

# **A Business Plan for the Dobrotka Cosmetics Company**

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**Provedte dotazníkové šetření zaměřené na potenciaální zákazníky.**  
**Vypracujte konkrétní podnikatelský plán.**  
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## **ABSTRAKT**

Tato bakalářská práce se zaměřuje na zpracování a formulaci konkrétního podnikatelského plánu na založení kosmetické firmy. V teoretické části definuji klíčové pojmy vztahující se k podnikání. Nejdelší část teoretické části tvoří analýza podnikatelského plánu a jeho náležitosti. Praktická část je zastoupena vypracovaným podnikatelským plánem pro kosmetickou firmu Dobrotka. Součástí plánu je i marketingový výzkum, který proběhl za pomoci dotazníku. Cílem dotazníku bylo definovat cílovou skupinu a ověřit poptávku po produktech, se kterými chce firma Dobrotka přijít na trh. Hlavním cílem bylo zjistit, zda je takovýto projekt realizovatelný.

Klíčová slova: podnikatelský plán, podnikání, podnikatel, kosmetika, proveditelnost

## **ABSTRACT**

This bachelor thesis is focused on processing and formulation of specific business plan for establishing cosmetic company. Theoretical part defines key terms connected to entrepreneurship. The longest section of theoretical part is devoted to analysis of business plan and its elements. The practical part is represented by elaborated business plan for the cosmetics company Dobrotka. One part of the business plan is also the marketing research, created by the use of questionnaire. The objective of questionnaire was to define target group and verify the demand for products that Dobrotka company is planning to introduce into the market. The main objective was to find out whether such a project is viable.

Keywords: business plan, entrepreneurship, entrepreneur, cosmetics, feasibility

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If you can't fly then run,  
if you can't run then walk,  
if you can't walk then crawl,  
but whatever you do,  
you have to keep moving forward.

Martin Luther King Jr.

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## INTRODUCTION

The topic of this thesis I have chosen due to the fact I want to start a business in this field. The idea of organic cosmetics came from skin sensitivity, which my best friend suffers from. For many years she was looking for cosmetics, which do not irritate her sensitive skin. Despite this I wanted to help her, so I created the first tester of organic face cream. She made the switch between her face cream and mine and the difference was stunning. This inspired me to create a wider range of products, which she can use. Therefore this thesis should be a base for the establishment of the cosmetics company focusing on organic products in order to help other people who suffer from the same problem as her and also other problems such as dry skin or controversy oily skin. For this reasons this bachelor thesis contains essential aspects for founding a business in cosmetic field.

The second impulse to work in a cosmetic field came with the lack of natural cosmetic products which has lower price and high content of beneficial vitamins and minerals. Furthermore with development of new trends such as healthy lifestyle, the company can always respond to actual demand and create special combinations in order to fulfil customer's needs.

Nowadays society lives in a time when it is not easy to succeed. For entrepreneur to find a gap in the market, which can be filled by any product or service, is getting more difficult. Every day new projects are created and also every day they can fail. The priority is to invent new products or services, which are easily achievable and also advantageous.

The aim of this thesis is creation of meaningful business plan for Dobrotka company. For this process was necessary to find information connected to business and cosmetics. This thesis is divided into two parts. Theoretical part is a base for formation of the practical part considering the help of literature, internet and knowledge.

Even though the plan will not be used for borrowing capital, it can still be used as information tool only for my purposes. It shows whether the project is viable and detects potential risks before starting business. In real world it would be great if there would not be any obstacles with foundation and this business can be established.

## **I. THEORY**

## 1 ENTREPRENEURSHIP

There are many explanations of entrepreneurship. In the Czech Republic, an entrepreneurship is modified by Czech Commercial Code as well as Trade law. As is stated in Czech Commercial Code, the entrepreneurship is systematic activity done individually by an entrepreneur, on his/her own name and under his/her liability in order to make a profit. With regards to Trade law, the trade is systematic activity done individually, on his/her own name and under his/her liability in order to make profit. This process has to follow the requirements which are stated in the Trade law. Basically these two laws share the same idea, however in one there is discussed entrepreneurship and in the second one trade licence.

- **Systematic** – activity has to be done repeatedly and regularly, not occasionally
- **Individually** – if the entrepreneur is natural person, he/she acts as person. If the entrepreneur is legal entity, the business is done through its statutory body.
- **On his/her own name** – legal acts are done by entrepreneur by his/her own name and surname whereas legal entity does legal acts under its business name.
- **Under his/her liability** - entrepreneur (natural or legal person) bears all risks associated with its activities
- **To make a profit** - activity must be performed with the intention of making a profit

On the other hand the entrepreneurship is a process in which is important to create something extra. It may be a new value of a financial or non-financial form. The example of entrepreneurship could be establishing a new business or organization. According to an economic explanation, the entrepreneurship is a combination of a land, labour and capital in order to produce profit. (Srpová a Řehoř 2010, 18-21)

### 1.1 Enterprise

According to Czech Commercial Code, an enterprise is a set of tangible, intangible and personal elements of business. Things, rights and other assets, which belong to the entrepreneur, belong also to the company and they should help to run a business. These things are called commercial properties. (Synek and Kislingerová 2010, 12)

The base for a successful business is always to have a big idea. This comes before everything else such as the stuff, the product itself, the market etc. These things are

important however without the idea, they would not follow. There are plenty things which should be done immediately and also there is usually just one person to do it – entrepreneur. Entrepreneur could use some tools such as pareto analysis, the priority matrix, time targets. In addition to this, luck can play a big part in establishing a business. Entrepreneur can meet his biggest customer by accident or find a gap in the local market, although there are four principles divested by Dr Richard Wiseman of the University of Hertfordshire.

Entrepreneur should:

- **Presuppose the luck** – entrepreneur's frame of mind has to be open-minded.
- **Generate, notice and deal with opportunities**
- **Trust in her/his intuition**
- **Learn from bad situations** – think about them and find ways how to improve them (Morris 2012, 12)

## 1.2 Entrepreneur

It is not true that a person has to be born as entrepreneur and that it could not be learnt. The most of people have an enormous capacity for changes and their knowledge expands. Everything is connected to their ability to learn, will and passion. There are two essential things for successful business – personal attitude towards entrepreneurship and knowledge of the processes which can happen in business. The first one cannot be learnt. Personal opinions, skills, abilities are based on experience. On the other hand the processes can be learnt. It is possible to learn steps, methods, planning and managing. (Srřpová and Řehoř 2010, 21)

There are 3 archetype models of business leaders - entrepreneur, manager and leader. Entrepreneurs are people who create new possibilities and establish new businesses. In other words they form things which did not exist before. This is all about creativity and entrepreneur can achieve the possibilities with minimum resources. Manager is a person, who is responsible for managerial functions such as planning, organizing, leading and controlling. Manager can manage workers directly or can manage supervisors who supervise and control the workers. They can also see a goal and motivate individuals to achieve them. The last archetype model of business leader is a leader. He/ she has ability to guide, influence and convince the others to reach a goal. Leaders can see the bigger picture of the business and inspire people to achieve them. The best scenario is that one person

covers all three archetype models, such as Tomas Bata and his son. There could be also possible to cover just one of these three models or two of three. (Synek and Kislingerová 2010, 12-13)

### **1.2.1 Personality of an entrepreneur**

The success of entrepreneurship is closely connected with the entrepreneur's skills or abilities. Being an expert in certain field does not automatically lead to the success in entrepreneurship. It is mixture of various features that the entrepreneur should possess. Apart from knowledge of the field of entrepreneurship or managerial abilities, also the personality traits, such as passion, resilience and flexibility of the entrepreneur are believed to be the key for success. (Srpová and Řehoř 2010, 34)

## 2 BUSINESS PLAN

The business plan is a document written by entrepreneur, which displays the internal and external factors of enterprise that are related to the foundation of business or operation of existing businesses. It also specifies entrepreneur's goals for the future. (Veber and Srpová 2012, 67)

Considering the web page Podnikatel.cz (2008), the business plan is in its simplest form just few sentences, which are in the mind of entrepreneur. Due to be able to share these sentences whenever and wherever. According to more complicated version it should be document, which explains the essential purpose for the company's existence, its goals and the way how to reach it.

If the entrepreneur wants to have a successful business plan, he/she should follow one of these rules:

### **Create something new**

It could be invention of a new product, service, technology or feature. In this case entrepreneur would fill a market gap.

### **Create something better**

It could be specified as improvement of already existing product or service. This improvement may have different aspects – lower price, faster speed, better content, eco-friendly etc.

### **Find unserved or new market**

Unserved market is market, where demand exceeds supply - in other words the market is not able to satisfy customers' needs.

### **Create new delivery system or distribution channel**

Nowadays the Internet forms many opportunities how to reach customers more effectively.

### **Increase Integration**

This happens just in case of one company, which already exists. (Abrams 2010, 4)

A business plan should be written by entrepreneur. On the other hand he/she can discuss this with other sources - accountants, engineers, lawyers, friends, relatives, to name a few. Nowadays the internet provides a lot of information from reliable sources, such as following web pages <http://www.pomocpodnikateli.cz/> or <http://www.podnikatel.cz/>. However entrepreneur can hire someone from agency, who can contribute and help with preparation of business plan. (Hisrich and Peters 2002, 223-224)

## 2.1 Purposes of a business plan

The purpose of a business plan is to develop entrepreneur's ideas, rethinking these ideas and bank on all the pros and cons. The finished plan helps entrepreneurs with orientation and for this reason it is called a tool for running and developing the company. Even more it provides feedback. This document reconciles plan with reality. For every business, it is important to know where plan differs; these differences or deviations are basically weak points. Weak points usually appear in financial part for example plan of sales, costs and revenues. A business plan fulfils entrepreneur goals and displays its quantity plus it defines the ways how to achieve these goals.

Based on Veber and Srpová (2012, 95-96), there are two functions of business plan:

### **Internal Function**

The business plan is a tool of planning and business's managing. It is used for internal purposes as the basis for company's management.

### **External Function**

This is used when a company wants to use borrowed capital to this communication and information tool towards banks, creditors and financial institutions. Moreover entrepreneur has to convince potential creditors of the advantages of the project via business plan.

