



LABU 2060 T01: Business Plan

SENsational — The Next Chapter for Hello Cocoa

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1. Executive Summary

SENsational represents the next chapter for Hello Cocoa that transforms the established social enterprise into a self-sustaining model. Hong Kong faces a stark SEN youth unemployment crisis: despite holding tertiary qualifications, more than 65% of young adults with Special Educational Needs (SEN) remain jobless (Equal Opportunities Commission, 2020). Furthermore, Hello Cocoa's current revenue model sustains only a small team of SEN staff and restricts the ability to meet the far greater demand for inclusive employment opportunities in the community. Through SENsational, we integrate ability-aligned role matching, structured internships with industry partners, and ongoing post-placement support to deliver lasting job retention. At the same time, we secure financial independence by expanding our chocolate offerings into premium corporate gifting and regular pantry supplies. It aligns seamlessly with the growing demand for CSR-focused and ESG-compliant procurement. SENsational delivers a dual-impact solution that Hong Kong urgently needs, combining meaningful social outcomes with strong commercial appeal. Our revenue model builds on the stable foundation of walk-in and online retail sales while introducing clear, high-value B2B channels. The need is urgent, our model is ready and proven, and the market conditions are strongly in our favour. With a modest funding of HKD 350,000, we will scale to employ and train 60 additional SEN youth in Year 1, launch the high-margin corporate gifting channel, and breakeven by Month 20. We invite the committee to read on and discover how, together, we will turn employment exclusion into opportunity and deliver lasting social and economic value for Hong Kong.

Written by Shirley (253 words)

2. Introduction

This business plan presents SENsational – the strategic evolution of Hello Cocoa that allows us to scale employment for youth with SEN while achieving financial sustainability. Founded in 2019 by Louie to create meaningful work for his son with Autism Spectrum Disorder, Hello Cocoa has operated as a small-batch chocolate social enterprise. Our mission is to empower SEN youth through hands-on chocolatier training, career progression, and pathways to independence. In six years, we have provided dignified employment and professional skills to a small but dedicated group of SEN colleagues and earned strong customer loyalty for our premium chocolates. Despite these achievements, Hong Kong continues to face a significant SEN youth unemployment, driven by structural barriers and employer hesitation rather than by individual ability. At the same time, our existing retail-focused revenue model limits the number of SEN staff we can support. SENsational extends Hello Cocoa's existing strengths by creating structured employment pathways with industry partners and adding new revenue channels that respond to corporate interest in inclusion and ESG objectives.

The following report details the opportunity and innovation, the market analysis, execution and management strategies, financial projections, and a conclusion. These sections provide a complete, phased plan for Hello Cocoa to employ substantially more SEN youth each year and operate as a financially independent social enterprise.

Written by Shirley (218 words)

3. Opportunity and Innovation

Hong Kong continues to face a persistent SEN unemployment challenge. Over 43,900 people with disabilities hold tertiary education qualifications, yet only 35% are employed (Equal Opportunities Commission, 2020). Moreover, many SEN youth enter the job market with limited opportunity to build soft skills, resulting in lower confidence and perceived challenges in communication or collaboration. Additionally, Hello Cocoa's current operational model has limited headcount, only employing seven SEN staff over six years, far below the level of demand in the community. The current operational model does not generate sufficient revenue for Hello Cocoa to expand hiring.

Despite the problem, the market opportunities are apparent: The SEN education sector in Hong Kong is a burgeoning field, valued at \$55 billion HKD in 2024 (Dhapte, 2025). As of 2025, there are 103 HK social enterprises geared towards SEN-inclusivity, of which 30 are in the food and beverage industry. One of those is Hello Cocoa, positioned at the forefront of three large and growing industries: SEN education (5.02% CAGR), ethical food (\$14B, 8.27% CAGR), and confectionery (\$20B, 5.32% CAGR) (Statista, 2025). Furthermore, recent surveys have found that 76.5% of local companies have never hired SEN youths, but are willing to with additional support measures including job matching and referral (26.2%), trial work opportunities (26.2%), subsidies (22.4%), and regular follow-up (13.9%) (74% of HK Employers Open to Hiring SEN Youths, 2024).

SENsational directly addresses the issues, and patches the gaps: Our trainee program will introduce structured, ability-aligned employment pathways supported by industry internships, while expanding revenue through premium corporate gifting that align naturally with companies' growing commitment to DEI, CSR, and ESG goals.

