

Business Plan 2024-2025

[Export an existing product (from an industrial company) to a new market]

Part I - Introduction and choice of the new market

- 1.1 **Presentation of the company & product** (1 page)
- 1.2 **Presentation of 2 potential NEW markets** : EU and non-EU (1 page per market)
- 1.3 **Choose one of both and justify your choice** (1 page)

Part II : Initial situation

2.1 Balance sheet

- Use the English template available online (simplified)
- Comment the amounts whenever relevant

2.2 Income statement

- Use the English template available online
- Comment the amounts whenever relevant

2.3 Financial analysis

- Calculate the following ratios : (*See resources and formulas online*)
 - Debt ratio
 - Quick ratio
 - ROE & ROS + explain the result and the difference
 - Working Capital
 - Working Capital requirement
 - Net Cash
- Calculate them for the last **3** years
- Comment each ratio (min. 3 lines)



By 27 October 23:59, email this first part in a Word or PDF format to your teacher (from 1.1 to 2.3 included). This work will be evaluated (part of the final grade)

Part III : Financial plan

At first, you must consider **one export scenario** (“*normal activity*”) for the next **2 years** based on some hypothesis (E.g. as to the current production levels, the expected quantities to export to the target market...).

In a second stage, your teacher will assign to each group a RANDOM EVENT (for year 2 only). You will analyse the impact of this event and adapt your figures (> create another scenario next to ‘normal activity’).

You will thus end up with **ONE** financial plan for year 1 and **TWO** for year 2.

3. Needs necessary for the realization of the project

3.1 Database summarizing all the **assets** and the **means of financing**

- All amounts must be justified (hypothesis, calculation, sources...)
- Comment/explanation is placed next to the corresponding amount

4. Operating budget

4.1 **Costs:** fixed/variable/overhead costs per month

- ⇒ 60
- ⇒ 61 **to detail** ON YOUR OWN with hypothesis that you explain/justify
 - At least 10 different costs within 61 !
- ⇒ 62
- ⇒ 63
- ⇒ 64

4.2 **Sales forecasts & Turnover** per month (possible seasonal activity + get your cost price first)

5. Price calculation based on your hypothesis (see above)

6. Break-Even analysis for each scenario

7. Income statement (for year 1 & 2)

- 7.1 Operating result
- 7.2 Financial result
- 7.3 Net profit

8. Cash flow statement (for year 1 & 2)

9. Balance Sheet (for year 1 & 2)

Part IV : Conclusion

Comment the results of your export plan for the diverse scenario and justify the feasibility (or not) of the project.

Your financial plan must be composed of a Word document (context, hypothesis, analysis, conclusion...) + Excel document (tables & all calculations).

Both documents must be sent by email to your teacher by Sunday 8 December 23:59

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