As it was previously stated, a business plan is important for the internal entities (entrepreneur) in order to see how the business is running. Without the business plan is almost impossible to measure the progress and goals. Also it is important for the external entities such as banks, investors etc. for obtaining a loan or cash investment. (Abrams 2010, 3)

Considering this information, a business plan can be read by anyone (employees, investors, suppliers, customers etc.) Each of this group has different purposes for reading it. Entrepreneur has to be prepared to answer all their questions regarding to their concerns and problems. There are three perspectives which entrepreneur should consider before preparation of business plan. Firstly the entrepreneur's perspective, he/she has to be able to plainly say what his/her business is all about, because the entrepreneur is the only person who understand the uniqueness of his/her product, service or technology. In the second place the plan should undergo the marketing perspective - the entrepreneur must put himself/herself in customer's shoes. At last, the entrepreneur should look at his/her plan with investor's eyes in order to prepare financial plan, which would fulfil investor's



requirements and expectations. If there is a lack of the financial skill, the outsourcing is a great solution. (Hisrich and Peters 2002, 224-225)

## 2.2 Benefits of a business plan

The main benefits, which are obtained by writing a business plan:

- Important insights from the analysis
- Clear and coherent layout of the company's aims, preconditions and risks
- Plan of the cash flows and their developments
- Identification of needs
- Fundraising
- Early identification of weaknesses and risks
- A motivational tool for employees
- A tool for building company's culture (Fotr 1999, 208-209)

## 2.3 Principles of business plan

The well-known principles should be followed. Entrepreneur should do this:

- Be brief– summary, where appropriate. The legal principles cannot be abridged.
- Be clear – simple expressions, creation of tables and numeral based materials
- Be logical – should be cohesive and coherence, usage of graphic expressions
- Be truthful – plan which is not real and true is meaningless
- Back up words with figures wherever possible – investors and bankers usually search for numbers (Blackwell 2011, 4-5)

According to Garrett Sutton (2012, 13): “Business plan sounds complicated. But it shouldn't be. A complicated business plan is often worse than no business plan at all.”

## 2.4 Parts of Business Plan

The content of business plan is individual for each business, although there are parts which should appear in each business plan. The person who is expected to read the business plan is often busy and has other problems to deal with, therefore the layout of it should follow a logical pattern. The usage of parts and headlines can navigate the reader through entrepreneur's plan without difficulties. (Koráb, Řežňáková and Peterka 2007, 36-38)

The business plan should be consisted of the following parts:

1. Title page
2. Executive summary
3. Description of the company
4. Description of the product or service
5. Market analysis
6. Marketing plan
7. Management and Organization
8. Financial plan
9. Risks factors
10. Supporting documents/ Appendices
11. Conclusion (Srpková 2011, 14-15)

Rhonda Abrams (2010, 2-11) introduced more parts of business plan than the Srpková (2011, 14-15) and also stated that there is no need for entrepreneur to stick to each part. This thesis follows more the idea of Srpková, however the management and organization part is transformed into technical plan.

#### **2.4.1 Title Page**

This page should cover the most basic information about business plan. The content does not fulfil an important function therefore the formal style is emphasized. The title page has to be drafted in the best way to impress the reader. It should be consisted of:

- Name of the company + logo (if exists)
- Legal form
- Date of establishment
- Residence of the company
- Amount of registered capital
- Names of partners (if there are any)
- Contact list –address, phone numbers, emails etc.
- Description of company
- Means of financing and financing structure

The name of the project, scope of the business, logo (if existed), contact details, location, statement about entrepreneur, ways of financing have to be included. (Koráb, Řežňáková and Peterka 2007, 36)

#### **2.4.2 Executive Summary**

It is one-page summary of what the business plan is about and what it will contain. Sometimes it is the only part which is read by investors or banks hence the importance of this page is high. These people should learn – what company it is, what the product or service is and what is special or unique about it, also who the managers are, how much money you need and what you will use it for. (Koráb, Řežňáková and Peterka 2007, 36)

#### **2.4.3 Description of the Company**

In this part there is listed detail information about the company. The complete picture about the company and its aims have to be included in order to convince the investors. The key of this part is to cover information such as scope of the business, legal status, location, ownership, company mission and also product or service. (Koráb, Řežňáková and Peterka 2007, 37)

As Rhonda Abrams (2010, 67-68) stated, the most challenging part is the creation of company mission, which is composed of goals, objectives and principles of the company. This gives the opportunity for the potential readers to create better and more specific idea about the business and the business direction.

In the Czech Republic person who wants to establish a business, can choose from two options. First option is run a business as legal entity (juristic person) and the second one as a natural person. He/she should consider criteria, which are connected to each option such as number of founders, minimal amount of registered capital, manner of liability, financial demand or any other criteria connected to establishment. Establishment of both of these options has to follow these initial conditions: attainment of certain age (18 years), legal capacity and also integrity.

Czech system distinguishes these forms of legal entities:

- Private partnership
  - General Commercial Partnership
  - Limited Partnership
- Capital companies
  - Limited Liability Company

- Joint Stock Company
- Societas Europea
- European Economic Interest Grouping
- Cooperatives (Veber and Srpová 2012, 68-75)

However the aim of this thesis is establishment of a small company, which will have the form of natural person. That is why the natural person is described in more details.

Natural person is individual business person who does a business on his/her own name and on his/her own responsibility on the basis of trade licence according to Trade law (it could be other licence set by another law). Natural person is registered in Commercial register either voluntary or compulsory. Actually, the natural person is represented by the entrepreneur. (Businessinfo.cz 2008)

In the Czech Republic the division of trades is divided into two main categories – notifiable trades and licence trades.

Types of trades:

- Notifiable trades
  - Crafts trades
  - Professional trades
  - Unqualified trades
- Licence trades

Notifiable trades may be granted on the basis of notification at trade licensing office after fulfilling the initial conditions as well as special conditions. In the case of unqualified trade, there is needed the fulfilment of initial conditions in contrast to crafts trade and professional trade (initial and special conditions). Above all the licence trade is more difficult to obtain because the application is approved by the Ministry for Regional Development, which grants the permit for business. If the entrepreneur does not meet the special conditions, the responsible representative is required. (Veber and Srpová 2012, 78-79)

#### **2.4.4 Description of the Product or Service**

It is the most important element of the marketing mix. It could be described as anything, what fulfil the customer's needs or anything, what could be sold or bought. Srpová and Řehoř (2010, 199-201) allocated the product into 5 categories – things, services, people and organizations, ideas and places. The product could be also divided according to service

life (short time/ long time), customer's type (consumer/production), and its nature (tangible/intangible).

The product needs to be considered as a complex unit which includes for example packaging, brand, warranty, delivery time etc. It cannot be just physical characteristics. An entrepreneur should describe the uniqueness of his/her product so the customer can clearly recognize the difference. (Hisrich and Peters 2002, 268-270)

#### **2.4.5 Market Analysis**

This section is focused on the analysis of the current market in the same field, description of the trends and potential market. It is important to define the target group, its needs and purchasing power. Entrepreneur should determine the competition and company's comparative advantages. (Koráb, Řežňáková and Peterka 2007, 36-37)

Simon Majaro (1996, 51-71) shares the same opinion with the previous authors and he added that it is also really important to specify the regulations which are connected to company's market. If there are any regulations or restriction set by a government, the entrepreneur has to comply with them in order to run a legal business.

#### **2.4.6 Marketing Plan**

The marketing plan includes sales strategy and selected pricing policy which is also connected to the selection of appropriate distribution channels. The major factor is promotion, which is consisted of advertisement, special events etc. (Koráb, Řežňáková and Peterka 2007, 38)

In the words of Steve Mariotti and Caroline Glackin (2013, 48-49), the marketing plan is the way how the company reaches its customers. If company has chosen its marketing plan, it should keep this plan in mind.

As Hisrich and Peters (2002, 253) stated, most entrepreneurs blame deficit of finances or poor management for demise when the company deal with troubles or potential bankrupt. However the biggest cause is usually poor marketing plan, which has to deal with problems such as wrong identification of target group, inaccurate characteristic of product or service, bad distribution, inappropriate pricing and promotion.

This thesis is focused on small business. Small businesses must cope with disadvantages such as limited finances, which can affect marketing plan as well as the level of qualification of personnel. Another disadvantage, which appears quite often, is lack of skills and abilities of entrepreneur. He/she usually knows about the business and its field, but on the other hand there is a lack of expertise in field such as accounting, finances,

leadership skill etc. In contrast there are a lot of advantages from which company as well as customer can benefit.

Examples of advantages:

### **Flexibility**

Small companies can promptly react to changes in demand whereas the bigger companies cannot react to unpredictable and fragmented demand.

### **Customer orientation**

Small businesses have mostly limited market with small number of customers since they must quickly and respectfully respond to customer requirements. This may relate to product price, product quality or service, which is connected to purchasing.

### **Smaller range of products/services**

The business focus is oriented towards quality of products and services in order to enlarge a positive attitude to the company and build strong relationship with customers.

### **Personal approach**

Closer relationship can bring many new ideas and information. And moreover entrepreneur can evoke special feeling of uniqueness in the customer. According to Veber and Srpová this close relationship can be a big advantage in contrast to big corporations.

### **Enthusiasm of entrepreneur**

Enthusiasm can be one of the most powerful qualities of entrepreneur. It may create close relationship with the customer. However only enthusiasm cannot lead the entrepreneur to the success, he/she has to be careful and keep a little distance.

### **Flat management structure**

Problems are solved immediately, usually by the entrepreneur personally.

### **Employee's loyalty and politeness**

In small businesses employees feel responsibility for the company's success and its image. By this is created inner motivation for them and this can affect the relationship between them and customers. (Veber and Srpová 2012, 185-186)

One of the most effective marketing strategies is marketing mix. Kotler and Keller (2013, 4-8) defines marketing mix as a set of marketing tools used by a company in order to reach marketing objectives in the target market. The most famous tool comes from EJ McCarthy called the four P (4P):

- Product
- Price
- Place
- Promotion

However 4Ps had been emphasised for a long time than the fifth P was added. Thanks to the marketing development there is one more P – People. This concept is more accurate, because without people there would not be any sold product. In marketing, people operate as appropriate medium, which demonstrates benefits of the product and its competitiveness. (Young and Pagoso 2008, 7-9)

In addition marketing mix can be also divided into 7Ps – product, price, place, promotion, people, politics and public opinion. And if the marketing mix is focused on customer, the division can be explained as 4Cs – customer, cost, convenience and communications. (Srpková and Řehoř 2010, 199)

Nonetheless as Simon Majaro (1996, 39-51) stated, it is really important for the company to create its own marketing mix in order to reach success. The classical model of 4 Ps is liked just because of its elegance and simplicity not for its validity. Through the history the marketing mix has changed many times in purpose of enlarge of each part. The marketing mix usually contains many subparts. For example, product can be divided into brand, package, service, appearance, guarantee and conditions. It depends on the company, if it uses 5 Ps or 4Ps or if it creates in own marketing mix, which does not depend on classical models.

The marketing mix consisted of 5 Ps is the best solution for this thesis.

### **Product**

Product is described in the chapter 2.6.4. Description of the Product or Service

### **Price**

Price undergoes the more difficult decisions in the marketing mix. Basically the price is a value which can purchase restricted quantity of goods or service. Value of product or service is its ability to satisfy needs through its real or psychological utility. Price of the product does not need to meet the real value. The perception of the price differs according to different subjects such as producer, seller or customer. (Srpková and Řehoř 2010, 205-207)

Hisrich and Peters(2002, 270) focus more on the problem about estimating the price. Entrepreneur should consider every aspect of the product or service, as example costs,

discounts, markups etc. If the entrepreneur wants to sell quality product with expensive components, the price will be higher in order to act as luxury product and also create its image. Also the price is the only aspect of marketing mix which creates revenue.

