

DES633 Group 5

Business Plan

November 4, 2024

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1. Executive Summary

Introduction

The tactile braille communication glove for the deafblind is an innovative, multi-functional wearable device that empowers deafblind individuals. The glove facilitates both communication and learning by providing real-time, two-way communication through a Braille-based tactile interface. It serves as a communication tool and an educational device to train users unfamiliar with Braille, particularly those experiencing progressive loss of sight and hearing. We aim to improve accessibility, dissolve communication barriers, and contribute to a more inclusive world.

Mission and Vision

Our mission is to enhance accessibility and inclusivity for the deafblind community in India by offering a versatile, user-friendly communication and learning tool. We aim to bridge communication gaps, foster independence, and promote Braille literacy. We envision a world where individuals with sensory impairments can communicate effortlessly and independently without feeling isolated from the world.

Market Opportunity

India has a significant population of individuals with sensory impairments, including those who are deafblind or gradually losing their sight and hearing. Despite technological advancements, there is a lack of affordable, practical tools that offer communication capabilities and educational support in Braille literacy. The Tactile Braille Communication Glove bridges this gap by providing a product that caters to the needs of such specially abled people, along with being affordable and easy to use.

Key Features

- **Two-Way Communication:** Enables individuals who are deafblind and fluent in Braille to communicate independently without intermediaries.
- **Braille Training Device:** Assists users unfamiliar with Braille in learning Braille sign language through interactive tutorials and exercises accessible via the connected mobile app.
- **Ergonomic Design:** Lightweight, breathable materials with adjustable Velcro straps ensure comfort during extended use.
- **Smartphone Integration:** Real-time translation between spoken language and Braille, supporting regional languages and catering to India's linguistic diversity.
- **Natural Tactile Feedback:** Flexible domes over vibration motors simulate a

Company Objectives

- **Short-term Goals:**
 - Finalize product development and launch in major metropolitan areas.
 - Establish brand recognition within the target community.
 - Collaborate with NGOs and educational institutions to secure endorsements.
- **Medium-term Goals:**
 - Increase annual sales and expand distribution channels.
 - Enhance product features based on user feedback.
 - Begin targeting middle-income groups through adjusted pricing strategies.
- **Long-term Goals:**
 - Make the device affordable for lower-income groups through subsidies and partnerships.
 - Extend reach to rural areas and develop complementary products.
 - Establish the company as a leading provider of assistive technology in India

2. Industry Overview

The assistive technology industry in India is undergoing rapid growth, driven by increasing awareness, supportive government policies, and technological advancements. With a significant population of individuals with disabilities, there is a pressing need for innovative solutions that enhance accessibility and improve quality of life. The Tactile Communication Glove enters this market at a pivotal time, offering a unique product that addresses both the communication and educational needs of the deafblind community.

Market Size and Growth Potential

India is home to over **26 million** individuals with disabilities, according to the **Census of India 2011**. Among them, approximately **2.68 million** suffer from visual impairments, and around **1.26 million** are affected by hearing impairments. Notably, an estimated **300,000** individuals are either deafblind or experiencing progressive sensory loss, creating a significant demand for specialized assistive technologies like the Tactile Communication Glove. Furthermore a lack of existing devices to cater to such people makes it a perfect segment to target.

The assistive technology market in India is projected to grow at a **Compound Annual Growth Rate (CAGR)** of **7%** over the next five years. This growth is driven by three key factors:

1. **Increasing Demand:** Awareness and acceptance of assistive technologies are rising within both the disabled community and the general population. Educational institutions, rehabilitation centers, and families are actively seeking solutions that enhance communication and learning, positioning the Tactile Braille Communication Glove as a highly relevant and sought-after product.

2. **Technological Advancements:** Innovations in wearable technology, mobile applications, and artificial intelligence are revolutionising assistive devices. These advancements enable the creation of more sophisticated, user-friendly, and versatile products while also cutting down on the costs, making these products accessible to all.
3. **Government Support:** The Indian government actively promotes accessibility and inclusion through policies and initiatives such as the **Accessible India Campaign (Sugamya Bharat Abhiyan)** and the **Rights of Persons with Disabilities Act, 2016**. Additionally, government grants, subsidies, and favorable regulations encourage innovation and reduce barriers to entry, enabling startups like ours to thrive and scale effectively.

