion Consulting	25%	AED 225,000	AED 255,494	AED 290,082	AED 329,410	AED 374,024
<b>Total Consulting Services</b>		<b>AED 705,000</b>	<b>AED 800,549</b>	<b>AED 909,005</b>	<b>AED 1,032,152</b>	<b>AED 1,172,005</b>
<b>Digital &amp; Online Revenue Streams</b>						
Marketing and Advertisement	60%	AED 324,000	AED 367,912	AED 417,724	AED 474,351	AED 538,576



E-Commerce & Lead Generation	40%	AED 240,000	AED 272,527	AED 309,456	AED 351,371	AED 398,996
<b>Total Digital &amp; Online Revenue Streams</b>		<b>AED 564,000</b>	<b>AED 640,439</b>	<b>AED 727,180</b>	<b>AED 825,722</b>	<b>AED 937,571</b>
<b>Grand Total</b>		<b>AED 4,431,000</b>	<b>AED 5,031,533</b>	<b>AED 5,712,974</b>	<b>AED 6,487,148</b>	<b>AED 7,365,915</b>

Fixed Expenses (F.C)		Year 1	Year 2	Year 3	Year 4	Year 5
		Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Office & Warehouse Rent		AED 150,000	AED 204,600	AED 209,306	AED 214,120	AED 219,045
Startup Expenses		AED 1,032,000	AED 62,500	AED -	AED -	AED -
Operational Staff Salaries		AED 1,345,500	AED 1,915,992	AED 2,046,279	AED 2,185,426	AED 2,334,035
Non-Operational Staff Salaries		AED 594,000	AED 845,856	AED 903,374	AED 964,804	AED 1,030,410
<b>Total</b>		<b>AED 3,121,500</b>	<b>AED 3,028,948</b>	<b>AED 3,158,959</b>	<b>AED 3,364,350</b>	<b>AED 3,583,490</b>

Variable Operating Expenses (V.C)	Note	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
Advertising & Marketing	5	AED 88,620	AED 100,631	AED 114,259	AED 129,743	AED 147,318
Utilities (DEWA)		AED 27,000	AED 36,828	AED 37,675	AED 38,542	AED 39,428
Utilities (Telephone & Internet)		AED 27,000	AED 36,828	AED 37,675	AED 38,542	AED 39,428
Office & Warehouse Maintenance Cost		AED 30,000	AED 30,690	AED 31,396	AED 32,118	AED 32,857
Amortization Employees Visa Cost		AED -	AED -	AED 127,875	AED -	AED 130,816
Amortization Employees Medical Insurance		AED -	AED 164,703	AED 168,491	AED 172,366	AED 176,331
Repair & Maintenance of Equipment		AED 30,000	AED 30,690	AED 31,396	AED 32,118	AED 32,857
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 27,000	AED 36,828	AED 37,675	AED 38,542	AED 39,428
Printing and Stationary		AED -	AED 2,046	AED 2,093	AED 2,141	AED 2,190
Legal and Company Setup Expense		AED -	AED 15,345	AED 15,698	AED 16,059	AED 16,428
Packing and Delivery Cost		AED 22,155	AED 25,158	AED 28,565	AED 32,436	AED 36,830
Miscellaneous Expenses		AED 50,000	AED 51,150	AED 52,326	AED 53,530	AED 54,761
<b>Total Other Variable Operating Expenses</b>		<b>AED 301,775</b>	<b>AED 545,218</b>	<b>AED 699,776</b>	<b>AED 601,124</b>	<b>AED 764,005</b>

### 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%
Office & Warehouse Rent	0.0%	2.3%	2.3%	2.3%	2.3%
Office & Warehouse 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%
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 Comapany Setup Expense	0.0%	2.3%	2.3%	2.3%	2.3%
Packing and Delivery Cost	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
Office Furniture/Fixtures & Fitout Cost		20%	20%	20%	20%	20%
Machine, Tools & Equipment		30%	30%	30%	30%	30%
Computer Hardware/Software for Operations		25%	25%	25%	25%	25%
Vehicle and Delivery Van		20%	20%	20%	20%	20%
<b>Depreciation Policy (For All Fixed Asset)</b>	<b>7</b>	<b>Reducing Balance</b>	<b>Reducing Balance</b>	<b>Reducing Balance</b>	<b>Reducing Balance</b>	<b>Reducing Balance</b>

