



**Universidad de Valladolid**



**ESCUELA DE INGENIERÍAS  
INDUSTRIALES**

**UNIVERSIDAD DE VALLADOLID**

**ESCUELA DE INGENIERIAS INDUSTRIALES**

**Grado en Ingeniería de Organización Industrial**

# **NIKARIT'S BUSINESS PLAN**

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**TFG REALIZADO EN PROGRAMA DE INTERCAMBIO**

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**TÍTULO: NIKARIT'S BUSINESS PLAN**

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*Nikarit's business idea is confidential. Reproduction or disclosure of the business plan or any information contained therein, is prohibited to any person without the permission of the authors of Nikarit.*



# 1 – ABSTRACT & KEYWORDS



Pablo Jordán, Grado de Ingeniería de Organización Industrial, Universidad de Valladolid

Resumen del Trabajo Fin de Grado, Entregado en junio de 2017:

Plan de Negocio de Nikarit

El propósito de este Trabajo Fin de Grado (TFG) es desarrollar el modelo de negocio del proyecto Nikarit, de forma que su viabilidad pueda ser demostrada. El TFG está basado en la experiencia y los datos obtenidos por los integrantes del proyecto durante su viaje a Benín en 2016.

En primer lugar, se expone el motivo del proyecto, y la idea que la ONG OAN International ha propuesto para solucionar el problema detectado. En el cuerpo de la memoria se desarrolla el modelo de negocio, el cual evalúa el tamaño del mercado y la competencia de Nikarit. El trabajo se finaliza con la descripción detallada del proyecto y la estrategia a seguir por el equipo en todos los aspectos. El presente TFG pretende ayudar a la ONG OAN International a conseguir el objetivo propuesto de empoderar a la figura de la mujer africana mediante la comercialización de manteca de karité.

Palabras clave: Emprendimiento, Manteca, Karité, Nikarit, OAN

Pablo Jordán, Business Engineering, Hochschule Magdeburg – Stendal

Abstract of Bachelor's Thesis, Submitted June 2017:

Nikarit's Business Model

The aim of this thesis is to develop the business model of the project Nikarit, so its viability and feasibility can be demonstrated. This thesis is based on the experience and the data collected by the management team during their trip in 2016 to Benin.

The thesis first explains the reason for doing the project, and the idea that OAN International has had as a NGO to solve the problem detected. A business model is developed within the detailed body of this thesis. The business model evaluates the current market's size and characteristics and the potential competitors for Nikarit. This thesis concludes with an explanation of the project, and the strategy that the management will follow in all aspects. This thesis hopes to be the key to success for the project, so its social purpose can be met, and the African women can be empowered.

Keywords: Entrepreneurship, Shea, Butter, Nikarit, OAN



## 2 - IDEA & BUSINESS CONCEPT





## 2.1 - THE PROBLEM

Benin, a country in West Africa, is one of the poorest and least resource rich countries of the World. The Non-Governmental Organization (NGO) Objetivo Analizar Nikki (OAN) International focuses its activity in Nikki, a city located in the northeastern part of the country, which boasts an abundance of one resource: **Shea**. In this region, almost every family manufactures Shea Butter for self-consumption due to its hydrating properties. This makes the local market limited. Therefore, it does not represent a high source of income for Nikki's families. However, in Europe shea butter is a highly-valued product, prompting large and multinational companies to take advantage of this resource at a low price. The lack of business alternatives and basic education in shea butter producing zones, forces families to accept those deals under arguably non-ethical conditions.

## 2.2 - THE SOLUTION

Nikarit is an OAN International project that seeks to take advantage of shea resource in a fair and responsible manner, so that Benin's supply and Europe's demand of shea butter are connected. Beyond paying a fair price to the groups of women producers of Shea butter, the profit made by marketing the shea butter in Spain will be reinvested in projects that encourage the development of the domestic economy of the groups for which Nikarit collaborates. Generally, a double payment will be done:

- ❖ The payment for the shea butter at the time of purchase.
- ❖ Once the product is marketed, the payment through the reinvestment in these communities.

A primary goal of Nikarit is to **empower the African women**, ensuring that they are as influential as possible in their society.

## 2.3 - THE MARKET

Initial statistical analyses indicate that potential customers for Nikarit are SMEs (small and medium enterprises) that currently market cosmetic products that

require shea butter for production, and individuals who wish to use shea butter for personal consumption.

In respect of principal competitors, there will be companies that import shea butter with the purpose of producing their own products, and selling it to other enterprises. According to the information obtained during summer 2016 by OAN International, there are two multinational companies that export shea nuts from Benin, and two smaller companies that produce cosmetics and sell them in France and the United States of America. Such firms would not be direct competitors to Nikarit due to the fact that Nikarit's target customers would be different, and that the supply of shea is currently greater than the demand. However, companies exporting shea butter and nuts from neighboring countries like Togo, Burkina Faso, Ghana, or Nigeria could represent direct competition since their final product can be sold to the same customers in Spain and Europe.

## **2.4 - THE BUSINESS CONCEPT**

Nikarit's most important source of income is expected to be the wholesale of shea butter to companies that manufacture cosmetics products. Based on a survey conducted by OAN Comillas, the fact that the aims of Nikarit are not purely for self-gain, but instead seek to positively impact Benin's society, increases their willingness to work with Nikarit. Also, most of the members of these companies see as a mandatory condition that the product has an eco-label to ensure product quality.

The second source of income for which Nikarit will support its activity, will be the retail sale of pure shea butter to private consumers. This activity will not be established as principal at first, but it will be used to economically support the firm. According to OAN International's experience during the course 2016-2017, the retail product has been very well received due to its social aim and high quality.

Finally, since the activity of Nikarit is linked to the NGO OAN International, it would be able to accept and receive private donations to the project.

Furthermore, the NGO made a crowdfunding campaign during the summer 2016 to fund the beginning of the project, in which € 2660,00 were raised. The firm has this capital to pay for the initial phase. Despite this, Nikarit's goal is to create an entirely self-sustaining project and aims to limit its reliance on this funding source. Image 1 shows the global functioning of the business.

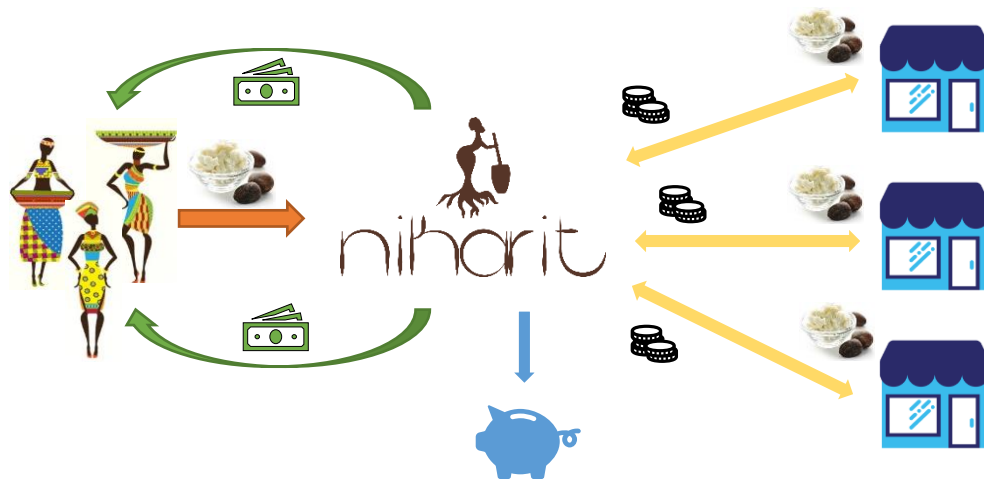


Image 1



## 3 - BUSINESS PLAN



### 3.1 - EXECUTIVE SUMMARY

Nikarit is an OAN International's project, its objective is to empower the Beninese women, helping them become driving force for change in their communities. For that purpose, their activity as shea butter manufacturers will be leveraged to satisfy the Spanish cosmetic industry demand of this product. It will increase their incomes, and will fund more OAN International's development cooperation projects which take place in their villages and improve their quality of life.

The project is designed to act in two business lines: as **supplier**, and as **retailer**. As a supplier, the target customers will be small and medium sized companies that currently produce their own ecological cosmetic products using shea butter. These enterprises must match with the values of being respectful to the environment, and supporting fair trade. As a retailer, Nikarit's target customers will be women aged 20 to 50, and small businesses, like hairdressers and tattoo studios, that show interest in natural products.

### 3.2 - PRODUCT IDEA

#### 3.2.1 - Current situation

The use of shea has currently been increased in both cosmetic and agri-food industries in recent years in Europe. Exhibit 1 shows the growth that shea importations has experienced during the last years in Europe.

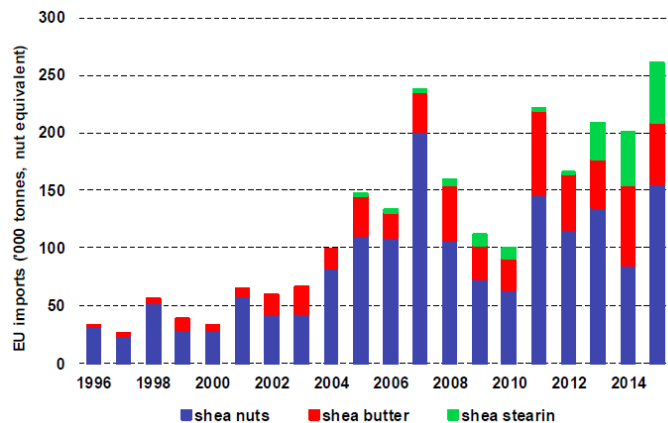


Exhibit 1. Source: LMC International

According to OAN International's experience during its trips, the harvesting and treatment process of shea nuts is arduous and time consuming. The organization has also become familiar with the local market in Benin, and the factors that influence it. There is an entity called AKB (Association Karite Benin)



that currently works with most of the cooperatives of women producers of shea butter in Benin. This organization buys the shea nut and shea butter from such cooperatives, and subsequently sells it to the companies that are interested in the raw material. The current price paid by the AKB can be found in the Table 1, and it can change depending on the seasonality and the quality of the product. The main AKB's clients are KNAR (Nordic conglomerate of enterprises), Floudor (a Lebanese company), and Natura (Beninese enterprise that exports cosmetics to the United States and France).

