

# Business Plan Abetos Azules

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## **1.PERSONAL CHARACTERISTICS OF THE ENTREPRENEUR**

The promoter of the business is 22 years old and is a native of Romania but lives in Catalonia and is a student of the last year of ADE in English and has some knowledge in the nursery sector due to relatives.

Among his instrumental competences, the most outstanding are: decision making, organization and planning skills, problem solving, information management skills and IT and social media marketing knowledge.

Personal competencies include: teamwork, interpersonal skills and ethical commitment.

Systematic competencies include: Leadership, sensitivity to environmental issues, initiative and entrepreneurial spirit, adaptation to new situations and creativity.

His function in the company will consist of planting ornamental plants, as well as the control and care of these plants in the administration of the company, taking charge of the direction and management, taking care of the website, social media marketing and communicating with potential and possible customers.

### **1.1 INTRODUCTION AND ENTREPRENEURIAL TEAM MOTIVATIONS**

The project proposed to develop is the business plan of an online nursery that will specialize in grow and commercialize potted ornamental plants, especially rare conifers obtained by grafting among other species of trees, shrubs and ornamental flowers. The name of the Company, Abetos Azules it's inspired in the bluest variety of all the blue spruce species which is the *Picea Pungens Hoopsii*.

The use of flowers and ornamental plants in Spain has experienced a very significant growth in recent years and at this time we can find 824 companies in the wholesaler sector and 5600 in the retail sector.

The growth that this sector is experiencing is due, above all, to the fact that every day more attention is paid to the aesthetic aspect both by public and private entities as well as individuals.

It is also necessary to emphasize the high seasonality of consumption of the sector in Spain, being the summer season the time of the year when less flowers and plants are purchased, concentrating the annual turnover in days such as All Saints' Day, Mother's Day, Valentine's Day, Easter and Christmas.

The advantages that we have carrying out this project are:

- Making the project in the form of ecommerce allows us to cover the entire Spanish market.
- Low entry cost in the market due to low-cost young plants coming from our partner Nursery in Romania.
- Our Location, Sant Hilari Sacalm, Girona is optimal in terms of altitude and temperature to grow the plants.
- Many producers of different ornamental plants located in Sant Hilari Sacalm with possibility of partnership.

The Innovation factors that the company will cover will be focused on great customer service with personalized attention and in a new model of trust between the company and the client giving all customers a 100% guarantee that the plant they bought will take root in the soil that will be planted. If the opposite occurs the plant will be replaced to the client at zero cost. Also, it will be possible to pay a monthly payment in order to acquire monthly packs of different plants selected by professionals.

Therefore, the business plan will be used to study the viability of the project. Specifically, we will evaluate the environment in which the company is located, the threats and opportunities, as well as the strengths and weaknesses of the Nursery. A financial and economic analysis will be made to study the possibility of undertaking the business on a solid basis.

The project has various motivating factors that have contributed to undertake it, one of the most important and influential is that the family of the person who carries out the business plan has been linked to the Nursery Business for 15 years. As a result, they have knowledge of the business and are vocationally interested in this sector, and this will be essential to develop the business plan and the skills of the entrepreneur. It is an exciting project, since its future is linked to this type of company, and it is intended to be carried out.

Personal qualities, such as positive attitude and pro-activity to do things, will help to develop the idea and obtain important information to define the way forward for the company.

The personal initiative will be useful to be able to move and find advice for the project, and the capacity of analysis of all this obtained will have to be high to reach good conclusions during the work, and if necessary, to redirect what is needed.

## **2. BUSINESS MODEL AND VALUE PROPOSAL**

Traditional nurseries or gardens have a very traditional business model where people must visit the location to be able to buy. With e-commerce the game has changed and in the world of plants there is an added value, as people can buy as many plants as they want through the internet without the need to move from home or transport the plants to their homes.

The value proposal that our project offers to our clients is:

- The possibility to buy plants through internet without having to move from their homes.
- After placing an order, the client will receive some pictures with some specimens of plants to choose and will receive the plant that likes the most.
- Variety in over 500 plants adapting always to the demand and the seasonality of the year.
- Customized attention to each customer.

- Deliveries in 24/48h with many solutions of shipment in function of weight and plants dimensions.
- 100% guarantee that the plant they bought will take root in the soil that will be planted until the first entry into vegetative stage. If the opposite occurs and the plant dies it will be replaced to the client at zero cost.
- Partnership Program based on long-standing collaborations with gardens, architects and landscape architects. Through this program we want to support this community and provide instant and important benefits such as special discounts and priority order processing.
- Price: the company's policy focuses on setting prices lower than those of the competition, thus favoring its differentiation and obtaining a comparative advantage.

## 2.1 CLIENTS

Our clients are located all-around of Spain, and we don't put any boundaries in terms of targeting them even if they cannot come to our local place and buy from there.

The consumers of flowers and plants are women (58% compared to 42% of men) between 35 and 55 years old, living as a couple or in a family, with small children living in an apartment with a terrace or house.

The main reasons for buying in this sector are "to decorate the house" with 63%, followed by "as a gift" with 40%. The Levante area is the one that spends the least on flowers and plants. Catalonia spends the most on plants, and Madrid on flowers.

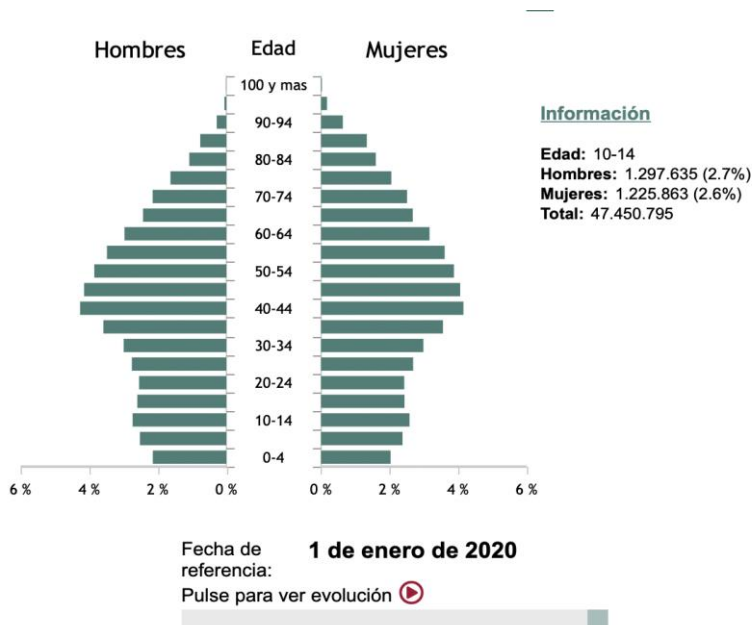
**Potential clients:** basically, we want to attract the elder population which is the most interested in planting and decorating their gardens. The range of age is between 35 and 65 and there are generally several types of nursery shoppers including:

- **Homeowners:** homeowners defer to garden centers in order to create character and captivate the imaginations of house guests. Some homeowners enjoy the bounty of having fruit trees in their own yard for gifts and festive recipes.
- **Renters:** this segment of residential customers are focused on lifestyle and adding green and lively plant life to their homes or balconies to ensure their comfort and peace of mind.
- **Commercial buyers:** commercial buyers include contract builders, architects, event planners, and farmers, each of these segments are small but they acquire a large volume of plants or nursery stock.

The relationship with the clients must be close since we want to establish a community bond with the clients. The relationship channels that will be established and will be fundamental to promote, sell and create loyalty are social networks as Facebook, Instagram and YouTube.

Below are the population figure and number of residents in function of different variables of the target we have.

Figure 1. Spanish population



fuente: Estadística del Padrón Continuo

Source: Estadística del padrón continuo, 2020

## 2.2 INCOME MODEL

**Retail:** The revenue model for retail will be single-payment model ( e-commerce) all the products will be available on a web site, in a catalog format and the income will come from the sale of the products, where the customers can pay in different formats such as Credit Card, bank transfer or by cash on delivery. Exclusive membership benefits with discounts will be available for loyal clients.

**Wholesale:** First-time customer orders must be paid in full in cash when they are placed unless sufficient bank guarantees are provided.

For usual clients the payment term will be at 30 or 60 days (bill of exchange or negotiable receipt). Net

And for CHRISTMAS TREES the mode of payment will be 100% and the order must be placed prior to 15 November.

The prices given will be for items loaded on board a lorry at our nursery. They will not include transport or packing and the pallets will be charged at cost price.

### **3. COMPETITORS ANALYSIS**

Spanish prospects have recently attracted the interest of several multinational gardening companies. More powerful and organized than the Spanish companies in the sector, which are mostly family-owned, the entry of some of these groups in Spain is transforming this market, making it more complex and, above all, much more competitive.

The garden centers are the ones that offer the largest and most varied range of products, as well as offering larger quantities of each product family. These establishments are mostly located on the outskirts of large cities or in provincial localities and are not frequent in the city center. They usually have several differentiated areas:

- indoor plants
- outdoor plants
- pet area (the largest ones have this offer)
- decoration products
- phytosanitary products area.



### 3.1 GARDEN CENTERS AND NURSERIES

Regarding the AECJ, which is a non-profit organization that wants to stimulate and promote the consumption of plants by end customers, we can see that in Spain there are about 150 Garden Centers (channel of establishments specialized in retail sales of plants and garden accessories) and 75 Collaborating Companies (suppliers of products and services of different sub-sectors related to gardening) that are collaborating with the organization.

*Figure 2. Spanish garden centers and nurseries*



Source: AECJ, 2021

We will analyze the direct competition that operates in Spain to determine the most important things in an online Nursery: Products offered delivery time, Returns, use of social media advertising, warranties and Prices.

There are many online nurseries but, in this case, we took the ones that offer same or similar products than us and the ones with more experience operating in most important in Spain.