Written by Whitney (259 words)

4. Market Analysis

4.1 Target Customers

SENsational features a two-pronged approach, generating revenue through both SEN trainee workshops and chocolate sales. The target customer for the workshops would be SEN youths aged 18-25 who face employment barriers for their disabilities in Hong Kong. Meanwhile, SENsational's B2B sales tactic would target corporate clients from multinational enterprises (MNEs) with corporate social responsibility (CSR) commitments and the need for client and employee gifting.

4.2 Market Size

First, let us consider the market for SEN trainee workshops. The core addressable market of SEN youths entering the job market in Hong Kong in the 2025/26 school year is estimated at 5000-6000 individuals, based on 4,772 school leavers from ordinary and special schools in 2024 (The Government of HKSAR, 2025). Meanwhile, only 238 of those students were reported to be employed by November. The population is growing rapidly, with SEN secondary school enrollment having increased by 38% from 2019 to 2024 as shown in Figure 1. This data confirms a strong, sustained demand for the SEN-specialized training that SENsational's program provides.

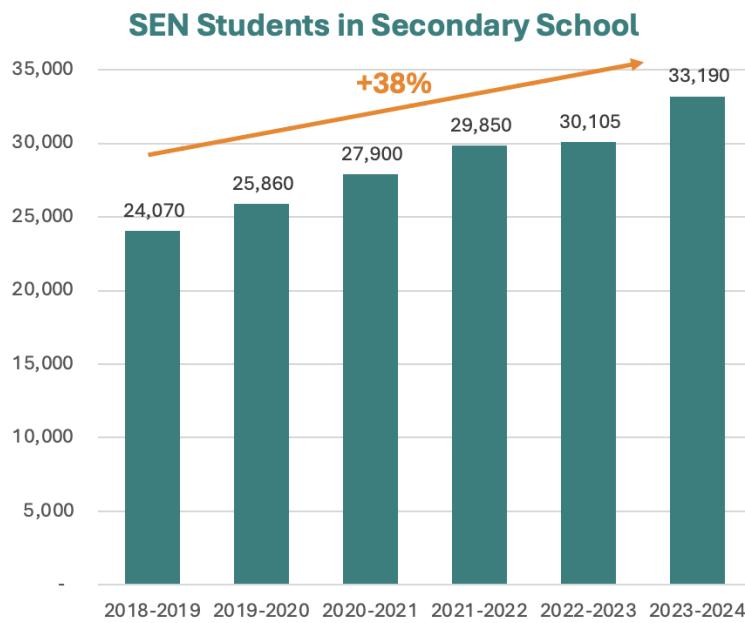


Figure 1: The number of SEN students in HK Secondary Schools, increasing each year.

The market for B2B sales can be framed using a TAM-SAM-SOM approach. Based on government data, there are roughly 9,960 MNEs in Hong Kong (Census and Statistics Department, 2024), each spending an average of \$1.17 million HKD annually on CSR activities,

yielding a Total Addressable Market of \$11.65 billion in CSR budgets. Focusing specifically on CSR spending allocated to social-enterprise partnerships (25%), and within that to F&B and corporate gifting (15%) (Au, 2016), the Serviceable Available Market for SENsational is approximately \$437 million per year. As a young, niche social enterprise with limited brand recognition, a realistic Serviceable Obtainable Market by the end of our project is a small fraction of this pool, realistically around 0.25% of the addressable market. Thus, SENsational's obtainable market size would amount to \$10,925 HKD (Appendix 1).

4.3 Competitor Analysis

SENsational does not have any direct competitors in the SEN artisanal chocolate industry in Hong Kong, but their indirect competitors may include CSR-focused bakeries and cafes such as iBakery and Nesbitt Center who employ SEN staff in their daily operations. They also have generic chocolate competitors such as Godiva and Venchi, who offer premium chocolates for corporate gifting but lack CSR focus. As illustrated in Figure 2, SENsational seeks to achieve social impact and moderate pricing where few brands offer both meaning CSR value and cost efficiency.

