



Businessplan

1. Company profile

Our business sells high-quality jewellery and small figures, which are assembled by people with disabilities.

Our team is made up of the three founders Tobias Braatz, Sarah Forjan and Sarah Steinkellner.

The parts and materials for the production are provided by Wellstones and are assembled in one of our production-sites near Klagenfurt.

The jewellery is sold via our partner Wellstones in their stores as well as their online-shop and are part of an independent collection.

We will create jobs for people with disabilities. Financially, we are supported by our partner Wellstones as well as the country of Austria.

Our profit is used to finance the training of our employees and is reinvested directly into our company.

2. StepStones GmbH (LLC; Limited Liability Company)

We have chosen the company with limited liability because the partners are liable only with their capital contributions but not with their private assets. The shareholders are allowed to attend meetings and also have a say in decisions.

- Is the most common legal form
- In comparison: high start-up costs but minimum capital € 35.000,00 requirements
- multiple persons possible at incorporation
- Entry in commercial register
- Must have double entry bookkeeping
- Shareholders participate with capital contributions but are not liable for liabilities of the company with their private assets
- Most common and suitable for small and medium enterprises
- Mandatory General Assembly once a year
- GmbH (LLC) is suitable for commercial, service and production industries



3. Name, Address, Location

Name:

StepStones GmbH

We have chosen this name because we assembly polished and cut crystals of Wellstones. Our employees with disabilities assembly the crystals in easy and simple steps, therefore the name StepStones.

Address and Location:

St. Veiterstraße 15, 9020 Klagenfurt

This location was our first choice because we are on the ground floor of the building which is also accessible for the disabled. This area is also very accessible for the staff since there is a bus service every 10 to 15 minutes between our location and the city area.

4. Organization and Management

Our organizational structure can be described as “management by objectives”. Within this structure we defined the following objectives:

- Our **short-term** objective is to set up the cooperation with Wellstones.
- In **medium-term** we want to enable disabled persons to get a good education and a secure workplace.
- In the **long-term** our objective is to improve the labour market in Austria sustainably.

Our cooperation partner Wellstones supplies us with the polished crystals and other raw materials which are necessary in the manufacturing process. This is why we can guarantee the best quality of our handmade jewellery.



5. Marketing

Our company sells high quality jewellery and small figures. Our customers range from young to old. The special thing about our products is that they are made by people with disabilities. Unlike other companies in this sector, we offer them the chance to practice this profession.

Our main goal is to get more people excited about our product. Currently, our products are not purchased by any specific age group. That's why we want to increase sales. We also want to expand our product range. We also want to offer several variations of a product. We have set the period of one year for these goals

We can achieve these goals by broadcasting advertisements on TV and on the radio. In order to expand our product range, we will receive several variations of a gemstone from our partner Wellstones in the future.

The financing of these goals is partly based on the profits of our company and partly supported by our partner Wellstones.

First, we will work out designs for the new variations of our products. In doing so, we will consult customer wishes in order to adapt our products to the customer's wishes. Then we will broadcast advertising for our products on Austrian television and in Austrian radio.

5. 1. Showcase

Showcases have been invented in Paris. Nearly every Showcase is made of bulletproof glass to protect the jewellery or valuable clothes against burglary. The breakthrough took place in the USA.

First, you should know which target group you want to reach with your products. If you know whom you want to reach, then you can customize your showcase to the target group. You could use expedients like emotional light which appeals especially to young people. On the one hand, older people are more interested in well readable price tags in the showcase.





The showcase is different from store to store. For example, clothes shop showcases are adjusted to the season and the latest trend. Jewellery stores for example show valuable jewellery.

No matter which product you show in the showcase you should avoid dead insects or dust. Nothing downgrades a shop more than a dirty showcase.

At least every shop can customize their showcase in the way they want but they should use some tips and tricks.

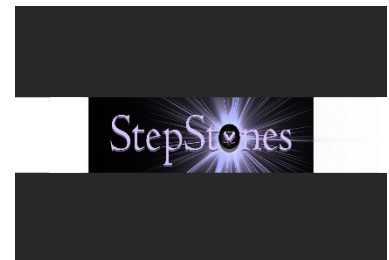
Our showcases are made of bulletproof glass to protect the jewellery against burglary. The showcases are different from store to store. Our employees with disabilities are in charge of customizing the showcases to let one's creativity run wild.

5.2. Banner

What is a banner?

A banner displays an advertising representation on a website. The banner presents the ad or the advertising slogan mostly as a graphic.

Our banner is also used for special events. E. g. if an employee celebrates his birthday, a modified banner appears on the top of his login. If the banner is animated for sales in our store, you can click on it for ending up on our sales page.



As you can see, our banner is designed in order to be used in different ways and there is no way to run out of creativity.

6. Financial planning

Our capital requirement is manageable. Thanks to financial support from our cooperation partner Wellstones and the state of Austria, there are hardly any expenses for the company itself.



The raw materials are provided by Wellstones, while the production and storage facilities are provided by the state. The start-up capital, which is provided through donations and, if necessary, through a bank loan, includes the first salaries for the employees, as well as for the management staff. In addition, operating and heating costs are covered.

There are no costs for the transport or the sale of the goods, as this is done by the company Wellstones. The following wages, salaries and fees are financed by the proceeds of the sale just like the training and further education.

The sales price is calculated by the sales cost estimate. At the cost price of the profit, commissions, discounts, discounts and sales tax is calculated. The cost price consists of the cost price, the production costs, the administration and distribution costs.

The profit or loss is determined by the income-expense account. All operating income and expenses are recorded and at the end of the year you make the difference.

Product Costing - 100 necklaces with clay beads

Reference calculation:

Invoice price		€ 405,00
-Discount	20%	€ 81,00
Subtotal		€ 324,00
-Cash Discount	3%	€ 9,72
<u>Cost price</u>		<u>€ 314.28</u>



Sales calculation:

Cost		€ 526.00
+ Profit	25%	€ 131,50
Subtotal		€ 657,50
+ Discount	15%	€ 116.03
Subtotal		€ 773.53
+ Cash Discount	2%	€ 15,79
Sales price excl. VAT		€ 789.32
+ 20% VAT		€ 157.86
Sales price incl. VAT		€ 947.18
<u>Sales price per piece</u>		<u>€ 9.47</u>