

## Context

According to the GCC Hospitality & Leisure-Recreation report, the Tourism Vision for 2020, a plan to help develop Dubai's tourism industry with the ultimate goal of getting 20 million visitors to visit the Emirate each year by 2020, was approved three years ago, and has helped boost infrastructure and hotel development since then.

A recent hospitality industry report said hotel supply in Dubai, the fourth most visited city in the world, is expected to reach 132,000 in 2019, with the emirate aiming to complete 160,000 hotel rooms by October 2020 - in time to welcome 25 million visitors for Expo 2020.

As of 2019, there were 544 completed and operating hotels and 100,744 hotel rooms in Dubai. The number of hotel apartment buildings was 197 with a total of 25,376 apartments.

Based on this, there is a great demand for the decoration segment in Dubai. With many hotels in operation and a significant investment in tourism, there is room to create opportunities that serve this market.

## Problem

Dubai is a relatively new country, with a very short art history, practice and development in arts of all kinds. Currently, the art industry is underdeveloped, they ship most of the products from abroad and this takes time and the products don't always meet the quality and the expectations. It would be much more effective to have the production based in Dubai and have direct contact with the workshops that produce the items.

All the hotels and hotel apartment buildings must be completed and require a high volume of interior decoration, high quality products, unique items and specifically fit with the style. It has been noticed that in Dubai the hotels chose to decorate their interiors with unique design pieces and customize the decorations, they prefer personalized and unique elements that are not available to purchase on the wide market in the furniture, accessories shops. They want to differentiate and protect their "brand storytelling" with art elements that are not available to purchase in the shopping centers or on the online market. They work on ideas that produce unique art elements and decorations. It has been noticed that they prefer simplicity associated with their message that they want to transcend.

Therefore, they address the problem to the interior designers that create for them the idea of decorations and guide them into the style for the interiors that will finally "tell the story".

## Solution

Local manufacture/workshop that can produce the desired design created for the hotel interiors, to provide at low cost, time efficient the handmade personalized items that are needed for the interiors such as: Wall decorations such as artistic framed statements, collage and dry flowers arrangements for the rooms, lobby area, spa, hallways.

Create and deliver valuable unique handmade art items at high quality and lower price than what's available on the market.



## Customers

Any room that can be decorated is seen as a potential customer for the brand. However, as a market strategy, the company aims to build different B2B and B2C customers. Among the list of possible customers are:

- Hotel chains
- Individual Hotels
- Hotel Apartments
- Spas and Restaurants
- End users, villa and apartments

## Moonshot

The goal is to become the most important handmade and customized arts player in the local market that offers a great opportunity to promote art and crafts in a country with a short history in arts and great interest of the local community in learning and development.

## Competitors - "Jockeying for position"

The competitors presented below can be seen as a threat to actual market share.

- **Artchic (artchic.ae)**: Artist Hanan Nagi's virtual store. Although the site does not identify the author of the works, the collection belongs to both Hanan Nagi's and guest artists.
- **Art Canvas (artcanvas.ae)**: E-commerce platform with printable and framed digital art templates. It doesn't seem to work with a range of high-end products, but it does serve a decorative need.
- **Kobo Art (koboart.ae)**: Gallery founded by retired artist Shan Fazelbhoy. The gallery offers a varied collection of canvas options in different styles.
- **Flower Station (flowerstationdubai.com)**: Online store that offers a wide variety of dry flower combinations. They also provide fast delivery.
- **Tribe Shop (tripedubai.com)**: Online store is focused on home décor and has a dry flower design line.

The survey above points out different competitors, each with its strategy and characteristics, but meeting the same demand in the same market. This fact defines a weak barrier to protect against new competitors if there is no differentiation in the product.

## Threats from New Entrants

Differentiation strategies should guide Tarwe's next steps, as well as possibly new competitors will enter the market already embarking on the same initiatives, such as:

- **Pricing Model**: there is a pricing standard compared to competitors. A fact must observe that is associated with the production cost of each arrangement. The final product is a composition of different materials, which can come from other suppliers. It will not always be possible to demand an exclusivity contract with each supplier, opening doors for competitors to have access to the same inputs to deliver a very similar product. For this reason, the pricing model must associate a delivery of an experience that goes beyond purchasing just a product.

