



**CHAPTER I; INTRODUCTION**

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1.1. Executive Summary

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# CHAPTER I; INTRODUCTION

## 1.1. Executive Summary

This Business Plan outlines ScentCraft's foundation, its vision for growth, and the steps we intend to take in order to build a successful brand in the personalized fragrance market. With the rise of individual expression and growing consumer demand for tailor-made products, we believe the custom perfume industry holds massive potential. Our strategy focuses on offering exclusive, handcrafted scents that reflect a customer's unique personality, while also embedding strong environmental values into our core operations.

ScentCraft is not just about selling perfume, it's about creating identity. We are offering customers an experience where they can express their individuality through scent. Through a simple yet intuitive online platform, users can mix and match from a variety of ingredients, concentrations, and bottle styles to create their perfect perfume. With expert perfumers translating those digital preferences into real-world aromas, we ensure the product that arrives is a true reflection of the customer's taste.

Our aim is to grow over the years, starting from a solid budget of \$50,000. While we are currently hypothetical, this budget serves as a realistic base for what a real small-scale start-up in this field could look like. We plan to build from this seed by prioritizing product quality, customer experience, and innovative green practices. Eventually, ScentCraft will evolve into a brand with strong presence, loyal customer base, and international reach through smart marketing, collaborations, and sustainable credibility.

## 1.2. Company Description

ScentCraft is a company built around individuality, where customers can design their own perfumes from scratch. Unlike traditional perfume brands that

mass-produce and market generic scents, we aim to flip the experience by allowing customers to make something truly theirs. Through our interactive online platform, users can choose everything from scent notes to alcohol concentration, bottle design, and even the emotion or memory the perfume is meant to convey.

Our backend is supported by highly skilled perfumers and advanced perfume machinery, ensuring that the digital choices of the customer are faithfully translated into a high-quality fragrance. We focus on using premium ingredients, and our production facility will be tailored to efficiently handle one-off custom batches without compromising consistency or safety. The idea is to create a balance between artisan craftsmanship and scalable technology.

By 2035, we envision ScentCraft as a symbol of personal storytelling through fragrance. We want to stand out not only because we offer personalization, but because we also allow flexibility for various budgets, lifestyles, and aesthetic preferences. Whether you're someone seeking luxury or a college student on a tight budget who still wants to smell good and unique—ScentCraft will have something for you.

### 1.3. Mission Statement

ScentCraft's mission is to redefine how people relate to fragrances by offering them the opportunity to be part of the creative process. Our goal is to empower customers to express themselves through their own signature scent, tailored by professionals and delivered in a premium package that reflects care, artistry, and individuality. We believe scent is not just something you wear—it's a piece of your identity.

In addition to personalization, we're committed to sustainability through a Green Economics approach. By implementing the 3Rs—Reduce, Reuse, and Recycle—we are building a business model that minimizes environmental impact. We use reshaped and cleaned used bottles for our perfume containers, eliminate plastic labels by laser-engraving names, and encourage customers to reuse their bottles through our refill system. Refills will be shipped in recyclable aluminum containers and offered at a 25% discount to promote eco-conscious behavior.

ScentCraft's mission combines emotional connection, environmental responsibility, and technological convenience. We want to be more than a brand; we want to be a movement that helps people feel special while also being kind to the planet. Our mission is ongoing, always evolving, and grounded in listening to what people want—not just in scent, but in values.

#### 1.4. Service & Product

At its core, ScentCraft is a service-driven product company. We sell customizable perfumes made by expert perfumers based on client input. The customization happens on our website where users choose scent categories (floral, woody, citrus, etc.), layer complexity, bottle shape, and even whether they want a fresh, warm, or intense finish. Once the selection is made, our team processes the order and crafts the perfume in small batches.

One of the things that sets us apart is that pricing is completely dynamic. Customers won't pay a flat rate—they pay based on how complex their perfume is. This means more flexibility, which allows us to cater to a wide range of consumers. Whether someone wants a simple 30ml scent with basic ingredients or a luxurious 100ml bottle with rare extracts and high alcohol content, the system accommodates it all.

Beyond the perfume itself, we are planning complementary services in the future—like scent-matching quizzes, gift subscriptions, or even collaborative lines with influencers or artists. The product is not just the bottle, but the entire experience of crafting something that reflects who you are. We are aiming for personalization with professionalism.

#### 1.5. Future Plan

ScentCraft acknowledges that our current model is a hypothetical startup with a proposed starting capital of \$50,000. Given this constraint, our first step

will be to launch a Minimum Viable Product (MVP) version of the website and begin a soft-launch campaign. This MVP will include essential customization features, a working payment system, and a basic production line setup. We will test market demand, fix system bugs, and gather early feedback from users to refine the process.

In the short term (Year 1–2), our focus will be to generate brand awareness, build partnerships with local perfumers, and streamline our logistics. We'll also introduce a subscription refill service to create recurring revenue while promoting sustainability. Additionally, we will prioritize collecting customer data to better understand preferences and adapt product offerings to trends. We may also participate in local or online fragrance expos to grow credibility.

In the long run (Year 5+), we aim to build a full-featured ScentCraft ecosystem. This includes physical experience centers in major cities, celebrity/influencer scent collaborations, augmented reality scent previews, and a global shipping network. We aim to increase capital via angel investors, strategic partnerships, or even crowdfunding. By constantly improving our digital interface, scent range, and eco-strategy, ScentCraft will evolve into not just a perfume brand—but a revolution in personalized self-expression.