NAME OF THE COMPANY	EL NOU GARDEN	jardineriaour ense	Planfor (France)	Plantamus
<b>Products</b>	trees, shrubs, bushes, rose bushes, christmas trees, conifers, bulbs, seeds, tools, pots etc	trees, shrubs, bushes, rose bushes, christmas trees, conifers, bulbs, seeds, tools, pots etc	trees, shrubs, bushes, rose bushes, christmas trees, conifers, bulbs, seeds, tools, pots, young plants.	trees, shrubs, bushes, rose bushes, conifers, bulbs and seeds.
<b>Delivery time And transport</b>	<p>delivery : 24 and 72 hours.                      From 4 to -7 days for products out of stock.                      Delivery may be delayed for products out of season. All purchases will be sent by mail (7 days) and registered mail (3-4 days) or by courier companies (24 to 72 hours). If the purchase coincides with a holiday/s the delivery may be delayed.</p> <p>-Cash on delivery (only for amounts less than 135,00 less than 135,00€).                      They work with: TIPSA, MRW or Correos.</p>	<p>- 24/48 hours.                      - NO minimum order.                      - Shipping prices vary according to the unloading zone. - Large orders are delivered in carts and the rest in boxes or pallets depending on the volume of the purchase.                      - They work with :Correos expres</p>	<p>-average delivery time: 4 to 5 working days.                      Shipments are made by DPD (Seur), or by specialized carrier.</p> <p>-Shipping costs 1 pungens: 9,50e</p> <p>-For more than 100 cm, the shipping cost increases to 49,50e as it is deferred shipping.</p>	<p>- Shipping costs at 8,47 €. Shipping costs are FREE for peninsular shipments over 67 euros.</p>

<p><b>Returns &amp; Warranties</b></p>	<p>Up to 15 days after the purchase refund 100% of the purchase amount, simply send us the goods carriage paid and as soon as we validate that the products are in perfect condition, and in their original packaging, we will immediately refund 100% of the amount by bank transfer, if you made the payment in this way, or by crediting the bank card or paypal account if you opted for these payment gateways. products over 165cm in height may incur additional charges of 15€ per product.</p>	<p>7 days counted In the event that the goods received are defective, Braña SCL undertakes to replace them at no cost to the consumer. The customer has 48 hours to express the replacement or price reduction, as desired.</p>	<p>In the event that a product is temporarily unavailable, PLANFOR will offer the customer to choose another item of equivalent value or the reimbursement of the missing item. PLANFOR cannot be held responsible for the impossibility to ship the order to the buyer. Thus, the customer will again have to bear the shipping costs in the event that the address registered on the delivery note of the order is wrong or incomplete. If an error is detected by the customer, this error must be reported within 24 hours after the delivery note concerning the order has been issued.</p> <p>PLANFOR undertakes to exchange or refund the defective product within 30 working days.</p>	<p>In case of defective product, the seller (PLANTAMU S® - Viforsa, S.L.) will proceed, as appropriate, to the repair, replacement, price reduction or termination of the contract, steps that will be free for the consumer and user. The seller is liable for any lack of conformity that may appear within a period of two years from delivery. The consumer and user must inform the seller of the lack of conformity within two months of becoming aware of it.</p>
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<b>Prices</b>	<p><b>Picea pungens globosa:</b>                  -Pot: 5 liters / Height: 20-40 cm= 32.50                  -7,5 l/ 30-40 cm=43,90.</p> <p><b>Fat Albert:</b> 5 l, 20-40: 32,50</p> <p><b>Blue spruce Glauca - Picea pungens:</b>                  - Pot: 7,5 liters / -Height: 50-60 cm</p>	<p><b>Spruce pungens glauca:</b>                  -2,5 liter pot 40/60 cm 30e</p> <p><b>Globosa:</b> 3 liter pot ,25/40 cm 30e</p> <p><b>Hopsii:</b> 3 liter pot ,25/40 cm 30e</p>	<p><b>Spruce pungens glauca: Plant in 1,5 liter pot - Height of plant: 30/40 cm. 14,50e</b>                  From 10 units price= 12,95e</p>	<p><b>Globosa:</b> 5 liter pot. Height of the plant 20/30 cm.= 34,10/ +8,47 transport, From 60 euros free shipping.</p> <p><b>Blue spruce, Picea pungens 'Koster:</b> 10 liter pot. Height: 80 cm = 68,75</p>
<b>SOCIAL MEDIA ADVERTISING</b>	They don't use it, they only publish posts sometimes on their social media accounts.	They don't use it.	They don't use it.	They don't use it

### 3.2 COMPETITIVE MATRIX

Figure 3. Competitive Matrix

COMPANY	Abetos Azules	OTHER COMPANIES
PRODUCT	HIGH VARIETY OF RARE PLANTS	HIGH VARIETY OF USUAL PLANTS
DELIVERY TIME AND TRANSPORT COSTS	DELIVERY IN 24H – AT 9,50€	MORE THAN 24H.
RETURN AND WARRANTIES	0 COSTS OF RETURN AND 100% GUARANTEE PLANT ROOTING.	COST TO RETURN THE PRODUCTS AND 0 GUARANTEE THE PLANT IS ALIVE.
PRICES	2X CHEAPER THAN THE COMPETITORS	EXPENSIVE
SOCIAL MEDIA	USE IT THE MOST	BARELY USE IT

Source: own elaboration

## 4.MARKETING PLAN

To elaborate the marketing plan we will follow the 4Ps and 4Cs strategies to define the products and all of its aspects. Therefore, we will focus on the customer perception of our products.

### 4.1 DEFINITION OF THE PORTFOLIO OF PRODUCTS AND SERVICES.

In the first place the breadth of the catalogue of Abetos Azules will be composed by 5 or 6 ranges of products, the consulting service and the warranty. These are the following categories:

- Blue spruces: Here is where you will find the different kinds of blue spruces, our top products. In this category we will have 8 or 9 different species of blue spruce all of them being different from each other by its blue intensity, spread method ( Grafted or by seed), shape, size etc..
- Evergreen plants: plant which has foliage that remains green and functional through more than one growing season

- Deciduous plants: which completely lose their foliage during the winter or dry season.
- Hedges : enclosure of shrubs or trees generally established and maintained to form a fence or barrier.
- Christmas Trees (only on Xmas)

Our range of products is defined according to the needs of our potential customers, that is why we have created 4 ranges of products oriented to that customer renews his garden and knows the sector and the product. All the products that compose these categories, have a delivery time between 24 and 48 hours and we will have our own stock.

for all those users and customers who do not find a product in our catalog can make a request for us to give them a quote with the price. This range is designed with the aim of having a wide catalog but with products on demand which implies a delivery time of 5 to 7 days since most of these products will be obtained from our local suppliers in Sant Hilari Sacalm.

Finally, we have defined the consultancy service as one more range within the company's catalog, since it is a differentiating and unique element in the Spanish market, at no cost to the customer, where he will be advised on the product itself, in the best way.

In conclusion, the positioning strategy will be based on three main aspects that are the differentiating elements against the competition, which are quality, product advisory service and warranty. Based on quality, the company will offer premium plants in Spain, in addition to having a wide catalog of rare plants. Therefore, this fact already positions us as a company that offers quality. As far as the advisory service is concerned, we will offer a free and complete service where the customer will be always accompanied by an expert from what to start choosing to how to plant and care the plant.

## 4.2 COMMUNICATION PLAN

In the communication plan of Abetos Azules, we will explain all the actions that we will carry out before, during and after the sales process in the different communication channels provided. Thus, the main objective of the communication plan is to position Abetos Azules as the only company in Spain with a free comprehensive advisory service with an extensive catalog of high quality and with a guarantee that the plant will grip the ground and will not die once it is planted. We will also aim to promote the brand in the different social networks.

The communication strategy will be based on two bidirectional pillars, the first will be an online strategy where we will start with the creation of a responsive website with an ecommerce with our product catalog, to better position the web and make it easier and faster to find us we will use SEO and SEM. In parallel, we will work with two social networks Facebook and Instagram, where we will post content related to our products, satisfied customers with their purchase and customization projects that have been made with our pieces and / or consulting service.

The second pillar will be an offline strategy that will be carried out by attending events as a company to have a small stand and show the products we sell, the advisory service we provide and finally the creation of cards with our website and a discount code for future purchases that will be distributed at events and then sent in the package along with the invoice to the customer.

We will work bearing in mind the so-called conversion funnel as shown in infographic x. As far as communication before the purchase is concerned, we will work on attraction in order to get the largest number of users on the website.

Figure 4. Sales funnel



Source: How does a sales funnel work, medium.com

First, advertising campaigns will be created on Instagram and Facebook to capture the attraction and attention and derive the click to a landing page whereby entering the email and their name they get a 10% discount on the purchase. In Instagram, we will use the ads in Stories and Photo so that the potential segment that we previously defined will be shown sponsored content of their interest. As far as for Facebook, we will make sponsored ads to appear in the news section of the mobile as if it were another publication of a friend or a page of interest. Referring to the website, we will work on SEO and SEM to acquire leads in order to attract the largest number of users to our website, for this we will generate content of interest through a blog and actively participating in social networks.

In order to achieve greater interaction, we will publish two- or three-monthly articles on the company's blog on topics of interest to users, such as how to change shock absorbers, what aspects to take into account when choosing one air suspension or another, car customizations that users have made with our products and with our consulting service.



Regarding the conversion and therefore the communication strategy during the sale, the customer will be able to write us at any time through a chat directly on the website that communicates with the company or through a WhatsApp line in case he has technical doubts about the product or needs more specific advice to carry out a customization project for his car.

When the customer completes the purchase, he/she will receive a confirmation email with a delivery note with the products purchased, the delivery time of the package and will be informed that he/she will receive the invoice by post together with a company card containing a discount code for the next purchase.

To build user loyalty, we will ask you once you have completed your purchase if you would like to receive a monthly newsletter with purchase recommendations according to market trends and promotions. In addition, we will remind them that you have a free after-sales service and an attractive return policy that guarantees fast reverse logistics without complications or costs. In addition, once the customer has received his order, we will ask him about the condition of the plants and if he needs any other help.

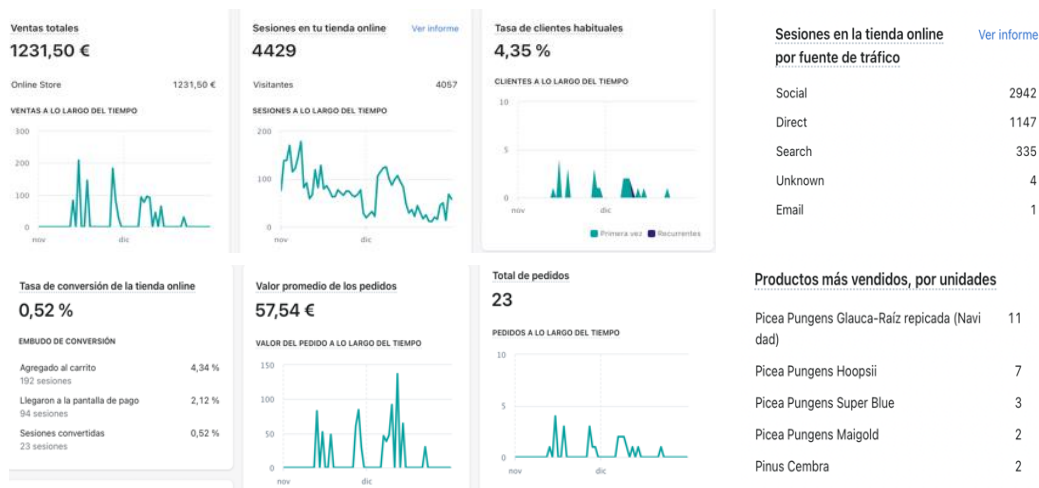
#### **4.2.1 CUSTOMER TESTING**

In October 2020, we initiated a customer test through social media and raffled off one of our favorite spruce trees, the Hoopsii spruce. As a result we increased on Facebook by more than 200 followers and on Instagram almost 100 followers. Currently as of March 2, 2022 we have 1267 followers on Facebook and 414 followers on Instagram. Later we will explain how they were obtained and all the procedures that were carried out to increase our insights.