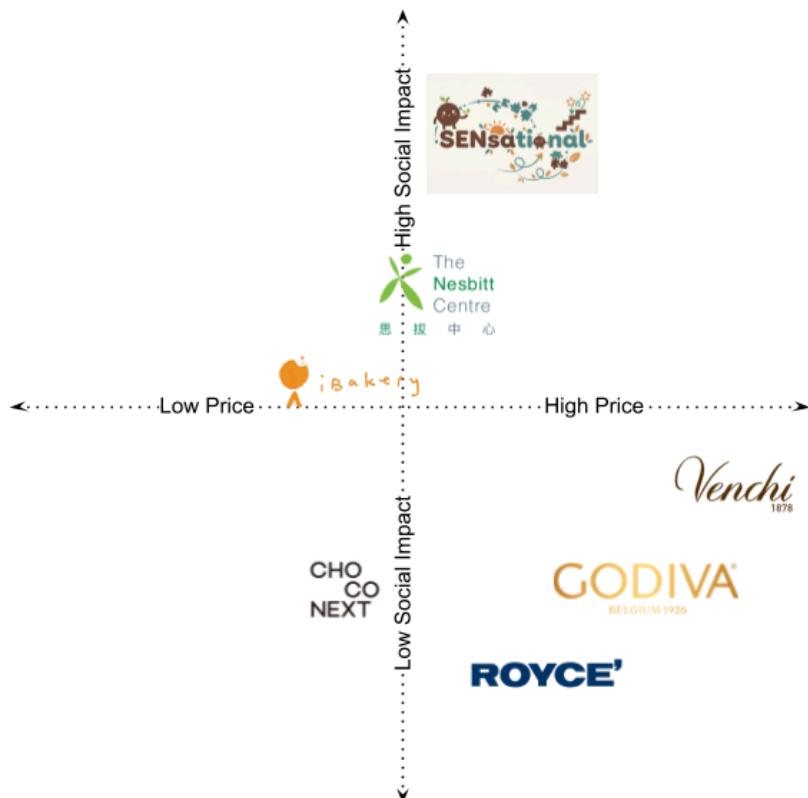


Figure 2: Positioning map of SENsational's competitors - SENsational has the highest social impact.

4.3.1 Competitive Advantage

SENsational plans to differentiate itself through its emphasis on SEN ability-based training, continuous social impact, and strategic pricing. Its unique mission driven recruitment model stands out from competitors as SENsational will provide SEN youths with training in a field that match their skills and allows them to thrive in long-term roles, provide them with “internship” opportunities at partner organizations where they can test and extend their skills, with the chance to receive an in-house or external return offer post-program with continuing support. Additionally, the “Made by SEN” label on all B2B corporate giftboxes will reflect the client’s commitment to DEI initiatives and support of SEN employment. Furthermore, SENsational can leverage Hello Cocoa’s existing internal resources and supplier network to maintain a competitive mid-range price point, to position SENsational as a compelling partner for businesses seeking socially meaningful gifts.

Written by Whitney (342 words)

5. Execution

5.1 Development

SENsational operationalizes two interlocking innovations to create sustainable employment pathways for SEN youth. The tailored chocolatier curriculum matches individual abilities to specific roles—assigning ADHD trainees to customer-facing retail and hearing-impaired participants to precision production tasks. SEN-specialist instructors deliver patient, multi-sensory coaching combining hard chocolate-crafting skills with soft skills and mental-health support. To scale beyond internal hiring, a job-placement pipeline partners with five SEN-friendly employers (cafés, hotels, retailers) from Month 3 onward, placing trained graduates in real-world roles with ongoing mentoring. Revenue is generated by selling premium chocolates made by our SEN trainees to the public and corporations, turning every bar into a bridge between SEN talent and society.

Key Resources: The program relies on SEN-specialist trainers recruited via accredited platforms, existing Hello Cocoa production machinery and storefronts for training and retail, raw cocoa materials sourced at scale from existing supplier relations, and a small administrative backbone for placement coordination.

Revenue Model: Revenue is earned through a triple stream—training workshops funded by parents, in-store and online chocolate sales, and corporate sales for pantry supply and client gifting, creating a self-reinforcing cycle where SEN-made products fund further training and placements.

Key Partners: We will collaborate with five SEN-friendly employers (cafés, hotels, retailers) to accept trained graduates as interns; established NGOs refer trainees and co-monitor placements; and corporate CSR divisions to provide sponsorships and bulk orders.

5.2 Logistics

Operations launch with ten 1.5-hour workshops monthly, each led by one professional trainer for five SEN trainees, leveraging existing Hello Cocoa production machinery to minimize setup costs. Trainees craft small batches under supervision before transitioning to supervised retail or placement preparation. Job-matching begins in Week 8 of training, featuring résumé-building, mock interviews, and employer site visits. Transportation subsidies and buddy pairing ensure consistent attendance. This lean, replicable model requires no capital-intensive facility expansion.