## CHAPTER II; MARKETING ANALYSIS

### 2.1. Marketing Segmentation

Geographic:

Region: Asia, Primarily Indonesia at first

City: Mainly Jakarta

Population Type and Density: Urban

Demographics:

Age: 18–35 years old, especially teenagers who are still in the age of self-discovery.

Gender: Both Genders

Income: Middle to upper class.

Psychographics:

- Value individuality and creative self-expression
- Tech-savvy and comfortable shopping online
- Environmentally conscious and interested in sustainable products

## 2.2. Competitive Analysis

We have a few competitors in the perfume industry, many perfume companies only sell pre-made perfume, but our company offers a service of customizing your own perfume and we also provide high quality materials. Our company is the first online custom perfumes which enable our customers to customize their own perfume without going to our shop at our planned budget, other competitors are limited in resources and mostly unable to make profit (most likely due to limited capital/resources, overpricing, and lack of marketing)

## 2.3. Market Plan

### Pricing

Our pricing varies extremely from being extremely budget fragrances to luxurious custom fragrances with the most unique, rare ingredients, this means our pricing is estimated to be (with delivery and taxes) around the range of 299,000 all the way to 8,900,000 IDR varying based on the demand of perfumes in the market, the demand of the ingredients, scents, packaging, etc.

### Placement

Our market placement will be that our product will be sold online on the ScentCraft website where customers are able to freely customize their order. Using the website, potential customers will be able to easily access the website and place an order, where it then will be delivered to the inputted address.

### Promotion

We plan on promoting through regular digital advertisements like banners or video advertisements which easily allow potential customers to visit and take a look at our website where they can buy their own custom perfume and be attracted by our cheaper prices and unique “customizing” service. Furthermore we plan on specifically making advertisements in social media platforms like youtube or tiktok through the help of paid influencers and endorsements.

### Positioning

Our market positioning will be that the fact that our product is completely customizable, letting them choose how they want their perfume, will create a distinct image of the brand, differentiating it from other competitors who has a specific or uncustomizable perfume.

## 2.4. Business Risk and Strategy

Scentcraft, as you know, is a niche perfume ordering platform, where users can order a fully customized perfume to their liking and have it delivered to their home within one to half a year. The risks we have to be aware of are multifaceted, given that we are a unique company with a unique vision:

- Supply Chain Risks

Risk: Supply Chain risks include moments where our company won't be able to manufacture products due to a lack in resources from outside sources, therefore having us lose potential profit or maybe even having to pay the price by paying higher prices for products

Solution: To avoid this risk we plan on partnering with multiple suppliers to ensure reliability, this lowers the frequency of this risk happening, we also want to set pre-order contracted dates to make sure we get ingredients we need, and if we don't then we can easily charge the supplier with said contract.

- Customer Satisfaction Risks

Risk: A Major weakness of our company is that not everyone is able to know what ingredients go well together, or even what the ingredients smell like or what the customer actually wants, customers can customize a fragrance, order it, and end up

not liking their own choices which may result in negative reviews, loss in potential customers, etc.

Solution: There are two ways to go about this, first we can add features like AI analysis of how compatible ingredients may be in the finished product during the customization process, or we can hire perfume experts to guide customers or “fix” perfumes during the perfume creation process

- Market Risks

Risk: The perfume industry is extremely oversaturated as a market in the middle-upper class, but that's exactly what we are going for, however this problem shouldn't be too massive as the product we offer is not the same as other perfumes and we aren't exactly targeting the same market, to add to this our products are planning to be much cheaper yet still remain on the same level as the current perfume industry which is proven to be possible and still profitable.

Solution: We simply need to chase a different target than them, as we don't sell the same products meaning we don't need to chase the same people, as in the industry of customizable perfumes which is almost nonexistent, ScentCraft will most likely succeed against potential competition, in other words we must focus on uniqueness and convenience towards the customer, as well as being cheaper of a brand

- Operational Risks

Risk: Although this problem most likely won't happen much or may never even happen our website being down means customers won't be able to buy our products and there can be no profit made, making this a solid risk if it were to happen for a longer duration

Solution: We plan on having regular website maintenance to make sure the site is running well and has enough data to have people customizing, purchasing, entering the site, etc at the same time for a large number of people, this way the risk is almost certain not to occur.



## 2.5. SWOT Analysis

### Strengths

- Personalization & Uniqueness : The highly customized perfumes are completely catered to the individual tastes of scent lovers, Scentcraft will secure its place among many in a very saturated market
- Eco-Friendly Practices : Intensive sustainability practices minimize refill systems, like reused bottles, and laser engraving.

### Weaknesses

- Production Complexity : Inefficiency and higher costs per unit have generally been unwarranted for the sake of producing one-off custom products
- Online Dependence : Any downtime on the website will result in a complete halt of operations, which will affect revenues as well as the trust of customers.

### Opportunities

- High Demand for Customization : There exists a high prospect of market as the consumer wants products that are unique and cater to their identity
- Expansion Into New Markets : Starting in Jakarta means there is future potential for regional and global expansion through the e-commerce

### Threats

- Supply Chain Disruptions : An external intermediary will create risks for delays or increases in raw material costs.
- Customer Expectations : Bad choices by customers when desiring the perfume design may lead to low satisfaction and bad press.