Type of Product	Amount	Min. Price		Max. Price	
Nut	3 kg	100 CFAs	0,15 €	250 CFAs	0,38 €
Butter	1 kg	650 CFAs	0,99 €	850 CFAs	1,30 €

Table 1

In accordance with a study conducted by LMC International, the core shea exporting countries are Burkina Faso, Mali and Ghana, with a 26, 19 and 17 per cent respectively. Benin follows them as the fourth highest producer with 11% of the global exportable production, which makes it one of the world powers in shea production.

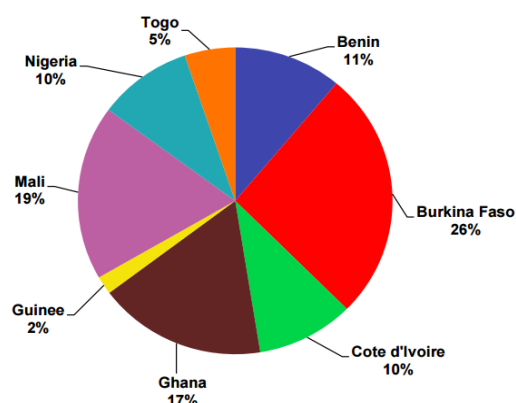


Exhibit 2. Source: LMC International

Exhibit 2 shows the distribution by countries of the average shea exportation during the last five years, provided by LMC International. Burkina Faso, Mali and Ghana account for over 60% of production over the last three years.

Nikarit has already been in contact with three cooperatives of women who produce shea butter. These three groups are located in the villages of Monnon, Besan-Gourou and Sansi Gandó. The shea butter that Nikarit brought to Spain during 2016 was produced by these three cooperatives. Some photos of this cooperatives and the management team are included in Appendix 4.1.

Apart from the cooperatives that Nikarit is collaborating with, the management team has visited other groups of women in order better understand te

production process, and the Beninese shea butter market. The production conditions of the cooperatives which are included in the AKB network are significantly better than the rest of the groups. Also, the infrastructure and the technical knowledge is more advanced.

### **3.2.2 - The product**

Shea butter is an ivory-colored fat extracted from the nut of the African shea tree, which has exceptional healing properties for the skin. It is a triglyceride derived mainly from stearic acid and oleic acid. It is used in cosmetics as moisturizer, salve or lotion and contains the following fatty acids: oleic acid (40-60%), stearic acid (20-50%), linoleic acid (3-11 %), palmitic acid (2-9 %), linolenic acid (< 1%) and arachidic acid (< 1%).

The name of the project, *Nikarit*, comes from the mix of the words Nikki and Karite. The first one is the name of the city where the NGO OAN International focuses their activity in Benin. The second one, *karite*, is the name *shea* in French, which is the official mother language in Benin.

Nikarit will provide its clients and partners shea butter of the highest quality, manufactured by cooperatives of women in Benin. The added value of the product lies in its own characteristics and in the social objective that it pursues. Through this activity, the firm intends to empower these African women, and supporting their capacity to decide the present and future development of their own community.

To guarantee the satisfaction of its customers, Nikarit will adapt to the delivery frequency of the production needs of its clients. Naay Botanicals, an enterprise that has manifested itself as prospective client of Nikarit, currently orders shea butter maximum once a month. The amount this company orders depends on the seasonality. Consequently, our firm will focus on four deliveries the during the first activity year to reduce costs. These four deliveries will be done in September 2017, December 2017, February 2018 and June 2018, and they are defined in economic and operation terms on the Financial Planning section (3.11). However, as the number of clients of Nikarit increases, the frequency could be increased as needed.

To guarantee the quality of our product, an in-depth analysis of the characteristics of the shea butter will be made first, in which all relevant parameters will be measured so all quality requirements are met for its commercialization. This analysis is only required once, and it will take place at the beginning of the firm's activity. The results report will be given to every client of the company, so they can understand the characteristics of the product they are buying. A second analysis must then be done to every batch that Nikarit brings to Spain. This analysis will be more general, and will include a complete microbiological control, a pH control, and a density control. The aim is to verify that the results of the first analysis match the second one. Nikarit has asked for a price quote to the Universidad de Valladolid's laboratories. The estimated cost of the first analysis is €2283,30. The second analysis price is estimated to be €44. Analysis' budgets are included in Appendix 4.2. It should be noted that the budgets are provided in Spanish due to being produced by companies from Spain. An example of general analyses that must be done to every batch can be found in the Appendix 4.3 and were provided by the company Shea Butter Guys.

### **3.3 - MANAGEMENT TEAM**

*Beatriz Vázquez, CEO (Chief Executive Officer)*

Beatriz, 25, holds a Bachelor's in Law and Business Administration from Universidad Carlos III in Madrid. She is studying for a Master's in Law at the same university, and has interned at the prestigious Spanish law firm: Perez-Llorca. Throughout her career at the NGO OAN International, Beatriz has worked as the national Project Manager, and as Nikarit's promoter.

As Nikarit's CEO, Beatriz will be responsible of developing high quality business strategies and plans, leading and motivating the Nikarit team, and overseeing all operations and business activities to ensure they produce the desired results.

*José María Elola, CFO (Chief Financial Officer)*

José, 25, holds a Bachelor's Law and Business Administration from Universidad Autónoma de Madrid. He is studying for a Business Consulting Master's at

ICADE, and works as a Business Consultant in Management Solutions. With regard to his career at the NGO OAN International, José is the National Human Resource Officer and he is part of the project Nikarit.

As Nikarit's CFO, José will be responsible of driving the company's financial planning, performing risk management by analyzing the organization's investments, and deciding on investment strategies.

*Pablo Jordán, COO (Chief Operating Officer)*

Pablo, 22, is currently a student in Industrial Management Engineering at the Universidad de Valladolid. He has done his bachelor internship at Renault España. Though his career at the NGO OAN International has been shorter than his project partners, he is currently part of the project Nikarit, and provides support to different activities of the NGO, including the organization of events and the development of the Human Resources Plan.

As Nikarit's COO, Pablo will be responsible for the daily operation of the company, and will routinely report to Nikarit's CEO. He will design and implement business strategies, plans, and procedures, will establish policies that promote Nikarit's mission, vision, and core values, and oversee operations of the company.

*Positions to be filled*

- ❖ Accountant: Responsible for the auditing the company's accounts. As OAN International is mostly formed by university students and recent graduates, this position can also be covered by an OAN International member.
- ❖ Beninese counterpart: This person will be responsible for the control of the activity in Benin. He or she will periodically visit the women cooperatives to support their relationship with the company, and will ensure that the shea batches are delivered correctly and by the deadlines. This position could be covered by an AKB's member due to the partnership between both organizations.
- ❖ Community Manager: This position will be offered as an internship opportunity for a Spanish student to develop their bachelor thesis. They

will be responsible for designing the marketing campaign during his/her internship with the opportunity to be hired as a full-time staff at Nikarit, should their work be deemed satisfactory.

### **3.4 - MARKET AND COMPETITION**

#### **3.4.1 - Market Size**

Potential customers of Nikarit include individuals and SMEs that currently market cosmetics products, or who want to introduce new products made of shea butter. Geographically, Nikarit will initially be launched in Spain, more specifically in Madrid and Castilla y León. These regions have been chosen due to the active location of the NGO OAN International. Nevertheless, Nikarit will look for new clients outside of this region to grow its sphere of opportunity.

Based on the data given by Stanpa (National Association of Perfumery and Cosmetics), there are more than 400 enterprises in the perfumery and cosmetics sector in Spain 84% of these enterprisers are SMEs. The business volume that this sector created during the year 2016 was of 6657M€. The 2016 volume resulted in an increase of more than 1000M€ as compared to year 2015. According to data from the same source, exportation increased 6,4% between 2015 and 2016. Despite the national consumption decline in shea butter resulting from the 2008 financial crisis, the economic recovery has been accompanied by an increase in the volume of cosmetics sales. According to this data, exportation and national consumption are expected to experience a positive growth in the cosmetic sector during 2017.

In the perfumery and cosmetic sector can be differentiated into various subsectors, including: perfumes, personal care products, skin care products, hair care products, and cosmetics. Not all of these subcategories concern our product since shea butter is not yet used in cosmetics or perfumes. Based on Stanpa's data, hair care products consumption has increased 0.82%, and skin care products consumption has increased a 3,9% between 2015 and 2016.

#### **3.4.2 - Customer Needs**

Nikarit's clients are Small and Medium Enterprises (SMEs) that market their own cosmetics products. Consequently, they require quality products that

respect delivery terms and are affordable. Nikarit will work to obtain the Ecological Certification early in the company's development as these companies typically commercialize Eco and Bio products. There are several ways of obtaining this certification, but the option chosen by Nikarit would be to obtain it in Benin. Nikarit would register as ecological products importers from third world countries in Spain. Information regarding this certification and the process Nikarit should follow to obtain it was provided by CAECyL (Organic Farming Council in Castilla y León).

In order to ensure Nikarit is importing the highest quality of product, each batch will be scrutinized to ensure that the quality is good and not polluted. An example of the report that will be generated through this analysis is included in Appendix 4.3. To guarantee the delivery terms of the product, Nikarit will adjust their delivery calendar to align with the client's production needs. To achieve this, the firm must be in contact with their clients constantly, ensuring the needs of shea butter can be fulfilled. Also, Nikarit will attempt to receive as much feedback as possible about the service they provide from their clients. This will allow Nikarit to better know their customer and allow them to improve their services and adjust their costs. Generally, this feedback and communication between Nikarit and its clients will improve the firm's efficiency.

As most of Nikarit's potential clients commercialize Eco and Bio products, the fact that the firm has a social purpose makes them be predisposed to collaborate as clients. In addition, the NGO OAN International brought some shea butter as sample of the product during its 2016 trip, and received a positive response due to its characteristics.

Apart from SMEs, client of Nikarit will include private customers and small businesses that will use shea butter as a final product. These clients are looking for natural cosmetic products with extremely good moisturizing properties, and with a social purpose. According to the market research conducted by Nikarit during the course of 2016/2017, its core clients in this sector would be hospitals, tattoo studios, hairdressers, and physiotherapy clinics. Shea butter has also been sold as an African souvenir in some fairs that OAN International has participated.