During the Christmas season is when we should be more active as it is the time of the year when sales can grow the most. Our first Christmas campaign was in 2020 between the months of November and December. The results were quite positive as a start of market testing, since with a minimal investment in Facebook ads we obtained positive results.

Figure 5. Overall website results from november 1 to december 31, 2020



Source: Abetos Azules, Shopify

Figure 5. Overall results of the facebook ads account from november 1 to december 30, 2020

Plataforma	Frecuencia	Configuración de atribución	Compras	CPC (todos)	Comentarios de la publicación	Me gusta de la página	Costo por artículo agregado al carrito
Facebook	1,85	28 días después...	11	€5,02	13	—	€0,74
Instagram	1,29	28 días después...	1	€0,19	—	—	€3,48
Messenger	—	28 días después...	—	—	—	—	—
<b>Resultados totales</b>	<b>1,84</b>	<b>28 días después...</b>	<b>12</b>	<b>€5,03</b>	<b>13</b>	<b>—</b>	<b>€0,79</b>
<small>De noviembre 3 de 3 días</small>		<small>Por persona</small>	<small>Total</small>	<small>Por clic</small>	<small>Total</small>	<small>Total</small>	<small>Por acción</small>

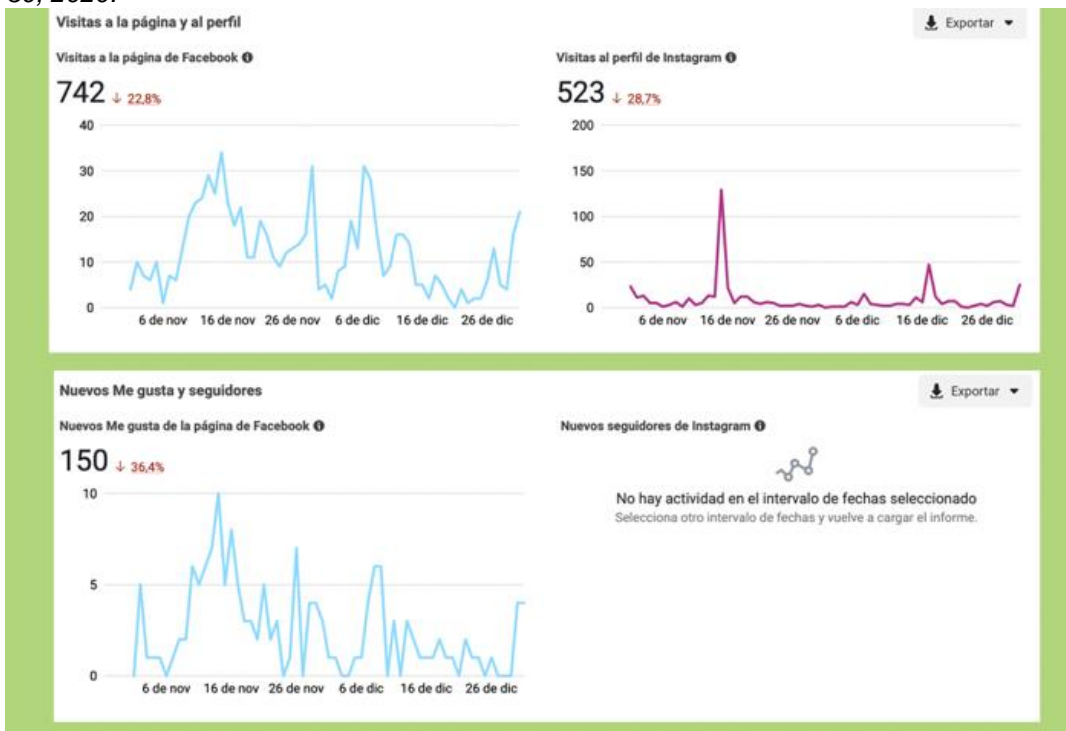
Plataforma	Costo por compra	CPM (costo por mil impresiones)	CTR (todos)	Veces que se compartió la publicación	Clics en el enlace	CPC (costo por clic)	Clics (todos)	Importe gastado
Facebook	€10,96	€1,42	5,80%	28	3.467	€0,03	4.969	€120,76
Instagram	€10,43	€3,37	1,81%	1	43	€0,24	56	€10,43
Messenger	—	€5,00	—	—	—	—	—	€0,02
<b>Resultados totales</b>	<b>€10,92</b>	<b>€1,49</b>	<b>5,72%</b>	<b>29</b>	<b>3.510</b>	<b>€0,04</b>	<b>5.025</b>	<b>€131,21</b>
<small>De noviembre 3 de 3 días</small>		<small>Por acción</small>	<small>Por mil impresiones</small>	<small>Por impresiones</small>	<small>Total</small>	<small>Total</small>	<small>Total</small>	<small>Costo total</small>

Impresiones	Alcance	Valor de conversión de compras
84.775	45.775	€622,69
3.092	2.400	€12,90
4	—	—
<b>87.871</b>	<b>47.695</b>	<b>€635,59</b>
<small>Total</small>	<small>Personas</small>	<small>Total</small>

Source: Abetos Azules, business manager

Figure 5. General results of facebook and instagram obtained from november 1 to december 30, 2020.



Source: Own elaboration, facebook business manager

### 4.2.2 BUDGET

All the actions explained above are summarized in Table with the details of the annual budget. For the creation of the website, ecommerce and blog, a specialist will be hired to carry out the technical part.

Figure 6. Budget

Activity		Budget/year
<b>Social Media</b>		
Facebook	Post publication	- €
Instagram	Post publication	- €
<b>Online</b>		
Blog and Website	Shopify Website	800,00 €
<b>Advertisement</b>		
Facebook	Facebook ads Campaign	2.000,00 €
Instagram	Instagram Ads Campaigns	1.600,00 €
SEM	Google Adwords	1.500,00 €
Promotion Cards	2000 units	150,00 €
<b>Events</b>		
Iberflora	Registration fees+ free space	2.500,00 €
<b>TOTAL</b>		<b>8.550,00 €</b>

Source: Own elaboration

### 4.2.3. COMMUNICATION PLAN TIMELINE

The following is a detailed schedule to visualize when each marketing action will be carried out, as well as all the events that we will carry out.

Figure 7. Communication plan timeline

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
1	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	Christmas post	Christmas post	Christmas post
2	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Xmas Stories	Xmas Stories	Xmas Stories
3	SEO WORKING	Blog post	Blog post		Blog post	SEO WORKING	Blog post	Stories		IBERFLORA EVENT	Xmas Stories	
4	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	IBERFLORA EVENT	Christmas post	Christmas post
5	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	IBERFLORA EVENT	Xmas Stories	Xmas Stories
6	SEO WORKING				Blog post				Blog post	IBERFLORA EVENT	BLACK FRIDAY	Christmas post
7	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	BLACK FRIDAY	Xmas Stories
8	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	BLACK FRIDAY	Christmas post
9				SEO WORKING			SEO WORKING			Stories	BLACK FRIDAY	Xmas Stories
10	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	BLACK FRIDAY	Christmas post
11	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Xmas Stories	Xmas Stories
12		SEO WORKING	Blog post		Blog post		Blog post		Blog post	Blog post	Christmas post	Christmas post
13	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post			
14	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	SocialM Post	Christmas post	Christmas post
15									SEO WORKING	Stories	Christmas post	Christmas post
16	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post		Christmas post	Christmas post
17	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories		Xmas Stories	Xmas Stories
18		Blog post	SEO WORKING			SEO WORKING	Blog post			SocialM Post	Christmas post	Christmas post
19	SEO WORKING			Blog post	SEO WORKING				SEO WORKING	Stories	Xmas Stories	Xmas Stories
20	SocialM Post	SocialM Post	Blog post	SocialM Post	Blog post	SocialM Post	Blog post	SocialM Post	Blog post	Blog post	Christmas post	Christmas post
21	Stories	Stories		Stories		Stories	SEO WORKING	Stories	Stories	Stories	Xmas Stories	Xmas Stories
22	SEO WORKING			SEO WORKING					SEO WORKING			Christmas post
23		Blog post		SEO WORKING	Blog post		Blog post				Xmas Stories	Xmas Stories
24	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	Christmas post	
25	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories	Xmas Stories	
26												SocialM Post
27	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post	SocialM Post			Stories
28	Stories		Stories	Stories	Stories	Stories	Stories	Stories	Stories	Stories		SocialM Post
29			SEO WORKING			SEO WORKING			SEO WORKING		Xmas Stories	Stories
30	SEO WORKING	Blog post	Stories	Blog post	SocialM Post	Blog post	Stories	Blog post	Blog post	Blog post	Christmas post	SocialM Post

Source: Own elaboration

### 4.2.4 OBJECTIVES PER ACTION AND DEFINING KPI'S

Table x shows the objectives per action with their KPI's in order to carry out the main objective of the communication plan in an aligned way, since this is to position Abetos Azules as the only nursery in Spain with a free comprehensive technical advice service with a wide catalog of the best and never seen plants.

Figure 8. Objectives, actions and kpi's

	GOALS	ACTIONS	KPI's
INSTAGRAM AND FACEBOOK	Increase by 500 followers.	Daily posting stories and posts	Audience growth rate= (New followers/total followers) * 100
	Achieve 300 likes in a post.	Doing a special Raffle and daily post	Likes rate percentage = (likes / followers) * 100
	Achieve 20 comments in a post.	Doing a special Raffle	Post reach %=( post views / total followers)*100 Comment conversation rates = (Comments / Followers) * 100
	Increase the nº of profile visits.	Investing in paid ads (TRAFFIC ADS)	Average number of profile visits.
	Increase the nº of sales	Investing in paid ads (CONVERSION ADS)	Average daily number of impressions per post
	Increase leads by 15% over the next 12 months	In the posts and stories provide the link of the website.	Amplification Rate % = (shares/followers)*100
	Increase the rate of engagement.	" At least try to make a question x day to the followers to include them in the decisions of the brand. "	Engagement rate (Total Engagements / Follower Count) * 100 Avg. Engagement Rate % = (likes+comments+shares)/followers * 100

Source: own elaboration

### 4.3. DISTRIBUTION PLAN

Abetos Azules is an online trading company, therefore it has an ecommerce where all sales will be made although we will also have Instagram and Facebook as a second sales channel and a physical point that will be the office itself and the nursery where we will develop the administrative but also commercial activity. As for the distribution channel of the product, this will be through a parcel company that will deliver the product to the end customer from the store from where we make the purchase.