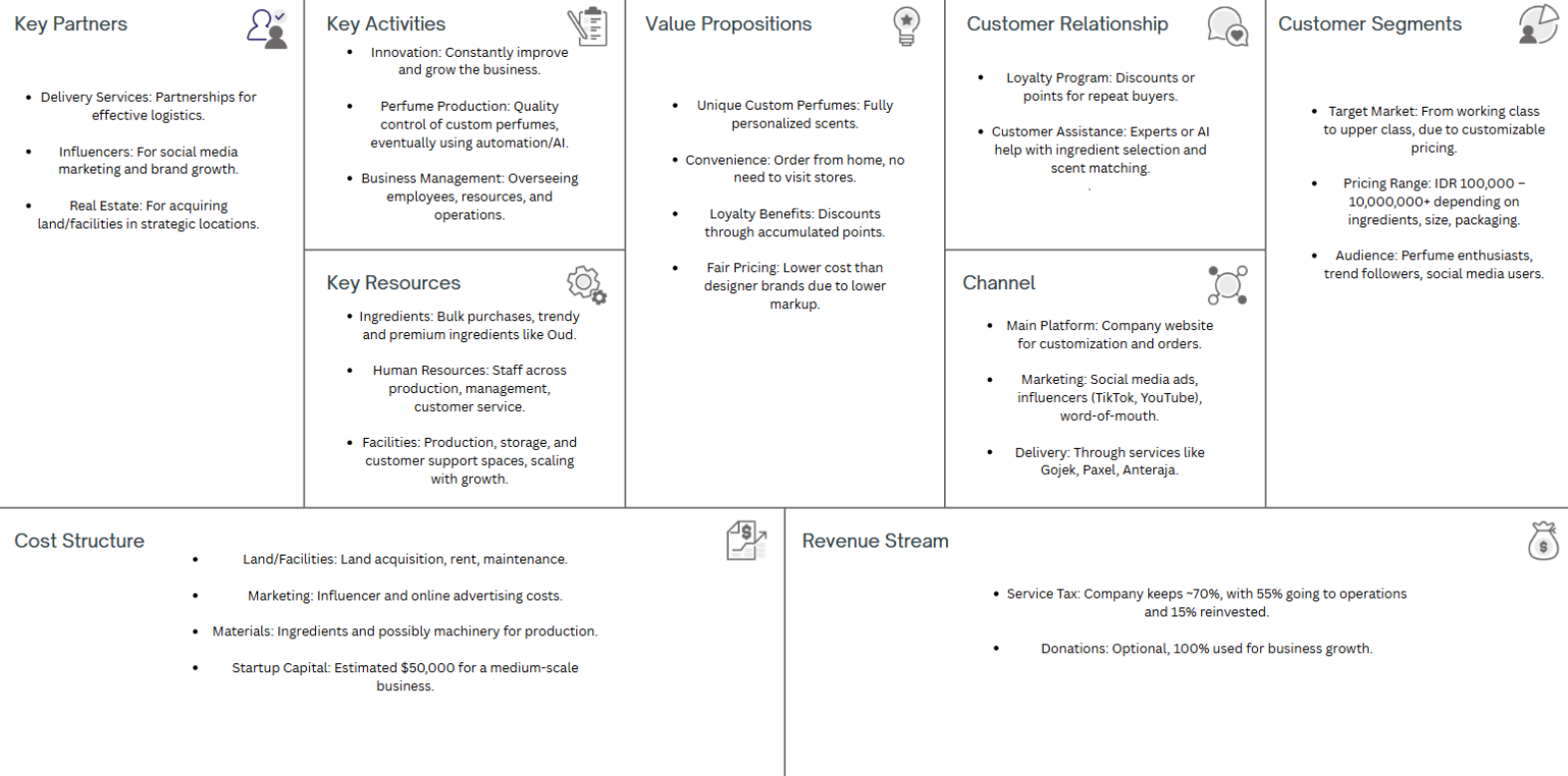
## 2.7. Collaborations

ScentCraft will collaborate with Silvano from Highscope Bali, an upcoming clothing company making simple, comfortable, and budget fashion wear and accessories such as scrunchies, clothes, pants, and more out of traditional Indonesian material to proudly show heritage

We plan to collaborate with Silvano by designing a custom fragrance for their stores based on their own request, the said fragrance will be applied on to clothes, accessories, and much more to give not just people but even stores their own sense of individuality through scent, which hopefully will, and has a target of increasing the marketing potential of Silvano's products. The scent will also be made into a custom perfume which is sold at Silvano's marketplace at 100 ml bottles which is planned to be put in a package deal for accessories, clothes, along with their signature new perfume from ScentCraft.