### 3.5 - COMPETITOR ANALYSIS

Nikarit will be in competition with companies which import, or are able to import, shea butter from West Africa countries to Europe. A list of Nikarit's primary competitors can be found in Table 2. As the main activity will be the wholesale of butter, firms like The Body Shop, or l'Occitane are not included in the list because they do not act as suppliers, rather they buy raw material directly from the origin country (Ghana), and sell the final product after processing it.

Name of the Company	Website	Location	Info	Contact
<b>Ketoni Global Resources Limited</b>	<a href="#">Link</a>	Nigeria	Exportation to America, Asia and Europe	
<b>VINK Chemicals</b>	<a href="#">Link</a>	Germany	50 kg = 6€/kg. 100 kg = 5€/kg. 20 MT = 3€/kg	<a href="mailto:support@vink-chemicals.com">support@vink-chemicals.com</a>
<b>Shea Butter Central</b>	<a href="#">Link</a>	Ghana		
<b>Hayloft Limited</b>	<a href="#">Link</a>	Nigeria		<a href="mailto:sales@sheablossom.com.ng">sales@sheablossom.com.ng</a>
<b>BGC Limited</b>	-			
<b>Alpha Karite</b>	<a href="#">Link</a>	Cote d'Ivoire		
<b>Micoh International Coy</b>	-	Nigeria		
<b>Netune Atlantic UK LTD</b>	<a href="#">Link</a>	Nigeria		<a href="mailto:info@netuneatlantic.com">info@netuneatlantic.com</a>
<b>Shea Butter Guys</b>	<a href="#">Link</a>	London (UK)	100 kg - 599 kg = £7.78/kg 600kg up to 999kg = £6.35/kg 1000kg up to 20000kg = £ on request	<a href="mailto:info@sheabutterguys.co.uk">info@sheabutterguys.co.uk</a>
<b>AdinCraft Exports Enterprise</b>	<a href="#">Link</a>	Ghana	Minimum order quantity of 1000kg = US\$2.70/kg	

<b>Asantewaa Chocolat</b>	<a href="#">Link</a>	UK	They don't export to Spain currently	<a href="mailto:export@aljawharaexports.com">export@aljawharaexports.com</a>
<b>Into Exports Limited</b>	<a href="#">Link</a>	UK		<a href="mailto:intoexports@gmail.com">intoexports@gmail.com</a>
<b>Drupe Resources Concepts Limited</b>	<a href="#">Link</a>	Nigeria		<a href="mailto:druperesources@gmail.com">druperesources@gmail.com</a>
<b>Mandingo Village</b>	-	Cote d'Ivoire		
<b>Abu-Amad Nig. Limited</b>	-	Nigeria		
<b>Capeyl Trust</b>	<a href="#">Link</a>	Nigeria	Large packaging (20Kg or 55Kg containers) Small packaging (5Kg or 10Kg containers)	<a href="mailto:info@capeyltrust.com">info@capeyltrust.com</a>

Table 2

### 3.6 - NIKARIT COMPETITIVE ADVANTAGES

Nikarit has several competitive advantages:

- ❖ It is the **first registered Beninese shea butter importer company from Spain**. There are not any Beninese shea butter importer companies registered in the Spanish Chamber of Commerce. This is seen as both a challenge and an opportunity for Nikarit, so it can position the firm in the market as a reference company.
- ❖ Real **social impact**. One of the main differences between Nikarit and its competitors is that its main target is to help the Beninese women, instead of trying to enrich itself at the cost of others. This has several advantages, but the two most important are that the women's satisfaction will significantly increase and, as Nikarit's impact grows with new development cooperation projects, its clients will show more interest and it will be easier to attract new ones.
- ❖ **Managed by students and recent graduates**. This can be seen at the very first moment as a disadvantage due to the professional inexperience,



but being managed by young people is part of OAN and Nikarit's philosophy. What will make the difference is young people's desire to change world's destiny. Due to this and the characteristics of the project, there are a lot of people who have already shown interest in helping make this project successful.

- ❖ **Support from local population.** As it has already been said, the women's satisfaction will significantly increase as they notice that their incomes are growing, and the impact they are making in their own communities.
- ❖ **Backed by an NGO.** Nikarit's philosophy is not to use this as a marketing strategy. Since the firm's profit will be reinvested in women's communities directly, and in projects that OAN International will develop, the results of these projects will be a sample of Nikarit's purpose for its clients.

### 3.7 - MARKETING AND SALES

Nikarit's aims are to put itself in the map of the supplier cosmetic industry within three years (2021), and to obtain the **ecological certificate** for the shea butter it imports from Benin during the year 2018. Meeting these goals, it will make attracting new clients easier. 2023 is Nikarit's target year to be the shea butter reference supplier in Spain, and to begin expanding operations in other European countries.

#### 3.7.1 - Promotion & Advertising

Nikarit will follow the next strategy in order to be as successful as possible:

- ❖ Nowadays **social networks** are a powerful advertising tool. Being present in Facebook, Twitter, Instagram, YouTube, etc. will allow Nikarit to reach a diverse group of clients. Nikarit will have to count on OAN International's design team to create an effective brand image that will people's attention. This job as Community Manager can be offered to Spanish Universities as a Bachelor Thesis, and as an Internship for the students interested. The students who show interest in this project will be interviewed by Nikarit's team to make sure they match with OAN and

Nikarit's philosophy. On the first year, Nikarit will be present in social media through its profiles on the various social networks. Due to the fact that OAN is formed by university students, it will be helpful if the rest of the volunteers of the organization share Nikarit's publications so it can be spread through personal networks. After the first economic results, the firm will start further investments into social media platforms such as in Facebook and Instagram.

- ❖ **OAN International's events.** As a NGO, OAN organizes and participates in congresses, fairs, and university meetings. These will be wonderful occasions to get closer to the university public. Apart from that, it will help Nikarit to do networking with other organizations in order to find new partners and clients.
- ❖ **Website.** Being present on the internet is. Many people would think that if they search "*Nikarit*" on the internet, and they do not find anything, it is because it does not exist, or it is not a good/developed business. Nikarit will text its online market advantages by entering the e-commerce market, which would allow people to buy shea butter from their own homes. The development of the website will be done using the WooCommerce platform, and the hosting service will be hired to Red Coruña. The hosting service will have a cost of €4,99 per month. For the distribution service, Nikarit will hire a delivery company, chosen through the platform Packlink Pro, which will be related to the website. It will be possible to choose between 24 hour and 72 hour deliveries, depending on the price that the client is willing to pay, (see in Image 2). It will also be possible to use different forms of payment.

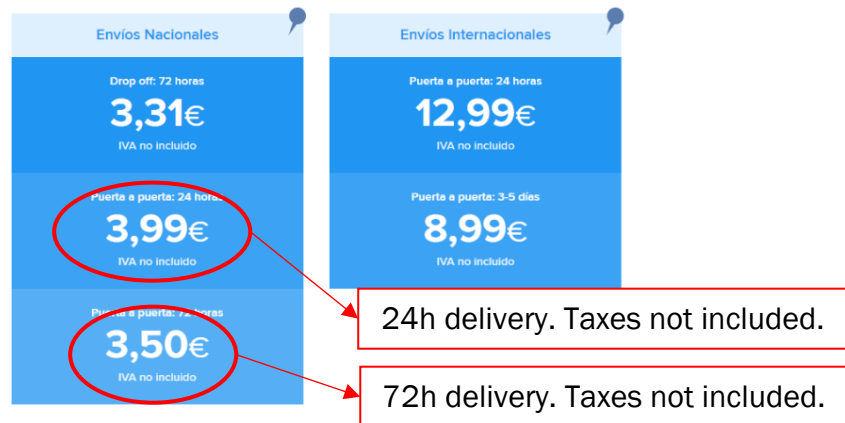


Image 2. Screenshot of <https://pro.packlink.es/precios>

- ❖ **Mailing.** Nikarit will send emails on a monthly basis to their contacts and people interested in the project. These emails will contain information about Nikarit’s activity, development of OAN’s projects, offers on the website, and other related information or news.
- ❖ **Christmas and Summer Campaigns.** This is as option that must be studied together with Naay Botanicals, in order to report profit for both entities. If determined to be profitable for both parties, seasonal hampers and batches of products will be produced at discounted prices.
- ❖ **Homemade Workshops.** The management team of Nikarit has experience on making creams with shea butter and other raw materials like essential oils. These kind of activities will be an effective way to make the project known and to create product loyalty. These workshops, will be designed for small groups, so Nikarit’s members will have the opportunity to share their experiences in Africa and in developing this project.

### 3.7.2 - Pricing Strategies

As Nikarit will have two different business lines, as suppliers and as sellers of a final product. The pricing strategy will be different for both. The prices described within this section are without taxes.

### *As Suppliers*

Based on the market study done by Nikarit, there are four kinds of possible clients that can be distinguished by the amount they order, as shown in Table 3.

Type of Client	Q min. (Kg)	Q max. (kg)
I	25	50
II	50	100
III	100	500
IV	500	1000

Table 3

The smallest amount that can be ordered as an enterprise will be 25 Kg. In case that any enterprise is interested in buying less than that amount, it will be considered as a retail sale. Each type of client (I, II, III or IV) has its own equation in order to calculate the price for the amount ordered. The equations will be exponential, so it will be calculated given the prices and the amounts defined in Appendix 4.4, following the formula below, where P is the price, Q is the quantity ordered, and A and B are constants for each exponential equation:

$$P = A * B^Q$$

Exhibit 3 presents the pricing strategy followed by Nikarit as a supplier.