### **Place**

Entrepreneur has to decide where and how the product or service will be sold. There should be included distribution channels and their access, range of the products, business terms and transportation. The product must be available in the right place, at right time and at the right quantity and quality. The selection of the distribution channels is crucial for the business for the simple reason. The entrepreneur has to decide if he/she sells the product directly or indirectly. In the case of direct distribution channels there is just producer and customer. On the other hand the indirect method uses a help of marketing middlemen such as wholesaler, retailer or agent. (Srpová and Řehoř 2010, 213-218)

Middlemen play important role in the market due to fact to maintain the smooth flow of the goods from the producer to the customer. However every middleman affects the price, this is one of the disadvantages of intermediaries. The more the intermediaries in the chain, the higher the price is. (Kotler and Keller 2006, 642 – 650)

### **Promotion**

It is the way how the entrepreneur informs his/her customers about the product. There are many means of promotion, the most widespread is internet followed by television, radio and press. Each product and service needs its individual promotion, which fits it very well. Although the entrepreneur has to consider the efficiency and costs of the means of promotion. (Hisrich and Peters 2002, 271-272)

### **People**

Anyone, who comes into contact with the customer, makes an impression. Customer's satisfaction can be positively or negatively affected by this impression. The importance of the perception is even higher for the entrepreneur in some cases, when some customers cannot separate the product from the person who provides it. (Entrepreneur.com 2004)

If the company wants complex evaluation of itself, its problems and possible opportunities, a SWOT analysis is an appropriate solution. SWOT analysis is the method for describing, understanding and evaluating strengths, weaknesses, opportunities and threats of entrepreneurship. It is helpful tool that can recognize the possible risks or rewards. (Tomek and Vávrová 1999, 45-51)

Strengths, in context of SWOT analysis, are those areas where particular entrepreneurship or business plan has advantage in comparison to other business entities. Whether it is



technological advantage, brand name, or it is just basic idea for business, referring to SWOT analysis it can be all considered as strengths. Weaknesses are basically the opposite of strengths. Any specific area or process that can be further improved might be seen as a weakness. Weaknesses could be lack of experience, unknown brand (especially for new entrepreneur) or outdated equipment, but also human resources of company – from incompetent management to unskilled labourers. (Kotler 2007, 112)

Opportunities are the possible scenarios that can occur and company can turn them into their advantage. It can be exploration of niche market or low interest loan packages that company can use for its growth. Threats are elements that can affect business and cause damage to it. There is a wide range of possibilities that can occur and influence business in a bad way – natural disasters can delay supply of goods, success of rival companies can decrease demand for specific product or political situation can make products of some companies undesirable. Opportunities and threats are external factors and the company or entrepreneur can usually do just a very little about it, but on the contrary, strengths and weaknesses are factors internal to the organization or company and therefore are more likely to be influenced. (Pinson 2008, 32-34)

#### **2.4.7 Management and Organization**

This part of the business plan describes the personnel matters of the company. There should be included: company's organizational structure, details about the ownership of a company, description of management team, etc. Description of responsibility areas may be also implied as well as lines of authority. (Abrams 2010, 215-231)

All things considered the people in the company are an essential part of entrepreneurship. The management team should be consisted of a member with any technical expertise or skills such as marketing, accounting, and engineering. Unless the management team is not big enough or if there is a lack of technical expertise, these team members could be outsourced. (Mariotti and Glackin 2013, 49-50)

Rhonda Abrams (2010, 215-231) shares almost the same idea about the people in the company. She addressed them as the heart of every business. The importance of people was mentioned in connection to investors, who generally decided according to people and their strengths, experience, skills and more. Since the success of the business is determined by the people, who are involved there.

### 2.4.8 Financial Plan

Financial plan is based on solid business assumptions and stands on real numbers. First of all, it covers start-up costs – the amount of money that is needed before the business even starts, for example the cost of equipment, licenses, facilities, software, etc. (Abrams 2010, 267-271)

Veber and Srpová (2012, 105) stated that the sources of finance can be divided according to property into liabilities and equity. Examples of equity could be share capital and profit. The amount of registered capital depends on the legal form of the business and on the owner's will when there is no need to create a registered capital. Liabilities may be specified as obligation of the company such as loans, leasing, salaries payables etc. Another distinction of the sources can be into short-term (less than 1 year in the company) and the long-term (more than 1 year in the company). Fixed assets should be financed with long-term sources and current assets should be financed with short-term sources.

#### **Balance Sheet**

First part of financial plan is balance sheet, which provides information about the business's assets and its liabilities and net worth. In other words it is what entrepreneur owns, what he/she owes and what is his/her equity. In the Assets part there is a structure and amount of the assets owned by a company in contrast to liabilities, which shows how the assets are financed. The assets have to be equal with the liabilities + the net worth. (Mariotti and Glackin 2013, 52-53)

#### **Income Statement**

Next part of financial plan is income statement. It is review of all the profits, expenses and revenue during certain period of time. It provides information about profitability and unprofitability of the company and also it captures moves of individual costs and revenues. (Veber and Srpová 2012, 147-148)

#### **Breakeven Point**

Another part is breakeven point. BEP expresses production volumes in which revenues are equal to total costs. If the entrepreneur knows the fixed and variable costs for the product (it could be also estimation of them), he/she could use this information for calculation of BEP. This tool is used to specify at which amount of the production the product starts to make a profit. This equation can be used as in homogeneous production as well as in heterogeneous.

Equation of breakeven point:

BEP in Units = Fixed costs/(price-variable costs) (Synek 2011, 135-137)

### **Cash flow**

Last part is cash flow statement, which is thought to be one of the most important instruments for evaluating the business success. Cash flow statement is a financial statement that compares the total revenues with expenditures in a certain period of time. It is used to evaluate the real financial situation, how much cash is earned by the company and how much is spent. In other words, cash flow statement can show how much money is needed to be available in order to stay in business and become profitable. (Pinson 2008, 12-13)

As Mariotti and Glackin (2013, 50-51) stated the start-up businesses usually have negative numbers in their cash flow statement from the start. However the business cannot stay in red numbers for a long period, the entrepreneur has to decide whether to cut the expenses or increase revenues.

Cash flow can be counted by two methods – direct method and indirect method. Direct method reports all cash receipts and cash payments from operating activities on the other hand the indirect method compares net income with cash provided by operating activities. Indirect method is divided into 3 subcategories – CF from operation activities (creates revenues, expenses, gains and losses), CF from investing activities (relates to long-term assets) and CF from financial activities (relates to long-term liabilities and owner's equity). (Berman, Knight and Case 2011, 114-117)

#### **2.4.9 Risks Factors**

It is necessary to determine the factors that affect the risk of the project. And there should be specified these factors which are the most dangerous for the relevant business. Entrepreneur needs to concentrate on both level of risk and kind of risk. The level might be high, low or on the edge in comparison with kinds, which can be distinguished in several categories such as market risk, competitive risk, technology risk, product risk, execution risk, capitalization risk and global risk. (Abrams 2010, 140-142)

#### **2.4.10 Supporting documents/Appendices**

The business plan is a communication tool and because of it the supporting documents cannot be a part of the main body of the business plan. The business plan has to stand on its own. (Pinson 2008, 120-122)

The appendices do not have to provide new information, but they can help support the facts and ideas presented in the plan in other words there is no need to enclose any supporting

documents. It is better to enclose nothing than put there unrelated information. Examples of appendices:

- Key contracts
- Credit history
- Pictures of products
- Market research results
- Technical information
- Work schedule
- Building permits (Abrams 2010, 311-313)

#### **2.4.11 Closing**

Brief conclusion should be integrated as a summary of the information, which was presented in each chapter. The positive financial results from the financial part have to be highlighted with regard to persuade the investors. In the same way entrepreneur should present the strengths of the company and describe the weaknesses with their possible solution. From the closing must be visible if there is a possibility to establish such a business. (Veber and Srpová 2012, 99)

### **3 SUMMARY OF THEORETICAL PART**

In theoretical part, the meaning of an entrepreneurship is explained as well as an enterprise. These definitions are followed by the description of an entrepreneur and his/her personality, also the attention is focused toward 3 archetypes of business leaders. The main part of the theory is characteristic of business plan and its parts. It concerns what the business plan is, how it should look like and what parts it should contain. The most fundamental part is description of the company, where are described the forms of legal entities in the Czech Republic. The second essential part of business plan is financial plan, which shows whether the project is feasible. However the importance of each part is defined by the purposes for which the business plan is written.

## **II. ANALYSIS**

## 4 THE BUSINESS PLAN

The analysis is focused on a particular business plan for establishment of a new trade. The information from theoretical part is used in order to create concrete business plan.

### 4.1 Title page

#### A Business Plan for the Dobrotka Cosmetics Company

<b>Name of the company:</b>	Dobrotka
<b>Legal form:</b>	Natural person - Unqualified trades
<b>Residence of the company:</b>	Palackého třída 1379/97 Královo Pole Brno 612 00
<b>Date:</b>	1 April 2016
<b>Created by:</b>	Hana Králová
<b>Telephone:</b>	731 588 912
<b>E-mail:</b>	hakykralova@seznam.cz
<b>Address of a creator:</b>	Kunovice 42 p. Loučka 756 44
<b>Description of the company:</b>	The scope of business is to satisfy customer needs through own quality natural cosmetics and other cosmetics accessories (loofah scrubbing sponges, combs, brushes).
<b>Structure of finances:</b>	Start-up expenses will be covered by bank transfer from Hana Králová's bank account. The total sum is 150 000 CZK.

## **5 EXECUTIVE SUMMARY**

### **Description of the company**

The Dobrotka company is established by natural person – Hana Králová and its legal form is unqualified trade. Due to trade number 17, this business is able to manufacture the chemical substances, fibres and preparations, and also cosmetic products. The trade number 48 enables the business to sell these products and purchase other supplementary products and raw materials. The location of retail shop is placed in Brno. Brno has been chosen because it is a tourist hub and it also has higher number of solvent customers. The scope of business is to satisfy customer needs through quality natural cosmetics, which should help reduce or even eliminate skin or hair problems. This should be done without any side effects or harmful effects on the body.

### **Description of the products**

The main product range is represented by environmentally friendly products such as shampoos, shower gels, face creams and deodorants. Each product is suitable for vegetarians and some of them even for vegans. None of the products contains harmful chemicals (parabens, colourants, artificial fragrances etc.). The main product range is completed by supplementary product range for example loofahs or brushes.

### **Competition**

Dobrotka company has two direct competitors located in Brno. The first one is Body farm with their price advantage and the second one is Elysse with their two branch offices. However both of these rivals are foreign companies and this could be seen by some customers as a disadvantage in contrast to Dobrotka - purely Czech company. There are also two drugstores located in Brno – Královo pole, which supposed to be indirect competitors to this company. Dobrotka company competes indirectly with drugstore DM drogerie markt s.r.o., which offers natural cosmetics called Alverde. The second competitor is Drogerie Nový, which does not focus on natural cosmetics at all. Other competitors can be pharmacies, supermarkets, and beauty salons.