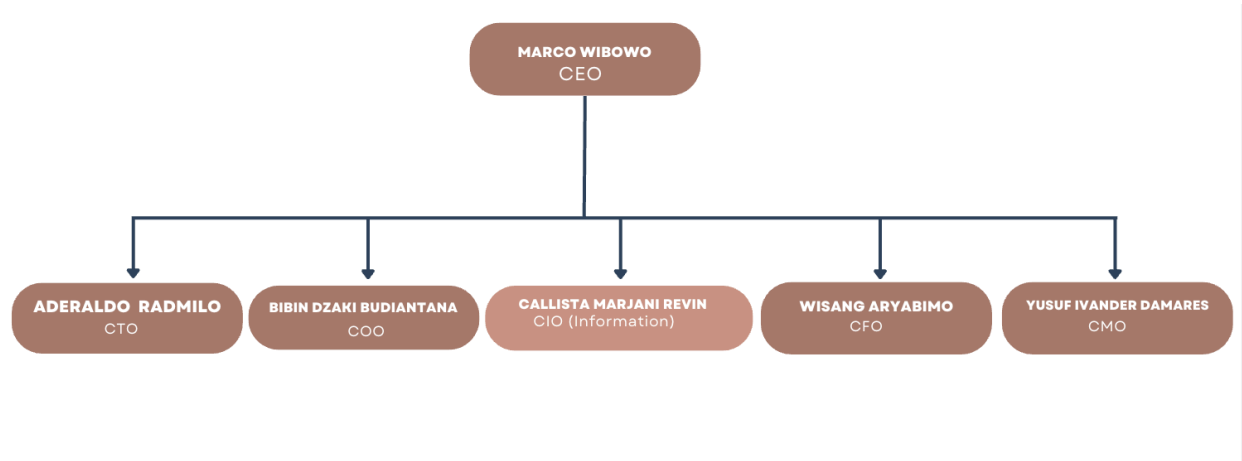
This deal should be able to secure both companies with profit, with ScentCraft gaining more attention and brand recognition, and Silvano gaining more customers through a unique and nice attraction as well as gaining reputation through "Cleaner" smelling products and having more products/collaborations.

## 2.7. Business Model Canvas



# CHAPTER III; ORGANIZATION MANAGEMENT

## 3.1. Organizational Structure



ScentCraft decided to use a horizontal structure because we want to nurture flexibility, creativity, and rapid decision-making, which suited the company's needs very well. These attributes would be critical for survival in the fast-moving and fiercely competitive world of perfume-making.

- Speed of Decisions:

In flat management, there are fewer management levels to climb. This allows different ScentCraft teams-from product development to marketing-to talk to leadership very directly, leading to fast approvals, shortened innovation cycles, and real-time responses to market trends.

- Increased Creativity and Collaboration:

The perfume world thrives on innovation and trend-setting. With a flat structure, an employee feels the freedom to exchange ideas amongst and between departments, be it scent design, branding, or customer experience. There are fewer roadblocks to contributing creatively. The embracing of a more organic communication flow empowers contributions from the bottom up without the limits of a rigid hierarchy.

- Empowering All Employees:

At ScentCraft, the junior perfumer, just as the marketing associate, enjoys additional power and voice in decision-making: This ownership motivates, drives performance, and sustains a brand culture embedded in excellence and passion for fragrances.

- Agility and Adaptability:

The fragrance trends can switch quickly due to seasonality, fashion, or celebrity influence. A flat structure makes ScentCraft agile enough to change product offerings, marketing strategies, or distribution methods in a timely manner without feeling weighed down by bureaucracy.

- Building a Stronger Brand Identity:

In a flat structure, employees feel a very close affinity with the brand's mission and customers and this allows for greater understanding of what ScentCraft stands for, resulting in authentic branding and customer engagement.

Adopting a flat organizational structure enables ScentCraft to remain innovative, fast, collaborative, and cost-efficient considerations that set it apart in a highly competitive perfume industry characterized by rapid shifts in consumer tastes and a heightened demand for brand authenticity.

### 3.2. Job Desk Description

- CEO (Chief Executive Officer): A CEO is accountable for the general success of the company. Such responsibilities include strategic thinking, excellent leadership, and making important decisions that shape the future of the company. Some of the functions of the CEO include developing a long-term vision, mission, and strategic plan for the business, developing and implementing a comprehensive business plan, analyzing market trends, and aligning departmental goals with corporate strategy. In addition, the CEO is also responsible for building and leading a high-performance executive team, guiding and advising subordinates, and creating a culture of teamwork, creativity, and excellence in the organization. The CEO must also monitor the financial performance of the company, making wise investment decisions, and allocating resources optimally across departments and projects.
- COO (Chief Operating Officer): The Chief Operating Officer (COO) is the main driver of a business on a day-to-day basis. The COO has the authority to translate the CEO's vision into operational plans, making the company efficient, productive, and scalable. Among the COO's duties is the management of day-to-day operations, production, supply chain, logistics, and quality control. The COO also has the authority to monitor performance indicators and areas for improvement. There is firm direction provided to the operations team for the development of a culture of accountability, teamwork, and continuous improvement. The COO works with the executive team to develop and execute the company's strategic plan, and manages the operating budget with the CFO. COO also promotes operational process improvement and optimization. Besides, the COO is also responsible for the recruitment, training, and development of top performers.

- CTO (Chief Technology Officer): Being a CTO, the main duty is to develop and execute the company's technology strategy, making it congruent with business objectives and providing competitive advantage. The CTO is also responsible for identifying trends and opportunities in technology, evaluating emerging technologies, and making strategic decisions on technology platforms and architecture. Leading and managing the technology group is also a fundamental aspect of this position, with a focus on recruiting, developing and retaining technological talent. The CTO also guides research and development efforts, driving innovation and the creation of new products and services. It is also required to provide for the scalability, security and reliability of the company's technology infrastructure, and guide IT operations to effectively address business needs. Coordination with other departments, including product, marketing and sales, is also central to addressing business and customer requirements.
- CIO (Chief Information Officer): A CIO is an executive responsible for a company's information technology, strategy, and implementation. They play a crucial role in aligning IT with the overall business goals and ensuring that technology investments drive value and efficiency.
- CFO (Chief Financial Officer): A CFO is an executive responsible for overseeing a company's financial operations. This surrounds a wide range of duties aimed at ensuring the company's financial health and contributing to its strategic goals.
- CMO (Chief Marketing Officer): A CMO is the executive, strategically planning company's market presence and growth. It develops holistic marketing plans, manages the brand across both traditional and new platforms, and promotes cooperation to drive revenue, build customer loyalty, and contribute to overall business success.