When the customer makes a purchase in the ecommerce, he will be able to choose between different payment methods: Paypal, Credit or Debit Card and Cash on Delivery.

Depending on the selected method, it will have a cost for the company or another, in the following table these costs are detailed, except for the transfer that for the company the fact of receiving it does not generate any cost.

We are going to use the basic plan of Shopify that for any transaction/sale through credit card will have the following commissions:

Figure 9. Payment plan cms



SHOPIFY PAYMENTS	
Fraud analysis	✓
Online credit card rates	2.9% + 30ç USD
In-person credit/debit card rates	2.7% + 0ç USD
Transaction fee if not using Shopify Payments	2.0%

Source: Shopify, 2022

For the shipments we have negotiated our tariff with the transport company Correos Express and in the following table can be seen the shipping costs that they offer us for making between 1 and 20 monthly orders.

Figure 10. Correos Express tariff





Tarifa Especial Empresa

**1-20 envíos / mes**



**Paq 24h**



	Península				Baleares	Canarias	Otros				Portugal	
	Provincial	Regional	Nacional	Nacional*	Interislas	Interislas	Ceu/Mel	Andorra	Gibraltar	Especial	Península	Islas
hasta 1 kg	6.25 €	7.18 €	7.35 €	7.81 €	7.69 €	7.69 €	21.99 €	19.84 €	39.86 €	27.25 €	9.03 €	38.98 €
hasta 2 kg	6.60 €	7.53 €	7.73 €	8.19 €	8.09 €	8.09 €	22.91 €	20.93 €	40.31 €	32.09 €	10.09 €	41.17 €
hasta 3 kg	6.95 €	7.88 €	8.09 €	8.57 €	9.29 €	9.29 €	23.82 €	21.23 €	40.77 €	36.95 €	11.19 €	43.34 €
hasta 4 kg	7.30 €	8.24 €	8.47 €	8.95 €	10.47 €	10.47 €	25.22 €	21.60 €	41.22 €	41.80 €	11.91 €	45.53 €
hasta 5 kg	7.54 €	8.46 €	8.73 €	9.27 €	11.70 €	11.70 €	26.18 €	21.97 €	41.67 €	46.65 €	12.45 €	47.70 €
hasta 10 kg	9.87 €	10.84 €	11.18 €	11.52 €	18.12 €	18.12 €	40.17 €	36.62 €	43.94 €	70.92 €	19.74 €	58.61 €
hasta 15 kg	11.99 €	13.23 €	13.57 €	13.91 €	24.61 €	24.61 €	59.50 €	47.41 €	50.82 €	95.18 €	23.80 €	69.51 €
kg adicional	0.42 €	0.48 €	0.56 €	0.69 €	1.29 €	1.55 €	2.80 €	2.40 €	1.02 €	4.86 €	1.24 €	5.18 €

(1) Paq Empresa 14:00h: Solo para destinatarios Empresa, con horario comercial publicado.

(2) ePaq 24h: Solo envíos a particulares que faciliten teléfono móvil del destinatario.

**Características de los servicios Paq 24h, Paq Empresa 14:00 y ePaq 24h**

- Peso máximo 40kg por bulto.
- Medidas máximas 240cm, sumando largo, alto y ancho (la medida más larga no debe exceder 120cm).
- Cubicaje: En caso de que el peso real de tu envío sea inferior al peso volumétrico, se facturará aplicando una conversión de 167kg/m<sup>3</sup> y de 333kg/m<sup>3</sup> para marítimo.
- ePaq 24h y Paq Empresa 14:00: Solo disponible para destinos peninsulares y misma isla.

Source: Correos Express, 2020

## 4.4 FROM 4P'S TO 4C'S

With the evolution of communication channels, the digitalization of companies and the focus on the customer experience rather than the product, the 4Ps of traditional marketing have evolved into the 4Cs. For this we are going to explain how we have worked this process.

### From Product to Client

There are different products for each type of Abetos Azules customer, so the ranges are designed according to the customer's needs. The following table shows the relationship between the product and the customer.

Figure 11. Product to client

CATEGORY	TYPE OF CLIENT
Blue Spruce	People who loves to have a different specimen and to achieve a great contrast in the garden.
Evergreen Plants	As most gardeners know, there is no life in your garden in the Winter months. Not so right if you plant Evergreen ferns or perennials in it
Deciduous plants	Clients who looks for shades in their homes in the summer and different amazing forms and colors.
Hedges	Clients that want a green barrier between their space and the outside world, dampening road noise and on an emotional level. It's a softer, greener boundary treatment where a fence or wall might be a bit harsh and in your face. And as a landscape tool, it can direct views.
Christmas Trees	People who cares the environment and likes to celebrate christmas holidays decorating their houses.

Source: Own elaboration

### From Advertisement to Communication

Following the strategy in the communication plan, we will have a bidirectional communication at all times and with a tone of communication adapted to the communication channel and according to the type of customer defined in the previous section.

Figure 12. Advertisement to communication

CATEGORY	TYPE OF CLIENT	Communication Channel
Blue Spruce	People who loves to have a different specimen and to achieve a great contrast in the garden.	Instagram y Facebook a través de la publicación de posts, información del blog, página web y ecommerce.
Evergreen Plants	As most gardeners know, there is no life in your garden in the Winter months. Not so right if you plant Evergreen ferns or perennials in it	Instagram y Facebook a través de la publicación de posts, información del blog, página web y ecommerce.
Deciduous plants	Clients who looks for shades in their homes in the summer and different amazing forms and colors.	Instagram y Facebook a través de la publicación de posts, información del blog, página web y ecommerce.
Hedges	Clients that want a green barrier between their space and the outside world, dampening road noise and on an emotional level. It's a softer, greener boundary treatment where a fence or wall might be a bit harsh and in your face. And as a landscape tool, it can direct views.	Instagram y Facebook a través de la publicación de posts. Página web y ecommerce. Eventos
Christmas Trees	People who cares the environment and likes to celebrate christmas holidays decorating their houses.	Instagram y Facebook a través de la publicación de posts, blog del ecommerce, patrocinio de actividades

Source: own elaboration

### From Distribution to Convenience

With digitalization and the change in the way we consume, we have to make things very easy for the customer and without technical difficulties in order not to generate doubts and be as effective as possible. That is why from Abetos Azules, for all the types of customers we have we have opted for online distribution as it is an ecommerce. However, for customers who need advice or the PPP product range, we will have at their disposal a web chat, a mobile line with WhatsApp and Instagram direct messages

### **From Price to Cost**

The effort will not have a cost for the customer since he does not have to go to a physical place, it is enough to have internet access on any device to make the purchase, as for the time and dedication will depend on the customer.

Continuing with the evolution in the way of consuming, users increasingly seek immediacy at the lowest possible cost and in some cases the cost or price is not a decisive factor in deciding whether to buy or not, that is why the user will consider other factors such as time, dedication and effort.

*figure 13. 4p's vs 4 c's*





Source: own elaboration

## 5. OPERATIONS PLAN

The flow of operations begins with the attraction of users and potential customers through the different actions to be carried out by the marketing department previously defined in the communication plan.

Once we have captured the user through any of these channels, we will follow the sales funnel or conversion funnel that we have detailed in the communication plan so that the potential customer we have captured ends up buying a product and we can generate recurring sales.

In the "Customer" sub-process, the user has already been captured, seduced and possibly is enjoying our website, as long as he/she has been captured by the ecommerce, if so, when he/she is browsing the catalog, he/she will be able to solve his/her doubts and in case he/she needs it, he/she can make use of the advice via WhatsApp, phone call or e-mail, free of charge. If the order is finally placed, the client will have to register on our website and we will use a CRM to process the data to obtain information for future marketing campaigns, after completing the registration, we will proceed to make the payment with the method selected by the customer.

Once the customers have made the payment and the sales department has verified the payment, we move on to the "Production" sub-process. In this sub-process, the order is processed from our Abetos Azules nursery located in Sant Hilari Sacalm.

Finally, we have the sub-process of "After-sales" where we give service to all product claims with plants that has suffered some kind of damage during transportation or bad condition of it. To do this, customers must submit a claim to us and we will analyze it as soon as possible and we will give a response with the resolution of the claim, where the customer can reorder the same product or request a refund of the purchase price.

## 5.1 STOCK MANAGEMENT

In terms of stock, we are going to manage the minimum. Compared to other business models, our stock increases its sales value as time passes, because as the plants grow, their sales price grows. It is true that also the maintenance cost of them also increase because year to year, every spring the plant needs more watering and a bigger pot to root. The ideal position for us will be to maintain a little stock of big plants and to grow our own little ones in order to sell them in 2 years maximum.

The prevision of buying stock from our providers will be 2 times per year, first during Christmas to order plants for spring and mid-summer to order plants for Christmas.

In the Following table we can see the management of transplants of plants in year 2021 from smaller to bigger pots. This is a mandatory procedure in this business because otherwise plants will not grow, will suffer stress and finally will die.

Figure 14. Stock management

NOMBRE	ALTURA	DIAMETRO	LITROS	UNIDADES
BERBERIS GOLDEN CARPET	17CM			6
CHAMAELIPARIS ELWEGGII	17CM			2
JUNIPERUS PROCLUMBENS NANA	17CM			5
JUNIPERUS CHINESES	17CM			10
JUNIPERUS KING OF S	17CM			4
JUNIPERUS ULMI GLOW	17CM			8
JUNIPERUS SQUAMATA MEYERI	17CM			9
LEVYLANDY	17CM			15
SUPER BLUE	17CM			24
THUJA 4 EVER GOLDY	17CM			9
THUJA AUREA NANA	17CM			10
THUJA BRABANT	17CM			30
THUJA DANICA	17CM			10
BERBERIS CORAL MAJIA	17CM			5
THUJA SMARAGD	17CM			20
BERBERIS CONCORDE	17CM			6
COTONASTER H.	17CM			3
EDONYUS	17CM			10
PAKISANDIA	17CM			10
BERBERIS CONCORDE	23CM			5
CHAMAELIPARIS GOLDEN MOP	23CM			4
CONICA	23CM			20
FAT ALBERT	23CM			10
GLORIOSA	23CM			4
JUNIPERUS BLUE ARROW	23CM			8
JUNIPERUS H. BLUE CHIP	23CM			9
JUNIPERUS KING OF S	23CM			9
JUNIPERUS MEDIA GOLD COAST	23CM			8
JUNIPERUS PROCLUMBENS NANA	23CM			5
PINUS MUGO PUMILLO	23CM			8
PINUS NIGRA OREGON GREEN	23CM			5
PINUS WALLICHIANA	23CM			4
PINUS WATERERI	23CM			5
TAXUS MEDIA HILLI	23CM			10
THUJA MR BOVINGUS BALL	23CM			5
THUJA PYRAMIDALIS AUREA	23CM			2
PINUS VARIS	23CM			7
CEDRUS ATLANTICA GLAUCA	26CM			2
CEDRUS LIBANI GLAUCA	26CM			2
JUNIPERUS SQ.BLUE STAR	26CM			10
PICEA ABIES COMPACTA	26CM			3
PICEA ORIENTALIS AUREA	26CM			2
SANDERS BLUE	26CM			8
THUJA DANICA	26CM			10
FAT ALBERT	30CM			10
GLORIOSA	30CM			4
ISELI FASTIGIATA	30CM			10
PICEA PUNGENS EDITH	30CM			9
PINUS STROBUS MACOPIN	30CM			2
ABIES PROCERA GLAUCA	34CM			1
<b>TOTAL</b>				<b>409</b>