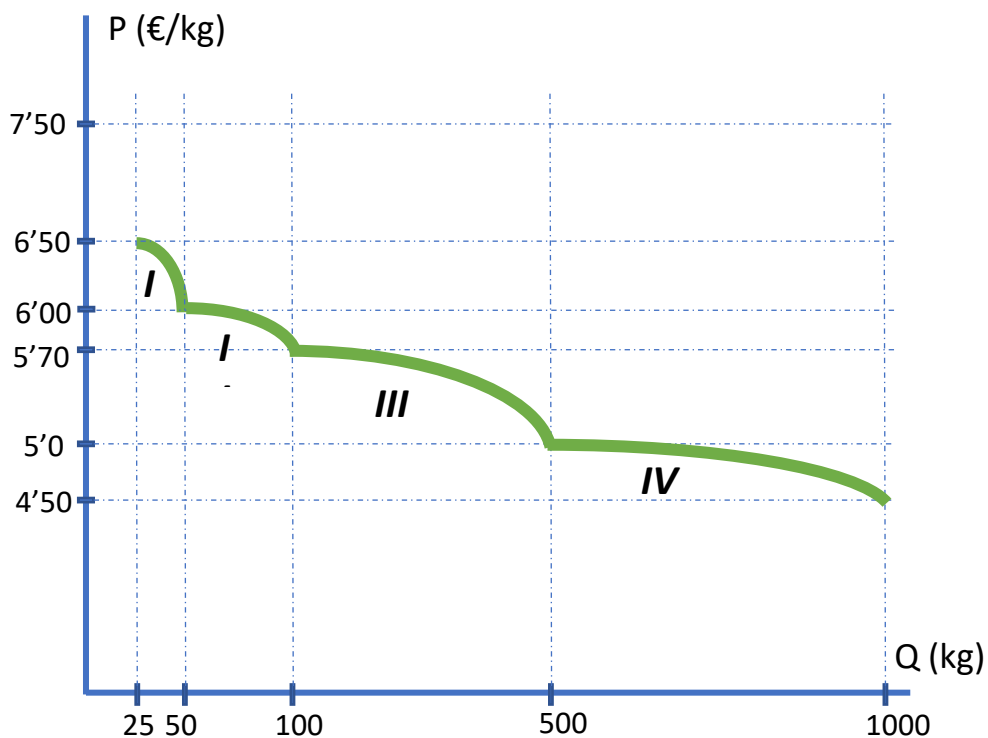


Exhibit 3. Developed by Nikarit

In case any client interested in buying more than 1000 kg, instead of calculating the price by an exponential equation, a decreasing logarithmic formula will be used. The logarithmic formula will be obtained with the prices and amounts defined in Appendix 4.4, and will be the logarithmic trend equation for the data given. According to the prices determined, the following equation will be used to calculate the price for amounts greater than 1000Kg:

$$P = -0,511\ln(Q) + 8,0786$$

#### Retail

Nikarit will have different prices depending on the amount ordered by the client. The price will also depend on the type of client. The prices for small business, such as hairdressers or tattoo studios, will be lower than for final consumers in order to create loyalty.

According to the budget provided by the company ARCAS (Appendix 4.5.1), the unit price for the 100ml pot will be of €0,364. The specifications of the pots are included in the Annex 4.5.2. The company chosen for the label printing Pixart Printing. It is an Italian firm that offers competitive price and quality, and it is

used by other cosmetic enterprises. The price for a thousand labels will be of €178.64 (€0.18 per unit). Packaging cost must also be considered and, will be done by Naay Botanicals. Detailed of this cost are provided in Appendix 4.7. According to these prices and the rest of the costs involved such as logistics, purchase, or analyses' costs, the selling price fixed by Nikarit is shown in the Table 4.

Type of consumer	Price	Amount
Individuals	6,00 €	1
Online	6,00 € + Delivery cost	1
	60 € (Free delivery)	> 10
Small Business	5,00 €/unit	> 10
	4,50 €/unit	> 25
	4,30 €/unit	> 50

Table 4

### 3.8 - BUSINESS SYSTEM AND ORGANIZATION

#### 3.8.1 - The Business System

Nikarit's business activity is focused on the shea butter wholesale as raw material for Spanish SMEs, and as a final retail product. Nikarit's targets are to empower the Beninese women and to support the development of the domestic economy. For that purpose, the NGO will invest the profit obtained by this activity in development cooperation projects. This will improve the quality of life of these women and their communities.

Shea butter will be bought from the AKB, an organization which supports most of the groups of women that manufacture shea butter in Benin. The price and conditions will be negotiated during OAN International's 2017 trip. Based on the information obtained during 2016, the price ranges from 650CFAs to 850CFAs.

With regards to the logistics required to take the shea butter from the northeastern Benin, to Spain, Nikarit has considered several options:

- ❖ **Air transport.** This option would be the fastest, and the most secure. Because of this, it is the most expensive of all the alternatives. Due to the cost of the air transport (4216,08 € for 1 pallet), it has been discarded since the business would not be profitable anymore. The budget provided by SOLCOEX has been included in Appendix 4.6.1.
- ❖ **Land transport – Ferry – Truck.** This option has been studied but due to the political instability of the region it has been discarded as the transport from Nikki to Tanger (Morocco), would be too difficult and dangerous.
- ❖ **Cargo, shared with other Spanish companies, or hiring a transportation enterprise.** The best option has been provided by the Nigerian company ENAL Marine, whose budget is detailed in Appendix 4.6.2. However, the management team will continue to look for a better solution, to maximize the profit of the business activity.

Since shea butter will be imported as raw material, and a part of it will be sold as final product, it must receive a packaging process in Spain. The company Naay Botanicals has offered itself to help Nikarit with this process. The partnership between, Nikarit and Naay will be explained in next section.

### **3.8.2 - Partnerships**

Nikarit has joined forces with Naay Botanicals, an enterprise whose core values match with OAN International's, and who commercializes cosmetic products in Spain. This firm has also offered their facilities for packaging and warehousing the final shea butter pots. In return, Nikarit will pay the costs of the operation, detailed in Appendix 4.7. The partnership between Nikarit and Naay Botanicals will be a key element for finding further clients and empowering both business activities. Since Nikarit will work as Naay's supplier, this help will be compensated with discounts, the aim of which is to build a strong relationship between both firms.

Nikarit will buy the shea butter from AKB. In return, OAN International will try to include more women cooperatives in AKB's network. The villages that the NGO will try to include are from Nikki's region, and must fulfill some minimum conditions, such as, already being shea butter producers in cooperatives, and

being willing to improve their manufacturing process due to the education provided by the AKB. Nikarit's philosophy is to let the women be the protagonist of the development of their communities, so if they do not see it as a need, Nikarit will not force them in any way to collaborate. This partnership will be good for both sides, due to it providing an increment income for AKB, and easing the Beninese logistics for Nikarit.

### **3.8.3 - Organizational Structure and Management Style**

The management team consists of the three founding members, who fulfill the functions of CEO (Beatriz Vázquez), CFO (José María Elola), and COO (Pablo Jordán). Nikarit's management will practice a cooperative style of management, and intends to work as a team. This means that main decisions will be discussed and made together by the three founding members.

### **3.8.4 - Operating Location(s)**

Nikarit will begin its business activity in Valladolid (Castilla y León, Spain), as it is where its core members and clients are located. Nevertheless, Nikarit will try to begin its activity in Madrid as soon as possible due to the wide range of companies and opportunities that are presented in this region.

### **3.8.5 - Personnel Planning**

The number of employees will be increased according to the business activity. The more customers Nikarit has, the more personnel will be required. Diversification of the project's activity may occur should economic opportunities arise, such as Nikarit beginning to produce its own cosmetic line. If this does occur, a new business plan will need to be made.

## **3.9 - IMPLEMENTATION SCHEDULE**

Table 5 presents the steps followed so far, and the next steps that must be taken in 2017 and 2018. The idea of this project was born in 2015, and it began being developed in 2016 by the management team. The tasks made during that year were established to better understand how the market works and to ensure the success of the project. Most of the steps will be given during the present year, 2017, when the organization begins its business activity. Most of the contracts and partnerships will be signed, and the most important



researches will be done. For the year 2018, one of the main and hardest objectives will be to get the ecological label for the shea butter in Benin.

Business Activity Semester Tasks Months	2015	2016												2017												2018											
		-												1º												2º											
		1						2						1						2						1						2					
		1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
<b>Pre-project Activities</b>																																					
Detection of need and potential opportunity																																					
Project idea																																					
<b>Operations</b>																																					
Direct contact with women's cooperatives																																					
Shea butter's market study in Benin																																					
Personal contact with AKB																																					
Negotiation with AKB																																					
Partnership with AKB																																					
First shea butter purchase																																					
Commercialization of the first batch																																					
Crowdfunding campaign																																					
Contract with delivery company																																					
Contract with importer company																																					
Shea butter purchase																																					



### 3.10 - OPPORTUNITIES AND RISKS

Since there is no other similar business importing from Benin, there is not any clear regulation with law enforcement. Due to this, Nikarit runs the risk is of breaking the law at any point of the business chain without knowingly doing so. Also, as Benin develops as country, there will be new law regulation that Nikarit will have to meet and adapt to. To solve this problem, Nikarit is in contact with other enterprises and organizations which had already dealt with this issue, or are currently developing their activity in Benin, that will serve as advisers.

The business depends on the trend of the cosmetic industry. As it is not a basic need, the business will be affected by of the reduction of cosmetic consumption in the event of an economic recession in Spain or Europe. To minimize this impact, Nikarit will study the option of diversifying its business. Naay Botanicals has already offered the option of helping Nikarit to launch its own cosmetics line.

As Nikarit's activity involves a lot of people and entities, there could be any point where the business chain can break. Examples of this could include problems with delivery logistics, or a poor harvest. To cover this risk, Nikarit will develop contracts where the responsibilities of each part are clearly defined, and the project will define secondary plans that will be enacted if needed.

Nikarit seeks to be seen different by the local population than the rest of *white companies* that make business in Africa. The firm would like to be seen as part of the local culture, rather than just another company that makes money off of their production. The personal interaction with the cooperatives of women while on OAN International's trips to Nikki (Benin) will be the key this goals success.

The management team of the project will not earn any money from their job in Nikarit, and will have their own jobs outside of the NGO. Due to this, the management team will be supported by the rest of the volunteers of the NGO, so they can complete the activities that must be done.

### 3.11 - FINANCIAL PLANNING

To develop de financial planning, the macroeconomic scenario that has been considered follows the current trend of slow economic growth, and a decrease in the unemployment rate based on the data from the International Monetary Fund.

Project income will include revenues from the activities as wholesaler and retailer of shea butter. This income would be included in the conditions and prices previously explained in section 3.7.2, and included on the appendices. In terms of costs, Nikarit will have to consider the costs included in Table 6, as well as costs discussed previously.