### 3.3. Ownership Information

As a private limited company, Scent Craft represents a distinct legal entity where ownership, through shares, is held privately and not offered to the public on stock exchanges. This structure provides the significant advantage of limited liability, safeguarding the personal assets of its shareholders from the company's financial obligations. As a separate legal entity, a PLC possesses the capacity to

enter into contracts, own assets, and bear its own liabilities. Characteristically, PLCs tend to have a smaller circle of shareholders, and the transfer of shares is often subject to restrictions. Managed by a board of directors, these companies enjoy perpetual succession, ensuring their potential longevity beyond changes in ownership. While facing fewer regulatory demands than their public counterparts, private limited companies still adhere to specific legal and financial reporting requirements. Consequently, the private limited company structure is a favored choice for many small to medium-sized enterprises seeking the protection of limited liability alongside the maintenance of private ownership and control.

## CHAPTER IV; FUNDING AND CAPITAL

### A. Funding/Capital

#### 4.1 Current funding requirement

We plan on getting majority of the cost from first our own personal savings, and we want to get the majority of the money through equity investments by pitching to angel investors or VC firms that support consumer goods or cosmetic startups

where we will offer equity (10–20%) in exchange for a total of Rp. **427,281,683** in funding to start the business.

## 4.2 Budget

Proposal Anggaran				
Nama Perusahaan (company name): Scentcraft				
	Unit	Satuan (UoM)	Rp/ Unit	Jumlah (Amount)
<b>A Aset Tetap (Fixed Assets)</b>				
Computers	1	Paket	10,774,000	10,774,000
Peralatan (Equipment)	1	Paket	66,824,850	66,824,850
Furniture	1	Paket	40,685,000	40,685,000
			<b>Sub Total A</b>	<b>118,283,850</b>
<b>B Biaya Operasional Tetap (Operating Expenses)</b>				
Gaji (Salary)	3	bulan (month)	56,000,000	168,000,000
Pajak Penghasilan (Payroll Tax)	3	bulan (month)	325,000	975,000
Biaya Asuransi (Health Insurance)	3	bulan (month)	431,000	1,293,000
Jamsostek (Social Security)	3	bulan (month)	2,500,000	7,500,000
Perlengkapan Kantor (Supplies)	3	bulan (month)	3,855,000	11,565,000
Biaya Telepon, air, listrik, internet (utilities)	3	bulan (month)	5,000,000	15,000,000
Biaya sewa (Rent)	3	bulan (month)	4,500,000	13,500,000
Biaya Pemasaran (Marketing Cost)	3	bulan (month)	23,500,000	70,500,000
Biaya Penyusutan (Depreciation)	3	bulan (month)	1,971,398	5,914,193
Biaya Lain-lain (Others)	3	bulan (month)	0	-
			<b>66,824,850</b>	<b>294,247,193</b>
<b>C Persediaan Barang Dagang (Inventory)</b>				
Bulan 1				<b>4,780,300</b>
Bulan 2				4,916,880
Bulan 3				5,053,460
			<b>Sub Total C</b>	<b>14,750,640</b>
			<b>Total</b>	<b>IDR 427,281,683</b>

First, we will allocate **Rp 118,283,850** for fixed assets including computers, equipment, and furniture. Then, **Rp 294,247,193** will be budgeted for three months of fixed operating expenses, which include salaries, payroll tax, health insurance, social security, office supplies, utilities, rent, marketing, depreciation, and other miscellaneous costs. Lastly, **Rp 14,750,640** will be allocated for inventory across three months. **In total, the business will require Rp 427,281,683** to cover the full setup, operational costs, and inventory for the first three months. It is estimated this money will be covering all expenses in 3 months and generate money to survive for the whole year



### 4.3 Break-even analysis:

<b>Harga Pokok Penjualan (HPP)</b> <i>Cost of Good Sold (COGS)</i>									
Jumlah tipe produk - Number of product variants:	1								
Nama tipe 1 - Type 1 name : Custom Perfume Average									
Bahan baku - raw material/ ingredients	Biaya per unit - cost per unit								
Glycerin (0.5 mL)	50								
Oil (on average for 10 ml)	12,750								
Alcohol (90 mL)	3,150								
Distilled water (5 mL)	50								
Total	16,000								
Biaya Produksi - Production cost	Biaya per unit - cost per unit								
lab quality filter	290								
Total	290								
Kemasan & label - Packaging & Label	Biaya per unit - cost per unit								
Perfume Bottles	50,000								
Packaging Materials	2,000								
Total	52,000								
HPP	68,290								

Harga Pokok Penjualan & Harga Jual				
Tipe - Type	Nama - Name	HPP - COGS	Profit	Harga Jual - Selling price
Type 1	Custom Perfume Ave	68,290	931,710	1,000,000
		-	-	-
		-	-	-
		-	-	-
Total		68,290		1,000,000
Rata-rata - average		68,290		1,000,000

We plan on selling for an average of Rp. 1,000,000 per perfume bottle at 100 ml, which will cost us about Rp. 68,290, which means we are planning to profit Rp. 931,710 from each bottle or around 1364.35%, which may seem like a lot but is actually considered cheap for a perfume.