- **Distribution Channels:** the market is significant, and demand is visible. As much as there is room for many players, Tarwe needs to differentiate itself by signing contracts with the primary consumer networks for its product. In this case, it is crucial to operate on two fronts, one B2B signing longer-term contracts to supply products with ordered and cadenced orders, and B2C, indirect distribution as a retailing store.
- **Product Differentiation:** Products may have a unique design, but they can be easily replicated and copied. Even if the company invests in this area, there is no direct and effective defense against new competitors, who can quickly replicate or improve the formula for a new model or product. One way to create market differentiation is to associate with well-known designers or brands that can sign products and register authorship.

### Threat of Substitute Products

In addition to the risk presented by current competitors and new market entrants. Tarwe must also be aware of indirect competitors or with products that may serve as substitutes for its value proposition, such as:

- **Framed Pictures:** many galleries produce or resell conventional framed art pieces, like montages and collages and traditional oil-painted paintings, which can serve as substitute of a decoration object.
- **Fresh Flower Arrangements:** Live and fresh flower arrangements can also serve as a threat to Tarwe by serving as a substitute for decorative elements.
- **Other Design Decoration Products:** As mentioned in the examples above, any decorative design piece can be considered a threat to replace Tarwe. Considering that the customer has a problem: decorating an environment, and the market offers different solutions, it is natural to lose the consumer to whichever competitor wins a share in their wallets.

### Strategies

- **Unique handmade art pieces**  
One direction oriented towards the hotel industry, hotel apartments, high end villa compounds to deliver collections of unique handmade art pieces, framed art and items for wall decorations, dry flowers arrangements. The collections will be created in conjunction with the designers and their theme for the respective location.
- **Co-production with Artists and High-end Brands**  
The company can advise clients to unite artists, brands, and spaces with a common purpose.

For this model, the company will be able to provide a concierge service, understand its customer's demand, and perform a match with a selection of artists from the network for an action combined with brands.

- **E-commerce Platform**

E-commerce platform that will be open to companies and individuals to purchase the available collection items and place orders for customized items on request.

- **Rental collection in stock**

Rental of the collection available in stock for different event venues or seasonal period: conferences, weddings, private parties, spa, restaurants.

- **Partner with local art galleries**

The company may establish partnerships with local art galleries for the sale and rental of art objects. This strategy can reduce the amount of investment in own inventory and minimize operational risk by outsourcing the custody of the product.

- **Workshops**

The workshop is planning to run practical activities to get itself known on the local market and throughout the customers of all ages specialty in the local communities within UAE:

- Activities with school children to discover the art based on subscription program
- Art Cafe paid workshops with local ladies to teach them the technique
- Ripe Market sales and workshops that run on a weekly basis in the shopping malls across Dubai.

- **Subscription**

The company can offer a subscription plan to its customers, offering a continuous service to maintain spaces decorated through its products (artistic framed statements, collage, and dry flowers arrangements). It will be designed with seasonal flowers to be authentic and original, and it will be delivered according to plan. In this way, the customer will pay a fixed monthly fee, and the company selects the products and rotates or updates the inventory of each space.

## **Opportunity Cost**

Although the market allows for different forms of entry and exploration, Tarwe should specifically focus on two fronts of activities: production and sale of products and teaching activities with workshops to connect with customers and the community.

Regarding the production and sale of products to meet a demand for decorative objects, Tarwe specializes exclusively in dried flower arranges, a niche that allows for a leaner operation for storage, handling, and transporting its products. Differently of fresh flowers, where the operating cost would be significantly higher, as it would require the use of coolers for flower storage, order management for constant supplies, and a predictable sales flow to avoid losses in perishable inventory. Another market that Tarwe won't act is hand-painted paintings, which have a higher production cost and longer production time. The work depends exclusively on an artist, who may be able or unable to perform their work for any reason inherent to the company's decisions, making it impossible to scale in quantity and quality.

Also acting in teaching activities through workshops and courses, Tarwe has an excellent opportunity to connect with its consumers. However, this segment also brings different options, which must be filtered for resource optimization and focus. The workshops should aim to use techniques and materials already used by Tarwe in the manufacture of its products. In this way, it is possible to manage stock and suppliers that already exist in the company. Any other technique inherent to Tarwe's current activities will result in a higher operating cost.