### **Objectives of the company**

Nowadays society comes into contact with chemicals far more often than it was in the past, so Dobrotka company wants to eliminate this contact and replace at least part of these chemicals by quality natural cosmetics. This is one of the company's objectives. Also this company wants to differentiate from the current supply on the market by manufactured quality and original products. The owner would like to create a comfortable atmosphere in



the retail shop to make her customers feel good and encourage their loyalty. One of the objectives is also timely payments of company's liabilities. Finally it is important to create a profit within a half a year.

### **Financial plan**

The financial plan consists of parts such as start-up balance sheet, start-up budget and marketability of the products. The main source of finance is represented by 150 000 CZK. This sum of money was invested by the owner of the company. Lastly there are highlighted parts as breakeven point, costs, revenues, and profit. The most essential parts, that are required to run the business, are visible in the table below.

Table 1: Summary of financial plan in CZK (own creation)

<b>Summary of financial plan in CZK</b>		
	<b>Monthly</b>	<b>Annually</b>
Costs – Fixed costs	26 146	313 752
Costs – Variable costs	55 000	660 000
Costs – Total	81 146	973 752
Revenues	104 850	1 258 200
EBT	23 704	284 448
15% Taxation	3 555	42 660
EAT	20 149	241 788

## **6 DESCRIPTION OF THE COMPANY**

This part is consisted of the scope of business, the Dobrotka company's objectives, its legal form and its opening hours.

### **6.1 Scope of business**

The scope of business is to satisfy customer needs through quality natural cosmetics, which are manufactured in the Dobrotka company. The supplementary range of products would be selling cosmetic accessories (loofahs, scrubbing sponges, combs, brushes). Another business related activities include ordering of the goods, the receipt of goods into the warehouse, registration and accounting records, maintenance of internet e-shop, cleaning, administration and more. All these activities must be done by skilled and experienced employees.

### **6.2 Objectives of business**

- To reduce or eliminate the amount of chemicals in daily usage of the customers
- To differentiate and emerge from the current products supply on the market
- To focus on quality and originality of products
- To find loyal customers
- To pay its obligations – without undue interest, penalties
- To obtain profit within half a year from the foundation of the company
- To create a suitable and comfortable atmosphere in the retail shop

### **6.3 Legal Form**

The company is established by one natural person (Hana Králová). The most suitable legal form for this business is unqualified trade due to fact that there is no need of professional competence. An entrepreneur must meet the general conditions for conducting this trade licence (the age of 18 and more, legal capacity and legal integrity). Below there are listed the most suitable unqualified trades.

#### **Unqualified trades by field of activity**

17 - Manufacture of chemical substances, fibres and preparations, and cosmetic products

48 - Wholesale and retail trade

The unqualified trade number 17 allows this business prepare substances or mixtures defined in the European Union legislation regulating cosmetic preparation. They are soaps,

bath products, hair shampoo, facial and body creams, hair colourings, toothpaste, shaving products, decorative cosmetics, perfumes, sunbathing preparations, nail polish and nail polish remover, hair styling preparations and products for external intimate hygiene. The scope of this trade also allows the owner to do relevant development activities and laboratory analysis of chemical substances and mixtures for the production of cosmetics. The unqualified trade number 48 allows the business do activities related to the purchase and sale of goods for the purpose of their resale to other businesses.

### 6.3.1 Notification of legal form

Notification is submitted:

- at any trade licence office
- via public administration contact points - Czech POINT
- via the information system provided by the Register of Trade Business

Notification form of the business can only be submitted via single registration form for natural persons.

## 6.4 Opening hours of cosmetic shop

In the cosmetic shop, there will be one employee – the owner. The cosmetic shop is divided into two rooms, the first one is shop itself and the second one is laboratory with storeroom.

Table 2: Opening hours of cosmetic shop (own creation)

<b>Opening hours of cosmetic shop</b>	
<b>Day</b>	<b>Hours</b>
Monday - Friday	9:00 – 12:00      12:30 – 17:00
Saturday	9:00 – 12:00
Sunday	Closed

## **7 DESCRIPTION OF THE PRODUCT**

The product mix of the Dobrotka company offers the range of 4 product lines – shampoos, shower gels, deodorants, face creams. The product lines of shampoos and shower gels are divided into more product items according to skin sensitivity, fragrance etc. On the other hand the depth of product lines of deodorants and face creams is low; it is covered just by one product. In the future, the Dobrotka company would like to offer more variations. The decision of creating the product lines is preferred simply because of the benefits which are connected to it such as package uniformity, advertising economies, standardized components and equivalent quality. Package uniformity will help the company to reduce the costs and help with the customer recognition. Advertising economies can also reduce costs in view of the fact that it can be used the same advertisement or promo campaign. The standardized components save time in the process of production as well as costs of it. The same base of one shower gel can be used for the others and they can differ just in fragrance. By the same base the Dobrotka company can guarantee the equivalent quality of all the products in the product line.

### **7.1 Main product range - product lines**

All the products are environmentally friendly and also suitable for vegetarians. Moreover three of the product lines are suitable even for vegans (shower gels, shampoos, deodorants). None of the products go against the European ban on animal testing of cosmetic products and ingredients. All of the products are free of harmful chemicals such as parabens, artificial fragrances or colourants.

#### **7.1.1 Shampoo**

With the lavender extract, the shampoos gently wash away dirt and leave hair smooth and glossy. Also they are free of harmful synthetic foaming substances which can cause scalp irritation. Natural oils that are part of the shampoos soothe skin and nurture it as well as hyaluronic acid, which is a highly effective moisturizer. Another important ingredient is D-panthenol, which has regenerative effect and increases the ability of the skin to retain water, thus improving its flexibility.

Types of the shampoos according to skin sensitivity:

- Oily hair
- Normal hair

- Dry hair

### **7.1.2 Shower gel**

Dobrotka's shower gels blend purifying and stimulating organic essential oils (almond oil, citrus oil, cedarn oil...) with natural skin healer aloe vera, which helps to soothe any skin irritation. Moreover they contain vitamin E which is a great antioxidant. Antioxidants minimize damage to body cells from free radicals. Shower gels are also eco-friendly in as much as all the ingredients are natural origin. Absence of synthetic substances that cause the formation of foam results into less foaming in the case of organic products. For this reason it is recommended to use a sponge to create an adequate amount of foam.

Types of the shower gels according to natural fragrances:

- Lavender
- Citrus-Mint
- Woody

### **7.1.3 Deodorant**

Three essential oils and coconut oil moisture underarms and also evoke smooth and comfortable feeling while cornstarch deodorize naturally. A powerful antioxidant, grapefruit seed extract and vitamin E promotes skin regeneration. Moreover grapefruit seeds are very effective non-toxic disinfectant. This deodorant is long-lasting, non-sticky and leaves no white stamps.

### **7.1.4 Face cream**

The face cream targets to people with dry and sensitive skin however it can be also used by people with normal skin, but as a night cream. The face cream is consisted of thyme oil (*Thymus serpyllum*) that both soothes the skin and works as aromatherapy. Shea butter helps revitalises, restores and rehydrates tired skin. The most important ingredient is represented by coenzyme Q10, which moisturizes, restores, and calms the skin. It may also affect the appearance of wrinkles, most notably by reducing UV damage and stimulating healthy collagen production. Face cream as well as shampoo contains hyaluronic acid and D-panthenol. This face cream is made in two sizes – 30 ml and 50 ml.

## **7.2 Supplementary range**

The main product range will be complemented with the additional cosmetic accessories such as loofahs, scrubbing sponges, brushes etc. These products will be supply by supplier, who will also be presented on the market of organic cosmetics.

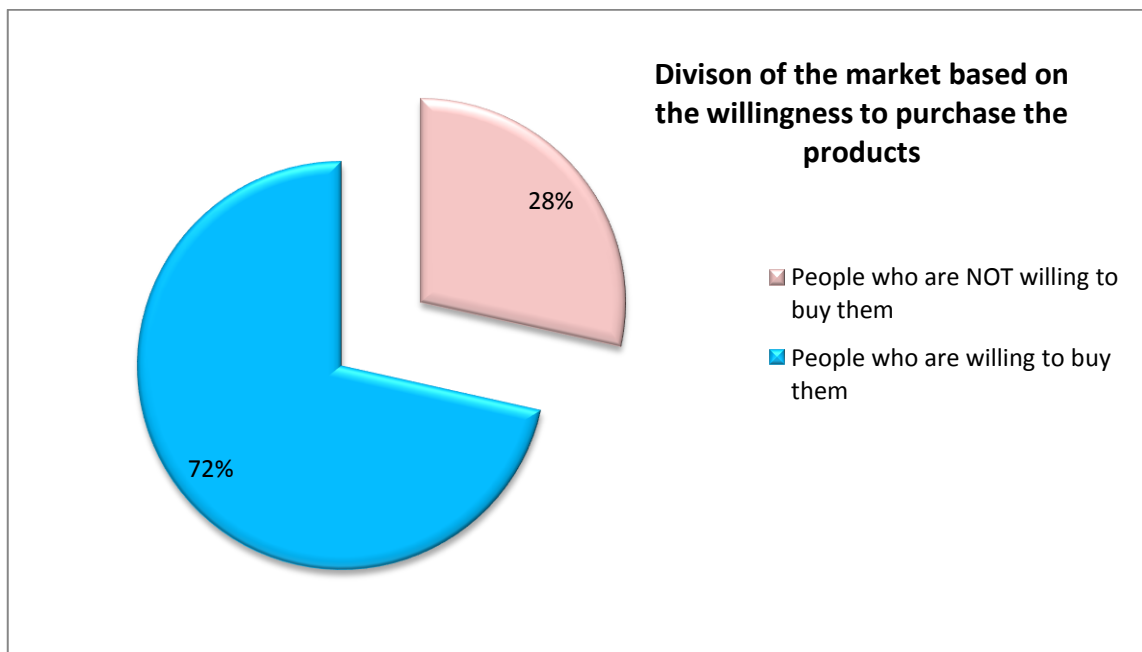
## 8 MARKET ANALYSIS

Market research was based on the questionnaire. The total amount of respondents was 372. This questionnaire helped to find information about target group, possible revenues and the attractiveness of packaging.

### 8.1 Market

Based on the questionnaire, the market is divided into two parts – people who are willing to buy Dobrotka's products and people who are not willing to buy them. The questionnaire is consisted of information about products such as natural cosmetics, handcrafted cosmetics, suitable for specific skin type or hair type and pictures of the products. Thanks to this information, respondents were able to make their decisions.