Harga jual rata-rata (Average selling price)	1,000,000
HPP rata-rata (Average COGS)	68,290
Tingkat Keuntungan rata-rata (Average profit rate)	93%
Biaya Tetap Tahunan (Annual Fixed Cost)	1,176,988,770

<b>Titik Impas dalam rupiah (Break even point in sales rupiahs):</b>	
Total sales at break even = fixed costs/ average profit rate	
Total sales at break even =	1,263,256,561 /tahun
	105,271,380 /bulan

<b>Titik Impas dalam jumlah penjualan (Break even point in # of sales):</b>	
Breakeven point in units = Fixed costs/profit per product	
Breakeven point in units =	1,263.26 /tahun
	105.27 / bulan

X	Y	Y	Y	Y
Unit terjual/ bulan	Penerimaan	Biaya Variabel	Biaya Tetap	Biaya Total
(Units Sold/month)	(Revenue)	(Variable Cost)	(Fixed Cost)	(Total Cost)
70	70,000,000	4,780,300	98,082,398	102,862,698
80	80,000,000	5,463,200	98,082,398	103,545,598
86	86,000,000	5,872,940	98,082,398	103,955,338
91	91,000,000	6,214,390	98,082,398	104,296,788
99	99,000,000	6,760,710	98,082,398	104,843,108
105	105,000,000	7,170,450	98,082,398	105,252,848
110	110,000,000	7,511,900	98,082,398	105,594,298
123	123,000,000	8,399,670	98,082,398	106,482,068
140	140,000,000	9,560,600	98,082,398	107,642,998
145	145,000,000	9,902,050	98,082,398	107,984,448
150	150,000,000	10,243,500	98,082,398	108,325,898
155	155,000,000	10,584,950	98,082,398	108,667,348

(Revenue), (Variable Cost), (Fixed Cost) and (Total Cost)

Legend: (Revenue) - (Variable Cost) - (Fixed Cost) - (Total Cost)

Y-axis: 0 to 200,000,000  
X-axis: 0 to 150 (Units Sold/ year)

This means we will break even by reaching Rp. 105,271,380 every single month or Rp. 1,263,256,561 every single year. Considering our perfumes will sell for 1,000,000 on average, this means we must sell more than 1,263.26 perfumes yearly in order to break even, which we believe we can easily reach. To clarify,

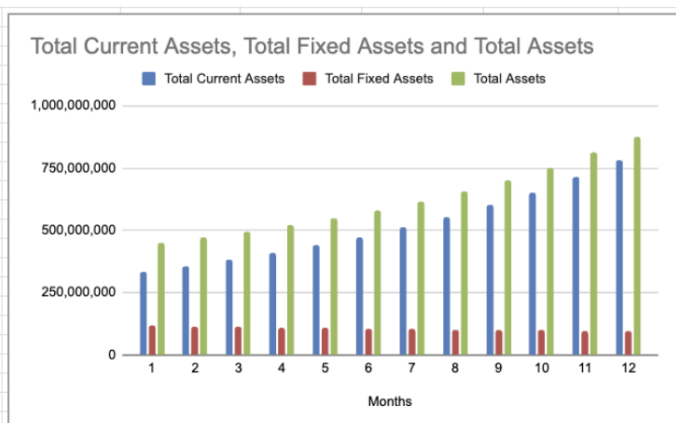
that is 105.27 perfumes monthly and basically 3-4 perfumes every day. Through the table we can clearly see that in the 6th month, we already reach a break-even point. Although our annual fixed cost are Rp. 1,176,988,770, the money we just used Rp. **427,281,683** as our capital, and at the 6th month, we already have around Rp. **546,606,563.38** as ending cash balance.