## Branding

Seeking differentiation within a market that offers little protection against direct or indirect competitors, Tarwe must build an honest and emotional relationship with its customers, and must mainly bring the Creator characteristic in topic. The construction of this relationship should aim to create a close link with personalized and personal service. Even in a large scale production, the relationship with its customers must be seen as an opportunity, creating a shield for the market.

Based on this characteristic, the brand must create a position of welcome, care, and good taste.

Using Carl Jung's archetypes, the brand should be based mainly on the characteristics of:

- **The Creator - Innovation:** See potential everywhere and uncover originality with liberated imagination. Its message is inspirational, daring, and provocative. The Creator is the heart of the brand. It is what will transform desires and dreams into authentic products.

## Pricing

Initially, Tarwe must consider its operating cost and costs with suppliers when pricing its products. Based on this base number, it is possible to add a profit margin and operational risk margin to this composition and costs with marketing and functional support areas. Although the market has an acceptable average value for products in this category, it is possible to analyze the adoption of a

higher margin based on the sensitivity of differentiation that the brand will build with its consumers.

Based on this strategy, the base formula for Tarwe's price construction should consider:

$$\text{Price} = (\text{Materials} + \text{Variable Costs} + \text{Opportunity cost}) + \text{Taxes}$$

- Materials:** individual cost of materials used in the assembly of the final product. All inputs for the construction of the product must be considered, added to the cost of sales packaging and transportation.

Description	Qty.	Unit Price €	Total Price €	Charges %	Charges Amount €	Total Price Inc Charges €	Total Price Inc Charges AED
Helicrysum Bleached White 25cm Small Shape	20	12.36	247.20	4%	64.27	311.47	1,370.46
Wood Flower White 15cm Three Sizes	20	15.95	319.00	5%	82.94	401.94	1,768.52
Amarellion Bleached White 40cm	20	12.95	259.00	4%	67.34	326.34	1,435.88
Rascus White Bleached Long 70cm	40	12.36	494.40	7%	128.54	622.94	2,740.92
Lunaria Bleached 35cm Small Shape	20	18.36	367.20	5%	95.47	462.67	2,035.73
Giant Cardus Bleached 20cm	20	14.56	291.20	4%	75.71	366.91	1,614.39
Babala White Single Long 45cm	20	13.95	279.00	4%	72.54	351.54	1,546.76
Phalaris Bleached 100cm	20	19.95	399.00	6%	103.74	502.74	2,212.03
Preserved Phern 45cm x 20cm	20	21.95	439.00	7%	114.14	553.14	2,433.79
Sorga Creamy Brown 50cm	20	14.56	291.20	4%	75.71	366.91	1,614.39
Pres Amaranthus Bleached 90cm Big Shape	20	21.95	439.00	7%	114.14	553.14	2,433.79
Bleached Sage 35cm	20	12.36	247.20	4%	64.27	311.47	1,370.46
Hely Capblum Bleached 45cm	20	12.36	247.20	4%	64.27	311.47	1,370.46
Bleached Eringium 20cm	20	14.56	291.20	4%	75.71	366.91	1,614.39
Peper Bleached 15cm	20	10.35	207.00	3%	53.82	260.82	1,147.60
Palm Leaves Bleached Creamy White 15cm Small Shape	30	14.56	436.80	6%	113.57	550.37	2,421.59
Palm Leaves Bleached Creamy 25cm Big Shape	30	14.56	436.80	6%	113.57	550.37	2,421.59
Hydrengya Cream 30cm	20	14.56	291.20	4%	75.71	366.91	1,614.39
Pampas White 45cm x 50cm Long Shape	100	2.95	295.00	4%	76.70	371.70	1,635.46
Pampas Brown 45cm x 50cm Long Shape	100	2.35	235.00	3%	61.10	296.10	1,302.83
Tarwe Bleached 35cm	20	12.00	240.00	4%	62.40	302.40	1,330.55
			<b>6,752.60</b>	<b>100%</b>	<b>1,755.68</b>	<b>8,508.28</b>	<b>37,436.00</b>

- Variable Costs:** these are the variable costs associated with operating the business as a whole during one month of operation, such as marketing, telephony, miscellaneous materials, among others.