Chart 1: Division of the market based on the willingness to purchase the products (own creation)

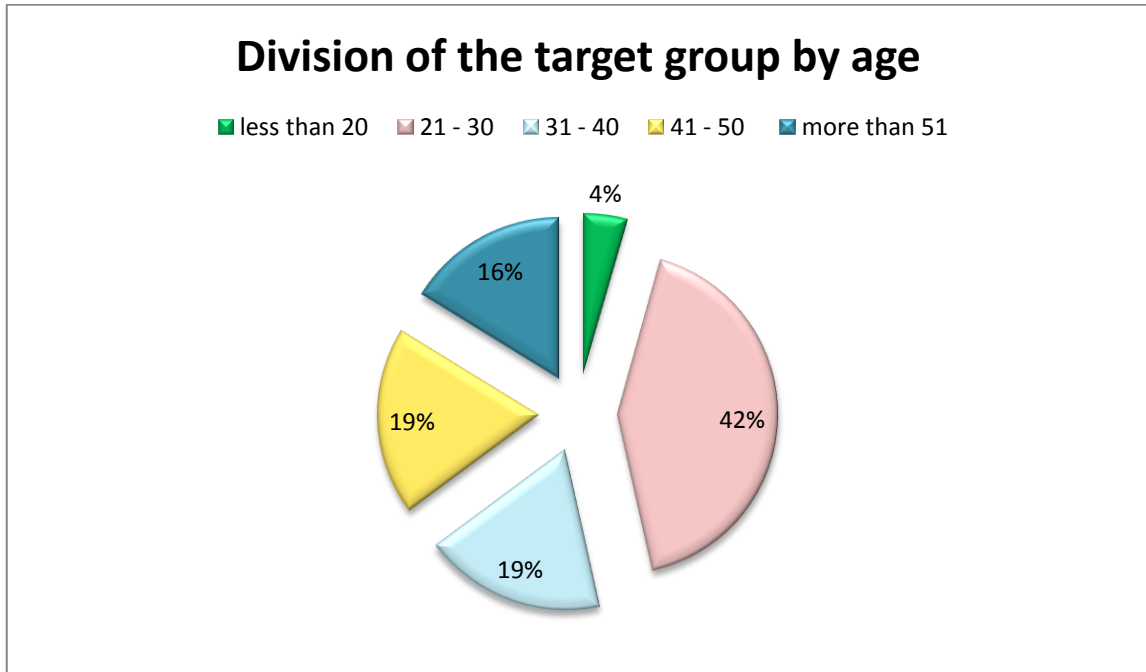


### 8.2 Target group

The respondents of the questionnaire are mostly women represented by 81% whereas men are represented by 19%. However these percentages involved even people who are not interested in purchase. From the 81% of women there is 21% who are not interested in purchase and from 19% of men there is 7% who are not interested either. According to the results, the target group of the Dobrotka company are women in the age of 21 – 30. Nonetheless the Dobrotka company will also create products for women, who are younger and also older than the target group as well as men. For further development of the

company, the owner would consider the use of knowledge of consumer behaviour based on well-known syndicated studies. These studies will allow the company to meet the target group in relation to their lifestyle philosophy.

Chart 2: Division of the target group by age (own creation)



### 8.3 Competition

There are two main direct competitor located in Brno, which are interested in the selling of natural cosmetics. First one is Body farm, which is supposed to be the major competitor according to their prices. Moreover their main advantage arises from their tradition in foreign countries however in the Czech market this company is quite new. Thanks to this information there is higher probability for the Dobrotka company to succeed in this market. The first direct competitor is followed by the second one – Elysse. This company has two branch offices nearby and moreover it has the same advantages as the first competitor. Nonetheless two main rivals are foreign companies, whereas the Dobrotka company is purely Czech company. This can be seen as great advantage with nowadays growing demand for the Czech products.

Moreover there are also indirect competitors such as drugstores located in Brno-Královo pole. First one is DM drogerie markt s.r.o., which offers natural cosmetics called Alverde. Second one is Drogerie Nový, which does not focus on natural cosmetics at all, but this company can also attract the attention of potential customers. The advantage of the drugstore DM drogerie markt s.r.o. might be that is has been active in the market for longer



time and also it has wider range of products. On the other hand the wider range of products also comes with lower orientation towards quality of products. Other competitors can be represented by pharmacies, supermarkets, and beauty salons.

The competitive advantage arises from the distance between the Dobrotka company and its customers in the view of fact that this company can quickly react to the customer requirements and build closer relationship with them.

#### **8.4 Suppliers**

In the market there are enough suppliers and in the view of this fact there is no problem for this company to find one. During the business owner may decide to change suppliers. It is important that the supplier would respect the agreed business conditions. One of the major suppliers of raw materials is Ekokoza. This company is interested in eco-friendly products, however their prices are higher, but for these prices the Dobrotka company will get raw materials in high quality. Another supplier of raw materials is Fichema with their equilibrium between quality and price. Suppliers of packing materials are Plastové obaly - Radomil Šustr and Elpack.

## **9 MARKETING PLAN**

The marketing plan includes information about product, place, price and promotion. There is also mentioned information about SWOT analysis of the Dobrotka company.

### **9.1 Product**

Product is described in the chapter 6. Description of the Product.

### **9.2 Place**

The first retail shop would be placed in Brno, which is the second largest city in the Czech Republic. It is a hub of tourists from all corners of the world and also it has bigger solvency of potential customers than in a smaller city.

After one year, the Dobrotka company would like to establish an online shop in the view of fact that it has become the most popular way of purchasing. Internet e-shop would be designed for wide range of customers as well as Dobrotka's products. It is expected that the retail shop would be most often attended by people from the city. After the customers will be informed about our range of products and after promotion, they should be familiar with Dobrotka company.

#### **9.2.1 Distribution channel**

The founder decided for the simplest and shortest distribution channel (producer to customer), where is no middleman involved. However products can be sold through sales agent or in her shop. This decision was made due to fact that it brings these advantages:

- Entrepreneur has control over the distribution
- Fast distribution
- Economical distribution – low costs

### **9.3 Price**

The founder has chosen the method of pricing based on cost, because there is a need to make a profit and minimize costs. It is a relatively simple method, which has easy access to the data underlying the calculation of prices. The variable costs are reflected in the price as well as the fixed costs. The margin is derived from the type of product, because each product is connected with different period of time during production.

Table 3: Prices of products (own creation)

<b>Prices of products</b>		
<b>Name of the product</b>	<b>Size</b>	<b>Price</b>
Shampoo	300 ml	99 CZK
Shower gel	215 ml	105 CZK
Deodorant	50 ml	89 CZK
Face cream big	50 ml	300 CZK
Face cream small	30 ml	250 CZK

## **9.4 Promotion**

It is important to get into the subconscious of potential customers before entering to the market as is visible in Gantt chart in technical part. Promotion will start one month before opening. The Dobrotka company chose to promote itself through these promotional elements: Facebook page, printed media, and also word of mouth.

### **9.4.1 Facebook page**

The usage of social media including Facebook, Twitter, Instagram is quite popular among the youth in the Czech Republic, therefore the owner decided to create a Facebook page for the Dobrotka company. The Facebook page will provide information about the products, pricing, contact information, and place of the retail shop. The promotion via Facebook is the cheapest way how to promote products or services.

### **9.4.2 Printed media**

The promotion of Dobrotka's products will be done via regional newspapers such as Nový Prostor. Also leaflets will be printed and distributed to nearby mailboxes.

### **9.4.3 Word of mouth**

The owner decided to encourage a few customers to support these products at Facebook page in order to boost the demand for them. However the word of mouth is created also spontaneously by the activity of users and supporters of the product without direct motivation from the producer. The owner believes in the quality of Dobrotka's products and expects the spontaneous spreading of promotion.

### 9.5 SWOT analysis

Swot analysis is an important part of marketing plan.

Table 4: SWOT analysis (own creation)

<b>SWOT analysis</b>	
<b>Strengths</b>	<b>Weaknesses</b>
Customer orientation	Insufficient production capacity
Eco-friendly product	Limited finances
Personal approach	Low brand awareness
Originality	Smaller range of products
Quality products	
<b>Opportunities</b>	<b>Threats</b>
Grants for young entrepreneurs	Building authority restrictions
Market trends toward eco-friendly products	Strong competition
Studies proving that synthetic cosmetics are harmful	The entry of new competitors to the market
	Termination of rental agreement

The company’s strengths are represented by: customer orientation, eco-friendly product, personal approach, originality, quality products. Due to fact that Dobrotka is a small company with a small number of potential customers, the customer orientation is an important aspect. The company has to quickly respond to customer needs. On the other hand the limited market can bring closer relationship with the customers, in other words it may bring new ideas, new information and gimmicks. Considering the product, the eco-friendly attitude, the quality and originality may aim at the target group of people who are interested in such a product.

Conversely to strengths of the enterprise belong also weaknesses such as insufficient production capacity, lack of capital, low brand awareness and smaller range of products. The weakness can be affected by the owner therefore the insufficient production capacity can be changed in the future by simple solution – to hire a staff. The small businesses must cope with disadvantage such as limited finances, which can affect marketing plan. Promotion as a part of marketing plan is essential in order to make high brand awareness.

Smaller range of products can cause problem in connection to customer needs. He/she does not have to find a suitable product for himself/herself. On the other hand smaller range of products is most likely to be oriented towards quality and can build a relationship among the company and customer. Strengths and weaknesses are influenced by internal factors.

In contrast to internal factors, the external factors are represented by opportunities and threats. To the opportunities belong: grants for young entrepreneurs, market trends towards eco-friendly products and studies proving that synthetic cosmetics are harmful. The grant for young entrepreneurs may be also described in strengths, but considering that the decision is made by the agency responsible for the grant, it is seen more as an opportunity rather than strength. Nowadays healthy lifestyle is focused on diet and exercise as well as every product, which is connected to body or mind. The company can take an advantage of this opportunity and fulfils the needs of customers, who are interested in healthy lifestyle. In addition to that, the studies proving that synthetic cosmetics are harmful can contribute to easier access to the customers as well as growing demand for Dobrotka's products.

The last part of the SWOT analysis is threats. The threats of the company are represented by: building authority restrictions, strong competition, the entry of new competitors to the market, and termination of rental agreement. Firstly, the Dobrotka company has to meet all requirements restricted by building authority however the final decision belongs to them. Secondly the competition in the field of cosmetics is really strong. There are big companies with great brands and high income that we cannot compare with. Because of that we have to focus on the limited market and the target group. Nonetheless the entrance of new companies which focus on the same market and target group can cause problems to the company in order to avoid this problem we should start to build the brand and find loyal customers as quick as possible. Lastly the obstacle resulting from termination of rental agreement may influence the production due to this fact the company should look for premises that can be purchased.

## 10 TECHNICAL PLAN

For the purpose of better orientation in the processes before the establishment of the company and also after it, a creation of a Gantt chart was appropriate. This chart shows tasks as little manageable items, which schedule the different stages of the project against a time base. The market research has to be done as first in spite of providing business with information about target group and purchasing power. After the evaluation of the research, the rental agreement can be signed in order to start with the reconstruction. According to plan the reconstruction may take around 10 days due to fact that it is only a surface finishing. Despite these conditions, the establishment of the company can start in the same month followed by promotion. The purpose of Dobrotka's promotion is informing customers about the products and the differences between the Dobrotka company and the competitors, monthly advertisements starting from February. After the first month of promotion the purchase of equipment should start as well as the purchase of initial supplies of current assets in favour of entering the market prepared.