5.3 Facilities

The flagship storefront functions as a training lab, retail outlet, and placement showcase, while two compact satellite kiosks in high-traffic malls extend B2C reach and demonstrate live SEN artisans at work. Existing industrial tempering and enrobing equipment requires only minor zoning adjustments; rent and maintenance remain within current envelopes. This open layout reinforces the social narrative, driving impulse purchases and brand visibility.

5.4 Marketing

Sales channels span B2C through storefronts and e-commerce, B2B through corporate pantry contracts and seasonal gifting, and training revenue via direct bookings with SEN schools and NGOs. Marketing employs dual-track outreach: B2B emails position chocolates as CSR-compliant pantry staples with measurable SDG contributions, while social-media storytelling on Instagram and Xiaohongshu showcases trainee journeys to premium consumers. Seasonal market stalls at Christmas and CNY fairs capture festive gifting margins. All channels funnel awareness back to retail and e-commerce touchpoints, converting social impact narrative into sustainable sales and sponsorship commitments.

Written by Whitney (472 words)

6. Management

6.1 Evaluation and Workforce Development

Hello Cocoa's management team will oversee both business performance and social outcomes. Each quarter, the team will review enrolment and completion data, with targets of 80% programme fill and 75% graduation to confirm demand, quality, and suitability for SEN learners.

Graduate outcomes will be tracked by the share of trainees securing employment within three months, with a 60% placement target supported by structured follow-up with employer partners. Ongoing vocational training in areas such as food handling and teamwork will be assessed through pre- and post-programme tools, aiming for an average 25% gain in skills and workplace confidence. Financial sustainability will be monitored through quarterly reviews of tuition income and retail or corporate sales, ensuring growth remains manageable. Anonymous feedback from participants and employers will be used to protect well-being, promote inclusion, and reinforce Hello Cocoa's role in reducing unemployment among SEN youth.

6.2 Improvements and Feedback Pipelines

To drive continuous improvement, Hello Cocoa will maintain clear feedback channels for all stakeholders. Bi-monthly anonymous surveys and exit interviews will capture participants' views on relevance, accessibility, and neurodiversity support. Trainers will attend quarterly debrief sessions to refine facilitation practices, while partner cafés and restaurants will complete post-placement evaluations on trainee skills and workplace integration. Major programme changes will first be piloted with small cohorts to minimise disruption. Together, these mechanisms target a 20% annual increase in satisfaction scores and are designed to build transparency, trust, and eligibility for long-term funding and partnerships.

6.3 Additional Services

To strengthen its value proposition, Hello Cocoa will introduce an optional one-month internship for high-performing graduates. Around 10–20% of trainees, assessed on chocolate production performance, attendance, and transferable skills such as teamwork and hygiene, will be eligible. Interns will hold paid, minimum-wage-compliant roles in production, sales, or logistics within Hello Cocoa, supervised by SEN-specialist trainers. The internship allows graduates to apply and deepen their skills in a real work setting, rewards excellence, provides seasonal capacity during peak periods, and builds a talent pipeline for future internal hires without immediate full-time commitments.

6.4 Internal and External Expansions

From 2028, Hello Cocoa plans to pilot one to two cross-border training groups in the Greater Bay Area through partnerships with NGOs in Shenzhen and Guangzhou, making use of shared resources and rising demand for SEN vocational programmes. The organisation will then test digitally adapted online courses in markets such as Singapore and Taiwan to gauge interest in artisan chocolate training at relatively low cost. In parallel, programme-branded chocolates will be sold via platforms such as HKTVMall to tap Asia-Pacific corporate gifting demand, with a target

20–30% increase in sales, and paid corporate workshops on inclusive chocolate-making will be positioned as CSR offerings. The strategy focuses on consolidating operations in Hong Kong before phased regional expansion supported by grants, market surveys, and small-scale trials, with the aim of establishing Hello Cocoa as a regional leader and significantly increasing the number of SEN participants served.

Written by Levi (492 words)

7. Timeline

The attached timeline outlines our two-pronged growth strategy. We will launch a vocational training program for individuals with special educational needs (SEN), with the first graduates placed by 2027. Simultaneously, we will scale our chocolate sales from retail to securing major B2B contracts. This dual model ensures sustainable social impact and revenue, positioning us as a regional leader in SEN empowerment through employment by 2029.