Description	Quantity	Total Costs AED
Energy Costs	4000 kWh	860.00
Telephone	200min	40.00
Internet	200mb	80.00
Packages	Misc	300.00
General Office Materials	Misc	150.00
		<b>1,430.00</b>

- Fixed Cost:** these are the fixed costs associated with operating the business as a whole during one month of operation, such as rent, payroll, among others. To calculate the variable operating cost for each product, you can use the following formula:

Description	Quantity	Unit Cost AED	Total Costs AED
Rent	Store	4,500.00	4,500.00
Payroll: In-store employees	3	1,200.00	3,600.00
Payroll: Industry employees	3	1,200.00	3,600.00
Payroll: Industry Manager	1	2,500.00	2,500.00
Payroll: In Store Manager	1	2,500.00	2,500.00
			<b>16,700.00</b>

- Taxes:** according to Dubai sales tax and its rates, end consumers have to pay 5% as the sales tax when purchasing goods and services.

### Retail Pricing

Based on the last costs presented, a margin of approximately 90% is calculated under the production cost of each product, as exemplified below:

Design Example						
S No.	Item Code.	Item	Unit	Price	Quantity	Amount
1	01-01-0016	Palm Leaves Bleached Creamy White 15cm Small Shape	Pc	6.73	2.00	13.45
2	01-01-0018	Hydrenhya Cream 30cm	Pc	80.72	0.30	24.22
3	01-01-0020	Pampas Brown 45cm x 50cm Long	Pc	13.03	2.00	26.06

		Shape				
4	01-01-0004	Rascus White Bleached Long 70cm	Pc	13.70	2.00	27.41
5	01-01-0021	Tarwe Bleached 35cm	Pc	2.77	4.00	11.09
6	01-02-0002	Rice Flowers Dry	Pc	12.00	1.50	18.00
7	01-01-0015	Peper Bleached 15cm	Pc	2.39	2.00	4.78
8	01-01-0009	Preserved Phern 45cm x 20cm	Pc	10.14	1.00	10.14
9	01-02-0004	Asparagous White	Pc	4.17	2.00	8.33
10	01-02-0006	Bunny Tail White 50cm	Pc	1.04	4.00	4.17
11	03-02-0100	Foam Oasis	Pc	3.40	0.50	1.70
12	03-01-0006	NEW	Pc	30.00	1.00	30.00
13	03-10-0001	Paper Bag	Pc	4.00	1.00	4.00
14	03-10-0020	Gift Card (Double Side Printing)	Pc	0.35	1.00	0.35
TOTAL COST PRICE						183.70
RETAIL PRICE						350.00

It leaves a margin of 90% over the production cost and with all operational costs the net income will be approximately 10-20%.

**Competitors Pricing**

When comparing the main competitors in the market, it is clear that Tarwe has a more extensive assortment of products compared to its competitors. In this case, it was necessary to cross-reference product types considering approximate characteristics between each one.

It is also noted that Tarwe is positioned in the middle of two price groups, as follows:

- Cheaper competitors: Urban Nest
- Medium price competitors: Tarwe and Camelia
- Expensive competitors: Tribe Dubai, Florette, Fridas, Flower Station and Gorgeous Flower Co.

	TARWE	TRIBE DUBAI	URBAN NEST	FLORETTE	FRIDAS	FLOWER STATION	CAMELIA	GORGEOUS FLOWER CO
Macrame   Vase Hanger (no vase)	\$ 90,00	\$ 135,00						
Macrame   Tree of Life	\$ 200,00	\$ 595,00						
Dried Flowers Vase Bouquet	\$ 550,00			\$ 585,00				
Dried Flowers Vase Rounded	\$ 350,00		\$ 130,00					
Dried Flowers Vase Bouquet (46cm)	\$ 500,00			\$ 900,00				

Dried Flowers Vase Bouquet (45 cm)	\$ 375,00					\$ 502,00		
Dried Flowers Cube Vase Bouquet	\$ 350,00						\$ 450,00	
Dried Flowers Rounded Vase Bouquet	\$ 450,00				\$ 315,00		\$ 360,00	\$ 525,00
Dried Flowers Long Vase Bouquet	\$ 550,00				\$ 725,00		\$ 550,00	
Dried Flowers Small Vase Bouquet	\$ 160,00				\$ 315,00		\$ 250,00	

**Differentiation**

Compared to the main market competitors, Tarwe stands out mainly in two aspects:

- **Composition and Variety:** in other players, there is not so much variety of dried leaves and flowers, often there is only one type, and any additional items are sold separately for the composition of the product.
- **Add-On included:** Tarwe's differential is that all arrangements already come with the vases. There is also a wide variety of colors, shapes, and sizes.