Table 5: Gantt chart (own creation)

<b>Gantt chart</b>						
	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>
<b>Market research</b>						
<b>Renting the premises</b>						
<b>Reconstruction</b>						
<b>Establishment of the company</b>						
<b>Promotion</b>						
<b>Purchasing of the equipment</b>						
<b>Initial supply of current assets</b>						
<b>Entrance to the market</b>						

## 11 FINANCIAL PLAN

The financial plan specifies the amount of investments that is necessary to set up and run the business. The financial plan consists of parts as start-up balance sheet, start-up budget, marketability of the products, breakeven point, costs, revenues, and profit.

### 11.1 Start-up balance sheet

The financial plan of the Dobrotka company begins with the balance sheet, which is consisted of the business's assets and its liabilities and equity. The main source of finance is represented by 150 000 CZK of registered capital, which was invested by the owner of the company. The assets of the company are on par with liabilities and net worth.

Table 6: Start-up balance sheet in CZK March 1, 2016 (own creation)

<b>Start-up balance sheet in CZK March 1, 2016</b>			
<b>Assets</b>		<b>Liabilities and Equity</b>	
<b>Long-term assets</b>		<b>Equity</b>	<b>150 000</b>
		Registered capital	150 000
<b>Current assets</b>	<b>150 000</b>	<b>Liabilities</b>	
Cash and cash equivalents	150 000		
<b>Total</b>	<b>150 000</b>	<b>Total</b>	<b>150 000</b>

### 11.2 Start-up budget

The owner will invest 150 000 CZK in to the company. This registered capital will be sufficient for the expenditures related to establishment – the cost of establishing the trade licences, rent, utility deposit or reconstruction of the premises. Moreover for a successful start, owner will invest money in promotion. Within one year there is expected an investment into web pages that should help better promotion of the Dobrotka company. The most expensive items of start-up budget include acquisition of fixed assets such as electromagnetic stirrer, refrigerators, freezer etc. The current assets consist of raw materials, packages, cash etc. In the Czech Republic the entrepreneur is obligated to pay his/her health insurance as well as social insurance. For the year 2015 the health insurance is 1752 CZK and social insurance is 1894 CZK for a month, if the entrepreneurship is considered as main activity done by the entrepreneur. Lastly there is a reserve in case of unexpected expenses in the amount of 2000 CZK.

Table 7: Start-up budget in CZK (own creation)

<b>Start-up budget in CZK</b>	
Foundation of the company (trade licence)	1 000
Rent	12 000
Utility deposit	6 000
Reconstruction expenditure	10 000
Promotion	4 500
Fixed assets	80 000
Current assets	30 854
Social insurance	1 894
Health insurance	1 752
Other costs	2 000
<b>Total</b>	<b>150 000</b>

### 11.3 Marketability of products

In the table below, there are Dobrotka's products and their marketability. The data are based on the research among the customers. The most often purchased products are shampoos and shower gels.

Table 8: Marketability of products per month in CZK (own creation)

<b>Marketability of products per month in CZK</b>		
<b>Name of the product</b>	<b>Price</b>	<b>Marketability</b>
Shampoos	99	300
Shower gels	105	350
Deodorants	89	100
Face cream big	300	40
Face cream small	250	70

### 11.4 Breakeven point

Based on fixed costs, variable costs and price set by the owner it is possible to calculate a breakeven point for each product. Considering the breakeven point for each product, in homogenous production the least suitable product is the shower gel – the difference between variable costs and price is too small. Despite the fact that the face cream is the most expensive product, it is the most profitable product due to its margin. However the



breakeven point of each product has only informative purpose for the owner, because the company wants to sell all its products at the same time.

Table 9: Breakeven point (own creation)

<b>Breakeven point</b>				
<b>Name of the product</b>	<b>Fixed costs</b>	<b>Price</b>	<b>Variable costs</b>	<b>Breakeven point (in pieces)</b>
<b>Shampoo</b>	26 146 CZK	99 CZK	49 CZK	523
<b>Shower gel</b>	26 146 CZK	105 CZK	75 CZK	875
<b>Deodorant</b>	26 146 CZK	89 CZK	38 CZK	513
<b>Face cream big</b>	26 146 CZK	300 CZK	125 CZK	150
<b>Face cream small</b>	26 146 CZK	250 CZK	75 CZK	150

## 11.5 Costs

The regular monthly costs are consisted of fixed costs and variable costs. The fixed costs have to be paid even though there is no production. On the other hand the variable costs depend on the size of the production. In this case the owner calculates with the marketability of the products, because the amount of current assets such as consumed material and packages is related to the production. Basically the current assets consist of packing materials (30% of variable costs) and material such as glycerin, essential oils or butters (70% of variable costs). Besides the material and packaging the current assets consist also of filters, thermometer, and glass containers.

Table 10: Costs in CZK (own creation)

<b>Costs in CZK</b>		
	<b>Monthly</b>	<b>Annually</b>
<b>Fixed costs</b>	<b>26 146</b>	<b>313 752</b>
Rent	12 000	144 000
Utility deposits	6 000	72 000
Social insurance	1 894	22 728
Health insurance	1 752	21 024
Promotion	4 500	54 000
<b>Variable costs</b>	<b>55 000</b>	<b>660 000</b>
Current assets	55 000	660 000
<b>Total</b>	<b>81 146</b>	<b>973 752</b>

## 11.6 Revenues

Based on the price and planned sales (marketability), the owner is able to predict the revenues. According to the number of customers, who will buy Dobrotka's products and also according to their spending in the shop, the owner can determine the revenues. The supposed average amount of spending is based on the questionnaire. The data used for calculating the revenues are based on the table 8: Marketability of products per month in CZK. In the first months the company expects less customers, but within two months the amount of customers should increase as well as revenues.

Table 11: Revenues in CZK (own creation)

<b>Revenues in CZK</b>		
	<b>Monthly</b>	<b>Annually</b>
Revenues from sold goods	104 850	1 258 200
<b>Total</b>	<b>104 850</b>	<b>1 258 200</b>

## 11.7 Profit

Supposing that 300 customers will come to the shop per month, their average spending will be 350 CZK and the shop will be opened for 6 days per week, so the annual earnings before taxation will be 284 448 CZK. The income tax will be 42 660 CZK per year. Considering the previous information the annual profit would be 241 788 CZK.

Table 12: Profit in CZK (own creation)

<b>Profit in CZK</b>		
	<b>Monthly</b>	<b>Annually</b>
EBT	23 704	284 448
Tax 15%	3 555	42 660
<b>EAT</b>	<b>20 149</b>	<b>241 788</b>

## **12 RISK FACTORS**

The biggest risk about any new company that enters the market is a failure. If a company fails and then goes bankrupt, the owners have big financial trouble. Each entrepreneur should do all necessary to low the crisis.

Other possible issues arise from the new laws in cosmetic industries and small businesses such as Dobrotka could have problems with these innovations. Each risk factor should be analysed moreover the company should count with them and face the risks.

### **12.1 Internal risks**

#### **Failure of entrepreneur**

If entrepreneur fails, it is necessary to do action steps as quickly as possible in order to prevent problems. He/she should undergo the process of personal development and also extend his/her knowledge by way of example of training courses, workshop etc.

#### **Damage to laboratory equipment (inability in production in a certain period)**

Damage to property is always unpredictable therefore the Dobrotka company will take out insurance. The company plans to insure laboratory as well as retail shop against burglary, vandalism and natural disasters.

### **12.2 External risks**

#### **Raising prices of raw materials**

If the suppliers raise their prices, company will respond to this by adjusting its prices.

#### **Customers will not buy Dobrotka's products**

In the case of insufficient amount of customers, the company plans to invest into marketing strategy, which will attract customers.

#### **Unreliability of supplier**

The unreliability of supplier can cause big problems to the Dobrotka company. In order to face the difficulties, the company will replace one supplier by another. The selection of more suppliers is vital in order to be flexible and able to react quickly to any changes and problems.

#### **Other risks**

There are also other risks that can affect the enterprise such as political risks, economic risk and ecological risks.

### **13 APPENDICES**

The appendices contain these documents:

- CV of the founder
- The pictures of the products
- The questionnaire
- The form for natural person

## 14 CONCLUSION

The idea of the Dobrotka company was created on the base of owner's interest in body care and beauty of human body. Therefore the owner decided to create cosmetics that would be purely natural and help to solve many skin problems. The Dobrotka's products contain high quality ingredients and the main competitive advantage comes from the amount of them. In regular natural cosmetics there are also these ingredients but with lower content than the Dobrotka's one. Moreover the Dobrotka's products are free of harmful chemicals such as parabens, artificial fragrances or colourants.

As was presented in the financial plan above, the Dobrotka company could be successful. Although the profit is not so big, it is enough for the purpose of covering owner's living costs. The owner also has to really focus on this company and be hard working in order to meet the company's aims.

It is true that nowadays it would be hard to promote the beauty business, but the originality and quality of Dobrotka's products can face the difficulties. The owner believes that this company gets into the public consciousness and finds its regular clients. There is no need of massive promotion to ensure that the products will be popular, because the quality of the products should prove to be crucial and essential for the success.

## CONCLUSION

The aim of this bachelor thesis was formation of a business plan for the Dobrotka cosmetics company, it is established by one natural person. This business plan should be a supportive part for the real enterprise. It is not usual that the trade licensed companies are created on the base of business plan therefore this could be seemed as advantage for the Dobrotka company.

This thesis is divided into two parts – theoretical and practical. The first part focuses on the entrepreneurship and its forms in the Czech Republic. Moreover there are described techniques how to write a good business plan and what are its purposes. Written business plan provides information about benefits to its creator such as clear layout of the company's aims. The practical part deals with description of the business plan itself and includes all the necessary chapters of it.

The main part of the thesis consists of the practical part, namely the elaboration of a business plan. This plan is designed as a guide for starting a business activity and it primarily focuses on the most important areas of the business plan such as market research, technical plan or financial plan.

The market research helped to answer question connected to target group, possible revenues or the attractiveness of packing. Technical plan is created with the help of Gantt chart that shows the different stages of a business activity in particular point of time. Everything begins with the market research and the main focus then turns at the premises of the company and its reconstruction. Also in the second month the monthly promotion of the Dobrotka company begins. In the view of fact that the Dobrotka company is a trade license business, the entrepreneur expected early returns of invested money in order to earn a living. So the entrance to the market follows the purchase of equipment and the current assets. Based on the financial plan, the total amount invested as start-up budget is 150 000 CZK and it is financed from the owner's own resources. The company should be profitable in its third month. The average net profit after taxation should be 23 704 CZK monthly.

Based on these arguments, and considering the other characteristic features such as quality, originality and customer-oriented approach of the Dobrotka company and its products, there is a strong belief that the business plan can succeed. Therefore it would be ideal to get project Dobrotka in stage of realization.