	Prices	Comments	
Transport Benín - Barcelona	893,00 €		For 200 Kg
Shea Butter purchase	1,30 €		Per Kg
Packaging process	0,40 €	+ Taxes	Per unit
Characterization Analysis	2.283,30 €	Taxes not included	Once
Batch Analysis	44,00 €	+ Taxes + Transport	Per batch
Pots' purchase (100 ml)	0,336 €	Taxes & Transport included	Per unit
Labeling printing	178,64 €	Taxes included	1000 labels
Dossier of Product	300,00 €	Taxes included	
Web building y e-commerce	370,00 €		Total

Table 6

Tables 7, 8, 9 and 10 describe the four batches that will be produced from September 2017 to August 2018, and are described in economic terms. The operating expenses are not included in these tables as they are not direct costs in the shea butter purchase process. These costs are included in the Profit & Loss statement (Table 11).

As we can see, the biggest profit margin is generated in the retail business line, as the price per kilogram is high. The retail prices have been defined based on a market study and could vary as the prices are very competitive in economic terms. Based on the market test done by the management team during the year

2016, Nikarit will twice order shea butter for the purpose of retail: September (batch #1), and February (batch #3). Each time the purchase order will be of 100kg, which will make a thousand pots (2,000 pots the entire economic year), that will be sold to individuals and small businesses. Nikarit will place four orders for the purpose of supplying raw material, and it expects to increase the amount ordered due to the growth of client base. The batches will be ordered in September (batch #1), December (batch #2), February (batch #3) and June (batch #4). Due to the starting conditions of the business, at the very first moment the wholesale business will not report profits because of the small number of clients. As the number of clients increase, the profits will begin as to be seen in batch #4 (Table 10).

Table 11 presents the P&L statement for the operating year (September 2017/August 2018). The operating expenses consider the costs of the characterization analyses (taxes included), the batch analyses for the four batches, the elaboration of the shea butter's dossier, and the development of the website. Included in the operating expenses a budget of € 1000,00 for marketing purposes.

Batch #1		1st price tranche	2nd price tranche	3rd price tranche	Total
Wholesale	Amount (kg)	50	25	25	6.375,00 €
	Unit price	6,00 €	6,50 €	6,50 €	
	Subtotal	300,00 €	162,50 €	162,50 €	
Retail	Amount (units)	800	100	100	
	Unit price	6,00 €	5,00 €	4,50 €	
	Subtotal	4.800,00 €	500,00 €	450,00 €	
Purchase costs	Shea butter purchase	Amount (kg)	200		2.292,91 €
		Unit price	1,30 €		
		Subtotal	260,00 €		
	Transport	Ship	893,00 €		
		Truck	225,31 €		
	Pots	Amount (units)	1000		
Unit price		0,336 €			
	Subtotal	336,00 €			

	Packaging	Amount (units)	1000	
		Unit price	0,40 €	
		Subtotal	400,00 €	
	Labels	Amount (units)	1000	
		Unit price	0,179 €	
		Subtotal	178,60 €	
<b>Total profit</b>				<b>4.082,09 €</b>

Table 7

Batch #2		1st price tranche	2nd price tranche	3rd price tranche	Total
Wholesale	Amount (kg)	100	50	50	1.195,00 €
	Unit price	5,70 €	6,00 €	6,50 €	
	Subtotal	570,00 €	300,00 €	325,00 €	
Retail	Amount (units)	0	0	0	
	Unit price	6,00 €	5,00 €	4,50 €	
	Subtotal	0,00 €	0,00 €	0,00 €	
Purchase costs	Shea butter purchase	Amount (kg)	200		1.378,31 €
		Unit price	1,30 €		
		Subtotal	260,00 €		
	Transport	Ship	893,00 €		
		Truck	225,31 €		
	Pots	Amount (units)	0		
		Unit price	0,336 €		
		Subtotal	0,00 €		
	Packaging	Amount (units)	0		
		Unit price	0,40 €		
		Subtotal	0,00 €		
	Labels	Amount (units)	0		
		Unit price	0,179 €		
		Subtotal	0,00 €		
	<b>Total profit</b>				

Table 8

Batch #3		1st price tranche	2nd price tranche	3rd price tranche	Total	
Wholesale	Amount (kg)	100	200	0	7.520,00 €	
	Unit price	5,70 €	6,00 €	6,50 €		
	Subtotal	570,00 €	1.200,00 €	0,00 €		
Retail	Amount (units)	800	100	100		
	Unit price	6,00 €	5,00 €	4,50 €		
	Subtotal	4.800,00 €	500,00 €	450,00 €		
Purchase costs	Shea butter purchase	Amount (kg)	400			3.185,22 €
		Unit price	1,30 €			
		Subtotal	520,00 €			
	Transport	Ship	1.300,00 €			
		Truck	450,62 €			
	Pots	Amount (units)	1000			
		Unit price	0,336 €			
		Subtotal	336,00 €			
	Packaging	Amount (units)	1000			
		Unit price	0,40 €			
		Subtotal	400,00 €			
	Labels	Amount (units)	1000			
		Unit price	0,179 €			
		Subtotal	178,60 €			
	<b>Total profit</b>					

Table 9

Batch #4		1st price tranche	2nd price tranche	3rd price tranche	Total
Wholesale	Amount (kg)	200	200	0	2.340,00 €
	Unit price	5,70 €	6,00 €	6,50 €	
	Subtotal	1.140,00 €	1.200,00 €	0,00 €	
Retail	Amount (units)	0	0	0	
	Unit price	6,00 €	5,00 €	4,50 €	



		Subtotal	0,00 €	0,00 €	0,00 €	
<b>Purchase costs</b>	<b>Shea butter purchase</b>	Amount (kg)	400			<b>2.270,62 €</b>
		Unit price	1,30 €			
		Subtotal	520,00 €			
	<b>Transport</b>	Ship	1.300,00 €			
		Truck	450,62 €			
	<b>Pots</b>	Amount (units)	0			
		Unit price	0,336 €			
		Subtotal	0,00 €			
	<b>Packaging</b>	Amount (units)	0			
		Unit price	0,40 €			
		Subtotal	0,00 €			
	<b>Labels</b>	Amount (units)	0			
		Unit price	0,179 €			
		Subtotal	0,00 €			
	<b>Total profit</b>					

Table 10

<b>P &amp; L - September 2017 / August 2018</b>		
	<u>Amount (kg)</u>	<u>Value (€)</u>
Total Sales - Wholesaler	1.000	5.930
Total Sales - Retailer	200	11.500
<b><i>Total Turnover</i></b>	<b>1.200</b>	<b>17.430</b>
	<u>% over TT</u>	<u>(€)</u>
Purchase and Process Cost	-52,4%	-9.127,06
<b><i>Total Sales Cost</i></b>	<b>-52,4%</b>	<b>-9.127,06</b>
<b>GROSS SALES MARGIN</b>	<b>47,6%</b>	<b>8.302,94</b>
Marketing expenses	-5,74%	-1.000
<b>COMMERCIAL MARGIN</b>	<b>41,9%</b>	<b>7.302,94</b>
Personnel Expenses	0,00%	0
Other Operating Expenses	-21,07%	-3.672
Other Operating Incomes	0,00%	0
<b>EBITDA</b>	<b>20,8%</b>	<b>3.630,51</b>
Amortizations	0,00%	0
Impairment of Client Debts	0,00%	0
<b>EBIT</b>	<b>20,8%</b>	<b>3.630,51</b>
Financial Incomes	0,00%	0
Financial Expenses	0,00%	0
Other no Operating Expenses	0,00%	0
<b>PRE-TAX PROFIT</b>	<b>20,8%</b>	<b>3.630,51</b>
Corporate Tax (25%)	-5,21%	-907,63
<b>PROFIT AFTER TAX</b>	<b>15,6%</b>	<b>2.722,88</b>

Table 11



## 4 - APPENDICES



#### 4.1 - APPENDIX 1: Women's Cooperatives Photos



*Image 3. Women's cooperative in Monnon*



*Image 4. Women's cooperative in Sansi Gandó*



*Image 5. Women's cooperative in Besan Gourou*



*Image 6. Management Team, Translator (Lamatu), and counterpart (Sor Chantalle)*

## 4.2 - APPENDIX 2: Analyses' budgets

### 4.2.1 - Deep Analysis' budget #1 – Universidad de Valladolid

De: Marta Isabel Ozores	A: Beatriz Vázquez
Tf. 983 184682	Empresa: ONG OAN International
Mail: <a href="mailto:martaisabel.ozores@uva.es">martaisabel.ozores@uva.es</a>	Tf.
	Mail: <a href="mailto:beatrizvazquezdemiguel@gmail.com">beatrizvazquezdemiguel@gmail.com</a>

Ensayo solicitado	Detalles de la tarea	Lugar de realización	Importe total €
Análisis de Manteca de Karité	Análisis por CG-FID, CG-MS	Instalaciones del LTI. Edificio I+D+i Campus Miguel Delibes	2.283,30 €

Una vez formalizada la solicitud y acordada la fecha se procederá al envío del presupuesto para la aceptación del mismo.

Atentamente,



Marta Isabel Ozores

CORRESPONDENCIA			
LTI			
Número	C17004		
Fecha	23-02-2017		
Entrada		Salida	X



## ACEPTACIÓN DEL PRESUPUESTO

PARA LOS ENSAYOS

Ensayo solicitado	LD	Detalles de la tarea	Nº de unidades	Precio unitario €	Importe €
Análisis de FAMES		Puesta a punto del método GC-FID + calibrado		44,00	44,00
		Patrones 8 elementos		304,30	304,30
		Análisis por muestra	1	10,0:0	10,00
Análisis de plasticida		Puesta a punto del método GC-MS + calibrado		120,00	120,00
		Patrones 17 elementos*		873,90	873,90
		Análisis por muestra	1	15,00	15,00
Análisis de pesticida :		Puesta a punto del método GC-MS + calibrado		120,00	120,00
		Patrones 22 elementos		136,50	136,50
		Análisis por muestra		15,00	15,00
Análisis de aromas		Puesta a punto del método GC-MS + calibrado		120,00	120,00
		Patrones 17 elementos**		537,70	537,70
		Análisis por muestra	1	15,00	15,00
			<b>TOTAL 2.283,30 €</b>		

Por cada muestra adicional: 55€

\*Pendientes de encontrar y facturar los 6 restantes

\*\* Pendientes de encontrar y facturar los 15 restantes

Por favor, en caso de aceptación, firme abajo. En caso de necesitar corregir algún dato para la facturación, por favor, rellene el campo correspondiente:

	Datos del LTI	Correcciones
SOLICITANTE	Beatriz Vázquez	
NIF o aplicación presupuestaria		
Dirección		
Forma de contacto	Mail: <a href="mailto:beatrizvazquezdemiguel@gmail.com">beatrizvazquezdemiguel@gmail.com</a>	

Aceptación del Solicitante

PO:

Fdo.