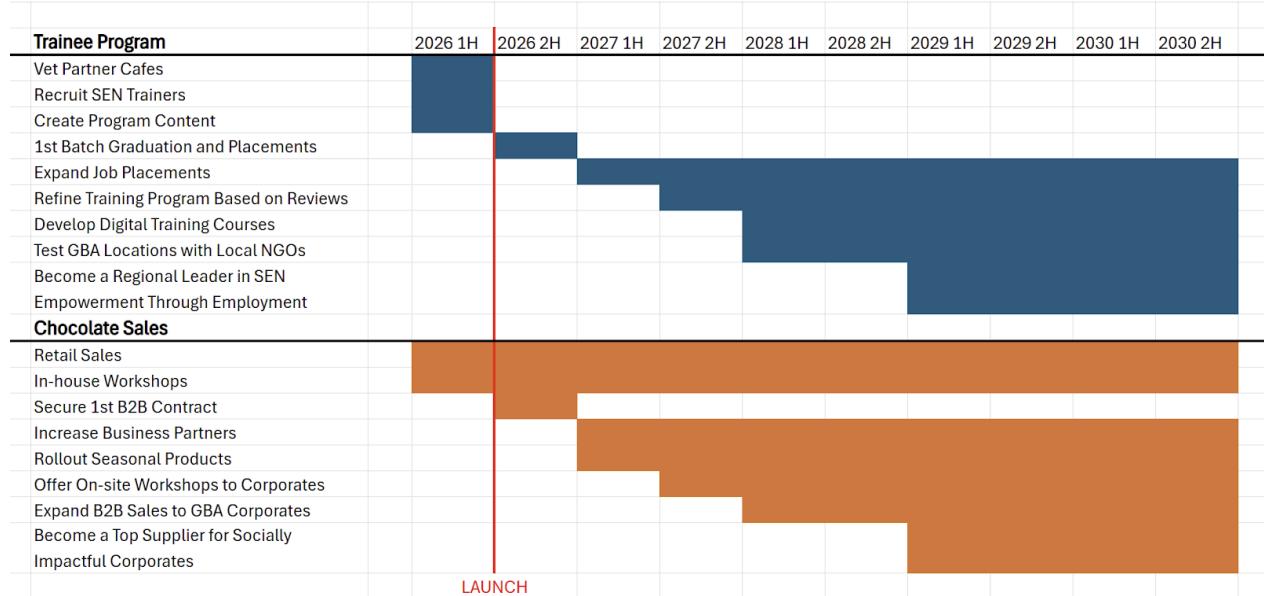


Figure 3: Expected timeline and milestones for the dual strategies

Written by Levi (65 words)

8. Financial Performance

The financial engine of Hello Cocoa is built on a clear trajectory, heavily investing in human capital upfront to secure high-margin returns. At the project's inception (Month 0), our operation is running at a calculated deficit, with total monthly costs of approximately HKD

260,000 against revenues of HKD 216,000. This initial burn rate is intentional, driven by the immediate allocation of resources toward the "SENsational" training infrastructure, including specialized trainer salaries and the acquisition of commercial-grade tempering machinery. Furthermore, our cost structure includes a conservative 4% annual wage inflation buffer (Appendix 2.1) and a 30% Cost of Goods Sold (COGS) provision (Appendix 2.5), reflecting a prudent approach to the structurally higher global cocoa prices and the tight labor market in Hong Kong's service sector.

8.1 Revenue

However, the financial narrative shifts dramatically as the project matures. Initially, our revenue relies exclusively on two traditional streams: physical store sales and online retail. A transformational change in our business structure occurs as we progress past the first year (Figure 4). We aggressively expand into the corporate sector, launching "Chocolate-Lab" workshops and B2B gifting services. By Month 36, these new B2B and workshop streams are projected to account for nearly 40% of our total income. Simultaneously, we expect these workshops and enterprise gifting services will significantly enhance our brand publicity. Our physical store revenue is projected to grow 15% per year, a rate slightly higher than the annual growth rate of the Chocolate Market in Hong Kong (Appendix 2.2). This increases physical store revenue from an initial \$162,000 to approximately \$270,000 by the end of the project. Our project will drive the total monthly revenue to approximately HKD 587,000—a 170% increase from launch. This shift validates our sustainable business model, demonstrating our ability to reduce reliance on volatile consumer retail trends by anchoring our income in stable, high-value corporate contracts.