Together, these factors create a robust environment for the Tactile Communication Glove to penetrate the market, meet the growing needs of the deafblind community, and achieve sustainable growth.

Challenges and Opportunities

While the industry presents significant opportunities, it also faces challenges:

- **Affordability:** High costs of imported devices limit accessibility for many users.
- **Accessibility in Rural Areas:** Limited infrastructure and awareness hinder adoption in non-urban regions.
- **Cultural Relevance:** There is a need for products that support regional languages and are tailored to local needs.
- **Non-uniformity in disability:** Not every disability is the same. Due to the users falling on various spectrums of deafblindness, creating a single device which caters to the need of all is difficult.

Our product addresses these challenges by:

- **Offering an Affordable Solution:** Priced significantly lower than imported alternatives.
- **Designing for the Indian Context:** Supporting multiple regional languages and Braille codes.
- **Planning for Expansion:** Strategies to reach middle and lower-income groups in later stages.
- **Universal Language:** Since the device uses braille, this ensures that a maximum spectrum of deaf-blind individuals can be catered to.

3. Product Overview

Overview

The Tactile Communication Glove is an advanced wearable device designed to empower individuals who are deafblind. This glove facilitates real-time, two-way communication for users proficient in Braille, enabling them to interact independently without the need for intermediaries. Additionally, it functions as a training tool for those unfamiliar with Braille, particularly benefiting individuals experiencing progressive loss of sight and hearing.

Key Features

The device encompasses several notable features, including:

- A distinct input and output zones to prevent overlap,
- real-time translation of speech to Braille and vice versa
- An ergonomic design that ensures comfort during prolonged use.
- Separated sending and receiving modes, to prevent mixing of signals
- Four sizes : extra small (for children), small , medium, and large to cater to all ages, bodytypes, etc. and to ensure an accurate and useful experience for all users.

Working Principles

The glove operates by processing messages through a connected smartphone application. When an unimpaired individual speaks, the application converts the spoken words into text and transmits this information to the glove, which activates vibration motors to produce Braille patterns for the user to interpret. Conversely, users can transmit messages by tapping designated areas on the glove; capacitive touch sensors accurately detect these inputs, which the application subsequently translates into speech or text.

Design Considerations

The design of the glove emphasises comfort and usability, featuring adjustable Velcro straps that accommodate a range of hand sizes. Constructed from durable, breathable materials, the glove is well-suited for various climatic conditions in India, while padded housing safeguards sensitive electronic components, and a multilayer fabric protects the user from the electrical wires, etc.

Future Developments

Future developments aim to incorporate additional tactile languages, such as the Lorm alphabet, to expand the user base. Enhanced features will include gesture recognition and integration with other assistive technologies. Moreover, efforts will be made to extend compatibility with various devices and platforms, thereby enhancing overall functionality.

4. Market Analysis & Research

4.1. Target Market Segmentation

Our target market is segmented into primary and secondary groups to address the specific needs of each segment effectively.

Market Segmentation	
Primary Market	Secondary Market
Individuals Who Are Deafblind and Fluent in Braille	Educational and Rehabilitation Institutions
Individuals with Progressive Deafblindness	Caregivers and Families

Primary Target Segments

1. Individuals Who Are Deafblind and Fluent in Braille

These are adults and adolescents in urban areas with access to technology and the financial capacity to adopt new devices. They require practical two-way communication tools to enhance independence and social interaction. This segment is estimated at **100,000** individuals nationally.

2. Individuals with Progressive Deafblindness

This group includes individuals experiencing gradual loss of sight and hearing, requiring tools to adapt to their changing sensory abilities. They need educational devices to learn Braille and facilitate communication as their conditions progress. This segment is estimated at **200,000** individuals.