**Profit Margin**

As stated in the topic referring to price composition, the profit margin can vary according to the value-added and perceived by the consumer. However, it is essential to analyze the market as a price marker. In this way, a benchmark line is defined and will serve as a price indicator parameter using the competitors table comparison.

**Cost Structure**

The initial cost structure considers the assembly of a sales kiosk and an address for storage and production of the products. All costs consider a time of 12 months.

	Quantity	Unit Price AED	Total Price AED
<b>Initial Investments Costs</b>			
<b>Intangible Assets</b>			
E-commerce Website	1	15,000.00	15,000.00
IT infrastructure (monthly)	12	150.00	1,800.00
Digital Marketing	12	100.00	1,200.00
Brand Registration (Trademark)	1	1,000.00	1,000.00
Training for Manufacturing	6	250.00	1,500.00
<b>Tangible Assets</b>			
Shopping Kiosk – physical store structure	1	18,500.00	18,500.00
Desks for Kiosks	2	200.00	400.00

Tables for the production venue	4	250.00	1,000.00
General equipment for production venue	Misc.	4,000.00	4,000.00
General furniture for production venue	Misc.	2,000.00	2,000.00
Computer	2	1,200.00	2,400.00
Point of Sales (POS)	1	1,800.00	1,800.00
Materials for initial production (as mentioned in Pricing/Materials)	1	37,436.00	37,436.00
<b>Total Initial Investments Costs in one year</b>			<b>88,036.00</b>

<b>Human Resources Costs</b>			
CEO	12	4,500.00	54,000.00
General Manager	12	2,500.00	30,000.00
In store – Sales person – Shift 1	12	1,200.00	14,400.00
In store – Sales person – Shift 2	12	1,200.00	14,400.00
In store – Sales person – Shift 3	12	1,200.00	14,400.00
In factory – Production Manager	12	2,500.00	30,000.00
In factory – Production professional – Shift 1	12	1,200.00	14,400.00
In factory – Production professional – Shift 2	12	1,200.00	14,400.00
In factory – Production professional – Shift 3	12	1,200.00	14,400.00
<b>Total Human Resources Costs in one year</b>			<b>200,400.00</b>

<b>Operational Costs</b>			
Rent – Store Kiosk	12	4,500.00	54,000.00
Rent – Fabrication Venue	12	2,500.00	30,000.00
Costs with energy	12	860.00	10,320.00
Internet and Telephony	12	120.00	1,440.00
Website Ecommerce maintenance	12	100.00	1,200.00
Marketing	12	300.00	3,600.00
Transportation costs	12	150.00	1,800.00
Accountant and Legal Assistance	12	100.00	1,200.00
<b>Total Operational Costs</b>			<b>103,560.00</b>

<b>Total Estimated Costs for One Year</b>			<b>391,996.00</b>
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**CVP**

	Year 1		Year 2		Year 3	
<b>Revenue</b>	<b>330.000</b>	<b>100%</b>	<b>519.750</b>	<b>100%</b>	<b>666.500</b>	<b>100%</b>
Total Dried Flowers Tier 1	45.000	0,1363636 4	57.750	0,175	72.000	0,2182
Dried Flowers Tier 1 price	150		165		180	
Dried Flowers Tier 1 number of pieces	300		350		400	
Total Dried Flowers Tier 2	105.000	0,3181818 2	152.000	0,175	175.500	0,5318
Dried Flowers Tier 2 prices	350		380		390	
Dried Flowers Tier 2 number of pieces	300		400		450	
Total Dried Flowers Tier 3	120.000	0,3636363 6	195.000	0,5909	245.000	0,7424
Dried Flowers Tier 3 prices	600		650		700	
Dried Flowers Tier 3 number of pieces	200		300		350	