2L	3L	5L	7.5L	10L	15L
178	29	130	37	34	1
					<b>TOTAL</b>
48					

COMPRAS					
5L	7.5L	10L	15L	20L	
77		93	3	33	2
					<b>TOTAL</b>
208					

DIAMETRO MACETAS					
2L	3L	5L	10L	15L	20L
17CM	23CM	26CM	30CM	34CM	40CM

Source: Own elaboration

## 5.1.2 TECHNOLOGIC BUDGET

In order to carry out the ecommerce, as well as the sales process, we need to have the following technological equipment:

- Microsoft 365 for Business for Windows and Mac OS that includes the Office applications: Outlook, Word, Excel and PowerPoint. Plus 1 TB of cloud storage on OneDrive15. Cost is €8.80/month plus VAT per user.
- CRM to organize and manage the day-to-day tasks of the marketing department. It costs 20 € per month plus VAT.
- 1 high quality laptop and one business phone in order to contact with suppliers, to give customer service etc.. It cost 1300€ In total plus VAT
- Monthly payment of the website 35€/month.
- Internet Tariff 20€/ month plus VAT

**The total cost of the following expenses is:**

- **Monthly Cost:** 216,33€
- **Annual Cost:** 2595,6€

## 5.2 KEY ACTIVITIES OF ABETOS AZULES

Ecommerce and the website: They are the key activity to generate revenue for the company so the marketing department will be responsible for keeping the website updated and running.

- Processing the customer's order in ecommerce: This activity is also key because it is the one that takes the customer from the shopping cart to the registration if it is a new customer or to the login to later redirect him to a payment gateway depending on the selected payment method. This activity is handled by the marketing department.

- The cashing of the products: In this activity of converting the sale into an income for the company, through the different collection methods we have.

- The order: A worker will be in charge to prepare the orders and to generate and print the labels from Correos Express platform. After this he will prepare the orders and to finish, he will establish the withdrawal with the carrier in order to pick up the orders. During the shipment the products contained in the order may be affected, that is why in this activity we indicate that these are fragile goods; and on the other hand, we request the utmost care by the carrier.

### 5.3 KEY RESOURCES OF ABETOS AZULES

- **Logistics and operations manager:** the founding partner of the company in charge of managing the administrative, commercial and sales part of the company. He will perform all the tasks since he has the necessary knowledge for it.
- **Content writing for organic indexing of the web page:** The activity of Copywriting is currently a key resource to generate quality and useful content for search engines to position you in the top positions with advertising texts.
- **CRM:** Thanks to this resource, we can effectively manage relationships with our customers, both at the commercial and marketing level and during the after-sales service.
- **Technician or product prescriber:** will offer technical advice to the user through 3 communication channels: a WhatsApp line, facebook messages and instagram DM
- **Workman with studies in Horticulture** to perform all the tasks related to watering and caring plants and also to manage the part of preparing the orders.
- **Nursery:** We need to have a physical space where we can work, meet and interact with each other and above all a place to establish potted plants. The nursery will need a place that has water and light to carry out important processes such as irrigation and preparation of orders.


#### 5.3.1 NURSERY

The Nursery will be located in LG Zona industrial 8 in Sant Hilari Sacalm, Girona. The negotiated monthly rent will be 205€+VAT plus a deposit of two monthly payments to be recovered at the end of the lease.

The owner has the intention to find a buyer, so we have negotiated a 6-month extendable contract.

The piece of land has also a warehouse of 245 m2. This is where we establish our office, Carton boxes stock and is going to be the place where will prepare the orders.

Figure 15. Location of the nursery

DATOS DESCRIPTIVOS DEL INMUEBLE							
Referencia catastral	036571706G306N00012D 						
Localización	LG ZONA INDUSTRIAL 17403 SANT HILARI SACALM (GIRONA)						
Clase	Urbano						
Uso principal	Industrial						
Superficie construida @	245 m <sup>2</sup>						
Año construcción	1976						
PARCELA CATASTRAL							
Parcela construida sin división horizontal							
Localización	LG ZONA INDUSTRIAL SANT HILARI SACALM (GIRONA)						
Superficie gráfica	1.590 m <sup>2</sup>						
CONSTRUCCIÓN							
Uso principal	Escalera	Planta	Puerta	Superficie m <sup>2</sup>	Tipo Reforma	Fecha Reforma	
ALMACEN	1	00	01	245			

Source: sede electrónica del catastro, 2022

Abetos Azules will make the necessary modifications to adapt it to what is a nursery. In the area that does not correspond to the warehouse, will be leveled with a tractor and put a anti-weed fabric and we will fit the irrigation system for our plants.

Figure 16. costs

ENTRY	SUPPLIER	PRICE
TRACTOR SERVICE	LOCAL SERVICE	60€/H
ANTI-WEED FABRIC	MYC-5 SL	1200 M2 Piece= 432,95€
METAL CLIPS	MYC- 5 SL	2000 UNITS = 86,45€
IRRIGATION SYSTEM	MYC- 5 SL	2.578 €
OTHER	MYC-5 SL	277 €

3.434 €

Source: own elaboration

## 5.4 OPERATIONS PLAN BUDGET

The total budget is in total 8490,00€ yearly and we take in account tangible and intangible materials. To this 8490,00€ we also add the deposit of 410€.

Figure 17. budget

ENTRY	PRICE
TRACTOR SERVICE	60€/H
ANTI-WEED FABRIC	1200 M2 Piece= 432,95€
METAL CLIPS	2000 UNITS = 86,45€
IRRIGATION SYSTEM	2.578 €
OTHER	277 €
RENT OF LAND	2.460 €
TECHNOLOGIES	2.595,60 €
<b>TOTAL</b>	<b>8.490,00 €</b>

Source: own elaboration

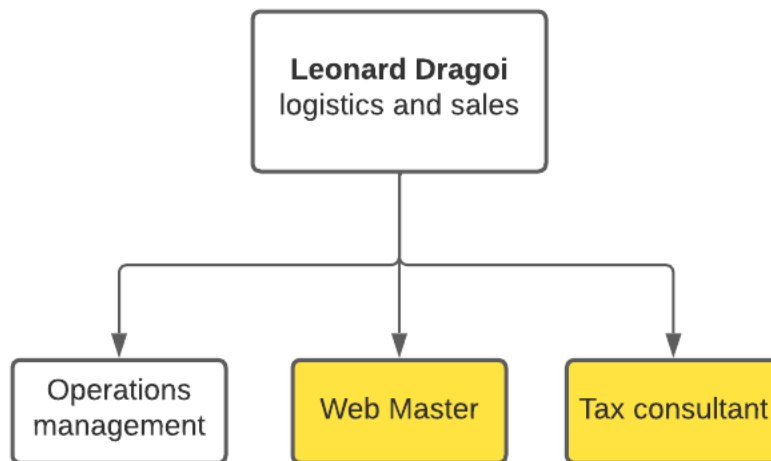
## 6. ORGANIZATION PLAN AND HUMAN RESOURCES

In this section, we will discuss the aspects related to the organization of the work positions, as well as the functions and tasks to be performed at Abetos Azules.

### 6.1. Organizational Chart

The human resources team will be made up by the founding partner, Leonard Dragoi as the person in charge holding the highest authority, with the aim of ensuring that the firm will function optimally, both online and offline.

The organizational chart of the company can be seen as follows:



We have defined the formal organization of the company through the functional division of the positions to be developed based on the specialization of the tasks to be performed by each employee. As far as the structure is concerned, the structure is linear-vertical, where the founding partners assume managerial and executive responsibilities.

At the second level, we find in the organization 2 labor positions (yellow boxes), the tax advisor/consultant and the web master, these positions will be outsourced with specialized companies that provide these services. Regarding the operations manager will be a part-time employee.

The working hours of the workers will be 40 hours per week from Monday to Friday, of which two days of the week will be possible to work from home (teleworking).



## 6.2 Definition of job tasks

Next, the jobs are defined in detail to determine which activities will be performed in each work area.

**Logistics and Sales Manager:** will be in charge of managing the entire online sales process, solving possible technical incidents of customers, monitoring all orders and managing agreements with new suppliers, B2B customers together with the operations manager, negotiating prices of products that have a negotiation service, making a monthly sales report, visiting local suppliers and testing new products.

**Operations Manager:** his tasks are the management of the agreements together with the logistics manager, the management of the company's accounting, the design and implementation of the business plan, the management of online marketing campaigns as well as the creation of the content of the website and blog, maintenance of the ecommerce catalog and the monitoring and analysis of the results and objectives.

**Web Master:** will be in charge of managing the website, performing the monthly maintenance of the ecommerce and solving possible incidents. He/she will also be in charge of the management and maintenance of web servers, the design of new subpages on the website, among other activities.

- **Advisor:** his main tasks will be the management and advice both labor and commercial for the company, as well as the keeping of accounting books, invoices, payroll management and filing of taxes with the corresponding administration.

### 6.2.1. Technical and personal key skills

Job position	Technical skills	Personal skills
Logistics and Sales Manager	<p>Technical knowledge of plants, products and plant care.</p> <p>-Fluent in English.</p> <p>-Analytical and critical capacity.</p> <p>-Knowledge of the distribution sector and stock management.</p> <p>-Knowledge of international commercial legislation, such as customs, tariffs, VAT, among others.</p> <p>Management of tools such as:</p> <ul style="list-style-type: none"> <li>- CRM</li> <li>- Microsoft Office</li> <li>-Google tools</li> </ul>	<p>-Empathy, responsibility and commitment ,communication and negotiation skills.</p> <p>Organization.</p> <p>Resolute and adaptability to new changes and new ways of working.</p> <p>Self-taught and vision of future and business to select new products that will be trend.</p>

Job position	Technical skills	Personal skills
Operations manager	Analytical and critical capacity. Knowledge of accounting, financial statement analysis and business management. Knowledge of Adobe programs such as InDesign for the layout of advertising. Proficiency in English. Project and human resources team management.  Technical knowledge of digital marketing and social media management. Customer orientation. Management of tools such as: - CRM - Microsoft Office - Facebook ads - Google ads	Empathy. Responsibility and commitment. Communication and negotiation skills. Organization and order. Adaptability to new changes and new ways of working. Self-taught.  Resolute. Vision of future and business to select new products that will be trend. Proactivity and initiative. Ability to work under pressure, managing resources and developing new procedures.