Secondary Target Segments

1. Educational and Rehabilitation Institutions

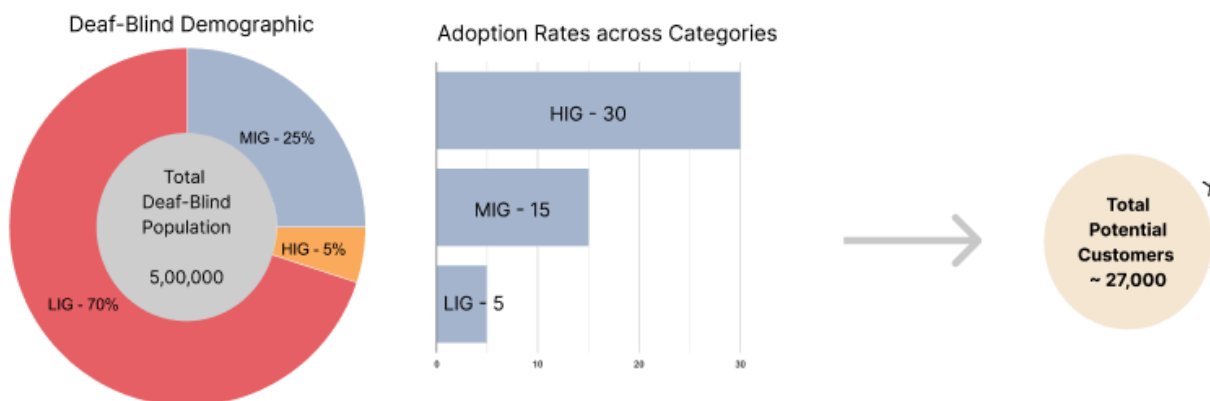
Schools, special education centres, and rehabilitation facilities serving individuals with sensory impairments represent a significant market. They require innovative teaching aids and tools to support Braille literacy and communication skills. This segment offers potential for bulk purchases and long-term partnerships.

2. Caregivers and Families

Family members and carers of deafblind individuals seek tools to improve communication and support learning at home. Engaging this segment can enhance adoption rates and provide additional support networks for users.

4.2. Estimating addressable market size

The total deaf-blind population in India is estimated to be approximately 500,000 individuals. By segmenting this population into income categories, we target adoption rates of 30% in the High Income category, 15% in the Middle Income category, and 5% in the Low Income category. This segmentation results in a Serviceable Available Market (SAM) of around 30,000 potential customers for the initial phase of our product launch. With each Glove priced at Rs.5,000, the total addressable market size amounts to **Rs.15 crores**.



4.3. Product Rollout Strategy

Market Penetration Strategy

Our market entry strategy is specifically designed for the Indian context, targeting urban populations with the financial capacity to adopt new technology. This phased approach ensures a strong presence, revenue generation, and brand recognition before expanding to middle and lower-income groups.

First Phase: Urban Market Entry

We will commence operations in major metropolitan cities including Delhi, Mumbai, Bangalore, Chennai, and Kolkata, which have substantial populations of individuals with disabilities and robust infrastructure. In these cities, we will collaborate with over 100 NGOs dedicated to disability advocacy and support, such as the National Association for the Blind, Sense International India, the Deaf and Dumb Association, and Action for Autism. Our strategies will include direct marketing, targeted advertising, free trials, product demonstrations, and partnerships with educational and rehabilitation institutions to facilitate product adoption and gather user feedback.

Second Phase: Expansion to Middle-Income Groups

Building on our urban success, we will expand to middle-income segments by introducing tiered pricing models, offering installment payment plans, and securing subsidies through government schemes like the **Deendayal Disabled Rehabilitation Scheme**. Additionally, we will enhance production efficiency to reduce costs and collaborate with government bodies to support broader market penetration.

Third Phase: Reaching Lower-Income and Rural Populations

To extend our reach to lower-income and rural areas, we will partner with grassroots NGOs and government programs such as **Helping Hands India** and **Village Disability Care**. We will implement localized marketing campaigns in regional languages, establish affordable distribution channels through mobile units and rural retail partnerships, and introduce micro-financing options in collaboration with financial institutions like **SKS Microfinance** and **Bandhan Bank** to enhance affordability and accessibility.

