

For article - <https://www.ogscapital.com/article/perfume-business-plan/>

### Demographic Profile of Target Market

	Total	Percent
<b>Total population</b>	29700000	100%
Male	11890000	40%
Female	17810000	60%
Under 5 years	<b>1783400</b>	6%
5 to 9 years	<b>1884400</b>	6%
10 to 14 years	<b>2187950</b>	7%
15 to 19 years	<b>1898550</b>	6%
20 to 24 years	<b>2637821</b>	9%
25 to 34 years	<b>7534000</b>	25%
35 to 44 years	<b>4289190</b>	14%
45 to 54 years	<b>728920</b>	2%
55 to 59 years	<b>1127829</b>	4%
60 to 64 years	<b>1737829</b>	6%
65 to 74 years	<b>537829</b>	2%
75 to 84 years	<b>2382720</b>	8%
85 years and over	<b>948242</b>	3%
<b>Total housing units</b>	<b>230,024</b>	<b>100%</b>

# Financial Projections

## Income Statement

	FY 1	FY 2	FY 3	FY 4	FY 5
Revenues					
<b>Total Revenues</b>	<b>\$1,622,500</b>	<b>\$1,817,200</b>	<b>\$2,035,264</b>	<b>\$2,279,496</b>	<b>\$2,553,035</b>
<b>Expenses &amp; Costs</b>					
<b>Cost of goods sold</b>	<b>\$939,000</b>	<b>\$1,051,680</b>	<b>\$1,177,882</b>	<b>\$1,319,227</b>	<b>\$1,477,535</b>
<b>Lease</b>	<b>\$505,000</b>	<b>\$565,600</b>	<b>\$633,472</b>	<b>\$709,489</b>	<b>\$794,627</b>
<b>Marketing</b>	<b>\$50,000</b>	<b>\$56,000</b>	<b>\$62,720</b>	<b>\$70,246</b>	<b>\$78,676</b>
<b>Salaries</b>	<b>\$164,015</b>	<b>\$183,697</b>	<b>\$205,740</b>	<b>\$230,429</b>	<b>\$258,081</b>
<b>Initial expenditure</b>	<b>\$10,000</b>	<b>\$11,200</b>	<b>\$12,544</b>	<b>\$14,049</b>	<b>\$15,735</b>
<b>Total Expenses &amp; Costs</b>	<b>\$1,668,015</b>	<b>\$1,868,177</b>	<b>\$2,092,358</b>	<b>\$2,343,441</b>	<b>\$2,624,654</b>
<b>EBITDA</b>	<b>\$384,850</b>	<b>\$431,032</b>	<b>\$482,756</b>	<b>\$540,687</b>	<b>\$605,569</b>
<b>Depreciation</b>	<b>\$35,160</b>	<b>\$39,379</b>	<b>\$44,105</b>	<b>\$49,397</b>	<b>\$55,325</b>
<b>EBIT</b>	<b>\$165,630</b>	<b>\$185,506</b>	<b>\$207,766</b>	<b>\$232,698</b>	<b>\$260,622</b>
<b>Interest</b>	<b>\$22,462</b>	<b>\$25,157</b>	<b>\$28,176</b>	<b>\$31,557</b>	<b>\$35,344</b>
<b>PRETAX INCOME</b>	<b>\$17,563</b>	<b>\$19,671</b>	<b>\$22,031</b>	<b>\$24,675</b>	<b>\$27,636</b>
<b>Net Operating Loss</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Use of Net Operating Loss</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Taxable Income</b>	<b>\$79,630</b>	<b>\$89,186</b>	<b>\$99,888</b>	<b>\$111,874</b>	<b>\$125,299</b>
<b>Income Tax Expense</b>	<b>\$6,237</b>	<b>\$6,985</b>	<b>\$7,824</b>	<b>\$8,763</b>	<b>\$9,814</b>
<b>NET INCOME</b>	<b>\$73,393</b>	<b>\$82,200</b>	<b>\$92,064</b>	<b>\$103,112</b>	<b>\$115,485</b>

### Projected Balance Sheet

<b>Pro Forma Balance Sheet</b>			
<b>Assets</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
Current Assets			
Cash	\$343,421	\$384,632	\$423,095
Accounts Receivable	\$26,577	\$29,766	\$33,457
Inventory	\$7,085	\$7,935	\$4,900
Other Current Assets	\$3,315	\$3,315	\$3,315
<b>TOTAL CURRENT ASSETS</b>	<b>\$380,398</b>	<b>\$425,648</b>	<b>\$464,767</b>
Long-term Assets			
Long-term Assets	\$9,755	\$9,755	\$9,755
Accumulated Depreciation	\$15,132	\$16,948	\$19,066

TOTAL LONG-TERM ASSETS	<b>\$23,600</b>	<b>\$26,432</b>	<b>\$29,736</b>
TOTAL ASSETS	<b>\$403,998</b>	<b>\$452,080</b>	<b>\$494,503</b>
Liabilities and Capital	Year 4	Year 5	Year 6
Current Liabilities			
Accounts Payable	\$19,800	\$22,176	\$24,926
Current Borrowing	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0
<b>SUBTOTAL CURRENT LIABILITIES</b>	<b>\$18,300</b>	<b>\$20,496</b>	<b>\$23,038</b>
Long-term Liabilities	\$0	\$0	\$0
<b>TOTAL LIABILITIES</b>	<b>\$20,100</b>	<b>\$22,512</b>	<b>\$25,303</b>
Paid-in Capital	\$21,767	\$33,099	\$31,519
Retained Earnings	\$31,921	\$34,794	\$38,273
Earnings	\$272,010	\$296,491	\$326,140
<b>TOTAL CAPITAL</b>	<b>\$383,898</b>	<b>\$429,568</b>	<b>\$469,199</b>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$403,998</b>	<b>\$452,080</b>	<b>\$494,503</b>
Net Worth	\$271,820	\$296,284	\$325,912

### Cash Flow Statement

	FY1	FY2	FY3	FY4	FY5
<b>CASH FLOW FROM OPERATIONS</b>					

Net Income (Loss)	\$11,316	\$12,674	\$14,195	\$15,898	\$17,806
Change in working capital	\$19,100	\$21,392	\$23,959	\$26,834	\$30,054
Depreciation	\$27,160	\$30,419	\$34,070	\$38,158	\$42,737
Net Cash Flow from Operations	\$14,276	\$15,989	\$17,908	\$20,057	\$22,464
<b>CASH FLOW FROM INVESTMENTS</b>					
Investment	\$120,950	\$0	\$0	\$0	\$0
Net Cash Flow from Investments	\$120,950	\$0	\$0	\$0	\$0
<b>CASH FLOW FROM FINANCING</b>					
Cash from equity	\$0	\$0	\$0	\$0	\$0
Cash from debt	\$372,831	\$31,000	\$31,000	\$31,000	\$31,000
Net Cash Flow from Financing	\$372,831	\$31,000	\$31,000	\$31,000	\$31,000
Net Cash Flow	\$153,157	\$171,536	\$192,120	\$215,175	\$240,996
Cash at Beginning of Period	\$0	\$143,282	\$347,751	\$579,191	\$838,841
Cash at End of Period	\$143,282	\$348,751	\$579,191	\$838,541	\$1,146,731