#### Balance Sheet Assumptions

Description	Note	Year 1	Year 2	Year 3	Year 4	Year 5
		Forecast	Forecast	Forecast	Forecast	Forecast
Owners Equity		AED 2,000,000	AED 2,000,000	AED 2,000,000	AED 2,000,000	AED 2,000,000
Accrued Liabilities	<b>8</b>	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 646,500	AED 215,500	AED 215,500	AED -	3 Months
Utilities (DEWA) for 3 Months		AED 9,000	AED 3,000	AED 3,000	AED -	3 Months
Utilities (Telephone & Internet) for 3 Months		AED 9,000	AED 3,000	AED 3,000	AED -	3 Months
Office & Ware House Rent 3 Months		AED 50,000	AED 16,667	AED 16,667	AED -	3 Months
Brokerage on Office Rent		AED 10,000	AED 10,000	AED -	AED -	One Time
Prepaid Employees Visa Cost		AED 125,000	AED 5,208	AED 5,208	AED 5,208	2 Year
Prepaid Employees Medical Insurance		AED 161,000	AED 13,417	AED 13,417	AED 13,417	1 Year
Office Supplies (office, cleaning, etc.)		AED 9,000	AED 3,000	AED 3,000	AED -	3 Months
Business Cards/Stationery		AED 2,000	AED 167	AED 167	AED 167	1 Year
Brand Development & Promotion Cost		AED 20,000	AED 1,667	AED 1,667	AED 1,667	1 Year
Accounting Software		AED 8,000	AED 667	AED 667	AED 667	1 Year
Website Development Costs		AED 10,000	AED 833	AED 833	AED 833	1 Year
Professional Consultancy Service Fee		AED 20,000	AED 1,667	AED 1,667	AED 1,667	1 Year
Legal and Comapany Setup Expense		AED 15,000	AED 1,250	AED 1,250	AED 1,250	1 Year
<b>Total Start-up Expenses</b>		<b>AED 1,094,500</b>	<b>AED 276,042</b>	<b>AED 266,042</b>	<b>AED 24,875</b>	

## Risk Analysis 1 -Sensitivity Analysis (Assumptions)

Description	Low Value	Base Value	High Value
	85%	100%	115%
Weighted Avg. Revenue per Product (@ 15 %)	AED 17,484	AED 20,569	AED 23,654
Weighted Average Variable Cost per Product	AED 1,191	AED 1,401	AED 1,611
Advertising & Marketing	AED 85,536	AED 100,631	AED 115,725
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 2,215,500	100%	AED 4,431,000	115%	AED 5,095,650
Cost of Revenue	115%	AED 2,056,890	100%	AED 1,788,600	85%	AED 1,520,310
Operating Expenses	115%	AED 2,389,441	100%	AED 2,077,775	85%	AED 1,766,109
Tax Rate	10%	AED -	9%	AED 34,142	8%	AED 124,233
Cost of Capital	33%	AED -	29%	AED -	25%	AED -
Salvage Value	85%	AED 126,793	100%	AED 149,169	115%	AED 171,544

### General Note:

- Note 1** This growth is anticipated to continue with an annual growth rate
- Note 2** The 1st month Revenue value price charged for each service is determined by the management.
- Note 3** The effect of product Revenue growth is incorporated into the yearly Revenue calculations. The product Revenue 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 calculated as 2% of revenue each year.
- 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



**Sources:**

**Inflation rate**

[https://www.centralbank.ae/media/yxlb5sot/qer\\_june\\_2024.pdf?utm\\_source=chatgpt.com](https://www.centralbank.ae/media/yxlb5sot/qer_june_2024.pdf?utm_source=chatgpt.com)

**Salary Increment**

<https://www.thehrobserver.com/compensation-and-benefits/salaries-in-the-uae-Projected-to-rise-in-2024/#:~:text=Salaries%20in%20the%20UAE%20are,in%20the%20OPEC%2B%20oil%20quota.>

**Corporate Tax in the UAE**

<https://kpmg.com/ae/en/home/services/tax/corporate-tax-in-the-uae.html#:~:text=All%20annual%20taxable%20profits%20above,be%20subject%20to%209%25%20rate.>

**CAGR**

**Interior Design Industry**

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