4.4. Competition

Cyberglove is a leader in wearable haptic technology, primarily serving gaming, virtual reality, and medical training industries. Despite its advanced accuracy and responsiveness, its focus on non-assistive applications limits its relevance to the deafblind community, and its high costs restrict accessibility for individuals and small organizations in India.

Mobile Lorm Glove facilitates communication using the Lorm Alphabet, interpreting signs through pressure sensors and translating them into digital text or speech. However, it poses challenges for those unfamiliar with Lorm, and issues with battery life and affordability further limit its appeal.

Braille Displays convert digital text into tactile Braille and are essential for the visually impaired and deafblind. Major manufacturers like Freedom Scientific and HumanWare produce high-end models praised for robust functionality and integration with devices. However, their high costs and bulky designs hinder accessibility and portability for everyday use among the deafblind in India.

HaptiBraille Communicator aids communication by allowing users to speak with a synthesized voice while receiving Braille translations of speech. While compact and versatile across various environments, its higher price and limited availability may impede widespread adoption in India.

Competitor	Product	Strengths	Weaknesses
Cyberglove	Cyberglove Omni	Advanced motion capture, high accuracy	High cost, limited focus on assistive technology
Mobile Lorm Glove	Mobile Lorm Glove	Specialized for deafblind communication, smartphone integration	Limited battery life, higher price point, limited to lorm
Braille Displays	Focus Braille Display, BrailleNote Touch	Robust functionality, multiple Braille code support	Very high cost, bulky design
HaptiBraille Communicator	HaptiBraille Communicator	Dual functionality (speech and Braille), multilingual support	Higher price point, limited regional availability

5. Marketing & Sales Plan

5.1. Mission:

Our product and company is committed to empowering India's deafblind community by providing affordable and innovative communication solutions. By developing comprehensive assistive technologies that integrate tactile feedback and Braille training, we enhance accessibility and independence, fostering full societal integration and improving the quality of life for our users.

5.2. Marketing and Sales Strategy

Our marketing strategy aims to build brand awareness, educate the target market about the benefits of the Tactile Communication Glove, and establish strong relationships with key stakeholders. By focusing on the unique value proposition of our product, we plan to position ourselves as a leader in assistive technology for the deafblind community in India. The strategy has been broken down into year-wise segments so as to clearly expand our business with time.

Marketing Objectives

- **Year 1:** Create brand recognition and generate interest among early adopters in metropolitan areas.
- **Year 2:** Increase market penetration in urban centres and reach middle-income groups.
- **Year 3:** Expand to additional cities and rural areas, establishing a nationwide presence.

Promotional Activities

Our promotional activities will encompass three main strategies: digital marketing, partnerships, and traditional media.

Digital Marketing will play a crucial role, focusing on developing an accessible website that features product details and user testimonials, as well as engaging social media campaigns to raise awareness and share updates. Additionally, we will publish blogs and videos to highlight the product's benefits, and conduct free trial initiatives to generate interest.

Partnerships with NGOs, such as the National Association for the Blind, and educational institutions will help us effectively reach our target audience. Collaborating with these organizations will enhance our credibility and allow us to incorporate the glove into educational programs through demonstrations and workshops.

In terms of **Traditional Media**, we will distribute press releases to national and regional outlets to announce product launches and partnerships. Print advertising in healthcare and education-focused publications will further broaden our reach. To leverage

word-of-mouth, we will implement referral programs that incentivize existing users to share their positive experiences, helping to build trust and authenticity in our brand.

Sales Strategy

Our sales strategy focuses on building direct relationships with customers and institutions, utilizing online and offline channels to maximize reach.

Sales Channels

- **Direct Sales:**
 - **Online Store:** Offer the product through our official website with secure payment options and nationwide shipping.
 - **E-commerce Platforms:** List the glove on popular marketplaces like Amazon India and Flipkart to tap into their extensive customer base.
- **Institutional Sales:**
 - **Bulk Orders:** Provide special pricing and packages for educational institutions and rehabilitation centres.
 - **Customized Solutions:** Offer tailored services to organizations, such as training sessions and extended support.
- **Retail Partnerships:**
 - **Assistive Device Retailers:** Partner with stores specializing in healthcare and assistive technology to display and sell the product.
 - **Electronics Retailers:** Explore opportunities with electronics chains in urban areas to increase visibility.