## B. Financial projection

### 4.4 Balance sheet

Balance Sheet (Neraca)													
	Month	1	2	3	4	5	6	7	8	9	10	11	12
<b>Assets</b>													
<b>Current Assets</b>													
Cash (Kas)		335,343,019	357,669,626	383,132,653	410,439,100	439,588,967	471,503,963	510,930,367	554,316,767	602,653,162	653,959,554	715,165,935	783,302,310
Accounts receivable (Piutang)		0	0	0	0	0	0	0	0	0	0	0	0
Inventory (Persediaan Barang)		0	0	0	0	0	0	0	0	0	0	0	0
Supplies (Perlengkapan)		0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Current Assets</b>		<b>335,343,019</b>	<b>357,669,626</b>	<b>383,132,653</b>	<b>410,439,100</b>	<b>439,588,967</b>	<b>471,503,963</b>	<b>510,930,367</b>	<b>554,316,767</b>	<b>602,653,162</b>	<b>653,959,554</b>	<b>715,165,935</b>	<b>783,302,310</b>
<b>Fixed Assets</b>													
Computers (Komputer)		10,774,000	10,774,000	10,774,000	10,774,000	10,774,000	10,774,000	10,774,000	10,774,000	10,774,000	10,774,000	10,774,000	10,774,000
Less: accumulated depreciation		179,567	359,133	538,700	718,267	897,833	1,077,400	1,256,967	1,436,533	1,616,100	1,795,667	1,975,233	2,154,800
Furniture (Furniture)		40,685,000	40,685,000	40,685,000	40,685,000	40,685,000	40,685,000	40,685,000	40,685,000	40,685,000	40,685,000	40,685,000	40,685,000
Less: accumulated depreciation		678,083	1,356,167	2,034,250	2,712,333	3,390,417	4,068,500	4,746,583	5,424,667	6,102,750	6,780,833	7,458,917	8,137,000
Office equipment (Peralatan)		66,824,850	66,824,850	66,824,850	66,824,850	66,824,850	66,824,850	66,824,850	66,824,850	66,824,850	66,824,850	66,824,850	66,824,850
Less: accumulated depreciation		1,113,748	2,227,495	3,341,243	4,454,990	5,568,738	6,682,485	7,796,233	8,909,980	10,023,728	11,137,475	12,251,223	13,364,970
<b>Total Fixed Assets</b>		<b>116,312,453</b>	<b>114,341,055</b>	<b>112,369,658</b>	<b>110,398,260</b>	<b>108,426,863</b>	<b>106,455,465</b>	<b>104,484,068</b>	<b>102,512,670</b>	<b>100,541,273</b>	<b>98,569,875</b>	<b>96,598,478</b>	<b>94,627,080</b>
<b>Total Assets</b>		<b>451,655,472</b>	<b>472,010,681</b>	<b>495,502,310</b>	<b>520,837,360</b>	<b>548,015,829</b>	<b>577,959,428</b>	<b>615,414,435</b>	<b>656,829,437</b>	<b>703,194,434</b>	<b>752,529,429</b>	<b>811,764,413</b>	<b>877,929,390</b>
<b>Liabilities and Stockholders' Equity</b>													
<b>Current Liabilities</b>													
Accounts payable												0	
Other payable			0	0	0	0	0	0	0	0	0	0	0
Corporate tax payable			0	0	0	0	0	0	0	0	0	0	0
<b>Total Current Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Long Term Liabilities</b>													
Loan payable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Stockholders' Equity</b>													
Common stock, \$10 per value, * # shares issued		427,281,683	451,655,472	472,010,681	495,502,310	520,837,360	548,015,829	577,959,428	615,414,435	656,829,437	703,194,434	752,529,429	811,764,413
Retained earnings		24,373,789	20,355,209	23,491,629	25,335,049	27,178,469	29,943,599	37,455,006	41,415,002	46,364,997	49,334,994	59,234,984	66,164,977
<b>Total Stockholders' Equity</b>		<b>451,655,472</b>	<b>472,010,681</b>	<b>495,502,310</b>	<b>520,837,360</b>	<b>548,015,829</b>	<b>577,959,428</b>	<b>615,414,435</b>	<b>656,829,437</b>	<b>703,194,434</b>	<b>752,529,429</b>	<b>811,764,413</b>	<b>877,929,390</b>
<b>Total Liabilities and Stockholders' Equity</b>		<b>451,655,472</b>	<b>472,010,681</b>	<b>495,502,310</b>	<b>520,837,360</b>	<b>548,015,829</b>	<b>577,959,428</b>	<b>615,414,435</b>	<b>656,829,437</b>	<b>703,194,434</b>	<b>752,529,429</b>	<b>811,764,413</b>	<b>877,929,390</b>
Balance check		0	0	0	0	0	0	0	0	0	0	0	0

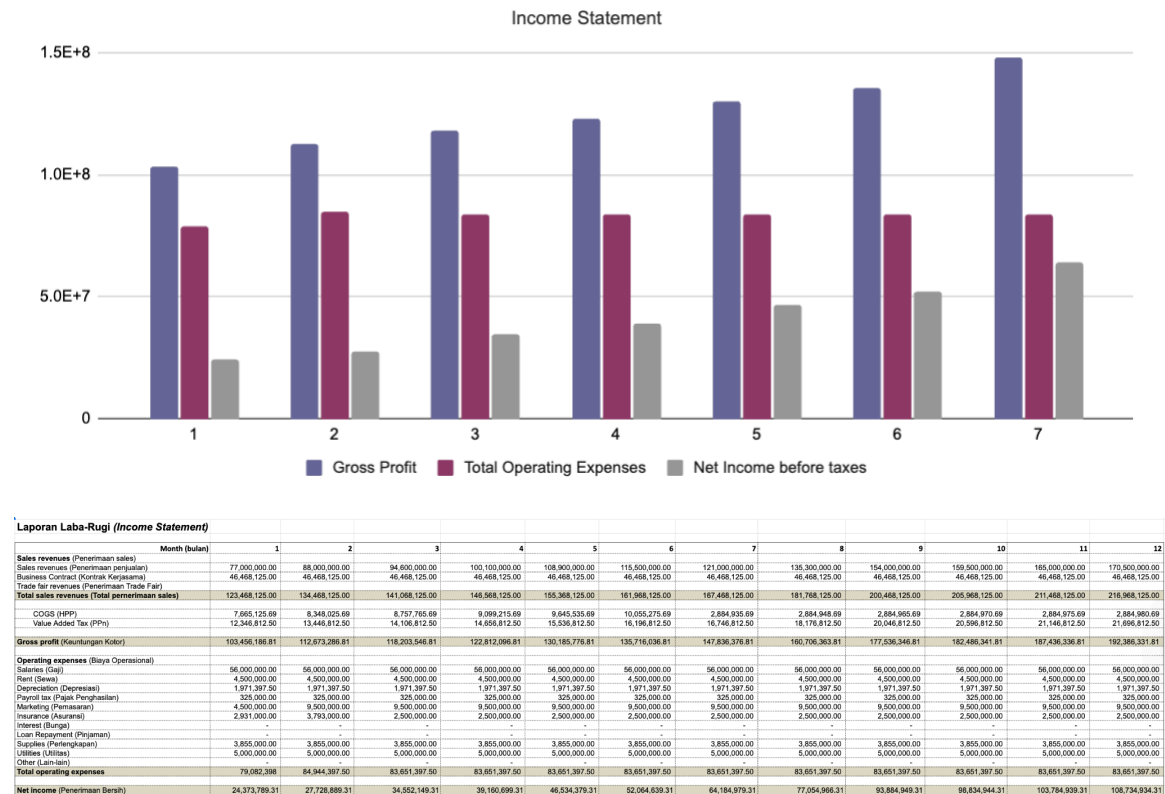
	Total Current Assets	Total Fixed Assets	Total Assets
1	335,343,019	116,312,453	451,655,472
2	357,669,626	114,341,055	472,010,681
3	383,132,653	112,369,658	495,502,310
4	410,439,100	110,398,260	520,837,360
5	439,588,967	108,426,863	548,015,829
6	471,503,963	106,455,465	577,959,428
7	510,930,367	104,484,068	615,414,435
8	554,316,767	102,512,670	656,829,437
9	602,653,162	100,541,273	703,194,434
10	653,959,554	98,569,875	752,529,429
11	715,165,935	96,598,478	811,764,413
12	783,302,310	94,627,080	877,929,390