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**LIST OF ABBREVIATION**

BEP	break even point
CF	cash flow
CV	curriculum vitae
CZK	Czech Koruna
EAT	earnings after taxation
EBT	earnings before taxation

## **APPENDICES**

The appendices contain the following documents:

- P I CV of a founder
- P II The pictures of the products
- P III The questionnaire
- P IV The form for natural person

## APPENDIX P I: CV OF A FOUNDER

### Hana Králová

**Date of birth:**  
10th May 1993

**Mobile number:**  
731 588 912

**Address:**  
Kunovice 42, 75644, Kunovice

**E-mail address:**  
hakykralova@seznam.cz



### Education

**2012 – now**

Tomas Bata University in Zlín  
Field of study: English for Business Administration

**2008 – 2012**

Business Academy in Valašské Meziříčí

### Work Experience

**March 2011 – now**

**Organiser of paintball events – Milan Ondřej**

- Providing instruction
- Customer care

**July 2014 – August 2014**

**Main bartender Kotva Vranov**

- Responsible for the main bar
- Delivery control
- Regular inventory

**September 2013 – April 2014**

**Event manager AIESEC Zlín**

- Leader of 12 member team
- 22 schools involved
- Participation of 28 international trainees
- 6 weeks
- The biggest project in history of AIESEC Zlín

**June 2012 – August 2012**

**Administrative assistant**

**Municipal authority Kunovice**

- Administrative work
- Communication with the public
- Member of the organization team during the events

## Educational Conferences

March 2014

### **LCC - Local Committee Conference**

- Member of conference organizational team
- Conference for 30 people

November 2013

### **FallCo - Fall Conference**

- How to find your inner motivation?

September 2013

### **SFM - September Functional Meeting**

- Find a leader in you!
- How to lead a team?

February 2013

### **NTM - National Transition Meeting**

- Member of conference organizational team
- Conference for 200 people

January 2013

### **Just because you want**

- How to communicate with your team?
- How to spice up your presentation?

## Educational Workshops

March 2015

### **Career Days**

7 meetings focused on:

- Marketing in practice
- Marketing communication
- Key account management
- Presentation skills
- Determination of target group
- Risk management
- Sales support

2 trainings focused on:

- Promotional campaign
- Work-life balance

## Language skills

English: **C1**

Russian: **A2**

## PC skills

Microsoft Office

Knowledge of Prezi software

## Other skills

Driving licence: **B**

Presentational skills



## APPENDIX P II: THE PICTURES OF THE PRODUCTS

Shampoo



Shower gel – Citrus-Mint



Shower gel – Woody



Deodorant



Face cream – Big



## APPENDIX P III: THE QUESTIONNAIRE

Dobrý den,

jmenuji se Hana Králová a studuji na Univerzitě Tomáše Bati ve Zlíně. Tento dotazník je součástí mé bakalářské práce a chtěla bych vás touto formou poprosit o jeho vyplnění.

Můj průzkum se týká lidí, kteří se zajímají o kosmetiku a nakupují např. šampóny, sprchové gely, deodoranty či pleťové krémy. Pokud mezi tuto skupinu nepatříte, je mi líto, ale budete si muset najít jiný dotazník. I tak vám děkuji za váš čas.

1. Byl/a byste ochotný/ochotná si pořídit takovouto kosmetiku?

\* Pokud o ní víte, že je to přírodní, ručně vyráběná kosmetika, která vám sedí s vaším typem pokožky či vlasů (mastná pleť, suché vlasy apod.)

- Ano
- Ne



2. Pokud jste u předešlé otázky odpověděli NE, prosím napište z jakého důvodu?
- Odpověděl/a jsem ANO
  - Nelíbí se mi obal
  - Mám svoji značku kosmetiky, kterou nechci měnit
  - Používám speciální dermatologickou kosmetiku (alergie apod.)
  - Nevyhledávám přírodní kosmetiku
  - Jiné
3. Kolik jste ochotni utratit za jeden šampón (cca 300ml)?
- 50 Kč a méně
  - 51 Kč – 100 Kč
  - 101 Kč – 150 Kč
  - 151 Kč – 200 Kč
  - 201 Kč a více
  - Tento produkt si nekupuji
4. Jak často si kupujete výše zmíněný produkt?
- 1x – 3x ročně
  - 4x – 6x ročně
  - 6x – 9x ročně
  - 9x – 12x ročně
  - Častěji
  - Tento produkt si nekupuji
5. Kolik jste ochotni utratit za jeden sprchový gel (cca 300ml)?
- 50 Kč a méně
  - 51 Kč – 100 Kč
  - 101 Kč – 150 Kč
  - 151 Kč – 200 Kč
  - 201 Kč a více
  - Tento produkt si nekupuji
6. Jak často si kupujete výše zmíněný produkt?
- 1x – 3x ročně
  - 4x – 6x ročně
  - 6x – 9x ročně



- 9x – 12x ročně
  - Častěji
  - Tento produkt si nekupuji
7. Kolik jste ochotni utratit za jeden plet'ový krém (cca 40 ml)?
- 100 Kč a méně
  - 101 Kč – 200 Kč
  - 201 Kč – 300 Kč
  - 301 Kč – 400 Kč
  - 401 Kč a více
  - Tento produkt si nekupuji
8. Jak často si kupujete výše zmíněný produkt?
- 1x – 3x ročně
  - 4x – 6x ročně
  - 6x – 9x ročně
  - 9x – 12x ročně
  - Častěji
  - Tento produkt si nekupuji
9. Kolik jste ochotni utratit za jeden deodorant (cca 150 ml)?
- 50 Kč a méně
  - 51 Kč – 100 Kč
  - 101 Kč – 150 Kč
  - 151 Kč a více
  - Tento produkt si nekupuji
10. Jak často si kupujete výše zmíněný produkt?
- 1x – 3x ročně
  - 4x – 6x ročně
  - 6x – 9x ročně
  - 9x – 12x ročně
  - Častěji
  - Tento produkt si nekupuji



11. Jste muž nebo žena?

- Muž
- Žena

12. Váš věk?

- 20 a méně
- 21 – 30
- 31 – 40
- 41 – 50
- 51 a více

# APPENDIX P IV: THE FORM FOR NATURAL PERSON



## JEDNOTNÝ REGISTRAČNÍ FORMULÁŘ

FYZICKÁ OSOBA

podací razítko
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### ČÁST A - PODNIKATEL

#### 01 Podnikatel

a) titul	b) jméno HANA	c) příjmení KRAŽLOVA	d) titul
e) pohlaví <sup>1)</sup> žena / muž ?	f) rodné příjmení	g) všechna dřívější příjmení	
h) rodinný stav SVOBODNÁ	i) místo narození VALAŠSKÉ MEZIRŘÍČÍ	j) okres VSETÍN	
k) stát ČR	l) státní občanství ČESKÁ REPUBLIKA	m) datum narození 1.0.05.1.9.93	n) rodné číslo 9.3.5.5.1.016.2.4.4
o) identifikační číslo		p) obchodní firma (jen u osob zapsaných do obchodního rejstříku)	

#### 02 Bydliště

a) název ulice	b) č.p. / č.ev. 42	c) číslo orientační	d) PSČ 75644
e) název obce KUNOVICE	f) část obce		
g) okres VSETÍN	h) stát ČESKÁ REPUBLIKA		

#### 03 Sídlo

a) sídlo trvale shodné s bydlištěm <sup>2)</sup>	<input checked="" type="checkbox"/> ANO / <input type="checkbox"/> NE			
b) název ulice	c) č.p. / č.ev.	d) číslo orientační	e) PSČ	
f) název obce	g) část obce			
h) okres	i) stát			

#### 04 Pobyt na území ČR (pro zahraniční osoby) <sup>3)</sup>

a) název ulice	b) č.p. / č.ev.	c) číslo orientační	d) PSČ
e) název obce	f) část obce		
g) okres	h) povolený pobyt do		

#### 05 Předmět podnikání (u živnosti volně vyznačte čísla oborů činnosti na seznamu)

- ve smyslu § 45 resp. § 50 živnostenského zákona ohlašují živnost resp. žádám o koncesi

pořadové číslo 1.	
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#### 06 Provozovna

a) název ulice PALACKEHO TRÁVA	b) č.p. / č.ev. 1379	c) číslo orientační 97	d) PSČ 61200
e) název obce BRNO	f) část obce KRALOVO POLE	g) okres BRNO	
h) název provozovny DOBROTKA	i) umístění provozovny		
j) datum zahájení provozování živnosti v provozovně 0.1.03.2016	k) provozovna podléhající kolaudaci <input checked="" type="checkbox"/> ANO / <input type="checkbox"/> NE		
l) předměty podnikání provozované v provozovně dle poř. čísla / u živnosti volně číslo oboru	171	481	/ / / / /

#### 07 Odpovědný zástupce

a) titul	b) jméno	c) příjmení	d) titul
e) státní občanství	f) rodné příjmení	g) datum narození	h) rodné číslo
i) místo narození	j) okres	k) stát	l) pohlaví <sup>1)</sup> žena / muž ?

<sup>1)</sup> vyplní pouze fyzická osoba, která nemá přiděleno rodné číslo

<sup>2)</sup> vyplní pouze osoba, která má adresu sídla shodnou s adresou bydliště

<sup>3)</sup> vyplní pouze osoba, která má povolený pobyt



**08 Bydliště odpovědného zástupce**

a) název ulice	b) č.p. / č.ev.	c) číslo orientační	d) PSČ
e) název obce	f) část obce		
g) okres	h) stát		

**09 Pobyt odpovědného zástupce na území ČR (pro zahraniční osoby)**

a) název ulice	b) č.p. / č.ev.	c) číslo orientační	d) PSČ
e) název obce	f) část obce	g) okres	

**10 Datum ustanovení do funkce odpovědného zástupce**

--

**11 Ustanovení odpovědného zástupce pro předměty podnikání (pořadové číslo předmětu podnikání)**

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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**ČÁST B - OZNÁMENÍ SPRÁVĚ SOCIÁLNÍHO ZABEZPEČENÍ**

- oznamuji ve smyslu zákona č. 582/1991 Sb., následující skutečnosti SSZ v	
a) datum zahájení samostatné výdělečné činnosti	b) přihlašuji se k dobrovolné účasti na nemocenském pojištění OSVČ od
0,1 0,3 2,0 1,6	0,1 0,3 2,0 1,6
c) účast na důchodovém spoření	od: do:
ANO / NE	

**ČÁST C - OZNÁMENÍ ZDRAVOTNÍ POJIŠTOVNĚ**

- oznamuji ve smyslu zákona o veřejném zdravotním pojištění zahájení výkonu samostatné výdělečné činnosti zdravotní pojišťovně v	
a) název zdravotní pojišťovny	b) druh (kód) ZP
VZP	
c) číslo bankovního účtu / směrový (identifikační) kód	d) výše zálohy
e) datum zahájení samostatné výdělečné činnosti	0,1 0,3 2,0 1,6

**ČÁST D - OZNÁMENÍ PRACOVNÍHO MÍSTA**

- oznamuji ve smyslu zákona o zaměstnanosti volné pracovní místo / obsazení volného pracovního místa <sup>1)</sup> ÚP v			
a) místo výkonu práce	b) název profese	c) díle KZAM	d) vznik / obsazenost <sup>2)</sup> ke dni
e) pracovní právní vztah na dobu určitou / neurčitou <sup>3)</sup>	f) pracovní doba	g) počet míst	h) výše mzdy
i) požadované vzdělání, praxe	j) zveřejňovat		ANO / NE
k) kontaktní osoba na pracovišti	l) poznámky: nabízené výhody, speciální požadavky apod.		