Customer Support and After-Sales Service

Exceptional customer service is essential for building trust and encouraging repeat business. We will provide comprehensive user manuals and online tutorials, including videos and FAQs, to facilitate training and onboarding. Workshops will also be conducted for institutions and carers of deafblind individuals so that they can effectively train such people to use the product. For technical support, we will offer a helpdesk accessible via phone and email, along with integrated app support for convenient assistance. Our products will come with a one-year warranty covering manufacturing defects, and we will establish service centers in major cities to handle repairs and maintenance efficiently.

5.3. Initial Breakthroughs

To achieve initial breakthroughs in the market, we will establish strategic partnerships with 100 key NGOs and rehabilitation centers across major metropolitan cities such as Delhi, Mumbai, Bangalore, Chennai, and Kolkata. These partnerships will enable us to conduct targeted outreach, offering product demonstrations and free trials to deafblind

individuals supported by these organizations. By leveraging the trust and networks that these NGOs have within the community, we can effectively introduce the Bidirectional Tactile Communication Glove, gather essential user feedback, and encourage word-of-mouth referrals. Additionally, we will implement localized marketing campaigns through digital platforms and social media, tailored to the linguistic and cultural nuances of each region. Participation in disability-focused events and collaborations with influencers in the assistive technology sector will further enhance our visibility and credibility. This comprehensive approach will create strong initial traction, build brand awareness, and establish a solid foundation for broader market penetration and sustainable growth.

5.4. Marketing Budget

We have allocated resources strategically to maximize the impact of our marketing efforts.

- **Year 1 Marketing Budget:** INR 5,00,000
 - **Digital Marketing:** 40% (INR 200,000)
 - **Partnerships and Events:** 30% (INR 150,000)
 - **Traditional Media:** 20% (INR 100,000)
 - **Promotional Materials:** 10% (INR 50,000)

Key Performance Indicators (KPIs)

To measure the effectiveness of our marketing and sales efforts, we will track the following KPIs:

- **Brand Awareness:** Monitor website traffic, social media engagement, and media mentions.
- **Sales Targets:** Track the monthly and quarterly unit sales against projections.
- **Customer Acquisition Cost (CAC):** Calculate the cost of acquiring each new customer to optimize marketing spend.
- **Customer Satisfaction:** Gather feedback through surveys and support interactions to assess satisfaction levels.
- **Market Share:** Analyze market penetration rates within the target segments.

6. Operations

The operational approach for the glove is designed to ensure speed, efficiency, and user-centred service, all integral to the product's value proposition. By focusing on these aspects, we differentiate ourselves from competitors and aim to create a seamless user experience. Given the anticipated growth in demand for accessible communication devices, our operational strategy emphasizes cost-effectiveness without compromising quality or responsiveness.

6.1 How Will You Make It?

The production of the Braille Tactile Communication Glove involves several key steps to ensure quality, affordability, and scalability:

- **Design and Development:** Collaborate with assistive technology experts and user feedback to finalize the glove's ergonomic design. Incorporate tactile sensors and Braille training modules into the wearable framework.
- **Sourcing Components:** Partner with reliable local suppliers for high-quality materials, including durable fabrics, tactile sensors, actuators, and electronic components. Establish long-term contracts to ensure consistent quality and cost-effectiveness.
- **Assembly:** Set up an assembly line in a manufacturing facility located in Delhi, chosen for its robust infrastructure, centralised location, access to numerous NGOs, skilled labor pool, and proximity to key suppliers. The assembly process will include stitching, sensor integration, quality checks, and packaging.
- **Quality Control:** Implement stringent quality assurance protocols at each stage of production to maintain high standards and minimize defects. Regular inspections and testing will ensure each glove meets our quality criteria.
- **Packaging and Distribution:** Utilize eco-friendly packaging materials and establish partnerships with logistics companies to ensure efficient distribution across target cities. Develop a streamlined supply chain to manage inventory and reduce lead times.