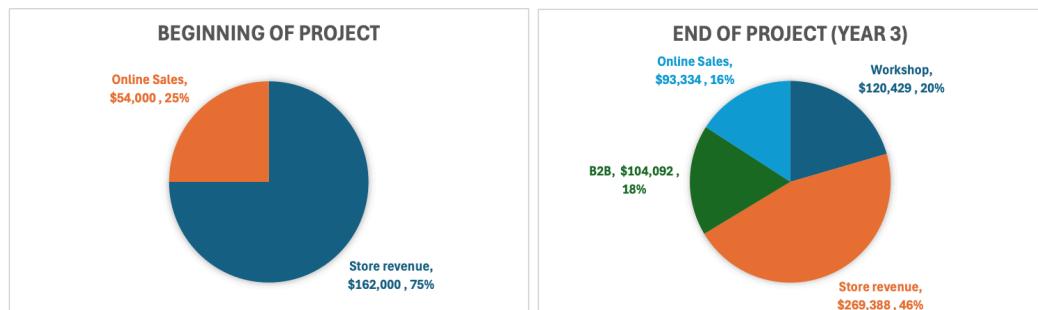


Figure 4: Comparison of revenue streams before and after the project

8.2 Cost

Our cost base experiences steady growth following Year 1, as shown in Figure 5. A key component of our model is the salary subsidy provided to partner cafés hiring our graduates.

During Year 1, the cost of this subsidy increases from \$5,000 at the beginning to \$20,000 at the year's end, serving as the main driver of cost growth besides normal wage increases. Upon successful completion of the graduates' first year of employment, we expect partner cafés to fully absorb their salary costs. Our financial obligation for these cohorts then ceases, allowing our expense on the subsidy program to grow at a slower rate. After the first year, we also anticipate a decrease in Administrative & Marketing costs as initial outreach and establishment efforts conclude, along with a reduction in Machinery & Maintenance costs as initial capital purchases are finalized. However, the overall cost for wages will continue to increase steadily as we hire more graduates, rising from \$120,000 in Year 1 to \$240,000 in Year 2. This strategic divergence, where a constant rate of cost growth meets accelerating high-margin revenue, is projected to achieve our Operational Breakeven Point by Month 20 (Figure 6). After year 2, the high-margin revenue generated by our workshops will produce sufficient cash flow to cover all fixed costs and remaining subsidy obligations without requiring further external funding.