Total Macrame Tier 1	30.000	0,0909090 9	51.000	0,5909	72.000	0,2182
Macrame Tier 1 prices	150		170		180	
Macrame Tier 1 number of pieces	200		300		400	
Total Macrame Tier 2	30.000	0,0909090 9	64.000	0,1939	102.000	0,3091
Macrame Tier 2 prices	300		320		340	
Macrame Tier 2 number of pieces	100		200		300	
buying expenses	124.998	38%	159.814	40%	190.497	40%
<b>Gross margin</b>	<b>205.002</b>	62%	<b>359.936</b>	69%	<b>476.003</b>	71%
Payroll	19.372	6%	19.953	4%	20.552	3%
Taxes	14.000	4%	17.000	3%	18.000	3%
overhead	78.143	24%	114.849	22%	127.783	19%
<b>Gross operating profit</b>	<b>93.487</b>	28%	<b>208.134</b>	40%	<b>309.668</b>	46%
Rent	54.000		80.000		80.000	
Leasing pay back	0		0		0	
Interests	0		0		0	
Depreciation expenses	0		0		0	
<b>Income before taxes</b>	<b>39.487</b>	12%	<b>128.134</b>	25%	<b>229.668</b>	34%
Taxable result	39.487		167.621		397.289	
Taxes on profit	5.923		25.143		59.593	
<b>Net income</b>	<b>33.564</b>	10%	<b>102.991</b>	20%	<b>170.075</b>	26%
Depreciation expenses	0		0		0	
<b>Self financing capacity(*)</b>	<b>33.564</b>	10%	<b>102.991</b>	20%	<b>170.075</b>	26%
Loan payback	0		0		0	
<b>Cash flow balance</b>	<b>33.564</b>		<b>102.991</b>		<b>170.075</b>	

**Fixed costs**

	Quantity	Unit Price AED	Total Price AED
<b>Fixed Costs</b>			
Rent – Store Kiosk	12	4,500.00	54,000.00
Rent – Fabrication Venue	12	2,500.00	30,000.00
IT infrastructure (monthly)	12	150.00	1,800.00
Digital Marketing	12	100.00	1,200.00
Internet and Telephony	12	120.00	1,440.00
Accountant and Legal Assistance	12	100.00	1,200.00
<b>Total Fixed Costs</b>			<b>89,640.00</b>

**Variable costs**

	Quantity	Unit Price AED	Total Price AED
<b>Variable Costs</b>			

CEO	12	4,500.00	54,000.00
General Manager	12	2,500.00	30,000.00
In store – Sales person – Shift 1	12	1,200.00	14,400.00
In store – Sales person – Shift 2	12	1,200.00	14,400.00
In store – Sales person – Shift 3	12	1,200.00	14,400.00
In factory – Production Manager	12	2,500.00	30,000.00
In factory – Production professional – Shift 1	12	1,200.00	14,400.00
In factory – Production professional – Shift 2	12	1,200.00	14,400.00
In factory – Production professional – Shift 3	12	1,200.00	14,400.00
Costs with energy	12	860.00	10,320.00
Marketing	12	300.00	3,600.00
Transportation costs	12	150.00	1,800.00
Materials for production (as mentioned in Pricing/Materials)	1	37,436.00	37,436.00
<b>Total Variable Costs</b>			<b>253,556.00</b>

**Break-even point in units and US Dollars.**

Unit contribution margin:  $300.00 - 230.40 = \$69.59$ .

Then, break-even point in units would be:  $253,446.00 / 69.59 = \$3,641.98$ . Which means, the business will break-even when reach 3,642 units.

BEP in dollars:  $3,642 \text{ units} \times 69.59 = \$253,446.00$

**Goals**

For the first year of operation, the objectives are aimed at meeting break-even, improving profitability and optimizing operating costs. For this purpose, specific objectives will be adopted for each strategic objective according to a balanced scorecard (BSC).

Strategic Objectives	KPIs	Targets	Timeframe
<b>Financial</b>			
Surpass break-even point	Net Profit	\$ 392,000.00	1 year
Increase profitability	Revenue	Increase 5%	1 year
Optimize operating costs	Operating Costs	Decrease 10%	1 year
<b>Customers and Markets</b>			
Improve market adoption	Market share	Increase 50%	1 year
Improve market satisfaction	Customer satisfaction	NPS 80%	1 year
<b>Internal Processes</b>			
Improve offering selection	New products % of sales	10%	1 year
Improve stock reliability	Supply chain index	10 days availability	1 year
Improve cost control	Cost efficiency	Real time reporting	1 year
<b>Organizational Capacity</b>			

Improve knowledge and skills	Employee development	> 90% efficient	1 year
Technology improvement	Technology training	> 90% efficient	1 year
Supply chain efficiency	Supply chain efficiency	> 90% efficient	1 year