## CONDICIONES GENERALES DEL PRESUPUESTO

- El importe no incluye el IVA.
- El muestreo previo es responsabilidad del cliente.
- El transporte de las muestras hasta las instalaciones del LTI correrá a cargo del cliente.
- La validez de este presupuesto es de 30 días.
- En caso de aceptación del presupuesto, envíenos aceptación del mismo, con la firma en el lugar destinado al efecto. Se recuerda que la aceptación es necesaria para comenzar el ensayo.
- Las muestras deben entregarse en el laboratorio en un plazo máximo de 30 días a partir de la aceptación de este presupuesto.
- El plazo de almacenamiento de muestras en el LTI una vez concluido el servicio es, como norma general, de dos meses.

SI NO RECIBE TODAS LAS PÁGINAS O ADVIERTE ERRORES DE IMPRESIÓN, LLAME AL TELÉFONO DE CONTACTO DEL SERVICIO QUE LE ATIENDE



*Grupo Hespérides Biotech, S.L.*

## **CONTRATO LABORATORIO DE CONTROL PRODUCTOS COSMÉTICOS**



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## **CONTRATO DE LABORATORIO DE CONTROL DE PRODUCTOS COSMÉTICOS DE HIGIENE PERSONAL**

### **CONTRATO**

En Sevilla a **XX** de **XXXXXX** de 2017

### **R E U N I D O S**

**DE UNA PARTE**, **XXXXXXXXXXXXXXXXXXXXXX**, mayor de edad, con DNI **XXXXXXXXXXXXXXXXXXXXXX** en nombre y representación de **XXXXXXXXXXXXXXXXXXXXXX** (en adelante **CLIENTE**), con CIF **XXXXXXXXXXXXXXXXXXXXXX** y domicilio en **XXXXXXXXXXXXXXXXXXXXXX**. y

**DE OTRA PARTE**, Alberto Barrera García, mayor de edad, con DNI 28794235Y en nombre y representación de **GRUPO HESPÉRIDES S.L.** (en adelante **INNOAGRAL**), con C.I.F B91788380 y domicilio en Crta. Utrera km. 1 41013 Sevilla.

Ambas partes, siendo responsables de la veracidad de sus manifestaciones, con el carácter con que intervienen, se reconocen la capacidad legal necesaria para otorgar el presente **ACUERDO MARCO DE COLABORACIÓN PARA LA REALIZACIÓN DE ANÁLISIS DE PRODUCTOS COSMETICOS E HIGIENE PERSONAL** y a tal efecto:

### **EXPONEN**

I.- Que **INNOAGRAL** es una sociedad mercantil que contempla en sus Estatutos, entre otras actividades, la prestación de servicios relacionados con el **ANÁLISIS FÍSICO-QUÍMICOS Y MICROBIOLÓGICOS**, en los términos y condiciones establecidos en la legislación vigente; que se encuentra autorizado, con número de autorización 11512LC, por la Agencia Española del Medicamento

y Productos Sanitarios (AEMPS); y cuenta con instalaciones necesarias para el desarrollo de la actividad objeto del presente convenio. Así, está interesada en colaborar con el CLIENTE en las actividades de control de sus productos cosméticos.

II.- Que el CLIENTE está interesado en contratar a INNOAGRAL, para la realización de los análisis de control de sus productos cosméticos.

III.- Que, por lo expuesto, ambas entidades, de común acuerdo, declaran la necesidad de aunar sus voluntades, suscribiendo el presente Acuerdo de conformidad con las siguientes:

## **CLÁUSULAS**

### **PRIMERA: OBJETO**

El objeto del presente Acuerdo es el establecimiento de un marco de actuación para la colaboración entre el CLIENTE e INNOAGRAL, consistente en que INNOAGRAL dará servicio para análisis de control de los productos cosméticos del CLIENTE, descritos en el ANEXO I.

Se establece además un convenio económico, descrito en el ANEXO II.

Habida cuenta de que los análisis se realizarán a demanda del CLIENTE, la facturación se llevará a cabo MENSUALMENTE.

### **SEGUNDA: LUGAR DE REALIZACIÓN**

Los servicios encomendados a INNOAGRAL objeto del presente contrato, serán prestados por éste en sus instalaciones ubicadas en:

Crta. Utrera km. 1  
41013 Sevilla  
Campus Universidad Pablo de Olavide  
Edificio 47 Laboratorio 203

### TERCERA: PROCEDIMIENTO

El CLIENTE suministrará al LABORATORIO toda la información necesaria para realizar las operaciones contratadas de manera correcta e INNOAGRAL comprobará que toda la información y/o materiales son adecuados para su fin previsto.

El muestreo e identificación de las muestras, así como el aseguramiento de su representatividad y adecuación a la normativa vigente será responsabilidad del CLIENTE que lo realizará en sus instalaciones.

A continuación, se describe el procedimiento y condiciones para la recogida de muestras en las instalaciones del cliente de forma gratuita:

- Importe mínimo a facturar por envío: 60 € + IVA. En caso contrario, se facturará el porte (5 € +IVA servicio 24 h o 10 € + IVA servicio mismo día)
- La recogida será por el servicio de mensajería coordinado por nuestro departamento de operaciones llamando al 954611419.
- Horario de recogida. Si se avisa antes de las 12h, recogida entre las 13 – 14 h. En caso contrario, recogida antes de las 19h. Servicio disponible de lunes a viernes.
- No se asumirán los costes de los envíos que se hagan a nuestros laboratorios a través de otra empresa a las descritas en la Hoja de alta de muestra y cliente.
- Fuera de España, INNOAGRAL asume los gastos de mensajería siempre que esto sea aprobado por nuestra oficina local.
- INNOAGRAL elude toda responsabilidad ante el extravío o demora de una muestra por parte de las empresas logísticas, ajenas totalmente a nuestra compañía.

Igualmente, el cliente será responsable de facilitar a INNOAGRAL las fichas de seguridad correspondientes a los productos que remita, así como las indicaciones necesarias para la protección de la salud de los trabajadores implicados desde la recepción de las muestras hasta su eliminación. Junto con las muestras, el CLIENTE enviará una solicitud de análisis en la que constará la información necesaria para la correcta identificación de las mismas, los



ensayos solicitados y método a emplear para cada muestra de ese envío y las especificaciones que debe cumplir el producto. INNOAGRAL pondrá a disposición del cliente dicha solicitud.

Una vez las muestras estén en INNOAGRAL, éste las registrará, dará su aceptación, y procederá a la realización de los análisis según los Procedimientos internos de INNOAGRAL o bien Procedimientos acordados con el CLIENTE y que se hallan descritos en el ANEXO I.

Para los productos y/o ensayos no incluidos en la relación del ANEXO I, el CLIENTE deberá consultar al laboratorio la posibilidad y condiciones de ejecución, debiendo quedar establecido/s por parte del CLIENTE, el producto, el ensayo y el método solicitado. Por su parte INNOAGRAL facilitará el presupuesto correspondiente.

Si durante el proceso analítico hay algún resultado fuera de especificaciones, INNOAGRAL contactará con el CLIENTE.

#### CUARTA: INFORMES Y RESULTADOS

Cualquier informe emitido por INNOAGRAL se entrega únicamente al beneficio del CLIENTE o cualquiera de sus representantes autorizados y será titularidad del mismo. Tal informe únicamente puede distribuirse o reproducirse en su totalidad. El CLIENTE no podrá en ningún momento modificar el contenido del informe o de cualquier otra información recibida de o relativa a INNOAGRAL o a su trabajo, en su propio beneficio.

A menos que sea preceptivo por ley, INNOAGRAL entregará su informe únicamente a aquellas personas o entidades específicamente designadas por escrito por el CLIENTE o sus representantes autorizados.

Cualquier acción realizada por el CLIENTE basada en informes o resultados proporcionados por INNOAGRAL como “preliminares” se efectuará a riesgo del CLIENTE. En la medida que sea posible el CLIENTE dará aviso o consultará con INNOAGRAL antes de implementar una retirada o reclamación de productos basándose en informes o resultados finales. Sin embargo, el CLIENTE será

único responsable con indemnidad de INNOAGRAL de cualquier decisión de retirada de un producto en base a informes o resultados de pruebas finales.

INNOAGRAL no será responsable de la modificación, retraso pérdida o mal uso de los documentos remitidos al CLIENTE en soporte electrónico, una vez estos han sido enviados por correo electrónico a la dirección facilitada por el CLIENTE y han salido del servidor de INNOAGRAL.

INNOAGRAL entregará los resultados de los análisis en el plazo de entrega establecido en los procedimientos de INNOAGRAL o en su caso en los acordados por ambas partes.

En dicho informe de resultados constará el código de muestras recibidas y a que lote pertenecen, siempre que el cliente haya facilitado la información. Igualmente indicará el cumplimiento o no de la especificación indicada por el CLIENTE en la solicitud de análisis para el producto analizado. La liberación del producto es responsabilidad del CLIENTE.

#### QUINTA: RETENCIÓN

Después de la puesta a disposición de los resultados al CLIENTE, INNOAGRAL retendrá en depósito los productos durante un mínimo de 1 mes, con excepción de muestras perecederas.

INNOAGRAL conservará toda la información pertinente sobre los servicios prestados objeto de este CONTRATO por un periodo de cinco años a contar desde la puesta a disposición del informe. Durante este periodo los datos estarán a disposición del CLIENTE previa solicitud escrita de los mismos, asumiendo éste el coste que ello pueda ocasionar (precio por folio impreso 0,025 euros).