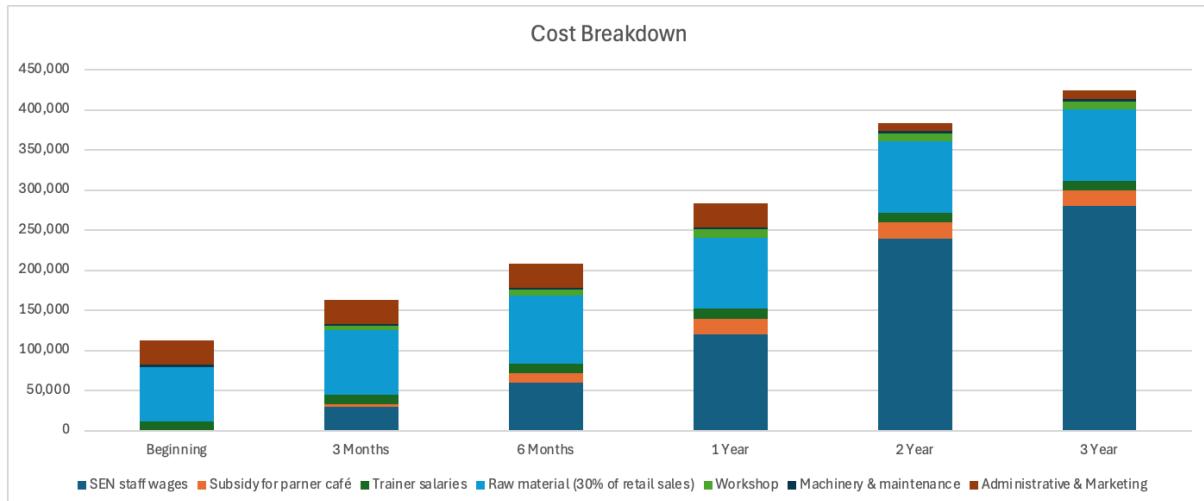


Figure 5: Cost breakdown for the project in the first 3 years

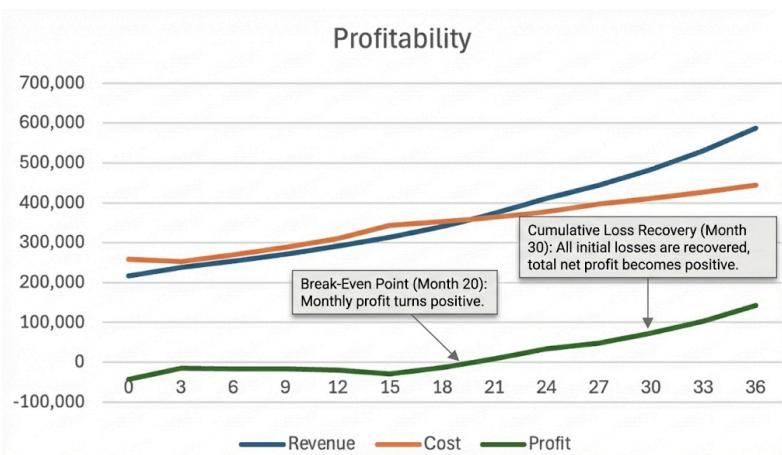


Figure 6: Profitability Projection for "SENsational"

8.3 Expected Metrics

The key highlight of our project is our robust financial recovery and significant return potential. We project that all cumulative losses incurred during the startup phase will be fully recovered by Month 30 (Figure 6). By the end of Year 3, the project delivers an Internal Rate of Return (IRR) of 63% and a Return on Investment (ROI) of 2.7X. These metrics underscore the efficiency of our hybrid model: once the initial training infrastructure is built, the marginal cost of adding new revenue (workshops) is low, leading to exponential improvements in profitability.

Written by Franklin (449 words)

9. Total Fund Requested

To ignite this transformation, Hello Cocoa is seeking a seed capital injection of HKD 350,000. This investment is important for capacity building and the execution of the "SENSational" pilot. It is distinct from the operations of our existing retail stores, which are already self-sufficient.

The allocation of these funds is designed to de-risk the initial launch. From figure 7, the largest component, the Salary-Subsidy Catalyst Fund (HKD 100,000 | 29%), acts as a bridge to cover the first year of subsidies for our pilot cohort. This early liquidity allows us to prove the placement concept to partners before our own operating profits take over the funding burden in Year 2. A further HKD 80,000 (23%) is dedicated to Curriculum & Trainer Fees, ensuring we secure top-tier SEN-specialized chocolatiers to develop our proprietary 8-week course.

To support the pivot to B2B revenue, HKD 65,000 (18%) is invested in Tools & Equipment to upgrade our production capacity for bulk orders, while HKD 45,000 (13%) funds Marketing & Outreach to secure corporate contracts. The remaining balance covers Workshop Setup (11%) to make our demo space revenue-ready immediately, and a Contingency (6%) buffer to protect against unforeseen market volatility.

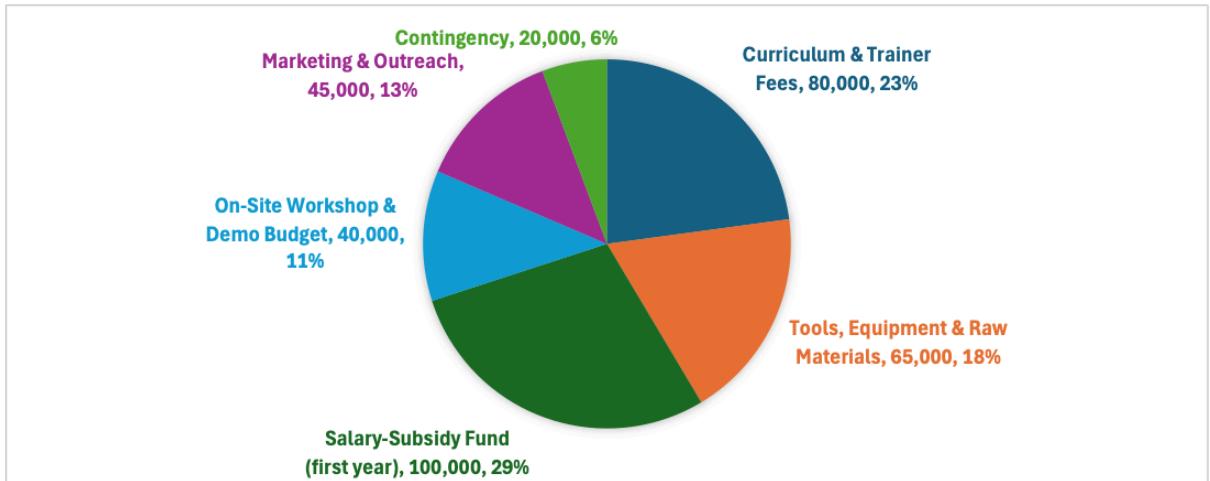


Figure 7: Allocation for the initial fund (\$350,000)