### 6.3. Retribution policy.

The compensation policy of Abetos Azules is defined below, which will consist of a fixed component, which will be the base salary, and a variable component based on the sales targets achieved each quarter.

The following table shows the base salaries for the first year for each employee, which have been adjusted to minimize the company's costs. However, from the second and third year onwards, when the company consolidates both commercially and financially, the remuneration policy will be adapted, bringing salaries in line with the average for the sector. In addition, we found the monthly and annual cost for the company of the different salaries, for the annual cost we have taken into account 12 payments including the 2 extra payments that are prorated, plus the Social Security payable by the Company (SSE) which is made up of common contingencies (23,60%) the unemployment contribution(5,5%) FOGASA(0,20%)(Vocational Training and the contribution for accidents at work and illnesses), and the formation( 0,70%) all based on gross salary.

Job position	Gross monthly retribution	Gross annual retribution	Monthly company cost (Gross retribution+SSE)	Annual company cost (Gross retribution +SSE)
Operations manager	1.583,33 €	19.000€	2057,88 €	24.694,56 €
Logistics and sales manager	1.750.00 €	21.000€	2275,00€	27.300,00 €
<b>TOTAL</b>			<b>4332,88€</b>	<b>51.994,56€</b>



Salaries are shown for the third year once the company has been consolidated in the market. We note that salaries have been increased by 2,5% in all cases.

Job position	Gross monthly retribution	Gross annual retribution	Monthly company cost (Gross retribution+ SSE)	Annual company cost(Gross retribution +SSE)
Operations manager	1.622,91 €	19.475 €	2.109,79 €	25.317,45 €
Logistics and sales manager	1.793,75 €	21.525 €	2.331,88 €	27.982,50 €
<b>TOTAL</b>			<b>4.441,66 €</b>	<b>53.299,95 €</b>

From the 5th year onwards, the year-on-year increase will be 1% for the following years and, depending on the results, higher salary increases will be contemplated. The hiring of other team members will also be taken into account from the 5th year onwards.

As for the outsourced jobs, a fixed monthly fee will be paid to the respective companies providing their services, this will be for the services of the tax advisor 250 € plus VAT and management fees 75 € plus VAT, amounting to 325 € plus VAT and for the services of the web master 200 € plus VAT. We have opted to outsource these services because having them in-house is a large investment and a high cost that we cannot afford now.

## 7. LEGAL AND FISCAL PLAN

### 7.1. Legal form

The legal form for Abetos Azules will be the Limited Company (S.L.) because it has many advantages such as:

- The minimum capital to be contributed is 3,000 € and this can be with monetary contributions from the partners, i.e. money; or with non-monetary contributions such as goods and rights of patrimonial content.
- The responsibility is limited to the capital contributed by each partner, therefore, we do not respond to the administration or other creditors with our personal assets.
- The incorporation of the company is simple and inexpensive, in only one month the company is incorporated and operational.
- The organization and management of the company is much simpler than in any other legal or personal modality.

With this, the company name will be Vivero Abetos Azules, S.L. with a share capital of 3,010 € paid in full by the partner.

### 7.1.1. S.L. Regulations in Spain <sup>1</sup>

La normativa por la cual se rige la Sociedad Limitada es:

- - El Código de Comercio: Real Decreto de 22 de agosto de 1885 por el que se publica el Código de Comercio en el BOE núm. 289, de 16 de octubre de 1885
- - El Código Civil: Real Decreto de 24 de julio de 1889 por el que se publica el Código Civil en el BOE núm. 206, de 25 de julio de 1889.
- - Ley de Sociedades de Capital: Real Decreto Legislativo 1/2010, de 2 de julio, por el que se aprueba el texto refundido de la Ley de Sociedades de Capital publicado en el BOE núm. 161 de 3 de julio de 2010.
- - Ley del Impuesto de Sociedades: Ley 27/2014, de 27 de noviembre, del Impuesto sobre Sociedades publicado en el BOE núm. 288 de 28 de noviembre de 2014.
- - Ley del Impuesto sobre el Valor Añadido (IVA): Ley 37/1992, de 28 de diciembre, del Impuesto sobre el Valor Añadido publicada en el BOE núm. 312 de 29 de diciembre de 1992.

### 7.1.2. Company creation

In our case, the incorporation of the company will be carried out entirely by our agency NTEMPRESES. The procedures to be followed for the creation of a limited liability company are shown in a temporary and schematic manner in the following table of contents.

Steps	Actions
Registration of the name of the company in the Mercantile Registry of Girona.	Certificate request in which we must include the 3 possible names for our S.L. company in case the first one is used by another user. In our case they are: - Vivero Abetos Azules, S.L. - Abetos Azules, S.L. - Avets Blaus, S.L. Once the certificate with the name is granted, it will be kept for 6 months, although it will be valid to register it before the notary only for 3 months.
Open the company's bank account in Caixabank to incorporate the company.	With the certificate of the Mercantile Registry, to go both partners to the bank office and to open the bank account and to contribute the

<sup>1</sup> [https://www.boe.es/eli/es/rd/1885/08/22/\(1\)/con](https://www.boe.es/eli/es/rd/1885/08/22/(1)/con)

<b>Steps</b>	<b>Actions</b>
	3.001,00€. Once done, the bank will provide us with the certificate of the deposit to later present it before a notary for the creation of the Limited Company.
Public deed of incorporation.	We must provide the following documents to the notary of our agency for the public deed: <ul style="list-style-type: none"> <li>- Social Statutes.</li> <li>- Certificate of the bank of the contribution of capital contribution.</li> <li>- Negative certificate of the Mercantile Registry.</li> <li>- DNI of the founding partners.</li> </ul>
Obtaining the provisional CIF of the company and registering it in the 036 census.	A provisional CIF for the company will be requested from the Tax Authorities, which will be provided to us once we fill in the 036 census registration form (we will check boxes 130 and 582 because we operate with intra-community companies), we provide a certified photocopy of the public deed of incorporation of the company and the DNI of the signatory. The provisional CIF will be valid for 6 months.
Registration in the IAE (Economic Activities Tax).	The agency will register us with the AEAT under our Epigraph: 6477 - Retail trade of seeds and fertilizers, flowers and plants and small animals.
VAT registration	We must present the VAT census registration to notify the beginning of the activity, for this we need the model 036 and the NIF.
Registration in the Mercantile Registry of Girona.	The agency will be in charge of registering the company in the Mercantile Registry of the city of Barcelona once we have the deed of the company, (you have a period of 2 months to present it), the negative Certificate of corporate name and the copy of the provisional NIF.
Validation of the definitive NIF.	Once the whole process is finished, we must go to the Tax Office to obtain the definitive NIF. In addition, at this moment, the administrator of the company, Leonard Dragoi, will be from that moment onwards self-employed.

The agency NTEMPRES will charge us for the services of management, notary, fees and taxes a total of 1.150 € plus VAT, amount that we can declare as expenses in the first exercise of the company (450 € notary fees, 40 € Certificate of Name, formalities 630 € and ITP 30 €). In addition, they will be in charge of the procedures to be carried out with the General Treasury of Social Security for the registration of the company, the affiliation of the workers and the management of the registrations.

## 7.2. Specific regulations for Abetos Azules

To start the commercial activity of Abetos azules as an ecommerce, there are specific regulations that we must know and comply with. In addition, as for the moment we will not have a showroom or a physical store, we will not contemplate any regulations that are specific to these activities. As for the regulations to be complied with, they are as follows:

**Registration in the Register of Intra-Community Operators: This we will have already done when we present the model 036 before the Treasury, where we mark the boxes 130 and 582.** Once the Treasury has processed the registration as a limited company and the company is constituted, they will give us a VAT number to be able to process intra-community operations and at the same time they will register us in the European census VIES (VAT Information Exchange System) so that the suppliers who are companies and/or self-employed are exempt from VAT in the commercial operations of purchase or sale and in addition, we can verify in each transaction with a new supplier or client that he is properly registered as a professional in his country of origin.

**Law 7/1996, of January 15, 1996, on the Regulation of Retail Trade (BOE No. 15 of January 17, 1996 36):** This law guarantees the purchase process in online stores to the users, that is why, it obliges to communicate two basic rights: firstly, to inform of the delivery time, with a maximum of 30 days from the purchase; secondly, to inform of the right of withdrawal and cancellation, where the buyer has a period of 7 days from the receipt of the product to withdraw the purchase without giving any reason. Normally these rights are included in the page of conditions of use together with other rights, duties and obligations of the user and the online commerce.

Royal Legislative Decree 1/2007, of November 16, 2007, approving the revised text of the General Law for the Defense of Consumers and Users and other complementary laws (BOE No. 287 of November 30, 2007 37): This law regulates the following legal requirements:

- Display the final price clearly before payment is processed by the user.
- The return period shall be at least 14 calendar days.
- The seller, in our case us, will be responsible for any damage that the product may suffer

the product may suffer during transport until it is delivered to the buyer. Organic Law 3/2018, of December 5, 2018, on Data Protection and Guarantee of Digital Rights LOPDGDD (BOE No. 294 of December 6, 2018 38) and Royal Decree 1720/2007, of December 21, approving the Regulations for the development of Organic Law 15/1999, of December 13, 1999, on the Protection of Personal Data (BOE No. 17 of January 19, 200839): This law refers to any economic activity that collects personal data and obliges to provide information to the user on how their data is used and stored and the purpose of these, in an exclusive page within the ecommerce called Privacy Policy. In addition, it details the rights of users called ARCO (Access, Rectification, Cancellation and Opposition).

Therefore:

- We will only be able to send advertising emails to people who previously give us express consent.
- In each newsletter we send, a link must appear to allow the user to unsubscribe automatically.
- Insert a Privacy Policy page in which it appears:
  - o Data of the person responsible for the domain and of the person in charge of the treatment of the data collected.
  - o Contact form to exercise ARCO rights.

With the provisions of the above laws and previously consulted with our agency, we must have available separate pages with the Legal Notice, Privacy Policy, Cookies Policy and General Conditions adapted to our company as follows:

- Legal Notice: In this section we must include as it appears the following information:
  - **Who we are:** Abetos Azules,S.L is an ecommerce company whose mission is to offer all kinds of high quality outdoor plants.
  - **Company name:** Abetos Azules, S.L.
  - **VAT Number:** B-XXXXXXXXXX
  - **Mercantile Register:** Registered in the Mercantile Register of Girona at Volume XX.XXX Folio XXX Section XX
  - **Domicile:** Calle la bòbila num 28 Sant Hilari Sacalm, Girona
  - **contact:** [info@abetosazules.com](mailto:info@abetosazules.com)
  - **Taxes:** All items have a 10%VAT.
  - **Privacy Policy:** See Annex 7 Privacy Policy.
  - **Cookies Policy:** We must add the following standard Help message
  - **Law and Data Protection:** The website [www.abetos-azules.es](http://www.abetos-azules.es) uses own and third party cookies to collect information to help optimize your visit to our website. Cookies will not be used to collect personal information. You can allow or reject their use, you can also change your settings whenever you want. You will find more information in our Cookie Policy. Accept or Modify button. In Annex 7, you will find the Cookies Policy.
  - **General Conditions:** In this section we will mention among other rights and duties of customers such as:
    - Delivery time: maximum 5 working days.