#### SEXTA: PAGO

El CLIENTE pagará a INNOAGRAL los servicios y gastos de acuerdo con las facturas que INNOAGRAL emita, que deberán abonarse en el plazo establecido en las condiciones indicadas en la factura. De forma general, el cobro de los servicios será mediante domiciliación bancaria, en la cuenta

XX, a 30 días a contar desde la fecha de la factura. A los importes que no sean pagados a su vencimiento se les aplicará un interés de demora de 1,5 % mensual hasta su total pago, sin que en ningún caso tal interés pueda contravenir preceptos legales. La demora en el pago superior a 60 días de la fecha del vencimiento, se considerará un incumplimiento de CONTRATO. Si para hacer efectivo el pago es preciso demandar judicialmente éste será responsable de los gastos judiciales incluyendo gastos de abogado y procurador. Previamente a la realización de los servicios, INNOAGRAL se reserva el derecho de exigir al CLIENTE que acredite su solvencia económica o constituya garantías suficientes. En caso de no acreditar solvencia u ofrecer garantías suficientes a satisfacción de INNOAGRAL, ésta se reserva el derecho de declinar el encargo y resolver este CONTRATO, sin obligación de indemnización alguna.

Cualquier trabajo realizado por INNOAGRAL que no esté previsto en este documento será facturado adicionalmente.

Los precios incluidos en el ANEXO II tienen la validez indicada en el mismo y se entenderán automáticamente revisados según IPC anual, y/o incrementos internos propios de INNOAGRAL, previa comunicación al CLIENTE, al finalizar el año natural, salvo que en el mismo o las dos partes intervinientes hubieran establecido otras condiciones. A los precios establecidos se les aplicará el IVA correspondiente.

En el caso que las condiciones particulares no digan lo contrario, los gastos y honorarios del personal de INNOAGRAL, derivados de la asistencia a reuniones o visitas orales en el contexto de un litigio del cliente con un tercero, en el que se utilice el informe del servicio presupuestado, serán facturados por INNOAGRAL al CLIENTE y pagados por éste a INNOAGRAL, en las mismas condiciones de pago establecidas en el CONTRATO.

#### SÉPTIMA: LIMITACIÓN DE RESPONSABILIDAD

Se excluyen de este contrato todos los términos; condiciones y garantías (incluyendo cualquier garantía relativa a calidad o para cualquier finalidad

específica) relativas a usos, forma calidad o duración del servicio excepción hecha de que tal exclusión contraviniera la ley.

La responsabilidad de INNOAGRAL frente al cliente por la infracción de cualquier condición de este contrato, incluso en caso de negligencia se limita, a adopción del cliente, a la repetición del servicio o a reintegrar al CLIENTE el importe abonado.

INNOAGRAL no será responsable en ningún caso por ningún daño causal o indirecto que pueda sufrir el cliente por causa del servicio prestado o el uso de sus resultados

#### OCTAVA: TIPO DE PRODUCTOS, DETERMINACIONES, PERIODICIDAD Y RESPONSABILIDAD

##### **Tipo de productos a analizar:**

Los productos a analizar bajo este acuerdo de colaboración serán productos cosméticos o de higiene personal en las siguientes formas de presentación:

- Cosméticos

##### **Determinaciones:**

A modo informativo, las muestras a analizar y el tipo de estudios analíticos que habitualmente se realizarán incluirán:

- Microbiológico
- Físico-químicos

Se aporta mayor información al respecto en el ANEXO I del presente documento.

##### **Periodicidad:**

Los análisis se llevarán a cabo por cada lote de producto que importe el CLIENTE.

**Responsabilidad:**

Se realizarán controles a todos y cada uno de los lotes de los productos que se pretenda comercializar, y siempre previos a dicha comercialización, de manera que si se detectase cualquier anomalía, esta comercialización no se produciría.

Es responsabilidad del CLIENTE que todos los lotes sean controlados antes de la comercialización, así como la selección de las muestras oportunas como representativas de dichos lotes.

La **responsabilidad de Control** contraída por parte de INNOAGRAL, afectará exclusivamente a los informes de análisis emitidos en referencia a los lotes enviados por el CLIENTE contratante, y solamente de ellos podrá dar debida información a los Servicios de Inspección de la Dirección General de Farmacia y Productos Sanitarios.

De encontrarse por parte de la mencionada Inspección lotes no controlados, el CLIENTE comercializadora contratante será la única responsable del hecho.

**NOVENA: PERSONAL**

La relación entre **el CLIENTE e INNOAGRAL** tiene exclusivamente carácter mercantil, no existiendo, por tanto, vínculo laboral alguno entre **ambas partes**.

**DÉCIMA: DURACIÓN**

El presente Acuerdo Marco entrará en vigor en el momento de su firma, y su vigencia será de UN (1) AÑO a contar desde la misma, salvo denuncia de cualquiera de las partes que deberá comunicar a la otra parte por escrito con tres meses de antelación a la finalización del mismo. El contrato se prorrogará automáticamente un (1) AÑO, treinta (30) días antes de su vencimiento. La no comunicación de finalización de contrato por parte del CLIENTE dentro del plazo indicado anteriormente, se considerará de acuerdo para la renovación del mismo.

#### UNDÉCIMA: DOMICILIO PARA NOTIFICACIONES

A todos los efectos, se señalan como domicilios para las notificaciones derivadas del presente contrato que deban hacerse las partes los siguientes:

- Por XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX  
XXXXXXXXXXXXXXXXXXXX
- Por **GRUPO HESPÉRIDES BIOTECH S.L.**  
Ctra. Utrera km. 1  
41013 Sevilla  
Campus Universidad Pablo de Olavide  
Edificio 47 Laboratorio 203

#### DUODÉCIMA: CAUSAS DE RESOLUCIÓN

Serán causas de resolución del presente contrato:

- 1.- El incumplimiento total o parcial de todas o algunas de las obligaciones que constituyen el contenido de las cláusulas del presente Contrato, todo ello sin perjuicio de las acciones que en defensa de sus intereses pueda interponer la parte cumplidora, que quedarán plenamente subsistentes.
- 2.- La quiebra, suspensión de pagos o intervención judicial de cualquiera de las partes contratantes, o si la otra parte entrara en período de liquidación o quiebra sujeta a cualquier medida de intervención o sustitución o cualquier otra medida que repercuta en el curso normal del negocio, o medidas que entraran en vigor en sustitución de las anteriores, todo ello sin perjuicio, en todo caso, de los derechos y acciones que a cada uno puedan corresponder.

#### DECIMOTERCERA: CONFIDENCIALIDAD

INNOAGRAL se compromete a guardar la más estricta confidencialidad y a no difundir, bajo ningún aspecto, los resultados analíticos y las informaciones científicas o técnicas propias de los servicios objeto de este contrato, que le sean transmitidas o sean generadas, mientras estas informaciones no sean del dominio público. Asimismo, INNOAGRAL se responsabiliza del cumplimiento de esta obligación por parte de todo el personal que colabore o

participe, directa o indirectamente, en el cumplimiento del objeto de este contrato.

INNOAGRAL utilizará la información confidencial facilitada por el CLIENTE únicamente para el cumplimiento de sus obligaciones derivadas del presente contrato. INNOAGRAL podrá suministrar a las autoridades reguladoras la información que soliciten las mismas y que sean relativas al CLIENTE, incluidas las determinadas como confidenciales.

Las obligaciones de confidencialidad establecidas en el presente contrato subsistirán incluso después de la finalización o rescisión anticipada, por cualquier motivo, del presente contrato.

Sin perjuicio de lo anterior, el CLIENTE autoriza al Laboratorio a poder incluir el nombre del CLIENTE en el listado público de clientes de INNOAGRAL.

#### DECIMOCUARTA: DERECHO APLICABLE Y COMPETENCIA JURISDICCIONAL

Este contrato se registrá por la legislación española.

Las partes se someten expresamente a la jurisdicción de los juzgados de Sevilla para la resolución de cualquier litigio que se derive de la aplicación o interpretación de éste CONTRATO.

***Y en prueba de conformidad con cuanto antecede,*** firman el presente Contrato por duplicado ejemplar y a un solo efecto, en el lugar y fecha al principio indicados.

XXXXXXXXXXXXXXXXXXXXX.

**BIOTECH S.L.**

**GRUPO HESPÉRIDES**

Fdo: XXXXXXXXXXXXXXXXXXXXX

Fdo: Alberto  
Barrera García

## ANEXO I

A continuación, se detallan los procedimientos mediante los cuales se desarrollan técnicamente los ensayos analíticos descritos a continuación:

### PARÁMETROS MICROBIOLÓGICOS:

ENSAYO	PROCEDIMIENTO NORMALIZADO DE TRABAJO
Recuento de viables totales:	
Aerobios mesófilos	PNT.08.04
Mohos y levaduras	PNT.08.05
Estudio de patógenos:	
<i>Staphylococcus aureus</i>	PNT.08.06
<i>Pseudomonas aeruginosa</i>	PNT.08.06
<i>Escherichia coli</i>	PNT.08.06
<i>Candida albicans</i>	PNT.08.06

### PARÁMETROS FÍSICO-QUÍMICO:

ENSAYO	PROCEDIMIENTO NORMALIZADO DE TRABAJO
pH	PNT.08.07
Densidad	PNT.08.08



## ANEXO II

<b>COSMÉTICOS Y PRODUCTOS DE HIGIENE (RD 1599/1997    REGLAMENTO 1223/2009)</b>			
<b>CONTROL MICROBIOLÓGICO, FÍSICO-QUÍMICO Y ORGANOLÉPTICOS</b>			
<b>ANÁLISIS</b>	<b>DETERMINACIONES</b>	<b>CÓDIGO</b>	<b>PRECIO</b>
Control microbiológico completo	Recuento de viables totales (Aerobios mesófilos, Mohos y levaduras) y Estudio de patógenos (Staphylococcus aureus, Pseudomonas aeruginosa, Escherichia coli y Candida albicans)	<u>L01</u>	27 €
	Densidad	<u>L108</u>	9 €
	pH	<u>L106</u>	8 €