6.2 When and Where?

Manufacturing Location:

- **City:** Delhi, India
- **Facility Setup:** Secure a manufacturing facility by **Month 1**. This facility will be equipped with the necessary machinery and staffed with trained personnel to handle assembly and quality control.

Production Timeline:

Phase	Activities	Timeline
Phase 1: Setup	Facility setup, equipment installation	Months 1-2
Phase 2: Sourcing	Finalize suppliers, procure materials	Months 2-3

Phase 3: Production	Begin assembly, implement quality control	Months 4-6
Phase 4: Launch	Start full-scale production, initiate distribution	Month 7 onwards

Distribution Channels:

- **Primary Markets:** Delhi, Mumbai, Bangalore, Chennai, Kolkata
- **Secondary Markets:** Expansion to other metropolitan and tier-2 cities based on initial market feedback and demand.

6.3 Cash Flow Management

Effective cash flow management ensures the sustainability and growth of our operations. Below is a projected cash flow statement for the first three years.

Cash Inflows			
Initial Cash	₹ 40,00,000.00	₹ 42,47,500.00	₹ 82,97,500.00
Sales Revenue	₹ 33,75,000.00	₹ 1,00,00,000.00	₹ 2,50,00,000.00
Training and Support Revenue	₹ 1,35,000.00	₹ 3,00,000.00	₹ 7,50,000.00
Total Cash Inflows	₹ 75,10,000.00	₹ 1,45,47,500.00	₹ 3,40,47,500.00
Cash Outflows			
Operating Costs	₹ 15,00,000.00	₹ 20,00,000.00	₹ 26,66,667.00
Marketing	₹ 5,00,000.00	₹ 10,00,000.00	₹ 20,00,000.00
Cost of Goods	₹ 10,12,500.00	₹ 33,00,000.00	₹ 82,50,000.00
Loan Interest Payment	₹ 2,50,000.00	₹ 2,50,000.00	₹ 2,50,000.00
Total Cash Outflows	₹ 32,62,500.00	₹ 62,50,000.00	₹ 1,24,16,667.00
Net Cash Flow	₹ 42,47,500.00	₹ 82,97,500.00	₹ 2,16,30,833.00

- **Revenue Growth:** Driven by phased market penetration and increasing adoption.
- **Expense Allocation:** Focus on scaling manufacturing, expanding marketing efforts, and investing in R&D for product improvements

7. Risk Analysis

Identifying and managing potential risks is crucial for the success of the Bidirectional Tactile Communication Glove for the Deafblind. Here's a concise overview of the primary risk categories and mitigation strategies:

1. **Market Risks:** The product may face limited adoption due to insufficient awareness or cultural barriers within the deafblind community in India. To mitigate this, we will implement targeted marketing campaigns, partner with NGOs and rehabilitation centers, and utilize user testimonials to build trust. Continuous market research will help us align our product with the audience's needs.
2. **Financial Risks:** Cash flow constraints and securing adequate funding pose significant challenges. We will manage cash flow through detailed projections and strict cost control. To address funding gaps, we will diversify funding sources, including building relationships with investors, applying for grants, and exploring crowdfunding.
3. **Operational Risks:** Supply chain disruptions and production delays could impact demand fulfillment. To mitigate these risks, we will diversify our supplier base, maintain safety stock of key components, and prioritize local sourcing to reduce lead times. Preventive maintenance and workforce training will also enhance operational reliability.
4. **Competitive Risks:** Existing competitors and new market entrants can lead to intense competition and price wars. We will differentiate our product through unique value propositions and enhance customer loyalty programs. Strategic alliances and ongoing research and development will help maintain our innovative edge.

8. Financial Analysis

8.1 Assumptions & Key Figures

The detailed raw material cost for the product is as detailed :

Component	Cost (₹)	No. Required	Total Cost (₹)
Vibration Motor	50	6	300
ESP32 Wifi Module	400	1	400
MPR121 Module	75	1	75
Cu Electrodes	5	12	60
Battery with charging capabilities	1	300	300
Cloth + Misc	200	1	300
Total			1435

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We plan to price our product at a nominal cost of Rs. 5000. This gives us a high margin of Rs. 3500, which allows for reinvestment in research and development, marketing, and scaling operations without compromising financial stability. Furthermore, this enables us to cover for manufacturing costs and overheads during manufacturing, etc.