- Shipping costs: depending on weight and delivery area.
  - Return policy explained in the contingency plan of this work.
- this work.
- The prices on the ecommerce are the final prices in euros (€) in the absence of adding shipping costs.
  - Methods of payment and how secure payment is guaranteed: VISA payments via secure encrypted payment gateway (https), bank transfer, PayPal or cash on delivery.
  - Conditions of use of the ecommerce and the platform for registered users.

## **8.Economic-financial plan**

### **8.1. Balance sheet forecast and investment scenarios.**

For the forecast of investments, the different budgets previously made have been taken into account, such as the "Marketing Plan", the "Operations Plan", the "Human Resources Plan" and the "Legal-Fiscal Plan", not in their entirety, but some of the items detailed below have been taken into account:

#### **Investments related to the Marketing Plan:**

- **Marketing budget:** 8550,00€

#### **Investments related to the Operations Plan:**

- The total budget is in total 8490,00€ yearly and we take in account tangible and intangible materials.

#### **Investments related to the Legal-Tax Plan:**

- Registration of the trademark Abetos Azules in OEPM: 125,36 €.

#### **Initial and establishment expenses:**

- Incorporation of the company: €1,150
- Notary: €450.00
- Administration and Mercantile Registry fees: 630,00€.

Thus, the total financing of the investment amounts to €19.395,36, where we have carried out two different scenarios to determine which one is the most optimal.



In the first scenario, we start with a financing structure mainly with external sources such as an ICO loan through our financial institution of reference, Caixabank. The conditions of the ICO credit are 4.43% Nominal Interest and 0.5% initial expenses (including a viability study and the opening commission) for a principal of 25,000 € to be repaid in 5 years with a monthly payment of 465,28€. In addition, the founding partners of the company will make the cash contribution of €3,010, which corresponds to the company's registered capital stock. The financial structure of the company would look like this, as shown in the following table.

<b>Assets</b>	15.310,00 €	<b>Net Capital</b>	1.860,00 €
Tangible Assets	8.490,00 €	Capital	3.010,00 €
intangible assets	3.300,00 €	constitution of the firm	1.150,00 €
Long term financial investment	3.520,00 €	<b>Long term liabilities</b>	19.416,64 €
<b>Current Assets</b>	11.550,00 €	<b>Short term Liabilities</b>	5.583,36 €
<b>Total Assets</b>	26.860,00 €	<b>Total Liabilites</b>	26.860,00 €

In the second scenario we start financing the structure with an external source such as “Garantía Juvenil” which is a helping investment coming from la Generalitat de Catalunya valued in 10.000€ without the need of paying back the amount of money. The only requirements are to have between 18 and 32 years old, be registered as a company or independent worker during 1 year and having a business idea. In addition we will also finance from ICO credit at a 4,43 nominal interest and 0,5% initial expenses for a principal of 15.000€ to be repaid in 5 years with a monthly payment of 279,17€.

The following scenario is presented in the next table:

<b>Assets</b>	15.310,00 €	<b>Net Capital</b>	€ 11.860,00
Tangible Assets	8.490,00 €	Capital	€ 3.010,00
intangible assets	3.300,00 €	constitution of the firm	€ 1.150,00
Long term financial investment	3.520,00 €	Capital fund	€ 10.000,00
<b>Current Assets</b>	4.900,04 €	<b>Long term liabilities</b>	€ 15.000,00
		<b>Short term Liabilities</b>	€ 3.350,04

			20.210,04
<b>Total Assets</b>	20.210,04 €	<b>Total Liabilites</b>	€

As can be seen in both tables of the initial balance sheet, we observe that the company would have a positive working capital (5966,64€) and (1,550€) in both scenarios since current assets are greater than short-term liabilities, therefore the company would be able to meet immediate payments.

Even though both scenarios are good we are going to follow the second one. In terms of risk the second scenario is less risky.

## 8.2. Income and expenses forecast:

The revenue and expenses forecast has been made taking into account the one we made previously in the price and sales plan. The Table shows the expenses forecast for the first year.

concepte	data factura	data contable	numero factura	proveidor	NIF	BI 21%	BI 10%	21% IVA	10% IVA	RE 1,4%	BASE 0	TOTAL FACTURA
utilaje	19/8/20	19/8/20	3900006906	Amagard.com/ Krandendonk B.V.	N0030858E	89,26 €		18,74 €				108,00 €
utilaje	19/8/20	31/8/20	408- 7034296- 0733927	GardenPrime Limited	ESN6060497B	11,53 €		2,42 €				13,95 €
RETA	31/8/20	31/8/20		TGSS. COTIZACION 005 R.E.AUTONOMOS	Q2827003A						63,00 €	63,00 €
Gestoria	31/8/20	16/9/20	601 402- 7370238- 9765929	CEP GRADUATS SOCIALS SLP	B17884180	58,55 €		12,30 €				70,85 €
utilaje	16/9/20	30/9/20		Amazon EU S.a.r.L		38,86 €						47,02 €
RETA	30/9/20	30/9/20		TGSS. COTIZACION 005 R.E.AUTONOMOS	Q2827003A						67,54 €	67,54 €
Compres	30/9/20	1/10/20	4553	SCP PEPINIERA BRAZI ARGINTII SRL	RO23379796		463,00 €		46,30 €	6,48 €		515,78 €
Publicidad y propaganda	1/10/20	4/10/20	FBADS-250- 101113239	Facebook Ireland Limited	IE9692928F	16,53 €		3,47 €				20,00 €
Publicidad y propaganda	4/10/20	6/10/20	FBADS-250- 101116739	Facebook Ireland Limited	IE9692928F	16,53 €		3,47 €				20,00 €
Publicidad y propaganda	6/10/20	16/10/20	FBADS-250- 101120118	Facebook Ireland Limited	IE9692928F	2,98 €		0,62 €				3,60 €
Publicidad y propaganda	16/10/20	16/10/20	FBADS-250- 101132522	Facebook Ireland Limited	IE9692928F	16,53 €		3,47 €				20,00 €
RETA	20/10/20	20/10/20		I.R.P.F MOD.111 IMP.AEAT-MOD 309							16,50 €	16,50 €
RETA	20/10/20	20/10/20										- €
Publicidad y propaganda	23/10/20	23/10/20	FBADS-250- 101140521	Facebook Ireland Limited	IE9692928F	24,79 €		5,21 €				30,00 €



concepte	data factura	data contable	numero factura	proveidor	NIF	BI 21%	BI 10%	21% IVA	10% IVA	RE 1,4%	BASE 0	TOTAL FACTURA
Publicidad y propaganda	27/10/20	27/10/20	FBADS-250-101144441	Facebook Ireland Limited	IE9692928F	26,65 €		5,60 €				32,25 €
Publicidad y propaganda	28/10/20	28/10/20	FBADS-250-101146114	Facebook Ireland Limited	IE9692928F	33,06 €		6,94 €				40,00 €
RETA	30/10/20	30/10/20		TGSS. COTIZACION 005 R.E.AUTONOMOS	Q2827003A						68,49 €	68,49 €
Transporte	31/10/20	31/10/20	F201024109	Correos Express Paquetería Urgente, S.A	ES A-28.799.120	11,42 €		2,40 €				13,82 €
Publicidad y propaganda	4/11/20	4/11/20	FBADS-250-101154970	Facebook Ireland Limited	IE9692928F	11,95 €		2,51 €				14,46 €
RETA	30/11/20	30/11/20		TGSS. COTIZACION 005 R.E.AUTONOMOS	Q2827003A						69,49 €	69,49 €
Transporte	30/11/20	30/11/20	F201024110	Correos Express Paquetería Urgente, S.A	ES A-28.799.121	91,39 €		19,19 €				110,58 €
Publicidad y propaganda	4/12/20	4/12/20	FBADS-250-101202051	Facebook Ireland Limited	IE9692928F	51,79 €		10,88 €				62,67 €
Publicidad y propaganda	31/12/20	31/12/20	FBADS-250-101236761	Facebook Ireland Limited	IE9692928F	57,85 €		12,15 €				70,00 €
RETA	31/12/2020	31/12/20		TGSS. COTIZACION 005 R.E.AUTONOMOS	Q2827003A						0,95 €	0,95 €
RETA	31/12/2021	31/12/20		TGSS. COTIZACION 005 R.E.AUTONOMOS	Q2827003A						68,49 €	68,49 €
Publicidad y propaganda	4/1/21	4/1/21	FBADS-250-101241759	Facebook Ireland Limited	IE9692928F	10,58 €		2,22 €				12,80 €
Gestoria	4/1/21	4/1/21		CEP GRADUATS SOCIALS SLP	B17884180	183,97 €		38,63 €				222,60 €
RETA	20/1/21	29/1/21		I.R.P.F MOD.111 TGSS.							15,00 €	15,00 €
RETA	29/1/21	1/2/21		COTIZACION 005 R.E.AUTONOMOS	Q2827003A						69,42 €	69,42 €
Transporte	1/2/21	1/2/21	F201228988	Correos Express Paquetería Urgente, S.A	ES A-28.799.120	157,84 €		33,15 €				190,99 €
RETA	1/2/21	1/2/21		I.M.P.AEAT-MOD.111							3,65 €	3,65 €
RETA	1/2/21	1/2/21		IMP.AEAT-MOD 309							66,48 €	66,48 €
Publicidad y propaganda	4/2/21	26/2/21	FBADS-250-101282054	Facebook Ireland Limited	IE9692928F	23,36 €		4,90 €				28,26 €
RETA Equipos para procesos de información	26/2/21	27/2/21		TGSS. COTIZACION 005 R.E.AUTONOMOS	Q2827003A						68,49 €	68,49 €
Equipos para procesos de información	27/2/21	27/2/21	AC82383825	Apple Distribution International Ltd SHEN ZHEN SHI LIAN FA XUN	ESN0072469J	1.078,45 €		226,47 €				1.304,92 €
Equipos para procesos de información	27/2/21	0/1/00	SIM-INV-ES-11921925-2021-7581	DIAN ZI KE JI Co.,Ltd.	ESN7207089I	13,34 €		2,80 €				16,14 €
Transporte	1/3/21	1/3/21	F210122311	Correos Express Paquetería Urgente, S.A	ES A-28.799.120	82,93 €		17,42 €				100,35 €