Scent Craft shows strong and steady financial growth each year. In the first month, our total assets reached Rp. 451,655,472. Most of the money came from cash (**Rp. 335,343,019**) and fixed assets such as computers, equipment and furniture. At the end of the year, the 12th month, our total asset growth was Rp.877,929,390, with cash increasing to **Rp.783,302,310**, which means there was an approximate **133.58%** increase in cash.

Scent Craft does not have any loans because we have enough cash to continue the business and do not yet have projected expenses to buy new equipment.

## 4.7 Income statement



This income statement is a breakdown of Scent Craft's financial income each month, including revenue, gross profit, operating expenses, total operating expenses and net income before taxes.

We plan to sell on average 1396 bottles through business contracts and our own sales in the first year with an average price of Rp. 1,000,000, meaning we will be able to earn Rp. 770,894,258.75 gross profit in the first year. However, we plan to use **Rp 427,281,683** as first capital and we will earn Rp. 770,894,258.75 (profit before taxes), while this amount will grow annually.

## C. Conclusion

**Break Even Point : Rp 1,440,982,792.40**

Our even point is broken when we earn at least ~Rp 1.44 billion in revenue per year, which is actually very good when considering we expect to exceed this by earning up to Rp 2.56 billion per year giving us an extremely high estimated profit.

**Current Ratio : 5.67**

We have an extremely powerful ratio of 5.67 as we have minimal liabilities compared to assets, we barely use any sort of debt payment and keep our accounts payable below Rp 25,000,000.

**ROE : 93.17%**

Our ROE is also extremely high and means that for every Rp 1,000,000 our investors give, we are generating Rp 930.000 in profit within the year.

**ROA : 93.17%**

For every Rp 1,000,000 in assets our company owns, we are using it to produce Rp 930.000 in profit. This is also considered extremely high and outperforming other companies.

## CHAPTER V; CONCLUSION

### 5.1 Conclusion

ScentCraft is an environmentally conscious business in the perfume industry. We allow customers to be able to design unique fragrances that respect their individuality while promoting environmental responsibility. Through the use of our online platform, the company offers a unique perfume consisting of high-quality craftsmanship, flexible pricing, and earth-friendly practices. By implementing sustainability in the form of waste reduction, reusing items, and recycling packaging, ScentCraft not only creates a niche for itself that is different from conventional mass-market perfume businesses but also the growing values of environmentally aware customers. With our organizational structure, a primary target market in Asia, more specifically Indonesia, and a good financial strategy, ScentCraft has everything it needs to maintain consistent growth and long-term achievement as an innovative business in sustainable perfumes.

In order to make our company grow more competitive in line with the circular economy, sustainable production that reduces waste and guarantees resource efficiency needs to be implemented. To answer the focus question related to Integrated Mindful Earth and Conscious Business Day 2025, through implementing circular economy practices, our product, which is Indonesian products, can be competitive in the global marketplace with positive outcomes. To be able to implement circular economy practices correctly, one must be a rational and visionary leader. Rationality is an essential skill for a visionary leader when applying principles of management in a small business venture because rationality will make you think about the best choice or idea for your business. A visionary leader needs rationality to lead the people in their company to ensure that it can grow properly.

Crafting a rational business plan incorporating circular economic entrepreneurship requires using environmental consciousness into the business's purpose and operation strategies. A business plan should outline how sustainable practices are incorporated into product innovation, supply chain management, and customer service, supported by measurable targets and risk containment strategies. Highlighting such commitments can increase investor confidence, particularly when supplemented by Earth Day awareness and the world trend toward green business. By implementing a circular economy and achieving profit, our company will be able to build a strong foundation for long-term growth that gives profit as well as respect for the environment.