**ČÁST E - VYBERTE ÚŘADY, VŮČI KTERÝM JE PODÁNÍ ČINĚNO**

a) Živnostenský úřad	<input checked="" type="checkbox"/> počet příloh	b) SSZ	<input checked="" type="checkbox"/> počet příloh	c) Zdravotní pojišťovna	<input checked="" type="checkbox"/> počet příloh
d) Finanční úřad	<input checked="" type="checkbox"/> počet příloh	e) Úřad práce	<input type="checkbox"/> počet příloh		

**ČÁST F – ADRESA PRO DORUČOVÁNÍ**

a) název ulice	b) č.p. / č.ev.	c) číslo orientační	d) PSČ
e) název obce	f) část obce	g) okres	
KUNOVICE		VSETÍN	
h) adresu použít i pro následující řízení	ANO / NE		

**ČÁST G – DOPLŇUJÍCÍ ÚDAJE**

a) telefon	b) datová schránka	c) e-mail
731 588 912		dobrotka@seznam.cz

jméno podatele	příjmení podatele	vlastnoruční podpis
HANA	KRALOVA	
v	dne	
KUNOVICÍCH	28.4.2016	




**SEZNAM OBORŮ ČINNOSTÍ  
NÁLEŽÍCÍCH DO ŽIVNOSTI VOLNÉ  
„VÝROBA, OBCHOD A SLUŽBY  
NEUVEDENÉ V PŘÍLOHÁCH 1 AŽ 3  
ŽIVNOSTENSKÉHO ZÁKONA“**

podací razítko

**ČÍSLO OBORU - NÁZEV**

<input type="checkbox"/>	1) Poskytování služeb pro zemědělství, zahradnictví, rybníkářství, lesnictví a myslivost
<input type="checkbox"/>	2) Činnost odborného lesního hospodáře a vyhotovování lesních hospodářských plánů a osnov
<input type="checkbox"/>	3) Diagnostická, zkušební a poradenská činnost v ochraně rostlin a ošetřování rostlin, rostlinných produktů, objektů a půdy proti škodlivým organismům přípravky na ochranu rostlin nebo biocidními přípravky
<input type="checkbox"/>	4) Nakládání s reprodukčním materiálem lesních dřevin
<input type="checkbox"/>	5) Chov zvířat a jejich výcvik (s výjimkou živočišné výroby)
<input type="checkbox"/>	6) Úprava nerostů, dobývání rašeliny a bahna
<input type="checkbox"/>	7) Výroba potravinářských a škrobářenských výrobků
<input type="checkbox"/>	8) Pěstitecké pálení
<input type="checkbox"/>	9) Výroba krmiv, krmných směsí, doplňkových látek a premixů
<input type="checkbox"/>	10) Výroba textilií, textilních výrobků, oděvů a oděvních doplňků
<input type="checkbox"/>	11) Výroba a opravy obuví, brašnářského a sedlářského zboží
<input type="checkbox"/>	12) Zpracování dřeva, výroba dřevěných, korkových, proutěných a slaměných výrobků
<input type="checkbox"/>	13) Výroba vlákniny, papíru a lepenky a zboží z těchto materiálů
<input type="checkbox"/>	14) Vydavatelské činnosti, polygrafická výroba, knihařské a kopírovací práce
<input type="checkbox"/>	15) Výroba, rozmnožování, distribuce, prodej, pronájem zvukových a zvukově-obrazových záznamů a výroba nenahranych nosičů údajů a záznamů
<input type="checkbox"/>	16) Výroba koksu, surového dehtu a jiných pevných paliv
<input checked="" type="checkbox"/>	17) Výroba chemických látek a chemických směsí nebo předmětů a kosmetických přípravků
<input type="checkbox"/>	18) Výroba hnojiv
<input type="checkbox"/>	19) Výroba plastových a pryžových výrobků
<input type="checkbox"/>	20) Výroba a zpracování skla
<input type="checkbox"/>	21) Výroba stavebních hmot, porcelánových, keramických a sádrových výrobků
<input type="checkbox"/>	22) Výroba brusiv a ostatních minerálních nekovových výrobků
<input type="checkbox"/>	23) Broušení technického a šperkového kamene
<input type="checkbox"/>	24) Výroba a hutní zpracování železa, drahých a neželezných kovů a jejich slitin
<input type="checkbox"/>	25) Výroba kovových konstrukcí a kovodělných výrobků
<input type="checkbox"/>	26) Umělecko-řemeslné zpracování kovů
<input type="checkbox"/>	27) Povrchové úpravy a svařování kovů a dalších materiálů
<input type="checkbox"/>	28) Výroba měřicích, zkušebních, navigačních, optických a fotografických přístrojů a zařízení
<input type="checkbox"/>	29) Výroba elektronických součástek, elektrických zařízení a výroba a opravy elektrických strojů, přístrojů a elektronických zařízení pracujících na malém napětí
<input type="checkbox"/>	30) Výroba neelektrických zařízení pro domácnost
<input type="checkbox"/>	31) Výroba strojů a zařízení
<input type="checkbox"/>	32) Výroba motorových a přípojných vozidel a karoserií
<input type="checkbox"/>	33) Stavba a výroba plavidel
<input type="checkbox"/>	34) Výroba, vývoj, projektování, zkoušky, instalace, údržba, opravy, modifikace a konstrukční změny letadel, motorů letadel, vrtulí, letadlových částí a zařízení a leteckých pozemních zařízení
<input type="checkbox"/>	35) Výroba drážních hnacích vozidel a drážních vozidel na dráze tramvajové, trolejbusové a lanové a železničního parku
<input type="checkbox"/>	36) Výroba jízdních kol, vozíků pro invalidy a jiných nemotorových dopravních prostředků
<input type="checkbox"/>	37) Výroba a opravy čalounických výrobků
<input type="checkbox"/>	38) Výroba, opravy a údržba sportovních potřeb, her, hraček a dětských kočárků
<input type="checkbox"/>	39) Výroba zdravotnických prostředků
<input type="checkbox"/>	40) Výroba a opravy zdrojů ionizujícího záření

<input type="checkbox"/>	41) Výroba školních a kancelářských potřeb, kromě výrobků z papíru, výroba bižuterie, kartáčekového a konfekčního zboží, deštníků, upomínkových předmětů
<input type="checkbox"/>	42) Výroba dalších výrobků zpracovatelského průmyslu
<input type="checkbox"/>	43) Provozování vodovodů a kanalizací a úprava a rozvod vody
<input type="checkbox"/>	44) Nakládání s odpady (vyjma nebezpečných)
<input type="checkbox"/>	45) Přípravné a dokončovací stavební práce, specializované stavební činnosti
<input type="checkbox"/>	46) Sklenářské práce, rámování a paspartování
<input type="checkbox"/>	47) Zprostředkování obchodu a služeb
<input checked="" type="checkbox"/>	48) Velkoobchod a maloobchod
<input type="checkbox"/>	49) Zastavárenská činnost a maloobchod s použitým zbožím
<input type="checkbox"/>	50) Údržba motorových vozidel a jejich příslušenství
<input type="checkbox"/>	51) Potrubní a pozemní doprava (vyjma železniční a silniční motorové dopravy)
<input type="checkbox"/>	52) Skladování, balení zboží, manipulace s nákladem a technické činnosti v dopravě
<input type="checkbox"/>	53) Zasilatelství a zastupování v celním řízení
<input type="checkbox"/>	55) Ubytovací služby
<input type="checkbox"/>	56) Poskytování software, poradenství v oblasti informačních technologií, zpracování dat, hostingové a související činnosti a webové portály
<input type="checkbox"/>	57) Činnost informačních a zpravodajských kanceláří
<input type="checkbox"/>	58) Realitní činnost, správa a údržba nemovitostí
<input type="checkbox"/>	59) Pronájem a půjčování věcí movitých
<input type="checkbox"/>	60) Poradenská a konzultační činnost, zpracování odborných studií a posudků
<input type="checkbox"/>	61) Projektování pozemkových úprav
<input type="checkbox"/>	62) Příprava a vypracování technických návrhů, grafické a kresličské práce
<input type="checkbox"/>	63) Projektování elektrických zařízení
<input type="checkbox"/>	64) Výzkum a vývoj v oblasti přírodních a technických věd nebo společenských věd
<input type="checkbox"/>	65) Testování, měření, analýzy a kontroly
<input type="checkbox"/>	66) Reklamní činnost, marketing, mediální zastoupení
<input type="checkbox"/>	67) Návrhářská, designérská, aranžérská činnost a modeling
<input type="checkbox"/>	68) Fotografické služby
<input type="checkbox"/>	69) Překladatelská a tlumočnická činnost
<input type="checkbox"/>	70) Služby v oblasti administrativní správy a služby organizačně hospodářské povahy
<input type="checkbox"/>	71) Provozování cestovní agentury a průvodcovská činnost v oblasti cestovního ruchu
<input type="checkbox"/>	72) Mimoškolní výchova a vzdělávání, pořádání kurzů, školení, včetně lektorské činnosti
<input type="checkbox"/>	73) Provozování kulturních, kulturně - vzdělávacích a zábavních zařízení, pořádání kulturních produkcí, zábav, výstav, veletrhů, přehlídek, prodejních a obdobných akcí
<input type="checkbox"/>	74) Provozování tělovýchovných a sportovních zařízení a organizování sportovní činnosti
<input type="checkbox"/>	75) Praní pro domácnost, žehlení, opravy a údržba oděvů, bytového textilu a osobního zboží
<input type="checkbox"/>	76) Poskytování technických služeb
<input type="checkbox"/>	77) Opravy a údržba potřeb pro domácnost, předmětů kulturní povahy, výrobků jemné mechaniky, optických přístrojů a měřidel
<input type="checkbox"/>	78) Poskytování služeb osobního charakteru a pro osobní hygienu
<input type="checkbox"/>	79) Poskytování služeb pro rodinu a domácnost
<input type="checkbox"/>	80) Výroba, obchod a služby jinde nezařazené

jméno podatele <i>HANA</i>	příjmení podatele <i>KRALOVA'</i>	 vlastnoruční podpis
vztah k právnické osobě	-	
v <i>KUNOVICÍCH</i>	dne <i>28. 1. 2016</i>	