concepte	data factura	data contable	numero factura	proveidor	NIF	BI 21%	BI 10%	21% IVA	10% IVA	RE 1,4%	BASE 0	TOTAL FACTURA
tributs	3/3/21	3/3/21									20,00 €	20,00 €
Publicidad y propaganda	3/3/21	3/3/21	FBADS-250-101319628	Facebook Ireland Limited	IE9692928F	57,85 €		12,15 €				70,00 €
Publicidad y propaganda	5/3/21	5/3/21	FBADS-250-101321550	Facebook Ireland Limited	IE9692928F	23,98 €		5,03 €				29,01 €
Gestoria	10/3/21	10/3/21	37-2021	CEP GRADUATS SOCIALS SLP	79300999N	87,60 €		18,40 €				106,00 €
Publicidad y propaganda	19/3/21	19/3/21	FBADS-250-101341465	Facebook Ireland Limited	IE9692928F	57,85 €		12,15 €				70,00 €
Transporte	29/3/21	29/3/21	F210223712	Correos Express Paquetería Urgente, S.A	ES A-28.799.120	42,16 €		8,85 €				51,01 €
RETA	31/3/21	31/3/21		TGSS. COTIZACION 005 R.E.AUTONOMOS	Q2827003A						68,49 €	68,49 €
utilaje	12/4/21	12/4/21	20210875	MYC - 5 S.L	B17465865	142,82 €		29,99 €				172,81 €
utilaje	12/4/21	12/4/21	20210875	MYC - 5 S.L	B17465865		61,26		6,13			67,39 €
combustible	15/4/21	15/4/21	13211	ES.GUILLERIES SL	B17683970	12,40 €		2,60 €				15,00 €
combustible	may-21	may-21	15931	ES.GUILLERIES SL	B17683970	16,53 €		3,47 €				20,00 €
utilaje	11/5/21	11/5/21	A468	Abonos Orgánicos Boix S.L	B60892148	76,95 €		16,16 €				93,11 €
utilaje	14/5/21	14/5/21	A483	Abonos Orgánicos Boix S.L	B60892148	51,30 €		10,77 €				62,07 €
utilaje	18/5/21	18/5/21	A491	Abonos Orgánicos Boix S.L	B60892148	51,30 €		10,77 €				62,07 €
utilaje	11/5/21	11/5/21	20212463	MYC - 5 S.L	B17465865		94,56		9,46			104,02 €
combustible	18/5/21	18/5/21	7667	Feixas Aulet, S.A. Correos Express Paquetería Urgente, S.A	A08921462	16,53 €		3,47 €				20,00 €
Transporte	30/4/21	30/4/21	F210424597	Correos Express Paquetería Urgente, S.A	ES A-28.799.120	36,84 €		7,74 €				44,58 €
Transporte	31/5/21	31/5/21	F210524417	Correos Express Paquetería Urgente, S.A	ES A-28.799.120	40,48 €		8,50 €				48,98 €
Transporte Aplicaciones informáticas "página web"	30/6/21	30/6/21	F210624099	Correos Express Paquetería Urgente, S.A	ES A-28.799.120	23,87 €		5,01 €				28,88 €
	15/4/21	15/4/21	1537816	SiteGround Spain S.L.	B-87194171	119,88 €		25,17 €				145,05 €
RETA	30/4/21	30/4/21		TGSS. COTIZACION 005 R.E.AUTONOMOS	Q2827003A						68,89 €	68,89 €
RETA	31/5/21	31/5/21		TGSS. COTIZACION 005 R.E.AUTONOMOS	Q2827003A						68,49 €	68,49 €
RETA	30/6/21	30/6/21		TGSS. COTIZACION 005 R.E.AUTONOMOS	Q2827003A						68,49 €	68,49 €
Publicidad y propaganda	4/4/21	4/4/21	FBADS-250-101364758	Facebook Ireland Limited	IE9692928F	12,15 €		2,55 €				14,70 €
Publicidad y propaganda	4/5/21	4/5/21	FBADS-250-101406838	Facebook Ireland Limited	IE9692928F	22,40 €		4,70 €				27,10 €

concepte	data factura	data contable	numero factura	proveidor	NIF	BI 21%	BI 10%	21% IVA	10% IVA	RE 1,4%	BASE 0	TOTAL FACTURA
Transporte	1/7/21	1/7/21	F210424597	Correos Express Paquetería Urgente, S.A	ES A-28.799.120	40,48 €		8,50 €				48,98 €
Publicidad y propaganda	4-jul	4/7/21	FBADS-250-101494594	Facebook Ireland Limited	IE9692928F	5,49 €		1,15 €				6,64 €
utilaje	26/7/21	26/7/21	7857329	YUTENI LTD	LU19647148	9,08 €		1,91 €				10,99 €
utilaje	26-jul	26/7/21	78296188	Amazon EU S.à r.l., Sucursal en España	ESW0184081H	7,60 €		1,60 €				9,20 €
utilaje	26-jul	26/7/21	7614018	Amazon EU S.à r.l., Sucursal en España	ESW0184081H	7,43 €		1,56 €				8,99 €
utilaje	26-jul	26/7/21	232518	ELECTRÓNICA REY SL	ESB06600035	1,64 €		0,35 €				1,99 €
RETA	30/7/21	30/7/21		TGSS. COTIZACION 005 R.E.AUTONOMOS	Q2827003A						68,49 €	68,49 €
Transporte	1/8/21	1/8/21	F210624099	Correos Express Paquetería Urgente, S.A	ES A-28.799.120	23,87 €		5,01 €				28,88 €
Publicidad y propaganda	4/8/21	4/8/21	FBADS-250-101540992	Facebook Ireland Limited	IE9692928F	5,02 €		1,05 €				6,07 €
combustible	8/8/21	8/8/21	30799	ES.GUILLERIES SL	B17683970	16,53 €		3,47 €				20,00 €
Gestoria	10/8/21	10/8/21	275	CEP GRADUATS SOCIALS SLP	79300999N	35,04 €		7,36 €				42,40 €
Gestoria	11/8/21	11/8/21	321	CEP GRADUATS SOCIALS SLP	79300999N	87,60 €		18,40 €				106,00 €
utilaje	25/8/21	25/8/21	D01-9614650-4079067	Amazon Media EU S.à r.l.	ESW0184081H	29,75 €		6,25 €				36,00 €
RETA	31/8/21	31/8/21		TGSS. COTIZACION 005 R.E.AUTONOMOS	<b>Q2827003A</b>	119,10 €		25,01 €			144,11 €	144,11 €
Transporte	1/9/21	1/9/21	F210723567	Correos Express Paquetería Urgente, S.A	ES A-28.799.120	20,00 €		4,20 €				24,20 €
combustible	1/9/21	1/9/21	34165	ES.GUILLERIES SL	B17683970	4,13 €		0,87 €				5,00 €
combustible	21/9/21	21/9/21	37283	ES.GUILLERIES SL	B17683970	12,40 €		2,60 €				15,00 €
RETA	30/9/21	30/9/21		TGSS. COTIZACION 005 R.E.AUTONOMOS	Q2827003A						0,89 €	0,89 €
RETA	30/9/21	30/9/21		TGSS. COTIZACION 005 R.E.AUTONOMOS	Q2827003A						152,52 €	152,52 €
Transporte	1/10/21	1/10/21	F210820625	c	ES A-28.799.120	8,15 €		1,71 €				9,86 €

And in the following table we can see the expected income from our sales:

NUMERO	BASE IMPOSABLE	TIPUS	QUOTA IVA	TOTAL
1006	27,27 €	10%	2,73 €	30,00 €
1007	27,27 €	10%	2,73 €	30,00 €
1008	38,64 €	10%	3,86 €	42,50 €
1009	75,27 €	10%	7,53 €	82,80 €
1010	27,23 €	10%	2,72 €	29,95 €
1011	27,23 €	10%	2,72 €	29,95 €
1012	93,19 €	10%	9,32 €	102,51 €
1013	41,82 €	10%	4,18 €	46,00 €
1014	40,00 €	10%	4,00 €	44,00 €
1015	41,82 €	10%	4,18 €	46,00 €
1016	41,82 €	10%	4,18 €	46,00 €
1017	75,27 €	10%	7,53 €	82,80 €
1018	47,50 €	10%	4,75 €	52,25 €
1019	27,27 €	10%	2,73 €	30,00 €
1020	69,09 €	10%	6,91 €	76,00 €
1021	27,23 €	10%	2,72 €	29,95 €
1022	27,27 €	10%	2,73 €	30,00 €
1023	40,91 €	10%	4,09 €	45,00 €
1024	50,90 €	10%	5,09 €	55,99 €
1025	11,73 €	10%	1,17 €	12,90 €
1026	51,73 €	10%	5,17 €	56,90 €
1027	27,27 €	10%	2,73 €	30,00 €
1028	- €	10%	- €	- €
1029	124,55 €	10%	12,45 €	137,00 €
1030	50,09 €	10%	5,01 €	55,10 €
1031	20,45 €	10%	2,05 €	22,50 €
1032	39,45 €	10%	3,95 €	43,40 €
1033	50,00 €	10%	5,00 €	55,00 €
1034	50,00 €	10%	5,00 €	55,00 €
1035	100,05 €	10%	10,01 €	110,06 €
1036	50,00 €	10%	5,00 €	55,00 €
1037	68,18 €	10%	6,82 €	75,00 €
1038	50,00 €	10%	5,00 €	55,00 €
1039	46,55 €	10%	4,65 €	51,20 €
1040	125,91 €	10%	12,59 €	138,50 €
1041	140,91 €	10%	14,09 €	155,00 €
1042	50,00 €	10%	5,00 €	55,00 €

	50,00 €	10%	5,00 €	55,00 €
			8.000,00 €	8.000,00 €
1043	19,55 €	10%	1,95 €	21,50 €
1044	12,73 €	10%	1,27 €	14,00 €
1045	20,45 €	10%	2,05 €	22,50 €
1046	58,07 €		5,81 €	63,88 €
1047	11,73 €		1,17 €	12,90 €
1048	59,09 €		5,91 €	65,00 €
1049	32,73 €		3,27 €	36,00 €
	9,09 €		0,91 €	10,00 €
1050				€
1051	19,55 €		1,95 €	21,50 €
1052	68,17 €		6,82 €	74,99 €
1053	108,95 €		10,90 €	119,85 €
1054	63,63 €		6,36 €	69,99 €
1055	36,32 €		3,63 €	39,95 €
1056	48,18 €		4,82 €	53,00 €
1058	98,95 €		9,90 €	108,85 €
1059	20,86 €		2,09 €	22,95 €
1060	20,86 €		2,09 €	22,95 €
1061	63,63 €		6,36 €	69,99 €
1062	20,86 €		2,09 €	22,95 €
62 PLANTS				
			Total	11.022,01 €

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