The following assumptions are made to project finances for the 1st year period

- Total Initial Investment: ₹50,00,000 (₹25,00,000 self + ₹25,00,000 loan)
- Marketing Budget: ₹5,00,000
- Operating Cost: Estimated as 30% of initial capital = ₹15,00,000
- Customer Base: 2.5% of 27,000, which is 675 customers for the first year
- Product Cost: ₹1,500 per unit
- Selling Price: Set at ₹5,000 per unit
- Training and Support Fee: ₹500 (assumed 40% of customers will opt for this service, which equals 270 customers)
- Initial Land and Machine spent: ₹10,00,000

8.2 Projected Income Statement

Revenue	Year 1	Year 2	Year 3
Sales Revenue (675 units x ₹5,000)	₹ 33,75,000.00	₹ 1,00,00,000.00	₹ 2,50,00,000.00
Training and Support Revenue (270 x ₹500)	₹ 1,35,000.00	₹ 3,00,000.00	₹ 7,50,000.00
Total Revenue	₹ 35,10,000.00	₹ 1,03,00,000.00	₹ 2,57,50,000.00
Expenses			
Cost of Goods Sold (675 x ₹1,500)	₹ 10,12,500.00	₹ 30,00,000.00	₹ 75,00,000.00
Operating Costs	₹ 15,00,000.00	₹ 20,00,000.00	₹ 26,66,667.00
Marketing	₹ 5,00,000.00	₹ 10,00,000.00	₹ 20,00,000.00
Loan Interest (Assume 10% on ₹2,500,000 loan)	₹ 2,50,000.00	₹ 2,50,000.00	₹ 2,50,000.00
Total Expenses	₹ 32,62,500.00	₹ 62,50,000.00	₹ 1,24,16,667.00
Net Income (Profit)	₹ 2,47,500.00	₹ 40,50,000.00	₹ 1,33,33,333.00

8.3 Projected Cash Flow Statement

Cash Inflows			
Initial Cash	₹ 40,00,000.00	₹ 42,47,500.00	₹ 82,97,500.00
Sales Revenue	₹ 33,75,000.00	₹ 1,00,00,000.00	₹ 2,50,00,000.00
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Net Cash Flow	₹ 42,47,500.00	₹ 82,97,500.00	₹ 2,16,30,833.00

8.4 Projected Balance Sheet

Assets	Year 1	Year 2	Year 3
Cash	₹ 42,47,500.00	₹ 82,97,500.00	₹ 2,16,30,833.00
Inventory (Unsold goods, if any)	₹ 0.00	₹ 3,00,000.00	₹ 10,50,000.00
Land and Machines	₹ 10,00,000.00	₹ 10,00,000.00	₹ 10,00,000.00
Total Assets	₹ 52,47,500.00	₹ 92,97,500.00	₹ 2,26,30,833.00
Liabilities			
Loan Payable	₹ 25,00,000.00	₹ 25,00,000.00	₹ 25,00,000.00
Total Liabilities	₹ 25,00,000.00	₹ 25,00,000.00	₹ 25,00,000.00
Equity			
Capital Invested	₹ 25,00,000.00	₹ 25,00,000.00	₹ 25,00,000.00
Owner's Equity (Net Profit/Loss)	₹ 2,47,500.00	₹ 42,97,500.00	₹ 1,76,30,833.00
Total Equity	₹ 27,47,500.00	₹ 67,97,500.00	₹ 2,01,30,833.00
Total Liabilities & Equity	₹ 52,47,500.00	₹ 92,97,500.00	₹ 2,26,30,833.00

9. Conclusion

Our comprehensive marketing and sales plan is designed to effectively reach and engage our target audience, drive adoption of the Tactile Communication Glove, and establish it as a trusted leader in the assistive technology market. By leveraging a mix of digital and traditional channels, building solid partnerships, and focusing on customer satisfaction, we aim to achieve our sales objectives and make a meaningful impact in the lives of deafblind individuals in India.