NOTA: I.V.A. NO INCLUIDO

### 4.3 - APPENDIX 3: Analyses Sample - Shea Butter Guys



**GHANA STANDARDS AUTHORITY**  
FORM

Page 1 of 2

**TITLE:** Analytical Test Report

**Doc. No. :** GSA-FM-T09-D

**Your Ref:**

**Our Ref:**.....

**TO:** The Managing Director  
Shea-Butter Guys  
P. O. Box 2802  
Mamprobi - Accra

**LABORATORY CONDUCTING TEST**

Food Laboratory  
Ghana Standards Authority  
P.O. Box MB 245  
Accra

Codes	
Generalised Product Codes	.....FO.....
Specific Product Code	.....SB.....
Officer Responsible for Report	.....EA.....
Code of Approving Officer	.....PT.....
Period of Report	.....09/2016.....
Lab. No.1805 Dept. FA Source Code 2 Yr 2016	

**SAMPLED BY:** Customer

**NAME OF SAMPLE:** Shea Butter

**SAMPLE SIZE:** 1 x 1kg

**DATE RECEIVED:** 2016-09-07

**DATE(S) OF PERFORMANCE:** 2016-09-20 to 2016-09-23

**SOURCE / PURPOSE:** SHEA-BUTTER GUYS / QUALITY EVALUATION

TEST CODE	TEST CONDUCTED	UNIT	RESULTS	TEST METHODS	SPECIFICATIONS
					<b>GS 238:2006</b>
	Moisture Content	%	0.05	ISO 662:1998	0.05 – 0.2
	Free Fatty Acid	%	3.92	ISO 660 : 1996	3.0 – 8.0
	Impurities	%	Nil	ISO 663:2000	0.09 – 0.2
	Peroxide value	meq/kg	4.14	ISO 3960:2001	10.0 max
	Relative density		0.91	IUPAC 2.101	0.91 – 0.98
	Saponification value	mgKOH/g	172.29	ISO 3961:1999	170-190
	Iodine value	wijs	58.34	IUPAC 2.205	50-60
	Unsaponifiable Matter	%	4.83	ISO 3596-1:1996	1-19



Lab. No.1805/FA2/16

## 4.4 - APPENDIX 4: Pricing Strategies

### As a Supplier

The Table 12 contains the distribution of prices depending on the type of client, and the equations to calculate the pertinent price. A and B are constants of each equation, P represent the price, and Q the amount ordered by the client. An example of calculation is showed in the Table 13.

Table 12				Table 13			
Q (Kg)	P	B	A	Q (Kg)	P	B	A
25	6,50 €	0,9968	7,0417	25	6,50 €	0,9965	6,5455
I 50	6,00 €			I 50	6,00 €		
	<b>P = 6,545*(0,997^Q)</b>				<b>35</b>	<b>5,79 €</b>	
50	6,00 €	0,9990	5,3158	50	5,50 €	0,9989	5,8173
II 100	5,70 €			II 100	5,20 €		
	<b>P = 5,817*(0,999^Q)</b>				<b>78</b>	<b>5,33 €</b>	
100	5,70 €	0,9997	5,8898	100	5,20 €	0,9996	5,3914
III 500	5,00 €			III 500	4,50 €		
	<b>P = 5,391*(1^Q)</b>				<b>351</b>	<b>4,75 €</b>	
500	5,00 €	0,9998	5,5556	500	4,50 €	0,9998	5,0625
IV 1000	4,50 €			IV 1000	4,00 €		
	<b>P = 5,063*(1^Q)</b>				<b>876</b>	<b>4,12 €</b>	

Table 12

Table 13

## 4.5 - APPENDIX 5: Pot's budget

### 4.5.1 – Pot's Budget



#### Arcas Envasos Plásticos S.L.

Pol. Ind. Pla de la Bruguera  
Garroba 59  
08211 CASTELLAR DEL VALLES  
Tel. +34 93 747 08 00  
www.arcasenvasos.com  
comercial@arcasenvasos.com

### OFERTA

Fecha : 26/05/2017  
Número : OC17000376

#### OAN INTERNACIONAL

(VALLADOLID)  
ESPAÑA  
660087618

Referencia	Descripción	Unidades	Precio	Importe
TRPET150CHSU	Tarro rosca PET 150ml D70 transparente	800	0,280 €	224,00€
TRPET100CHSU	Tarro rosca PET100ml D70 transparente	1200	0,252 €	302,40€
TAPARD70NSU	Tapa rosca D70/400 negra	800	0,084 €	67,20€
TAPARD70NSU	Tapa rosca D70/400 negra	1200	0,084 €	100,80€

Base Imponible

694,40€

Precio con portes debidos

Pago contado anticipado

\*ES RESPONSABILIDAD DEL CLIENTE COMPROBAR QUE EL ENVASE O CIERRE ESCOGIDO ES COMPATIBLE CON SUS REQUERIMIENTOS

(compatibilidad de producto, funcionalidad, capacidad, grado de estanqueidad y decoración)

\*LAS CANTIDADES SE CUADRAN A LA UNIDAD DE EMBALAJE, LOS PRECIOS SON PARA LAS CANTIDADES OFERTADAS

\*LA TOLERANCIA EN CANTIDADES ES DEL 5%

NO ACEPTAREMOS NINGUNA RECLAMACIÓN POSTERIORA ESTOS CONCEPTOS.

## 4.5.2 – Pot's Specification



### FICHA TÉCNICA TRPET100CHSU

#### Referencia TRPET100CHSU

#### Denominación

Tarro cilíndrico 100ml PET transparente D70

#### Medidas

ALTURA	41mm
BASE	72mm
DIÁMETRO BOCA	70/400

#### Peso

10g (+/- 1)

#### Volumen

NOMINAL	100ml
EFECTIVO	105 ml



#### Materia prima

PET (polietilén tereftalato)

#### Cierre

TAPA ROSCA DE PP D70 NEGRA, BLANCA NATURAL  
TAPA ROSCA DE ALUMINIO PLATA D70

#### Embalaje

CAJAS:350u

**ARCAS ENVASOS PLÀSTICS S.L.**  
C.Garrotxa, 59 Pol.Ind. Pla de la Bruguera 08211 Castellar del Vallès  
[comercial@arcasenvasos.com](mailto:comercial@arcasenvasos.com) [www.arcasenvasos.com](http://www.arcasenvasos.com)

## 4.6 - APPENDIX 6: Transport's budgets

### 4.6.1 - Air transport's Budget - SOLCOEX



Valladolid, 16 de mayo de 2017

## OFERTA TTE. AÉREO

**Nuestra Referencia:** EXA11605

**ATT:** Enrique García

**TT:** 6 días aprox.

**Descripción de la mercancía:** 1 pallet Manteca Karité

**Comercial SOLCOEX:** Juan Carlos Galicia

**Tipo de Trafico:** Aéreo + terrestre

**Rel. Peso/ Vol.:** 1 pallet, 600kgs,  
180cm altura

**Incoterm:** DDP

**Origen:** Benin

**Destino:** 47260 Valladolid

<b>Forfait All-In Benin-Valladolid:</b>	<b>4.216,08€</b>
<b>Seguro:</b>	<b>Opcional</b>
<b>Condiciones de pago:</b>	<b>50% anticipado – 50% a 25 días después de la llegada</b>

PRECIOS SIN IVA

## **Condiciones:**

- RELACION PESO / VOLUMEN EN AEREO: 1m3 = 167KGS 1 m3 tir = 333 kgs.
- El contenido de la presente propuesta se encuentra sujeto, y sufrirá por ello las oportunas variaciones, a la disponibilidad por parte de los transportistas efectivos de los medios de transporte propuestos en las fechas ofertadas, así como a la alteración que, entre la fecha actual y las fechas efectivas de embarque, pudiera plantearse por aquellos en relación, tanto con los precios y los plazos estimados de ejecución de los transportes contratados, como con los términos y las condiciones de estos últimos.
- Las mercancías viajan siempre por cuenta y riesgo de nuestros clientes y no las aseguramos de no mediar orden escrita.
- El importador de la carga debe estar capacitado para importar y tener sus licencias de importación actualizadas si estas fueran necesarias

Con la confianza que esta oferta merecerá su aprobación, quedamos a su disposición para cualquier aclaración adicional y aprovechamos la ocasión para saludarles atentamente.

Reciba un cordial saludo,  
COMERCIAL

Conforme cliente: Firma, fecha, sello. DEPARTAMENTO

**SOLCOEX SLU**

*'Lean Supply Chain'*

Phone +34 983 449 545 [www.solcoex.com](http://www.solcoex.com) info@solcoex.com

## 4.6.2 - Cargo transport's Budget – ENAL Marine



Enal Marine  
23/05/2017 22:29



**RE: Info - Export to Spain**  
Para: pablo.jordan.dlf@gmail.com

Dear Pablo,

Please find below the cost for export of 200kgs of Shear butter to Spain.

1. Freight to Spain - Barcelona - #177,695.00
2. Pmr(security,fuel,etc) - #45,393.00
3. Awb - #1,532.50
4. Customs processes - #70,000.00
5. Agency fees - #20,000.00
6. Total - #314,620.50

Please note we need to obtain Port health and Plant Quarantine certificates. We have factor the cost of that into the customs processing fees

Best Regards  
Eno Agada  
**ENAL** Marine & Environmental Services Ltd.  
2<sup>nd</sup> Floor no. 91 ST. Finbarrs Road,  
Akoka – Lagos  
+234 8097730840  
[www.enalmarine.com](http://www.enalmarine.com)

***There is NO "SUBSTITUTE" to Safety***



## 4.7 - APPENDIX 7: Packing budget – Naay



OAN INTERNACIONAL

### PRESUPUESTO 17874

Fecha: 25/05/2017

Condiciones de pago: EFECTIVO/CONTADO

Agente:

Referencia	Conceptos	Cantidad	Precio Unidad	Descuento	Importe Neto
	ENVASADO MANTECA DE KARITE	100	0,40		40,00
	LOTEADO	100	0,10	100%	
	Este presupuesto tiene una validez de 3 meses a partir de la fecha de emisión. No incluye portes. El envase deberá de ser proporcionado por el cliente y este envase deberá de ser previamente autorizado por Naay Botanicals de acuerdo a las especificaciones técnicas y estándares ecológicos con los que trabaja nuestro laboratorio.				

Suma neto	50,00
Dto. PP	
Dto General	10,00
Base Imponible	40,00
Iva 21%	8,40
Rec. Equiv. 5,2%	

NAAY BOTANICALS S.L.

C SANTA CRUZ, S/N  
CABEZÓN DE PISUERGA  
47260 VALLADOLID  
+34 983 272 582

OAN INTERNACIONAL

**48,40 €**

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