Written by Franklin (202 words)

10. Conclusion

SENsational represents the necessary evolution of Hello Cocoa. Over the past six years we have proven that youth with special educational needs can excel as skilled chocolatiers and valued colleagues. Yet the current retail-only model limits us to a small team and leaves thousands of qualified SEN youth without suitable career pathways. This business plan has outlined a clear, integrated solution. By combining ability-aligned training, structured internships with industry partners, and ongoing placement support with new high-margin revenue streams, premium corporate gifting and Chocolate-Lab workshops, SENsational creates stable, recurring income while delivering genuine employment opportunities. Companies gain authentic, ESG-aligned inclusion products that strengthen their own DEI commitments. SEN youth gain dignified careers, fair wages, and long-term job security. Hello Cocoa achieves the financial independence needed to scale impact year after year. Adding on, our financial projections confirm the strength of this hybrid model. After an intentional upfront investment in training and capacity, costs stabilise as graduates move into unsubsidised roles and high-margin B2B channels mature. The plan reaches operational breakeven within the first two years, recovers all initial losses shortly thereafter, and generates attractive returns for the organisation and its investors.

We therefore seek HKD 350,000 in seed capital to launch the pilot phase. This targeted investment bridges the early training and subsidy period, unlocks immediate corporate partnerships, and establishes Hello Cocoa as a financially sustainable social enterprise that employs substantially more SEN youth each year. SENsational offers Hong Kong a practical, profitable, and deeply needed model of inclusive employment. We invite you to partner with us in delivering both strong financial returns and lasting social value for Hong Kong.

11. Appendix

Market Sizing for B2B Sales

- [1.1] **Total Number of Firms in HK:** Based on the Census and Statistics Department of HK, there are a total of 9,960 MNE firms with offices in Hong Kong.
- [1.2] **Average CSR Spending per Firm:** Larger firms like HKEX spent HK\$87 million on CSR in 2024 (0.39% of revenue), while smaller firms like Meiriki pledged 5% of their revenue per year towards CSR initiatives. The general Asian benchmark is 0.3-1% of firm revenue, with the midpoint being 0.65%. The average revenue per previously stated HK MNE amounts to approximately HK\$180 million in 2024, so the average CSR spending per firm is around $0.65\% \times 180 \text{ billion} = \1.17 million .
- [1.3] **Total Addressable Market (#\$):** $9,960 \text{ firms} \times \$1.17 \text{ million HKD} = \$11.65 \text{ billion HKD}$
- [1.4] **Serviceable Available Market:** According to Au (2016), 25% of firms' CSR budget is spent on social enterprise partnerships and 15% from that on F&B and corporate gifting. This results in $\$11.65 \text{ billion} \times 25\% \times 15\% = \437 million HKD
- [1.5] **Serviceable Obtainable Market:** As a young, growing social enterprise with a small client base, we can expect to capture 0.01% of the Serviceable Available Market by the end of the third year. $\$437 \text{ million} \times 0.025\% = \$10,925 \text{ HKD}$

Financial Notes & Market Evidence

For further context on the assumptions used in this financial model:

- [2.1] **Wage Inflation (4%):** Based on 2025 forecasts from WTW and HKIHRM indicating 3.7%-4.0% salary increases in the HK service sector. [Link](#)
- [2.2] **Retail Growth (15%) :** HK milk chocolate market is forecasted to grow at 10% CAGR. [Link](#)
- [2.3] **Experiential Retail Shift:** Capitalizing on the trend where HK consumer spending is shifting from goods to experiences. [Link](#)
- [2.4] **Corporate Gifting Market:** Leveraging the \$312B global gifting market trend toward sustainable/social-impact procurement. [Link](#)
- [2.5] **Cocoa Price Volatility:** A 30% COGS buffer is applied to mitigate the risk of structurally higher cocoa prices observed in 2024-2025. [Link](#)

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